

Fund Summary

Manatee County, Florida

Fiscal Year 2027 Recommended Budget



Fund Summary

Introduction

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

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

As presented in the fund summaries in previous years, three columns are shown; the prior year (FY25) actual, the current year (FY26) Adopted Budget, and the Recommended (FY27) Budget. Presentations of this nature can get rather technical, in contrast to the “user friendly” presentations that we typically use for our budgets. The information feeds directly from our automated systems onto the presentation pages, so the information is in a form that may be more understandable to financial technicians than to the general public. Due to resource limitations, this is the only way that we can produce this data in a cost-effective 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, FY25, 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 alongside 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 FY26, the amounts shown reflect the current year budget as it was adopted. In the FY27 Recommended Budget column, additional details on reserves are 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 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.

Fund Summary

Table of Contents

Fund	Page #
Introduction	2
Summary	5
General Fund (Inclusive of the Supervisor of Elections).....	6
911 Enhancement Fee Fund	10
2022 Revenue Improvement Bonds Debt Svc & Capital Projects Funds	11
2023 Revenue Improvement Bonds Debt Svc & Capital Projects Funds	12
2024 Revenue Improvement Notes Debt Svc & Capital Projects Funds	13
2025 Revenue Improvement Notes Debt Svc & Capital Projects Funds	14
Affordable Housing Subsidy Fund.....	15
Assessment Project Funds.....	16
Automated Systems Maintenance Fund.....	17
Beach Erosion Control Tourist Tax & Capital Projects Funds	18
Building Capital Projects Funds.....	19
Building Department Fund.....	20
Children's Services Tax Fund.....	21
Communications Fund.....	22
Convention Center Fund	23
Court Technology Fee Fund	24
Debt Service Funds	25
Environmental Lands Fund	26
Fleet & Fuel Services Funds.....	27
Florida Boating Improvement Program Fund	28
Gas Tax Capital Projects Funds.....	29
Gas Tax Road Maintenance Funds.....	30
GO Bonds Environmental Lands & Capital Projects Funds.....	31
Green Bridge Demolition Fund.....	32
Health Self Insurance Fund	33
Highway Capital Projects Funds	34
Impact Fee Administration Fund.....	35
Infrastructure Sales Tax Operating & Capital Projects Funds.....	36
Law Enforcement Impact Fee Funds	37
Library Capital Projects Fund	38
Library Funds.....	39
Library Impact Fee Fund.....	40
Miscellaneous Funds (Less Than \$100,000).....	41
Mitigation Program Fund.....	42
Opioid Taskforce & Capital Projects.....	43
Palm Aire Landscape MSTU Fund.....	44
Parks & Recreation Capital Projects Fund.....	45
Parks & Recreation Fund.....	46
Parks Impact Fee Funds and Capital Projects Funds.....	48

Fund Summary

Parrish TIF.....	49
Phosphate Severance Tax Fund.....	50
Port TIF Fund.....	51
Public Safety Impact Fee & Capital Projects Funds.....	52
Radio Fund.....	53
Roads Impact Fee Project Funds.....	54
Self Insurance Fund.....	56
Solid Waste Capital Projects Fund.....	57
Solid Waste Operating & Debt Service Funds.....	58
Special Law Enforcement Trust Funds.....	59
Stormwater Operating & Capital Improvement Funds.....	60
SW TIF Operating and Capital Projects Funds.....	62
Tourist Development Tax Fund.....	64
Transit Operating & Capital Funds.....	66
Transportation Trust Fund.....	67
Tree Trust Fund.....	69
Unincorporated Municipal Services Taxing Unit Fund (UMSTU).....	70
Utilities Capital Projects Funds.....	72
Utilities Maintenance Projects Fund.....	74
Water & Sewer Operating & Debt Service Funds.....	75

Fund Summary

Summary

Fund	Adopted FY26	Recommended FY27	Difference	% change
General Fund (Inclusive of the Supervisor of Elections)	\$ 649,157,256	\$ 612,987,930	\$ (36,169,326)	-5.57%
911 Enhancement Fee Fund	3,997,372	3,410,939	(586,433)	-14.67%
2022 Revenue Improvement Bonds Debt Svc & Capital Projects Funds	17,767,272	19,390,941	1,623,669	9.14%
2023 Revenue Improvement Bonds Debt Svc & Capital Projects Funds	17,308,447	15,896,501	(1,411,946)	-8.16%
2024 Revenue Improvement Notes Debt Svc & Capital Projects Funds	64,124,820	19,724,752	(44,400,068)	-69.24%
2025 Revenue Improvement Notes Debt Svc & Capital Projects Funds	1,787,497	7,980,280	6,192,783	346.45%
Affordable Housing Subsidy Fund	2,147,059	1,553,207	(593,852)	-27.66%
Assessment Project Funds	1,124,537	1,103,173	(21,364)	-1.90%
Automated Systems Maintenance Fund	7,586,489	6,379,294	(1,207,195)	-15.91%
Beach Erosion Control Tourist Tax & Capital Projects Funds	33,911,018	34,074,744	163,726	0.48%
Building Capital Projects Funds	5,320,179	6,818,464	1,498,285	28.16%
Building Department Fund	21,422,296	19,934,666	(1,487,630)	-6.94%
Children's Services Tax Fund	40,118,628	51,537,823	11,419,195	28.46%
Communications Fund	1,647,815	2,237,028	589,213	35.76%
Convention Center Fund	5,178,754	5,635,998	457,244	8.83%
Court Technology Fee Fund	3,264,361	3,110,368	(153,993)	-4.72%
Debt Service Funds	6,394,182	6,436,430	42,248	0.66%
Environmental Lands Fund	26,611,026	30,602,458	3,991,432	15.00%
Fleet & Fuel Services Funds	49,249,340	45,267,911	(3,981,429)	-8.08%
Florida Boating Improvement Program Fund	2,786,919	1,172,946	(1,613,973)	-57.91%
Gas Tax Capital Projects Funds	6,550,082	13,343,764	6,793,682	103.72%
Gas Tax Road Maintenance Funds	19,414,063	24,309,775	4,895,712	25.22%
GO Bonds Environmental Lands & Capital Projects Funds	15,989,120	18,699,948	2,710,828	16.95%
Green Bridge Demolition Fund	432,362	447,881	15,519	3.59%
Health Self Insurance Fund	109,510,512	102,903,793	(6,606,719)	-6.03%
Highway Capital Projects Funds	3,458,107	4,766,439	1,308,332	37.83%
Impact Fee Administration Fund	4,175,998	5,797,359	1,621,361	38.83%
Infrastructure Sales Tax Operating & Capital Projects Funds	127,439,388	183,020,451	55,581,063	43.61%
Law Enforcement Impact Fee Funds	15,601,432	7,929,194	(7,672,238)	-49.18%
Library Capital Projects Fund	709,823	1,021,227	311,404	43.87%
Library Funds	24,412,221	19,215,713	(5,196,508)	-21.29%
Library Impact Fee Fund	10,789,301	13,922,755	3,133,454	29.04%
Miscellaneous Funds (Less Than \$100,000)	228,609	242,092	13,483	5.90%
Mitigation Program Fund	574,835	431,882	(142,953)	-24.87%
Opioid Taskforce & Capital Projects	17,423,466	11,195,339	(6,228,127)	-35.75%
Palm Aire Landscape MSTU Fund	976,417	835,756	(140,661)	-14.41%
Parks & Recreation Capital Projects Fund	3,828,081	4,131,803	303,722	7.93%
Parks & Recreation Fund	32,624,588	33,007,590	383,002	1.17%
Parks Impact Fee Funds and Capital Projects Funds	20,822,963	32,895,018	12,072,055	57.97%
Parrish TIF	2,050,539	3,221,327	1,170,788	57.10%
Phosphate Severance Tax Fund	589,979	691,066	101,087	17.13%
Port TIF Fund	1,651,967	2,847,147	1,195,180	72.35%
Public Safety Impact Fee & Capital Projects Funds	5,878,985	7,204,630	1,325,645	22.55%
Radio Fund	3,786,088	4,600,041	813,953	21.50%
Roads Impact Fee Project Funds	123,522,220	176,206,686	52,684,466	42.65%
Self Insurance Fund	16,532,666	23,664,480	7,131,814	43.14%
Solid Waste Capital Projects Fund	4,813,881	3,463,048	(1,350,833)	-28.06%
Solid Waste Operating & Debt Service Funds	177,168,383	166,335,836	(10,832,547)	-6.11%
Special Law Enforcement Trust Funds	2,095,464	2,647,519	552,055	26.35%
Stormwater Operating & Capital Improvement Funds	46,122,233	42,208,886	(3,913,347)	-8.48%
SW TIF Operating and Capital Projects Funds	29,991,393	49,300,498	19,309,105	64.38%
Tourist Development Tax Fund	68,306,715	58,577,023	(9,729,692)	-14.24%
Transit Operating & Capital Funds	15,940,718	16,260,829	320,111	2.01%
Transportation Trust Fund	83,356,308	92,887,009	9,530,701	11.43%
Tree Trust Fund	3,434,613	4,755,437	1,320,824	38.46%
Unincorporated Municipal Services Taxing Unit Fund (UMSTU)	55,657,026	59,391,856	3,734,830	6.71%
Utilities Capital Projects Funds	146,754,535	163,021,122	16,266,587	11.08%
Utilities Maintenance Projects Fund	18,362,049	25,979,860	7,617,811	41.49%
Water & Sewer Operating & Debt Service Funds	351,183,422	397,881,232	46,697,810	13.30%
Total	\$ 2,533,065,819	\$ 2,674,519,164	\$ 141,453,345	5.58%

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	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	140,213,578	146,521,980	87,718,586
Subtotal	140,213,578	146,521,980	87,718,586
Revenues to be received during Fiscal Year:			
Taxes	315,190,523	347,748,726	369,591,225
Licenses and permits	1,010,796	1,046,552	1,047,163
Intergovernmental	77,553,035	85,333,163	79,846,729
Charges for services	51,583,157	57,273,124	58,792,624
Fines and forfeitures	796,671	750,000	780,000
Interest income	6,761,513	8,006,911	8,000,000
Contributions	4,783,550	7,162,424	5,646,771
Miscellaneous	7,095,855	5,813,603	5,923,903
Operating grants	3,165,778	-	-
Transfers from other funds	14,750,344	15,157,499	22,122,350
Capital lease acquisitions	205,047	-	-
Less 5% revenue	-	(25,656,726)	(26,481,421)
Subtotal	482,896,269	502,635,276	525,269,344
Total Sources	<u>623,109,847</u>	<u>649,157,256</u>	<u>612,987,930</u>

General Fund (Inclusive of the Supervisor of Elections)

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Budgeted Expenditures by Department in this Fund:			
County Administration	3,612,541	3,672,050	3,760,181
Clerk of Circuit Court	10,637,116	11,350,657	12,070,965
Property Appraiser	7,040,692	7,272,868	7,272,485
Sheriff	242,788,341	266,380,143	285,128,696
Supervisor of Elections	3,161,410	3,900,724	3,707,889
Tax Collector	14,263,475	16,286,489	17,227,130
County Attorney	4,166,145	4,741,329	5,139,928
Financial Management	9,118,647	7,569,379	7,856,838
Human Resources	3,390,459	3,917,876	4,734,900
Information Technology	17,158,825	22,243,231	22,432,042
Public Defender	576,158	644,605	668,282
Public Safety	65,026,968	73,742,621	78,036,678
States Attorney	608,063	641,482	527,776
Public Works	5,994,419	-	-
Court Administration	1,239,765	1,287,372	1,327,006
General Government	10,407,809	11,280,026	11,970,327
Court Costs	1,810,630	2,107,123	2,100,103
Property Management	22,379,535	28,978,051	30,284,796
Community & Veterans Services	15,467,529	17,159,103	16,315,998
Development Services	88,787	177,270	265,111
Natural Resources	3,474,551	4,099,000	4,947,804
Government Relations	4,992,535	6,447,972	6,368,971
Guardian Ad Litem	186,732	271,992	266,477
Subtotal	447,591,132	494,171,363	522,410,383

General Fund (Inclusive of the Supervisor of Elections)

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Transfers Out to Other Funds/Agencies:			
Transfer to Mitigation Prgm	-	-	140,236
Tsf to 2025BRvNote DS	109,761	361,304	361,304
Tsf to 2025ARvNoteNOTX DS	611,674	1,426,193	2,641,542
Tsf to Revenue Imp Note 24B DS	2,326,367	100,254	4,229
Transfer to MPO	21,993	-	-
Tranfers to Grant >7 03	294,685	-	-
Trans to Court Technology	896,293	2,250,000	1,600,000
Transfer to RvImpRefBnd22	6,025,488	944,745	348,623
Tsf to RevRef Imp Bds 2013	1,726,831	1,600,809	1,598,747
Tsf to Rev Impr Bond-2016	1,451,472	-	-
Tsf to RvRefundBonds 2019	858,008	68,195	915,750
Tsf to Revenue Impr Bonds DS	3,458,441	344,764	448,212
Tsf to Revenue Impr Note 24 DS	1,685,535	1,737,491	1,737,472
Tr to P&R Capital Projects	705,000	-	-
Tr to Build Cap Projects	43,224,590	-	-
Tran to Transit	2,500,000	-	-
Tran to Port Operating	446,500	446,500	-
Tran to Stormwater	1,000,000	-	-
Tran to Motor Pool Fund	867,588	-	-
Tsf-Supervisor of Elections	4,019,615	3,743,038	3,707,889
Transfer to Port TIF	529,084	975,610	1,028,299
Transfer to Southwest TIF	16,676,840	18,868,013	21,084,810
Transfer to Parrish TIF	626,027	878,651	969,241
TsfToInfraPks CommFacilCapPrj	79,526	-	-
Subtotal	90,141,318	33,745,567	36,586,354

General Fund (Inclusive of the Supervisor of Elections)

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Reserves & Set Aside Amounts:			
Reserve - Slosberg Fund	-	726,256	695,502
Reserve - Grant Match	-	200,000	200,000
Reserve- Board Reserve	-	500,000	500,000
Reserve - Moccason Wallow EMT Station & Positions	-	836,724	819,934
Reserve - Parrish EMT Station & Positions	-	847,844	831,054
Reserve - Lake Manatee EMT Station & Positions	-	836,724	819,934
Reserve - Premier Aquatic Center Operations & Positions	-	-	1,144,894
Reserve - Suncoast Prosper - Scholarships	-	-	1,498,150
Reserve - Salary Adjustments	-	7,980,279	8,275,536
Reserve - Cash Balance - Operating	-	105,688,930	39,206,189
Reserve - Budget Stabilization	-	3,623,569	-
Subtotal	-	121,240,326	53,991,193
Total Uses	537,732,450	649,157,256	612,987,930

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.

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.

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	2,194,643	1,684,602	1,083,069
Subtotal	2,194,643	1,684,602	1,083,069
Revenues to be received during Fiscal Year:			
Taxes	2,340,614	2,357,458	2,406,135
Interest income	63,222	77,037	44,255
Miscellaneous	624	-	-
Less 5% revenue	-	(121,725)	(122,520)
Subtotal	2,404,461	2,312,770	2,327,870
Total Sources	<u>4,599,104</u>	<u>3,997,372</u>	<u>3,410,939</u>
Budgeted Expenditures by Department in this Fund:			
Public Safety	2,812,692	2,989,589	3,066,853
Development Services	18,218	17,099	17,855
Subtotal	2,830,909	3,006,688	3,084,708
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustments	-	107,482	72,352
Reserve - Cash Balance - Operating	-	601,337	253,879
Reserve - Budget Stabilization	-	281,865	-
Subtotal	-	990,684	326,231
Total Uses	<u>2,830,909</u>	<u>3,997,372</u>	<u>3,410,939</u>

2022 Revenue Improvement Bonds Debt Service & Capital Projects Funds

These funds account for debt service payments and certain capital projects within General Government. Capital project funds include multi-year budgets carried over from previous years and are not reflected below.

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	3,657,469	1,495,885	3,108,795
Subtotal	3,657,469	1,495,885	3,108,795
Revenues to be received during Fiscal Year:			
Interest income	3,020,008	68,407	113,943
Transfers from other funds	15,772,962	16,206,401	16,173,900
Less 5% revenue	-	(3,421)	(5,697)
Subtotal	18,792,970	16,271,387	16,282,146
Total Sources	<u>22,450,439</u>	<u>17,767,272</u>	<u>19,390,941</u>
Budgeted Expenditures by Department in this Fund:			
Convention And Visitors Bureau	2,108,035	-	-
Public Safety	1,080,623	-	-
Public Works	19,187,354	-	-
General Government	-	900	900
Parks & Natural Resources	10,942,645	-	-
Property Management	4,311,859	-	-
Sports & Leisure Services	222,131	-	-
Debt Service	15,898,695	16,206,400	16,173,900
Subtotal	53,751,342	16,207,300	16,174,800
Reserves & Set Aside Amounts:			
Reserve - 2022 Rev Improv Ref	-	62,423	93,650
Reserve - Capital Projects	-	1,497,549	3,122,491
Subtotal	-	1,559,972	3,216,141
Total Uses	<u>53,751,342</u>	<u>17,767,272</u>	<u>19,390,941</u>

2023 Revenue Improvement Bonds Debt Service & Capital Projects Funds

These funds account for debt service payments and certain capital projects within General Government. Capital project funds include multi-year budgets carried over from previous years and are not reflected below.

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	43,309,495	5,008,558	3,681,811
Subtotal	43,309,495	5,008,558	3,681,811
Revenues to be received during Fiscal Year:			
Interest income	4,392,993	229,041	138,042
Transfers from other funds	9,065,042	12,082,300	12,083,550
Less 5% revenue	-	(11,452)	(6,902)
Subtotal	13,458,035	12,299,889	12,214,690
Total Sources	<u>56,767,530</u>	<u>17,308,447</u>	<u>15,896,501</u>
Budgeted Expenditures by Department in this Fund:			
Convention and Visitors Bureau	912,679	-	-
Public Safety	362,627	-	-
Public Works	53,941,283	-	-
Parks & Natural Resources	7,166,338	-	-
Sports & Leisure Services	2,829,531	-	-
Debt Service	9,107,800	12,082,300	12,083,550
Public Works Projects	420,805	-	-
Subtotal	74,741,063	12,082,300	12,083,550
Reserves & Set Aside Amounts:			
Reserve - 2023 Rev Improv Bonds	-	4,109,016	517,338
Reserve - Capital Projects	-	1,117,131	3,295,613
Subtotal	-	5,226,147	3,812,951
Total Uses	<u>74,741,063</u>	<u>17,308,447</u>	<u>15,896,501</u>

2024 Revenue Improvement Notes Debt Service & Capital Projects Funds

These funds account for debt service payments and certain capital projects within General Government. Capital project funds include multi-year budgets carried over from previous years and are not reflected below.

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	1,960,902	56,199,306	8,562,070
Subtotal	1,960,902	56,199,306	8,562,070
Revenues to be received during Fiscal Year:			
Interest income	2,849,706	2,569,994	371,340
Capital grants	5,000,000	-	-
Transfers from other funds	6,556,333	5,484,020	10,809,908
Loan proceeds	86,382,437	-	-
Less 5% revenue	-	(128,500)	(18,566)
Subtotal	100,788,476	7,925,514	11,162,682
Total Sources	<u>102,749,378</u>	<u>64,124,820</u>	<u>19,724,752</u>
Budgeted Expenditures by Department in this Fund:			
Public Works	40,468,371	-	-
General Government	203,768	-	-
Parks & Natural Resources	48,253	-	760,000
Sports & Leisure Services	27,735,260	-	-
Natural Resources	-	-	3,357,994
Debt Service	4,041,408	4,775,495	6,138,452
Subtotal	72,497,060	4,775,495	10,256,446
Reserves & Set Aside Amounts:			
Reserve - Cash Balance	-	58,577,924	8,540,139
Reserve - Capital Projects	-	771,401	928,167
Subtotal	-	59,349,325	9,468,306
Total Uses	<u>72,497,060</u>	<u>64,124,820</u>	<u>19,724,752</u>

2025 Revenue Improvement Notes Debt Service & Capital Projects Funds

These funds account for debt service payments and certain capital projects within General Government, which are disaster relief funds. Capital project funds include multi-year budgets carried over from previous years and are not reflected below.

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	-	-	4,806,486
Subtotal	-	-	4,806,486
Revenues to be received during Fiscal Year:			
Interest income	59,031	-	179,945
Operating grants	23,391,818	-	-
Transfers from other funds	721,436	1,787,497	3,002,846
Loan proceeds	80,806,000	-	-
Less 5% revenue	-	-	(8,997)
Subtotal	104,978,285	1,787,497	3,173,794
Total Sources	<u>104,978,285</u>	<u>1,787,497</u>	<u>7,980,280</u>
Budgeted Expenditures by Department in this Fund:			
Public Safety	108,354,463	-	304,078
General Government	216,250	-	-
Debt Service	721,436	1,787,497	3,002,846
Subtotal	109,292,149	1,787,497	3,306,924
Reserves & Set Aside Amounts:			
Reserve - Cash Balance	-	-	13,345
Reserve - Stabilization	-	-	4,660,011
Subtotal	-	-	4,673,356
Total Uses	<u>109,292,149</u>	<u>1,787,497</u>	<u>7,980,280</u>

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	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	2,605,599	2,057,667	1,495,168
Subtotal	2,605,599	2,057,667	1,495,168
Revenues to be received during Fiscal Year:			
Interest income	77,973	94,097	61,094
Less 5% revenue	-	(4,705)	(3,055)
Subtotal	77,973	89,392	58,039
Total Sources	<u>2,683,572</u>	<u>2,147,059</u>	<u>1,553,207</u>
Budgeted Expenditures by Department in this Fund:			
Community & Veterans Services	588,412	-	-
Development Services	-	21,622	20,401
Subtotal	588,412	21,622	20,401
Reserves & Set Aside Amounts:			
Reserve - Cash Balance - Operating	-	4,324	4,080
Reserve - Budget Stabilization	-	2,121,113	1,528,726
Subtotal	-	2,125,437	1,532,806
Total Uses	<u>588,412</u>	<u>2,147,059</u>	<u>1,553,207</u>

Assessment Project Funds

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	990,072	1,052,268	1,058,353
Subtotal	990,072	1,052,268	1,058,353
Revenues to be received during Fiscal Year:			
Interest income	39,875	48,490	43,245
Assessments	11,822	27,582	3,935
Less 5% revenue	-	(3,803)	(2,360)
Subtotal	51,698	72,269	44,820
Total Sources	<u>1,041,770</u>	<u>1,124,537</u>	<u>1,103,173</u>
Budgeted Expenditures by Department in this Fund:			
Public Works	402	827	852
Subtotal	402	827	852
Transfers Out to Other Funds/Agencies:			
Tsf to RevRef Imp Bds 2013	6,621	6,136	6,128
Subtotal	6,621	6,136	6,128
Reserves & Set Aside Amounts:			
Reserve - Dredging Assessments	-	1,000,390	1,036,510
Reserve - Budget Stabilization	-	117,184	59,683
Subtotal	-	1,117,574	1,096,193
Total Uses	<u>7,023</u>	<u>1,124,537</u>	<u>1,103,173</u>

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

Automated Systems Maintenance Fund

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	3,276,781	3,441,257	2,438,069
Subtotal	3,276,781	3,441,257	2,438,069
Revenues to be received during Fiscal Year:			
Charges for services	3,258,223	4,206,033	4,049,036
Interest income	90,049	157,369	99,622
Miscellaneous	24,462	-	-
Operating grants	1,429	-	-
Gain on disposition of assets	2,082	-	-
Less 5% revenue	-	(218,170)	(207,433)
Subtotal	3,376,245	4,145,232	3,941,225
Total Sources	<u>6,653,026</u>	<u>7,586,489</u>	<u>6,379,294</u>
Budgeted Expenditures by Department in this Fund:			
Financial Management	59,663	61,130	63,885
Information Technology	3,209,139	4,779,326	4,637,762
Subtotal	3,268,802	4,840,456	4,701,647
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustments	-	14,367	10,794
Reserve - Cash Balance - Operating	-	970,965	942,488
Reserve - Budget Stabilization	-	1,760,701	724,365
Subtotal	-	2,746,033	1,677,647
Total Uses	<u>3,268,802</u>	<u>7,586,489</u>	<u>6,379,294</u>

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

Beach Erosion Control Tourist Tax & Capital Projects Funds

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	20,696,816	25,143,650	26,948,653
Subtotal	20,696,816	25,143,650	26,948,653
Revenues to be received during Fiscal Year:			
Taxes	5,375,958	8,078,990	6,400,000
Intergovernmental	123,523	-	-
Interest income	1,026,675	1,149,819	1,101,149
Miscellaneous	1,206	-	-
Transfers from other funds	52,621	-	-
Less 5% revenue	-	(461,441)	(375,058)
Subtotal	6,579,984	8,767,368	7,126,091
Total Sources	<u>27,276,800</u>	<u>33,911,018</u>	<u>34,074,744</u>
Budgeted Expenditures by Department in this Fund:			
Financial Management	647,385	792,370	799,641
Parks & Natural Resources	263,447	-	-
Property Management	-	310,000	10,000
Natural Resources	407,016	439,841	463,842
Subtotal	1,317,848	1,542,211	1,273,483
Transfers Out to Other Funds/Agencies:			
Tran to Beach Erosion Control	52,621	-	-
Tsf to Rev Impr Bond-2016	858,377	-	-
Tran to Motor Pool Fund	29,721	-	-
Subtotal	940,719	-	-
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustments	-	8,765	8,411
Reserve - Cash Balance - Operating	-	6,336,610	2,854,430
Reserve - Budget Stabilization	-	26,023,432	29,938,420
Subtotal	-	32,368,807	32,801,261
Total Uses	<u>2,258,567</u>	<u>33,911,018</u>	<u>34,074,744</u>

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.

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	5,224,579	5,098,674	3,542,847
Subtotal	5,224,579	5,098,674	3,542,847
Revenues to be received during Fiscal Year:			
Interest income	4,319,841	233,163	162,206
Transfers from other funds	54,318,046	-	3,121,521
Less 5% revenue	-	(11,658)	(8,110)
Subtotal	58,637,887	221,505	3,275,617
Total Sources	<u>63,862,466</u>	<u>5,320,179</u>	<u>6,818,464</u>
Budgeted Expenditures by Department in this Fund:			
County Administration	248,724	-	-
Sheriff	62,140	-	-
Convention And Visitors Bureau	18,466,837	-	-
Information Technology	4,904,546	-	-
Parks And Recreation	216,905	-	-
Public Safety	773,376	-	-
Public Works	29,746	-	2,610,411
General Government	24,477,275	-	-
Parks & Natural Resources	2,443,508	-	-
Property Management	7,112,879	-	-
Neighborhood Services	33,079	-	-
Sports & Leisure Services	1,043,742	-	-
Subtotal	59,812,757	-	2,610,411
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	5,288,648	-	-
Tran To Tourist Development	29,412	-	-
Subtotal	5,318,060	-	-
Reserves & Set Aside Amounts:			
Reserve - Cash Balance Bldg Cap Proj	-	1,313,459	647,863
Reserve - Capital Projects	-	4,006,720	3,560,190
Subtotal	-	5,320,179	4,208,053
Total Uses	<u>65,130,817</u>	<u>5,320,179</u>	<u>6,818,464</u>

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.

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	10,027,731	10,423,651	8,992,299
Subtotal	10,027,731	10,423,651	8,992,299
Revenues to be received during Fiscal Year:			
Licenses and permits	12,449,810	9,285,400	9,385,400
Charges for services	94,140	-	-
Fines and forfeitures	73,198	52,600	52,600
Interest income	548,021	476,674	367,434
Miscellaneous	3,825,210	1,625,000	1,575,000
Operating grants	216,743	-	-
Transfers from other funds	130,955	130,955	130,955
Less 5% revenue	-	(571,984)	(569,022)
Subtotal	17,338,077	10,998,645	10,942,367
Total Sources	<u>27,365,808</u>	<u>21,422,296</u>	<u>19,934,666</u>
Budgeted Expenditures by Department in this Fund:			
Financial Management	293,939	309,887	293,791
Public Safety	495,710	261,874	360,358
Development Services	10,983,259	14,361,822	14,421,164
Subtotal	11,772,908	14,933,583	15,075,313
Transfers Out to Other Funds/Agencies:			
Tr to Build Cap Projects	2,821,713	-	-
Subtotal	2,821,713	-	-
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustments	-	712,849	451,314
Reserve - Cash Balance - Operating	-	3,114,274	3,105,325
Reserve - Budget Stabilization	-	2,661,590	1,302,714
Subtotal	-	6,488,713	4,859,353
Total Uses	<u>14,594,621</u>	<u>21,422,296</u>	<u>19,934,666</u>

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.

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	11,543,779	15,688,368	25,308,237
Subtotal	11,543,779	15,688,368	25,308,237
Revenues to be received during Fiscal Year:			
Taxes	22,412,318	24,998,634	26,575,971
Interest income	970,320	717,429	1,034,120
Miscellaneous	55,260	-	-
Operating grants	20,774	-	-
Less 5% revenue	-	(1,285,803)	(1,380,505)
Subtotal	23,458,672	24,430,260	26,229,586
Total Sources	<u>35,002,451</u>	<u>40,118,628</u>	<u>51,537,823</u>
Budgeted Expenditures by Department in this Fund:			
Community & Veterans Services	19,054,489	23,447,659	25,440,076
Subtotal	19,054,489	23,447,659	25,440,076
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustments	-	31,413	36,078
Reserve - Cash Balance - Operating	-	11,944,734	5,095,231
Reserve - Budget Stabilization	-	4,694,822	20,966,438
Subtotal	-	16,670,969	26,097,747
Total Uses	<u>19,054,489</u>	<u>40,118,628</u>	<u>51,537,823</u>

Communications Fund

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	147,054	233,219	788,515
Subtotal	147,054	233,219	788,515
Revenues to be received during Fiscal Year:			
Charges for services	1,408,500	1,478,383	1,492,530
Interest income	7,538	10,665	32,220
Miscellaneous	1,833	-	-
Operating grants	4,141	-	-
Less 5% revenue	-	(74,452)	(76,237)
Subtotal	1,422,013	1,414,596	1,448,513
Total Sources	<u>1,569,067</u>	<u>1,647,815</u>	<u>2,237,028</u>
Budgeted Expenditures by Department in this Fund:			
Financial Management	59,663	61,130	63,885
Information Technology	1,011,260	1,297,696	1,339,747
Subtotal	1,070,923	1,358,826	1,403,632
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustments	-	30,666	52,647
Reserve - Cash Balance - Operating	-	258,323	780,749
Subtotal	-	288,989	833,396
Total Uses	<u>1,070,923</u>	<u>1,647,815</u>	<u>2,237,028</u>

Convention Center Fund

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	2,056,327	1,467,316	1,799,008
Subtotal	2,056,327	1,467,316	1,799,008
Revenues to be received during Fiscal Year:			
Charges for services	2,102,305	2,644,782	2,769,344
Interest income	137,254	67,100	74,698
Miscellaneous	47,733	37,000	37,000
Operating grants	12,578	-	-
Transfers from other funds	1,100,000	1,100,000	1,100,000
Less 5% revenue	-	(137,444)	(144,052)
Subtotal	3,399,870	3,711,438	3,836,990
Total Sources	<u>5,456,197</u>	<u>5,178,754</u>	<u>5,635,998</u>
Budgeted Expenditures by Department in this Fund:			
Convention And Visitors Bureau	3,548,280	3,696,745	3,753,725
Financial Management	188,141	190,238	171,628
Subtotal	3,736,421	3,886,983	3,925,353
Reserves & Set Aside Amounts:			
Reserve - Contingency	-	150,000	150,000
Reserve - Salary Adjustments	-	109,000	71,991
Reserve - Cash Balance - Operating	-	826,411	829,469
Reserve - Budget Stabilization	-	206,360	659,185
Subtotal	-	1,291,771	1,710,645
Total Uses	<u>3,736,421</u>	<u>5,178,754</u>	<u>5,635,998</u>

Court Technology Fee Fund

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	-	82,622	533,658
Subtotal	-	82,622	533,658
Revenues to be received during Fiscal Year:			
Charges for services	926,147	977,000	1,006,310
Interest income	35	3,778	21,806
Miscellaneous	1,259	-	-
Transfers from other funds	896,293	2,250,000	1,600,000
Less 5% revenue	-	(49,039)	(51,406)
Subtotal	1,823,734	3,181,739	2,576,710
Total Sources	<u>1,823,734</u>	<u>3,264,361</u>	<u>3,110,368</u>
Budgeted Expenditures by Department in this Fund:			
Clerk of Circuit Court	196,956	199,691	211,185
Court Administration	27,875	39,702	28,013
General Government	103,941	-	-
Court Costs	1,680,761	2,419,954	2,244,918
Subtotal	2,009,533	2,659,347	2,484,116
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustment	-	-	-
Reserve - Cash Balance - Operating	-	531,812	496,823
Reserve - Budget Stabilization	-	73,202	129,429
Subtotal	-	605,014	626,252
Total Uses	<u>2,009,533</u>	<u>3,264,361</u>	<u>3,110,368</u>

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

Debt Service Funds

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	51,204	34,532	48,643
Subtotal	51,204	34,532	48,643
Revenues to be received during Fiscal Year:			
Interest income	133,554	1,579	1,987
Transfers from other funds	10,067,043	6,358,150	6,385,900
Less 5% revenue	-	(79)	(100)
Subtotal	10,200,597	6,359,650	6,387,787
Total Sources	<u>10,251,801</u>	<u>6,394,182</u>	<u>6,436,430</u>
Budgeted Expenditures by Department in this Fund:			
Debt Service	10,165,382	6,359,950	6,388,465
Subtotal	10,165,382	6,359,950	6,388,465
Reserves & Set Aside Amounts:			
Reserve - Cash Balance	-	34,232	47,965
Subtotal	-	34,232	47,965
Total Uses	<u>10,165,382</u>	<u>6,394,182</u>	<u>6,436,430</u>

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.

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	13,582,482	14,567,422	17,877,699
Subtotal	13,582,482	14,567,422	17,877,699
Revenues to be received during Fiscal Year:			
Taxes	10,084,860	11,250,510	11,960,383
Charges for services	475,693	709,200	652,700
Interest income	723,273	666,168	730,501
Contributions	10,000	-	-
Miscellaneous	73,215	51,600	50,900
Operating grants	167,257	-	-
Less 5% revenue	-	(633,874)	(669,725)
Subtotal	11,534,299	12,043,604	12,724,759
Total Sources	<u>25,116,781</u>	<u>26,611,026</u>	<u>30,602,458</u>
Budgeted Expenditures by Department in this Fund:			
Tax Collector	201,697	213,760	227,247
Financial Management	221,888	51,108	58,392
Property Management	444,295	480,204	491,074
Natural Resources	4,666,631	3,338,958	3,773,437
Subtotal	5,534,511	4,084,030	4,550,150
Transfers Out to Other Funds/Agencies:			
Transfer to 2023Env LandsBonds	3,355,443	2,870,525	2,878,625
Transfer to LimGOBonds2023Envir DS	-	-	1,006,375
Transfer to EnviroLandCapProj	2,544,431	708,525	4,671,456
Tran to Motor Pool Fund	96,851	-	-
Subtotal	5,996,725	3,579,050	8,556,456
Reserves & Set Aside Amounts:			
Reserve - Contingencies	-	30,000	30,000
Reserve - Salary Adjustments	-	134,778	46,333
Reserve - Cash Balance - Operating	-	835,855	919,297
Reserve - Budget Stabilization	-	17,947,313	16,500,222
Subtotal	-	18,947,946	17,495,852
Total Uses	<u>11,531,236</u>	<u>26,611,026</u>	<u>30,602,458</u>

Fleet & Fuel Services Funds

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	21,322,716	22,660,888	15,511,038
Subtotal	21,322,716	22,660,888	15,511,038
Revenues to be received during Fiscal Year:			
Charges for services	28,579,625	26,515,111	30,209,228
Interest income	834,087	1,036,283	633,796
Contributions	210,564	-	-
Miscellaneous	314,682	30,450	30,000
Operating grants	85,782	-	-
Gain on disposition of assets	575,211	406,000	450,000
Transfers from other funds	3,478,128	-	-
Less 5% revenue	-	(1,399,392)	(1,566,151)
Subtotal	34,078,079	26,588,452	29,756,873
Total Sources	<u>55,400,795</u>	<u>49,249,340</u>	<u>45,267,911</u>
Budgeted Expenditures by Department in this Fund:			
Financial Management	345,129	99,929	96,844
Public Works	28,523,510	29,433,972	28,011,634
Subtotal	28,868,640	29,533,901	28,108,478
Transfers Out to Other Funds/Agencies:			
Transfer to Build Cap Proj	4,280,000	-	-
Subtotal	4,280,000	-	-
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustments	-	328,323	246,470
Reserve - Cash Balance - Operating	-	5,972,447	5,670,990
Reserve - Budget Stabilization	-	13,414,669	11,241,973
Subtotal	-	19,715,439	17,159,433
Total Uses	<u>33,148,640</u>	<u>49,249,340</u>	<u>45,267,911</u>

Florida Boating Improvement Program Fund

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	2,323,028	2,334,021	790,751
Subtotal	2,323,028	2,334,021	790,751
Revenues to be received during Fiscal Year:			
Intergovernmental	356,679	370,000	370,000
Interest income	99,257	106,735	32,311
Transfers from other funds	57,926	-	-
Less 5% revenue	-	(23,837)	(20,116)
Subtotal	513,862	452,898	382,195
Total Sources	<u>2,836,890</u>	<u>2,786,919</u>	<u>1,172,946</u>
Budgeted Expenditures by Department in this Fund:			
Natural Resources	240,939	200,000	200,000
Subtotal	240,939	200,000	200,000
Transfers Out to Other Funds/Agencies:			
Tr to P&R Capital Projects	257,926	1,779,143	600,000
Subtotal	257,926	1,779,143	600,000
Reserves & Set Aside Amounts:			
Reserve - Cash Balance - Operating	-	395,829	160,000
Reserve - Budget Stabilization	-	411,947	212,946
Subtotal	-	807,776	372,946
Total Uses	<u>498,865</u>	<u>2,786,919</u>	<u>1,172,946</u>

Gas Tax Capital Projects Funds

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	2,413,725	3,582,434	4,647,493
Subtotal	2,413,725	3,582,434	4,647,493
Revenues to be received during Fiscal Year:			
Interest income	1,530,237	167,025	189,901
Transfers from other funds	11,607,764	2,808,974	8,515,864
Less 5% revenue	-	(8,351)	(9,494)
Subtotal	13,138,001	2,967,648	8,696,271
Total Sources	<u>15,551,726</u>	<u>6,550,082</u>	<u>13,343,764</u>
Budgeted Expenditures by Department in this Fund:			
Public Works	7,748,776	-	-
Subtotal	7,748,776	-	-
Transfers Out to Other Funds/Agencies:			
Transfer to RvImpRefBnd22	-	481,309	478,688
Tsf to RevRef Imp Bds 2013	872,652	808,974	807,932
Tsf to Revenue Impr Bonds DS	-	394,082	416,913
Subtotal	872,652	1,684,365	1,703,533
Reserves & Set Aside Amounts:			
Reserve - Cash Balance - Operating	-	-	-
Reserve - Capital Projects	-	3,792,273	7,230,930
Reserve - Cash Balance - 5&6 Ct Cap	-	598,764	1,307,107
Reserve - Cash Balance - Gas Tax Capital	-	149,444	155,672
Reserve - Cash Balance - 4 Cent Gas Tax Capital	-	154,656	913,357
Reserve - Cash Balance - 5 Cent Capital	-	170,580	2,033,165
Subtotal	-	4,865,717	11,640,231
Total Uses	<u>8,621,428</u>	<u>6,550,082</u>	<u>13,343,764</u>

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	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	8,193,616	7,034,965	6,129,410
Subtotal	8,193,616	7,034,965	6,129,410
Revenues to be received during Fiscal Year:			
Interest income	234,841	321,709	250,454
Contributions	271,229	-	-
Miscellaneous	9,695	-	-
Transfers from other funds	17,427,703	12,073,475	17,942,434
Less 5% revenue	-	(16,086)	(12,523)
Subtotal	17,943,468	12,379,098	18,180,365
Total Sources	<u>26,137,084</u>	<u>19,414,063</u>	<u>24,309,775</u>
Budgeted Expenditures by Department in this Fund:			
Public Works	7,660,404	9,752,404	9,180,231
Property Management	382,192	1,880,905	1,146,563
Subtotal	8,042,596	11,633,309	10,326,794
Transfers Out to Other Funds/Agencies:			
Tr to 2 Ct Loc Option Gs Tx	2,325,000	1,000,000	2,000,000
Tr to 4 Ct Gs Tx Cap Proj Fund	4,300,000	-	3,707,932
Transfer to: 5ctBdVoteCapProj	4,100,000	-	2,000,000
Subtotal	10,725,000	1,000,000	7,707,932
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustments	-	141,802	62,054
Reserve - Cash Balance - Operating	-	2,273,171	3,262,478
Reserve - Budget Stabilization	-	4,365,781	2,950,517
Subtotal	-	6,780,754	6,275,049
Total Uses	<u>18,767,596</u>	<u>19,414,063</u>	<u>24,309,775</u>

GO Bonds Environmental Lands & Capital Projects Funds

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.

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	13,425,423	12,572,406	14,261,352
Subtotal	13,425,423	12,572,406	14,261,352
Revenues to be received during Fiscal Year:			
Interest income	556,021	574,936	582,733
Transfers from other funds	3,355,443	2,870,525	3,885,000
Less 5% revenue	-	(28,747)	(29,137)
Subtotal	3,911,464	3,416,714	4,438,596
Total Sources	<u>17,336,887</u>	<u>15,989,120</u>	<u>18,699,948</u>
Budgeted Expenditures by Department in this Fund:			
General Government	-	900	900
Parks & Natural Resources	1,614,931	-	-
Debt Service	2,913,100	2,911,300	3,885,000
Subtotal	4,528,031	2,912,200	3,885,900
Reserves & Set Aside Amounts:			
Reserve - Cash Balance - Envir Land23	-	1,158,578	2,589,188
Reserve - Capital Projects	-	11,918,342	12,224,860
Subtotal	-	13,076,920	14,814,048
Total Uses	<u>4,528,031</u>	<u>15,989,120</u>	<u>18,699,948</u>

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	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	396,241	414,361	431,145
Subtotal	396,241	414,361	431,145
Revenues to be received during Fiscal Year:			
Interest income	17,979	18,948	17,617
Less 5% revenue	-	(947)	(881)
Subtotal	17,979	18,001	16,736
Total Sources	<u>414,220</u>	<u>432,362</u>	<u>447,881</u>
Budgeted Expenditures by Department in this Fund:			
Reserves & Set Aside Amounts:			
Reserve - Cash Balance - Operating	-	432,362	447,881
Subtotal	-	432,362	447,881
Total Uses	-	<u>432,362</u>	<u>447,881</u>

Health Self Insurance Fund

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	37,896,227	36,367,281	22,880,254
Subtotal	37,896,227	36,367,281	22,880,254
Revenues to be received during Fiscal Year:			
Charges for services	69,305,135	69,829,799	77,635,394
Interest income	1,485,342	1,663,076	934,910
Contributions	35,044	-	-
Miscellaneous	7,231,331	5,500,000	5,665,000
Operating grants	5,452	-	-
Less 5% revenue	-	(3,849,644)	(4,211,765)
Subtotal	78,062,304	73,143,231	80,023,539
Total Sources	<u>115,958,531</u>	<u>109,510,512</u>	<u>102,903,793</u>
Budgeted Expenditures by Department in this Fund:			
County Administration	8,513	-	-
Financial Management	143,526	160,631	119,829
Human Resources	85,854,065	73,690,810	75,820,123
Subtotal	86,006,105	73,851,441	75,939,952
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustments	-	79,629	51,924
Reserve - Claims Dental	-	60,000	60,000
Reserve - Claims Medical	-	17,524,500	10,314,420
Reserve - OPEB	-	11,797,523	11,797,523
Reserve - Prescription RX	-	2,530,000	2,605,900
Reserve - Cash Balance - Operating	-	1,782,288	1,810,350
Reserve - Budget Stabilization	-	1,885,131	323,724
Subtotal	-	35,659,071	26,963,841
Total Uses	<u>86,006,105</u>	<u>109,510,512</u>	<u>102,903,793</u>

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.

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	5,855,713	3,314,128	4,588,329
Subtotal	5,855,713	3,314,128	4,588,329
Revenues to be received during Fiscal Year:			
Interest income	1,419,664	151,556	187,484
Contributions	517,965	-	-
Capital grants	9,820,187	-	-
Transfers from other funds	245,408	-	-
Less 5% revenue	-	(7,577)	(9,374)
Subtotal	12,003,223	143,979	178,110
Total Sources	<u>17,858,936</u>	<u>3,458,107</u>	<u>4,766,439</u>
Budgeted Expenditures by Department in this Fund:			
Public Works	24,636,396	-	-
Property Management	28,482	-	-
Subtotal	24,664,878	-	-
Reserves & Set Aside Amounts:			
Reserve - Cash Balance - Capital Projects	-	3,458,107	4,766,439
Subtotal	-	3,458,107	4,766,439
Total Uses	<u>24,664,878</u>	<u>3,458,107</u>	<u>4,766,439</u>

Impact Fee Administration Fund

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	2,459,555	3,033,049	4,561,604
Subtotal	2,459,555	3,033,049	4,561,604
Revenues to be received during Fiscal Year:			
Charges for services	1,089,122	1,064,403	1,114,403
Interest income	144,076	138,701	186,392
Miscellaneous	1,410	-	-
Operating grants	1,074	-	-
Transfers from other funds	800,000	-	-
Less 5% revenue	-	(60,155)	(65,040)
Subtotal	2,035,681	1,142,949	1,235,755
Total Sources	<u>4,495,236</u>	<u>4,175,998</u>	<u>5,797,359</u>
Budgeted Expenditures by Department in this Fund:			
Planning	1,074	-	-
Development Services	575,075	644,207	696,920
Subtotal	576,149	644,207	696,920
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustments	-	15,577	14,694
Reserve - Cash Balance - Operating	-	131,465	254,420
Reserve - Budget Stabilization	-	3,384,749	4,831,325
Subtotal	-	3,531,791	5,100,439
Total Uses	<u>576,149</u>	<u>4,175,998</u>	<u>5,797,359</u>

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	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	23,591,279	28,289,156	66,079,572
Subtotal	23,591,279	28,289,156	66,079,572
Revenues to be received during Fiscal Year:			
Taxes	48,462,619	52,858,976	60,419,783
Interest income	6,460,850	1,293,663	3,053,637
Transfers from other funds	45,148,109	50,216,027	57,398,794
Less 5% revenue	-	(5,218,434)	(3,931,335)
Subtotal	100,071,577	99,150,232	116,940,879
Total Sources	<u>123,662,856</u>	<u>127,439,388</u>	<u>183,020,451</u>
Budgeted Expenditures by Department in this Fund:			
Sheriff	2,631,283	-	-
Financial Management	219,193	-	-
Parks And Recreation	1,305,852	-	-
Public Safety	5,327,366	-	-
Public Works	17,836,647	-	-
Parks & Natural Resources	901,278	-	-
Property Management	2,543,992	-	-
Sports & Leisure Services	178,118	-	-
Subtotal	30,943,729	-	-
Transfers Out to Other Funds/Agencies:			
Transfer to RvImpRefBnd22	4,410,929	4,443,000	4,447,250
TsfToInfraStrTransportCapPrj	32,966,240	36,958,996	42,245,512
TsfToInfraPubSftyLawEnCapPrj	6,558,907	7,080,460	8,093,230
TsfToInfraPks CommFacilCapPrj	5,543,436	6,176,571	7,060,052
Subtotal	49,479,512	54,659,027	61,846,044
Reserves & Set Aside Amounts:			
Reserve - Cash Balance - Operating	-	22,772,115	25,270,194
Reserve - Capital Projects	-	50,008,246	95,904,213
Subtotal	-	72,780,361	121,174,407
Total Uses	<u>80,423,240</u>	<u>127,439,388</u>	<u>183,020,451</u>

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	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	6,924,619	7,546,057	2,887,364
Subtotal	6,924,619	7,546,057	2,887,364
Revenues to be received during Fiscal Year:			
Licenses and permits	4,274,338	5,292,156	5,189,208
Interest income	733,904	345,081	117,981
Transfers from other funds	-	2,700,000	-
Less 5% revenue	-	(281,862)	(265,359)
Subtotal	5,008,242	8,055,375	5,041,830
Total Sources	<u>11,932,861</u>	<u>15,601,432</u>	<u>7,929,194</u>
Budgeted Expenditures by Department in this Fund:			
Sheriff	1,100	-	-
General Government	2,885,092	4,584,000	4,600,000
Property Management	28,207	-	-
Subtotal	2,914,399	4,584,000	4,600,000
Transfers Out to Other Funds/Agencies:			
Transfer to RvImpRefBnd22	-	-	550,598
Tsf to RevRef Imp Bds 2013	351,963	326,276	325,854
Tsf to Revenue Impr Bonds DS	-	-	114,232
TsfToLawEnforcImpFeeUnincorCap	-	2,700,000	-
Subtotal	351,963	3,026,276	990,684
Reserves & Set Aside Amounts:			
Reserve - Law Enf Imp Fees-Operating-Unincorp	-	4,412,656	599,920
Reserve - SWTIF - Capital Projects	-	3,578,500	1,738,590
Subtotal	-	7,991,156	2,338,510
Total Uses	<u>3,266,362</u>	<u>15,601,432</u>	<u>7,929,194</u>

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.

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	213,439	680,269	983,066
Subtotal	213,439	680,269	983,066
Revenues to be received during Fiscal Year:			
Interest income	261,099	31,109	40,169
Transfers from other funds	9,748,594	-	-
Less 5% revenue	-	(1,555)	(2,008)
Subtotal	10,009,693	29,554	38,161
Total Sources	<u>10,223,132</u>	<u>709,823</u>	<u>1,021,227</u>
Budgeted Expenditures by Department in this Fund:			
Neighborhood Services	715	-	-
Community & Veterans Services	432,805	-	-
Sports & Leisure Services	2,089,094	-	-
Subtotal	2,522,614	-	-
Reserves & Set Aside Amounts:			
Reserve - Cash Balance - Library Capital Projects	-	709,823	464,162
Reserve - Capital Projects	-	-	557,065
Subtotal	-	709,823	1,021,227
Total Uses	<u>2,522,614</u>	<u>709,823</u>	<u>1,021,227</u>

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	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	9,406,085	10,648,449	4,872,968
Subtotal	9,406,085	10,648,449	4,872,968
Revenues to be received during Fiscal Year:			
Taxes	16,626,290	13,688,121	14,551,799
Intergovernmental	220,939	115,000	115,000
Charges for services	48,629	25,000	30,000
Fines and forfeitures	33,192	19,612	19,612
Interest income	599,073	486,954	200,915
Contributions	53,130	153,494	180,300
Miscellaneous	45,170	-	-
Operating grants	120,407	-	-
Transfers from other funds	11,178	-	-
Less 5% revenue	-	(724,409)	(754,881)
Subtotal	17,758,008	13,763,772	14,342,745
Total Sources	<u>27,164,093</u>	<u>24,412,221</u>	<u>19,215,713</u>
Budgeted Expenditures by Department in this Fund:			
Financial Management	82,020	82,914	159,834
Property Management	134,156	148,982	174,805
Community & Veterans Services	808,693	499,315	423,096
Sports & Leisure Services	11,255,938	13,451,014	13,769,928
Subtotal	12,280,807	14,182,225	14,527,663
Transfers Out to Other Funds/Agencies:			
Transfer to Library	11,178	-	-
TR to Library Construction	9,748,594	-	-
Subtotal	9,759,772	-	-
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustment	-	662,492	418,806
Reserve - Cash Balance - Operating	-	3,471,101	3,456,421
Reserve - Budget Stabilization	-	6,096,403	812,823
Subtotal	-	10,229,996	4,688,050
Total Uses	<u>22,040,579</u>	<u>24,412,221</u>	<u>19,215,713</u>

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

Library Impact Fee Fund

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	5,729,387	7,779,923	10,758,499
Subtotal	5,729,387	7,779,923	10,758,499
Revenues to be received during Fiscal Year:			
Licenses and permits	1,989,049	2,467,051	2,546,254
Interest income	371,938	355,776	439,603
Transfers from other funds	3,459,500	327,692	327,692
Less 5% revenue	-	(141,141)	(149,293)
Subtotal	5,820,487	3,009,378	3,164,256
Total Sources	<u>11,549,874</u>	<u>10,789,301</u>	<u>13,922,755</u>
Budgeted Expenditures by Department in this Fund:			
Neighborhood Services	137,728	-	-
Subtotal	137,728	-	-
Transfers Out to Other Funds/Agencies:			
Tsf to Revenue Imp Note 24B DS	-	106,026.00	158,665
TransferToLibraryImpFeeCapPrj	3,459,500	327,692	327,692
Subtotal	3,459,500	433,718	486,357
Reserves & Set Aside Amounts:			
Reserve - Cash Balance - Capital	-	4,046,520	5,531,492
Reserve - Cash Balance - Operating	-	6,309,063	7,904,906
Subtotal	-	10,355,583	13,436,398
Total Uses	<u>3,597,228</u>	<u>10,789,301</u>	<u>13,922,755</u>

Miscellaneous Funds (Less Than \$100,000)

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	194,365	210,838	225,029
Subtotal	194,365	210,838	225,029
Revenues to be received during Fiscal Year:			
Fines and forfeitures	7,915	8,509	8,764
Interest income	8,987	10,198	9,197
Contributions	21,512	-	-
Operating grants	2,566,175	-	-
Transfers from other funds	21,993	-	-
Less 5% revenue	-	(936)	(898)
Subtotal	2,626,582	17,771	17,063
Total Sources	<u>2,820,947</u>	<u>228,609</u>	<u>242,092</u>
Budgeted Expenditures by Department in this Fund:			
MPO	2,564,067	-	-
Subtotal	2,564,067	-	-
Reserves & Set Aside Amounts:			
Reserve - Substance Abuse	-	155,347	166,812
Reserve - South County CRA Cash Balance	-	55,214	56,583
Reserve - Cable Fee Cash Balance - Operating	-	18,048	18,697
Subtotal	-	228,609	242,092
Total Uses	<u>2,564,067</u>	<u>228,609</u>	<u>242,092</u>

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

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.

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	364,836	364,836	89,075
Subtotal	364,836	364,836	89,075
Revenues to be received during Fiscal Year:			
Charges for services	196,558	203,489	209,594
Interest income	13,411	16,684	3,640
Transfers from other funds	-	-	140,236
Less 5% revenue	-	(10,174)	(10,663)
Subtotal	209,969	209,999	342,807
Total Sources	<u>574,805</u>	<u>574,835</u>	<u>431,882</u>
Budgeted Expenditures by Department in this Fund:			
Natural Resources	312,482	387,456	414,913
Subtotal	312,482	387,456	414,913
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustments	-	16,969	14,130
Reserve - Cash Balance - Operating	-	77,491	2,839
Reserve - Budget Stabilization	-	92,919	-
Subtotal	-	187,379	16,969
Total Uses	<u>312,482</u>	<u>574,835</u>	<u>431,882</u>

Opioid Taskforce & Capital Projects

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.

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	8,708,019	11,361,738	8,673,255
Subtotal	8,708,019	11,361,738	8,673,255
Revenues to be received during Fiscal Year:			
Interest income	502,082	519,572	354,398
Miscellaneous	3,672,970	5,716,428	2,300,427
Less 5% revenue	-	(174,272)	(132,741)
Subtotal	4,175,052	6,061,728	2,522,084
Total Sources	<u>12,883,071</u>	<u>17,423,466</u>	<u>11,195,339</u>
Budgeted Expenditures by Department in this Fund:			
Public Safety	617,297	2,874,271	131,921
Property Management	488,791	-	-
Subtotal	1,106,088	2,874,271	131,921
Transfers Out to Other Funds/Agencies:			
Tsf To Opioid Task Force Cap Proj	1,385,274	2,750,550	-
Subtotal	1,385,274	2,750,550	-
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustment	-	5,627	4,638
Reserve - Cash Balance - Operating	-	25,829	51,786
Reserve - Budget Stabilization	-	11,767,189	11,006,994
Subtotal	-	11,798,645	11,063,418
Total Uses	<u>2,491,362</u>	<u>17,423,466</u>	<u>11,195,339</u>

Palm Aire Landscape MSTU Fund

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	651,793	768,828	628,083
Subtotal	651,793	768,828	628,083
Revenues to be received during Fiscal Year:			
Taxes	173,429	183,356	192,524
Interest income	32,534	35,159	26,079
Less 5% revenue	-	(10,926)	(10,930)
Subtotal	205,963	207,589	207,673
Total Sources	<u>857,756</u>	<u>976,417</u>	<u>835,756</u>
Budgeted Expenditures by Department in this Fund:			
Public Works	4,939	12,722	5,498
Property Management	183,913	239,229	246,637
Subtotal	188,852	251,951	252,135
Reserves & Set Aside Amounts:			
Reserve - Cash Balance - Operating	-	50,390	50,427
Reserve - Budget Stabilization	-	674,076	533,194
Subtotal	-	724,466	583,621
Total Uses	<u>188,852</u>	<u>976,417</u>	<u>835,756</u>

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	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	1,587,325	1,963,631	3,444,629
Subtotal	1,587,325	1,963,631	3,444,629
Revenues to be received during Fiscal Year:			
Intergovernmental	180,000	-	-
Interest income	487,079	89,797	91,762
Operating grants	72,772	-	-
Capital grants	231,455	-	-
Transfers from other funds	2,299,792	1,779,143	600,000
Less 5% revenue	-	(4,490)	(4,588)
Subtotal	3,271,098	1,864,450	687,174
Total Sources	<u>4,858,423</u>	<u>3,828,081</u>	<u>4,131,803</u>
Budgeted Expenditures by Department in this Fund:			
Parks And Recreation	291,198	-	-
Public Safety	340,672	-	-
Parks & Natural Resources	3,955,137	-	-
Sports & Leisure Services	507,541	-	-
Natural Resources	74,740	-	-
Subtotal	5,169,287	-	-
Transfers Out to Other Funds/Agencies:			
Tran to Tourist Development	355,738	-	-
Tran to Parks & Rec User Fd Pr	23,659	-	-
Tran to FBIP Fund	57,926	-	-
Subtotal	437,323	-	-
Reserves & Set Aside Amounts:			
Reserve - Parks Capital Projects Cash Balance	-	2,048,938	1,812,329
Reserve - Parks Capital Projects	-	1,779,143	2,319,474
Subtotal	-	3,828,081	4,131,803
Total Uses	<u>5,606,610</u>	<u>3,828,081</u>	<u>4,131,803</u>

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.

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	6,060,978	7,107,847	5,879,645
Subtotal	6,060,978	7,107,847	5,879,645
Revenues to be received during Fiscal Year:			
Taxes	20,420,174	22,801,034	24,239,710
Charges for services	3,630,472	3,088,278	3,340,500
Interest income	582,917	325,042	240,248
Contributions	1,810	100	-
Miscellaneous	1,194,304	540,010	630,010
Operating grants	606,495	-	-
Transfers from other funds	123,659	100,000	100,000
Less 5% revenue	-	(1,337,723)	(1,422,523)
Subtotal	26,559,830	25,516,741	27,127,945
Total Sources	<u>32,620,808</u>	<u>32,624,588</u>	<u>33,007,590</u>
Budgeted Expenditures by Department in this Fund:			
Tax Collector	408,403	433,220	460,554
Convention And Visitors Bureau	184,827	-	-
Financial Management	255,063	252,886	191,038
Public Safety	2,343,510	2,980,698	3,031,102
Property Management	10,918,563	11,581,735	12,438,031
Sports & Leisure Services	9,089,958	8,984,209	9,680,081
Subtotal	23,200,324	24,232,748	25,800,806

Parks & Recreation Fund

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	149,038	-	-
Tr to P&R Capital Projects	1,336,866	-	-
Tran to Motor Pool Fund	803,389	-	-
Subtotal	2,289,293	-	-
Reserves & Set Aside Amounts:			
Reserve - Buffalo Creek GC Irrigation	-	-	500,000
Reserve - Manatee County GC Irrigation	-	-	762,528
Reserve - Beach Concessions City of Bradenton Beach	-	252,074	-
Reserve - John Marble Pool - Aquatics Public Safety	-	141,785	-
Reserve - John Marble Aquatic Center Additional Funding	-	-	143,996
Reserve - Premier North Athletic & Aquatic Center	-	318,065	1,051,733
Reserve - King Middle Park Project & Personnel	-	348,961	146,961
Reserve - Salary Adjustments	-	698,755	494,623
Reserve - Cash Balance - Operating	-	4,986,300	4,106,943
Reserve - Budget Stabilization	-	1,645,900	-
Subtotal	-	8,391,840	7,206,784
Total Uses	25,489,617	32,624,588	33,007,590

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	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	9,847,930	2,852,180	12,652,601
Subtotal	9,847,930	2,852,180	12,652,601
Revenues to be received during Fiscal Year:			
Licenses and permits	9,091,915	11,417,762	13,421,929
Interest income	1,101,903	130,430	517,458
Transfers from other funds	14,749,704	7,000,000	7,000,000
Less 5% revenue	-	(577,409)	(696,970)
Subtotal	24,943,522	17,970,783	20,242,417
Total Sources	<u>34,791,452</u>	<u>20,822,963</u>	<u>32,895,018</u>
Budgeted Expenditures by Department in this Fund:			
Parks And Recreation	1,653,386	-	-
Parks & Natural Resources	5,711,236	-	-
Property Management	3,257,969	-	-
Sports & Leisure Services	224,376	-	-
Subtotal	10,846,966	-	-
Transfers Out to Other Funds/Agencies:			
Tsf to Revenue Imp Note 24B DS	-	38,583	58,302
Transfer to RvImpRefBnd22	1,422,311	2,299,519	2,624,274
Tsf to Revenue Impr Bonds DS	267,447	867,637	1,000,420
TsfToPNRImpactUnincorpCapPrj	14,749,704	7,000,000	7,000,000
Subtotal	16,439,462	10,205,739	10,682,996
Reserves & Set Aside Amounts:			
Reserve - PNR Impact Fee Cash Balance - Operating	-	1,639,695	6,793,150
Reserve - PNR Impact Capital Projects Cash Balance	-	1,717,232	5,153,137
Reserve - Impact Capital Projects	-	7,260,297	10,265,735
Subtotal	-	10,617,224	22,212,022
Total Uses	<u>27,286,428</u>	<u>20,822,963</u>	<u>32,895,018</u>

Parrish TIF

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	334,335	1,038,525	2,073,447
Subtotal	334,335	1,038,525	2,073,447
Revenues to be received during Fiscal Year:			
Interest income	42,249	47,492	84,723
Transfers from other funds	688,901	966,897	1,067,393
Less 5% revenue	-	(2,375)	(4,236)
Subtotal	731,150	1,012,014	1,147,880
Total Sources	1,065,485	2,050,539	3,221,327
Budgeted Expenditures by Department in this Fund:			
Government Relations	-	4,593	4,593
Subtotal	-	4,593	4,593
Reserves & Set Aside Amounts:			
Reserve - Cash Balance - Operating	-	2,045,946	3,216,734
Subtotal	-	2,045,946	3,216,734
Total Uses	-	2,050,539	3,221,327

Phosphate Severance Tax Fund

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	647,145	292,281	390,893
Subtotal	647,145	292,281	390,893
Revenues to be received during Fiscal Year:			
Intergovernmental	410,821	300,000	300,000
Charges for services	4	-	-
Interest income	25,127	13,366	15,972
Miscellaneous	12,888	-	-
Less 5% revenue	-	(15,668)	(15,799)
Subtotal	448,840	297,698	300,173
Total Sources	<u>1,095,985</u>	<u>589,979</u>	<u>691,066</u>
Budgeted Expenditures by Department in this Fund:			
Natural Resources	638,683	385,095	346,245
Subtotal	638,683	385,095	346,245
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustments	-	13,799	7,529
Reserve - Cash Balance - Operating	-	79,779	70,755
Reserve - Budget Stabilization	-	111,306	266,537
Subtotal	-	204,884	344,821
Total Uses	<u>638,683</u>	<u>589,979</u>	<u>691,066</u>

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	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	455,061	554,292	1,650,642
Subtotal	455,061	554,292	1,650,642
Revenues to be received during Fiscal Year:			
Interest income	32,633	25,348	67,447
Transfers from other funds	582,222	1,073,594	1,132,431
Less 5% revenue	-	(1,267)	(3,373)
Subtotal	614,855	1,097,675	1,196,505
Total Sources	<u>1,069,916</u>	<u>1,651,967</u>	<u>2,847,147</u>
Budgeted Expenditures by Department in this Fund:			
Government Relations	3,800	12,200	12,200
Subtotal	3,800	12,200	12,200
Transfers Out to Other Funds/Agencies:			
Tr to Build Cap Projects	500,000	-	-
Subtotal	500,000	-	-
Reserves & Set Aside Amounts:			
Reserve - Cash Balance - Operating	-	2,440	2,440
Reserve - Budget Stabilization	-	1,637,327	2,832,507
Subtotal	-	1,639,767	2,834,947
Total Uses	<u>503,800</u>	<u>1,651,967</u>	<u>2,847,147</u>

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	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	2,445,365	933,257	2,344,338
Subtotal	2,445,365	933,257	2,344,338
Revenues to be received during Fiscal Year:			
Licenses and permits	2,311,263	2,952,825	2,552,297
Interest income	384,521	42,678	142,747
Transfers from other funds	3,850,000	2,100,000	2,300,000
Less 5% revenue	-	(149,775)	(134,752)
Subtotal	6,545,784	4,945,728	4,860,292
Total Sources	8,991,149	5,878,985	7,204,630
Budgeted Expenditures by Department in this Fund:			
Public Safety	206,545	-	-
Subtotal	206,545	-	-
Transfers Out to Other Funds/Agencies:			
Transfer to RVImpRefBnd22	-	534,930	-
Tsf to RevRef Imp Bds 2013	97,730	90,599	90,483
Tsf to Rev Impr Bond-2016	477,770	-	-
TsfToPubSafetyImpFeeUnincorCap	3,850,000	2,100,000	2,300,000
Subtotal	4,425,500	2,725,529	2,390,483
Reserves & Set Aside Amounts:			
Reserve - PS Impact Fee Cash Balance - Operating	-	454,664	632,124
Reserve - PS Unincorporated Capital Reserve Balance	-	2,667,753	2,787,982
Reserve - PS Unincorporated Cash Balance - Operating	-	31,039	1,394,041
Subtotal	-	3,153,456	4,814,147
Total Uses	4,632,045	5,878,985	7,204,630

Radio Fund

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	879,203	390,523	1,653,417
Subtotal	879,203	390,523	1,653,417
Revenues to be received during Fiscal Year:			
Charges for services	2,981,947	3,556,420	3,034,150
Interest income	17,893	17,859	67,560
Miscellaneous	11,439	-	-
Operating grants	16,163	-	-
Less 5% revenue	-	(178,714)	(155,086)
Subtotal	3,027,442	3,395,565	2,946,624
Total Sources	<u>3,906,645</u>	<u>3,786,088</u>	<u>4,600,041</u>
Budgeted Expenditures by Department in this Fund:			
Financial Management	112,415	116,478	115,905
Information Technology	2,286,939	2,647,107	2,718,657
Subtotal	2,399,354	2,763,585	2,834,562
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustments	-	51,270	41,964
Reserve - Cash Balance - Operating	-	562,971	575,305
Reserve - Budget Stabilization	-	408,262	1,148,210
Subtotal	-	1,022,503	1,765,479
Total Uses	<u>2,399,354</u>	<u>3,786,088</u>	<u>4,600,041</u>

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	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	29,407,738	30,993,524	84,384,184
Subtotal	29,407,738	30,993,524	84,384,184
Revenues to be received during Fiscal Year:			
Licenses and permits	46,403,941	61,139,186	64,199,726
Interest income	5,791,852	1,417,334	3,287,130
Transfers from other funds	41,322,853	33,100,000	24,500,000
Less 5% revenue	-	(3,127,824)	(164,354)
Subtotal	93,518,645	92,528,696	91,822,502
Total Sources	<u>122,926,383</u>	<u>123,522,220</u>	<u>176,206,686</u>
Budgeted Expenditures by Department in this Fund:			
Public Works	35,193,275	-	-
Subtotal	35,193,275	-	-
Transfers Out to Other Funds/Agencies:			
Tsf to Revenue Imp Note 24B DS	-	2,793,141	4,179,784
Transfer to RvImpRefBnd22	2,073,139	5,646,910	5,603,696
Tsf to RvImpRfBnds 2019	1,867,900	2,562,900	2,563,150
Tsf to RVRefundBonds 2019	-	816,305	-
Tsf to Revenue Impr Bonds DS	5,339,154	10,475,817	10,103,773
Tsf to NE Rd Imp Fee-Projects	17,922,853	25,000,000	20,000,000
Tsf to NW Rd Imp Fee-Projects	3,100,000	-	4,000,000
Tsf to SE Road Imp Cap Proj	18,000,000	7,000,000	500,000
Tsf to SW Transp Cap Imp Fee	2,300,000	1,100,000	-
Subtotal	50,603,046	55,395,073	46,950,403

Roads Impact Fee Project Funds

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Reserves & Set Aside Amounts:			
Reserve - Road Impact Fee District F	-	552	1,715
Reserve - NE Rd Imp. Fee Cash Balance - Operating	-	958,330	5,536,525
Reserve - NW Rd Imp. Fee Cash Balance - Operating	-	19,495,384	26,828,506
Reserve - SE Rd Imp. Fee Cash Balance - Operating	-	158,897	3,836,648
Reserve - SW Rd Imp. Fee Cash Balance - Operating	-	198,359	621,391
Reserve - NE Rd Imp. Fee Cash Balance Capital	-	5,806,643	16,398,764
Reserve - NE Rd Imp. Fee Capital Projects	-	26,351,923	43,483,020
Reserve - NW Rd Imp. Fee Cash Balance - Operating	-	972,647	5,980,308
Reserve - NW Rd Imp. Fee Cash Balance Capital	-	1,362,250	4,763,979
Reserve - SE Rd Imp. Fee Cash Balance Capital	-	10,264,666	13,050,502
Reserve - SE Rd Imp. Fee Capital Projects	-	1,230,500	3,114,844
Reserve - SW Rd Imp. Fee Cash Balance Capital	-	1,326,996	5,640,081
Subtotal	-	68,127,147	129,256,283
Total Uses	<u>85,796,321</u>	<u>123,522,220</u>	<u>176,206,686</u>

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	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	5,588,771	5,227,493	7,558,852
Subtotal	5,588,771	5,227,493	7,558,852
Revenues to be received during Fiscal Year:			
Charges for services	13,550,695	10,695,770	15,635,660
Interest income	294,828	239,053	308,862
Miscellaneous	2,199,484	965,359	1,008,771
Less 5% revenue	-	(595,009)	(847,665)
Subtotal	16,045,007	11,305,173	16,105,628
Total Sources	<u>21,633,778</u>	<u>16,532,666</u>	<u>23,664,480</u>
Budgeted Expenditures by Department in this Fund:			
County Attorney	12,400,787	13,938,218	11,995,657
Subtotal	12,400,787	13,938,218	11,995,657
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustments	-	38,133	24,485
Reserve - Self Insurance - Cash Balance - Operating	-	2,556,315	2,403,048
Reserve - Self Insurance - Budget Stabilization	-	-	9,241,290
Subtotal	-	2,594,448	11,668,823
Total Uses	<u>12,400,787</u>	<u>16,532,666</u>	<u>23,664,480</u>

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

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	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	166,924	348,731	542,008
Subtotal	166,924	348,731	542,008
Revenues to be received during Fiscal Year:			
Interest income	224,733	15,947	22,147
Transfers from other funds	4,180,000	4,450,000	2,900,000
Less 5% revenue	-	(797)	(1,107)
Subtotal	4,404,733	4,465,150	2,921,040
Total Sources	<u>4,571,657</u>	<u>4,813,881</u>	<u>3,463,048</u>
Budgeted Expenditures by Department in this Fund:			
Utilities Department	441,247	-	-
Subtotal	441,247	-	-
Reserves & Set Aside Amounts:			
Reserve - Solid Waste Capital Cash Balance - Operating	-	337,881	587,048
Reserve - Solid Waste Capital Projects	-	4,476,000	2,876,000
Subtotal	-	4,813,881	3,463,048
Total Uses	<u>441,247</u>	<u>4,813,881</u>	<u>3,463,048</u>

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	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	65,933,961	76,876,228	60,171,076
Subtotal	65,933,961	76,876,228	60,171,076
Revenues to be received during Fiscal Year:			
Charges for services	100,656,112	101,757,141	108,991,729
Interest income	3,371,936	3,515,549	2,458,650
Miscellaneous	256,913	298,000	302,000
Operating grants	64,927	-	-
Less 5% revenue	-	(5,278,535)	(5,587,619)
Subtotal	104,349,888	100,292,155	106,164,760
Total Sources	<u>170,283,849</u>	<u>177,168,383</u>	<u>166,335,836</u>
Budgeted Expenditures by Department in this Fund:			
Financial Management	300,104	316,810	330,239
Utilities Department	79,436,372	80,905,016	84,545,605
Government Relations	-	-	1,127,267
Subtotal	79,736,476	81,221,826	86,003,111
Transfers Out to Other Funds/Agencies:			
Tsf to RevRef Imp Bds 2013	84,095	77,956	77,856
Tran to Stormwater	21,338,941	20,191,514	25,600,000
Tran to Solid Waste Cap Imp	4,180,000	4,450,000	2,900,000
Tran to Motor Pool Fund	292,489	-	-
Subtotal	25,895,525	24,719,470	28,577,856
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustments	-	371,996	283,760
Reserve - Cash Balance - Closure	-	39,603,146	43,342,164
Reserve - Cash Balance - Operating	-	31,251,945	8,128,945
Subtotal	-	71,227,087	51,754,869
Total Uses	<u>105,632,001</u>	<u>177,168,383</u>	<u>166,335,836</u>

Special Law Enforcement Trust Funds

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	1,126,483	1,552,996	2,091,337
Subtotal	1,126,483	1,552,996	2,091,337
Revenues to be received during Fiscal Year:			
Fines and forfeitures	532,386	500,000	500,000
Interest income	55,713	71,019	85,455
Less 5% revenue	-	(28,551)	(29,273)
Subtotal	588,099	542,468	556,182
Total Sources	<u>1,714,582</u>	<u>2,095,464</u>	<u>2,647,519</u>
Budgeted Expenditures by Department in this Fund:			
Sheriff	281,790	-	-
Subtotal	281,790	-	-
Reserves & Set Aside Amounts:			
Reserve - Cash Balance - Operating	-	2,095,464	2,647,519
Subtotal	-	2,095,464	2,647,519
Total Uses	<u>281,790</u>	<u>2,095,464</u>	<u>2,647,519</u>

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	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	11,499,489	12,450,798	5,566,866
Subtotal	11,499,489	12,450,798	5,566,866
Revenues to be received during Fiscal Year:			
Charges for services	23,709	50,000	50,000
Interest income	877,941	569,375	523,172
Miscellaneous	30,099	-	-
Operating grants	425,795	-	-
Capital grants	138,604	-	-
Transfers from other funds	26,838,941	33,083,028	36,100,000
Less 5% revenue	-	(30,968)	(31,152)
Subtotal	28,335,090	33,671,435	36,642,020
Total Sources	<u>39,834,579</u>	<u>46,122,233</u>	<u>42,208,886</u>
Budgeted Expenditures by Department in this Fund:			
Financial Management	-	135,608	157,455
Public Works	7,607,046	4,528,386	2,140,131
Parks & Natural Resources	1,750	-	-
Property Management	15,859,291	8,696,768	8,778,445
Development Services	190,139	216,080	230,697
Natural Resources	747,841	1,455,053	1,446,830
Subtotal	24,406,066	15,031,895	12,753,558
Transfers Out to Other Funds/Agencies:			
Tran to Stormwtr Cap Proj	4,500,000	12,891,514	10,500,000
Tran to Motor Pool Fund	345,461	-	-
Subtotal	4,845,461	12,891,514	10,500,000

Stormwater Operating & Capital Improvement Funds

	<u>Actual</u> <u>FY2025</u>	<u>Adopted</u> <u>FY2026</u>	<u>Recommended</u> <u>FY2027</u>
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustments	-	345,508	337,655
Reserve - Stormwater Cash Balance - Operating	-	2,249,521	2,550,712
Reserve - Budget Stabilization	-	-	850,787
Reserve - Stormwater Capital Cash Balance - Operating	-	3,202,242	79,817
Reserve - Stormwater Capital Projects	-	12,401,553	15,136,357
Subtotal	-	18,198,824	18,955,328
Total Uses	<u>29,251,527</u>	<u>46,122,233</u>	<u>42,208,886</u>

**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.

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	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	4,458,995	5,950,859	18,121,259
Subtotal	4,458,995	5,950,859	18,121,259
Revenues to be received during Fiscal Year:			
Interest income	1,171,840	292,137	799,205
Miscellaneous	3,472	-	-
Transfers from other funds	24,876,967	23,763,003	30,419,994
Less 5% revenue	-	(14,606)	(39,960)
Subtotal	26,052,278	24,040,534	31,179,239
Total Sources	<u>30,511,273</u>	<u>29,991,393</u>	<u>49,300,498</u>
Budgeted Expenditures by Department in this Fund:			
Public Safety	108,960	108,960	217,920
Public Works	7,053,945	8,918	6,236,075
Property Management	1,404,995	1,652,160	1,781,627
Community & Veterans Services	2,647,311	108,724	90,527
Development Services	384,367	-	-
Government Relations	927,349	1,167,752	1,123,940
Subtotal	12,526,927	3,046,514	9,450,089
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	-	2,425,971	9,425,971
Transfer to SW TIF Cap Prj	6,525,205	3,000,000	7,200,000
Tran to Transit	1,000,000	3,000,000	3,000,000
Tran to Motor Pool Fund	218,227	-	-
Subtotal	7,743,432	8,425,971	19,625,971

SW TIF Operating and Capital Projects Funds

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustments	-	75,426	49,221
Reserve - SWTIF Cash Balance - Operating	-	2,309,582	4,579,538
Reserve - SWTIF Budget Stabilization	-	12,203,654	11,256,579
Reserve - SWTIF Capital Cash Balance	-	924,783	1,716,407
Reserve - SWTIF Capital Projects	-	3,005,463	2,622,693
Subtotal	-	18,518,908	20,224,438
Total Uses	<u>20,270,359</u>	<u>29,991,393</u>	<u>49,300,498</u>

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.

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	12,644,040	28,685,321	27,014,380
Subtotal	12,644,040	28,685,321	27,014,380
Revenues to be received during Fiscal Year:			
Taxes	26,135,985	40,394,951	32,100,000
Intergovernmental	20,374	-	-
Interest income	639,670	1,311,780	1,103,835
Contributions	120,000	-	-
Miscellaneous	492,821	-	20,000
Operating grants	60,332	-	-
Transfers from other funds	385,150	-	-
Less 5% revenue	-	(2,085,337)	(1,661,192)
Subtotal	27,854,331	39,621,394	31,562,643
Total Sources	40,498,371	68,306,715	58,577,023
Budgeted Expenditures by Department in this Fund:			
Convention And Visitors Bureau	16,411,607	14,254,010	13,129,829
Financial Management	219,965	230,402	242,014
Property Management	1,020,416	1,260,626	1,301,409
Natural Resources	257,692	260,132	268,872
Subtotal	17,909,680	16,005,170	14,942,124

Tourist Development Tax Fund

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Transfers Out to Other Funds/Agencies:			
Tran to Parks & Rec User Fd Pr	100,000	100,000	100,000
Transfer to RvImpRefBnd22	1,841,095	1,855,988	2,120,771
Tran to Civic Center	1,100,000	1,100,000	1,100,000
Subtotal	3,041,095	3,055,988	3,320,771
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustments	-	118,318	95,101
Reserve - Cash Balance - Operating	-	3,835,895	3,871,599
Reserve - Budget Stabilization	-	44,791,344	35,347,428
Reserve - Capital Projects	-	500,000	1,000,000
Subtotal	-	49,245,557	40,314,128
Total Uses	<u>20,950,775</u>	<u>68,306,715</u>	<u>58,577,023</u>

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	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	-	1,220,710	1,229,888
Subtotal	-	1,220,710	1,229,888
Revenues to be received during Fiscal Year:			
Charges for services	229,197	150,500	140,300
Interest income	597	55,823	50,254
Miscellaneous	235,850	117,600	105,000
Operating grants	8,520,876	2,150,000	2,150,000
Capital grants	22,953	-	-
Transfers from other funds	15,084,888	12,369,781	12,707,665
Less 5% revenue	-	(123,696)	(122,278)
Subtotal	24,094,361	14,720,008	15,030,941
Total Sources	<u>24,094,361</u>	<u>15,940,718</u>	<u>16,260,829</u>
Budgeted Expenditures by Department in this Fund:			
Financial Management	100,414	103,943	212,886
Public Works	23,215,877	14,883,087	15,375,149
Government Relations	95,839	107,031	113,583
Subtotal	23,412,130	15,094,061	15,701,618
Transfers Out to Other Funds/Agencies:			
Transfer to Highway	168,945	-	-
Subtotal	168,945	-	-
Reserves & Set Aside Amounts:			
Reserve - Cash Balance - Operating	-	846,657	559,211
Subtotal	-	846,657	559,211
Total Uses	<u>23,581,075</u>	<u>15,940,718</u>	<u>16,260,829</u>

Transportation Trust Fund

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	11,253,047	12,345,517	19,121,090
Subtotal	11,253,047	12,345,517	19,121,090
Revenues to be received during Fiscal Year:			
Taxes	50,321,442	57,811,480	60,486,248
Intergovernmental	5,872,826	5,941,123	6,075,164
Charges for services	1,328,172	853,921	703,500
Interest income	1,280,994	564,560	781,307
Contributions	2,265,424	1,400,000	1,400,000
Miscellaneous	646,798	452,500	477,500
Operating grants	1,395,830	-	-
Transfers from other funds	6,507,331	7,338,386	7,338,386
Less 5% revenue	-	(3,351,179)	(3,496,186)
Subtotal	69,618,815	71,010,791	73,765,919
Total Sources	<u>80,871,862</u>	<u>83,356,308</u>	<u>92,887,009</u>
Budgeted Expenditures by Department in this Fund:			
Financial Management	306,029	316,693	371,325
Public Works	33,121,979	33,009,294	32,069,286
Property Management	5,776,973	5,882,207	6,972,596
Development Services	492,188	536,081	506,493
Government Relations	179,272	1,148,218	220,112
Subtotal	39,876,441	40,892,493	40,139,812

Transportation Trust Fund

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Transfers Out to Other Funds/Agencies:			
Transfers to Other Municipalities	4,044,766	3,952,437	4,008,466
Trans to:Co 9ct Voted Gas Tx	1,775,462	1,729,505	1,781,457
Tran to LocOpt4Ct Maint Proj	5,578,134	497,524	6,128,827
Transfer To:5ctBdVote Gas Tax	6,891,882	6,739,413	6,865,655
Trans to 5&6Ct Gax Tax	3,182,225	3,107,033	3,166,495
Tr to Highway Capital Projects	245,408	-	-
Tr to Build Cap Projects	182,875	-	2,610,411
Tr to 4 Ct Gs Tx Cap Proj Fund	882,764	1,808,974	807,932
Tran to Transit	6,184,888	9,369,781	8,707,665
Tran to Motor Pool Fund	430,226	-	-
Subtotal	29,398,630	27,204,667	34,076,908
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustments	-	1,829,171	1,339,320
Reserve - Cash Balance - Operating	-	13,429,977	15,111,206
Reserve - Stabilization	-	-	2,219,763
Subtotal	-	15,259,148	18,670,289
Total Uses	<u>69,275,071</u>	<u>83,356,308</u>	<u>92,887,009</u>

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

Tree Trust Fund

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	1,872,468	2,153,555	3,434,612
Subtotal	1,872,468	2,153,555	3,434,612
Revenues to be received during Fiscal Year:			
Interest income	128,268	98,482	140,342
Miscellaneous	1,808,480	1,250,000	1,250,000
Less 5% revenue	-	(67,424)	(69,517)
Subtotal	1,936,748	1,281,058	1,320,825
Total Sources	<u>3,809,216</u>	<u>3,434,613</u>	<u>4,755,437</u>
Budgeted Expenditures by Department in this Fund:			
Natural Resources	172,620	-	-
Subtotal	172,620	-	-
Reserves & Set Aside Amounts:			
Reserve - Cash Balance - Operating	-	3,434,613	4,755,437
Subtotal	-	3,434,613	4,755,437
Total Uses	<u>172,620</u>	<u>3,434,613</u>	<u>4,755,437</u>

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

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	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	18,834,901	15,562,451	16,629,805
Subtotal	18,834,901	15,562,451	16,629,805
Revenues to be received during Fiscal Year:			
Taxes	30,780,776	35,121,023	37,355,109
Licenses and permits	6,104,087	5,158,622	5,756,434
Charges for services	806,581	1,050,000	1,050,025
Fines and forfeitures	201,161	100,000	100,050
Interest income	1,356,361	711,671	679,510
Miscellaneous	106,053	63,500	71,557
Operating grants	485,680	-	-
Less 5% revenue	-	(2,110,241)	(2,250,634)
Subtotal	39,840,700	40,094,575	42,762,051
Total Sources	<u>58,675,601</u>	<u>55,657,026</u>	<u>59,391,856</u>
Budgeted Expenditures by Department in this Fund:			
Financial Management	283,903	308,483	278,594
Public Safety	3,603,046	3,430,020	3,376,844
Public Works	3,841,917	5,258,434	5,616,769
General Government	2,407,109	1,090,873	1,135,555
Property Management	882,483	1,150,525	-
Community & Veterans Services	876,758	1,400,954	1,213,515
Development Services	8,565,808	12,963,972	12,695,178
Government Relations	211,022	259,285	258,467
Subtotal	20,672,047	25,862,546	24,574,922

Unincorporated Municipal Services Taxing Unit Fund (UMSTU)

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	2,043,348	6,043,348	6,043,348
Transfer to Highway	6,338,386	7,338,386	7,338,386
Transfer to Impact Fee Admin	800,000	-	-
Tran to Building Dept Fund	130,955	130,955	130,955
Tsf to Rev Impr Bond-2016	1,413,624	-	-
Tr to Build Cap Projects	3,308,868	-	511,110
Tran to Transit	5,400,000	-	1,000,000
Tran to Motor Pool Fund	130,383	-	-
Transfer to Port TIF	53,138	97,984	104,132
Transfer to Southwest TIF	1,674,922	1,894,990	2,135,184
Transfer to Parrish TIF	62,874	88,246	98,152
Subtotal	21,356,498	15,593,909	17,361,267
Reserves & Set Aside Amounts:			
Reserve - Boards Reserve	-	500,000	500,000
Reserve - Salary Adjustments	-	957,879	698,092
Reserve - Cash Balance - Operating	-	8,582,865	8,626,858
Reserve - Budget Stabilization	-	4,159,827	7,630,717
Subtotal	-	14,200,571	17,455,667
Total Uses	42,028,545	55,657,026	59,391,856

Utilities Capital Projects Funds

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	107,052,084	72,770,704	82,821,306
Subtotal	107,052,084	72,770,704	82,821,306
Revenues to be received during Fiscal Year:			
Interest income	17,623,411	2,168,179	2,921,247
Contributions	45,104,750	43,077,958	44,657,507
Operating Grants	538,860	-	-
Transfers from other funds	38,116,750	31,000,000	35,000,000
Bond proceeds	82,145,000		
Less 5% revenue	-	(2,262,306)	(2,378,938)
Subtotal	183,528,771	73,983,831	80,199,816
Total Sources	<u>290,580,855</u>	<u>146,754,535</u>	<u>163,021,122</u>
Budgeted Expenditures by Department in this Fund:			
Utilities Department	176,531,833	-	-
Public Works	1,332,761	-	-
Subtotal	177,864,593	-	-
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	138,831	-	-
Tran to W & S Debt Svc	2,426,143	3,877,026	3,819,659
Subtotal	2,564,974	3,877,026	3,819,659

Utilities Capital Projects Funds

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Reserves & Set Aside Amounts:			
Reserve - W/S Capital Fund Cash Balance	-	15,462,093	16,783,483
Reserve - W/S Capital Fund Capital Projects	-	40,896,000	56,284,155
Reserve - Water FIF Cash Balance	-	2,883,997	9,498,088
Reserve - Water FIF Capital Projects	-	20,357,800	13,026,920
Reserve - Sewer FIF Cash Balance	-	15,048,520	46,058,763
Reserve - Sewer FIF Capital Projects	-	41,393,100	7,761,000
Reserve - Utilities Revenue Bonds 2023 Cash Balance	-	384,335	310,984
Reserve - Utilities Revenue Bonds 2023 Cap. Projects	-	4,569,000	6,000,000
Reserve - Utilities Capital Lease 2025 Cap. Projects	-	1,882,664	3,478,070
Subtotal	-	142,877,509	159,201,463
Total Uses	<u>180,429,567</u>	<u>146,754,535</u>	<u>163,021,122</u>

Utilities Maintenance Projects Fund

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

	Actual	Adopted	Recommended
	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Beginning Balance/Budgeted Cash	13,505,282	3,362,049	2,979,860
Subtotal	13,505,282	3,362,049	2,979,860
Revenues to be received during Fiscal Year:			
Transfers from other funds	20,763,000	15,000,000	23,000,000
Subtotal	20,763,000	15,000,000	23,000,000
Total Sources	<u>34,268,282</u>	<u>18,362,049</u>	<u>25,979,860</u>
Budgeted Expenditures by Department in this Fund:			
Utilities Department	12,240,395	15,000,000	25,046,000
Public Works	74,745	-	-
Public Works Projects	1,348,000	-	-
Subtotal	13,663,140	15,000,000	25,046,000
Reserves & Set Aside Amounts:			
Reserve - Cash Balance - Operating	-	3,362,049	933,860
Subtotal	-	3,362,049	933,860
Total Uses	<u>13,663,140</u>	<u>18,362,049</u>	<u>25,979,860</u>

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.

	<u>Actual</u> <u>FY2025</u>	<u>Adopted</u> <u>FY2026</u>	<u>Recommended</u> <u>FY2027</u>
Beginning Balance/Budgeted Cash	76,577,403	73,833,068	85,737,395
Subtotal	76,577,403	73,833,068	85,737,395
Revenues to be received during Fiscal Year:			
Licenses and permits	23,150	18,000	38,000
Charges for services	217,821,770	238,333,363	268,043,345
Fines and forfeitures	414,475	180,000	360,000
Interest income	12,846,569	3,376,386	6,330,385
Contributions	86,655,171	291,000	291,000
Miscellaneous	1,573,718	1,109,600	1,432,600
Operating grants	1,992,390	-	-
Gain on disposition of assets	-	42,000	25,000
Transfers from other funds	31,534,896	46,167,522	49,445,986
Less 5% revenue	-	(12,167,517)	(13,822,479)
Subtotal	352,862,138	277,350,354	312,143,837
Total Sources	<u>429,439,541</u>	<u>351,183,422</u>	<u>397,881,232</u>
Budgeted Expenditures by Department in this Fund:			
Financial Management	1,215,882	1,294,286	1,544,992
Information Technology	487,867	568,249	563,976
Utilities Department	191,505,660	195,290,821	198,591,729
Public Works	1,385,723	1,506,370	1,611,272
Property Management	166,876	200,818	208,573
Development Services	195,407	217,262	225,338
Natural Resources	1,898,363	2,226,641	2,262,872
Government Relations	101,668	101,905	3,045,130
Subtotal	196,957,446	201,406,352	208,053,882

Water & Sewer Operating & Debt Service Funds

	Actual <u>FY2025</u>	Adopted <u>FY2026</u>	Recommended <u>FY2027</u>
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	2,945,142	2,945,142	2,945,142
Transfer to 402 Pub Wks Maint	20,763,000	15,000,000	23,000,000
Tran to W & S Debt Svc	29,108,753	42,290,496	45,626,327
Tran to W & S Capital Improv	38,116,750	31,000,000	35,000,000
Tran to Motor Pool Fund	263,793	-	-
Subtotal	91,197,438	91,235,638	106,571,469
Reserves & Set Aside Amounts:			
Reserve - Salary Adjustments	-	3,098,794	2,389,188
Reserve - Cash Balance - Operating	-	49,913,653	53,873,085
Reserve - Reserve Maint. & Future Projects	-	3,933,968	24,040,635
Reserve - For Future Debt Service Payments	-	1,595,017	1,511,478
Reserve - Stabilization	-	-	1,441,495
Subtotal	-	58,541,432	83,255,881
Total Uses	<u>288,154,883</u>	<u>351,183,422</u>	<u>397,881,232</u>