



# Fund Summary

Fiscal Year 2026  
Recommended Budget  
and  
Fiscal Year 2027  
Planned Budget



# 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, four columns are shown; the prior year (FY24) actual, the current year (FY25) Adopted Budget, the Recommended (FY26) Budget, and the Planned (FY27). 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, FY24, 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 FY25, the amounts shown reflect the current year budget as it was adopted. In the FY26 Recommended Budget column and in the FY27 Planned 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 FY25, FY26 and FY27 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, 2010. 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.



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# Summary

Fund	Adopted FY25	Recommended FY26	Planned FY27
General Fund (Inclusive of the Supervisor of Elections)	\$ 658,378,065	\$ 670,408,754	\$ 661,279,612
911 Enhancement Fee Fund	4,943,409	3,997,372	3,258,423
2022 Revenue Improvement Bonds Capital Projects Fund	19,269,464	16,345,889	16,319,411
2023 Revenue Improvement Bonds Capital Projects Fund	34,601,702	14,799,460	14,918,753
2024 Revenue Improvement Notes Capital Projects Fund	23,792,201	64,305,849	80,437,453
Affordable Housing Subsidy Fund	1,222,578	2,147,059	2,225,955
Assessment Project Funds	1,050,163	1,113,581	1,170,796
Automated Systems Maintenance Fund	5,834,713	7,596,103	6,863,347
Beach Erosion Control Tourist Tax & Capital Projects Fund	30,727,659	33,742,988	41,464,394
Building Capital Projects Funds	39,243,464	5,557,063	6,439,215
Building Department Fund	17,358,491	21,422,297	18,404,250
Children's Services Tax Fund	32,836,659	40,929,241	45,642,844
Communications Fund	1,529,125	1,647,815	1,664,205
Convention Center Fund	4,584,188	5,178,754	5,258,410
Court Technology Fee Fund	2,107,554	2,966,861	2,978,243
Debt Service Funds	10,184,374	6,395,082	6,423,460
Environmental Lands Fund	30,777,934	26,975,838	32,341,289
Fleet & Fuel Services Funds	45,517,906	49,249,340	45,534,005
Florida Boating Improvement Program Fund	2,800,425	2,786,919	1,194,369
Gas Tax Capital Projects Funds	13,829,140	5,652,175	5,904,517
Gas Tax Road Maintenance Funds	24,398,020	24,640,464	27,609,360
GO Bonds Environmental Lands	10,738,494	18,744,817	19,431,091
Green Bridge Demolition Fund	416,251	432,362	451,145
Health Self Insurance Fund	110,302,177	109,510,512	110,560,437
Highway Capital Projects Funds	5,922,298	2,737,623	2,856,554
Impact Fee Administration Fund	3,700,517	5,810,753	7,223,148
Infrastructure Sales Tax Operating & Capital Projects Funds	108,720,311	124,670,263	127,667,842
Law Enforcement Impact Fee Funds	10,184,366	11,638,364	12,199,773
Library Capital Projects Fund	3,655,560	641,832	669,714
Library Funds	26,962,603	29,645,620	36,449,262
Library Impact Fee Fund	11,075,574	7,349,705	10,161,922
Miscellaneous Funds (Less Than \$100,000)	207,829	227,967	246,781
Mitigation Program Fund	486,634	574,835	392,839
Opioid Taskforce	10,767,458	14,672,779	18,075,714
Palm Aire Landscape MSTU Fund	935,377	982,158	962,177
Parks & Recreation Capital Projects Fund	2,049,968	2,173,935	961,943
Parks & Recreation Fund	32,009,514	31,645,553	33,640,268
Parks Impact Fee Funds and Capital Projects Funds	31,367,738	20,520,885	24,242,405
Parrish TIF	1,056,102	1,869,664	2,736,912
Phosphate Severance Tax Fund	814,973	589,979	516,690
Port TIF Fund	1,175,832	1,257,637	1,991,535
Public Safety Impact Fee & Capital Projects Funds	8,404,883	4,413,171	5,800,571
Radio Fund	3,121,577	3,786,088	4,332,273
Roads Impact Fee Project Funds	99,962,331	127,235,459	146,144,350
Self Insurance Fund	24,836,129	16,532,666	16,966,628
Solid Waste Capital Projects Fund	372,326	4,812,386	3,251,000
Solid Waste Operating & Debt Service Funds	161,878,920	177,168,383	174,066,716
Stormwater Operating & Capital Improvement Funds	15,506,702	44,872,943	34,898,966
SW TIF Operating and Capital Projects Funds	27,453,444	30,912,694	48,701,310
Tourist Development Tax Fund	50,555,698	68,306,715	91,294,819
Transit Operating & Capital Funds	15,050,139	15,722,053	15,060,035
Transportation Trust Fund	74,341,904	79,817,979	79,653,013
Tree Trust Fund	2,085,074	3,434,613	4,771,324
Unincorporated Municipal Services Taxing Unit Fund (UMSTU)	48,524,501	54,385,162	52,803,372
Utilities Capital Projects Funds	149,993,116	142,958,733	113,072,056
Utilities Maintenance Projects Fund	25,810,625	18,362,049	18,362,049
Water & Sewer Operating & Debt Service Funds	318,108,790	351,183,422	357,132,890
<b>Total</b>	<b>\$ 2,406,787,870</b>	<b>\$ 2,537,460,663</b>	<b>\$ 2,605,081,835</b>



# Fund Summary

## General Fund (Inclusive of the Supervisor of Elections)

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	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	158,381,416	196,648,130	159,993,247	112,023,443
<b>Subtotal</b>	<b>158,381,416</b>	<b>196,648,130</b>	<b>159,993,247</b>	<b>112,023,443</b>
<b>Revenues to be received during Fiscal Year:</b>				
Taxes	289,607,090	330,548,869	363,388,448	399,505,527
Licenses and permits	1,016,070	1,000,250	1,046,552	1,076,247
Intergovernmental	74,149,981	83,048,039	85,333,163	88,317,805
Charges for services	46,506,236	40,734,870	49,684,163	51,193,005
Fines and forfeitures	726,853	611,500	750,000	780,000
Interest income	11,493,672	6,300,000	8,006,911	8,000,000
Contributions	11,879,277	2,027,348	7,162,424	7,162,424
Miscellaneous	4,481,578	4,428,500	5,813,603	5,863,603
Operating grants	631,290	-	-	-
Transfers from other funds	56,917,163	16,858,024	15,289,161	15,452,488
Capital lease acquisitions	1,575,683	-	-	-
Less 5% revenue	-	(23,827,465)	(26,058,918)	(28,094,930)
<b>Subtotal</b>	<b>498,984,892</b>	<b>461,729,935</b>	<b>510,415,507</b>	<b>549,256,169</b>
<b>Total Sources</b>	<b><u>657,366,307</u></b>	<b><u>658,378,065</u></b>	<b><u>670,408,754</u></b>	<b><u>661,279,612</u></b>



# Fund Summary

## General Fund (Inclusive of the Supervisor of Elections)

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
County Administration	6,579,861	6,470,923	3,672,050	3,672,050
Clerk of Circuit Court	10,104,540	10,535,242	11,129,214	11,129,214
Property Appraiser	6,559,726	7,037,502	7,039,926	7,039,926
Sheriff	201,732,779	239,685,813	272,474,399	272,474,399
Supervisor of Elections	3,934,294	4,019,615	3,910,844	3,910,844
Tax Collector	14,599,708	15,811,792	16,834,910	16,834,910
County Attorney	3,916,891	4,486,636	4,708,248	4,845,668
Financial Management	11,830,767	7,797,383	7,539,927	7,421,175
Human Resources	2,973,801	3,188,037	3,813,121	3,839,967
Information Technology	16,450,553	20,534,793	22,643,320	22,583,792
Public Defender	296,969	421,474	644,605	644,605
Public Safety	49,910,613	66,341,608	72,931,629	73,553,925
States Attorney	317,593	632,109	641,482	641,482
Public Works	2,649,898	-	-	-
Court Administration	1,079,932	1,244,193	1,287,374	1,287,374
General Government	15,387,849	10,603,530	11,533,039	11,533,039
Court Costs	1,708,753	1,572,133	2,107,123	2,107,123
Parks & Natural Resources	442	-	-	-
Property Management	22,703,929	21,744,955	28,675,572	26,679,441
Community & Veterans Services	14,916,993	14,731,745	17,260,885	16,291,713
Development Services	312,438	868,863	177,271	247,271
Natural Resources	2,769,448	3,632,350	4,218,697	4,097,497
Government Relations	-	-	6,330,828	6,363,204
Guardian Ad Litem	126,760	284,729	246,860	246,860
<b>Subtotal</b>	<b>390,864,537</b>	<b>441,645,425</b>	<b>499,821,322</b>	<b>497,445,478</b>



# Fund Summary

## General Fund (Inclusive of the Supervisor of Elections)

	<u>Actual</u>	<u>Adopted</u>	<u>Recommend</u>	<u>Planned</u>
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tsf to Revenue Imp Note 24B DS	-	-	3,038,004	-
Transfer to MPO	18,924	18,382	-	-
TranstRuboniaStreetLighting	6,453	-	-	-
TranstPictownStLightDistrict	5,247	-	-	-
TranstHolidayHeightsStLight	6,457	-	-	-
TranstTropicalHrbrLightDist	2,316	-	-	-
TranstSunnyShoresMSBU	4,814	-	-	-
Tranfers to Grant >7 03	316,589	-	-	-
TSF:HernandoAveStreetLights	1,535	-	-	-
Trans to Court Technology	86,717	300,000	2,000,000	1,750,000
TranstSylvanOaksLightDistr	2,233	-	-	-
TranstApolloPkStLightDistrict	1,165	-	-	-
Transfer to RvImpRefBnd22	5,991,434	6,073,757	6,383,757	6,348,257
Tsf to RevRef Imp Bds 2013	1,716,522	1,746,825	1,600,809	1,598,747
Tsf to Rev Impr Bond-2016	1,079,281	1,469,261	-	-
Tsf to RvRefundBonds 2019	826,476	866,900	885,400	916,650
Tsf to Revenue Impr Bonds DS	2,770,254	3,474,247	4,609,147	4,609,625
Tsf to Revenue Impr Note 24 DS	221,135	1,737,492	1,737,491	1,737,472
Tr to P&R Capital Projects	15,765,000	-	-	-
Tr to Highway Capital Projects	30,000,000	-	-	-
Tr to Build Cap Projects	43,961,577	34,696,758	-	1,700,000
Tran to Port Operating	446,500	446,500	-	-
Tran to Motor Pool Fund	1,236,625	-	-	-
Trans to Health Self Ins	67,816	-	-	-
Tran to Radio-PubSfty	400,000	-	-	-
Tsf-Supervisor of Elections	4,021,985	4,019,615	3,752,812	3,910,844
TranstOakwoodStLightDistrict	1,599	-	-	-
Transfer to Port TIF	460,351	575,869	617,268	617,268
Transfer to Southwest TIF	7,125,542	16,780,479	18,943,996	18,943,996
Tsf to Pandemic Grants	11,609,099	-	-	-
TsfToNewWashingtonAreaLighting	3,858	-	-	-
Transfer to Parrish TIF	290,767	649,475	714,284	714,284
<b>Subtotal</b>	<b>128,448,271</b>	<b>72,855,560</b>	<b>44,282,968</b>	<b>42,847,143</b>



# Fund Summary

## General Fund (Inclusive of the Supervisor of Elections)

	<u>Actual</u>	<u>Adopted</u>	<u>Recommend</u>	<u>Planned</u>
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Generational Impact Projects	-	3,955,675	-	-
Reserve - Debt Service	-	15,000,000	-	-
Reserve - Slosberg Fund	-	706,207	726,256	726,256
Reserve - Grant Match	-	200,000	200,000	200,000
Reserve - PMD R&R Program	-	2,000,000	-	-
Reserve - Generators Program	-	2,000,000	-	-
Reserve - Cybersecurity Program	-	500,000	-	-
Reserve - PMD R&R Parks/Ground Maint	-	385,000	-	-
Reserve - Chillers Replacement Program	-	8,000,000	-	-
Reserve - Moccasin Wallow Station (Paramedics & EMTs)	-	-	836,724	819,934
Reserve - Parrish Station (Paramedics & EMTs)	-	-	847,844	831,054
Reserve - Lake Manatee Station (Paramedics & EMTs)	-	-	836,724	819,934
Reserve - Musgrave Substation (Paramedics & EMTs)	-	-	-	700,224
Reserve - Salary Adjustments	-	8,548,004	10,833,471	5,972,345
Reserve - Cash Balance - Operating	-	101,265,824	106,874,064	105,821,728
Reserve - Budget Stabilization	-	1,316,370	5,149,381	5,095,516
<b>Subtotal</b>	-	<b>143,877,080</b>	<b>126,304,464</b>	<b>120,986,991</b>
<b>Total Uses</b>	<b>519,312,807</b>	<b>658,378,065</b>	<b>670,408,754</b>	<b>661,279,612</b>

For Constitutional Officers, the amounts on this report include support costs paid by the County in addition to the Constitutional Officers budget. Supervisor of Elections & the Sheriff Office budget increases are not reflective in the Recommended Budget. They will be submitted in the Proposed 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.



# 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 Telecommunicators answer all 911 calls for Manatee County and several municipalities.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	2,633,588	2,692,542	1,684,602	932,101
<b>Subtotal</b>	<b>2,633,588</b>	<b>2,692,542</b>	<b>1,684,602</b>	<b>932,101</b>
<b>Revenues to be received during Fiscal Year:</b>				
Taxes	2,333,089	2,235,558	2,357,458	2,406,135
Interest income	90,639	133,776	77,037	42,625
Miscellaneous	533	-	-	-
Less 5% revenue	-	(118,467)	(121,725)	(122,438)
<b>Subtotal</b>	<b>2,424,261</b>	<b>2,250,867</b>	<b>2,312,770</b>	<b>2,326,322</b>
<b>Total Sources</b>	<b><u>5,057,849</u></b>	<b><u>4,943,409</u></b>	<b><u>3,997,372</u></b>	<b><u>3,258,423</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Public Safety	2,845,978	2,701,742	2,927,049	2,937,156
Development Services	17,228	16,066	17,099	17,099
<b>Subtotal</b>	<b>2,863,206</b>	<b>2,717,808</b>	<b>2,944,148</b>	<b>2,954,255</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustments	-	83,890	121,124	121,124
Reserve - Cash Balance - Operating	-	543,562	588,830	183,044
Reserve - Budget Stabilization	-	1,598,149	343,270	-
<b>Subtotal</b>	<b>-</b>	<b>2,225,601</b>	<b>1,053,224</b>	<b>304,168</b>
<b>Total Uses</b>	<b><u>2,863,206</u></b>	<b><u>4,943,409</u></b>	<b><u>3,997,372</u></b>	<b><u>3,258,423</u></b>



# Fund Summary

## 2022 Revenue Improvement Bonds Capital Projects Fund

This fund accounts for certain capital projects with the General Government. Capital project funds include multi-year budgets carried over from previous years and are not reflected below.

	Actual	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	23,332,347	3,218,261	61,585	138,589
<b>Subtotal</b>	<b>23,332,347</b>	<b>3,218,261</b>	<b>61,585</b>	<b>138,589</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	7,220,165	159,896	81,056	6,338
Transfers from other funds	15,681,325	15,899,302	16,207,301	16,174,801
Less 5% revenue	-	(7,995)	(4,053)	(317)
<b>Subtotal</b>	<b>22,901,490</b>	<b>16,051,203</b>	<b>16,284,304</b>	<b>16,180,822</b>
<b>Total Sources</b>	<b><u>46,233,837</u></b>	<b><u>19,269,464</u></b>	<b><u>16,345,889</u></b>	<b><u>16,319,411</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Convention And Visitors Bureau	21,718,602	-	-	-
Public Safety	196,761	-	-	-
Public Works	27,520,151	3,330,920	-	-
General Government	-	900	900	900
Parks & Natural Resources	11,796,174	-	-	-
Property Management	8,467,162	-	-	-
Sports & Leisure Services	2,147,276	-	-	-
Debt Service	15,896,195	15,898,400	16,206,400	16,173,900
<b>Subtotal</b>	<b>87,742,322</b>	<b>19,230,220</b>	<b>16,207,300</b>	<b>16,174,800</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - 2022 Rev Improv Ref	-	39,244	138,589	144,611
<b>Subtotal</b>	<b>-</b>	<b>39,244</b>	<b>138,589</b>	<b>144,611</b>
<b>Total Uses</b>	<b><u>87,742,322</u></b>	<b><u>19,269,464</u></b>	<b><u>16,345,889</u></b>	<b><u>16,319,411</u></b>



# *Fund Summary*

## 2023 Revenue Improvement Bonds Capital Projects Fund

This fund accounts for certain capital projects within the General Government. Capital project funds include multi-year budgets carried over from previous years and are not reflected below.

	Actual	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	-	24,390,714	2,526,475	2,717,160
<b>Subtotal</b>	<b>-</b>	<b>24,390,714</b>	<b>2,526,475</b>	<b>2,717,160</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	7,977,883	1,161,777	200,721	124,256
Transfers from other funds	7,261,868	9,107,300	12,082,300	12,083,550
Bond proceeds	175,000,000	-	-	-
Less 5% revenue	-	(58,089)	(10,036)	(6,213)
Premium on bonds	21,169,113	-	-	-
<b>Subtotal</b>	<b>211,408,863</b>	<b>10,210,988</b>	<b>12,272,985</b>	<b>12,201,593</b>
<b>Total Sources</b>	<b><u>211,408,863</u></b>	<b><u>34,601,702</u></b>	<b><u>14,799,460</u></b>	<b><u>14,918,753</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Public Works	75,560,073	22,569,402	-	-
General Government	937,498	-	-	-
Parks & Natural Resources	100	-	-	-
Property Management	3,150	-	-	-
Sports & Leisure Services	37,562	-	-	-
Debt Service	7,311,138	9,107,300	12,082,300	12,083,550
Public Works Projects	400,516	-	-	-
<b>Subtotal</b>	<b>84,250,037</b>	<b>31,676,702</b>	<b>12,082,300</b>	<b>12,083,550</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - 2023 Rev Improv Bonds	-	-	2,717,160	2,835,203
Reserve - Capital Projects	-	2,925,000	-	-
<b>Subtotal</b>	<b>-</b>	<b>2,925,000</b>	<b>2,717,160</b>	<b>2,835,203</b>
<b>Total Uses</b>	<b><u>84,250,037</u></b>	<b><u>34,601,702</u></b>	<b><u>14,799,460</u></b>	<b><u>14,918,753</u></b>



# Fund Summary

## 2024 Revenue Improvement Notes Capital Projects Fund

This fund accounts for certain capital projects within the General Government. Capital project funds include multi-year budgets carried over from previous years and are not reflected below.

	Actual	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	-	18,630,903	56,372,797	4,714,947
<b>Subtotal</b>	<b>-</b>	<b>18,630,903</b>	<b>56,372,797</b>	<b>4,714,947</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	319,541	925,658	2,577,928	215,615
Transfers from other funds	1,112,159	4,281,923	5,484,020	3,094,459
Loan proceeds	18,659,800	-	-	-
Less 5% revenue	-	(46,283)	(128,896)	(10,780)
Refunding Bonds Proceeds	-	-	-	72,423,212
<b>Subtotal</b>	<b>20,091,500</b>	<b>5,161,298</b>	<b>7,933,052</b>	<b>75,722,506</b>
<b>Total Sources</b>	<b><u>20,091,500</u></b>	<b><u>23,792,201</u></b>	<b><u>64,305,849</u></b>	<b><u>80,437,453</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Public Works	-	-	36,445,188	-
General Government	56,806	-	-	-
Parks & Natural Resources	5,000,000	2,544,431	-	-
Property Management	-	-	3,797,866	-
Sports & Leisure Services	3,277,656	-	6,669,000	-
Debt Service	221,826	1,737,492	4,775,495	74,160,684
<b>Subtotal</b>	<b>8,556,288</b>	<b>4,281,923</b>	<b>51,687,549</b>	<b>74,160,684</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Cash Balance	-	19,508,237	4,695,581	4,899,573
Reserve - Capital Projects	-	2,041	7,922,719	1,377,196
<b>Subtotal</b>	<b>-</b>	<b>19,510,278</b>	<b>12,618,300</b>	<b>6,276,769</b>
<b>Total Uses</b>	<b><u>8,556,288</u></b>	<b><u>23,792,201</u></b>	<b><u>64,305,849</u></b>	<b><u>80,437,453</u></b>



# Fund Summary

## Affordable Housing Subsidy Fund

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	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	2,494,517	1,167,473	2,057,667	2,133,278
<b>Subtotal</b>	<b>2,494,517</b>	<b>1,167,473</b>	<b>2,057,667</b>	<b>2,133,278</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	145,008	58,005	94,097	97,555
Less 5% revenue	-	(2,900)	(4,705)	(4,878)
<b>Subtotal</b>	<b>145,008</b>	<b>55,105</b>	<b>89,392</b>	<b>92,677</b>
<b>Total Sources</b>	<b><u>2,639,525</u></b>	<b><u>1,222,578</u></b>	<b><u>2,147,059</u></b>	<b><u>2,225,955</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Development Services	671,841	13,975	13,781	13,781
<b>Subtotal</b>	<b>671,841</b>	<b>13,975</b>	<b>13,781</b>	<b>13,781</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Cash Balance - Operating	-	2,795	2,756	2,756
Reserve - Budget Stabilization	-	1,205,808	2,130,522	2,209,418
<b>Subtotal</b>	<b>-</b>	<b>1,208,603</b>	<b>2,133,278</b>	<b>2,212,174</b>
<b>Total Uses</b>	<b><u>671,841</u></b>	<b><u>1,222,578</u></b>	<b><u>2,147,059</u></b>	<b><u>2,225,955</u></b>



# *Fund Summary*

## Assessment Project Funds

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

	Actual	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	943,605	956,883	1,041,806	1,095,841
<b>Subtotal</b>	<b>943,605</b>	<b>956,883</b>	<b>1,041,806</b>	<b>1,095,841</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	53,232	47,542	47,970	50,490
Assessments	3,912	50,648	27,582	28,410
Less 5% revenue	-	(4,910)	(3,777)	(3,945)
<b>Subtotal</b>	<b>57,144</b>	<b>93,280</b>	<b>71,775</b>	<b>74,955</b>
<b>Total Sources</b>	<b><u>1,000,749</u></b>	<b><u>1,050,163</u></b>	<b><u>1,113,581</u></b>	<b><u>1,170,796</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Public Works	190	11,266	11,604	11,952
<b>Subtotal</b>	<b>190</b>	<b>11,266</b>	<b>11,604</b>	<b>11,952</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tsf to RevRef Imp Bds 2013	6,576	6,696	6,136	6,128
<b>Subtotal</b>	<b>6,576</b>	<b>6,696</b>	<b>6,136</b>	<b>6,128</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Dredging Assessments	-	925,286	1,000,390	1,043,851
Reserve - Cash Balance - Operating	-	3,592	3,548	3,616
Reserve - Budget Stabilization	-	103,323	91,903	105,249
<b>Subtotal</b>	<b>-</b>	<b>1,032,201</b>	<b>1,095,841</b>	<b>1,152,716</b>
<b>Total Uses</b>	<b><u>6,766</u></b>	<b><u>1,050,163</u></b>	<b><u>1,113,581</u></b>	<b><u>1,170,796</u></b>

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

# 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.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	2,504,448	2,503,137	3,441,257	2,739,009
<b>Subtotal</b>	<b>2,504,448</b>	<b>2,503,137</b>	<b>3,441,257</b>	<b>2,739,009</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	3,736,420	3,382,556	4,216,153	4,216,153
Interest income	121,131	124,366	157,369	125,255
Less 5% revenue	-	(175,346)	(218,676)	(217,070)
<b>Subtotal</b>	<b>3,857,551</b>	<b>3,331,576</b>	<b>4,154,846</b>	<b>4,124,338</b>
<b>Total Sources</b>	<b><u>6,361,999</u></b>	<b><u>5,834,713</u></b>	<b><u>7,596,103</u></b>	<b><u>6,863,347</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Financial Management	52,347	52,294	61,130	61,130
Information Technology	3,116,721	4,233,482	4,779,326	4,779,326
<b>Subtotal</b>	<b>3,169,068</b>	<b>4,285,776</b>	<b>4,840,456</b>	<b>4,840,456</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustments	-	25,890	16,637	16,637
Reserve - Cash Balance - Operating	-	862,333	971,419	971,419
Reserve - Budget Stabilization	-	660,714	1,767,591	1,034,835
<b>Subtotal</b>	<b>-</b>	<b>1,548,937</b>	<b>2,755,647</b>	<b>2,022,891</b>
<b>Total Uses</b>	<b><u>3,169,068</u></b>	<b><u>5,834,713</u></b>	<b><u>7,596,103</u></b>	<b><u>6,863,347</u></b>

\*\*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.



# 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.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	19,463,991	21,728,101	24,982,615	32,161,878
<b>Subtotal</b>	<b>19,463,991</b>	<b>21,728,101</b>	<b>24,982,615</b>	<b>32,161,878</b>
<b>Revenues to be received during Fiscal Year:</b>				
Taxes	6,206,057	8,393,680	8,078,990	8,321,360
Intergovernmental	(113,082)	-	-	-
Interest income	848,858	1,079,539	1,142,455	1,470,762
Transfers from other funds	504,092	-	-	-
Less 5% revenue	-	(473,661)	(461,072)	(489,606)
<b>Subtotal</b>	<b>7,445,925</b>	<b>8,999,558</b>	<b>8,760,373</b>	<b>9,302,516</b>
<b>Total Sources</b>	<b><u>26,909,916</u></b>	<b><u>30,727,659</u></b>	<b><u>33,742,988</u></b>	<b><u>41,464,394</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
County Administration	75,625	-	-	-
Financial Management	695,449	971,233	1,131,044	1,339,823
Parks & Natural Resources	607,505	15,000	-	-
Natural Resources	498,971	410,073	439,841	439,841
<b>Subtotal</b>	<b>1,877,549</b>	<b>1,396,306</b>	<b>1,570,885</b>	<b>1,779,664</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tran to Beach Erosion Control	392	-	-	-
Tsf to Rev Impr Bond-2016	852,957	868,895	-	-
Tr to Beach Erosion Control	503,700	-	-	-
TR to RevImpBd Cap Proj	229,879	-	-	-
<b>Subtotal</b>	<b>1,586,928</b>	<b>868,895</b>	<b>-</b>	<b>-</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustments	-	2,002	10,226	10,226
Reserve - Cash Balance - Operating	-	8,485,284	6,174,607	6,470,872
Reserve - Budget Stabilization	-	19,975,172	25,987,270	33,203,632
<b>Subtotal</b>	<b>-</b>	<b>28,462,458</b>	<b>32,172,103</b>	<b>39,684,730</b>
<b>Total Uses</b>	<b><u>3,464,477</u></b>	<b><u>30,727,659</u></b>	<b><u>33,742,988</u></b>	<b><u>41,464,394</u></b>

# Fund Summary

## Building Capital Projects Funds

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

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	1,516,627	3,864,311	5,325,696	1,550,342
<b>Subtotal</b>	<b>1,516,627</b>	<b>3,864,311</b>	<b>5,325,696</b>	<b>1,550,342</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	4,962,931	191,995	243,544	70,897
Transfers from other funds	70,994,810	35,196,758	-	4,821,521
Less 5% revenue	-	(9,600)	(12,177)	(3,545)
<b>Subtotal</b>	<b>75,957,741</b>	<b>35,379,153</b>	<b>231,367</b>	<b>4,888,873</b>
<b>Total Sources</b>	<b><u>77,474,368</u></b>	<b><u>39,243,464</u></b>	<b><u>5,557,063</u></b>	<b><u>6,439,215</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
County Administration	577,662	-	-	-
Sheriff	222,889	-	-	-
Convention And Visitors Bureau	4,303,908	-	-	-
Human Resources	17,000	-	-	-
Information Technology	1,327,837	-	-	-
Parks And Recreation	1,050,811	-	-	-
Public Safety	339,179	3,500,000	-	-
Public Works	3,079,655	-	-	2,610,411
General Government	825,346	24,725,543	-	-
Parks & Natural Resources	2,228,151	-	-	-
Property Management	5,434,508	973,215	-	-
Neighborhood Services	12,452	1,000,000	-	-
Sports & Leisure Services	1,574,088	6,000,000	-	-
<b>Subtotal</b>	<b>20,993,486</b>	<b>36,198,758</b>	<b>-</b>	<b>2,610,411</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	13,658,771	-	-	-
<b>Subtotal</b>	<b>13,658,771</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Cash Balance Bldg Cap Proj	-	1,046,706	1,550,343	317,694
Reserve - Capital Projects	-	1,998,000	4,006,720	3,511,110
<b>Subtotal</b>	<b>-</b>	<b>3,044,706</b>	<b>5,557,063</b>	<b>3,828,804</b>
<b>Total Uses</b>	<b><u>34,652,257</u></b>	<b><u>39,243,464</u></b>	<b><u>5,557,063</u></b>	<b><u>6,439,215</u></b>



# Fund Summary

## Building Department Fund

The Manatee County 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.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	6,806,975	5,558,975	10,423,652	7,440,216
<b>Subtotal</b>	<b>6,806,975</b>	<b>5,558,975</b>	<b>10,423,652</b>	<b>7,440,216</b>
<b>Revenues to be received during Fiscal Year:</b>				
Licenses and permits	10,897,971	10,225,645	9,285,400	9,385,400
Charges for services	67,350	-	-	-
Fines and forfeitures	79,400	500	52,600	52,600
Interest income	518,688	276,192	476,674	340,241
Miscellaneous	2,243,782	1,780,359	1,625,000	1,625,000
Transfers from other funds	130,955	130,955	130,955	130,955
Less 5% revenue	-	(614,135)	(571,984)	(570,162)
<b>Subtotal</b>	<b>13,938,146</b>	<b>11,799,516</b>	<b>10,998,645</b>	<b>10,964,034</b>
<b>Total Sources</b>	<b><u>20,745,121</u></b>	<b><u>17,358,491</u></b>	<b><u>21,422,297</u></b>	<b><u>18,404,250</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Financial Management	256,456	286,672	309,887	309,887
Development Services	10,460,934	12,073,128	12,884,280	12,876,780
<b>Subtotal</b>	<b>10,717,390</b>	<b>12,359,800</b>	<b>13,194,167</b>	<b>13,186,667</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustments	-	632,860	787,913	787,913
Reserve - Cash Balance - Operating	-	1,767,298	2,781,403	2,779,903
Reserve - Budget Stabilization	-	2,598,533	4,658,814	1,649,767
<b>Subtotal</b>	<b>-</b>	<b>4,998,691</b>	<b>8,228,130</b>	<b>5,217,583</b>
<b>Total Uses</b>	<b><u>10,717,390</u></b>	<b><u>17,358,491</u></b>	<b><u>21,422,297</u></b>	<b><u>18,404,250</u></b>

# 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. When the tax was enacted, the ordinance states that the revenues generated are not to supplant items that were currently funded.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	6,911,336	10,036,298	15,688,368	17,852,042
<b>Subtotal</b>	<b>6,911,336</b>	<b>10,036,298</b>	<b>15,688,368</b>	<b>17,852,042</b>
<b>Revenues to be received during Fiscal Year:</b>				
Taxes	19,946,992	23,501,737	25,851,911	28,437,102
Interest income	934,456	498,643	717,429	816,374
Miscellaneous	131,381	-	-	-
Less 5% revenue	-	(1,200,019)	(1,328,467)	(1,462,674)
<b>Subtotal</b>	<b>21,012,830</b>	<b>22,800,361</b>	<b>25,240,873</b>	<b>27,790,802</b>
<b>Total Sources</b>	<b><u>27,924,166</u></b>	<b><u>32,836,659</u></b>	<b><u>40,929,241</u></b>	<b><u>45,642,844</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Community & Veterans Services	16,380,387	19,234,091	23,040,822	23,040,822
<b>Subtotal</b>	<b>16,380,387</b>	<b>19,234,091</b>	<b>23,040,822</b>	<b>23,040,822</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustments	-	40,200	36,376	36,376
Reserve - Cash Balance - Operating	-	3,854,858	13,237,596	17,956,162
Reserve - Budget Stabilization	-	9,707,510	4,614,447	4,609,484
<b>Subtotal</b>	<b>-</b>	<b>13,602,568</b>	<b>17,888,419</b>	<b>22,602,022</b>
<b>Total Uses</b>	<b><u>16,380,387</u></b>	<b><u>32,836,659</u></b>	<b><u>40,929,241</u></b>	<b><u>45,642,844</u></b>



# Fund Summary

## Communications Fund

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

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	99,070	110,486	233,219	253,479
<b>Subtotal</b>	<b>99,070</b>	<b>110,486</b>	<b>233,219</b>	<b>253,479</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	1,103,258	1,487,814	1,478,383	1,473,383
Interest income	1,720	5,489	10,665	11,592
Miscellaneous	1,517	-	-	-
Less 5% revenue	-	(74,665)	(74,452)	(74,249)
<b>Subtotal</b>	<b>1,106,495</b>	<b>1,418,638</b>	<b>1,414,596</b>	<b>1,410,726</b>
<b>Total Sources</b>	<b><u>1,205,566</u></b>	<b><u>1,529,125</u></b>	<b><u>1,647,815</u></b>	<b><u>1,664,205</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Financial Management	52,347	52,294	61,130	61,130
Information Technology	1,133,298	1,208,676	1,297,694	1,297,694
<b>Subtotal</b>	<b>1,185,645</b>	<b>1,260,970</b>	<b>1,358,824</b>	<b>1,358,824</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustments	-	67,488	35,511	35,511
Reserve - Cash Balance - Operating	-	200,667	253,480	269,870
<b>Subtotal</b>	<b>-</b>	<b>268,155</b>	<b>288,991</b>	<b>305,381</b>
<b>Total Uses</b>	<b><u>1,185,645</u></b>	<b><u>1,529,125</u></b>	<b><u>1,647,815</u></b>	<b><u>1,664,205</u></b>

# 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.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	2,062,224	1,651,153	1,467,316	1,471,106
<b>Subtotal</b>	<b>2,062,224</b>	<b>1,651,153</b>	<b>1,467,316</b>	<b>1,471,106</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	2,156,213	1,802,400	2,644,782	2,724,467
Interest income	181,400	82,036	67,100	67,274
Miscellaneous	36,980	45,075	37,000	37,000
Transfers from other funds	1,100,000	1,100,000	1,100,000	1,100,000
Less 5% revenue	-	(96,476)	(137,444)	(141,437)
<b>Subtotal</b>	<b>3,474,593</b>	<b>2,933,035</b>	<b>3,711,438</b>	<b>3,787,304</b>
<b>Total Sources</b>	<b><u>5,536,817</u></b>	<b><u>4,584,188</u></b>	<b><u>5,178,754</u></b>	<b><u>5,258,410</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Convention And Visitors Bureau	3,686,201	3,108,223	3,244,484	3,244,884
Financial Management	170,843	166,661	190,236	190,236
<b>Subtotal</b>	<b>3,857,044</b>	<b>3,274,884</b>	<b>3,434,720</b>	<b>3,435,120</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Contingency	-	150,000	150,000	150,000
Reserve - Salary Adjustments	-	125,992	122,927	122,927
Reserve - Cash Balance - Operating	-	710,175	732,363	811,539
Reserve - Budget Stabilization	-	323,137	738,744	738,824
<b>Subtotal</b>	<b>-</b>	<b>1,309,304</b>	<b>1,744,034</b>	<b>1,823,290</b>
<b>Total Uses</b>	<b><u>3,857,044</u></b>	<b><u>4,584,188</u></b>	<b><u>5,178,754</u></b>	<b><u>5,258,410</u></b>



# Fund Summary

## Court Technology Fee Fund

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

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	300,507	683,704	82,622	307,801
<b>Subtotal</b>	<b>300,507</b>	<b>683,704</b>	<b>82,622</b>	<b>307,801</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	849,767	1,133,000	927,000	954,810
Interest income	6,897	50,000	3,778	14,076
Miscellaneous	407	-	-	-
Transfers from other funds	86,717	300,000	2,000,000	1,750,000
Less 5% revenue	-	(59,150)	(46,539)	(48,444)
<b>Subtotal</b>	<b>943,788</b>	<b>1,423,850</b>	<b>2,884,239</b>	<b>2,670,442</b>
<b>Total Sources</b>	<b><u>1,244,295</u></b>	<b><u>2,107,554</u></b>	<b><u>2,966,861</u></b>	<b><u>2,978,243</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Clerk of Circuit Court	187,984	187,984	199,691	199,691
Court Administration	33,174	26,805	39,702	39,702
General Government	96,307	-	-	-
Court Costs	1,323,737	1,823,197	2,419,667	2,419,667
<b>Subtotal</b>	<b>1,641,202</b>	<b>2,037,986</b>	<b>2,659,060</b>	<b>2,659,060</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustment	-	15,714	-	-
Reserve - Cash Balance - Operating	-	53,854	307,801	319,183
Reserve - Budget Stabilization	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>69,568</b>	<b>307,801</b>	<b>319,183</b>
<b>Total Uses</b>	<b><u>1,641,202</u></b>	<b><u>2,107,554</u></b>	<b><u>2,966,861</u></b>	<b><u>2,978,243</u></b>

\*\*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.

# Fund Summary

## Debt Service Funds

These funds account for debt service of currently active Governmental debt issuances including principal, interest and other related costs.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	20,796	19,664	34,532	35,134
<b>Subtotal</b>	<b>20,796</b>	<b>19,664</b>	<b>34,532</b>	<b>35,134</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	213,053	977	1,579	1,606
Transfers from other funds	10,120,108	10,163,782	6,359,050	6,386,800
Less 5% revenue	-	(49)	(79)	(80)
<b>Subtotal</b>	<b>10,333,161</b>	<b>10,164,710</b>	<b>6,360,550</b>	<b>6,388,326</b>
<b>Total Sources</b>	<b><u>10,353,957</u></b>	<b><u>10,184,374</u></b>	<b><u>6,395,082</u></b>	<b><u>6,423,460</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Debt Service	10,302,753	10,166,832	6,359,950	6,387,700
<b>Subtotal</b>	<b>10,302,753</b>	<b>10,166,832</b>	<b>6,359,950</b>	<b>6,387,700</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Cash Balance	-	17,542	35,132	35,760
<b>Subtotal</b>	<b>-</b>	<b>17,542</b>	<b>35,132</b>	<b>35,760</b>
<b>Total Uses</b>	<b><u>10,302,753</u></b>	<b><u>10,184,374</u></b>	<b><u>6,395,082</u></b>	<b><u>6,423,460</u></b>

# *Fund Summary*

## Environmental Lands Fund

On November 2020, a referendum was voted in favor of implementing an Environmental Lands Millage of .1500 mill to finance the acquisition, improvement, and management of land to protect drinking water sources and water quality, preserve fish and wildlife habitat prevent stormwater runoff pollution and provide parks within Manatee County.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2023</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	11,117,657	19,109,941	14,567,422	18,650,221
<b>Subtotal</b>	<b>11,117,657</b>	<b>19,109,941</b>	<b>14,567,422</b>	<b>18,650,221</b>
<b>Revenues to be received during Fiscal Year:</b>				
Taxes	8,975,402	10,576,839	11,634,523	12,797,976
Charges for services	560,827	704,200	709,200	709,200
Interest income	856,571	949,459	666,168	852,875
Miscellaneous	49,996	51,600	51,600	51,600
Less 5% revenue	-	(614,105)	(653,075)	(720,583)
<b>Subtotal</b>	<b>10,442,796</b>	<b>11,667,993</b>	<b>12,408,416</b>	<b>13,691,068</b>
<b>Total Sources</b>	<b><u>21,560,453</u></b>	<b><u>30,777,934</u></b>	<b><u>26,975,838</u></b>	<b><u>32,341,289</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Tax Collector	179,508	200,960	221,056	221,056
Financial Management	173,551	194,568	51,110	51,110
Property Management	-	-	480,203	475,785
Natural Resources	4,829,912	5,568,625	3,767,979	4,860,532
<b>Subtotal</b>	<b>5,182,971</b>	<b>5,964,153</b>	<b>4,520,348</b>	<b>5,608,483</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to 2023Env LandsBonds	1,635,278	2,913,500	2,912,200	2,910,650
Transfer to EnviroLandCapProj	891,024	2,544,431	708,525	1,356,987
Tran to Motor Pool Fund	181,555	-	-	-
<b>Subtotal</b>	<b>2,707,857</b>	<b>5,457,931</b>	<b>3,620,725</b>	<b>4,267,637</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Contingencies	-	-	30,000	30,000
Reserve - Salary Adjustments	-	167,637	154,546	154,546
Reserve - Cash Balance - Operating	-	1,226,358	923,118	1,140,745
Reserve - Budget Stabilization	-	17,961,855	17,727,101	21,139,878
<b>Subtotal</b>	<b>-</b>	<b>19,355,850</b>	<b>18,834,765</b>	<b>22,465,169</b>
<b>Total Uses</b>	<b><u>7,890,828</u></b>	<b><u>30,777,934</u></b>	<b><u>26,975,838</u></b>	<b><u>32,341,289</u></b>



# *Fund Summary*

## Fleet & Fuel Services Funds

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

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	17,164,831	18,580,850	22,660,888	19,100,241
<b>Subtotal</b>	<b>17,164,831</b>	<b>18,580,850</b>	<b>22,660,888</b>	<b>19,100,241</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	26,988,109	27,001,625	26,515,111	26,515,111
Interest income	1,141,047	923,171	1,036,283	873,454
Miscellaneous	256,860	30,000	30,450	30,450
Operating grants	7,207	-	-	-
Gain on disposition of assets	912,019	400,000	406,000	406,000
Transfers from other funds	4,163,823	-	-	-
Less 5% revenue	-	(1,417,740)	(1,399,392)	(1,391,251)
<b>Subtotal</b>	<b>33,469,066</b>	<b>26,937,056</b>	<b>26,588,452</b>	<b>26,433,764</b>
<b>Total Sources</b>	<b><u>50,633,897</u></b>	<b><u>45,517,906</u></b>	<b><u>49,249,340</u></b>	<b><u>45,534,005</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Financial Management	248,884	81,412	99,929	99,929
Public Works	26,986,364	25,950,885	29,674,368	27,958,074
Property Management	2,964	-	-	-
<b>Subtotal</b>	<b>27,238,212</b>	<b>26,032,297</b>	<b>29,774,296</b>	<b>28,058,002</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
TranToFuelServices	12,103	-	-	-
<b>Subtotal</b>	<b>12,103</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustments	-	453,570	374,802	374,802
Reserve - Cash Balance - Operating	-	5,216,950	6,029,820	5,686,561
Reserve - Budget Stabilization	-	13,815,089	13,070,422	11,414,640
<b>Subtotal</b>	<b>-</b>	<b>19,485,609</b>	<b>19,475,044</b>	<b>17,476,003</b>
<b>Total Uses</b>	<b><u>27,250,315</u></b>	<b><u>45,517,906</u></b>	<b><u>49,249,340</u></b>	<b><u>45,534,005</u></b>

# 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.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	1,974,391	2,320,402	2,334,021	807,776
<b>Subtotal</b>	<b>1,974,391</b>	<b>2,320,402</b>	<b>2,334,021</b>	<b>807,776</b>
<b>Revenues to be received during Fiscal Year:</b>				
Intergovernmental	367,401	390,000	370,000	370,000
Interest income	122,419	115,287	106,735	36,940
Transfers from other funds	36,218	-	-	-
Less 5% revenue	-	(25,264)	(23,837)	(20,347)
<b>Subtotal</b>	<b>526,038</b>	<b>480,023</b>	<b>452,898</b>	<b>386,593</b>
<b>Total Sources</b>	<b><u>2,500,429</u></b>	<b><u>2,800,425</u></b>	<b><u>2,786,919</u></b>	<b><u>1,194,369</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Natural Resources	139,897	200,000	200,000	200,000
<b>Subtotal</b>	<b>139,897</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Trans to WCIND	35,391	-	-	-
Tr to P&R Capital Projects	-	200,000	1,779,143	-
<b>Subtotal</b>	<b>35,391</b>	<b>200,000</b>	<b>1,779,143</b>	<b>-</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Cash Balance - Operating	-	80,000	395,829	40,000
Reserve - Budget Stabilization	-	2,320,425	411,947	954,369
<b>Subtotal</b>	<b>-</b>	<b>2,400,425</b>	<b>807,776</b>	<b>994,369</b>
<b>Total Uses</b>	<b><u>175,288</u></b>	<b><u>2,800,425</u></b>	<b><u>2,786,919</u></b>	<b><u>1,194,369</u></b>

# 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.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	6,754,051	2,121,254	3,679,013	1,050,928
<b>Subtotal</b>	<b>6,754,051</b>	<b>2,121,254</b>	<b>3,679,013</b>	<b>1,050,928</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	1,379,492	105,392	172,829	48,060
Transfers from other funds	15,934,613	11,607,764	1,808,974	4,807,932
Less 5% revenue	-	(5,270)	(8,641)	(2,403)
<b>Subtotal</b>	<b>17,314,105</b>	<b>11,707,886</b>	<b>1,973,162</b>	<b>4,853,589</b>
<b>Total Sources</b>	<b><u>24,068,156</u></b>	<b><u>13,829,140</u></b>	<b><u>5,652,175</u></b>	<b><u>5,904,517</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Public Works	8,495,684	8,387,095	1,137,806	-
<b>Subtotal</b>	<b>8,495,684</b>	<b>8,387,095</b>	<b>1,137,806</b>	<b>-</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tsf to RevRef Imp Bds 2013	867,451	882,764	808,974	807,932
<b>Subtotal</b>	<b>867,451</b>	<b>882,764</b>	<b>808,974</b>	<b>807,932</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Cash Balance - Operating	-	2,247,168	-	-
Reserve - Capital Projects	-	-	2,654,467	2,298,874
Reserve - Cash Balance - 5&6 Ct Cap	-	-	575,942	302,089
Reserve - Cash Balance - Gas Tax Capital	-	138,520	149,419	155,910
Reserve - Cash Balance - 4 Cent Gas Tax Capital	-	874,281	44,208	46,129
Reserve - Cash Balance - 5 Cent Capital	-	1,299,312	281,359	2,293,583
<b>Subtotal</b>	<b>-</b>	<b>4,559,281</b>	<b>3,705,395</b>	<b>5,096,585</b>
<b>Total Uses</b>	<b><u>9,363,135</u></b>	<b><u>13,829,140</u></b>	<b><u>5,652,175</u></b>	<b><u>5,904,517</u></b>



# 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	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	12,273,829	7,064,875	11,085,402	9,605,126
<b>Subtotal</b>	<b>12,273,829</b>	<b>7,064,875</b>	<b>11,085,402</b>	<b>9,605,126</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	475,824	351,010	506,935	439,244
Transfers from other funds	16,708,875	16,999,685	13,073,475	17,586,953
Less 5% revenue	-	(17,550)	(25,348)	(21,963)
<b>Subtotal</b>	<b>17,184,699</b>	<b>17,333,145</b>	<b>13,555,062</b>	<b>18,004,234</b>
<b>Total Sources</b>	<b><u>29,458,528</u></b>	<b><u>24,398,020</u></b>	<b><u>24,640,464</u></b>	<b><u>27,609,360</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Public Works	6,214,195	7,910,311	12,004,190	10,854,190
Property Management	-	-	1,871,618	1,971,618
<b>Subtotal</b>	<b>6,214,195</b>	<b>7,910,311</b>	<b>13,875,808</b>	<b>12,825,808</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tr to 2 Ct Loc Option Gs Tx	3,510,000	2,325,000	1,000,000	2,000,000
Tr to 4 Ct Gs Tx Cap Proj Fund	6,640,599	4,300,000	-	-
Transfer to: 5ctBdVoteCapProj	4,900,000	4,100,000	-	2,000,000
<b>Subtotal</b>	<b>15,050,599</b>	<b>10,725,000</b>	<b>1,000,000</b>	<b>4,000,000</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustments	-	159,382	159,530	159,530
Reserve - Cash Balance - Operating	-	2,403,702	2,846,214	3,038,017
Reserve - Budget Stabilization	-	3,199,625	6,758,913	7,586,006
<b>Subtotal</b>	<b>-</b>	<b>5,762,709</b>	<b>9,764,657</b>	<b>10,783,553</b>
<b>Total Uses</b>	<b><u>21,264,794</u></b>	<b><u>24,398,020</u></b>	<b><u>24,640,464</u></b>	<b><u>27,609,360</u></b>

# Fund Summary

## GO Bonds Environmental Lands

This fund accounts for acquisition of certain lands within the County. Capital project funds include multi-year budgets carried over from previous years and are not reflected below.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	-	7,472,303	15,173,430	15,832,617
<b>Subtotal</b>	<b>-</b>	<b>7,472,303</b>	<b>15,173,430</b>	<b>15,832,617</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	1,239,155	371,254	693,881	724,025
Transfers from other funds	1,635,278	2,913,500	2,912,200	2,910,650
Bond proceeds	35,000,000	-	-	-
Less 5% revenue	-	(18,563)	(34,694)	(36,201)
Premium on bonds	2,210,958	-	-	-
<b>Subtotal</b>	<b>40,085,391</b>	<b>3,266,191</b>	<b>3,571,387</b>	<b>3,598,474</b>
<b>Total Sources</b>	<b><u>40,085,391</u></b>	<b><u>10,738,494</u></b>	<b><u>18,744,817</u></b>	<b><u>19,431,091</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
General Government	254,857	900	900	900
Parks & Natural Resources	25,440,079	-	-	-
Debt Service	875,861	2,912,600	2,911,300	2,909,750
<b>Subtotal</b>	<b>26,570,796</b>	<b>2,913,500</b>	<b>2,912,200</b>	<b>2,910,650</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Cash Balance - Envir Land23	-	-	838,364	874,785
Reserve - Capital Projects	-	7,824,994	14,994,253	15,645,656
<b>Subtotal</b>	<b>-</b>	<b>7,824,994</b>	<b>15,832,617</b>	<b>16,520,441</b>
<b>Total Uses</b>	<b><u>26,570,796</u></b>	<b><u>10,738,494</u></b>	<b><u>18,744,817</u></b>	<b><u>19,431,091</u></b>

# 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	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	374,458	397,489	414,361	432,362
<b>Subtotal</b>	<b>374,458</b>	<b>397,489</b>	<b>414,361</b>	<b>432,362</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	21,782	19,749	18,948	19,772
Less 5% revenue	-	(987)	(947)	(989)
<b>Subtotal</b>	<b>21,782</b>	<b>18,762</b>	<b>18,001</b>	<b>18,783</b>
<b>Total Sources</b>	<b><u>396,240</u></b>	<b><u>416,251</u></b>	<b><u>432,362</u></b>	<b><u>451,145</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Cash Balance - Operating	-	416,251	432,362	451,145
<b>Subtotal</b>	<b>-</b>	<b>416,251</b>	<b>432,362</b>	<b>451,145</b>
<b>Total Uses</b>	<b>-</b>	<b><u>416,251</u></b>	<b><u>432,362</u></b>	<b><u>451,145</u></b>



# Fund Summary

## Health Self Insurance Fund

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

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	37,101,323	40,427,492	36,367,281	35,593,408
<b>Subtotal</b>	<b>37,101,323</b>	<b>40,427,492</b>	<b>36,367,281</b>	<b>35,593,408</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	66,441,127	66,543,700	69,829,799	71,619,975
Interest income	2,049,151	2,008,600	1,663,076	1,627,687
Miscellaneous	6,395,804	5,000,000	5,500,000	5,665,000
Transfers from other funds	67,816	-	-	-
Less 5% revenue	-	(3,677,615)	(3,849,644)	(3,945,633)
<b>Subtotal</b>	<b>74,953,898</b>	<b>69,874,685</b>	<b>73,143,231</b>	<b>74,967,029</b>
<b>Total Sources</b>	<b><u>112,055,221</u></b>	<b><u>110,302,177</u></b>	<b><u>109,510,512</u></b>	<b><u>110,560,437</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
County Administration	8,312	-	-	-
Financial Management	147,483	143,619	160,631	160,631
Human Resources	72,846,789	70,200,585	73,665,723	75,840,883
<b>Subtotal</b>	<b>73,002,584</b>	<b>70,344,204</b>	<b>73,826,354</b>	<b>76,001,514</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustments	-	93,219	90,751	90,751
Reserve - Claims Dental	-	60,000	60,000	60,000
Reserve - Claims Medical	-	16,450,000	17,524,500	18,050,235
Reserve - OPEB	-	11,797,523	11,797,523	11,797,523
Reserve - Prescription RX	-	2,520,000	2,530,000	2,605,900
Reserve - Cash Balance - Operating	-	1,718,841	1,777,271	1,822,663
Reserve - Budget Stabilization	-	7,318,390	1,904,114	131,851
<b>Subtotal</b>	<b>-</b>	<b>39,957,973</b>	<b>35,684,158</b>	<b>34,558,923</b>
<b>Total Uses</b>	<b><u>73,002,584</u></b>	<b><u>110,302,177</u></b>	<b><u>109,510,512</u></b>	<b><u>110,560,437</u></b>

# Fund Summary

## Highway Capital Projects Funds

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.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	8,003,483	5,607,148	2,668,462	2,737,622
<b>Subtotal</b>	<b>8,003,483</b>	<b>5,607,148</b>	<b>2,668,462</b>	<b>2,737,622</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	2,643,684	331,736	72,801	125,192
Capital grants	2,779,835	-	-	-
Transfers from other funds	37,756,647	-	-	-
Less 5% revenue	-	(16,586)	(3,640)	(6,260)
<b>Subtotal</b>	<b>43,180,166</b>	<b>315,150</b>	<b>69,161</b>	<b>118,932</b>
<b>Total Sources</b>	<b><u>51,183,649</u></b>	<b><u>5,922,298</u></b>	<b><u>2,737,623</u></b>	<b><u>2,856,554</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Public Works	19,292,144	4,966,148	-	-
Property Management	79,505	-	-	-
<b>Subtotal</b>	<b>19,371,648</b>	<b>4,966,148</b>	<b>-</b>	<b>-</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	31,356,177	-	-	-
	<b>31,356,177</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Cash Balance - Capital Projects	-	956,150	2,737,623	2,856,554
<b>Subtotal</b>	<b>-</b>	<b>956,150</b>	<b>2,737,623</b>	<b>2,856,554</b>
<b>Total Uses</b>	<b><u>50,727,825</u></b>	<b><u>5,922,298</u></b>	<b><u>2,737,623</u></b>	<b><u>2,856,554</u></b>

# 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.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	968,391	1,828,047	3,833,049	5,186,639
<b>Subtotal</b>	<b>968,391</b>	<b>1,828,047</b>	<b>3,833,049</b>	<b>5,186,639</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	1,204,596	1,038,091	1,064,403	1,064,403
Interest income	89,186	90,825	175,285	237,185
Transfers from other funds	1,450,000	800,000	800,000	800,000
Less 5% revenue	-	(56,446)	(61,984)	(65,079)
<b>Subtotal</b>	<b>2,743,782</b>	<b>1,872,470</b>	<b>1,977,704</b>	<b>2,036,509</b>
<b>Total Sources</b>	<b><u>3,712,173</u></b>	<b><u>3,700,517</u></b>	<b><u>5,810,753</u></b>	<b><u>7,223,148</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Development Services	1,252,619	594,962	606,076	606,076
<b>Subtotal</b>	<b>1,252,619</b>	<b>594,962</b>	<b>606,076</b>	<b>606,076</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustments	-	26,025	18,038	18,038
Reserve - Cash Balance - Operating	-	124,198	124,331	124,331
Reserve - Budget Stabilization	-	2,955,332	5,062,308	6,474,703
<b>Subtotal</b>	<b>-</b>	<b>3,105,555</b>	<b>5,204,677</b>	<b>6,617,072</b>
<b>Total Uses</b>	<b><u>1,252,619</u></b>	<b><u>3,700,517</u></b>	<b><u>5,810,753</u></b>	<b><u>7,223,148</u></b>



# Fund Summary

## Infrastructure Sales Tax Operating & Capital Projects Funds

The Infrastructure Sales Surtax was approved by voters in November 2016 for an initial 15 year period.

	Actual	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	36,360,852	15,816,008	25,635,323	18,131,707
<b>Subtotal</b>	<b>36,360,852</b>	<b>15,816,008</b>	<b>25,635,323</b>	<b>18,131,707</b>
<b>Revenues to be received during Fiscal Year:</b>				
Taxes	43,100,154	48,494,473	52,858,976	57,616,283
Interest income	7,958,651	805,057	1,172,302	829,164
Transfers from other funds	42,984,701	46,069,749	50,216,027	54,735,469
Less 5% revenue	-	(2,464,976)	(5,212,365)	(3,644,781)
<b>Subtotal</b>	<b>94,043,506</b>	<b>92,904,303</b>	<b>99,034,940</b>	<b>109,536,135</b>
<b>Total Sources</b>	<b><u>130,404,358</u></b>	<b><u>108,720,311</u></b>	<b><u>124,670,263</u></b>	<b><u>127,667,842</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Sheriff	925,553	-	-	-
Financial Management	239,387	-	-	-
Parks And Recreation	934,927	-	-	-
Public Safety	708,960	3,000,000	-	-
Public Works	28,840,428	39,517,263	37,992,958	-
Parks & Natural Resources	3,531,122	2,560,083	1,120,000	-
Property Management	1,044,972	-	-	-
Neighborhood Services	5,321	-	-	-
Sports & Leisure Services	24,454	610,613	46,894	-
<b>Subtotal</b>	<b>36,255,124</b>	<b>45,687,959</b>	<b>39,159,852</b>	<b>-</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to RvImpRefBnd22	4,386,476	4,446,253	4,443,252	4,447,502
TsfToInfraStrTransportCapPrj	30,390,184	32,571,313	36,958,996	40,285,305
TsfToInfraPubSftyLawEnCapPrj	7,307,399	7,831,857	7,080,460	7,717,701
TsfToInfraPks CommFacilCapPrj	5,287,118	5,666,579	6,176,571	6,732,463
<b>Subtotal</b>	<b>47,371,177</b>	<b>50,516,002</b>	<b>54,659,279</b>	<b>59,182,971</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Cash Balance - Operating	-	12,516,350	18,406,706	33,560,172
Reserve - Capital Projects	-	-	12,444,426	34,924,699
<b>Subtotal</b>	<b>-</b>	<b>12,516,350</b>	<b>30,851,132</b>	<b>68,484,871</b>
<b>Total Uses</b>	<b><u>83,626,301</u></b>	<b><u>108,720,311</u></b>	<b><u>124,670,263</u></b>	<b><u>127,667,842</u></b>

# 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	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	4,328,483	5,627,077	6,335,576	6,412,087
<b>Subtotal</b>	<b>4,328,483</b>	<b>5,627,077</b>	<b>6,335,576</b>	<b>6,412,087</b>
<b>Revenues to be received during Fiscal Year:</b>				
Licenses and permits	4,471,896	4,517,571	5,292,156	5,799,076
Interest income	730,793	279,576	289,726	293,225
Transfers from other funds	1,000,000	-	-	-
Less 5% revenue	-	(239,858)	(279,094)	(304,615)
<b>Subtotal</b>	<b>6,202,689</b>	<b>4,557,289</b>	<b>5,302,788</b>	<b>5,787,686</b>
<b>Total Sources</b>	<b><u>10,531,172</u></b>	<b><u>10,184,366</u></b>	<b><u>11,638,364</u></b>	<b><u>12,199,773</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Sheriff	1,691	-	-	-
General Government	1,513,164	3,261,600	4,900,000	-
Property Management	5,000	-	-	-
<b>Subtotal</b>	<b>1,519,856</b>	<b>3,261,600</b>	<b>4,900,000</b>	<b>-</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tsf to RevRef Imp Bds 2013	349,859	356,035	326,276	325,854
TsfToLawEnforcImpFeeUnincorCap	1,000,000	-	-	-
<b>Subtotal</b>	<b>1,349,859</b>	<b>356,035</b>	<b>326,276</b>	<b>325,854</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Law Enf Imp Fees-Operating-Unincorp	-	6,066,429	5,540,118	10,964,068
Reserve - SWTIF - Capital Projects	-	500,302	871,970	909,851
<b>Subtotal</b>	<b>-</b>	<b>6,566,731</b>	<b>6,412,088</b>	<b>11,873,919</b>
<b>Total Uses</b>	<b><u>2,869,715</u></b>	<b><u>10,184,366</u></b>	<b><u>11,638,364</u></b>	<b><u>12,199,773</u></b>

# Fund Summary

## Library Capital Projects Fund

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

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	208,782	187,223	615,109	641,831
<b>Subtotal</b>	<b>208,782</b>	<b>187,223</b>	<b>615,109</b>	<b>641,831</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	125,485	9,302	28,129	29,351
Transfers from other funds	1,287,100	3,459,500	-	-
Less 5% revenue		(465)	(1,406)	(1,468)
<b>Subtotal</b>	<b>1,412,585</b>	<b>3,468,337</b>	<b>26,723</b>	<b>27,883</b>
<b>Total Sources</b>	<b><u>1,621,367</u></b>	<b><u>3,655,560</u></b>	<b><u>641,832</u></b>	<b><u>669,714</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Neighborhood Services	870,223	-	-	-
Community & Veterans Services	403,377	-	-	-
<b>Subtotal</b>	<b>1,273,600</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Cash Balance - Library Capital Projects	-	556,060	641,832	699,714
Reserve - Capital Projects	-	3,099,500	-	-
<b>Subtotal</b>	<b>-</b>	<b>3,655,560</b>	<b>641,832</b>	<b>699,714</b>
<b>Total Uses</b>	<b><u>1,273,600</u></b>	<b><u>3,655,560</u></b>	<b><u>641,832</u></b>	<b><u>699,714</u></b>

# 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	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	6,271,132	9,737,773	10,648,449	15,396,635
<b>Subtotal</b>	<b>6,271,132</b>	<b>9,737,773</b>	<b>10,648,449</b>	<b>15,396,635</b>
<b>Revenues to be received during Fiscal Year:</b>				
Taxes	14,793,452	17,451,785	19,196,963	21,116,660
Intergovernmental	118,695	-	115,000	115,000
Charges for services	39,236	22,697	25,000	25,000
Fines and forfeitures	15,236	19,612	19,612	19,612
Interest income	690,522	483,812	486,954	704,088
Contributions	26,878	153,494	153,494	180,300
Miscellaneous	40	-	-	-
Transfers from other funds	113,612	-	-	-
Less 5% revenue	-	(906,570)	(999,852)	(1,108,033)
<b>Subtotal</b>	<b>15,797,670</b>	<b>17,224,830</b>	<b>18,997,171</b>	<b>21,052,627</b>
<b>Total Sources</b>	<b><u>22,068,802</u></b>	<b><u>26,962,603</u></b>	<b><u>29,645,620</u></b>	<b><u>36,449,262</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Financial Management	77,835	77,931	82,914	82,914
Property Management	105,670	153,020	148,979	148,979
Community & Veterans Services	11,024,973	11,697,233	503,788	507,959
Sports & Leisure Services	-	-	12,771,181	13,190,058
<b>Subtotal</b>	<b>11,208,478</b>	<b>11,928,185</b>	<b>13,506,862</b>	<b>13,929,910</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	48,685	-	-	-
Transfer to Library	24,747	-	-	-
TR to Library Construction	1,287,100	3,459,500	-	-
<b>Subtotal</b>	<b>1,360,532</b>	<b>3,459,500</b>	<b>-</b>	<b>-</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Contingency	-	-	-	-
Reserve - Salary Adjustment	-	602,069	742,123	742,123
Reserve - Cash Balance - Operating	-	3,104,787	3,182,999	3,479,912
Reserve - Budget Stabilization	-	7,868,062	12,213,636	18,297,317
<b>Subtotal</b>	<b>-</b>	<b>11,574,918</b>	<b>16,138,758</b>	<b>22,519,352</b>
<b>Total Uses</b>	<b><u>12,569,010</u></b>	<b><u>26,962,603</u></b>	<b><u>29,645,620</u></b>	<b><u>36,449,262</u></b>

\*\*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.



# 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.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2023</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	4,293,026	5,458,438	4,483,534	7,022,013
<b>Subtotal</b>	<b>4,293,026</b>	<b>5,458,438</b>	<b>4,483,534</b>	<b>7,022,013</b>
<b>Revenues to be received during Fiscal Year:</b>				
Licenses and permits	2,188,633	2,000,000	2,467,051	2,639,113
Interest income	326,878	271,197	205,032	321,116
Transfers from other funds	1,035,405	3,459,500	327,692	327,692
Less 5% revenue	-	(113,561)	(133,604)	(148,012)
<b>Subtotal</b>	<b>3,550,916</b>	<b>5,617,136</b>	<b>2,866,171</b>	<b>3,139,909</b>
<b>Total Sources</b>	<b><u>7,843,942</u></b>	<b><u>11,075,574</u></b>	<b><u>7,349,705</u></b>	<b><u>10,161,922</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Neighborhood Services	653,356	-	-	-
<b>Subtotal</b>	<b>653,356</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
TransferToLibraryImpFeeCapPrj	1,035,405	3,459,500	327,692	327,692
<b>Subtotal</b>	<b>1,035,405</b>	<b>3,459,500</b>	<b>327,692</b>	<b>327,692</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Cash Balance - Capital	-	3,099,500	7,022,013	-
Reserve - Cash Balance - Operating	-	4,516,574	-	9,834,230
Reserve - Capital Projects	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>7,616,074</b>	<b>7,022,013</b>	<b>9,834,230</b>
<b>Total Uses</b>	<b><u>1,688,761</u></b>	<b><u>11,075,574</u></b>	<b><u>7,349,705</u></b>	<b><u>10,161,922</u></b>

# Fund Summary

## Miscellaneous Funds (Less Than \$100,000)

The Substance Abuse Treatment fund, Cable Franchise Fee fund and the CRA Capital Projects fund make up the Miscellaneous fund balance. The fund balance for each is less than \$100,000.

	Actual	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	177,307	190,966	210,223	227,968
<b>Subtotal</b>	<b>177,307</b>	<b>190,966</b>	<b>210,223</b>	<b>227,968</b>
<b>Revenues to be received during Fiscal Year:</b>				
Fines and forfeitures	7,024	8,262	8,509	8,764
Interest income	10,606	9,487	10,170	11,039
Less 5% revenue	-	(887)	(935)	(990)
<b>Subtotal</b>	<b>17,630</b>	<b>16,862</b>	<b>17,744</b>	<b>18,813</b>
<b>Total Sources</b>	<b><u>194,937</u></b>	<b><u>207,829</u></b>	<b><u>227,967</u></b>	<b><u>246,781</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Substance Abuse	-	137,586	155,347	171,005
Reserve - South County CRA Cash Balance	-	53,059	54,572	56,943
Reserve - Cable Fee Cash Balance - Operating	-	17,184	18,048	18,833
<b>Subtotal</b>	<b>-</b>	<b>207,829</b>	<b>227,967</b>	<b>246,781</b>
<b>Total Uses</b>	<b>-</b>	<b><u>207,829</u></b>	<b><u>227,967</u></b>	<b><u>246,781</u></b>

# Fund Summary

## Mitigation Program Fund

This fund accounts for certain capital projects within the General Government. Capital project funds include multi-year budgets carried over from previous years and are not reflected below.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	-	463,600	364,836	185,253
<b>Subtotal</b>	<b>-</b>	<b>463,600</b>	<b>364,836</b>	<b>185,253</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	-	-	203,489	209,594
Interest income	11,452	23,034	16,684	8,472
Transfers from other funds	500,000	-	-	-
Less 5% revenue	-	-	(10,174)	(10,480)
<b>Subtotal</b>	<b>511,452</b>	<b>23,034</b>	<b>209,999</b>	<b>207,586</b>
<b>Total Sources</b>	<b><u>511,452</u></b>	<b><u>486,634</u></b>	<b><u>574,835</u></b>	<b><u>392,839</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Natural Resources	97,709	150,354	369,931	369,931
<b>Subtotal</b>	<b>97,709</b>	<b>150,354</b>	<b>369,931</b>	<b>369,931</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tran to Motor Pool Fund	48,908	-	-	-
<b>Subtotal</b>	<b>48,908</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustments	-	-	19,650	19,650
Reserve - Cash Balance - Operating	-	30,071	73,986	3,258
Reserve - Budget Stabilization	-	306,209	111,268	-
<b>Subtotal</b>	<b>-</b>	<b>336,280</b>	<b>204,904</b>	<b>22,908</b>
<b>Total Uses</b>	<b><u>146,617</u></b>	<b><u>486,634</u></b>	<b><u>574,835</u></b>	<b><u>392,839</u></b>

# Fund Summary

## Opiod Taskforce

These funds are from the State of Florida related to the Opioid Settlements Statewide to address substance abuse treatment, education, prevention and other related programs and services.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	5,102,109	7,854,196	11,361,607	14,542,542
<b>Subtotal</b>	<b>5,102,109</b>	<b>7,854,196</b>	<b>11,361,607</b>	<b>14,542,542</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	427,844	390,228	519,566	665,030
Miscellaneous	3,249,338	2,676,364	2,965,878	3,054,098
Less 5% revenue	-	(153,330)	(174,272)	(185,956)
<b>Subtotal</b>	<b>3,677,182</b>	<b>2,913,262</b>	<b>3,311,172</b>	<b>3,533,172</b>
<b>Total Sources</b>	<b><u>8,779,291</u></b>	<b><u>10,767,458</u></b>	<b><u>14,672,779</u></b>	<b><u>18,075,714</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Public Safety	71,272	93,313	123,721	123,721
<b>Subtotal</b>	<b>71,272</b>	<b>93,313</b>	<b>123,721</b>	<b>123,721</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustment	-	7,375	6,516	6,516
Reserve - Cash Balance - Operating	-	20,138	25,870	25,870
Reserve - Budget Stabilization	-	10,646,632	14,516,672	17,919,607
<b>Subtotal</b>	<b>-</b>	<b>10,674,145</b>	<b>14,549,058</b>	<b>17,951,993</b>
<b>Total Uses</b>	<b><u>71,272</u></b>	<b><u>10,767,458</u></b>	<b><u>14,672,779</u></b>	<b><u>18,075,714</u></b>

# 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.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	617,224	729,580	768,828	732,436
<b>Subtotal</b>	<b>617,224</b>	<b>729,580</b>	<b>768,828</b>	<b>732,436</b>
<b>Revenues to be received during Fiscal Year:</b>				
Taxes	160,967	180,380	189,399	208,339
Interest income	39,317	36,248	35,159	33,494
Less 5% revenue	-	(10,831)	(11,228)	(12,092)
<b>Subtotal</b>	<b>200,284</b>	<b>205,797</b>	<b>213,330</b>	<b>229,741</b>
<b>Total Sources</b>	<b><u>817,508</u></b>	<b><u>935,377</u></b>	<b><u>982,158</u></b>	<b><u>962,177</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Public Works	167,715	87,380	5,428	5,473
Property Management	-		244,294	244,294
<b>Subtotal</b>	<b>167,715</b>	<b>87,380</b>	<b>249,722</b>	<b>249,767</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Cash Balance - Operating	-	17,476	49,944	49,953
Reserve - Budget Stabilization	-	830,521	682,492	662,457
<b>Subtotal</b>	<b>-</b>	<b>847,997</b>	<b>732,436</b>	<b>712,410</b>
<b>Total Uses</b>	<b><u>167,715</u></b>	<b><u>935,377</u></b>	<b><u>982,158</u></b>	<b><u>962,177</u></b>



# 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	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	489,322	872,296	378,355	394,792
<b>Subtotal</b>	<b>489,322</b>	<b>872,296</b>	<b>378,355</b>	<b>394,792</b>
<b>Revenues to be received during Fiscal Year:</b>				
Intergovernmental	117,884	-	-	-
Interest income	645,257	43,339	17,302	18,054
Operating grants	44,710	-	-	-
Capital grants	20,856	-	-	-
Transfers from other funds	19,792,767	1,136,500	1,779,143	550,000
Less 5% revenue	-	(2,167)	(865)	(903)
<b>Subtotal</b>	<b>20,621,474</b>	<b>1,177,672</b>	<b>1,795,580</b>	<b>567,151</b>
<b>Total Sources</b>	<b><u>21,110,796</u></b>	<b><u>2,049,968</u></b>	<b><u>2,173,935</u></b>	<b><u>961,943</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Parks And Recreation	13,163,858	-	-	-
Public Safety	3,242			
Parks & Natural Resources	218,879	200,000	1,779,143	-
Sports & Leisure Services	3,354,968	186,000	-	-
<b>Subtotal</b>	<b>16,740,947</b>	<b>386,000</b>	<b>1,779,143</b>	<b>-</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	10,109			
Tran to FBIP Fund	36,218	-	-	-
<b>Subtotal</b>	<b>46,327</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Parks Capital Projects Cash Balance	-	1,600,968	394,792	141,318
Reserve - Parks Capital Projects	-	63,000	-	820,625
<b>Subtotal</b>	<b>-</b>	<b>1,663,968</b>	<b>394,792</b>	<b>961,943</b>
<b>Total Uses</b>	<b><u>16,787,274</u></b>	<b><u>2,049,968</u></b>	<b><u>2,173,935</u></b>	<b><u>961,943</u></b>

# Fund Summary

## Parks & Recreation Fund

This fund includes Parks & Recreation activities which are funded in part by user fees. In FY2019, Parks & Recreation was provided its own Ad-Valorem Tax to support operational functions and not rely on General fund as it did in previous years. These programs serve as liaison to youth and adult agencies and the general public who use County facilities (including County owned preserves) and include the following activities: athletics, fitness, racquet sports, youth camps, aquatics, special events, contracted recreation classes and pavilion reservations.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommmed</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	7,529,360	7,836,192	5,461,004	5,224,929
<b>Subtotal</b>	<b>7,529,360</b>	<b>7,836,192</b>	<b>5,461,004</b>	<b>5,224,929</b>
<b>Revenues to be received during Fiscal Year:</b>				
Taxes	18,169,449	21,435,728	23,579,300	25,937,230
Charges for services	3,397,176	2,798,278	3,088,278	3,089,344
Interest income	771,838	389,333	249,732	238,936
Contributions	1,680	7,000	100	100
Miscellaneous	1,300,306	710,000	540,010	540,010
Operating grants	80,956	-	-	-
Transfers from other funds	100,000	100,000	100,000	100,000
Less 5% revenue	-	(1,267,017)	(1,372,871)	(1,490,281)
<b>Subtotal</b>	<b>23,821,404</b>	<b>24,173,322</b>	<b>26,184,549</b>	<b>28,415,339</b>
<b>Total Sources</b>	<b><u>31,350,764</u></b>	<b><u>32,009,514</u></b>	<b><u>31,645,553</u></b>	<b><u>33,640,268</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Tax Collector	363,389	407,279	448,007	461,447
Convention And Visitors Bureau	367,931	346,950	-	-
Financial Management	227,353	208,922	252,885	252,885
Public Safety	1,800,844	3,121,529	2,902,380	2,889,008
Parks & Natural Resources	(240)	-	-	-
Property Management	11,033,413	9,490,003	11,534,423	14,596,066
Sports & Leisure Services	7,018,821	6,494,173	8,428,116	8,399,240
Debt Service	13,010	-	-	-
<b>Subtotal</b>	<b>20,824,521</b>	<b>20,068,856</b>	<b>23,565,812</b>	<b>26,598,646</b>

# Fund Summary

## Parks & Recreation Fund

	Actual <u>FY2024</u>	Adopted <u>FY2025</u>	Recommmed <u>FY2026</u>	Planned <u>FY2027</u>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tran to Motor Pool Fund	72,000	-	-	-
TsfToInfraPks CommFacilCapPrj	4,008,076.00	936,500	-	550,000
TsfToIST RevImpNoteCapPrj	385,189.00	-	-	-
<b>Subtotal</b>	<b>4,465,265</b>	<b>936,500</b>	<b>-</b>	<b>550,000</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Buffalo Creek GC Irrigation	-	2,000,000	-	-
Reserve - Manatee County GC Irrigation	-	2,000,000	-	-
Reserve - Beach Concessions City of Bradenton Beach	-	544,595	-	-
Reserve - Irrigation Replacement Lakewood Ranch Park	-	1,500,000	-	-
Reserve - John Marble Pool	-	890,960	-	-
Reserve - Aquatics Renewal & Replacement	-	166,000	-	-
Reserve - Parks Renewal & Replacement	-	641,130	-	-
Reserve - Parrish Park Personnel & Operating	-	257,634	-	-
Reserve - GT Bray Parking Lot Repaving	-	500,000	-	-
Reserve - John Marble Pool - Aquatics Public Safety	-	345,590	141,785	143,996
Reserve - Premier Aquatic Center Personnel & Operating	-	-	1,250,494	1,156,900
Reserve - Premier North Athletic & Aquatic Center	-	-	318,065	1,051,733
Reserve - King Middle Park Project & Personnel	-	-	348,961	146,961
Reserve - Salary Adjustments	-	669,402	795,508	795,508
Reserve - Cash Balance - Operating	-	1,488,847	4,872,263	3,196,524
Reserve - Budget Stabilization	-	-	352,665	-
<b>Subtotal</b>	<b>-</b>	<b>11,004,158</b>	<b>8,079,741</b>	<b>6,491,622</b>
<b>Total Uses</b>	<b><u>25,289,786</u></b>	<b><u>32,009,514</u></b>	<b><u>31,645,553</u></b>	<b><u>33,640,268</u></b>

# Fund Summary

## Parks Impact Fee Funds and Capital Projects 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	Adopted	Recommmed	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	4,868,423	8,516,525	1,767,482	3,640,352
<b>Subtotal</b>	<b>4,868,423</b>	<b>8,516,525</b>	<b>1,767,482</b>	<b>3,640,352</b>
<b>Revenues to be received during Fiscal Year:</b>				
Licenses and permits	9,888,159	9,254,520	11,417,762	12,363,056
Interest income	1,505,255	430,967	80,827	166,473
Transfers from other funds	4,714,323	13,650,000	7,829,743	8,699,000
Less 5% revenue	-	(484,274)	(574,929)	(626,476)
<b>Subtotal</b>	<b>16,107,737</b>	<b>22,851,213</b>	<b>18,753,403</b>	<b>20,602,053</b>
<b>Total Sources</b>	<b><u>20,976,160</u></b>	<b><u>31,367,738</u></b>	<b><u>20,520,885</u></b>	<b><u>24,242,405</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Parks And Recreation	349	-	-	-
Parks & Natural Resources	10,202,755	10,002,763	275,000	-
Property Management	367,627	-	-	-
Sports & Leisure Services	4,530	3,410,775	-	-
Natural Resources	-	537,000	-	-
<b>Subtotal</b>	<b>10,575,262</b>	<b>13,950,538</b>	<b>275,000</b>	<b>-</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to RvImpRefBnd22	1,413,666	1,433,704	1,434,009	1,433,908
Tsf to Revenue Impr Bonds DS	214,258	268,707	356,483	356,520
TsfToPNRImpactUnincorpCapPrj	4,714,323	13,650,000	7,829,743	8,699,000
<b>Subtotal</b>	<b>6,342,247</b>	<b>15,352,411</b>	<b>9,620,235</b>	<b>10,489,428</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - PNR Impact Fee Cash Balance - Operating	-	750,750	1,265,917	2,576,388
Reserve - PNR Impact Capital Projects Cash Balance	-	1,177,039	2,374,436	8,101,589
Reserve - Impact Capital Projects	-	137,000	6,985,297	3,075,000
<b>Subtotal</b>	<b>-</b>	<b>2,064,789</b>	<b>10,625,650</b>	<b>13,752,977</b>
<b>Total Uses</b>	<b><u>16,917,509</u></b>	<b><u>31,367,738</u></b>	<b><u>20,520,885</u></b>	<b><u>24,242,405</u></b>

# Fund Summary

## Parrish TIF

Parrish Tax Incremental Financing (TIF) area was established on October 1, 2022 to revitalize the sections within the identified boundaries.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommmed</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	-	326,010	1,038,525	1,869,665
<b>Subtotal</b>	-	<b>326,010</b>	<b>1,038,525</b>	<b>1,869,665</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	-	16,198	47,492	85,500
Transfers from other funds	-	714,704	786,022	786,022
Less 5% revenue	-	(810)	(2,375)	(4,275)
<b>Subtotal</b>	-	<b>730,092</b>	<b>831,139</b>	<b>867,247</b>
<b>Total Sources</b>	-	<b><u>1,056,102</u></b>	<b><u>1,869,664</u></b>	<b><u>2,736,912</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Cash Balance - Operating	-	1,056,102	1,869,664	2,736,912
<b>Subtotal</b>	-	<b>1,056,102</b>	<b>1,869,664</b>	<b>2,736,912</b>
<b>Total Uses</b>	-	<b><u>1,056,102</u></b>	<b><u>1,869,664</u></b>	<b><u>2,736,912</u></b>



# 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.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	804,820	506,086	292,281	222,044
<b>Subtotal</b>	<b>804,820</b>	<b>506,086</b>	<b>292,281</b>	<b>222,044</b>
<b>Revenues to be received during Fiscal Year:</b>				
Intergovernmental	330,591	300,000	300,000	300,000
Interest income	44,030	25,144	13,366	10,154
Less 5% revenue	-	(16,257)	(15,668)	(15,508)
<b>Subtotal</b>	<b>374,621</b>	<b>308,887</b>	<b>297,698</b>	<b>294,646</b>
<b>Total Sources</b>	<b><u>1,179,441</u></b>	<b><u>814,973</u></b>	<b><u>589,979</u></b>	<b><u>516,690</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Natural Resources	512,605	659,778	351,956	351,956
<b>Subtotal</b>	<b>512,605</b>	<b>659,778</b>	<b>351,956</b>	<b>351,956</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tr to P&R Capital Projects	19,691	-	-	-
<b>Subtotal</b>	<b>19,691</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustments	-	20,526	15,979	15,979
Reserve - Cash Balance - Operating	-	134,669	73,587	73,587
Reserve - Budget Stabilization	-	-	148,457	75,168
<b>Subtotal</b>	<b>-</b>	<b>155,195</b>	<b>238,023</b>	<b>164,734</b>
<b>Total Uses</b>	<b><u>512,605</u></b>	<b><u>814,973</u></b>	<b><u>589,979</u></b>	<b><u>516,690</u></b>

# 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	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	1,395,100	444,636	554,293	1,257,636
<b>Subtotal</b>	<b>1,395,100</b>	<b>444,636</b>	<b>554,293</b>	<b>1,257,636</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	58,088	102,621	25,348	57,512
Transfers from other funds	505,473	633,706	679,263	679,263
Less 5% revenue	-	(5,131)	(1,267)	(2,876)
<b>Subtotal</b>	<b>563,561</b>	<b>731,196</b>	<b>703,344</b>	<b>733,899</b>
<b>Total Sources</b>	<b><u>1,958,661</u></b>	<b><u>1,175,832</u></b>	<b><u>1,257,637</u></b>	<b><u>1,991,535</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
County Administration	-	-	-	-
Development Services	3,600	3,800	-	-
<b>Subtotal</b>	<b>3,600</b>	<b>3,800</b>	<b>-</b>	<b>-</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tr to Build Cap Projects	-	500,000	-	-
Tran to Port Operating	1,500,000	-	-	-
<b>Subtotal</b>	<b>1,500,000</b>	<b>500,000</b>	<b>-</b>	<b>-</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Cash Balance - Operating	-	100,760	1,257,637	1,991,535
Reserve - Budget Stabilization	-	571,272	-	-
<b>Subtotal</b>	<b>-</b>	<b>672,032</b>	<b>1,257,637</b>	<b>1,991,535</b>
<b>Total Uses</b>	<b><u>1,503,600</u></b>	<b><u>1,175,832</u></b>	<b><u>1,257,637</u></b>	<b><u>1,991,535</u></b>

# 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	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	4,975,636	2,018,428	582,674	2,633,586
<b>Subtotal</b>	<b>4,975,636</b>	<b>2,018,428</b>	<b>582,674</b>	<b>2,633,586</b>
<b>Revenues to be received during Fiscal Year:</b>				
Licenses and permits	2,531,450	2,500,000	2,952,825	3,213,234
Interest income	382,163	169,953	26,645	120,434
Transfers from other funds	3,041,946	3,850,000	1,000,000	-
Less 5% revenue	-	(133,498)	(148,973)	(166,683)
<b>Subtotal</b>	<b>5,955,559</b>	<b>6,386,455</b>	<b>3,830,497</b>	<b>3,166,985</b>
<b>Total Sources</b>	<b><u>10,931,195</u></b>	<b><u>8,404,883</u></b>	<b><u>4,413,171</u></b>	<b><u>5,800,571</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Public Safety	914,088	3,847,200	-	-
<b>Subtotal</b>	<b>914,088</b>	<b>3,847,200</b>	<b>-</b>	<b>-</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tsf to RevRef Imp Bds 2013	97,153	98,863	90,599	90,483
Tsf to Rev Impr Bond-2016	155,038	483,627	-	-
TsfToPubSafetyImpFeeUnincorCap	3,041,946	3,850,000	1,000,000	-
<b>Subtotal</b>	<b>3,294,137</b>	<b>4,432,490</b>	<b>1,090,599</b>	<b>90,483</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - PS Impact Fee Capital Cash Balance	-	-	6,461	6,741
Reserve - PS Impact Fee Cash Balance - Operating	-	8,136	1,729,125	4,766,334
Reserve - PS Unincorporated Capital Reserve Balance	-	-	688,986	-
Reserve - PS Unincorporated Cash Balance - Operating	-	117,057	898,000	937,013
<b>Subtotal</b>	<b>-</b>	<b>125,193</b>	<b>3,322,572</b>	<b>5,710,088</b>
<b>Total Uses</b>	<b><u>4,208,225</u></b>	<b><u>8,404,883</u></b>	<b><u>4,413,171</u></b>	<b><u>5,800,571</u></b>

# Fund Summary

## Radio Fund

This fund accounts for internal services of the P25 radio program excluding capital projects.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	568,469	597,143	390,523	963,132
<b>Subtotal</b>	<b>568,469</b>	<b>597,143</b>	<b>390,523</b>	<b>963,132</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	1,907,544	2,627,630	3,556,420	3,502,420
Interest income	9,678	29,668	17,859	44,044
Miscellaneous	531	-	-	-
Operating grants	215,082	-	-	-
Transfers from other funds	400,000	-	-	-
Less 5% revenue	-	(132,865)	(178,714)	(177,323)
<b>Subtotal</b>	<b>2,532,835</b>	<b>2,524,433</b>	<b>3,395,565</b>	<b>3,369,141</b>
<b>Total Sources</b>	<b><u>3,101,304</u></b>	<b><u>3,121,577</u></b>	<b><u>3,786,088</u></b>	<b><u>4,332,273</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Financial Management	101,751	99,754	116,477	116,477
Information Technology	2,165,254	2,342,034	2,647,108	2,707,706
<b>Subtotal</b>	<b>2,267,005</b>	<b>2,441,788</b>	<b>2,763,585</b>	<b>2,824,183</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustments	-	66,915	59,370	59,370
Reserve - Cash Balance - Operating	-	501,741	564,591	576,710
Reserve - Budget Stabilization	-	111,134	398,542	872,010
<b>Subtotal</b>	<b>-</b>	<b>679,790</b>	<b>1,022,503</b>	<b>1,508,090</b>
<b>Total Uses</b>	<b><u>2,267,005</u></b>	<b><u>3,121,577</u></b>	<b><u>3,786,088</u></b>	<b><u>4,332,273</u></b>

# 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	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	29,428,612	21,423,633	32,922,944	50,221,025
<b>Subtotal</b>	<b>29,428,612</b>	<b>21,423,633</b>	<b>32,922,944</b>	<b>50,221,025</b>
<b>Revenues to be received during Fiscal Year:</b>				
Licenses and permits	48,751,857	44,000,000	61,139,187	66,741,547
Interest income	7,189,414	1,093,366	1,505,567	2,296,608
Transfers from other funds	44,577,432	35,700,000	34,800,000	27,000,000
Less 5% revenue	-	(2,254,668)	(3,132,239)	(114,830)
<b>Subtotal</b>	<b>100,518,703</b>	<b>78,538,698</b>	<b>94,312,515</b>	<b>95,923,325</b>
<b>Total Sources</b>	<b><u>129,947,315</u></b>	<b><u>99,962,331</u></b>	<b><u>127,235,459</u></b>	<b><u>146,144,350</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Public Works	42,165,975	38,012,578	1,500,000	285,062
<b>Subtotal</b>	<b>42,165,975</b>	<b>38,012,578</b>	<b>1,500,000</b>	<b>285,062</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Trans to SE Road Impact	3,734,385	-	-	-
Transfer to RvImpRefBnd22	2,060,544	2,089,745	2,090,190	2,090,041
Tsf to RvImpRfBnds 2019	3,446,495	1,867,900	2,562,900	2,563,150
Tsf to Revenue Impr Bonds DS	4,277,356	5,364,346	7,116,670	7,117,405
Tsf to NE Rd Imp Fee-Projects	19,500,000	15,400,000	25,300,000	23,000,000
Tsf to NW Rd Imp Fee-Projects	5,326,103	-	-	4,000,000
Tsf to SE Road Imp Cap Proj	15,157,396	18,000,000	8,000,000	-
Tsf to SW Transp Cap Imp Fee	859,548	2,300,000	1,500,000	-
<b>Subtotal</b>	<b>54,361,827</b>	<b>45,021,991</b>	<b>46,569,760</b>	<b>38,770,596</b>

# Fund Summary

## Roads Impact Fee Project Funds

	Actual	Adopted	Recommend	Recommend
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Road Impact Fee District F	-	-	446	465
Reserve - NE Rd Imp. Fee Cash Balance - Operating	-	894,865	4,132	584,579
Reserve - NW Rd Imp. Fee Cash Balance - Operating	-	12,016,156	20,969,880	28,491,926
Reserve - SE Rd Imp. Fee Cash Balance - Operating	-	109,660	10,145,695	29,677,821
Reserve - SW Rd Imp. Fee Cash Balance - Operating	-	1,087,129	944,497	2,673,811
Reserve - NE Rd Imp. Fee Cash Balance Capital	-	70,060	41,526	187,244
Reserve - NE Rd Imp. Fee Capital Projects	-	-	26,351,923	22,856,085
Reserve - NW Rd Imp. Fee Cash Balance - Operating	-	1,462,397	982,380	1,016,579
Reserve - NW Rd Imp. Fee Cash Balance Capital	-	-	1,362,250	4,008,479
Reserve - SE Rd Imp. Fee Cash Balance Capital	-	1,287,449	10,370,421	1,206,104
Reserve - SE Rd Imp. Fee Capital Projects	-	-	1,230,500	9,329,782
Reserve - SW Rd Imp. Fee Cash Balance Capital	-	46	6,762,049	7,055,817
<b>Subtotal</b>	-	<b>16,927,762</b>	<b>79,165,699</b>	<b>107,088,692</b>
<b>Total Uses</b>	<b><u>96,527,802</u></b>	<b><u>99,962,331</u></b>	<b><u>127,235,459</u></b>	<b><u>146,144,350</u></b>



# 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	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	7,153,254	5,494,571	5,227,493	1,106,354
<b>Subtotal</b>	<b>7,153,254</b>	<b>5,494,571</b>	<b>5,227,493</b>	<b>1,106,354</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	11,850,556	19,162,727	10,695,770	15,635,660
Interest income	426,447	272,992	239,053	50,594
Miscellaneous	1,526,811	923,816	965,359	1,008,771
Less 5% revenue	-	(1,017,977)	(595,009)	(834,751)
<b>Subtotal</b>	<b>13,803,813</b>	<b>19,341,558</b>	<b>11,305,173</b>	<b>15,860,274</b>
<b>Total Sources</b>	<b><u>20,957,067</u></b>	<b><u>24,836,129</u></b>	<b><u>16,532,666</u></b>	<b><u>16,966,628</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
County Attorney	13,255,145	15,430,600	15,383,547	15,624,213
<b>Subtotal</b>	<b>13,255,145</b>	<b>15,430,600</b>	<b>15,383,547</b>	<b>15,624,213</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustments	-	61,515	42,765	42,765
Reserve - Self Insurance - Cash Balance - Operating	-	9,344,015	1,106,354	1,299,650
<b>Subtotal</b>	<b>-</b>	<b>9,405,530</b>	<b>1,149,119</b>	<b>1,342,415</b>
<b>Total Uses</b>	<b><u>13,255,145</u></b>	<b><u>24,836,129</u></b>	<b><u>16,532,666</u></b>	<b><u>16,966,628</u></b>

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

# Fund Summary

## Solid Waste Capital Projects Fund

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	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	1,234,248	116,812	347,298	336,386
<b>Subtotal</b>	<b>1,234,248</b>	<b>116,812</b>	<b>347,298</b>	<b>336,386</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	117,865	5,804	15,882	15,383
Transfers from other funds	2,850,500	250,000	4,450,000	2,900,000
Less 5% revenue	-	(290)	(794)	(769)
<b>Subtotal</b>	<b>2,968,365</b>	<b>255,514</b>	<b>4,465,088</b>	<b>2,914,614</b>
<b>Total Sources</b>	<b><u>4,202,613</u></b>	<b><u>372,326</u></b>	<b><u>4,812,386</u></b>	<b><u>3,251,000</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Utilities Department	180,072	204,000	-	-
<b>Subtotal</b>	<b>180,072</b>	<b>204,000</b>	<b>-</b>	<b>-</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Solid Waste Capital Cash Balance - Operating	-	168,326	336,386	375,000
Reserve - Solid Waste Capital Projects	-	-	4,476,000	2,876,000
<b>Subtotal</b>	<b>-</b>	<b>168,326</b>	<b>4,812,386</b>	<b>3,251,000</b>
<b>Total Uses</b>	<b><u>180,072</u></b>	<b><u>372,326</u></b>	<b><u>4,812,386</u></b>	<b><u>3,251,000</u></b>

# 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	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	46,572,055	65,696,210	76,876,228	71,187,855
<b>Subtotal</b>	<b>46,572,055</b>	<b>65,696,210</b>	<b>76,876,228</b>	<b>71,187,855</b>
<b>Revenues to be received during Fiscal Year:</b>				
Intergovernmental	62,960	-	-	-
Charges for services	89,115,497	97,764,407	101,757,141	104,740,117
Interest income	2,976,779	3,264,051	3,515,549	3,255,421
Miscellaneous	94,157	216,500	298,000	298,000
Operating grants	13,257,280	-	-	-
Gain on disposition of assets	15,974	-	-	-
Less 5% revenue	-	(5,062,248)	(5,278,535)	(5,414,677)
<b>Subtotal</b>	<b>105,522,647</b>	<b>96,182,710</b>	<b>100,292,155</b>	<b>102,878,861</b>
<b>Total Sources</b>	<b><u>152,094,702</u></b>	<b><u>161,878,920</u></b>	<b><u>177,168,383</u></b>	<b><u>174,066,716</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Financial Management	267,606	275,073	316,811	316,811
Utilities Department	75,660,481	69,037,753	80,527,364	82,911,925
<b>Subtotal</b>	<b>75,928,087</b>	<b>69,312,826</b>	<b>80,844,175</b>	<b>83,228,736</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tsf to RevRef Imp Bds 2013	83,590	85,067	77,956	77,856
Tran to Stormwater	12,333,335	9,000,000	20,191,514	20,898,514
Tran to Solid Waste Cap Imp	2,850,500	250,000	4,450,000	2,900,000
<b>Subtotal</b>	<b>15,267,425</b>	<b>9,335,067</b>	<b>24,719,470</b>	<b>23,876,370</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - New Garbage Carts	-	10,000,000	-	-
Reserve - Salary Adjustments	-	659,785	416,885	416,885
Reserve - Reserve 20% - Closure	-	39,603,146	21,196,106	21,495,420
Reserve - Budget Stabilization - Operating	-	32,968,096	49,991,748	45,049,305
<b>Subtotal</b>	<b>-</b>	<b>83,231,027</b>	<b>71,604,739</b>	<b>66,961,610</b>
<b>Total Uses</b>	<b><u>91,195,512</u></b>	<b><u>161,878,920</u></b>	<b><u>177,168,383</u></b>	<b><u>174,066,716</u></b>

# 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	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	8,834,044	6,154,463	11,253,523	4,842,573
<b>Subtotal</b>	<b>8,834,044</b>	<b>6,154,463</b>	<b>11,253,523</b>	<b>4,842,573</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	136,814	65,000	50,000	50,000
Interest income	968,355	305,778	514,623	221,451
Miscellaneous	927	-	-	-
Transfers from other funds	12,333,335	9,000,000	33,083,028	29,798,514
Less 5% revenue	-	(18,539)	(28,231)	(13,572)
<b>Subtotal</b>	<b>13,439,430</b>	<b>9,352,239</b>	<b>33,619,420</b>	<b>30,056,393</b>
<b>Total Sources</b>	<b><u>22,273,474</u></b>	<b><u>15,506,702</u></b>	<b><u>44,872,943</u></b>	<b><u>34,898,966</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Financial Management	-	-	135,609	135,609
Public Works	10,833,295	7,906,898	5,794,473	2,044,284
Parks & Natural Resources	119,172	-	-	-
Property Management	94,565	91,267	7,981,599	8,288,031
Development Services	193,884	203,240	210,944	210,944
Natural Resources	721,912	798,053	1,478,010	1,478,010
Public Works Projects	86,744	-	-	-
<b>Subtotal</b>	<b>12,049,572</b>	<b>8,999,458</b>	<b>15,600,635</b>	<b>12,156,878</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tran to Stormwtr Cap Proj	-	-	12,891,514	8,900,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>12,891,514</b>	<b>8,900,000</b>

# Fund Summary

## Stormwater Operating & Capital Improvement Funds

	Actual	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustments	-	381,831	386,857	386,857
Reserve - Stormwater Cash Balance - Operating	-	1,876,258	2,870,089	2,431,376
Reserve - Budget Stabilization	-	2,227,467	19,532	86,059
Reserve - Stormwater Capital Cash Balance - Operating	-	2,021,687	1,952,952	172,179
Reserve - Stormwater Capital - Budget Stabilization	-	-	-	-
Reserve - Stormwater Capital Projects	-	-	11,151,364	10,765,617
<b>Subtotal</b>	-	<b>6,507,243</b>	<b>16,380,794</b>	<b>13,842,088</b>
<b>Total Uses</b>	<b><u>12,049,572</u></b>	<b><u>15,506,702</u></b>	<b><u>44,872,943</u></b>	<b><u>34,898,966</u></b>

\*\*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.

# Fund Summary

## SW TIF Operating 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	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	13,749,320	2,338,480	6,750,069	19,726,301
<b>Subtotal</b>	<b>13,749,320</b>	<b>2,338,480</b>	<b>6,750,069</b>	<b>19,726,301</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	1,213,278	841,215	332,639	977,253
Transfers from other funds	14,890,477	24,315,810	23,846,618	28,046,618
Less 5% revenue	-	(42,061)	(16,632)	(48,862)
<b>Subtotal</b>	<b>16,103,755</b>	<b>25,114,964</b>	<b>24,162,625</b>	<b>28,975,009</b>
<b>Total Sources</b>	<b><u>29,853,075</u></b>	<b><u>27,453,444</u></b>	<b><u>30,912,694</u></b>	<b><u>48,701,310</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Public Safety	109,390	108,960	108,960	108,960
Public Works	1,944,626	6,476,451	1,726,518	3,787,508
Property Management	1,634,942	617,303	1,628,947	1,632,967
Community & Veterans Services	-	-	82,534	82,534
Development Services	8,459,295	8,790,285	-	-
Government Relations	-	-	841,053	785,323
<b>Subtotal</b>	<b>12,148,253</b>	<b>15,992,999</b>	<b>4,388,012</b>	<b>6,397,291</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	-	-	2,425,971	2,425,971
Transfer to SW TIF Cap Prj	7,066,512	5,850,000	3,000,000	7,200,000
Tran to Transit	210,068	-	-	-
Tran to Motor Pool Fund	33,366	-	-	-
<b>Subtotal</b>	<b>7,309,946</b>	<b>5,850,000</b>	<b>5,425,971</b>	<b>9,625,971</b>



# Fund Summary

## SW TIF Operating and Capital Projects Funds

	Actual	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustments	-	41,998	84,548	84,548
Reserve - SWTIF Cash Balance - Operating	-	5,260,295	1,636,186	2,465,844
Reserve - SWTIF Budget Stabilization	-	-	17,374,845	25,959,902
Reserve - SWTIF Capital Cash Balance	-	308,152	1,287,863	663,661
Reserve - SWTIF Capital Projects	-	-	715,270	3,504,093
<b>Subtotal</b>	-	<b>5,610,445</b>	<b>21,098,712</b>	<b>32,678,048</b>
<b>Total Uses</b>	<b><u>19,458,199</u></b>	<b><u>27,453,444</u></b>	<b><u>30,912,694</u></b>	<b><u>48,701,310</u></b>

# *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 Unincorporated Services Fund as an annual debt service repayment for the interfund loan made for Convention Center improvements. Finance records the transfer to the Unincorporated Services Fund as a reduction of the interfund loan balance per financial guidelines, and therefore, amounts are not shown above under the Actual Transfers column.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	31,241,863	19,809,568	28,685,321	49,612,997
<b>Subtotal</b>	<b>31,241,863</b>	<b>19,809,568</b>	<b>28,685,321</b>	<b>49,612,997</b>
<b>Revenues to be received during Fiscal Year:</b>				
Taxes	24,824,227	31,374,720	40,394,951	41,606,800
Intergovernmental	23,570	-	-	-
Charges for services	-	5,408	-	-
Interest income	1,201,962	984,219	1,311,780	2,268,802
Contributions	159,905	-	-	-
Miscellaneous	2,500	-	-	-
Less 5% revenue	-	(1,618,217)	(2,085,337)	(2,193,780)
<b>Subtotal</b>	<b>26,212,164</b>	<b>30,746,130</b>	<b>39,621,394</b>	<b>41,681,822</b>
<b>Total Sources</b>	<b><u>57,454,027</u></b>	<b><u>50,555,698</u></b>	<b><u>68,306,715</u></b>	<b><u>91,294,819</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Convention And Visitors Bureau	13,370,616	13,384,180	12,961,676	11,295,009
Financial Management	196,389	193,439	230,401	230,401
Property Management	1,151,784	1,007,863	1,535,617	1,255,701
Natural Resources	272,553	254,580	273,278	273,278
<b>Subtotal</b>	<b>14,991,342</b>	<b>14,840,062</b>	<b>15,000,973</b>	<b>13,054,390</b>

# Fund Summary

## Tourist Development Tax Fund

	Actual	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tran to Parks & Rec User Fd Pr	100,000	100,000	100,000	100,000
Transfer to RvImpRefBnd22	1,829,205	1,855,843	1,856,093	1,855,093
Tr to Build Cap Projects	26,803,354	-	-	-
Tran to Civic Center	1,100,000	1,100,000	1,100,000	1,100,000
<b>Subtotal</b>	<b>29,832,559</b>	<b>3,055,843</b>	<b>3,056,093</b>	<b>3,055,093</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustments	-	117,805	136,653	136,653
Reserve - Cash Balance - Operating	-	3,602,742	45,974,253	71,199,457
Reserve - Budget Stabilization	-	27,939,245	3,638,744	3,349,227
Reserve - Capital Projects	-	1,000,000	500,000	500,000
<b>Subtotal</b>	<b>-</b>	<b>32,659,792</b>	<b>50,249,650</b>	<b>75,185,337</b>
<b>Total Uses</b>	<b><u>17,808,859</u></b>	<b><u>50,555,698</u></b>	<b><u>68,306,715</u></b>	<b><u>91,294,819</u></b>

# 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	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	(25,528)	1,194,400	220,710	2,808,389
<b>Subtotal</b>	<b>(25,528)</b>	<b>1,194,400</b>	<b>220,710</b>	<b>2,808,389</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	2,297,543	3,010,500	150,500	150,500
Interest income	-	59,342	10,093	128,428
Miscellaneous	158,650	117,600	117,600	117,600
Operating grants	9,096,711	5,276,725	2,150,000	2,150,000
Capital grants	307,276	-	-	-
Transfers from other funds	6,618,912	5,814,780	13,194,560	9,832,444
Less 5% revenue	-	(423,208)	(121,410)	(127,326)
<b>Subtotal</b>	<b>18,479,092</b>	<b>13,855,739</b>	<b>15,501,343</b>	<b>12,251,646</b>
<b>Total Sources</b>	<b><u>18,453,564</u></b>	<b><u>15,050,139</u></b>	<b><u>15,722,053</u></b>	<b><u>15,060,035</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Financial Management	191,592	183,656	103,944	103,944
Public Works	24,060,060	14,272,857	12,702,690	12,702,690
Government Relations	-	-	107,031	107,031
<b>Subtotal</b>	<b>24,251,652</b>	<b>14,456,513</b>	<b>12,913,665</b>	<b>12,913,665</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to Highway	604,745	-	-	-
<b>Subtotal</b>	<b>604,745</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Cash Balance - Operating	-	593,626	2,582,733	2,146,371
Reserve - Budget Stabilization	-	-	225,656	-
<b>Subtotal</b>	<b>-</b>	<b>593,626</b>	<b>2,808,389</b>	<b>2,146,371</b>
<b>Total Uses</b>	<b><u>24,856,397</u></b>	<b><u>15,050,139</u></b>	<b><u>15,722,053</u></b>	<b><u>15,060,035</u></b>

# 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.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	19,306,764	10,607,062	12,452,415	8,290,300
<b>Subtotal</b>	<b>19,306,764</b>	<b>10,607,062</b>	<b>12,452,415</b>	<b>8,290,300</b>
<b>Revenues to be received during Fiscal Year:</b>				
Taxes	46,456,742	51,115,778	53,969,510	58,129,724
Intergovernmental	5,984,017	5,939,623	5,941,123	6,178,768
Charges for services	1,157,887	831,921	853,921	853,921
Interest income	1,899,957	1,000,000	569,449	379,115
Contributions	2,738,882	1,000,000	1,400,000	1,400,000
Miscellaneous	600,315	530,000	452,500	452,500
Operating grants	78,995	-	-	-
Transfers from other funds	5,943,131	6,338,386	7,338,386	7,338,386
Less 5% revenue	-	(3,020,866)	(3,159,325)	(3,369,701)
<b>Subtotal</b>	<b>64,859,926</b>	<b>63,734,842</b>	<b>67,365,564</b>	<b>71,362,713</b>
<b>Total Sources</b>	<b><u>84,166,690</u></b>	<b><u>74,341,904</u></b>	<b><u>79,817,979</u></b>	<b><u>79,653,013</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
County Administration	121,121	112,026	-	-
Financial Management	404,055	419,305	317,722	320,722
Public Works	31,570,918	34,926,718	32,826,575	29,372,839
Property Management	703,569	719,349	5,808,471	5,499,196
Development Services	391,951	692,079	536,082	536,082
Government Relations	-	-	1,148,219	185,039
<b>Subtotal</b>	<b>33,191,615</b>	<b>36,869,477</b>	<b>40,637,068</b>	<b>35,913,877</b>

# Fund Summary

## Transportation Trust Fund

	Actual	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfers	3,903,142	3,952,437	3,952,437	4,110,533
Trans to:Co 9ct Voted Gas Tx	1,691,995	1,729,505	1,729,505	1,798,685
Tran to LocOpt4Ct Maint Proj	5,333,896	5,423,734	1,497,524	5,547,964
Transfer To:5ctBdVote Gas Tax	6,611,785	6,739,413	6,739,413	7,008,989
Trans to 5&6Ct Gax Tax	3,071,199	3,107,033	3,107,033	3,231,315
Tr to Highway Capital Projects	7,756,647	-	-	-
Tr to Build Cap Projects	-	-	-	2,610,411
Tr to 4 Ct Gs Tx Cap Proj Fund	884,014	882,764	808,974	807,932
Tran to Transit	6,408,844	5,814,780	10,994,560	7,332,444
Tran to Motor Pool Fund	496,667	-	-	-
<b>Subtotal</b>	<b>36,158,189</b>	<b>27,649,666</b>	<b>28,829,446</b>	<b>32,448,273</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustments	-	2,199,020	2,061,164	2,061,164
Reserve - Light Up Manatee	-	750,000	-	-
Reserve - Cash Balance - Operating	-	6,873,741	8,290,301	9,229,699
<b>Subtotal</b>	<b>-</b>	<b>9,822,761</b>	<b>10,351,465</b>	<b>11,290,863</b>
<b>Total Uses</b>	<b><u>69,349,804</u></b>	<b><u>74,341,904</u></b>	<b><u>79,817,979</u></b>	<b><u>79,653,013</u></b>

\*\*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.



# 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.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	1,752,561	1,790,382	2,153,555	3,434,612
<b>Subtotal</b>	<b>1,752,561</b>	<b>1,790,382</b>	<b>2,153,555</b>	<b>3,434,612</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	105,690	88,953	98,482	157,065
Miscellaneous	839,547	221,249	1,250,000	1,250,000
Less 5% revenue	-	(15,510)	(67,424)	(70,353)
<b>Subtotal</b>	<b>945,237</b>	<b>294,692</b>	<b>1,281,058</b>	<b>1,336,712</b>
<b>Total Sources</b>	<b><u>2,697,798</u></b>	<b><u>2,085,074</u></b>	<b><u>3,434,613</u></b>	<b><u>4,771,324</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Natural Resources	825,330	-	-	-
<b>Subtotal</b>	<b>825,330</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Cash Balance - Operating	-	2,085,074	3,434,613	4,771,324
Reserve - Budget Stabilization	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>2,085,074</b>	<b>3,434,613</b>	<b>4,771,324</b>
<b>Total Uses</b>	<b><u>825,330</u></b>	<b><u>2,085,074</u></b>	<b><u>3,434,613</u></b>	<b><u>4,771,324</u></b>

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

# 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 <u>FY2024</u>	Adopted <u>FY2025</u>	Recommend <u>FY2026</u>	Planned <u>FY2027</u>
Beginning Balance/Budgeted Cash	15,123,623	12,277,811	14,095,643	9,719,163
<b>Subtotal</b>	<b>15,123,623</b>	<b>12,277,811</b>	<b>14,095,643</b>	<b>9,719,163</b>
<b>Revenues to be received during Fiscal Year:</b>				
Taxes	27,054,779	32,175,731	35,393,304	38,932,634
Licenses and permits	5,797,336	4,086,518	5,158,622	4,760,600
Charges for services	1,216,244	1,087,350	1,050,000	1,050,525
Fines and forfeitures	156,053	104,579	100,000	100,050
Interest income	1,457,554	610,011	644,594	444,457
Miscellaneous	63,089	90,222	63,500	63,533
Less 5% revenue	-	(1,907,721)	(2,120,501)	(2,267,590)
<b>Subtotal</b>	<b>35,745,055</b>	<b>36,246,690</b>	<b>40,289,519</b>	<b>43,084,209</b>
<b>Total Sources</b>	<b><u>50,868,678</u></b>	<b><u>48,524,501</u></b>	<b><u>54,385,162</u></b>	<b><u>52,803,372</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
County Administration	(2,082)	-	-	-
Financial Management	269,264	339,612	308,479	310,279
Public Safety	3,645,202	3,837,935	3,654,389	3,658,470
Public Works	4,171,380	6,502,292	4,969,371	4,969,371
General Government	2,093,687	2,071,975	2,218,327	2,246,981
Property Management	-	-	1,150,000	1,150,000
Community & Veterans Services	1,181,277	1,070,059	1,268,577	1,268,577
Development Services	8,376,569	10,793,442	10,651,924	10,639,443
Government Relations	-	-	313,990	300,963
<b>Subtotal</b>	<b>19,735,298</b>	<b>24,615,315</b>	<b>24,535,058</b>	<b>24,544,085</b>

# Fund Summary

## Unincorporated Municipal Services Taxing Unit Fund (UMSTU)

	Actual	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	4,043,348	2,043,348	6,043,348	6,043,348
Transfer to Highway	5,338,386	6,338,386	7,338,386	7,338,386
Transfer to Impact Fee Admin	1,450,000	800,000	800,000	800,000
Tran to Building Dept Fund	130,955	130,955	130,955	130,955
Tsf to Rev Impr Bond-2016	638,710	1,430,949	-	-
Tr to Build Cap Projects	-	-	-	511,110
Tran to Transit	-	-	2,200,000	2,500,000
Tran to Motor Pool Fund	288,872	-	-	-
Transfer to Port TIF	45,122	57,837	61,995	61,995
Transfer to Southwest TIF	698,423	1,685,331	1,902,622	1,902,622
Tsf to Memphis Street Lighting MSBU	952	-	-	-
Transfer to Parrish TIF	28,500	65,229	71,738	71,738
<b>Subtotal</b>	<b>12,663,268</b>	<b>12,552,035</b>	<b>18,549,044</b>	<b>19,360,154</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Boards Reserve	-	500,000	500,000	500,000
Reserve - Salary Adjustments	-	1,102,422	1,081,895	1,081,895
Reserve - Cash Balance - Operating	-	2,100,775	8,933,200	7,317,238
Reserve - Budget Stabilization	-	7,653,954	785,965	-
<b>Subtotal</b>	<b>-</b>	<b>11,357,151</b>	<b>11,301,060</b>	<b>8,899,133</b>
<b>Total Uses</b>	<b><u>32,398,566</u></b>	<b><u>48,524,501</u></b>	<b><u>54,385,162</u></b>	<b><u>52,803,372</u></b>

# 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.

	<b>Actual</b>	<b>Adopted</b>	<b>Recommend</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	186,741,590	73,156,869	68,478,765	33,493,107
<b>Subtotal</b>	<b>186,741,590</b>	<b>73,156,869</b>	<b>68,478,765</b>	<b>33,493,107</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	19,359,640	3,511,839	2,690,429	831,795
Contributions	36,670,333	37,894,737	43,077,958	46,093,414
Miscellaneous	6	-	-	-
Operating Grants	285,960	-	-	-
Transfers from other funds	64,854,000	37,500,000	31,000,000	35,000,000
Less 5% revenue	-	(2,070,329)	(2,288,419)	(2,346,260)
<b>Subtotal</b>	<b>121,169,938</b>	<b>76,836,247</b>	<b>74,479,968</b>	<b>79,578,949</b>
<b>Total Sources</b>	<b><u>307,911,528</u></b>	<b><u>149,993,116</u></b>	<b><u>142,958,733</u></b>	<b><u>113,072,056</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Utilities Department	91,586,746	77,498,629	32,035,434	13,775,200
Public Works	431,750	-	-	-
<b>Subtotal</b>	<b>92,018,495</b>	<b>77,498,629</b>	<b>32,035,434</b>	<b>13,775,200</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	7,908	-	121,888	127,183
Tran to W & S Debt Svc	2,836,345	2,462,924	3,877,026	3,886,540
<b>Subtotal</b>	<b>2,844,253</b>	<b>2,462,924</b>	<b>3,998,914</b>	<b>4,013,723</b>

# Fund Summary

## Utilities Capital Projects Funds

	Actual	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - W/S Capital Fund Cash Balance	-	15,971,322	15,303,839	20,979,599
Reserve - W/S Capital Fund Capital Projects	-	2,081,000	13,691,666	22,649,040
Reserve - Water FIF Cash Balance	-	16,015,100	9,075,424	12,332,685
Reserve - Water FIF Capital Projects	-	250,000	20,451,800	13,120,560
Reserve - Sewer FIF Cash Balance	-	28,796,713	5,950,904	7,741,082
Reserve - Sewer FIF Capital Projects	-	1,000,000	28,914,000	15,287,000
Reserve - Utilities 2015 Revenue Refund & Improvement	-	9,525	4,056	4,232
Reserve - Utilities Revenue Bonds 2018	-	469,335	18,465	19,267
Reserve - Utilities Revenue Line of Credit 2021	-	1,426,118	104,146	108,671
Reserve - Utilities Revenue Bonds 2023 Cash Balance	-	4,012,450	1,813,358	1,892,137
Reserve - Utilities Revenue Bonds 2023 Cap. Projects	-	-	10,495,700	-
Reserve - Utilities Capital Lease 2025 Cap. Projects	-	-	1,101,027	1,148,860
<b>Subtotal</b>	-	<b>70,031,563</b>	<b>106,924,385</b>	<b>95,283,133</b>
<b>Total Uses</b>	<b><u>94,862,748</u></b>	<b><u>149,993,116</u></b>	<b><u>142,958,733</u></b>	<b><u>113,072,056</u></b>

# 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.

	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Planned</b>
	<b><u>FY2024</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
Beginning Balance/Budgeted Cash	923,862	5,047,625	3,362,049	3,362,049
<b>Subtotal</b>	<b>923,862</b>	<b>5,047,625</b>	<b>3,362,049</b>	<b>3,362,049</b>
<b>Revenues to be received during Fiscal Year:</b>				
Transfers from other funds	17,933,000	20,763,000	15,000,000	15,000,000
<b>Subtotal</b>	<b>17,933,000</b>	<b>20,763,000</b>	<b>15,000,000</b>	<b>15,000,000</b>
<b>Total Sources</b>	<b><u>18,856,862</u></b>	<b><u>25,810,625</u></b>	<b><u>18,362,049</u></b>	<b><u>18,362,049</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
Utilities Department	8,086,724	25,810,000	15,000,000	18,362,049
Public Works Projects	1,707,770	-	-	-
<b>Subtotal</b>	<b>9,794,494</b>	<b>25,810,000</b>	<b>15,000,000</b>	<b>18,362,049</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Cash Balance - Operating	-	625	3,362,049	-
<b>Subtotal</b>	<b>-</b>	<b>625</b>	<b>3,362,049</b>	<b>-</b>
<b>Total Uses</b>	<b><u>9,794,494</u></b>	<b><u>25,810,625</u></b>	<b><u>18,362,049</u></b>	<b><u>18,362,049</u></b>

# 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	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	89,867,722	72,371,716	73,833,068	59,037,677
<b>Subtotal</b>	<b>89,867,722</b>	<b>72,371,716</b>	<b>73,833,068</b>	<b>59,037,677</b>
<b>Revenues to be received during Fiscal Year:</b>				
Licenses and permits	18,800	29,502	18,000	18,000
Intergovernmental	248,696	-	-	-
Charges for services	196,934,286	225,716,211	238,333,363	260,723,492
Fines and forfeitures	239,433	180,000	180,000	180,000
Interest income	16,411,402	3,595,717	3,376,386	2,699,793
Contributions	92,406,252	300,000	291,000	291,000
Miscellaneous	162,815	1,426,858	1,109,600	1,109,600
Operating grants	92,160	-	-	-
Gain on disposition of assets	14,992	87,565	42,000	42,000
Transfers from other funds	22,426,068	25,968,013	46,167,522	46,284,522
Less 5% revenue	-	(11,566,792)	(12,167,517)	(13,253,194)
<b>Subtotal</b>	<b>328,954,904</b>	<b>245,737,074</b>	<b>277,350,354</b>	<b>298,095,213</b>
<b>Total Sources</b>	<b><u>418,822,626</u></b>	<b><u>318,108,790</u></b>	<b><u>351,183,422</u></b>	<b><u>357,132,890</u></b>
<b>Budgeted Expenditures by Department in this Fund:</b>				
County Administration	58,031	78,317	-	-
Financial Management	1,068,812	1,077,167	1,294,287	1,294,287
Information Technology	526,181	525,983	568,248	568,248
Utilities Department	169,972,562	153,613,483	191,339,229	190,813,538
Public Works	1,256,976	1,413,054	1,482,093	1,482,093
Property Management	125,493	189,866	200,817	204,517
Development Services	196,989	208,614	212,128	212,128
Natural Resources	1,872,242	1,915,714	2,241,194	2,241,194
Government Relations	-	-	101,906	101,906
<b>Subtotal</b>	<b>175,077,286</b>	<b>159,022,198</b>	<b>197,439,903</b>	<b>196,917,912</b>



# Fund Summary

## Water & Sewer Operating & Debt Service Funds

	Actual	Adopted	Recommend	Planned
	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	2,945,142	2,945,142	2,945,142	2,945,142
Transfer to 402 Pub Wks Maint	17,933,000	20,763,000	15,000,000	15,000,000
Tran to W & S Debt Svc	19,589,723	23,505,089	42,290,496	42,397,982
Tran to W & S Capital Improv	64,854,000	37,500,000	31,000,000	35,000,000
Tran to Motor Pool Fund	1,529,446	-	-	-
<b>Subtotal</b>	<b>106,851,311</b>	<b>84,713,231</b>	<b>91,235,638</b>	<b>95,343,124</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Salary Adjustments	-	3,084,681	3,470,201	3,470,201
Reserve - Cash Balance - Operating	-	36,669,419	49,194,644	49,888,343
Reserve - Reserve Maint. & Future Projects	-	33,032,413	8,248,019	9,854,000
Reserve - For Future Debt Service Payments	-	1,586,847	1,595,017	1,659,310
<b>Subtotal</b>	<b>-</b>	<b>74,373,360</b>	<b>62,507,881</b>	<b>64,871,854</b>
<b>Total Uses</b>	<b><u>281,928,597</u></b>	<b><u>318,108,790</u></b>	<b><u>351,183,422</u></b>	<b><u>357,132,890</u></b>



