ANGELINA "ANGEL" COLONNESO
Manatee Clerk of the Circuit Court & Comptroller
1115 Manatee Avenue West, Bradenton, Florida 34205 • (941) 749-1800
Mail: P.O. Box 25400, Bradenton, Florida 34206 • www.ManateeClerk.com

ACCEPTED in Open Session
5/19/2026
Manatee County Board of County Commissioners

TO: Vicki Tessmer

FROM: Julie Jensvold

DATE: May 5, 2026

SUBJECT: State of Florida Annual Local Government Financial Report/Manatee County – Fiscal Year 2024 - 2025

Vicki, I have attached the AFR for inclusion on the Clerk's Consent Calendar. Please send a copy of the accepted document.

Thank you.

Attachment

CARR, RIGGS & INGRAM, L.L.C.

Carr, Riggs & Ingram, L.L.C.
1001 3rd Avenue West
Suite 500
Bradenton, FL 34205

941.747.0500
941.746.0202 (fax)
CRIadv.com

MANAGEMENT LETTER

Honorable Members of the
Board of County Commissioners
Manatee County, Florida

Report on the Financial Statements

We have audited the financial statements of the Manatee County, Florida (the "County"), as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated March 6, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of *Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance)*;* and Chapter 10.550, Rules of the Auditor General*.*

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550 Rules of the Auditor General. Disclosures in those reports and schedule, which are dated March 6, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authorities for the County and its component units are disclosed in the footnotes.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and communicate the results of our determination as to whether or not the County met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the County. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the County a statement as to whether a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did operate within the County's geographical boundaries during the fiscal year under audit.

As required by Section 10.554(1)(i)6.b., Rules of the Auditor General, if a PACE program was operating within the geographical areas of the County, a list of all program administrators and third-party administrators that administered the program can be found at https://www.mymanatee.org/government/programs/property_assessed_clean_energy_pace_program

As required by Section 10.554(1)(i)6.c., Rules of the Auditor General, if a PACE program was operating within the geographical areas of the County, the full names and contact information of each such program administrator and third-party administrator can be found at https://www.mymanatee.org/government/programs/property_assessed_clean_energy_pace_program

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, provided the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Port Authority, the Port Manatee Improvement District, and the Southwest County Improvement District reported:

a. The total number of employees compensated in the last pay period of the Entity's fiscal year as:

   Port Authority: 86
   Port Manatee Improvement District: 0
   Southwest County Improvement District: 14
   Parrish Improvement District: 0

b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the Entity's fiscal year:

   Port Authority: 0
   Port Manatee Improvement District: 0
   Southwest County Improvement District: 0
   Parrish Improvement District: 0

c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as:

   Port Authority: $8,790,000
   Port Manatee Improvement District: $0
   Southwest County Improvement District: $891,000
   Parrish Improvement District: $0

d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as:

   Port Authority: $0
   Port Manatee Improvement District: $0
   Southwest County Improvement District: $0
   Parrish Improvement District: 0

e. Each construction project with a total cost of at least $65,000 approved by the Entity that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such projects as not applicable:

   FDOT:
      Berth 4 Improvements $55,000
      Berth 6 Improvements $2,555,000
      Berth 7 Improvements $0
      Berth 8 Improvements $0
      Berth 10 Improvements $50,000
      Intermodal Yard Expansion $229,000
      Seaport Program Warehouse #6 $640,000
      Seaport Program Rehab Cargo $47,000
      Seaport Program Dry/Chill Warehouse $2,308,000
      Berth 11 Improvements (2) $8,000
      Seaport Program Harbor Crane $7,578,000

Rail Yard Spur $70,000
Rail Yard Dev Initiative $18,000
Security Park Area $75,000
Intermodel Yard Phs 111 $909,

Department of Commerce:
RoadywayPortG0139 $113,000
Port Authority:
Maintenance Dredging Berth 4-14 $0
Rail Improvement Construction $216,000
Boneyard Improvement Warehouse $432,000
G3700 SEAPORT PROGRAM $138,000
Warehouse 8 Rack Storage2 (Brth11) $272,000
EMW22 Cyber Security System $136,000
Phase1ZoneBEast Development $288,000

Port Manatee Improvement District:
Berth 6 Dock/Rock Sfc Reh $99,000
Sea Port Manatee EMS Station $0

Southwest County Improvement District:
Wares Creek Flood Mitig $77,000
Polynsn Vill/Pittsbrgh:PipeRepl $0
Bowlees Creek Flood Mitigation $2,475,000
Bowlees Creek Chanl Lk Brnd-9St $69,000
MeadorsSub/PennsAve Flood Div: $17,000
Woods Whitfield Stormwater Pipe Rehab $195,000
33stE Watershed Flood Mitigation $1,601,000
17STE Bowlees Watershed Flood Mitigation $34,000
15STE-57AveE Roundabout $0
Whitfield/Pearl/Willow Roundabout $1,506,000
Pearce Drain Area Water Quality $69,000

Parish Improvement District: None

f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reporting if the Entity amends a final adopted budget under Section 189.016(6), Florida Statutes.

Port Authority: see p.10 in the Annual Financial Report.
Port Manatee Improvement District: see p.90 of the ACFR.
Southwest County Improvement District: see p.89 of the ACFR.
Parrish Improvement District: See page 94 of the ACFR

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of County Commissioners, and management, and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

Carr, Riggs, & Ingram, L.L.C.

Bradenton, Florida
March 6, 2026

IMPACT FEE AFFIDAVIT

BEFORE ME, the undersigned authority, personally appeared Angelina M. Colonesso, who being duly sworn, deposes and says on oath that:

1. I am the Clerk of the Circuit Courts and Comptroller of Manatee County which is a local government entity of the State of Florida;

2. The governing body of Manatee County adopted Ordinance No. 86-09 implementing an impact fee; and

3. Manatee County has complied and, as of the date of this Affidavit, remains in compliance with Section 163.31801, Florida Statutes.

FURTHER AFFIANT SAYETH NAUGHT.

Manatee County Clerk of the Circuit Courts and Comptroller

STATE OF FLORIDA
COUNTY OF MANATEE

SWORN TO AND SUBSCRIBED before me this 16th day of April, 2026.

BARBARA L. OWSIANKA
MY COMMISSION # HH534715
EXPIRES: July 28, 2028

NOTARY PUBLIC
Print Name Barbara L. Owsianka

Personally known ✓ or produced identification _______

Type of identification produced: ________________________________

My Commission Expires:
7/28/2028

BLAISE INGOGLIA
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA

Florida Department of Financial Services

ANNUAL FINANCIAL REPORT

FISCAL YEAR 2024-2025

SUBMITTING ENTITY: Manatee

SUBMITTING ENTITY TYPE: County

ENTITY DEPENDENCY: Independent

AFR RECEIVED DATE: unresolved: @afr.receiveddate

AUDIT RECEIVED DATE: 4/1/2026

Location Information

P.O. Box 25400
Bradenton,FL 34206

Phone Number: (941) 749-1800

Contact Information

Susan Flowers

Phone Number:(941) 749-1800

AUDIT INFORMATION

Carr, Riggs & Ingram, LLC

Firm Location Information

1001 3rd Avenue W,Suite 500
Bradenton,FL 34205

Phone number:(941) 747-0500

LONG-TERM DEBT

$1,133,836,000

CERTIFICATION

Chief Financial Officer
Title: evaluates to null: @certification.first.title
Name: evaluates to null: @certification.first.name

Chairman/Elected Official
Title: evaluates to null: @certification.second.title
Name: evaluates to null: @certification.second.name

Have you experienced a Financial Emergency in this year?

evaluates to null: @certification.financialemergency

If yes, have you complied with Section 218.503(2), F.S.?

evaluates to null: @certification.compliance

Governmental Funds

Governmental Funds						
Balance Sheet	**Total Fund Groups**					**Total**
	Governmental					
	General	**Special Revenue**	**Debt Service**	**Capital Projects**	**Permanent**	
Assets						
101.000 - Cash In Bank	$1,906,026,000					**$1,906,026,000**
102.000 - Cash On Hand	$776,000	$1,414,000	$62,000	$3,563,000		**$5,815,000**
104.000 - Equity In Pooled Cash	$-1,778,046,000	$226,815,000	$1,333,000	$676,704,000		**$-873,194,000**
115.100 - Accounts Receivable	$11,932,000	$346,000				**$12,278,000**
117.000 - Allowance For Uncollectible Accounts Receivable (Credit)	$-5,147,000	$-1,000				**$-5,148,000**
121.000 - Assessments Receivable		$27,000				**$27,000**
131.000 - Due From Other Funds	$596,000	$2,066,000				**$2,662,000**
132.900 - Advances To Other Funds	$2,309,000					**$2,309,000**
133.000 - Due From Other Governmental Units	$7,717,000	$17,943,000		$8,954,000		**$34,614,000**
135.000 - Interest And Dividends Receivable	$743,000	$1,158,000	$80,000	$2,803,000		**$4,784,000**
141.000 - Inventories - Materials And Supplies	$342,000	$143,000				**$485,000**
142.000 - Inventories - For Resale	$238,000	$588,000				**$826,000**
155.000 - Prepaid Items	$7,370,000	$981,000				**$8,351,000**
156.000 - Other Assets - Current		$1,000		$56,000		**$57,000**
Total	**$154,856,000**	**$251,481,000**	**$1,475,000**	**$692,080,000**		**$1,099,892,000**
Liabilities						
201.000 - Vouchers Payable	$5,861,000	$4,181,000		$5,562,000		**$15,604,000**
202.000 - Accounts Payable	$7,447,000	$5,894,000		$11,478,000		**$24,819,000**
205.000 - Contracts Payable	$17,494,000	$179,000		$27,827,000		**$45,500,000**
207.000 - Due To Other Funds	$1,602,000	$568,000				**$2,170,000**
208.000 - Due To Other Governmental Units	$2,491,000	$1,093,000				**$3,584,000**
211.000 - Matured Bonds Payable	$19,000					**$19,000**
216.000 - Accrued Salaries And Wages Payable	$17,395,000	$4,518,000				**$21,913,000**
217.000 - Accrued Taxes Payable	$8,000	$7,000				**$15,000**
220.000 - Deposits	$112,000	$128,000				**$240,000**
223.000 - Deferred Revenue		$5,845,000		$570,000		**$6,415,000**
229.000 - Other Current Liabilities	$27,000	$99,000				**$126,000**
236.900 - Advances From Other Funds		$2,309,000				**$2,309,000**
Total	**$52,456,000**	**$24,821,000**	**$0**	**$45,437,000**		**$122,714,000**
Deferred Inflows						
290.000 - Deferred Inflow of Resources	$18,000	$218,000				**$236,000**
Total	**$18,000**	**$218,000**	**$0**	**$0**		**$236,000**
Fund Balances						
280.000 - Fund Balance - Nonspendable	$10,259,000	$1,713,000		$56,000		**$12,028,000**
281.000 - Fund Balance - Restricted	$1,523,000	$136,616,000	$1,475,000	$527,744,000		**$667,358,000**
282.000 - Fund Balance - Committed	$6,257,000	$36,103,000		$17,214,000		**$59,574,000**
283.000 - Fund Balance - Assigned	$22,772,000	$52,010,000		$101,629,000		**$176,411,000**
284.000 - Fund Balance - Unassigned	$61,571,000					**$61,571,000**

Governmental Funds						
Balance Sheet	Total Fund Groups					Total
	Governmental					
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
Total	$102,382,000	$226,442,000	$1,475,000	$646,643,000		$976,942,000

Governmental Funds						
	Total Fund Groups					
	Governmental					
Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
311.000 - Ad Valorem Taxes	$311,999,000	$127,608,000				**$439,607,000**
312.130 - Tourist Development Taxes		$31,512,000				**$31,512,000**
312.300 - County Ninth-Cent Voted Fuel Tax		$2,163,000				**$2,163,000**
312.410 - (1 To 6 Cents Local Option Fuel Tax)		$20,692,000				**$20,692,000**
312.630 - Local Government Infrastructure Surtax		$48,463,000				**$48,463,000**
315.100 - State Communications Services Tax	$3,192,000	$2,696,000				**$5,888,000**
316.000 - Local Business Tax (Formerly Local Occupational License Tax - 321.000)		$3,000				**$3,000**
322.000 - Building Permits (Building Permit Fees)		$9,817,000				**$9,817,000**
324.110 - Impact Fees - Residential - Public Safety						
Residential Buildings Tiered Scale Based on Square Footage		$5,731,000				**$5,731,000**
324.120 - Impact Fees - Commercial - Public Safety						
Office Buildings Tiered Scale Based on Square Footage		$25,000				**$25,000**
Retail Buildings Tiered Scale Based on Square Footage		$318,000				**$318,000**
Hospitality Buildings Tiered Scale Based on Square Footage		$40,000				**$40,000**
Institutional Civic Buildings Tiered Scale Based on Square Footage		$208,000				**$208,000**
Educational Buildings Tiered Scale Based on Square Footage		$17,000				**$17,000**
Industrial Buildings Tiered Scale Based on Square Footage		$246,000				**$246,000**
Recreational Buildings Tiered Scale Based on Square Footage		$1,000				**$1,000**
324.310 - Impact Fees - Residential - Transportation						
Residential Buildings Tiered Scale Based on Square Footage		$37,647,000				**$37,647,000**
324.320 - Impact Fees - Commercial - Transportation						
Office Buildings Tiered Scale Based on Square Footage		$133,000				**$133,000**
Retail Buildings Tiered Scale Based on Square Footage		$3,763,000				**$3,763,000**
Hospitality Buildings Tiered Scale Based on Square Footage		$123,000				**$123,000**
Institutional Civic Buildings Tiered Scale Based on Square Footage		$2,759,000				**$2,759,000**
Educational Buildings Tiered Scale Based on Square Footage		$134,000				**$134,000**
Industrial Buildings Tiered Scale Based on Square Footage		$1,549,000				**$1,549,000**
Agricultural Buildings Tiered Scale Based on Square Footage		$283,000				**$283,000**
Recreational Buildings Tiered Scale Based on Square Footage		$13,000				**$13,000**
324.610 - Impact Fees - Residential - Culture/Recreation						
Residential Buildings Tiered Scale Based on Square Footage		$11,081,000				**$11,081,000**
325.100 - Special Assessments - Capital Improvement		$12,000				**$12,000**

Governmental Funds

Revenues	Total Fund Groups					Total
	Governmental					
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
329.100 - Inspection Fee		$4,037,000				**$4,037,000**
329.400 - Vessel Registration Fee		$258,000				**$258,000**
329.500 - Other Permits, Fees And Special Assessments	$1,011,000	$4,818,000				**$5,829,000**
331.100 - Federal Grant - General Government		$742,000		$2,280,000		**$3,022,000**
331.200 - Federal Grant - Public Safety	$544,000	$105,000				**$649,000**
331.390 - Federal Grant - Other Physical Environment		$19,000				**$19,000**
331.420 - Federal Grant - Mass Transit		$2,717,000				**$2,717,000**
331.490 - Federal Grant - Other Transportation				$462,000		**$462,000**
331.500 - Federal Grant - Economic Environment	$25,956,000	$6,235,000				**$32,191,000**
331.620 - Federal Grant - Public Assistance		$100,000				**$100,000**
331.690 - Federal Grant - Other Human Services		$526,000				**$526,000**
331.700 - Federal Grant - Culture/Recreation		$476,000		$5,228,000		**$5,704,000**
334.200 - State Grant - Public Safety		$1,643,000				**$1,643,000**
334.390 - State Grant - Other Physical Environment		$166,000		$124,000		**$290,000**
334.420 - State Grant - Mass Transit		$64,000				**$64,000**
334.490 - State Grant - Other Transportation				$9,540,000		**$9,540,000**
334.500 - State Grant - Economic Environment	$57,000	$4,176,000				**$4,233,000**
334.610 - State Grant - Health Or Hospitals		$2,975,000				**$2,975,000**
334.620 - State Grant - Public Welfare	$4,938,000	$441,000				**$5,379,000**
334.700 - State Grant - Culture/Recreation		$221,000				**$221,000**
335.121 - County Revenue Sharing Program - Proceeds	$16,973,000					**$16,973,000**
335.130 - State Revenue Sharing - Insurance License Tax (AKA Insurance Agents County Licenses)	$110,000					**$110,000**
335.140 - State Revenue Sharing - Mobile Home Licenses	$260,000					**$260,000**
335.150 - State Revenue Sharing - Alcoholic Beverage Licenses	$139,000					**$139,000**
335.160 - State Revenue Sharing - Distribution Of Sales And Use Taxes To Counties (Formerly: Pari-Mutual Tax Distribution)	$447,000					**$447,000**
335.180 - State Revenue Sharing - Local Government Half-Cent Sales Tax Program	$42,573,000					**$42,573,000**
335.360 - State Revenue Sharing - Phosphate Rock Severance Tax		$411,000				**$411,000**
335.430 - State Revenue Sharing - Constitutional Fuel Tax (2Cent Fuel Tax)		$4,077,000				**$4,077,000**
335.450 - State Revenue Sharing - Fuel Tax Refunds And Credits		$1,796,000				**$1,796,000**
335.700 - State Revenue Sharing - Culture/Recreation		$99,000				**$99,000**
337.100 - Local Government Unit Grant - General Government	$477,000					**$477,000**
337.200 - Local Government Unit Grant - Public Safety		$724,000				**$724,000**
337.700 - Local Government Unit Grant - Culture/Recreation		$178,000		$238,000		**$416,000**
339.000 - Payments From Other Local Units In Lieu Of Taxes	$17,052,000					**$17,052,000**
341.100 - Service Charge - Recording Fees	$44,000	$975,000				**$1,019,000**
341.200 - Internal Service Fund Fees And Charges	$1,006,000	$265,000				**$1,271,000**
341.560 - Fees Remitted To County From Property Appraiser	$63,000					**$63,000**
341.800 - County Officer Commission And Fees		$1,089,000				**$1,089,000**
341.900 - Other General Government Charges And Fees	$20,156,000	$2,850,000				**$23,006,000**
342.100 - Service Charge - Law Enforcement Services	$1,642,000	$1,979,000				**$3,621,000**
342.600 - Service Charge - Ambulance Fees	$19,491,000					**$19,491,000**
342.900 - Service Charge - Other Public Safety Charges And Fees		$931,000				**$931,000**
343.700 - Service Charge - Conservation And Resource Management	$98,000	$296,000				**$394,000**
344.500 - Service Charge - Parking Facilities	$7,000					**$7,000**
344.900 - Service Charge - Other Transportation Charges	$11,000					**$11,000**
346.300 - Service Charge - Clinic Fees		$57,000				**$57,000**

Governmental Funds						
Revenues	**Total Fund Groups**					**Total**
	Governmental					
	General	**Special Revenue**	**Debt Service**	**Capital Projects**	**Permanent**	
346.400 - Service Charge - Animal Control And Shelter Fees	$50,000					**$50,000**
347.200 - Service Charge - Parks And Recreation	$21,000	$2,784,000				**$2,805,000**
347.500 - Service Charge - Special Recreation Facilities		$848,000				**$848,000**
347.900 - Service Charge - Other Culture/Recreation Charges		$179,000				**$179,000**
348.880 - Probation/Alternatives	$661,000					**$661,000**
348.921 - Court Innovations/Local Requirements	$79,000					**$79,000**
348.922 - Legal Aid	$79,000					**$79,000**
348.923 - Law Library	$79,000					**$79,000**
348.924 - Juvenile Alternative Programs	$79,000					**$79,000**
348.990 - Other Court Collections Transferred To BOCC	$1,324,000					**$1,324,000**
349.000 - Other Charges For Services	$14,448,000	$2,160,000				**$16,608,000**
351.100 - Judgments And Fines - As Decided By County Court Criminal		$532,000				**$532,000**
351.300 - Judgments And Fines - As Decided By County Court Civil	$34,000					**$34,000**
351.500 - Judgments And Fines - As Decided By Traffic Court	$202,000	$7,056,000				**$7,258,000**
352.000 - Fines - Library		$33,000				**$33,000**
354.000 - Fines - Local Ordinance Violation	$26,000	$2,052,000				**$2,078,000**
359.000 - Other Judgments, Fines And Forfeits	$535,000					**$535,000**
361.100 - Interest	$8,255,000	$13,105,000	$428,000	$31,207,000		**$52,995,000**
362.000 - Rents And Royalties	$924,000	$1,127,000				**$2,051,000**
364.000 - Disposition Of Fixed Assets	$372,000	$511,000				**$883,000**
365.000 - Sale Of Surplus Materials And Scrap	$1,000	$30,000				**$31,000**
366.000 - Contributions And Donations From Private Sources	$4,784,000	$2,785,000		$518,000		**$8,087,000**
369.350 - Settlements - Opioid Settlement Trust Fund		$3,673,000				**$3,673,000**
369.900 - Other Miscellaneous Revenues	$12,551,000	$7,671,000				**$20,222,000**
381.000 - Inter-Fund Group Transfers In	$15,518,000	$28,894,000	$42,992,000	$197,205,000		**$284,609,000**
383.100 - Lease Proceeds	$205,000					**$205,000**
384.000 - Debt Proceeds	$80,590,000		$216,000	$86,382,000		**$167,188,000**
Total	**$609,063,000**	**$425,923,000**	**$43,636,000**	**$333,184,000**		**$1,411,806,000**

Governmental Funds						
Expenditures	**Total Fund Groups**					**Total**
	Governmental					
	General	**Special Revenue**	**Debt Service**	**Capital Projects**	**Permanent**	
511.00 - Legislative						
10 - Personnel Services	$2,138,000					**$2,138,000**
30 - Operating Expenditures/Expenses	$340,000					**$340,000**
512.00 - Executive						
10 - Personnel Services	$4,148,000					**$4,148,000**
30 - Operating Expenditures/Expenses	$2,178,000					**$2,178,000**
60 - Capital Outlay	$7,000					**$7,000**
513.00 - Financial And Administrative						
10 - Personnel Services	$35,717,000					**$35,717,000**
30 - Operating Expenditures/Expenses	$11,311,000			$470,000		**$11,781,000**
60 - Capital Outlay	$966,000					**$966,000**
70 - Debt Service	$15,000					**$15,000**
80 - Grants And Aids	$200,000					**$200,000**
90 - Other Uses	$1,676,000					**$1,676,000**
514.00 - Legal Counsel						
10 - Personnel Services	$3,590,000					**$3,590,000**
30 - Operating Expenditures/Expenses	$576,000					**$576,000**
515.00 - Comprehensive Planning						
10 - Personnel Services		$4,213,000				**$4,213,000**
30 - Operating Expenditures/Expenses		$1,371,000				**$1,371,000**
80 - Grants And Aids		$27,000				**$27,000**
517.00 - Debt Service Payments						
70 - Debt Service	$556,000	$188,000	$42,847,000			**$43,591,000**
519.00 - Other General Governmental Services						
10 - Personnel Services	$23,187,000	$7,283,000				**$30,470,000**
30 - Operating Expenditures/Expenses	$17,582,000	$465,000		$2,638,000		**$20,685,000**
60 - Capital Outlay	$724,000			$23,848,000		**$24,572,000**
80 - Grants And Aids	$708,000	$5,000				**$713,000**
70 - Debt Service			$216,000			**$216,000**
521.00 - Law Enforcement						
10 - Personnel Services	$128,400,000	$416,000				**$128,816,000**
30 - Operating Expenditures/Expenses	$25,042,000	$700,000		$9,978,000		**$35,720,000**
60 - Capital Outlay	$18,563,000	$86,000				**$18,649,000**
523.00 - Detention And/Or Correction						
10 - Personnel Services	$48,194,000					**$48,194,000**
30 - Operating Expenditures/Expenses	$13,562,000			$3,873,000		**$17,435,000**
60 - Capital Outlay	$117,000			$122,000		**$239,000**
80 - Grants And Aids	$922,000					**$922,000**
524.00 - Protective Inspections						
10 - Personnel Services	$59,000	$12,517,000				**$12,576,000**
30 - Operating Expenditures/Expenses	$29,000	$7,923,000				**$7,952,000**
525.00 - Emergency And Disaster Relief Services						
10 - Personnel Services	$8,387,000	$2,495,000				**$10,882,000**
30 - Operating Expenditures/Expenses	$107,805,000	$1,984,000		$3,438,000		**$113,227,000**
60 - Capital Outlay	$572,000	$46,000		$55,000		**$673,000**
90 - Other Uses		$366,000				**$366,000**

Governmental Funds						
Expenditures	**Total Fund Groups**					**Total**
	Governmental					
	General	**Special Revenue**	**Debt Service**	**Capital Projects**	**Permanent**	
526.00 - Ambulance And Rescue Services						
10 - Personnel Services	$31,081,000	$214,000				**$31,295,000**
30 - Operating Expenditures/Expenses	$10,195,000	$286,000		$4,381,000		**$14,862,000**
60 - Capital Outlay	$149,000					**$149,000**
527.00 - Medical Examiners						
30 - Operating Expenditures/Expenses	$2,780,000					**$2,780,000**
529.00 - Other Public Safety						
10 - Personnel Services	$1,785,000					**$1,785,000**
30 - Operating Expenditures/Expenses	$279,000	$306,000		$676,000		**$1,261,000**
80 - Grants And Aids	$454,000	$395,000				**$849,000**
535.00 - Sewer/Wastewater Services						
30 - Operating Expenditures/Expenses				$5,000		**$5,000**
537.00 - Conservation And Resource Management						
10 - Personnel Services	$2,528,000	$3,167,000				**$5,695,000**
30 - Operating Expenditures/Expenses	$1,021,000	$3,318,000		$276,000		**$4,615,000**
60 - Capital Outlay	$24,000					**$24,000**
80 - Grants And Aids	$132,000	$75,000				**$207,000**
538.00 - Flood Control/Stormwater Management						
30 - Operating Expenditures/Expenses				$4,626,000		**$4,626,000**
60 - Capital Outlay				$7,000		**$7,000**
539.00 - Other Physical Environment						
10 - Personnel Services	$1,000	$734,000				**$735,000**
30 - Operating Expenditures/Expenses	$5,985,000	$1,554,000		$640,000		**$8,179,000**
80 - Grants And Aids		$486,000				**$486,000**
541.00 - Road And Street Facilities						
10 - Personnel Services		$19,814,000				**$19,814,000**
30 - Operating Expenditures/Expenses		$33,673,000		$166,539,000		**$200,212,000**
60 - Capital Outlay		$23,000		$33,945,000		**$33,968,000**
90 - Other Uses		$4,046,000				**$4,046,000**
549.00 - Other Transportation Systems/Services						
10 - Personnel Services		$638,000				**$638,000**
30 - Operating Expenditures/Expenses		$378,000				**$378,000**
551.00 - Employment Opportunity And Development						
10 - Personnel Services		$62,000				**$62,000**
30 - Operating Expenditures/Expenses		$514,000				**$514,000**
80 - Grants And Aids		$111,000				**$111,000**
552.00 - Industry Development						
30 - Operating Expenditures/Expenses	$2,000	$11,371,000				**$11,373,000**
80 - Grants And Aids	$8,868,000	$2,481,000				**$11,349,000**
10 - Personnel Services		$1,309,000				**$1,309,000**
60 - Capital Outlay		$1,673,000				**$1,673,000**
553.00 - Veteran's Services						
10 - Personnel Services	$643,000					**$643,000**
30 - Operating Expenditures/Expenses	$58,000					**$58,000**
60 - Capital Outlay				$168,000		**$168,000**
554.00 - Housing And Urban Development						
10 - Personnel Services	$357,000	$1,514,000				**$1,871,000**

Governmental Funds						
	Total Fund Groups					
	Governmental					
Expenditures	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
30 - Operating Expenditures/Expenses	$78,000	$3,220,000				**$3,298,000**
80 - Grants And Aids		$4,943,000				**$4,943,000**
559.00 - Other Economic Environment						
30 - Operating Expenditures/Expenses	$1,000	$2,910,000		$3,044,000		**$5,955,000**
10 - Personnel Services		$1,264,000				**$1,264,000**
60 - Capital Outlay		$23,000		$79,000		**$102,000**
80 - Grants And Aids		$1,230,000				**$1,230,000**
562.00 - Health Services						
10 - Personnel Services	$3,135,000	$109,000				**$3,244,000**
30 - Operating Expenditures/Expenses	$11,133,000	$8,000		$2,547,000		**$13,688,000**
60 - Capital Outlay	$18,000	$500,000		$1,835,000		**$2,353,000**
80 - Grants And Aids	$2,120,000					**$2,120,000**
563.00 - Mental Health Services						
30 - Operating Expenditures/Expenses	$316,000					**$316,000**
80 - Grants And Aids	$2,316,000					**$2,316,000**
564.00 - Public Assistance Services						
10 - Personnel Services	$954,000	$44,000				**$998,000**
30 - Operating Expenditures/Expenses	$358,000	$555,000				**$913,000**
80 - Grants And Aids	$624,000	$389,000				**$1,013,000**
569.00 - Other Human Services						
10 - Personnel Services	$3,892,000	$860,000				**$4,752,000**
30 - Operating Expenditures/Expenses	$916,000	$4,024,000		$33,000		**$4,973,000**
80 - Grants And Aids	$12,000	$17,399,000				**$17,411,000**
571.00 - Libraries						
10 - Personnel Services		$7,386,000				**$7,386,000**
30 - Operating Expenditures/Expenses		$4,686,000		$809,000		**$5,495,000**
60 - Capital Outlay		$6,000		$2,090,000		**$2,096,000**
572.00 - Parks And Recreation						
10 - Personnel Services	$1,025,000	$9,798,000				**$10,823,000**
30 - Operating Expenditures/Expenses	$943,000	$10,242,000		$51,323,000		**$62,508,000**
60 - Capital Outlay		$1,378,000		$22,280,000		**$23,658,000**
573.00 - Cultural Services						
10 - Personnel Services	$1,457,000					**$1,457,000**
30 - Operating Expenditures/Expenses	$270,000					**$270,000**
575.00 - Special Recreation Facilities						
10 - Personnel Services		$507,000				**$507,000**
30 - Operating Expenditures/Expenses		$956,000		$19,950,000		**$20,906,000**
579.00 - Other Culture/Recreation						
10 - Personnel Services	$326,000	$923,000				**$1,249,000**
30 - Operating Expenditures/Expenses	$52,000	$49,000		$169,000		**$270,000**
60 - Capital Outlay				$43,000		**$43,000**
581.00 - Interfund Group Transfers Out						
90 - Other Uses	$86,122,000	$199,864,000		$11,214,000		**$297,200,000**
587.00 - Clerk Of Court Excess Remittance						
30 - Operating Expenditures/Expenses		$1,789,000				**$1,789,000**
601.00 - Court Administration						
10 - Personnel Services	$124,000					**$124,000**

Expenditures	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Governmental Funds						
	Total Fund Groups					
	Governmental					
30 - Operating Expenditures/Expenses	$467,000					**$467,000**
602.00 - State Attorney Administration						
30 - Operating Expenditures/Expenses	$608,000					**$608,000**
603.00 - Public Defender Administration						
30 - Operating Expenditures/Expenses	$576,000					**$576,000**
605.00 - Judicial Support						
30 - Operating Expenditures/Expenses	$7,000					**$7,000**
608.00 - Jury Management						
10 - Personnel Services		$81,000				**$81,000**
30 - Operating Expenditures/Expenses		$77,000				**$77,000**
622.00 - Drug Court - Circuit Criminal						
10 - Personnel Services	$276,000					**$276,000**
30 - Operating Expenditures/Expenses	$269,000	$24,000				**$293,000**
80 - Grants And Aids		$38,000				**$38,000**
623.00 - Pre-Trial Release- Circuit Criminal						
10 - Personnel Services	$1,230,000					**$1,230,000**
30 - Operating Expenditures/Expenses	$81,000					**$81,000**
629.00 - Other Circuit Court-Criminal Costs						
30 - Operating Expenditures/Expenses	$25,000					**$25,000**
654.00 - Clerk Of Court Administration- Circuit Family						
10 - Personnel Services	$360,000					**$360,000**
30 - Operating Expenditures/Expenses	$4,000					**$4,000**
685.00 - Guardian Ad Litem - Circuit Juvenile						
10 - Personnel Services	$180,000					**$180,000**
30 - Operating Expenditures/Expenses	$7,000					**$7,000**
689.00 - Other Circuit Court - Juvenile						
10 - Personnel Services	$185,000					**$185,000**
30 - Operating Expenditures/Expenses	$4,000					**$4,000**
694.00 - Clerk Of Court Adminstration - Probate						
10 - Personnel Services	$27,000					**$27,000**
711.00 - Courthouse Security						
10 - Personnel Services	$9,053,000					**$9,053,000**
30 - Operating Expenditures/Expenses	$17,000					**$17,000**
712.00 - Courthouse Facilities						
30 - Operating Expenditures/Expenses	$1,786,000					**$1,786,000**
713.00 - Information Systems						
10 - Personnel Services	$1,374,000	$880,000				**$2,254,000**
30 - Operating Expenditures/Expenses	$1,307,000	$1,156,000				**$2,463,000**
60 - Capital Outlay	$204,000	$351,000				**$555,000**
714.00 - Public Law Library						
10 - Personnel Services	$66,000					**$66,000**
30 - Operating Expenditures/Expenses	$95,000					**$95,000**
733.00 - Misdemeanor Probation - County Criminal						
10 - Personnel Services	$1,328,000					**$1,328,000**
30 - Operating Expenditures/Expenses	$158,000					**$158,000**
752.00 - Alternative Dispute Resolution - County Civil						
10 - Personnel Services	$101,000					**$101,000**

Governmental Funds						
	Total Fund Groups					
	Governmental					
Expenditures	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
30 - Operating Expenditures/Expenses	$3,000					**$3,000**
Total	**$659,603,000**	**$405,896,000**	**$43,063,000**	**$371,101,000**		**$1,479,663,000**

Proprietary Funds

Balance Sheet	Total Fund Groups		Total
	Proprietary		
	Enterprise	Internal Service	
Assets			
102.000 - Cash On Hand	$4,129,000	$309,000	**$4,438,000**
104.000 - Equity In Pooled Cash	$794,420,000	$57,327,000	**$851,747,000**
115.100 - Accounts Receivable	$102,417,000	$4,798,000	**$107,215,000**
117.000 - Allowance For Uncollectible Accounts Receivable (Credit)	$-6,588,000	$-6,000	**$-6,594,000**
121.000 - Assessments Receivable	$4,000		**$4,000**
133.000 - Due From Other Governmental Units	$5,134,000		**$5,134,000**
135.000 - Interest And Dividends Receivable	$3,448,000	$239,000	**$3,687,000**
141.000 - Inventories - Materials And Supplies	$5,741,000		**$5,741,000**
142.000 - Inventories - For Resale		$1,855,000	**$1,855,000**
154.000 - Deferred Charges	$12,549,000		**$12,549,000**
155.000 - Prepaid Items	$689,000	$5,967,000	**$6,656,000**
156.000 - Other Assets - Current	$927,000	$52,000	**$979,000**
160.900 - Restricted Assets	$2,647,000		**$2,647,000**
161.900 - Land	$121,759,000	$4,173,000	**$125,932,000**
162.900 - Buildings	$131,323,000	$1,873,000	**$133,196,000**
163.900 - Accumulated Depreciation Buildings (Credit)	$-73,796,000	$-1,241,000	**$-75,037,000**
164.900 - Infrastructure	$2,071,454,000	$3,980,000	**$2,075,434,000**
165.900 - Accumulated Depreciation - Infrastructure (Credit)	$-844,540,000	$-2,104,000	**$-846,644,000**
166.900 - Equipment And Furniture	$85,907,000	$100,702,000	**$186,609,000**
167.900 - Accumulated Depreciation Equipment (Credit)	$-44,884,000	$-61,808,000	**$-106,692,000**
168.900 - Property Under Capital Leases		$262,000	**$262,000**
168.950 - Accumulated Depreciation- Property Under Capital Leases (Credit)		$-47,000	**$-47,000**
169.900 - Construction Work In Progress	$325,330,000	$6,000	**$325,336,000**
Total	**$2,698,070,000**	**$116,337,000**	**$2,814,407,000**
Deferred Outflows			
190.000 - Deferred Outflow of Resources	$12,327,000	$1,667,000	**$13,994,000**
Total	**$12,327,000**	**$1,667,000**	**$13,994,000**
Liabilities			
201.000 - Vouchers Payable	$9,972,000	$1,540,000	**$11,512,000**
202.000 - Accounts Payable	$21,913,000	$21,230,000	**$43,143,000**
203.000 - Notes And Loans Payable - Current Portion	$1,398,000		**$1,398,000**
203.900 - Notes And Loans Payable - Long-Term Portion	$79,909,000		**$79,909,000**
205.000 - Contracts Payable	$29,210,000		**$29,210,000**
207.000 - Due To Other Funds	$1,955,000		**$1,955,000**
208.000 - Due To Other Governmental Units	$2,000		**$2,000**
210.000 - Compensated Absences - Current Portion	$701,000	$74,000	**$775,000**
210.900 - Compensated Absences - Long-Term Portion	$6,659,000	$811,000	**$7,470,000**
216.000 - Accrued Salaries And Wages Payable	$4,641,000	$524,000	**$5,165,000**
217.000 - Accrued Taxes Payable	$20,000		**$20,000**
220.000 - Deposits	$16,460,000		**$16,460,000**
223.000 - Deferred Revenue	$5,121,000	$289,000	**$5,410,000**
224.900 - Unamortized Premiums/Discounts On Bonds Payable	$17,800,000		**$17,800,000**
225.000 - Capital Leases - Current Portion		$22,000	**$22,000**
225.900 - Capital Leases - Long-Term Portion		$207,000	**$207,000**
229.000 - Other Current Liabilities	$92,000		**$92,000**

Balance Sheet	Enterprise	Internal Service	Total
	Proprietary Funds		
	Total Fund Groups		
	Proprietary		
232.900 - Revenue Bonds Payable-Long - Term Portion	$398,380,000		**$398,380,000**
237.000 - Other Postemployment Benefits (OPEB Liability)	$2,968,000	$1,136,000	**$4,104,000**
238.000 - Pension Liabilities	$46,493,000	$5,808,000	**$52,301,000**
239.900 - Other Long-Term Liabilities	$53,331,000		**$53,331,000**
Total	**$697,025,000**	**$31,641,000**	**$728,666,000**
Deferred Inflows			
290.000 - Deferred Inflow of Resources	$64,709,000	$1,494,000	**$66,203,000**
Total	**$64,709,000**	**$1,494,000**	**$66,203,000**
Fund Balances			
274.000 - Net Assets, Invested In Capital, Net Of Debt	$1,390,603,000	$45,424,000	**$1,436,027,000**
275.000 - Net Assets, Restricted	$22,329,000		**$22,329,000**
276.000 - Net Assets, Unrestricted	$535,731,000	$39,445,000	**$575,176,000**
Total	**$1,948,663,000**	**$84,869,000**	**$2,033,532,000**

Revenues	Enterprise	Internal Service	Total
	Proprietary Funds		
	Total Fund Groups		
	Proprietary		
329.500 - Other Permits, Fees And Special Assessments	$443,000		**$443,000**
331.100 - Federal Grant - General Government	$539,000		**$539,000**
331.420 - Federal Grant - Mass Transit	$5,487,000		**$5,487,000**
331.490 - Federal Grant - Other Transportation	$84,000		**$84,000**
331.500 - Federal Grant - Economic Environment	$2,743,000	$113,000	**$2,856,000**
334.420 - State Grant - Mass Transit	$5,734,000		**$5,734,000**
334.490 - State Grant - Other Transportation	$5,372,000		**$5,372,000**
334.500 - State Grant - Economic Environment	$20,000		**$20,000**
334.900 - State Grant - Other	$1,154,000		**$1,154,000**
337.300 - Local Government Unit Grant - Physical Environment	$6,000		**$6,000**
341.200 - Internal Service Fund Fees And Charges		$119,084,000	**$119,084,000**
343.300 - Service Charge - Water Utility	$87,316,000		**$87,316,000**
343.400 - Service Charge - Garbage/Solid Waste	$100,656,000		**$100,656,000**
343.500 - Service Charge - Sewer/Wastewater Utility	$130,349,000		**$130,349,000**
344.200 - Service Charge - Water Ports And Terminals	$25,949,000		**$25,949,000**
344.300 - Service Charge - Mass Transit	$157,000		**$157,000**
347.200 - Service Charge - Parks And Recreation	$13,000		**$13,000**
347.500 - Service Charge - Special Recreation Facilities	$2,102,000		**$2,102,000**
349.000 - Other Charges For Services	$181,000		**$181,000**
353.000 - Fines - Pollution Control Violation	$415,000		**$415,000**
361.100 - Interest	$39,782,000	$2,729,000	**$42,511,000**
362.000 - Rents And Royalties	$3,097,000		**$3,097,000**
364.000 - Disposition Of Fixed Assets	$-1,618,000	$2,542,000	**$924,000**
365.000 - Sale Of Surplus Materials And Scrap	$5,000	$1,000	**$6,000**
366.000 - Contributions And Donations From Private Sources		$245,000	**$245,000**
369.900 - Other Miscellaneous Revenues	$4,765,000	$9,768,000	**$14,533,000**
381.000 - Inter-Fund Group Transfers In	$38,971,000	$3,478,000	**$42,449,000**
389.400 - Proprietary - Other Grants And Donations	$5,000		**$5,000**
389.800 - Proprietary - Capital Contributions From Private Source	$133,064,000		**$133,064,000**

Proprietary Funds			
	Total Fund Groups		
Revenues	Proprietary		**Total**
	Enterprise	Internal Service	
Total	**$586,791,000**	**$137,960,000**	**$724,751,000**

Proprietary Funds			
Expenditures	**Total Fund Groups**		**Total**
	Proprietary		
	Enterprise	**Internal Service**	
511.00 - Legislative			
10 - Personnel Services		$534,000	**$534,000**
30 - Operating Expenditures/Expenses		$886,000	**$886,000**
512.00 - Executive			
10 - Personnel Services	$99,000		**$99,000**
30 - Operating Expenditures/Expenses	$2,000		**$2,000**
513.00 - Financial And Administrative			
10 - Personnel Services	$95,000		**$95,000**
30 - Operating Expenditures/Expenses	$1,000		**$1,000**
519.00 - Other General Governmental Services			
10 - Personnel Services		$8,922,000	**$8,922,000**
30 - Operating Expenditures/Expenses		$123,663,000	**$123,663,000**
70 - Debt Service		$4,000	**$4,000**
533.00 - Water Utility Services			
10 - Personnel Services	$11,033,000		**$11,033,000**
30 - Operating Expenditures/Expenses	$27,695,000		**$27,695,000**
80 - Grants And Aids	$104,000		**$104,000**
534.00 - Garbage/Solid Waste Control Services			
10 - Personnel Services	$4,890,000		**$4,890,000**
30 - Operating Expenditures/Expenses	$74,129,000		**$74,129,000**
535.00 - Sewer/Wastewater Services			
30 - Operating Expenditures/Expenses	$46,730,000		**$46,730,000**
10 - Personnel Services	$16,629,000		**$16,629,000**
536.00 - Water/Sewer Combination Services			
10 - Personnel Services	$12,015,000		**$12,015,000**
30 - Operating Expenditures/Expenses	$78,914,000		**$78,914,000**
70 - Debt Service	$17,475,000		**$17,475,000**
537.00 - Conservation And Resource Management			
10 - Personnel Services	$65,000		**$65,000**
538.00 - Flood Control/Stormwater Management			
30 - Operating Expenditures/Expenses	$16,324,000		**$16,324,000**
10 - Personnel Services	$4,436,000		**$4,436,000**
539.00 - Other Physical Environment			
10 - Personnel Services	$532,000		**$532,000**
30 - Operating Expenditures/Expenses	$146,000		**$146,000**
80 - Grants And Aids	$70,000		**$70,000**
543.00 - Water Transportation Systems			
10 - Personnel Services	$8,790,000		**$8,790,000**
30 - Operating Expenditures/Expenses	$20,318,000		**$20,318,000**
70 - Debt Service	$862,000		**$862,000**
90 - Other Uses	$56,000		**$56,000**
544.00 - Mass Transit Systems			
10 - Personnel Services	$11,545,000		**$11,545,000**
30 - Operating Expenditures/Expenses	$11,664,000		**$11,664,000**
575.00 - Special Recreation Facilities			
10 - Personnel Services	$1,683,000		**$1,683,000**
30 - Operating Expenditures/Expenses	$2,039,000		**$2,039,000**

Proprietary Funds			
Expenditures	**Total Fund Groups**		**Total**
	Proprietary		
	Enterprise	**Internal Service**	
579.00 - Other Culture/Recreation			
10 - Personnel Services	$13,000		**$13,000**
581.00 - Interfund Group Transfers Out			
90 - Other Uses	$25,578,000	$4,280,000	**$29,858,000**
Total	**$393,932,000**	**$138,289,000**	**$532,221,000**

Fiduciary Funds

Fiduciary Funds

Balance Sheet	Total Fund Groups				Total
	Fiduciary				
	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	
Assets					
101.000 - Cash In Bank	$31,813,000				**$31,813,000**
102.000 - Cash On Hand			$381,000		**$381,000**
104.000 - Equity In Pooled Cash			$63,006,000		**$63,006,000**
135.000 - Interest And Dividends Receivable			$306,000		**$306,000**
Total	**$31,813,000**		**$63,693,000**		**$95,506,000**
Liabilities					
208.000 - Due To Other Governmental Units	$4,243,000				**$4,243,000**
209.000 - Liabilities To Be Paid From Restricted Assets	$15,736,000				**$15,736,000**
Total	**$19,979,000**		**$0**		**$19,979,000**
Fund Balances					
275.000 - Net Assets, Restricted	$11,834,000		$63,693,000		**$75,527,000**
Total	**$11,834,000**		**$63,693,000**		**$75,527,000**

Fiduciary Funds

Revenues	Total Fund Groups				Total
	Fiduciary				
	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	
311.000 - Ad Valorem Taxes	$1,236,051,000				**$1,236,051,000**
312.130 - Tourist Development Taxes	$1,422,000				**$1,422,000**
319.900 - Other General Taxes	$30,567,000				**$30,567,000**
341.900 - Other General Government Charges And Fees	$172,452,000				**$172,452,000**
342.100 - Service Charge - Law Enforcement Services	$3,243,000				**$3,243,000**
348.420 - Circuit Court Civil - Service Charges	$23,369,000				**$23,369,000**
351.900 - Judgments And Fines - Other Court Ordered	$865,000				**$865,000**
361.100 - Interest			$3,329,000		**$3,329,000**
369.900 - Other Miscellaneous Revenues	$347,000		$125,054,000		**$125,401,000**
Total	**$1,468,316,000**		**$128,383,000**		**$1,596,699,000**

Fiduciary Funds

Expenditures	Total Fund Groups				Total
	Fiduciary				
	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	
590.00 - Proprietary - Other Non-Operating Disbursements					
30 - Operating Expenditures/Expenses	$1,470,289,000		$120,306,000		**$1,590,595,000**
Total	**$1,470,289,000**		**$120,306,000**		**$1,590,595,000**

Component Units Funds

Zero Balance Sheet To Report

Zero Revenues To Report

Zero Expenditures To Report

AFFILIATE INFORMATION

Housing Finance Authority of Manatee County : Independently Reported

See AFR for Housing Finance Authority of Manatee County

Total Assets: $2,730,230
Total Deferred Outflow: $0
Total Liabilities: $203,430
Total Deferred Inflow: $0

Total Fund Balances: $2,526,800
Total Revenue: $681,413
Total Expenditures: $786,262
Total Long-Term Debt: $52,400

Manatee County Port Authority : Blended in Primary Report

Total Assets: $295,646,000
Total Deferred Outflow: $1,431,000
Total Liabilities: $44,077,000
Total Deferred Inflow: $55,948,000

Total Fund Balances: $197,052,000
Total Revenue: $47,101,000
Total Expenditures: $30,026,000
Total Long-Term Debt: $32,280,000

Compensation	Employee - Biweekly Pay Period	Contractor
Number of individuals	86	0
Compensation Earned Or Awarded	$8,790,000	$0

Construction Projects	Expenditure	Approved Budget
Dept of Comm: Roadway Port G0139	$113,000	$2,000,000
FDOT: Berth 10 Improvements	$50,000	$1,154,000
FDOT: Berth 11 Improvements(2)	$8,000	$283,000
FDOT: Berth 4 Improvements	$55,000	$40,753,000
FDOT: Berth 6 Improvements	$2,555,000	$6,012,000
FDOT: Berth 7 Improvements	$0	$1,360,000
FDOT: Berth 8 Improvements	$0	$734,000
FDOT: Intermodal Yard Expansion	$229,000	$18,661,000
FDOT: Intermodal Yard Phs 111	$909,000	$4,295,000
FDOT: Rail Yard Dev Initiative	$18,000	$1,991,000
FDOT: Rail Yard Spur	$70,000	$1,963,000
FDOT: Seaport Program Dry/Chill Wharehouse	$2,308,000	$4,000,000
FDOT: Seaport Program Rehab Cargo	$47,000	$1,525,000
FDOT: Seaport Program Rehab Wharehouse #6	$640,000	$4,368,000
FDOT: SeaportPrg Harbor Crane	$7,578,000	$10,185,000

Construction Projects	Expenditure	Approved Budget
FDOT: Security Park Area	$75,000	$80,000
Port: Boneyard Improvement/Warehouse	$432,000	$1,500,000
Port: Maintenance Dredging Berth 4-14 FY22	$0	$1,030,000
Port: PhaseIZoneBEastDevelop	$288,000	$360,000
Port: Rail Improvement Construction	$216,000	$250,000
Port:G3700 Seaport Program	$138,000	$268,000
PSGP-EMW22 Cyber Security System	$136,000	$1,260,000
Warehouse 8 Rack Storage 2(Berth 11)	$272,000	$994,000

Port Manatee Improvement District : Blended in Primary Report

Total Assets: $566,000

Total Deferred Outflow: $0

Total Liabilities: $0

Total Deferred Inflow: $0

Total Fund Balances: $566,000

Total Revenue: $615,000

Total Expenditures: $504,000

Total Long-Term Debt: $0

Compensation	Employee - Biweekly Pay Period	Contractor
Number of individuals	0	0
Compensation Earned Or Awarded	$0	$0

Construction Projects	Expenditure	Approved Budget
BLDG:SeaPort Manatee EMS Station	$0	$500,000
Port: Berth 6 Dock/Road Surface Rehab	$99,000	$1,500,000

Southwest County Improvement District : Blended in Primary Report

Total Assets: $23,319,000

Total Deferred Outflow: $0

Total Liabilities: $1,355,000

Total Deferred Inflow: $0

Total Fund Balances: $21,963,000

Total Revenue: $19,529,000

Total Expenditures: $13,744,000

Total Long-Term Debt: $0

Compensation	Employee - Biweekly Pay Period	Contractor
Number of individuals	14	0
Compensation Earned Or Awarded	$891,000	$0

Construction Projects	Expenditure	Approved Budget
Bowlees Creek Chanl LkBrnd-9St	$69,000	$700,000
Bowlees Creek Flood Mitigation	$2,475,000	$3,891,000

Construction Projects	Expenditure	Approved Budget
MeadorsSub/PennsAve Flood Div	$17,000	$448,000
Pearce Drain Area WaterQuality	$69,000	$2,402,000
PolynsnVill/Pittsbrgh: PipeReplace	$0	$960,000
RD:15STE-57AveE Roundabout	$0	$2,034,000
STRMW;Wares Creek Flood Mitigation	$77,000	$738,000
Strmwtr:17StE BowleesWtshdFlMi	$34,000	$1,829,000
Strmwtr:33StE WtrshFloodMitig	$1,601,000	$4,221,000
Whtfld/Pearl/WillowRndabt	$1,506,000	$2,367,000
WoodsWhitfldSUBStrmwtrPipeRehb	$195,000	$1,965,000

Parrish Area Improvement District : Blended in Primary Report

Total Assets: $1,065,000
Total Deferred Outflow: $0
Total Liabilities: $0
Total Deferred Inflow: $0

Total Fund Balances: $1,065,000
Total Revenue: $731,000
Total Expenditures: $0
Total Long-Term Debt: $0

Compensation	Employee - Biweekly Pay Period	Contractor
Number of individuals	0	0
Compensation Earned Or Awarded	$0	$0

Zero Construction Projects To Report

Manatee County, Florida
Port Authority
Statement of Revenues, Expenses and Changes in Fund Net Position
Budget to Actual and Prior Year Actual
For the Ten Month Period Ended July 31, 2025 and 2024
(amounts expressed in thousands)

	2025				
	Adopted Budget	Amended Budget	Actual	% of Amended Budget	2024 Actual
Operating revenues:					
Charges for services	$ 26,347	$ 26,347	$ 24,317	92%	$ 25,099
Miscellaneous	3,312	3,312	2,330	70%	1,709
Total operating revenues	29,659	29,659	26,647		26,808
Operating expenses:					
Personal services	10,054	9,880	7,433	75%	6,855
Operating expenses	9,778	20,014	12,080	60%	6,158
Depreciation and amortization	-	-	5,430		5,171
Total operating expenses	19,832	29,894	24,943		18,184
Operating income (loss)	9,827	(235)	1,704		8,624
Non-operating revenues (expenses):					
Operating grants	693	4,193	802	19%	922
Interest income	950	950	1,926	203%	2,164
Interest expense	(872)	(872)	(654)	75%	(666)
Gain (loss) on disposition of assets	-	-	(779)		-
Grant administrative fees	(26)	(56)	(56)	100%	-
Total non-operating revenues (expenses)	745	4,215	1,239		2,420
Income (loss) before contributions and transfers	10,572	3,980	2,943		11,044
Capital contributions	21,374	45,207	8,886	20%	2,968
Transfers in	447	447	447	100%	1,947
Change in net position	32,393	49,634	12,276		15,959
Total net position - beginning	179,988	179,988	179,988		157,199
Total net position - ending	$ 212,381	$ 229,622	$ 192,264		$ 173,158

UNAUDITED

Manatee County, Florida
Community Redevelopment Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2025
(Amounts expressed in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest income	$ 800	$ 800	$ 515	$ (285)
Miscellaneous	-	-	3	3
Total revenues	800	800	518	(282)
Expenditures:				
Current:				
Economic environment	11,657	13,933	6,484	7,449
Excess (deficiency) of revenues over expenditures	(10,857)	(13,133)	(5,966)	7,167
Other financing sources (uses):				
Transfers from other funds	18,466	18,352	18,352	-
Transfers to other funds	(5,850)	(7,743)	(7,743)	-
Total other financing sources (uses)	12,616	10,609	10,609	-
Net change in fund balances	1,759	(2,524)	4,643	7,167
Fund balances, October 1	3,457	3,457	3,457	-
Fund balances, September 30	$ 5,216	$ 933	$ 8,100	$ 7,167

Manatee County, Florida
Port TIF Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2025
(Amounts expressed in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest income	$ 103	$ 103	$ 33	$ (70)
Expenditures:				
Current:				
Economic environment	4	4	4	-
Excess (deficiency) of revenues over expenditures	99	99	29	(70)
Other financing sources (uses):				
Transfers from other funds	634	582	582	-
Transfers to other funds	(500)	(500)	(500)	-
Total other financing sources (uses)	134	82	82	-
Net change in fund balances	233	181	111	(70)
Fund balances, October 1	455	455	455	-
Fund balances, September 30	$ 688	$ 636	$ 566	$ (70)

Manatee County, Florida
Parrish TIF
Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual
For the Fiscal Year Ended September 30, 2025
(Amounts expressed in thousands)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest income	$ 15	$ 15	$ 42	$ 27
Expenditures:				
Current:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	15	15	42	27
Other financing sources (uses):				
Transfers from other funds	715	689	689	-
Net change in fund balances	730	704	731	27
Fund balances, October 1	334	334	334	-
Fund balances, September 30	$ 1,064	$ 1,038	$ 1,065	$ 27