



Fiscal Year 2015 Adopted Budget





Photographs courtesy of Jonathan Sabin and Melissa Matisko.



Board of County Commissioners

Adopted Budget – FY15

Larry Bustle, Chairman, District 1

Michael Gallen, District 2

John R. Chappie, District 3

Robin DiSabatino, District 4

Vanessa Baugh, District 5

Carol Whitmore, At Large District 6

Betsy Benac, At Large District 7



www.mymanatee.org/budget

Ed Hunzeker,
County Administrator

Jim Seuffert, Director
Financial Management Department

Board of County Commissioners



Manatee County, Florida



Left to Right: Betsy Benac (At Large), John Chappie (District 3), Robin DiSabatino (District 4), Larry Bustle, Chairman (District 1), Vanessa Baugh (District 5), Michael Gallen (District 2), Carole Whitmore (At Large).

Distinguished Budget Award



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Manatee County, Florida for its annual budget for the fiscal year beginning October 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Prepared by the Financial Management Department

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Introduction



Introduction



Provided herewith is the budget document for the FY15 adopted budget. The adopted budget for FY15 is balanced in the net amount of \$540,803,738. This includes a countywide property tax rate of 6.4326 mills (including voted debt service).

The net budget amount represents new appropriations for expenditures in FY15 and does not include budgeted transfers between funds and internal service operations, (to include these items would result in “double counting” expenditures). The net budget amount also does not include non-expendable trust funds, reserves for cash balance, unexpended prior year obligations and unexpended prior year capital project appropriations. A summary including net and gross budget amounts is provided on page 69.

Overview of Budget Development

The Financial Management Department received budget requests from county departments and most of the constitutional officers prior to May 1st. Budget requests were reviewed, analyzed, and discussed with each department director or officer submitting the request. Each budget was then reviewed by the County Administrator and the Financial Management Department Director. The County Administrator and the Financial Management Department Director finalized the adopted budget with property tax proceeds based on estimated taxable values, which were submitted to the Board of County Commissioners on May 30th.

During the month of June, public work sessions were conducted with the Commission, staff, and interested citizens. On July 15th the proposed budget was updated to reflect tax proceeds from the certified taxable values and submitted to the Board. On September 11th and September 18th, two public hearings were held to allow input from the public and make amendments to the proposed budget. At the conclusion of the second public hearing on September 18, 2014, the budget was adopted by the Board of County Commissioners.

The budget message outlines the County Administrator’s approach to the budget, and provides an overview of the budget development process and a summary of the major issues addressed in the adopted budget.

Guide to Understanding the Budget Document

This budget document is intended to provide concise and understandable information about the Manatee County budget for FY15 and about the programs, services and other items funded in the budget. The table of contents in the front of the document lists subjects covered in the document and the page on which each subject can be found.

The county’s budget year, or fiscal year, covers the period from October 1 of the year in which it is adopted through September 30th of the following year. According to Generally Accepted Accounting Principles (GAAP), the fiscal year is designated using the year in which it ends. The budget adopted by the Board of County Commissioners in September 2014 is designated as FY15 throughout this document.

Budget amounts shown in this document are aggregated at the major category level rather than at the line item level. Each departmental section within this document is preceded by a department appropriation summary that totals the program detail for that department. The expenditure section shows FY13 audited actuals, FY14 adopted and FY15 adopted budget totals. Revenue amounts for FY15 adopted are estimates based on Department of Revenue estimates or internal analysis.

Pages 46 - 69 present charts and graphs providing overview and summary information about the county’s planned tax rate, revenues, and expenditures for FY15.

Introduction



Pages 72 - 185 present information about county programs and expenditures. This section is organized by county department. A departmental summary page is included which provides summary information on operating budgets, positions and funding sources for each department.

The assignment of revenues to non-enterprise programs, shown as “Sources of Funds” on the departmental summary pages, sometimes require that estimates be used to allocate revenues shared by more than one department or agency. In governmental funds, these revenues are aggregated and not actually dedicated to specific expenditures; thus the need to use estimates for this purpose.

Department summaries show appropriations for operating programs. Generally, reserves are not specific to departments, and therefore are not included in department summaries. For some departments, which are budgeted exclusively in one fund, there may be specific reserves but even in these cases, reserves are not included in the department summaries but are shown on a separate schedule to provide consistency throughout this document.

The Manatee County budget is developed via a biennial, zero-based program budgeting process. County departments are broken down into programs and each program is divided into increments (i.e. decision units) representing ascending levels of service. The first increment is referred to as the “base” decision unit, which represents the most critical portion of the program’s activities or highest priority functions. Each additional ascending unit represents a descending priority level. Each decision unit represents a discrete level of service and includes the positions and operating funding that goes along with that level of service.

Initially in the process, all decision units are unfunded. Revenues and other sources of funding are evaluated, projections are made, and the amount of funds available is determined. As decision units are reviewed, recommendations are made to begin funding the highest priority units, starting with the base level. The process continues until all funds available are used. In the property tax supported areas of the budget, there are not sufficient funds available to provide funding for all decision units representing the “continuation” level of service; therefore, funding and service reductions have been necessary. In all cases, efforts have been made to avoid reducing any program to a level at which the program cannot function effectively.

In the first year of a new biennial process, the scope of budget and financial information presented to the county commission and the public during budget work sessions includes a review of all decision units. In the second year of the biennial budget, changes to programs may result in newly created or different decision units from those presented in the first year of the process. The changes are introduced as appropriate when revising the allocations for the second year of the budget.

In our budget process, departments are required to establish a “base unit” as a minimum level at which a program could continue operations. To this base level, “continuation units” for incremental additions to service levels are added to reach the current service or “continuation level”. To augment services or add new service levels, “desired units” of service would be requested. These desired units would be justified according to the extent to which they satisfy one or more of the following criteria:

1. New equipment or budgetary changes which will result in greater productivity or alleviate the need for additional staff (for example, office automation equipment is often given a higher priority if these criteria are met).
2. Items which are required to provide for operation of new facilities which have recently been brought on-line or will be brought on-line during the coming fiscal year.
3. Expenditures mandated by state or federal law.

Introduction



The Board of County Commissioners is presented a balanced budget in late May or early June showing each program and the decision units which are funded and unfunded. During work sessions, each program and decision unit is reviewed and two or more commissioners can agree to “flag” a decision unit for further consideration. At a “reconciliation” workshop, normally held in late July or early August, these flagged items are brought back to the Board for a decision as to their status for funding. This document includes only the funded decision units. Because detailed decision unit information is such a voluminous document, it is not included here, but may be found on the county’s website at www.mymanatee.org/budget.

Individual program budgets in each department are accompanied by a narrative describing the purpose and goals of the program. The columns show the program’s appropriations for actual expenditures in FY13, the current adopted fiscal year (FY14) and the next adopted fiscal year (FY15) in order to provide a recent history for comparisons. The number of budgeted regular employees responsible for operations and needed to staff the individual program is shown below the expenditure amounts.

Pages 188 - 196 of the document show county expenditures which generally are not associated with county department programs or agencies, such as independent districts under the purview of the Board of County Commissioners, including the Economic Development Council, and other non-county agencies (i.e. Health Department and non-profit agencies). Expenditures for these programs are grouped by fund based on functional similarity and shown in summary form.

Additional topics are located as follows:

- Capital Projects, pages 198-207
- Transfers, pages 210-211
- Reserves, pages 214-221
- Debt Service, pages 224-239
- Fund Summaries, pages 273-336

A recap of the calendar for the FY15 budget is provided below:

FY15 Budget Calendar

January, 2014

Reviewed departmental budgets for FY15. Advised County Administrator if major changes were necessary.

February – March, 2014

Adjusted FY15 budget as necessary and rebalanced funds.

March – April, 2014

Capital Improvement Plan (CIP) updated for FY15 – FY19.

June 4, 2014

A summary of the Fund Analyses contained in the Recommended Budget was reviewed with the Commissioners.

June 10, 2014

A summary of the Decision Units contained in the Recommended Budget was reviewed with the Commissioners.

June 11, 2014

A summary of the Constitutional Officers budgets contained in the Recommended Budget was reviewed with the Commissioners.

Introduction



June 12, 2014

The Capital Improvement Plan for Fiscal Years 2015 - 2019 was presented to the Board of County Commissioners.

June 12, 2014

Public Hearing was held to take comments regarding the Recommended Budget.

July 1, 2014

The Property Appraiser certified the taxable value on or before July 1.

July 15, 2014

The Budget Office provided a Proposed FY15 Budget to the Board Records Office as the receiving office for the Board of County Commissioners.

July 30, 2014

Budget Reconciliation - The Board reviewed additional information in response to "flagged" items, resolved remaining budget issues and set a tentative maximum millage rate to be provided to the Property Appraiser.

August, 2014

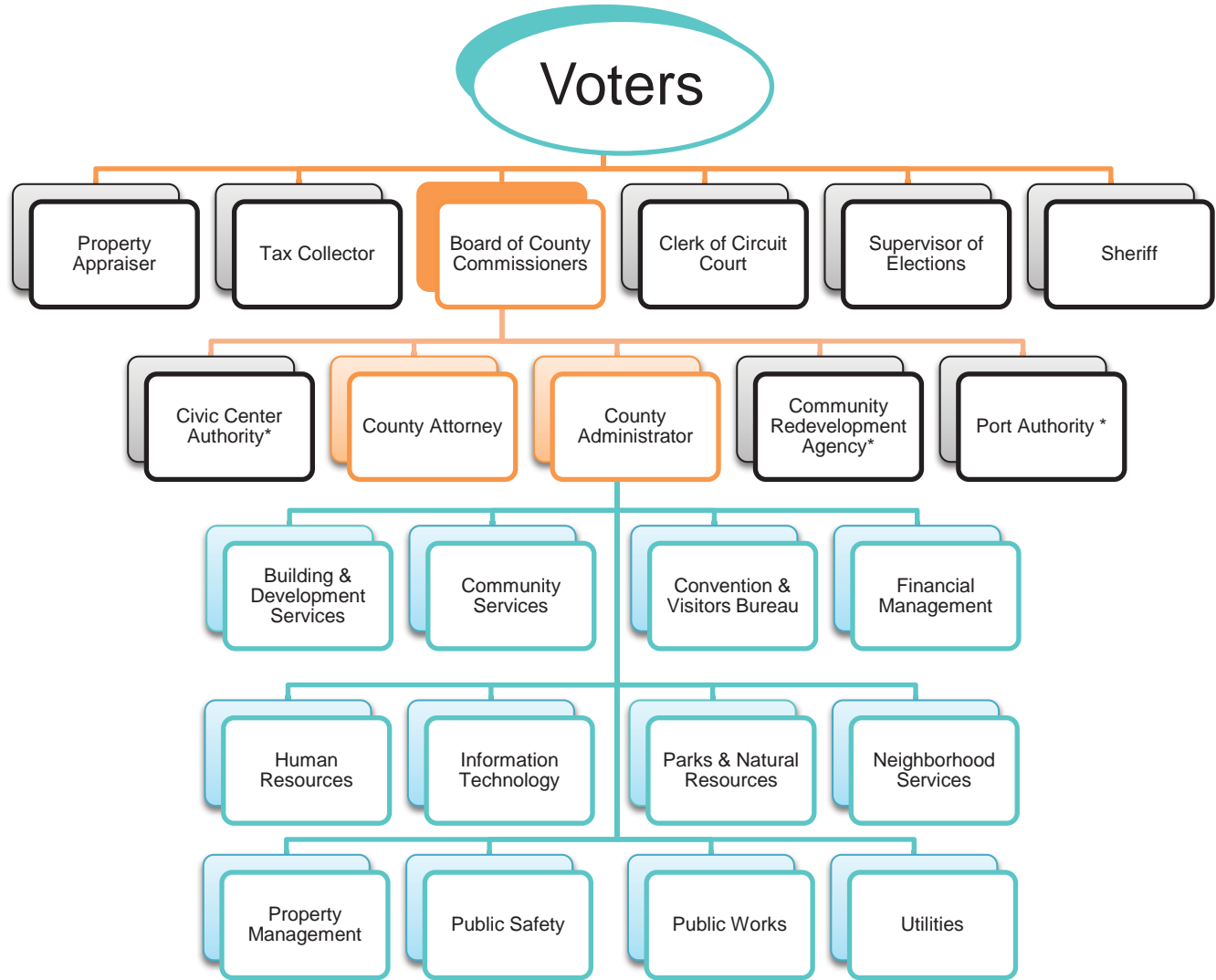
The Property Appraiser mailed a Truth in Millage (TRIM) statement to each property owner advising them of the proposed property tax amount, and notifying them of the date, time and place of the first required public hearing on the budget.

September, 2014

On September 11, 2014, the first public hearing was held as announced on the TRIM notice. The second public hearing was announced by placing in the local newspaper, a summary of the budget and a notice of the date, time and place of the second required public hearing. At the second public hearing on September 18, 2014, the millage rate and the final FY15 Budget were adopted.

This document is intended to provide a variety of financial and program information to the typical citizen. Persons interested in more detailed budget or financial information are encouraged to view the line item budget detail at www.mymantee.org/budget.

Countywide Organization Chart



*The members of the Board of County Commissioners also comprise the Port Authority, Civic Center Authority and Community Redevelopment Agency.

Mission Statement

To serve with excellence by using resources responsibly to preserve and enhance the quality of life in Manatee County.

Description of Manatee County



Geography and Demographics

Located midway along the west coast of Florida, the county's boundaries encompass 740 square miles. The county is bordered on the north by Hillsborough County, on the south by Sarasota County, on the east by Hardee and DeSoto Counties, and on the west by the Gulf of Mexico. There are six incorporated municipalities within Manatee County; Palmetto, Bradenton, Bradenton Beach, Holmes Beach, Anna Maria, and Longboat Key. Bradenton is the largest city in Manatee County with a population of 50,475 and serves as the county seat.

The county's population has grown 20.1 percent from 278,001 in 2002 to 333,880 in 2013, based on estimates from the University of Florida, Bureau of Economics and Business Research (BEBR). While the county is known to be one of the best retirement areas in the nation, the median age has dropped from 49 in 1970 to 46 in 2010. Median household income is now at \$45,565, based on information from the 2010 census.

County Economy

Manatee County has a diversified economic base with the three largest industry sectors being services, retail and manufacturing. The county also has a strong tourism and agricultural base. These bases, with the exception of agriculture, have recently been tested, as the county continues to experience the impact of the global economic downturn. Some of the larger industrial firms include a citrus juice producer, aerospace electronics, telephone instruments, packaging machinery, boat manufacturers, aluminum and plastic production facilities, and a contact lens manufacturer. According to the latest information, the four largest employers in the public sector are Manatee County School Board, Manatee County Government, Manatee County Sheriff's Department and City of Bradenton. Major private sector employers include Tropicana Products, Inc., Beall's, Inc., Manatee Memorial Hospital, and Blake Medical Center.

Port Manatee is located in the northwestern corner of Manatee County. It fronts Tampa Bay and borders the Manatee-Hillsborough county line. An access channel from the Port connects with the federal channel in Tampa Bay only ten miles from the Gulf of Mexico. Port Manatee is the fourth largest of Florida's 14 deepwater seaports. As the major shipping gateway to our community, the Port Authority manages the importing and exporting of many agriculture and industrial products. The Port is a leading venue for shipments of citrus juices and beverages and operates in foreign trade zone #169.

Description of Manatee County



Manatee County has long been an important agricultural center of Florida. Major tomato production facilities, citrus farms, dairies, nurseries, seed companies, cattle ranches, vegetable farms, and poultry farms are all examples of the thriving agri-business that exists here.

Tourism is another major component of the economy. The number of tourists visiting Florida is expected to continue growing. The Gulf Coast white sand beaches are the leading tourist attractions in the area. There are numerous other attractions in Manatee County such as the South Florida Museum, Bishop Planetarium and the Pittsburgh Pirates spring training facility. The county is also in close proximity to the Tampa Bay Buccaneers football team, the Tampa Bay Lightning hockey team and the Tampa Bay Rays baseball team. The county's excellent golf courses, boating and fishing opportunities, and other recreational facilities contribute to the enjoyment of our residents and many visitors.

Governing Manatee County – Board of County Commissioners

Manatee County is a political subdivision of the State of Florida guided by an elected seven-member Board of County Commissioners. Through partisan elections, two are elected to represent the entire county as a district and five are elected to represent single-member districts. The Board performs the legislative function by approving policy for the management of Manatee County. The County Administrator, a professional appointed by the Board, and his staff are responsible for the implementation of those policies.

The Board is responsible for functions and services delivered throughout the county including municipalities and for municipal services to residents and businesses in the unincorporated area.

Role of the County Administrator

The Board appoints the County Administrator. He is responsible for carrying out all decisions, policies, ordinances and motions of the Board.

The departments under the County Administrator are responsible for providing services such as social services, public assistance to residents, countywide health care for medically indigent, animal services, emergency medical services and regional parks and preserves. Departments are also responsible for providing municipal-type services to residents of the unincorporated areas of Manatee County such as road construction and road maintenance, solid waste disposal, parks and recreation, water and wastewater treatment, planning, zoning, building inspections and code enforcement services.

Other Boards Commissioners Serve On

The Board also serves as the Civic Center Authority, the Port Authority for Port Manatee and as the governing board for two community redevelopment areas in the unincorporated area. Individual Board members serve on various boards, authorities, and commissions, such as the Tampa Bay Regional Planning Council, Metropolitan Planning Organization, Council of Governments, Peace River Water District and Southwest Florida Water Management District.

Description of Manatee County



Constitutional Officers

In addition to the members of the Board, citizens also elect five constitutional officers: Tax Collector, Property Appraiser, Clerk of the Circuit Court, Sheriff, and Supervisor of Elections. The Board funds all or, in some cases, a portion of the operating budgets of these constitutional officers. The constitutional officers maintain separate accounting systems and expanded budget detail information.

Other Elected Officials

The citizens also elect the State's Attorney and Public Defender. Their budgets are included in this document to the extent of funding by the Board of County Commissioners.

Other Government Agencies

Based on the extent of budgetary authority, authority to tax, the ability to obligate funds to finance any deficits or the ability to fund any significant operational subsidies, several other governmental entities also have their budgets reviewed and approved by the Board of County Commissioners; the Planning Commission, the Housing Authority, the Community Redevelopment Agencies, Civic Center Authority, Port Authority and the Myakka Fire District. The budgets of these offices and the Constitutional Officers are included in this document to the extent they are funded by the Board of County Commissioners.





Budget Message

A large, solid teal rectangular block occupies the bottom third of the page, positioned below the "Budget Message" title.

Budget Message



Note - This is original information from June 3rd. Some information has changed. Please see page 31 and 33 for updated budget information.

June 3, 2014

Board of County Commissioners
Manatee County Government
1112 Manatee Avenue West
Bradenton, FL 34205

Dear Chairman and Members of the Commission:

Today we begin the County Commission's review of the FY15 Recommended County Budget. FY15 is the second year of our biennial process; therefore most of the FY15 budget for county programs has previously been presented as year two of the FY14 budget. Our budget review will focus primarily on the major changes recommended to the FY15 figures previously presented to the Board.

My major goals for this FY15 budget have been to maintain the integrity of the biennial budget process and the long term budget stabilization plan. In keeping with the stabilization plan, the FY15 budget includes compensation increases for employees, reduces the reliance on reserves, and does not increase the property tax rate. In maintaining consistency with the biennial budget plan, nearly all county programs continue to receive funding for the decision units funded in the current budget. However, very few of last year's unfunded decision units are recommended for new funding in FY15, but none of the funded DUs from last year have been unfunded. Constitutional Officer budgets have been treated in similar fashion – most are funded to continue the level of FY14 appropriations.

We have been fortunate in that growth in our tax base has exceeded the expectations upon which our long term budget stabilization plan is predicated. The Property Appraiser's June 1st estimate of the tax roll reflected an estimated increase in taxable value of approximately 6.7%. Since the June 1st estimate is usually below the certified values provided on July 1st, for this Recommended Budget we are using estimated growth of 7%. Last year's stabilization plan estimated 3% growth. The additional growth has helped us to fund increasing state mandates and some critical public safety and capital needs.

The Recommended Net Budget for FY15 is \$527 million (excluding Port Manatee), which is \$7.8 million more than the FY14 Adopted Net Budget (excluding Port Manatee). Even with the slight increase in this proposal, the county budget is \$63.6 million lower than it was in 2007, and property taxes are \$65 million lower than in 2007. Property tax rates for county operations have not changed since 2008.

Overall, Manatee County Government's property tax rates for operating purposes are proposed to remain unchanged for FY15. The total countywide operating millage is recommended to remain at 6.2993 mills, and the Unincorporated Municipal Services Taxing Unit at .6109 mills. Voted Debt Service remained at .1333 mills. County operating tax levies (excluding debt service) on a homestead parcel valued at \$150,000 (after exemptions) remain unchanged at approximately \$1,036.54 in the unincorporated area, if a property's value did not increase.

The process used to adjust taxable values for homestead property eligible for "Save Our Homes" tax exemptions caps increases in the taxable value of eligible properties based on the Consumer Price Index

Budget Message



(CPI), with increases limited to 3%. For FY15, homesteaded properties cannot increase in taxable value by more than the 2013 CPI increase of 1.5%.

As stated earlier, Manatee County's Recommended FY15 net budget amount, not including the Port Manatee Budget, is \$527 million. While property taxes constitute approximately 32% of the net budget total, there are large portions of the budget that represent business activities such as the Utilities System and capital projects budgets which vary from year to year. Therefore, increases and/or decreases in property tax revenue and other general revenues do not correspond directly to increases and decreases in the net budget total.

Although this budget will preserve our county programs and services for another year, it is very important to remember we are operating at a deficit, which means the budget for programs supported by property taxes and general revenue is spending more money than we are receiving. We are able to do this by drawing down reserves. In the event the Commission wants to consider adding a new program, enhancing an existing program, or shifting any costs to this area of the budget, additional drawdown of reserves should not be considered, because an unsustainable recurring shortfall will be created. In the FY15 budget, reliance on Budget Stabilization Reserves is estimated to decrease from \$18 million to \$15 million, which is consistent with the plan presented with the budget in 2013.

As mentioned earlier, a priority for this budget is to attempt to keep up with the employment market in the area of employee compensation. Our Pay for Performance (PFP) program initiated last year worked very well in terms of rewarding performance while providing for a consistent application of evaluation criteria and performance rewards throughout the organization. Last year, we implemented a market based adjustment of 1% in October and the PFP increases ranging from 0% to 5% became effective in January, 2014. We expect compensation increases budgeted at 4% of total salaries to take similar form for FY15, although the range of increases may vary.

Also of note, we have seen a significant lag in our Capital Improvement Plan (CIP) budgeting through 2013, due partly to a peak in funding when we accelerated projects to produce economic stimulus in 2009 and 2010. For FY14 and now for FY15, this budget recommendation will renew our efforts to step up capital investment, while creating jobs and taking advantage of more reasonable construction costs and interest rates. Nearly all of the funding for our stepped up CIP investments will be coming from restricted funds such as gas taxes, impact fees, and utility funds, and we do expect to be taking advantage of low interest costs by issuing bonds to finance some of the projects.

As a supplement to this Budget Message, I have provided an additional document (Exhibit A, attached) that goes in to greater detail with regard to several of the more prominent budget issues. These issues include the new Tax Increment Financing District (TIF), funding for community health care, state mandated budget increases, and reserves.

Due to funding constraints, we do not have the general revenue capacity to fully fund general government capital improvements on a pay as we go basis. Therefore, we will have to borrow most of the funds required to pay for critical general revenue capital improvements such as the P-25 Radio System, new Computer Aided Dispatch (CAD) infrastructure, Voice Over Internet Protocol Communications, IT Upgrades, and other items. Funding for the debt service that will be required to begin to amortize the loans is included in the Recommended Budget.

Budget Message



Also provided with this Budget Message is a summary of the Recommended Budget with charts and graphs showing millage comparisons and estimates of taxes to be paid by typical residents. A Fund Summary Report will be provided to the Commission on June 3rd, and it will be reviewed in the budget worksession scheduled for June 4, 2014. Additional materials, including Decision Unit pages for newly funded Decision Units, and the Capital Improvement Program, will be provided on June 6th, prior to the budget worksessions scheduled for the week of June 9th. These materials will also be posted on the county web site as they become available.

Although this budget is balanced in accordance with the requirements in Florida Statutes, recurring revenue and recurring expenditures are not balanced because nonrecurring reserves are being used to supplant revenue lost during the recession. In addition, there are some important needs that cannot be met within existing resources, including capital items (some of which are recommended to be funded through loans), and health care funding that will fall short of previous year amounts due to the diminishing balance of the Health Care Trust Fund.

Since this is the second year of the biennial budget, most of the items that were unfunded as we reviewed the first year of the biennial remain unfunded. I have not recommended funding for any new positions that would require funding from property taxes, even though there is a growing need for additional resources in many county programs. In fact, this year when Departments reviewed unfunded decision units from last year's process, they renewed their requests for 66 of the 100 positions that were not funded last year. If the commission wants to provide funding for unfunded decision units and possibly other items, it will be necessary to either increase the tax rate or go back into a more detailed review of decision units in order to realign priorities.

Throughout the economic downturn and into recovery, our budget strategies and financial policies have not jeopardized the financial health of the county. These strategies have resulted in maintaining bond ratings for Manatee County even as the economy has faltered. The county's ratings for General Obligation debt have been maintained at AAA and Aa1 by Fitch Ratings and Moody's, respectively. The AAA rating is the highest available. Revenue Bond debt was upgraded to AA+ and Aa2 and Utility debt was upgraded to AA+ and Aa2 by Fitch Ratings and Moody's, respectively, in 2010. The higher ratings have allowed us to issue recent refunding bonds without bond insurance or a debt service reserve, which is very rare, and results in considerable savings on the debt obligations. Since we are recommending that our current reserve policies remain in place, and other prudent financial management practices will continue, our ratings can be preserved for the foreseeable future.

This initial budget recommendation is presented in advance of the statutory timetable for the county budget process, and is based on an early estimate of property values as they stood on December 31, 2013. Official, certified values from the county Property Appraiser will be available on July 1, 2014, while the county commission is out of session. County staff will use the July 1st numbers to update the Recommended Budget so that figures reconcile to the certified values. It is anticipated that only minor adjustments will be required, and by July 15, 2014, staff will use the reconciled figures to produce and make available to the commission and the public an updated budget document that will conform to the statutory requirements and timetable.

Budget Message



We provide this version of the budget before the formal start of the budget process in July in order to facilitate review by the commission in consideration of the meeting schedule for June and July. From a practical standpoint, this is a working budget, and staff may be making minor adjustments as better information becomes available up until the formal July 15 budget is produced. When the July 15 budget is produced, it will include a summary of any material changes that may have resulted from staff adjustments.

After the county commission returns from hiatus, on July 30, 2014, a budget worksession has been scheduled so that the county commission can review the updated figures, and also review unresolved or “flagged” items identified in budget worksessions, and make decisions required to set the tentative millage rate that will be noticed to all property owners on the mailed “TRIM” notices.

Outlook for the Next Budget Year (FY16) – Next year we will start a new biennial budget process, which means that new decision units will be created for all county programs. Due to renewed growth and spending deferrals which have occurred in recent years, there will almost certainly be a need to give serious consideration to expanding certain programs. Although we have been very fortunate to experience strong revenue growth for this FY15 budget, the prospects for revenue growth for FY16 are not as encouraging due to uncertainty as to whether current growth levels can be sustained. Regardless of how much revenue growth we do experience in FY16, on the expenditure side of the budget, we still have to constrain the size of our government because we will be relying upon reserves to balance our budget.

CONCLUSION

Each year as the recessionary years of 2008 – 2012 fade from memory we hear comments about how the “recovery” should enable county government to make new investments in expanded services and infrastructure. However, we are preparing for another year of austerity and revenue shortfalls because we have not recovered from the reductions in property tax revenue that occurred during the recession. Property tax revenue in this proposed budget is still 27.8% lower than it was in the 2007 budget. In recent years, we have been saved by the availability of enough reserves to establish a Budget Stabilization Fund, which is the only reason we have been able to continue many of our county services. With careful and prudent stewardship, the drawdown of Budget Stabilization Fund reserves is proceeding on schedule and reserves should be sufficient to sustain those services until revenues recover. As we go into the new fiscal year, all of our decisions and actions should be geared toward preserving Budget Stabilization reserves and enhancing those reserves in any way possible.

After the presentation of the Recommended Budget on June 3, 2014, the Commission has scheduled four additional budget work sessions, on June 4th, 10th, 11th, and 12th, as well as a public hearing on the evening of June 12th. A Budget Reconciliation meeting, at which the proposed millage rate will be certified, is scheduled for July 30, 2014. Two additional public hearings on the budget will be held in September. The September dates have not yet been scheduled. The first public hearing in September will be noticed to all taxpayers via the notices of proposed property taxes sent out by mail. The second public hearing will be noticed by a newspaper advertisement published in accordance with requirements established by Florida Statute. In concluding this Budget Message, it is my expectation you will find the

Budget Message



information presented to be informative and useful as you make your decision relating to our services to the community and necessary capital investments.

Sincerely,

A handwritten signature in black ink, appearing to read "Ed Hunzeker", is written over a faint, light-colored signature line.

Ed Hunzeker

County Administrator

Budget Message



Exhibit A

Budget Highlights

Budget Process and Review- This is the second year of the biennial budget process. The two year process generally results in the second year being very similar (almost identical in this case) to the first year in terms of programs, policies, priorities, staffing levels, and funding levels. The County Commission and the public have seen the issues and details of the FY15 budget during the review of the FY14 budget. Therefore, we are not going to repeat all of the narrative provided for FY14 in this message, but at the risk of sounding redundant, major issues and policies will be summarized again. Also, in the commission's review of the FY15 budget, there will not be a page by page review of the same decision units that were reviewed last year. The worksessions are designed to focus only on changes that have been recommended since last year, but there will be a review of updated Fund Summaries and the Capital Improvement Program.

State Mandates – Once again, we will have to divert some of our scarce resources to budget for increased costs due to actions of the state government. This year, increases in our required contributions to the Florida Retirement System will cost Manatee County approximately \$600,000. Although we must concede this additional cost is a valid obligation and the financial health of the retirement system is important to all of us, one of the reasons that we face this burden today is that the state intentionally chose to underfund contributions to the system for several years during the recession, so we are paying today for questionable decisions made in the past.

A more objectionable mandate is the increased cost counties must bear for the state's juvenile detention program (DJJ). In FY14, after a court decision required the state to comply with state law in allocating the costs, Manatee County's obligation is estimated to be about \$740,000. For FY15, the Governor recommended the court ruling be ignored, and that instead, the Administrative Rules governing the allocation of costs to counties be rewritten so that counties pay about 57% of the state's total cost. The rewrite of the rules will remove all of the language in the rules the court decision was based upon, so the court decision will no longer be relevant.

The Governor's plan will result in FY15 costs to Manatee County in the amount of \$1,360,000, an increase of nearly \$800,000 or nearly 150%. Also, the plan offers no repayment of the \$4,000,000 that Manatee County has been overbilled by the state in recent years. Conversely, when the state under billed counties for Medicaid Match, they made counties pay back the amounts of the under billing.

Constitutional Officer Budgets – The Sheriff's budget request sought an increase of \$7,751,016 over the current year's amount which included funds for 12 additional staff. In the Recommended Budget, we have provided funding for pay increases for all Sheriff and other constitutional officer employees that would average 4%. In addition, we have included funds that would allow the Sheriff to apply for a COPS grant that would assist in funding the additional deputies. The Recommended Budget includes funds in reserves for the salary adjustment, FRS increases, and grant match which reflects an increase of \$3,533,818. In addition, the Sheriff's requested amount included \$1.5 million for a new Jail Management System, which we have included within the CIP.

Budget Message



The Clerk of the Circuit Court and the Supervisor of Elections have not asked for additional funds in their FY15 budget requests.

The Property Appraiser's budget is due for completion on June 1st, so we have not had the opportunity to review the details of that budget, but we have budgeted it at the same level as in FY14.

The Tax Collector Budget is not submitted until August 1st.

In recent years, we have set a policy each year regarding whether excess funds returned at yearend by The Sheriff, Clerk of the Circuit Court, and Property Appraiser should be rebudgeted to them in the following year. This policy was initiated in years when budgets were being reduced and the carryover funds helped. Now that budgets are more sustainable there should be less of a need for the carryover funds. The previous policy provided for return of 100% of the amount of unexpended funds that exceeded budgeted excess fees. For the end of FY14, it is recommended that the percentage of funds returned be reduced to 50%.

Capital Improvement Program (CIP) – The first year of the Five Year CIP for FY15-19 reflects some additional projects and funding requirements when compared to the FY14-18 CIP. Most of the increases are in the Utilities section of the Utilities CIP, but there are also some critical Public Safety projects recommended for funding.

The General Government CIP projects for the FY15 year of the five year program include the P-25 Radio System, NexGen 911 Upgrade, Build Out of the Backup Data Center, Phase II of the Voice Over Internet Protocol Telephone Upgrade, and Information Technology “refresh”, and security upgrade at the Jail and the County Administration Center. Most cost estimates are very tentative but early estimates for FY15 costs for these projects total about \$15 million. Approximately \$5 million of the funds required to address these needs and/or related debt service is provided in the Recommended Budget; the balance of amounts needed will be obtained from a bank loan or bond issue. More information on the CIP will be provided in the June 12, 2014 work session and in the Capital Improvement Plan document.

The P-25 Radio System is the most expensive item in the list provided above and funding the estimated \$15 million (phased over two years) required for this acquisition is a major challenge. It is recommended that all funds from photo enforcement of red light violations be dedicated to the P-25 Radio System, which will serve all public safety agencies in the county.

Transportation CIP – Funding remains intact for the three major projects in the CIP: Fort Hamer Bridge, 44th Avenue, and 45th Street East. There are also a few new projects which are small projects providing for functional improvements on certain county roads.

Utilities CIP – For several years, we have been talking about the changing character of our Utilities Capital Improvement Plan. Ten years ago, our CIP was dominated by major projects to support growth and expansion, and the majority of the costs of these projects were funded with revenue from new customers, in the form of Facility Investment Fees (FIFS). Now, we are seeing a transition to projects that are required to replace and upgrade aging infrastructure, and this type of project must be funded from rates paid by existing customers. The recent need for the Lake Manatee Dam repairs provides an

Budget Message



example of how these infrastructure issues can suddenly arise, and the funds required for that project will need to be replaced in order to fully fund all of the other projects in the CIP.

The proposed Utilities CIP requires about \$123,851,120 over five years in funding for infrastructure renewal and replacement, and evaluation of these needs is continuing, which means that there are more projects of this type that may be added to the CIP in the near future. These projects will require a combination of debt and cash, and staff is working on a long range financial plan that will address the full scope of our asset replacement needs. At the same time, the need to fund projects for growth and expansion is also present, and that will be part of the plan as well.

The North County Deep Well Project is currently not funded in the recommended CIP.

Parks and Preserves CIP – Includes funding to complete several projects currently underway such as Robinson and Perico Preserves, Hidden Harbor, and Kingfish Boat Ramp. No new park projects will be recommended until completion of a Parks Master Plan, which will be undertaken in 2015 as part of the How Will We Grow process.

Renewal and Replacement (R&R) Projects - Funding of \$1.105 million is recommended in the general fund for Renewal and Replacement Projects including \$1 million for General Government facilities and \$105,000 for Parks Facilities.

Southwest Area TIF – Although data is not yet available to be certain of the incremental increase in taxable values within the new TIF, the budget at this time is based on an estimate that TIF values will grow by 3%. In order to ensure that a significant portion of tax dollars generated from growth within the TIF is available for ongoing county services such as libraries, public safety and parks, only 50% of the TIF area growth increment will be dedicated to TIF uses. If 50% of the increment growth is dedicated to the TIF Fund, 3% growth would yield approximately \$400,000 for the new TIF. Figures will be adjusted based on receipt of certified taxable values expected on July 1, 2014.

As the existing CRAs will sunset, there will be no new revenue to support services continuing in the CRA areas. The CRA fund projections for FY15 are provided on page 37 of the Fund Summary Report. Although these separate accounts will be combined into the General Fund as of the adoption of the FY15 budget, those services will continue to be funded from the remaining cash balances in the CRAs. The status of those funds can be tracked and updated quarterly in reports provided to the County Commission.

County Attorney Budget Request – The County Attorney has requested funding for one new attorney position. Since the budget does not recommend funding for any new positions that would be funded by property taxes, this new position has not been funded as of this time. However, we will be reviewing some options that might provide funding for a new attorney position from sources other than property taxes.

Public Works Issues - \$200,000 in new funding has been provided to increase resources for sidewalk repairs, which has become a public safety concern. The increased effort will be accomplished via contracted services using nonrecurring funding so staffing increases will not be required.

Budget Message



The \$5.51 million decision unit for median landscaping that was not funded in FY14 remains unfunded in FY15. This will be discussed in greater detail in the June 10 budget work session.

Options to expand Transit services were discussed in a county commission work session on February 18, 2014. Proposals to expand Route 6, add a North County Flex Route, and increase fares were presented. Service expansion will require additional staffing, but all costs are expected to be covered without requiring additional property tax support for Transit. Since complete details are not yet available, service expansion is not in the budget yet, but adjustments can be made as grant commitments are received.

Although a future grant has been approved to expand Transit service to Lakewood Ranch, that expansion will not be taking place in FY15.

Employee Compensation and Pay for Performance –The new Pay for Performance program implemented in the FY14 Budget worked very well considering it was a new program that required all supervisors at all levels to quickly learn the details and administer the process in a fair, equitable, and consistent manner. From a budgetary perspective, the average value of the performance increases awarded (ranging from 0% to 5%) matched precisely to the targeted amounts provided in the budget.

It is recommended that the Pay for Performance Program continue in FY15 and that a market equity adjustment also be provided, as we did last year. An amount equal to 4% of budgeted salaries is held in reserve to fund the compensation increases. Constitutional Officers would receive funding for their compensation increases based on the same 4%, but they will choose their own method of distribution to employees.

Public Safety Department – As the budget process evolves this year, I am in the process of developing some new decision units to refine staffing and services in Public Safety Programs. These refinements could affect Emergency Medical Services, Emergency Communications, and Animal Services. The refinements are not expected to have major budgetary implications, and some costs could be offset by increasing revenues for EMS and Animal Services. The commission will receive recommendations prior to the Budget Reconciliation work session on July 30, 2014.

Economic Development Incentives – In recent years, the county commission has approved unprecedented amounts of Economic Development Incentives, potentially creating more than 1,200 new jobs in Manatee County. Employment growth in our area, as indicated by the shrinking unemployment rate, has been stronger than in most other areas of the state. Our April 2014 unemployment rate was 5.2%, down from nearly 12% at the beginning of 2011. We continue to budget to sustain our economic development incentive programs.

The average annual wage of a quality job created in the county incentive program is over \$41,164, well above the State of Florida, Manatee County average wage of \$35,795. We continue to budget to sustain our economic development incentive programs.

In addition, you may recall that in 2009, we provided a \$400,000 grant to the Economic Development Council (EDC) to provide additional resources that could be used to recruit new businesses and retain existing employers. We are proposing a new grant of \$400,000 be provided to the EDC, so that they can continue their efforts, and we have invited EDC representatives to the June 3rd budget work session to

Budget Message



speak about their accomplishments and what additional efforts could be undertaken with renewed funding.

Anna Maria Island – As revenue from the “new” beach concessionaire has grown, we have been setting aside the increased revenue and allowing the funds to accumulate. The intention is to use the money for enhancements to county services (preferably nonrecurring projects) that will benefit island communities. We estimate that as of the end of FY14, approximately \$544,000 will have accumulated. Although the original idea was to use the money for county services, it is suggested that assisting in the cost of an Urban Land Institute (ULI) study for Anna Maria Island and assisting in the cost of an island traffic study could be worthy of consideration. Staff will be making recommendations with regard to how allocations of funds to provide island-wide benefit could be determined.

Health Care Corpus – The Health Care Fund is expected to have approximately \$6,989,351 remaining for health care services at the beginning of FY15, compared to \$9,517,299 budgeted for services in FY14. The contracts under which the funds are allocated will be expiring in the upcoming months, so the county will not have a contractual obligation to continue to meet the same level of obligations budgeted in FY14. It is recommended new contracts be negotiated for FY15 that will fully expend the dollars that remain in the corpus. It is also recommended we continue the same level of funding provided in FY14 for health care funding contracts paid from the county General Fund.

Outside Agency Funding – A comprehensive listing of Children’s Services Advisory Board (CSAB) recommendations and staff recommendations for non-profit agency funding will be presented later in the budget process. In accordance with our biennial budget plan, it is recommended that the total amount of funding for non-profit agency funding should not be increased over the amount shown in the FY15 plan presented during the FY14 budget process.

Municipal CRAs – County contributions to the five municipal CRAs, which had been dropping due to reductions in increment values, are expected to begin to grow slightly. Therefore, allowance is being made in the budget for an increase, and figures will be adjusted based on receipt of certified taxable values expected on July 1, 2014.

General Obligation Bonds – When we refinanced our General Obligation (GO) Bonds in 2013, we secured potential savings of \$322,544 in Net Present Value. Also, we structured to new loan to allow it to be paid off at any time without penalty. This gives us the opportunity to completely eliminate that debt several years ahead of schedule. If we wanted to pay off the debt by the end of calendar year 2014, a one time increase in the millage levy for the GO Bonds would be required, and then the levy would drop to zero in the following year. Since the bonds were approved by voters, the one time rate change would not be considered to be a tax increase.

General Fund Reserve for Contingency – This reserve provides discretionary funds that can be used by the county commission to cover unanticipated costs and emergencies. For FY15, funding is recommended in the amount of \$1,050,000.

Reserves – As we have mentioned in several places in the budget message, the county’s reserve levels will remain at healthy amounts even though we continue to draw down reserves to support county operations. In addition to budget stabilization reserves, we continue to maintain minimum reserves

Budget Message



equaling 20% of operating expenses in the major funds. We will be proposing a policy change that will clarify the definition of operating expenses used in the calculations, but the change will not result in a reduction in reserve amounts. More complete information on the proposed uses of operating fund reserves will be provided in the "Budget by Fund" portion of the budget work sessions.

When viewing the financial health of our governmental operations, the primary indicator is usually the General Fund Cash Balance, frequently referred to as a "reserve". The General Fund Cash Balance forecast to be available at the beginning of FY15 is \$61.2 million.

This does not include approximately \$11 million that is due to the general fund in repayment for outstanding interfund loans. Our projected \$42.2 million reserve for operating cash balance covers the 20% reserve requirement in the reserve policy. A complete breakdown of the rest of the reserve allocations is provided in the Fund Summary Report.

Additional Budget Data, Analysis, and Comparisons – 32% of the recommended net budget of \$527.0 million is funded by property taxes. The net budget amount is calculated by taking the gross amount of all appropriations, including many items which are double counted such as transfers and internal service accounts, as well as cash balances, and deducting those items to determine the net amount expected to be expended. In this budget, the gross budget amount is \$1,043,677,265. Transfers and internal services total \$241,719,415 and reserves for cash balance total \$277,342,794. Prior year appropriations, grants, and encumbrances that may eventually be carried forward are not included in the recommended budget but are re-appropriated in the final budget or during the fiscal year and are also excluded from the net budget to avoid double counting in budget comparisons. User fees and permits constitute 36.79% of total revenues and are generated primarily from water, wastewater, and solid waste fees, as well as building permit fees. Funding for ongoing grants, such as transit grants, is appropriated in the budget. However, funding for grants that are annually renewable or of a one-time nature is not appropriated until the grant is actually approved. Also, prior to final budget adoption, staff may make changes and adjustments to the budget as needed but no changes will affect the proposed tax rates.

When comparing the "Personal Services" portion of the budget, it is important to note the methodology used to determine budgeted amounts for salaries and related fringe benefits. Budgeted amounts are based on current actual salaries less an attrition factor of up to 3%. In May or June of each year, personal services budgets are adjusted to account for actual attrition and other factors. Due to a variety of possible circumstances, budget comparisons may indicate instances where personal service amounts in the budget are more or less than the prior year amount (depending on the attrition experienced in the cost center) even though there is no change in staffing authorization.

Budget Update

July 15, 2014



To: Board of County Commissioners
From: Ed Hunzeker, County Administrator
Date: July 15, 2014
Subject: Proposed Budget Update

Manatee County has received the July 1, 2014 Certifications of Taxable Value from the Property Appraiser for the FY15 Budget. Florida Statutes require that by July 15, 2014, a proposed budget for the upcoming fiscal year based on the certified values be provided to the county commission. As you know, on June 3, 2014 we provided a recommended budget to the county commission. The June 3rd budget has now been updated to reflect the actual certified values and this update is now on file with the Manatee County Clerk of the Circuit Court and Comptroller to verify statutory compliance. This Budget Update memo will detail the revisions to the June 3rd budget recommendations required to reflect the new certified values, as well as a few other revisions that have been made due to availability of updated information.

The certified taxable property values for the FY15 Budget provided by the Property Appraiser represented an increase of 7.43% over the taxable values certified for FY14. Since the June 3, 2014 budget was predicated on an estimate of a 7% increase in values, the latest figures provide an additional increment of revenue to support the FY15 Budget if tax rates are held at the FY14 level.

In order to calculate the net additional revenue available for the Budget Reconciliation Meeting on July 30th, the following sources of funds have been identified. Countywide taxable values increased by 7.43% rather than the 7% estimated for the June 3rd budget, which provides an addition of approximately \$653,000 in revenue to the tax supported operating funds, excluding the Children's Services fund. The Children's Services fund will realize approximately \$34,000 in additional revenue, which has been added to the reserves in that fund and is not part of this calculation. Also, final numbers from the State Department of Juvenile Justice (DJJ) cost allocations for the county's juvenile detention obligations are approximately \$272,000 lower than the original amount included in the June 3rd budget.

On the expenditure side of the budget, it is necessary to adjust the allocation to the Southwest TIF because the 50% portion of the TIF increment has increased by approximately \$384,000 over the amount originally included in the June 3rd budget. Therefore, if we add the approximate \$653,000 in additional revenue from the higher taxable values to the \$272,000 reduction in DJJ costs, and subtract the \$384,000 additional due to the TIF, we have a net increase in available funds of approximately \$541,000. This amount has been placed in reserves pending discussion by the county commission on July 30th. The net amount of additional revenue will result in an increase to the county's net budget figure previously presented on June 3, 2014.

Also on the expenditure side of the budget, we have received final funding recommendations from the Children's Services Advisory Board. Their recommendations are higher than the expenditure estimates in the June 3rd budget, resulting in a net budget increase of approximately \$1,015,000. The county commission has previously been provided with a memorandum including the CSAB recommendations and comparisons to prior years.

Prior to the July 30th meeting, staff will provide a list of budget issues identified in earlier work sessions, and these issues will be considered in light of any additional funding that may be available.

Budget Update

July 15, 2014



In this revised proposal, the Net Budget for FY15 is now approximately \$527,836,642 (excluding Port Manatee). The overall size of the county's net budget is now approximately \$63 million less than 8 years ago, and property tax revenue is approximately \$64 million lower than 8 years ago. Budget stabilization projections will also be updated prior to July 30th to reflect the new figures, but unless the increased funds are placed in the stabilization reserve and not designated for expenditure, the bottom line of the stabilization projections will not change.

The process used to adjust taxable values for homestead property eligible for "Save Our Homes" tax exemptions caps increases in the taxable value of eligible properties based on the Consumer Price Index (CPI), with increases limited to three percent. For FY15, homestead properties cannot increase in taxable value by more than the 2013 CPI increase of 1.5%.

As part of the budget process, local governments are required to disclose whether the proposed millage rates produce any increase in revenue beyond amounts attributable to adding new construction to the tax rolls. In this budget, we are following our past practice of maintaining the same rates as previous years, regardless of whether taxable values decline (producing reduced revenues for the county) or whether values increase (producing increased revenue for the county). Unlike recent recession years, the growth in our tax base for FY15 will yield an increase in revenue after considering amounts attributable to new construction. When compared to what the rate would be if it was "rolled back" to become revenue neutral, the difference between rollback and the proposed rate is approximately 5% percent.

CONCLUSION

This memorandum is provided as an update to the original budget message submitted on June 3, 2014.

The county commission has held budget work sessions, on June 4th, June 10th, June 11th, and June 12th, and a public hearing on the budget was held on June 12th, 2014. A Budget Reconciliation meeting, at which flagged items will be discussed and the tentative millage rate will be set, is scheduled for July 30th. Two more public hearings will be held on the budget, one on September 11, 2014 at 6:00 PM, and one on September 18, 2014 at 6:00 PM in the county commission chambers. The first public hearing in September will be noticed to all taxpayers via the notices of proposed property taxes sent out by mail. The second public hearing will be noticed by a newspaper advertisement published in accordance with requirements established by Florida Statute.

Sincerely,



Ed Hunzeker
County Administrator

CC: Dan Schlandt, Deputy County Administrator
Karen Windon, Deputy County Administrator
Mitchell Palmer, County Attorney

Budget Update

September 9, 2014



To: Board of County Commissioners
Thru: Ed Hunzeker, County Administrator 
From:  Jim Seuffert, Director, Financial Management Department
Date: September 9, 2014
Subject: Budget Update for First Public Hearing

The first public hearing for the Fiscal Year 2014-2015 Budget will be held at 6:00 p.m. on September 11, 2014 in the County Commission chambers. An agenda has been provided separately. The purpose of this memo is to provide information on changes that will be included in the tentative budget to be adopted at this hearing.

After receipt of the July 1 certified tax roll, a balanced budget in the net amount of \$527,836,642 was filed with Board Records prior to the July 15 statutory deadline. A budget reconciliation session was held on July 30, 2014 which resulted in the Board of County Commissioners voting to approve the millage rate and to allocate funding that could support a number of budget adjustments (see attached schedule). The tentative net budget (now including Port Manatee) to be approved at the first public hearing totals \$540,803,738.

Property tax rates will not change from the millage rates approved by the board on July 30, 2014 including the countywide millage rate of 6.3126, voted debt service millage of .1200, and the unincorporated rate at .6109. The combined countywide millage rate of 6.4326 is the same as the rate adopted for the previous fiscal year, 2013-2014, and the rate paid in the unincorporated area remains unchanged at 7.0435.

In the Tentative Budget resolution that will be presented for approval, funds previously budgeted in reserve for compensation increases for the Sheriff, the Clerk of Court, the Property Appraiser, and the Supervisor of Elections have now been moved into the budgets for those officers.

On July 30, 2014, the county commission was provided information regarding revenue adjustments that could allow for funding of several additional items totaling \$1,256,000. Although no formal action was taken at that time, those adjustments are shown on the attached schedule, and they have been incorporated into the budget as described below and in the

Budget Update

September 9, 2014



schedule, and they have been incorporated into the budget as described below and in the attached schedule. In addition to the changes on the attached schedule, we would like to bring the following budget adjustments to the attention of the County Commission:

- 1) The Port Manatee budget is now included in the net amount of \$10,503,523. This accounts for most of the budget change cited above.
- 2) The Children's Services budget has been adjusted in accordance with the memo provided to the commission on September 3, 2014.
- 3) Three part time Transit positions have been upgraded to full time in order to facilitate compliance with the Affordable Care Act as explained in the August 19, 2014 worksession. These positions are funded by reducing budgets for overtime and temporary employees.
- 4) The Employee Health Benefits Division will be moved from the County Administrator's Office to the Human Resources Department as of October 1, 2014. The Animal Services Division will be moved to the County Administrator's Office as of October 1, 2014.
- 5) The budget for the Utilities Department has been increased by \$880,000 in order to implement a life cycle capital recovery program for vehicles and equipment that will be managed by the Fleet Services Internal Service Fund.
- 6) Funding that could support all or a portion of increases requested for municipal beach patrols are held in reserve pending completion of annual contracts for the services.

The Tentative Budget resolution will also include provisions to carry forward remaining budget balances from the prior year for ongoing capital projects and grants. As you know the net budget excludes these carryforward items, as well as cash balances and items that are double counted in the gross budget including interfund transfers and internal service funds.

The Capital Improvement Program (CIP) for Fiscal Years 2015-2019 will also be approved at the second public hearing on September 18 and a memo on adjustments made to the CIP will be forthcoming.

If you have questions concerning the budget, please try to let us know in advance of the upcoming public hearing. As in past practice, it is requested that the proposed budget be approved as presented to accommodate the timing of required advertising for the final public hearing. If directed, desired changes to the budget can be included and adopted at the final public hearing on September 18, 2014, or by budget amendment during the upcoming fiscal year.

As always, thank you for your continuing support and cooperation as we complete the budget process.

Budget Update

September 9, 2014



Budget Reconciliation Items From 7/30/14 Meeting

Additional Revenues	\$ 1,255,843
ECC Float	87,000
EMS Additional Unit	236,880
EMS Float	85,500
Libraries -Professional Development	8,897
Libraries-Braden River	106,662
Property Appraiser	109,458
School District	102,488
Senior Center Request	50,000
Sheriff	426,728
Municipal Beach Patrol (Reserve)	42,230
	<hr/>
	1,255,843
Net Difference	\$ -





Short Term Goals & Accomplishments



Short Term Goals



Complete the Phase I Land Development Code (LDC) rewrite including soliciting public input and begin Phase II which will reflect new business processes, broader latitudes in Utilities and Transportation planning. Department Assigned: Building and Development Services. **Target completion:** Phase I February, 2014 and Phase II by September, 2014. Status: The LDC rewrite is underway utilizing a defined methodology for the inclusion needed of changes and subsequent adoption of the Code.

Continue to develop a baseline energy matrix on county buildings to evaluate energy performance. Develop an energy reduction plan that will eventually result in an energy reduction target for each building. Obtain an Energy Star rating for 3 county-owned facilities during FY 14. Department Assigned: Property Management. **Target completion:** September, 2014. Status: Completed.

Achieve a cost savings of \$200,000 by reducing redundancies of services and lowering operating costs as a result of organizational changes relating to parks which combined grounds maintenance and facility operations. Department Assigned: Property Management. **Target completion:** September, 2014. Status: Completed.

Complete the design, permitting, procurement and construction process of three regulation Little League fields at the Blackstone Baseball Fields including parking lot, press box/concession facility, storm water management pond, bleachers, sidewalks, lighting, irrigation, and other supporting drainage and utility infrastructure to serve the fields. Department Assigned: Property Management. **Target completion:** September, 2014. Status: Completed.

Design and prepare Robinson Preserve expansion construction plans for a 1,800 square foot tree house-style classroom, a 2,000 square foot staff office building, a public restroom and an elevated canopy walkway connecting the classroom and office building. Department Assigned: Property Management. **Target completion:** April, 2014. Status: Completed.

Begin construction supervision on the 9 Energy Conservation Measures to be implemented at the Manatee County Detention Center, to include replacing aged mechanical equipment, exterior lighting, interior transformers, air handlers, and improving generator services. Department Assigned: Property Management. **Target completion:** September, 2014 for 60% completion. Status: Completed.

Determine the process and develop a plan for consideration by the Board of County Commissioners to transition from the two County Community Redevelopment Areas (CRA's) into a Tax Increment Financing (TIF) District for the South West area of the county. Department Assigned: Neighborhood Services. **Target completion:** February, 2014. Status: Completed.

Develop the implementation process for the Tax Abatement Program which will provide an incentive option for businesses to expand or relocate in Manatee County. Department Assigned: Neighborhood Services. **Target completion:** January, 2014. Status: Completed.

Create a Neighborhood Adopt-a-Lot Program that will enable Manatee residents and neighborhood groups to enhance community esthetics by partnering with Manatee County Government to optimize the use of county-owned properties in residential areas. Department Assigned: Neighborhood Services. **Target completion:** March, 2014. Status: Completed.

Evaluate the cost benefit of creating a Neighborhood Ambassador program. The program would include the use of Americorp Vista's to recruit neighborhood residents to become established ambassadors for Manatee County events and initiatives. Department Assigned: Neighborhood Services. **Target completion:** April, 2014. Status: Completed.

Short Term Goals



Complete Phase 1 of the Baywalk trail running from University of South Florida/Sarasota/Manatee through the Crosley Estate grounds to the New College property line. Department Assigned: Convention and Visitors Bureau. **Target completion:** May, 2014. Status: Completed.

Explore and make recommendations to implement a centralized portal for volunteers to access and request volunteer opportunities with the county. A standardized process will improve efficiencies and simplify the tracking and reporting method used to quantify the value of volunteers to the county. Department Assigned: Human Resources. **Target completion:** February, 2014. Status: Completed.

Complete the Net Metering Construction project which will offset 90 – 95% of the Southeast Waste Water Treatment facility's current annual electrical power needs. Department Assigned: Utilities. **Target completion:** March, 2014. Status: Completed.

Establish online animal licensing system to improve community compliance and veterinarian support with the county animal license ordinance. Department Assigned: Public Safety. **Target completion:** May, 2014. Status: Completed.

Complete Phase III construction at Neal Preserve for public opening to include habitat improvements through in-house management of invasive-exotic plant species. Department Assigned: Parks and Natural Resources. **Target completion:** September, 2014. Status: Completed.

Oversee the completion of the \$20 million beach renourishment effort by the Army Corps of Engineers at Anna Maria Island and the construction of beach groins at Cortez/Coquina Beach. Department Assigned: Parks and Natural Resources. **Target completion:** September, 2014. Status: Completed.

Present recommendations to the Board of County Commissioners that focus on identifying BCC priorities and processes for funding of nonprofit programs that encourage innovation and result in measured outcomes. Department Assigned: Community Services. **Target completion:** March, 2014. Status: Completed.

Create a strategy for consideration to ensure that new recurring revenues will be used to decrease the County Commission's reliance on the Budget Stabilization Fund and use the adopted strategy to balance the FY 2015 Budget using fewer reserves than projected. Department Assigned: Financial Management. **Target completion:** April, 2014. Status: Completed.

Develop a matrix of programs and initiatives to begin implementation of How Will We Grow which includes accountability, timelines and milestones. Department Assigned: Building and Development Services. **Target completion:** February, 2014. Status: Completed.

Continue to pursue the feasibility of a regional approach to the P25 Radio Project in partnership with Sarasota County. Complete the technical specifications for the project and submit to purchasing for competitive bidding. Department Assigned: Information Technology Services. **Target completion:** Initiate the procurement process by September, 2014. Status: Completed.

Short Term Accomplishments



Building & Development Services

Completed the Community Plus upgrade facilitating a stable hardware/software environment for Permitting and Inspections.

Completed the selection process, selecting Accela as our new software platform for all of B&DS including a solution for the Citizen Action Center section.

Worked to get the Planning Commission on E-Agenda for their meetings making this process paperless.

Community Services

Achieved Gold Certification as a Florida Green Local Government.

Complete division participation in the health care discussions at the BOCC and developed contracts for health care providers.

Increased client education through our lobby monitor and job posting board.

Utilization of Rapid ID for client identification.

Convention & Visitors Bureau

Manatee County Tourism Tax Revenues hit a record high of \$10,000,000 in FY14.

Successfully dissolved the Manatee Civic Center Authority in order to optimize the government process of setting policy/procedures.

Produced 5 new niche market guides including: Wedding, Birding, Sports, Arts, and Film.

Financial Management

Refinanced \$7.1M in General Obligation Bonds, resulting in savings of approximately \$320,000 or 4.5% of the amount financed.

Assembled complex financing package for \$13.2M Chiller Plant project, which required an unusual financing strategy.

Awarded 30th consecutive GFOA Award for Distinguished Budget Presentation.

Awarded first ever NIGP Award for Excellence in Purchasing.

Human Resources

Developed and coordinated the delivery of an advanced leadership training program - Leadership Academy Phase II Program - designed for first line supervisors and graduates of the Leadership Academy - Supervisory Development Program.

Short Term Accomplishments



Implemented a centralized web portal which now provides an easy and accessible way for volunteers to find the right opportunities.

Conducted 16 supervisor training sessions on "Understanding Compensation and Communicating Performance Pay."

Information Technology

Completed a competitive bid evaluation for the replacement of our phone systems and selected a vendor of choice (Cisco) for the implementation of a new VoIP system.

Completed a full-system upgrade of hardware and software for the 9-1-1 Computer Aided Dispatch (CAD) system.

Completed a competitive bid evaluation for the replacement of 800 MHz Public Safety Radio System and selected a vendor of choice (Airbus) in partnership with Sarasota County.

Completed the acquisition of Microsoft software for the migration from Lotus Notes to Exchange/Outlook, and Office products (Word, PowerPoint, Excel ...) to be implemented as one of the first major Cloud Solutions for the county.

Neighborhood Services

The Library System tallied over 3.5 million uses of resources in 2014, an increase over the 3 million uses in 2013.

Creation of the Southwest County Improvement District - Adoption of Ordinance #14-28. A 30 year plan to spur redevelopment in the Urban Core of Manatee County.

14 Economic Development Projects were approved by the BOCC for performance based job creation incentives projecting an additional 898 new positions through 2021 from the 2014 companies.

Library Foundation of Manatee County pledged \$100,00 through the Stephen King fund raiser to share the cost to purchase a system wide new Integrated Library Network System.

Parks & Natural Resources

Completed over five miles of beach renourishment.

Obtained \$6.8 million in grants to continue restoration and environmental enhancements at our existing preserves and Federal and State beach renourishment grants in excess of \$14 million.

Achieve an increase in utilization for the recreational facilities at G.T. Bray and satellite locations around the county.

Short Term Accomplishments



Property Management

Three facilities reached a baseline of 75 or greater in the Energy Star (EPA) portal Portfolio Manager.

Installation of 26 BigBelly solar trash compactors and eight recycle companions have been added during 2014.

Completed design, permitting, and procurement process of three regulation Little League fields at Blackstone.

Public Safety

Upgraded hardware and software for 14 servers, 35 CAD Client machines, 2 Map Machines, 22 interfaces, and 12 applications including Pictometry and Paramount.

Determined a roadmap for Next Generation 911 implementation.

Received Emergency Management (EM) Accreditation and developed an annual action plan to ensure reaccreditation.

Public Works

Completed the engineering design, permitting, bid package and construction plan set for 1 mile of 53rd Ave West from 43rd Street west to 75th Street west and reduced land acquisition cost by \$750,000 based on previous design.

Reviewed 462 projects and 67 construction submittals through Review Agency Committee (RAC).

Completed \$6.4 million of in-house Utility Engineering Staff designs.

Produced over \$66 million of CIP projects in FY 2014 in Manatee County.

Inspected a total of 178 construction sites and issued 259 Right of Way Use permits countywide.

Ranked # 10 in the Nation by Governing Magazine's Top 100 Best Fleets and ranked our Fleet Operations as # 9 in the Nation by Government Fleet Magazine's Leading Fleets.

Installed 75 Americans with Disabilities Act (ADA) compliant boarding (concrete) pads at bus stops to accompany concrete pads necessary to install passenger bench and trash receptacles.

Repaired/replaced 20,000 sq. ft. of sidewalk minimizing numerous trip hazards.

Serviced 459,887 linear feet of stormwater conveyance system for functionality.

Established the Regional Traffic Management Center (RTMC) through interlocal agreements with Sarasota County, City of Sarasota, City of Bradenton and City of Palmetto.

Short Term Accomplishments



Completed 64.5 miles of long line pavement striping, 28 legends and arrows and 121 Transverse markings.

Inspected 319 of 471 county grids for traffic sign maintenance.

Developed an tracking method for FTA and FDOT Transit grant expenditures.

Utilities

Received approval for renewal of the current Solid Waste Collection Franchise Agreements

Rehabilitated the Lake Manatee Dam.

Received permits from FDEP and began land acquisition within Port Manatee for two Class V recharge wells.

Completed Net Metering Project.

Surpassed State Recycling goal.





Charts & Graphs

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Taxable Property Values

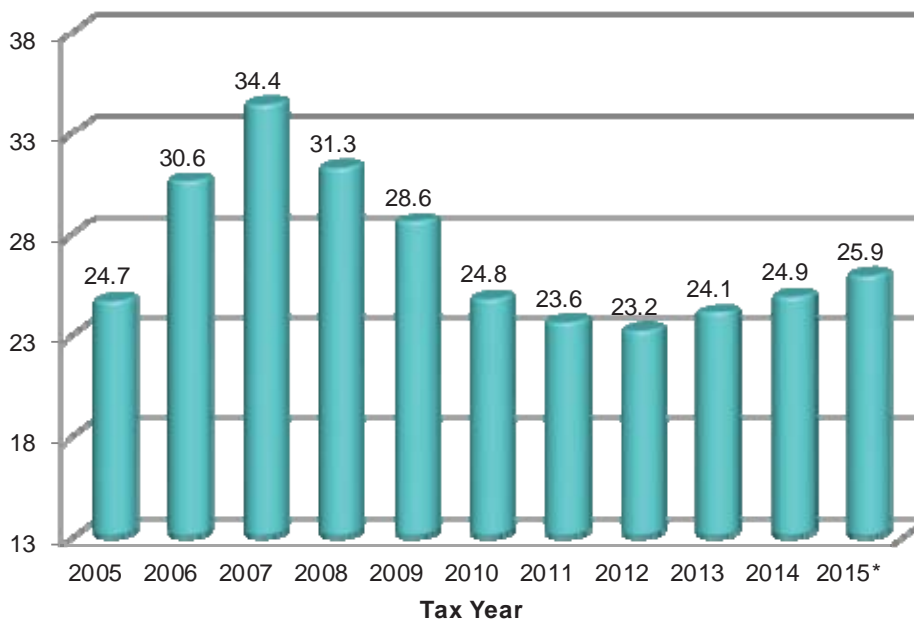


Taxable property values in Florida have experienced significant change over the past 10 years due to a predominantly fluid political and economic landscape. In a special session of the Florida legislature in October 2007, a Constitutional Amendment proposal known as “Amendment 1” was adopted and subsequently approved by voters on January 29, 2008. Amendment 1 provided for a range of property tax reductions for homesteaded taxpayers; however, it did not reform the property tax system, it did not address inequities in the system, and it did not result in much tax relief for businesses and investors who were impacted by the most dramatic tax increases prior to 2007. Amendment 1 resulted in a 6% reduction in property tax revenue for Manatee County Government.

In addition to the property tax revenue loss from Amendment 1, additional property tax revenue declines have occurred since FY07 due to reduced valuation of taxable property values because of the housing market and real estate collapse. From 2007 to 2012, valuations decreased almost 33% from \$34.4 to \$23.2 billion and only recently beginning in 2013 valuations started to rebound from their low point for 2012 back up to \$24.9 billion in 2014, and now up again to \$25.9 billion for 2015.

The chart below shows that from 2005 to 2007, taxable property valuation increased from \$24.7 to \$34.4 billion or 39% within the two year period. Since 2007, the Great Recession caused property values to decrease by 21%. 2013 appears to mark a turnaround for property values which increased by 4% over the previous year. Strengthening trends in new construction and sustained increases in home prices are indicators that taxable values should continue rising into 2016.

**Property Values
In Billions**



*Projected growth for 2015 (Fiscal Year 16) is 3%

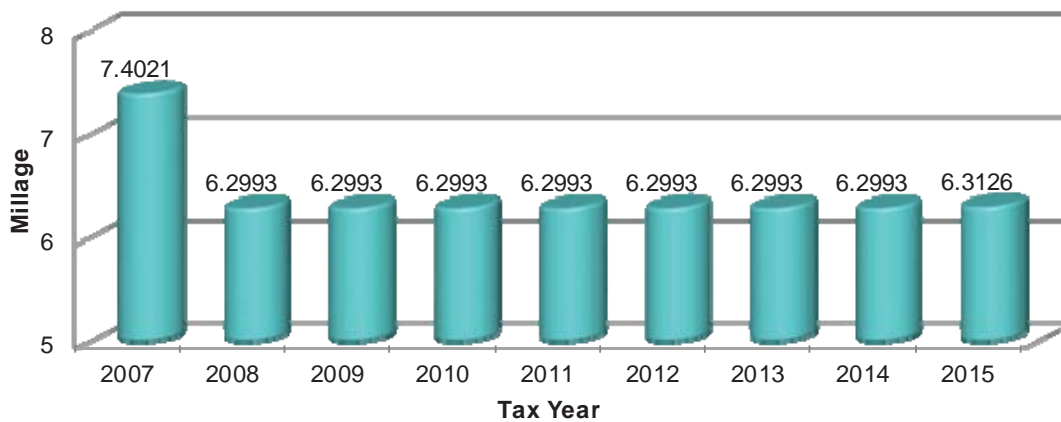
The Property Appraiser provides assessments as of January 1, 2014 which is the basis for the Fiscal Year 2015 millage levies. In other words, the millage rate set by the Board of County Commissioners for the FY15 budget in September 2014 is applied to the property tax value for 2014 to determine the property tax revenue available for county government in the FY15 budget.

Property Tax Rates/ Other Millages



Property tax rates or millage rates are set by the Board of County Commissioners to provide funding for the general government operations of Manatee County. One mill is equal to \$1 per \$1,000 of taxable property value. To calculate an individual property tax levy, multiply the taxable value of the subject property after any eligible exemptions by the millage rate and divide by 1,000. Manatee County government's countywide millage rate remained constant at 6.2993 mills from FY08 through FY14. In FY15, the voted debt millage decreased by .0133 which allowed the difference to be applied to the countywide millage as shown on this chart. The millage decrease from FY07 to FY08 reflects the implementation of Amendment 1 as explained on the previous page.

Countywide Operating Millage Rates



Other millages are levied by the county to repay general obligation debt approved by the voters, and a separate millage is levied for properties in the unincorporated area of the county. City residents would not pay this UMSTU (unincorporated municipal services taxing unit) levy, but would instead pay a levy from their municipality. The history of these rates from FY05 is presented on the following table. Separate millage rates are also issued by the school board and various other taxing authorities in the county. These millages are not reflected in the charts, but a complete list of current millage rates is available at www.taxcollector.com.

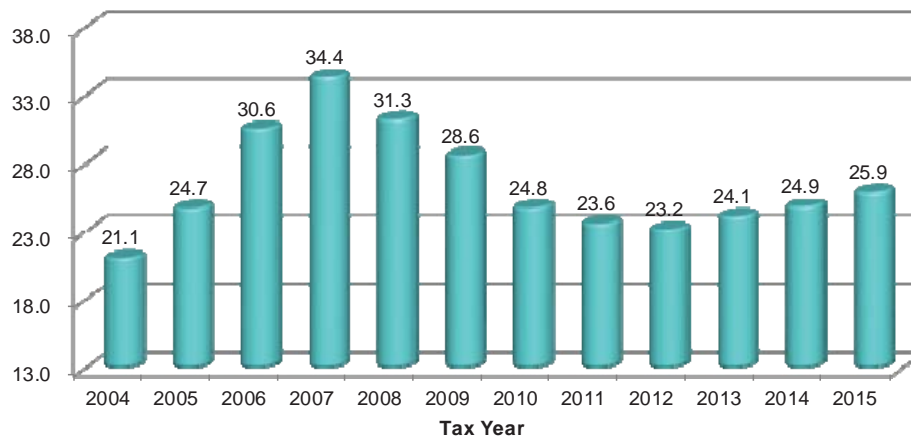
Fiscal Year	Countywide Operating	MSTU Unincorp	Voted Debt
2005	7.7245	0.7274	0.1543
2006	7.5719	0.7274	0.1344
2007	7.4021	0.7274	0.1042
2008	6.2993	0.6109	0.0876
2009	6.2993	0.6109	0.0956
2010	6.2993	0.6109	0.1090
2011	6.2993	0.6109	0.1254
2012	6.2993	0.6109	0.1303
2013	6.2993	0.6109	0.1333
2014	6.2993	0.6109	0.1333
2015	6.3126	0.6109	0.1200

Value of One Mill/ Millage Summary



Value of one mill is equal to one dollar of taxes for every thousand dollars of taxable property value (after any eligible exemptions). The increase in property value as a result of the housing boom and inflating property values from 2002 to 2007 provided an expanding tax base and increased tax revenues. During this time, Manatee County maintained or decreased the millage rate and still captured sufficient revenues to meet rising costs, pay cash for some capital projects and build up cash reserves. As the value of a mill has decreased the past several years, these reserves are being used for budget stabilization in order that the size of government can be downsized slowly and methodically so as not to disrupt essential services.

**Value of One Mill
In Millions**



Tax year 2014 assessments provide the basis for Fiscal Year 2015 millage levies and budget.

The millage summary below shows no net change in the total millage rates from the previous fiscal year. The small decrease in the voted debt service millage has been applied to the countywide operating millage resulting in no effective change to the taxpayer's millage rate.

Millage Summary

	FY14 Adopted	FY15 Adopted	Difference
Countywide Operating	6.2993	6.3126	-0.0133
Unincorporated MSTU	0.6109	0.6109	0.0000
Subtotal Unincorp	6.9102	6.9235	-0.0133
Palm-Aire MSTU	0.2546	0.2546	0.0000
Voted Debt Service	0.1333	0.1200	0.0133

A millage levy imposed on residents of the Palm Aire subdivision also remains the same at 0.2546 mills. This levy provides for enhanced maintenance of rights of way in this area of the county.

The voted debt service millage is imposed countywide and is used to pay the principal and interest costs on a general obligation bond issue that was approved by the voters for the purchase of property to protect the county's watershed area. As property values change, it is necessary to adjust the millage rate to provide for the required debt service coverage.

Homeowner Comparison of Taxes



For this example, we are using the average single-family homestead value of \$150,000 after applying all eligible exemptions. The figures below reflect only the change in millage rates and assume that there is no change in the property value.

Comparison of Taxes



Assumes a single-family homestead value of \$150,000 after exemptions

	FY14 Adopted	FY15 Adopted	Difference
Countywide Operating	\$ 944.90	\$ 946.89	\$ 1.99
Unincorporated MSTU*	\$ 91.64	\$ 91.64	\$ -
Subtotal	\$ 1,036.54	\$ 1,038.53	\$ 1.99
Palm-Aire MSTU	\$ 38.19	\$ 38.19	\$ -
Voted Debt Service	\$ 19.99	\$ 18.00	\$ (1.99)

*A resident of a municipality would not receive this levy, but would instead receive a municipal levy.

Comparison of County Taxes Levied By Residency*



Assumes a single-family homestead value of \$150,000 after exemptions

	FY14 Adopted	FY15 Adopted	Difference
Residents In:			
Municipality*	\$ 964.89	\$ 964.89	\$ -
Unincorporated MSTU	\$ 1,056.53	\$ 1,056.53	\$ -
Palm-Aire MSTU	\$ 1,094.72	\$ 1,094.72	\$ -

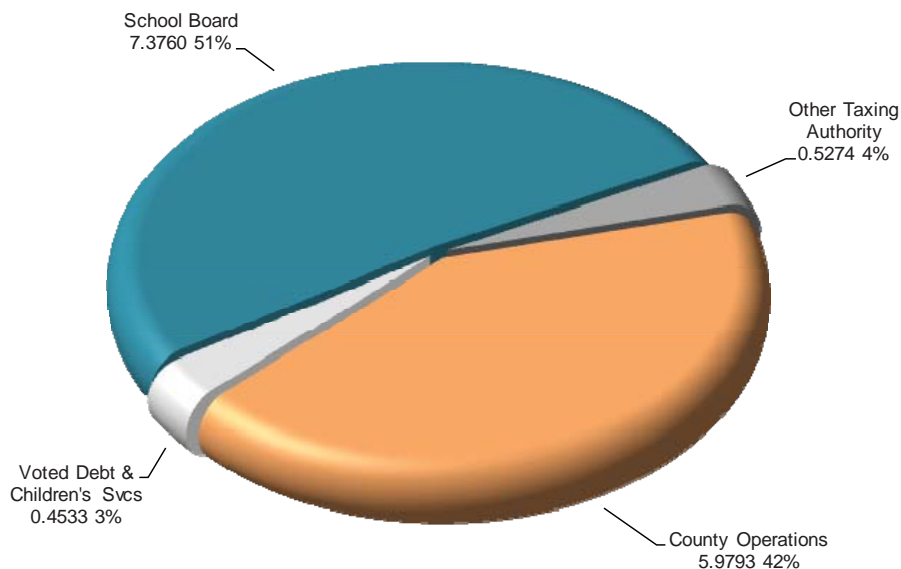
* Residents in the municipalities pay an additional municipal levy, not calculated here.

Countywide Millage Levies



Because Florida statutes provide that the county tax collector is the collection agent for all taxing authorities, many are unaware of the distinction and autonomy of the various authorities. The chart below depicts the distribution of taxes for the various taxing authorities that levy a countywide millage. Millages that are levied by cities, fire districts, or for the unincorporated MSTU (municipal services taxing unit), and assessments for fire protection, street lighting, water, sewer, and road improvements are not included with this information.

Countywide Millage Levies



When considering the total millage of 14.3360 from all countywide authorities, 51% or 7.3760 mills is needed to support the education system in Manatee County.

The millage for county operations and the Sheriff totals 5.9793 or 42% of the tax levy. This includes functions under the Board of County Commissioners such as the library, transportation maintenance and traffic safety, and public safety including EMS, emergency management, and 911 center operations. The millage rate also provides for the budget for the Sheriff, operations of the jail, funding for courts and judicial operations, as well as the other Constitutional Offices.

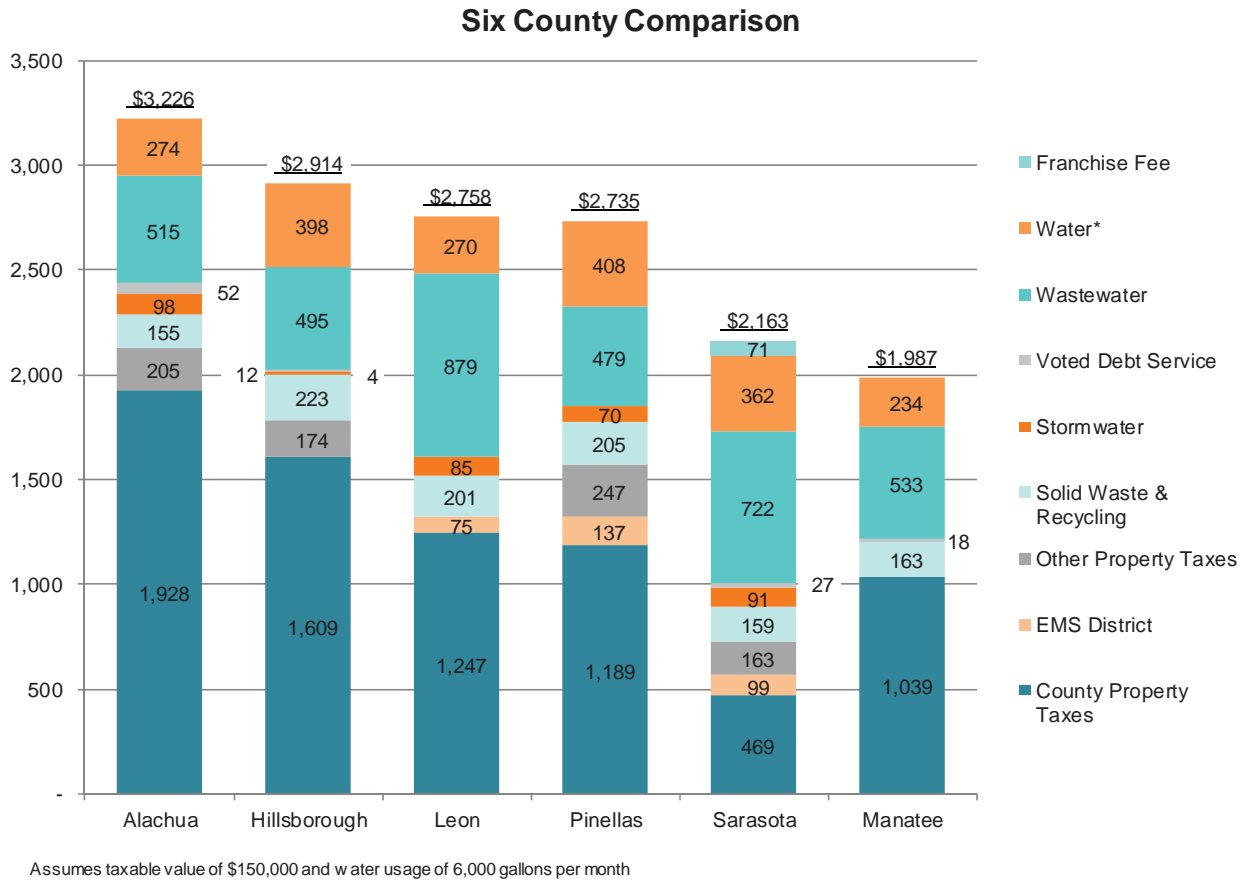
The levy of 0.4533 mills for voted/special projects represents 3% of the millage levy and provides funding to pay debt services (0.1200 mills) on a general obligation bond issue approved by the voters for the purchase of watershed property. This purchase now known as Duette Preserve prevented the use of watershed acreage for phosphate mining. The Children's Services Tax millage of 0.3333 mills has been levied by the county since it was approved in a non-binding referendum in 1990. Recommendations for the use of this money are made by an advisory board that reviews and monitors the use of the funds by the many government and non-profit agencies that provide services to children in our community.

The other taxing authorities comprising 4% of the millage levies include Mosquito Control, the West Coast Inland Navigational District, the Southwest Florida Water Management District and the Manasota Basin Board. Each of these agencies is a separately constituted taxing authority independently levying a millage to fund their services.

Six County Comparison



Below is a comparison of county property taxes using actual millage rates for FY15 for Manatee County, and the most currently available information for other taxes/services for all other areas.



This chart compares the costs of basic county services for the average Manatee County homeowner with those in neighboring and similarly-sized counties in Florida. For purposes of this comparison, an assessment of \$200,000 (after the "Save Our Homes" cap) for homestead property in the county is used, with the homestead exemption of \$50,000, giving a taxable value of \$150,000.

Overall, for the assessed value, if the cost of these "basic" services are considered along with ad valorem taxes, it is less expensive to live in Manatee County.

Summary of Major Revenues & Expenditures



This chart displays actual amounts for FY12 and FY13, adopted amounts for FY14 and FY15 for the county's gross budget. These *gross* amounts differ from those on the following pages showing the *net* budget, which excludes interfund transfers and reserves for cash balances which are not budgeted to be spent in FY15.

Summary of Major Revenues

Revenue Source	FY12 Actual	FY13 Actual	FY14 Adopted	FY15 Adopted
Property Taxes	157,521,358	154,441,281	165,979,859	178,335,701
Other Taxes	29,877,420	30,629,435	30,637,089	31,572,233
Licenses and Permits	7,778,670	10,320,073	9,029,158	9,142,661
Intergovernmental Revenues	51,100,762	66,993,029	44,081,285	52,085,070
Charges for Services	255,954,732	261,065,163	268,478,492	278,172,306
Fines and Forfeitures	1,127,790	1,841,772	1,729,013	2,523,249
Miscellaneous Revenues	152,680,086	234,406,761	102,208,191	114,467,312
Non-Cash (Carryover, etc.)	-	-	483,016,098	408,802,588
TOTAL	656,040,818	759,697,514	1,105,159,185	1,075,101,120

Expenditures by Major Fund Type

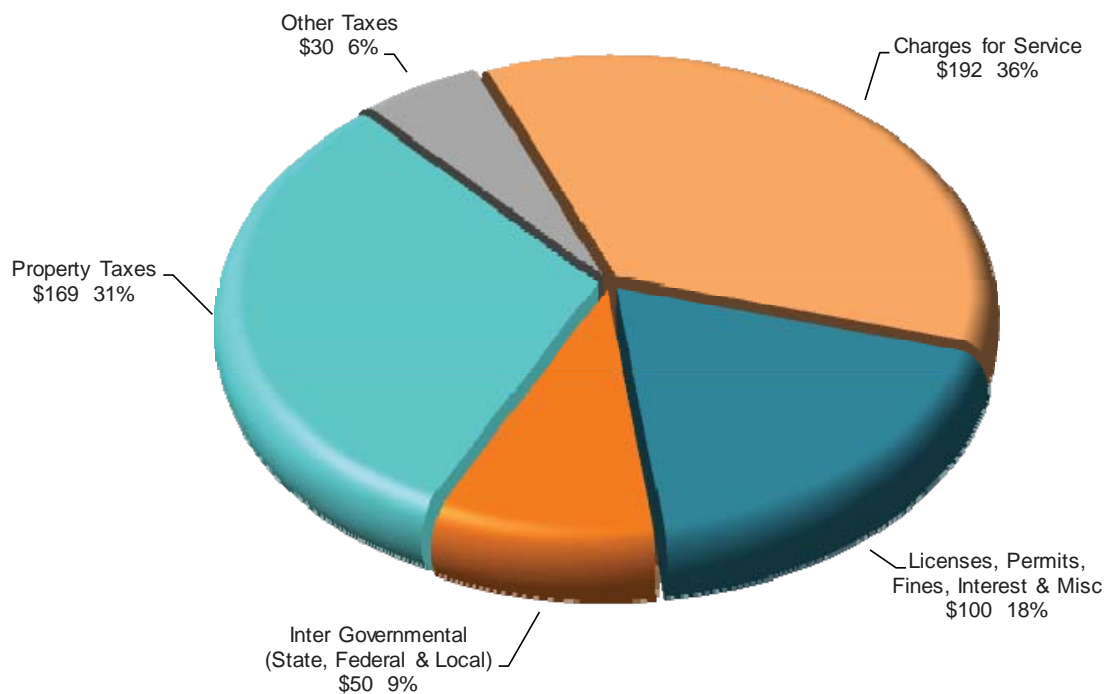
Expenditure Uses	FY12 Actual	FY13 Actual	FY14 Adopted	FY15 Adopted
General Fund (Incl. Recreation Fund)	213,388,469	211,653,327	296,103,581	295,670,484
Transportation Trust Fund	30,331,244	30,174,463	49,747,690	50,230,507
Special Revenue Funds	89,583,950	79,265,882	143,204,865	153,463,013
Debt Service Funds	19,536,351	106,458,378	18,984,742	17,743,842
Capital Projects Funds	45,761,843	66,927,508	116,734,528	96,569,764
Enterprise Funds	198,570,433	214,476,325	335,550,525	324,329,477
Internal Service Funds	67,812,508	62,762,433	144,833,254	137,094,033
TOTAL	664,984,798	771,718,316	1,105,159,185	1,075,101,120
Excluding Reserves for Cash Balance			(365,868,904)	(314,983,630)
Total Planned Expenditures			739,290,281	760,117,490
Change				20,827,209
% Change				2.8%

Revenue by Source



The total net available resources to Manatee County government in this budget of \$540,803,738, approximately 31% or \$169 million comes from property taxes (less statutory 5%). Another 9% or approximately \$50 million comes from federal and state grants - including transit grants, and from state sales tax, state revenue sharing, and other governmental sources. Over \$100 million or 18% is received from licensing and permit fees, fines, interest and other miscellaneous sources.

Revenue By Source FY15 Net Budget - In Millions \$541 Million



A large source of revenue, \$192 million, comes from charges for services. This means the actual charge related to the service or product is based on the cost to provide and maintain the service. Users of county services, which are primarily water, sewer, and garbage customers, along with users of the convention center and other county facilities, provide 36% of the county's net funding.

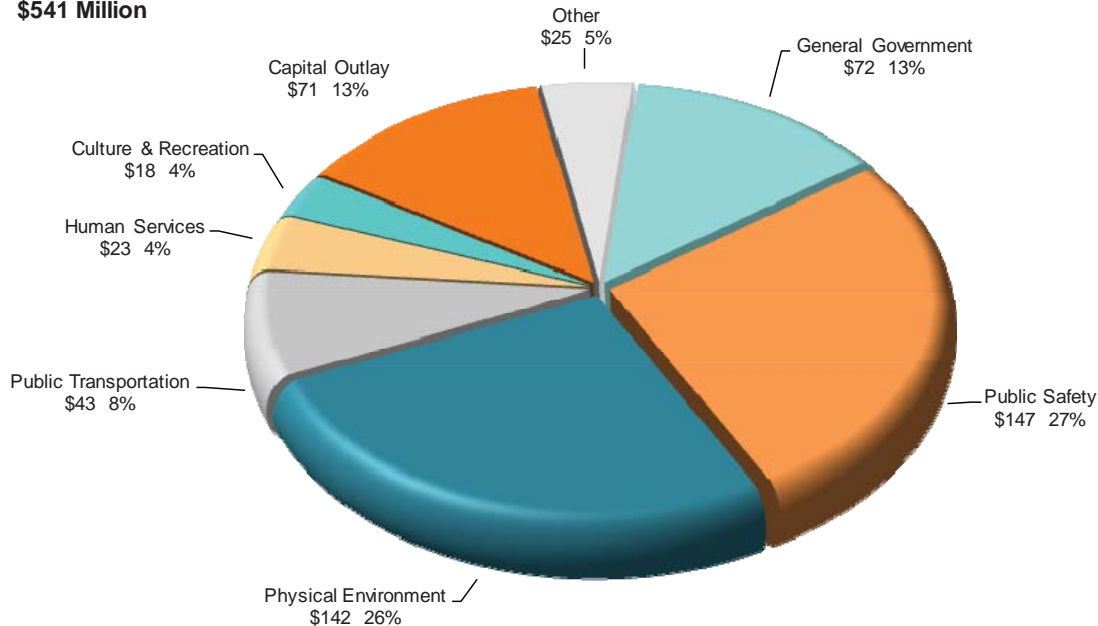
A small portion accounting for 6% or slightly under \$30 million is derived from other taxes which include tourist development taxes, communication services taxes and gas taxes.

Appropriation by Function



The next chart shows a breakdown of budgeted expenditures by category based on the state chart of accounts which makes this information useful for comparison to other Florida counties. The categories do not directly correspond with a county department's activities because each county organizes departmental functions differently and portions of departments may be reported in different state categories.

Appropriation By Function FY15 Net Budget - In Millions \$541 Million



Note: Capital Outlay costs have been isolated from functions to better reflect nature of expenditures.

Public Transportation, including road maintenance and the transit system, comprises 8% or about \$43 million of the net adopted budget of \$540,803,738. Capital Outlay includes monies budgeted or reserved for large projects for roads, utilities, parks, buildings or other capital expenditures. This category accounts for 13% or approximately \$71 million. Reserves, gas tax transfers to the cities, economic development and tourist development expenditures are included in the Other category which accounts for 5% or \$25 million.

The General Government category accounts for 13% of the budget or \$72 million. This category includes governmental administration, general debt service, planning services, support services, and the budgets of the Clerk of Courts, Tax Collector, Property Appraiser and Supervisor of Elections. The monies budgeted for parks, recreation programs and libraries are shown as Culture and Recreation, and comprise 4% or about \$18 million.

The Public Safety budget category has a budget of \$147 million or 27% of the funds available. This category includes the budget for the Sheriff and operation of the jail, ambulance services, building permitting and inspections and code enforcement. The Human Services category at approximately \$23 million or 4% provides funding for veterans' services, indigent medical programs, and assistance to non-profit agencies providing services to needy citizens. The category also includes programs funded by the Children's Services tax of 1/3 of a mill levied after the 1990 voter referendum.

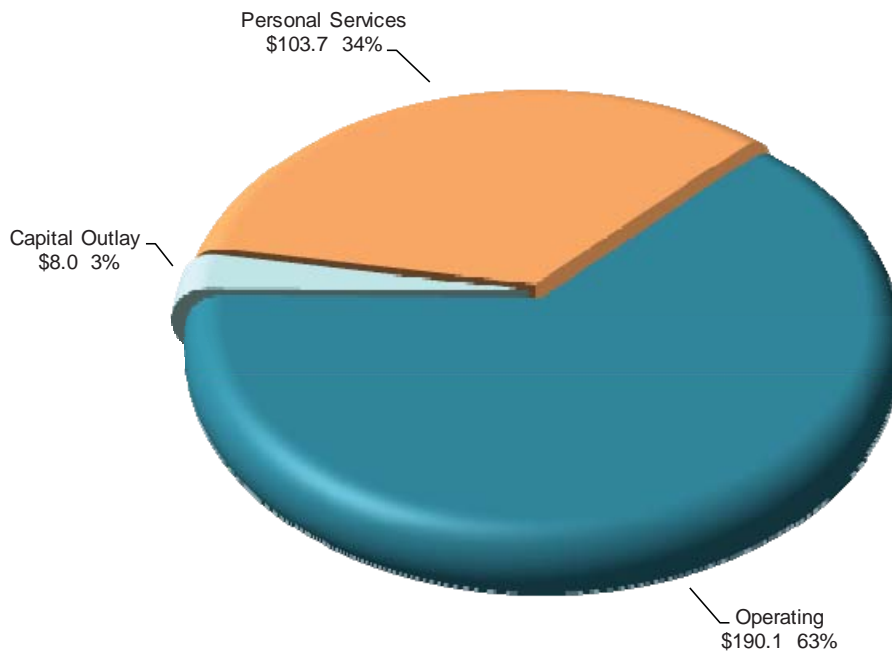
The final category, Physical Environment, comprises 26% or \$142 million of budget expenditures. The largest portion of the appropriation for this category is attributed to the utilities and landfill budget, while the budgets for agriculture and environmental programs are also included.

Appropriation by Major Category



The operating budget for departments reporting directly to the Board of County Commissioners is \$301.8 million for Fiscal Year 2015.

Appropriation By Major Category Board of County Commissioners Direct Reporting FY15



This amount is allocated to personal services costs of \$103.7 million, which includes salaries, employee health benefits and other fringe benefits, operating costs of \$190.1 million, and operating capital of \$8 million. Budgeted costs for other related authorities, such as the Port Authority, constitutional offices, major capital improvement projects, and other non-departmental funds are not included in this illustration but are included in the summary on the following page.

Summary of Appropriations by Department/Agency/ Program



Department/Agency/Programs	FY12 Actual	FY13 Actual	FY14 Adopted	FY15 Adopted
Board of County Commissioners/ County Administrator	3,692,338	3,845,516	3,719,240	4,237,913
County Attorney	11,361,068	10,188,754	11,462,895	11,380,417
Building & Development Services	6,916,352	8,052,746	8,533,068	9,425,313
Community Services	3,888,717	4,250,235	4,113,310	4,548,795
Convention & Visitors Bureau	8,303,072	7,015,808	7,198,603	7,505,737
Financial Management	2,398,313	2,072,378	1,941,594	1,964,662
Human Resources	44,690,465	39,547,073	44,820,441	42,074,993
Information Technology	10,411,505	10,494,267	10,905,769	11,129,623
Parks & Natural Resources	3,496,783	6,759,373	7,164,018	7,388,057
Neighborhood Services	8,518,567	8,935,373	9,971,709	9,946,271
Property Management	15,403,671	16,571,713	17,945,406	17,115,622
Public Safety	18,415,741	18,470,538	19,212,088	20,015,216
Public Works	38,949,603	37,826,376	46,467,882	50,096,146
Utilities	84,106,571	84,078,229	99,140,723	107,688,417
Subtotal Board Departments	260,552,766	258,108,379	292,596,746	304,517,182
Clerk of the Circuit Court	8,377,628	7,433,613	7,009,254	7,162,983
Property Appraiser	4,015,175	4,033,555	4,093,851	4,495,178
Sheriff	105,852,950	105,942,544	109,162,710	113,899,954
Supervisor of Elections	2,084,117	2,365,830	4,941,689	2,389,002
Tax Collector	7,488,574	7,212,572	7,720,566	7,920,316
Subtotal Constitutional Officers'	127,818,444	126,988,114	132,928,070	135,867,433
*Constitutional officer amounts reflect amounts funded by the BCC and include contracted programs and support costs.				
Miscellaneous County Programs	3,281,409	2,838,876	2,584,080	2,795,396
Human Services Programs	25,413,047	25,471,306	25,540,086	19,377,664
Judicial Programs	2,767,740	2,867,388	3,235,551	3,079,394
General Government	2,635,828	2,369,962	2,753,215	2,706,950
Debt Service Funds	29,133,739	114,786,821	42,263,429	38,643,264
Other Community Services	1,768,868	1,851,050	1,866,274	1,862,274
Port Authority	7,538,617	7,696,069	7,074,964	7,056,093
Economic Development	3,635,882	3,348,594	3,422,238	3,474,189
Subtotal Other Programs	76,175,130	161,230,066	88,739,837	78,995,224
GRAND TOTAL **	464,546,340	546,326,559	514,264,653	519,379,839

**Excludes budgeted reserves, transfers, grant funds and capital projects but includes internal services funds which when counted twice allows the total to exceed net budget.

Historical Summary of Ad Valorem Taxes



Ad valorem taxes are generated by the levy of taxes on real property. The Florida Constitution authorizes a county to levy up to 10 mills for countywide purposes on all taxable property within the county. Additional levies are allowed in unincorporated areas and with voter approval. Homeowners who occupy their primary residence more than six months per year are allowed a \$50,000 "homestead" exemption from the taxable value of their real property. Real estate used as a homestead by a totally disabled person is exempt from ad valorem taxation. The reduced tax proceeds for FY08 are the result of a state law requiring counties to either lower their millage rates based on prior year expenditures or adopt the same or higher millage by a greater than majority vote of the Commission or by referendum, depending on the level of increased millage. Manatee County chose to lower its FY08 millage rate by 9%. For FY09, the ad valorem tax estimates were further reduced due to the passage of Amendment 1 to the State Constitution which doubled the homestead exemption from \$25,000 to \$50,000 and implemented provisions to allow portability of savings experienced as a result of the 1995 "Save Our Homes" amendment which limited property value increases to a maximum of 3% per year. Ad valorem projections reflect a turnaround since 2012 and are entirely the result of increases in property values. Since property tax rates have remained unchanged since 2008.

Ad Valorem Taxes In Millions

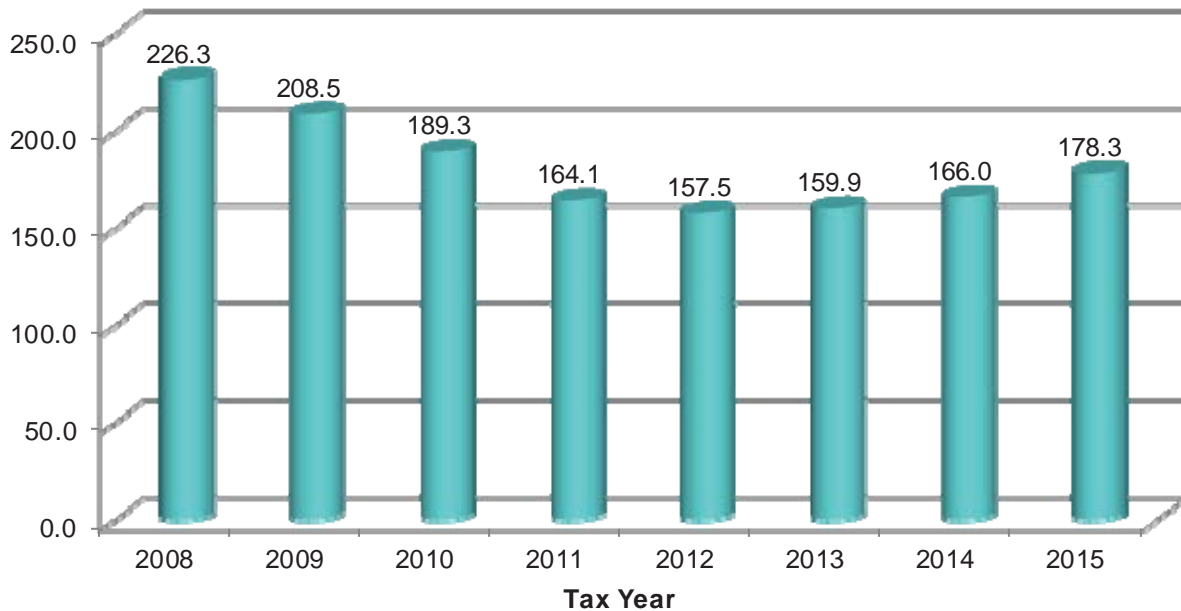


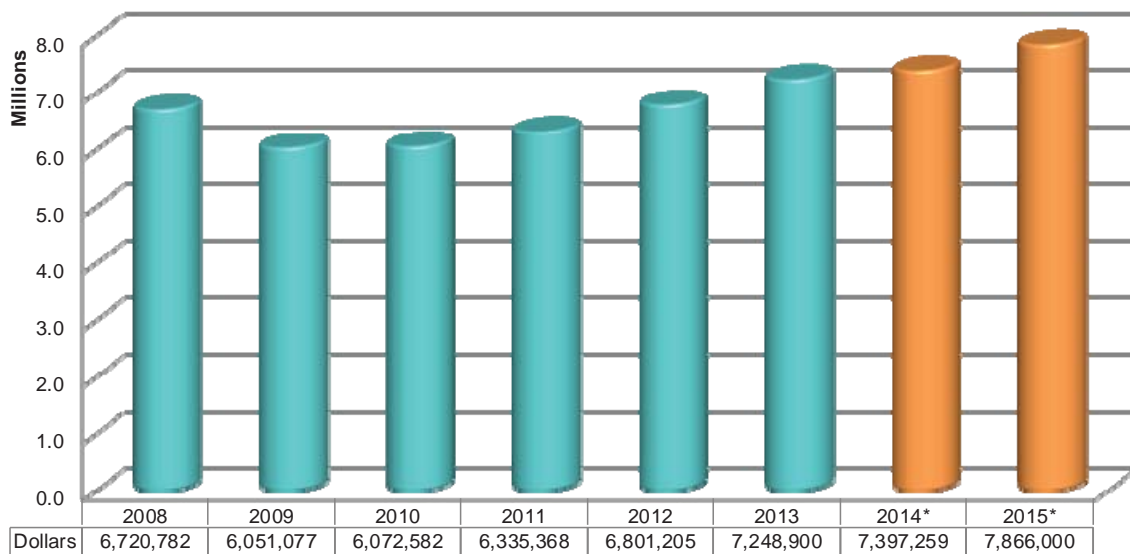
Figure shown for 2014 and 2015 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.

Historical Summary of State Revenue Sharing



Manatee County receives this revenue as a result of the Florida Revenue Sharing Act of 1972. State statute also provides that 2.9% of the state’s net cigarette tax and a portion of state sales taxes go to counties to fund revenue sharing. Eligibility to receive the revenue is based on compliance with procedures established regarding ad valorem taxation, millage calculation and presentation, finance and audit, firefighter and police training and compliance with other state mandates. An apportionment factor is calculated for each eligible county using three factors: county population, unincorporated county population, and county sales tax collections. Use of this revenue source is unrestricted. Based on economic conditions affecting sales tax collections, there were reductions to this revenue in 2008 and 2009, it held steady near \$6 million in 2010 and 2011. FY 2012 marks the rebound in revenues and restored slightly more than FY 2008’s revenues, all indications that the increasing trend will continue. The estimate for fiscal year 2014 - 2015 is conservative.

State Revenue Sharing



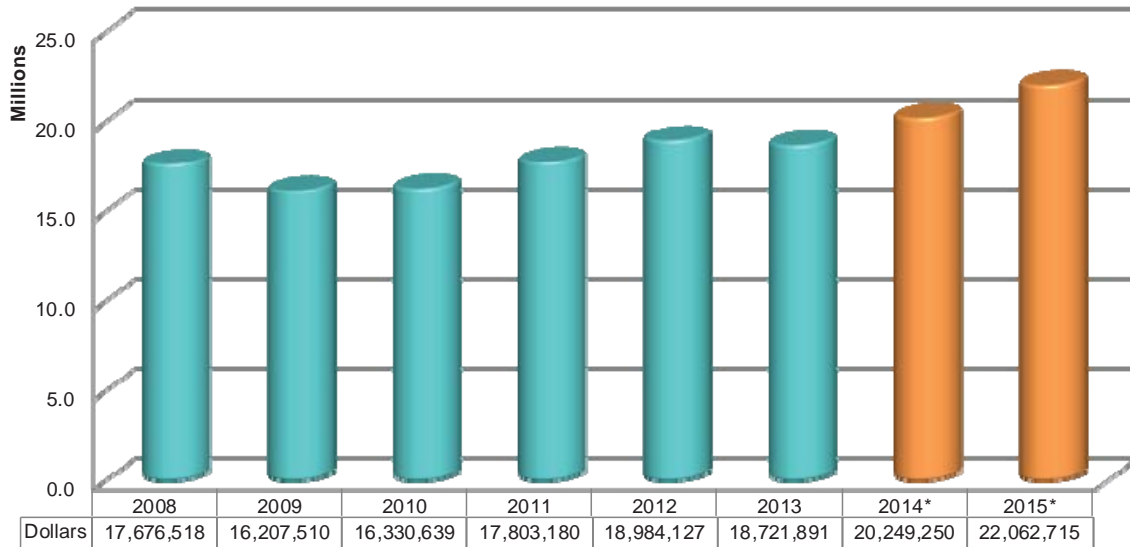
* Figures shown for 2014 – 2015 are budgeted and reflect a 5% allowance which was deducted from the total taxes per Florida law.

Historical Summary of State Shared Sales Tax



Sales tax revenues are received through the Local Government Half-Cent Sales Tax program authorized in 1982 and administered by the Florida Department of Revenue. The FY12 actuals reflect a rebound in sales tax activity. 2014 - 2015 revenues are projected to continue at this level. Use of this revenue source is unrestricted.

State Shared Sales Tax



* Figures shown for 2014 – 2015 are budgeted and reflect a 5% allowance which was deducted from the total taxes per Florida law.

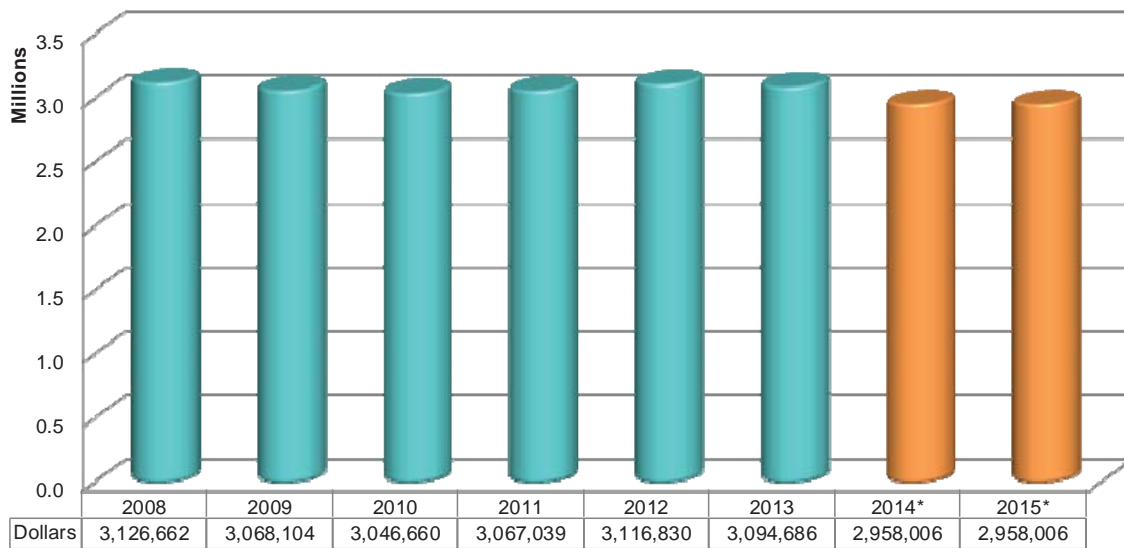
Historical Summary of Constitutional Gas Tax



A two-cent per gallon tax on motor fuel was authorized by the Florida Constitution in 1941 and adopted by Florida voters in 1943. This tax is a transportation revenue source for counties only and is allocated based on a county's proportion of statewide area, population, and gas tax receipts. The tax is received and used for road maintenance, drainage, transit, and operations in the Transportation Trust Fund. As ad valorem tax revenues have declined, more of this gas tax has been shifted from capital projects to eligible operating costs.

Taxes are remitted by dealers to the Florida Department of Revenue, and then transferred to the State Board of Administration for distribution to counties. Collections for the past several years reflect a declining level of fuel consumption due to the economic downturn and conservation efforts. 2014 – 2015 projections are very conservative due to economic uncertainty and pending threat of higher gasoline prices that may significantly impact consumption.

Constitutional Gas Tax



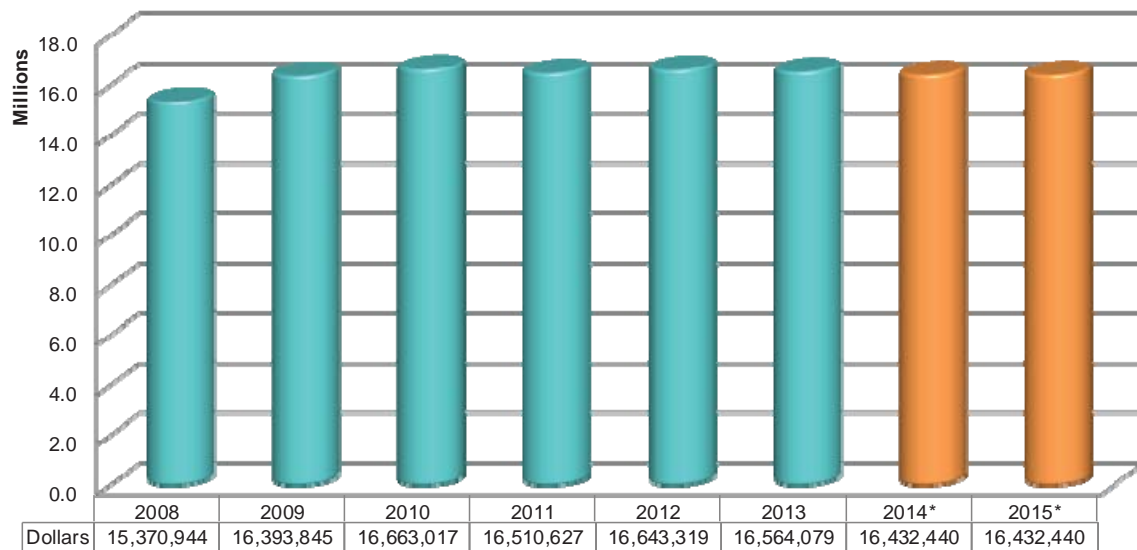
* Figures shown for 2014 – 2015 are budgeted and reflect a 5% allowance which was deducted from the total taxes per Florida law.

Historical Summary of Local Option Gas Taxes



Revenues result from twelve cents tax per gallon of gasoline sold in Manatee County as authorized by the State Legislature. One cent was approved by voters in a countywide referendum. Six cents were levied by the Board of County Commissioners. An additional five cents was levied by the Board of County Commissioners in April, 2006. Retail dealers remit tax collections to the Florida Department of Revenue, which administers the local Option Gas Tax Fund. The county and municipalities within the county share the revenue based on proportions of historical transportation expenditures. Revenues are used for road resurfacing, maintenance, construction, and capital expenditures. 2014 – 2015 projections are conservative due to economic uncertainty and pending threat of higher gasoline prices that may significantly impact consumption.

Local Option Gas Tax



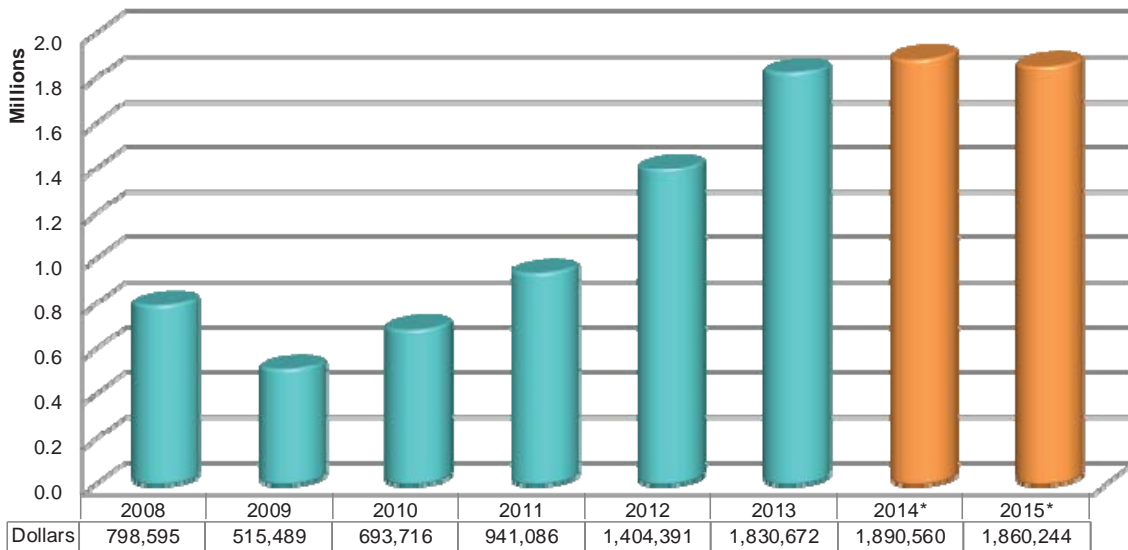
* Figures shown for 2014 – 2015 are budgeted and reflect a 5% allowance which was deducted from the total taxes per Florida law.

Historical Summary of Planning Fees



Staff in the Building and Development Services department review all development proposals in unincorporated areas of the county for compliance with the county's Comprehensive Plan and Land Development Code Regulations. Applications reviewed include Comprehensive Plan amendments, rezoning requests, subdivisions, site plans, planned developments, administrative permits, special permits, and variances. Fees collected are used to pay a portion of the labor, operating, and overhead costs of the department associated with its review of these development applications. Lower collections after 2008 reflect a decreasing level of development activity and slower county population growth. Fluctuations from year to year also reflect the timing of applications. A study of the development review process was completed in FY10 and a fee increase was implemented in May 2011. Development activity exceeded expectations in the later part of FY12, thus the projection for 2014 - 2015 are conservative pending substantiation of a growth trend in the area.

Planning Fees



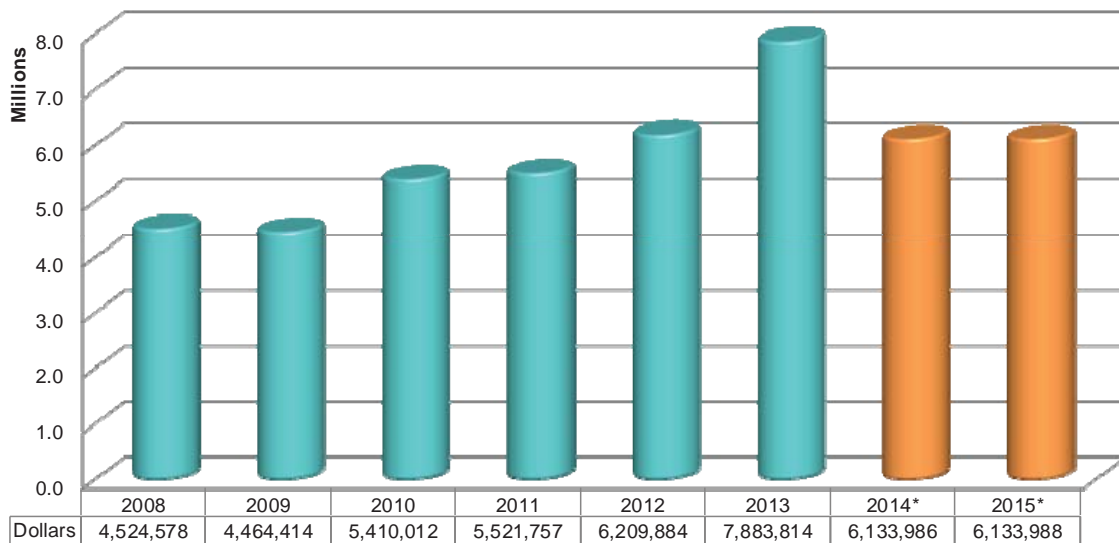
* Figures shown for 2014 – 2015 are budgeted and reflect a 5% allowance which was deducted from the total fees per Florida law.

Historical Summary of Building and Inspections Fees/Charges



Fees for building, electrical, mechanical, plumbing, and various other permits issued by Manatee County Building and Development Services (BDS) department, as well as charges for inspection and re-inspection are recorded in this account. BDS staff review construction plans and perform site inspections to ensure compliance with county codes. Charges are based on actual cost of plans review and site inspection with an allowance for overhead costs. Decreased collections from 2008 to 2009 reflect the downturn in the real estate market and the lower level of construction activity. A fee increase and reduced impact fees resulted in higher receipts starting in FY10. To more accurately reflect the distribution of costs as indicated in the May 2011, impact fee study, building fees were decreased while planning fees were increased. Construction activity exceeded expectations in 2012 and revenues outpaced costs prompting a reduction of permitting fees late in the year. Construction activity will be monitored to determine if budget adjustments are needed during the year.

Building and Inspections Fees / Charges



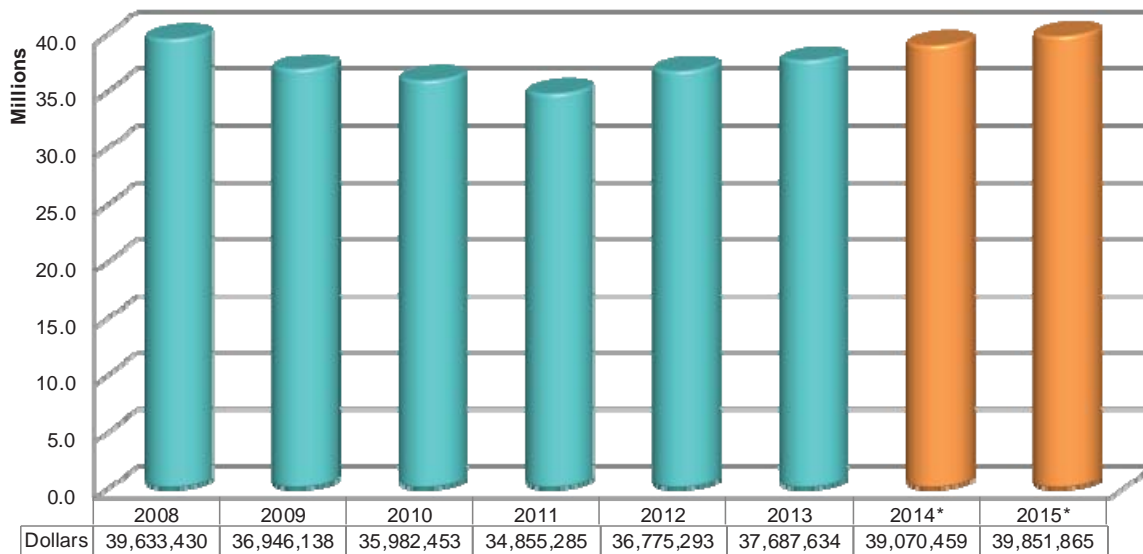
* Figures shown for 2014 – 2015 are budgeted and reflect a 5% allowance which was deducted from the total fees per Florida law.

Historical Summary of Solid Waste Fees/Charges



Solid waste charges include a tipping fee at the landfill and solid waste collection fees for mandatory residential and commercial garbage pick-up. Solid waste collection rates have been negotiated with franchise haulers and adjusted for inflation annually. While Manatee County's tipping fees are among the lowest in the state of Florida, rates for "out-of-county" customers have been significantly increased and enforcement has been strengthened curtailing use by haulers from outside Manatee County. FY09 reflected a change in the method of collection of fees which is offset by a lower expenditure from the county to waste haulers. The FY13 budget reflects an increased solid waste collection fees rate voted on and approved by the Board of County Commissioners.

Solid Waste Fees / Charges



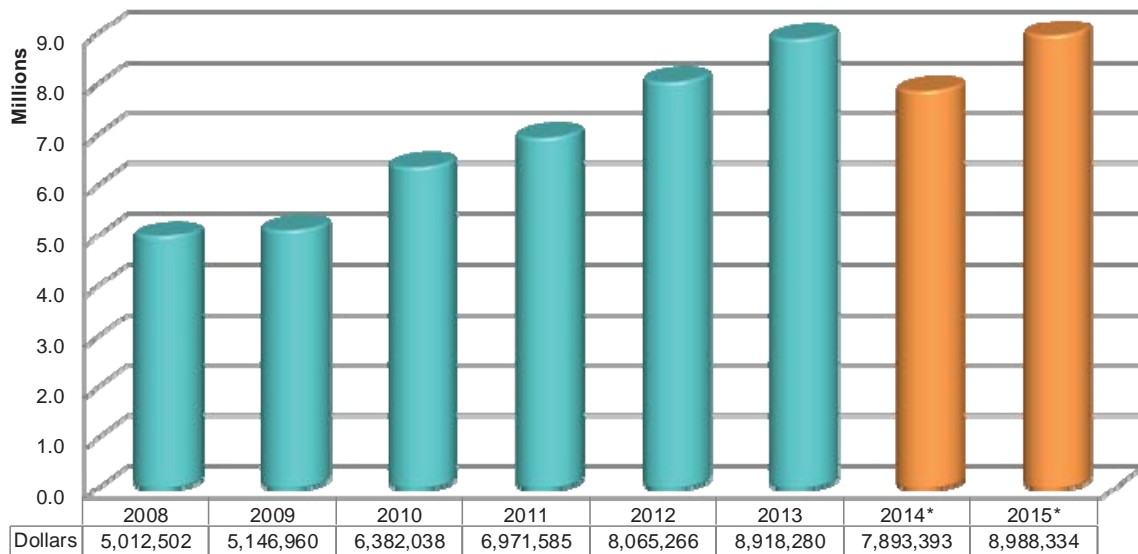
Figures shown for 2014 – 2015 are budgeted and reflect a 5% allowance which was deducted from the total fees per Florida law.

Historical Summary of Local Option Tourist Development Tax



Legislation enabling counties to levy a tax on most short term residential rentals and leases of six months or less was passed by the Florida Legislature in 1977. Manatee County passed a 2 cent tax by referendum in 1980, increased it by 1 cent in 1986, another 1 cent in 2004, and an additional 1 cent in 2009 for a total of 5 cents per dollar by vote of the Board of County Commissioners. Proceeds of the original tax are used by the county to promote tourism. Revenue from the additional one-cent added in 1986 is used for beach renourishment and erosion control. The additional cent approved in 2004 goes to increased marketing efforts, while the penny added in 2009 provides funding for improvements at beaches and the Convention Center and other tourist related items. FY11 revenues were higher than anticipated due to no major bad weather events, and increased tourism due to targeted marketing and advertising campaigns, increased social network presence, and increased sports marketing. For 2014 – 2015, tourism activity is projected to be moderately affected by the economy and therefore revenue projections are conservative.

Local Option Tourist Development Tax



* Figures shown for 2014 – 2015 are budgeted and reflect a 5% allowance which was deducted from the total taxes per Florida law.

Budget Stabilization



As property taxes and other revenues have declined over the past several years, county staff set forth a multi-year plan to address the revenue losses using a mix of reserves and budget reductions. Recognizing that reserves which were accumulated over several years cannot be used indefinitely to meet recurring needs, the plan shown below was developed to allow for a gradual spend down of reserves over the next four years as necessary to provide budget stabilization. This plan allows for gradual and deliberate reductions in spending while preserving the county's most vital and needed services.

Planned Use of Budget Stabilization Funds Adopted FY15-FY18

Tax Supported Funds - Operating Revenues & Expenses
(Includes General Fund, Transportation Trust Fund, Unincorporated Municipal Services Fund,
and Library Fund; excludes Children's Services Tax Fund)

Revenue Assumptions	FY15	FY16	FY17	FY18	
Property Tax Growth	7.4%	5.0%	4.5%	4.5%	
Other General Revenue Growth	8.8%	4.0%	4.0%	4.0%	

Budget	FY15	FY16	FY17	FY18	Total
Property Taxes (@95%)	\$158.2	\$166.1	\$173.6	\$181.4	
Other Revenues	\$120.2	\$125.0	\$130.0	\$135.2	
Annual Sources	\$278.4	\$291.1	\$303.6	\$316.6	
Annual Uses	\$290.5	\$301.9	\$310.1	\$318.3	
Stabilization funds needed to balance budget	(\$12.1)	(\$10.8)	(\$6.5)	(\$1.7)	(\$31.1)

Stabilization Reserve	FY15	FY16	FY17	FY18	Total 15-18
Beginning Stabilization Balance	\$ 20.6	\$ 12.0	\$ 8.2	\$ 1.7	\$ 20.6
Balances carried forward					\$ -
Projects					\$ -
Interfund Loan (temporary project funding)	\$ 3.5	\$ 7.0	\$ -	\$ -	\$ 10.5
Stabilization Reserves used to balance budget	\$ (12.1)	\$ (10.8)	\$ (6.5)	\$ (1.7)	\$ (31.1)
Ending Stabilization Balance	\$ 12.0	\$ 8.2	\$ 1.7	\$ -	\$ 0.0

Cash balance will not decrease below the mandatory 20% reserve set forth in Resolution R-10-098.

With the projected growth in the property tax base and other revenues sources in fiscal years 2014 through 2016, the reserves can be stretched to cover expected deficits. As revenues begin to grow in future years, it will be necessary to replace the one-time reserves being used in the budget with the increased recurring revenues before increased spending can be considered. As annual uses are held constant except for necessary inflationary increases in this scenario, necessary cost increases will have to be addressed with offsetting budget reductions/new revenue sources.

Summary of Budgeted Positions



The list below shows positions which report to the Board of County Commissioners by department. In addition, nine positions funded by the county for court administration and guardian ad-litem services are shown. Positions for the School Board, constitutional offices, and other taxing authorities do not report to the County Commission and are excluded from this listing.

Budgeted Positions FY13 - FY15



<u>Department</u>	<u>FY13 Adopted</u>	<u>FY14 Current</u>	<u>FY15 Adopted</u>	<u>Increase/ Decrease</u>
Board of County Commissioners	10	10	10	-
County Administrator	14	14	32	18 *
County Attorney	23	23	23	-
Building & Development	83	95	95	-
Community Services	80	80	80	-
Convention & Visitors Bureau	20	20	20	-
Financial Management	24	26	26	-
Human Resources	10	10	15	5
Information Technology	65	74	74	-
Neighborhood Services	81	82	84	2
Parks & Natural Resources	29	59	59	-
Parks & Recreation	95	0	0	-
Property Management	103	175	175	-
Public Safety	238	231	217	(14) **
Public Works	383	386	389	3
Utilities	390	393	393	-
Subtotal	1,648	1,678	1,692	14
Court Administration	9	8	8	-
Guardian Ad Litem	1	1	1	-
Grand Total	1,658	1,687	1,701	14

* County Administration changes include the transfer out of 5 EHB positions to Human Resources, and the transfer in of 23 Animal Services positions from Public Safety, for a net change of 18 positions.

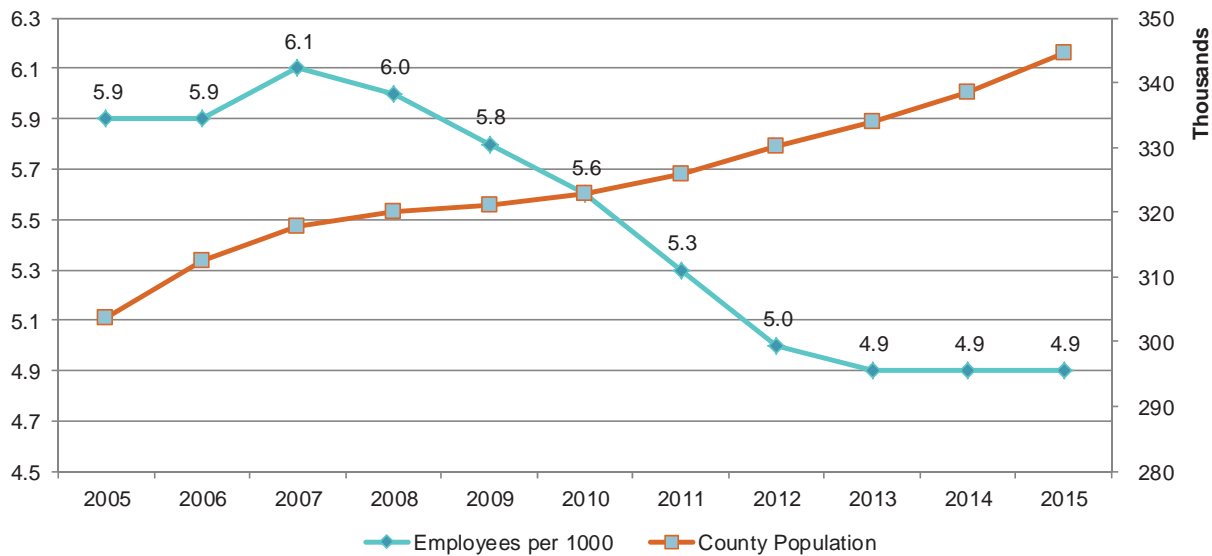
** Public Safety changes include the transfer out of 23 Animal Services positions to County Administration, and the addition of 9 new positions - 2 dispatchers, 3 paramedics, and 4 charge paramedics, for a net change of 14 positions.

Employees Per Thousand Population



This chart shows the number of employees under the BCC (excluding Constitutional Officers) as compared to the population of Manatee County. Recent budget years have required reductions in the county's labor force reflected by the downward trend since FY08.

Employees Per 1000 Residents with Population



Summary of Adopted Budget

The chart on the following page shows the adopted budget summary of revenue sources and uses by functional categories for major funds.

The county's gross sources are \$1.07 billion. When budgets for ongoing grants and projects are carried over, and budgets for special taxing districts are added, the sources total just over \$1.2 billion. However, because governmental accounting requires carryover funding to be counted as a "revenue" and monies transferring from one fund to be counted as a "new revenue" in the receiving fund, some of these sources are double-counted. To reflect only the "new sources", the double-counted amounts are deducted on the following chart to more accurately report a "Net New Sources" amount of \$540,803,738.

In the Uses section, the amounts budgeted to be spent are shown by functional category. Double-counted amounts are also deducted from the expenditures to reflect the "Net New Uses" budget of \$540,803,738.

Each column on the chart shows a major fund classification as specified by the state chart of account requirements.

Budget Summary



	Millage Rate	GENERAL FUND	TRANSPOR- TATION TRUST FUND	SPECIAL REVENUE FUNDS	DEBT SERVICES FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTALS
SOURCES									
Property Taxes:									
General Fund	5.4902	142,392,612							\$ 142,392,612
Transportation	0.2416		6,266,084						6,266,084
Library	0.2475			6,419,105					6,419,105
Unincorporated MSTU	0.6109			11,412,127					11,412,127
Children's Services	0.3333			8,644,395					8,644,395
Palm Aire MSTU	0.2546			89,086					89,086
Voted Debt Services	0.1200				3,112,292				3,112,292
Other Taxes:		3,200,000	17,697,305	10,674,928					31,572,233
Licenses & Permits:		823,100		8,191,452			128,109		9,142,661
Intergovernmental:									
Federal		283,072		1,222,539			-		1,505,611
State		32,410,411	4,460,690	1,270,110			1,600,000		39,741,211
Other		9,642,082		22,741	1,173,425				10,838,248
Charge for Service:									
Public Utilities						-	148,607,697		148,607,697
Other		33,353,231	810,900	1,199,389			18,064,759		53,428,279
Fines & Forfeitures:		668,050		1,824,599			30,600		2,523,249
Miscellaneous Revenues:									
Interest Income		300,000	100,000	247,618	564	60,058	624,619	194,219	1,527,078
Other		6,564,831	1,513,835	10,728,365		5,263,158	5,972,079	1,234,296	31,276,564
Total Revenue		229,637,389	30,848,814	61,946,454	4,286,281	5,323,216	175,027,863	1,428,515	\$ 508,498,532
Non-Revenue:									
Cash Carryover		70,156,897	18,335,748	83,509,084	138,895	26,755,535	147,569,998		346,466,157
Internal Services								138,472,761	138,472,761
Interfund Transfers		7,358,067	2,588,386	11,104,799	13,532,980	18,507,799	56,732,384	1,071,000	110,895,415
Statutory 5%		(11,481,869)	(1,542,441)	(3,097,324)	(214,314)	(266,162)	(8,751,392)	(3,878,243)	(29,231,745)
Total Non-Revenue		66,033,095	19,381,693	91,516,559	13,457,561	44,997,172	195,550,990	135,665,518	\$ 566,602,588
GROSS SOURCES		295,670,484	50,230,507	153,463,013	17,743,842	50,320,388	370,578,853	137,094,033	\$ 1,075,101,120
Confirmation of Unencumbered Prior Year Project/Grant Balances									
Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority)									
TOTAL									\$ 1,231,872,445
Less: Cash Balance									
Interfund Transfers		(61,497,362)	(15,417,466)	(72,522,427)	(156,621)	(14,723,589)	(123,061,469)	-	(287,378,934)
Internal Services		(7,358,067)	(2,588,386)	(11,104,799)	(13,532,980)	(18,507,799)	(56,732,384)	(1,071,000)	(110,895,415)
Prior Year Project/Grant Balances								(136,023,033)	(136,023,033)
Other Special Taxing Districts									(154,118,859)
Total Reductions		(68,855,429)	(18,005,852)	(83,627,226)	(13,689,601)	(33,231,388)	(179,793,853)	(137,094,033)	\$ (691,068,707)
NET NEW SOURCES		226,815,055	32,224,655	69,835,787	4,054,241	17,089,000	190,785,000	-	\$ 540,803,738
USES									
Expenditures:									
General Government		49,665,258		4,087,385	17,587,221	270,000			\$ 71,609,864
Public Safety		137,083,558		9,745,228		600,000			147,428,786
Physical Environment		2,656,438		2,287,139		25,350,000	137,234,036		167,527,613
Public Transportation		-	14,131,777	10,398,886		15,805,000	18,735,107		59,070,770
Economic Environment		4,397,247		8,137,302					12,534,549
Human Services		12,700,475		10,336,125					23,036,600
Culture & Recreation		8,516,768		7,114,129		2,164,148	1,973,556		19,768,601
Transfers to Other Govt.			3,468,120						3,468,120
Interfund Transfers		11,153,419	18,159,983	24,898,926		3,549,651	53,133,436		110,895,415
Internal Services								71,340,393	71,340,393
Reserves:									
Contingency		5,271,431	659,152	1,169,896			1,415,504	137,252	8,653,235
Capital Outlay		1,125,195		2,574,257		23,072,400	-		26,771,852
Cash Balance/Prior Yr. Approp.		63,100,695	13,811,475	72,713,740	156,621	14,723,589	122,872,814	65,616,388	352,995,322
Non Expendable Trusts									(154,118,859)
GROSS USES		295,670,484	50,230,507	153,463,013	17,743,842	85,534,788	335,364,453	137,094,033	\$ 1,075,101,120
Confirmation of Unencumbered Prior Year Project/Grant Balances									
Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority)									
TOTAL									\$ 1,231,872,445
Less: Cash Balance									
Interfund Transfers		(61,497,362)	(15,417,466)	(72,522,427)	(156,621)	(14,723,589)	(123,061,469)	-	(287,378,934)
Internal Services		(7,358,067)	(2,588,386)	(11,104,799)	(13,532,980)	(18,507,799)	(56,732,384)	(1,071,000)	(110,895,415)
Prior Year Project/Grant Balances								(136,023,033)	(136,023,033)
Other Special Taxing Districts									(154,118,859)
Total Reductions		(68,855,429)	(18,005,852)	(83,627,226)	(13,689,601)	(33,231,388)	(179,793,853)	(137,094,033)	(534,297,382)
Net New Uses		226,815,055	32,224,655	69,835,787	4,054,241	52,303,400	155,570,600	-	\$ 540,803,738





*County Commissioners/
County Administrator*

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County Administration



The County Administration department provides guidance and direction to departments for the implementation of policies and programs established by the Board of County Commissioners. County Administration consists of three programs - Board of County Commissioners/County Administration, Information Outreach and Animal Services.

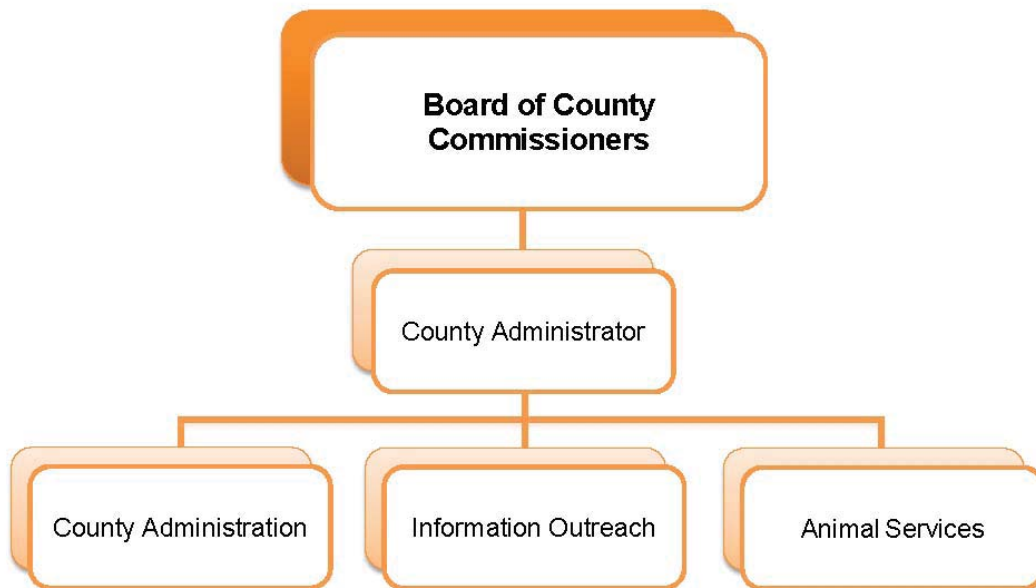
The Board of County Commissioners consists of the seven elected commissioners and their support staff. Support staff provides administrative support to the seven County Commissioners, while the Board is responsible for establishing policies through adoption of formal resolutions and ordinances.

The County Administrator's office provides professional management of county departments and programs for residents. The Administrator and staff analyze short-term and long-term trends to plan for anticipated needs and balance county services for residents. This office reinforces the guiding principles providing for a customer-focused, accountable team to implement efficient county operations and cost-effective delivery of services to our citizens.

The Information Outreach program is responsible for the county's public information and communication program, the legislative program and coordinating with other local, state and federal legislative liaisons. This program includes the Citizen's Action Center which responds to citizen inquiries on a daily basis.

Animal Services provides animal adoption services and animal control services countywide.

Organizational Structure



County Administration



Sources of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	97,261	134,000	134,000
Gen Fund/General Revenue	3,232,846	3,183,240	3,333,913
Licenses & Permits	515,410	402,000	770,000
Totals:	3,845,517	3,719,240	4,237,913

Uses of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
County Administration/Board of County Commissioners	1,822,452	1,691,862	1,816,231
Information Outreach	489,431	482,956	551,842
Animal Services	1,533,634	1,544,422	1,869,840
Totals:	3,845,517	3,719,240	4,237,913
Budgeted Positions:	41	41	42

County Administration



Program 0101

County Administration/Board of County Commissioners

Program Purpose and Description

The Board of County Commissioners, which is the governing body of Manatee County, consists of seven elected members. Five members represent a specific geographical district within the county and two members represent the County-At-Large. The Commissioners also sit as chairs of the Manatee County Port Authority, Civic Center Authority and Community Redevelopment Agencies.

The Board of County Commissioners establishes policy through adoption of formal resolutions and ordinances which are implemented by the County Administrator, protects the health, welfare, safety and environment of citizens through services, programs and facilities operated by county departments, and represents the needs and desires of the citizens to other levels of government.

The County Administrator is selected by the County Commission as Manatee County Government's top appointed official. The County Administrator assures all actions, directives and policies of the Board of County Commissioners are promptly, efficiently and effectively carried out, oversees department directors responsible for managing all county programs, facilities and services, undertakes special projects, and provides professional management of county services as well as long-term visioning for county government and the community.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Gen Fund/General Revenue	1,822,452	1,691,862	1,816,231
Totals:	1,822,452	1,691,862	1,816,231

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	1,694,466	1,553,781	1,674,686
Operating	127,986	138,081	141,545
Capital	0	0	0
Totals:	1,822,452	1,691,862	1,816,231
Budgeted Positions:	16	16	15

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
BCC Appointments/Briefings	7,707	8,000	8,000
BCC Incoming Calls	8,732	8,800	8,800

County Administration



Program 0103

Information Outreach

Program Purpose and Description

The Information Outreach division provides for a centralized public information program, bringing together all county communication resources to promote and report on county services and improvements. The division is the focal point for official county communication with responsibility for MGA-TV programming and media relations. It has oversight authority for all public information activities in all departments and offices under the County Administrator. Intergovernmental coordination with legislative liaisons and elected officials is also achieved in the Information Outreach division.

The Citizen's Action Center serves as a one-stop center to aid in the resolution of constituent complaints and concerns; and it acts as a referral center to government and private service agencies. The center manages requests for service from citizens, making referrals to the appropriate county department for action and monitoring completion of requests.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Gen Fund/General Revenue	489,431	482,956	551,842
Totals:	489,431	482,956	551,842

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	208,752	197,426	263,686
Operating	256,555	275,530	273,156
Capital	24,124	10,000	15,000
Totals:	489,431	482,956	551,842
Budgeted Positions:	3	3	4

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Information Requests	24,271	25,500	25,500
Requests for Service	3,713	3,800	3,800
Email Requests	14,734	16,000	16,000
Immediate Resolutions	15,667	17,000	17,000

County Administration



Program 0105

Animal Services

Program Purpose and Description

The Animal Services program implements and enforces Manatee County Animal Ordinance 12-10; providing for the redemption and adoption of dogs and cats, investigation of animal cruelty, dangerous dogs and animal nuisance complaints, impoundment of dogs and cats running loose, and the care of sick and injured animals. Animal Services works closely with many animal welfare organizations and is striving to develop a no-kill community with the support of all animal welfare organizations and the citizens of Manatee County.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	97,261	134,000	134,000
Gen Fund/General Revenue	920,963	1,008,422	965,840
Licenses & Permits	515,410	402,000	770,000
Totals:	1,533,634	1,544,422	1,869,840

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	1,058,976	1,028,787	1,064,662
Operating	474,658	515,635	805,178
Capital	0	0	0
Totals:	1,533,634	1,544,422	1,869,840
Budgeted Positions:	22	22	23

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Calls For Service	7,406	8,500	8,500
Animals Adopted/Reclaimed/Transferred	4,047	3,800	3,800
Animals Impounded	5,099	4,800	4,800
Animals Euthanized	737	900	900
Animal Save Rate	86%	90%	90%



Constitutional Officers



Constitutional Officers



Constitutional Office	FY13 Adopted	FY14 Adopted	FY15 Adopted
Clerk of Circuit Court	\$ 6,269,779	\$ 6,555,936	\$ 6,732,611
Clerk Support Costs	\$ 458,130	\$ 453,318	\$ 430,372
Funded Positions	94	94	94
Property Appraiser	\$ 3,769,841	\$ 3,902,400	\$ 4,309,309
Property Appraiser Support Costs	\$ 189,834	\$ 191,451	\$ 185,869
Funded Positions	51	53	53
Sheriff	\$ 92,085,450	\$ 99,380,943	\$ 103,878,257
Sheriff Support Costs	\$ 4,794,436	\$ 4,781,767	\$ 5,021,697
Jail Medical Costs	\$ 5,700,000	\$ 5,000,000	\$ 5,000,000
Capital - Jail Management System	\$ -	\$ -	\$ 1,200,000
Funded Positions	1,157	1,157	1,157
Supervisor of Elections-Incl Supt Costs	\$ 2,313,327	\$ 2,341,689	\$ 2,389,002
Capital Equipment - Computer System	\$ -	\$ 2,600,000	\$ -
Funded Positions	19	19	19
Tax Collector	\$ 7,129,527	\$ 7,533,900	\$ 7,738,661
Tax Collector Support Costs	\$ 190,890	\$ 186,666	\$ 181,655
Funded Positions	95	95	95

Above amounts represent only the Manatee County Government portion of the Constitutional Officers budgets, which may not reflect their total budgets, due to receipt of revenues from other sources. For the Tax Collector, the above amounts represent the fees paid by Manatee County Government to the Tax Collector.

Additional information on the budgets and operations of these offices is available on their respective web sites, which are linked on www.mymanatee.org.



County Attorney

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County Attorney



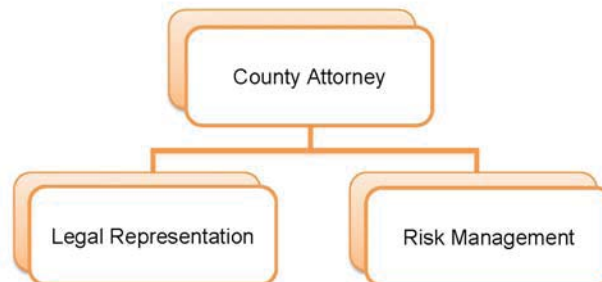
The County Attorney's Office (CAO) provides legal advice and representation to the Board of County Commissioners (the Board), the County Administrator and the various departments of county government. Advice is typically dispensed by formal memoranda in response to written Request(s) for Legal Services. Representation typically occurs when the county is a party to litigation. Whether dispensing advice or representing the county in state or federal court or before administrative tribunals, the CAO seeks to protect the interests of Manatee County Government and by extension, the citizens of the county.

On those occasions when the County Attorney deems it necessary to secure the services of special or outside counsel, the CAO supervises, reviews and coordinates the work of such outside counsel.

The CAO also provides legal advice and representation to a variety of agencies and advisory bodies under the jurisdiction of the Board, and to constitutional officers and other units of local government (all at the direction of the Board and with the consent of the County Attorney), where necessary to protect the county's interests.

The CAO (through its Risk Management division) also oversees the administration of the county's self-insurance program, to include workers' compensation, general and auto liability and safety training.

Organizational Structure



County Attorney



Sources of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	8,429,348	9,738,440	9,577,847
Gen Fund/General Revenue	1,759,407	1,724,455	1,802,570
Totals:	10,188,755	11,462,895	11,380,417

Uses of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Legal Representation	2,127,421	2,074,455	2,102,570
Risk Management (Internal Service)	8,061,334	9,388,440	9,277,847
Totals:	10,188,755	11,462,895	11,380,417

Budgeted Positions:	23	23	23
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County Attorney



Program 0701

Program 0701

Legal Representation

Program Purpose and Description

The County Attorney's Office (CAO) provides legal advice and representation to the Board of County Commissioners (the Board), the County Administrator and the various departments of county government. Advice is typically dispensed by formal memoranda in response to written Request(s) for Legal Services. Representation typically occurs when the county is a party to litigation. Whether dispensing advice or representing the county in state or federal court or before administrative tribunals, the CAO seeks to protect the interests of Manatee County Government and by extension, the citizens of the county.

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The CAO (through its Risk Management division) also oversees the administration of the county's self-insurance program, to include workers' compensation, general and auto liability and safety training.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	368,014	350,000	300,000
Gen Fund/General Revenue	1,759,407	1,724,455	1,802,570
Totals:	2,127,421	2,074,455	2,102,570

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	1,860,602	1,736,550	1,776,956
Operating	263,319	337,905	325,614
Capital	3,500	0	0
Totals:	2,127,421	2,074,455	2,102,570

Budgeted Positions:	18	18	18
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<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Cases Under Litigation	325	400	450
Requests for Legal Services	334	400	450
Hours Billed	20,358	21,000	21,000

Program 0702

Risk Management (Internal Service)

Program Purpose and Description

Manatee County's self-insurance program, administered by the Risk Management Division, is established to provide a system through which the county can protect its assets and meet its responsibilities under state and federal law. This program includes retention of risk for liability to third parties, for workers' compensation benefits to employees, and for repair and replacement of damaged county vehicles and other property. The Risk Management Division also pursues claims against other persons for damage to county property. In addition, the program includes purchase of sufficient excess commercial insurance to cover catastrophic losses and liabilities.

The self-insurance program provides coverage in the same manner and to the same extent as though general liability, automobile liability and workers' compensation insurance policies had been purchased. The county seeks to fairly and promptly compensate persons injured by acts or omissions of county employees wherein the county has liability.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	8,061,334	9,388,440	9,277,847
Totals:	8,061,334	9,388,440	9,277,847

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	2,973,743	3,094,618	2,876,686
Operating	5,087,591	6,293,822	6,401,161
Capital	0	0	0
Totals:	8,061,334	9,388,440	9,277,847
Budgeted Positions:	5	5	5

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
First Reports of Injury	211	206	200
Property/Casualty Claims	277	270	263





County Departments



Building & Development Services



The Building & Development Services department is comprised of three programs - the Building Regulation/Compliance program, the Planning and Development program, and the Code Enforcement program.

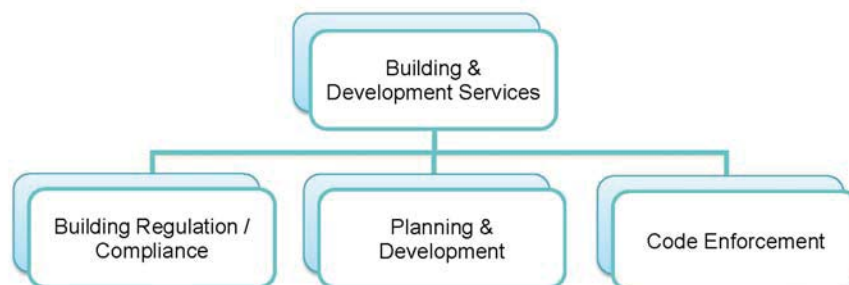
The Building Regulation/Compliance program consists of the permitting intake, contractor licensing, plans review, floodplain management, inspections and administrative functions. This program contains the permitting process from beginning to end.

The Planning and Development program is typically the first point of contact for inquiry about what is possible on a piece of property from a land development perspective. This program is also responsible for conducting public hearings and presentations before the Planning Commission and Board of County Commissioners on Development of Regional Impact (DRI) projects, rezonings, and preliminary site plans.

In addition, the Environmental Planning section of this program is charged with implementing the environmental policies of the Manatee County Comprehensive Plan and Land Development Code by providing reviews and comments on all development proposals.

The Code Enforcement program conducts compliance for the land development code, county ordinances and building codes, and responds to complaints of potential violators, providing follow-up contact with complainants and property owners.

Organizational Structure



Building & Development Services



Sources of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	5,970,882	6,948,733	7,789,977
Unincorporated MSTU Fund	2,081,864	1,584,335	1,635,336
Totals:	8,052,746	8,533,068	9,425,313

Uses of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Building Regulation/Compliance	4,219,870	4,767,351	5,427,578
Planning and Development	2,550,262	2,181,382	2,362,399
Code Enforcement	1,282,614	1,584,335	1,635,336
Totals:	8,052,746	8,533,068	9,425,313

Budgeted Positions:	83	86	95
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Building & Development Services



Program 3501

Building Regulation/Compliance

Program Purpose and Description

This program is responsible for the intake, review and inspection of all permits applied for in Manatee County and ensures all work is done in accordance with the Florida Building Code.

The Permitting section handles the intake and issuance of all permits applied for in unincorporated Manatee County.

The Plans Review section reviews plans and must remain current on all code changes implemented under the Florida Building Code.

Simple permits in the categories of mechanical, plumbing, electrical, and doors and windows are available for issuance online once a contractor has filled out the proper paperwork to become an online user. Online permits are able to be issued at any time, day or night, on weekdays, weekends, and holidays.

Inspections may be scheduled through an automated phone system and may be scheduled up to five days in advance. All inspection results are available in real time online. Customers can check the status of their permit in plans review and inspections result history as well as make payments through the website or automated phone line.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	4,219,870	4,767,351	5,427,578
Totals:	4,219,870	4,767,351	5,427,578

Building & Development Services



Program 3501
Building Regulation/Compliance

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	2,565,028	2,699,986	3,349,899
Operating	1,650,056	2,067,365	2,077,679
Capital	4,786	0	0
Totals:	4,219,870	4,767,351	5,427,578
 Budgeted Positions:	 46	 50	 56

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Inspections Performed	64,400	92,472	110,966
Permits Issued	15,700	17,946	19,740
Contractors Qualification Files Maintained	2,400	1,825	1,800
Flood Reviews	2,596	2,845	3,271
CRS Mailers for Floodplain Properties	135,000	131,909	133,000

Building & Development Services



Program 3502

Planning and Development

Program Purpose and Description

The Development Services program is typically the first point of contact for inquiry about what is possible on a piece of property from a land development perspective. Requests come from citizens and developers. Inquiries are made by e-mail, phone, letter or in person. Customers receive information about what is necessary to develop property.

The Environmental Planning section of this program directs the conservation of environmentally significant areas including the preservation of upland and wetland habitats, as well as regulating tree preservation and landscaping requirements.

This program is also responsible for all public hearings and annexations consistent with the COG are also reviewed by this group.

This program is also responsible for implementation of the County Administrator's How Will We Grow project. This includes public outreach, coordinating an Urban Land Institute advisory panel and report and preparing amendments to land development regulations as required by the Board as a result of this project.

GIS services for the B&DS department include maps for all land use public hearings and maintenance of Official Zoning Atlas, Future Land Use Map and all other GIS data bases utilized for planning and building functions.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	1,751,012	2,181,382	2,362,399
Unincorporated MSTU Fund	799,250	0	0
Totals:	2,550,262	2,181,382	2,362,399

Building & Development Services



Program 3502 Planning and Development

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	1,772,451	1,698,234	1,888,584
Operating	717,822	483,148	473,815
Capital	59,989	0	0
Totals:	2,550,262	2,181,382	2,362,399
 Budgeted Positions:	 24	 23	 25

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Plan Amendments Processed	3	2	3
Preliminary/Final Site Plans	30	39	42
Administrative Determinations	75	105	110
Amendments to Approved Plans	45	26	20
Final Plat Reviews	15	25	30
Administrative Permits	24	10	15
Tree Removal Permits	50	89	93

Building & Development Services



Program 3503

Code Enforcement

Program Purpose and Description

Code Enforcement conducts compliance for the Land Development Code, county ordinances, building codes and some state statutes, and receives complaints of potential violators and provides follow-up contact with complainants and property owners.

In addition, Code Enforcement is responsible for the licensing of sexually oriented businesses and the monitoring and licensing of pain management centers and clinics, as well as enforcement of the Criminal Nuisance Abatement Ordinance.

Code Enforcement has also been assigned the task of managing the Red Light Enforcement Program, which requires staff to schedule appeal hearings for Notice of Violations. Hearings are conducted by a Hearing Officer appointed by the County Attorney's Office.

Code Enforcement is also investigating unlicensed contractors working in Manatee County, through inspections, citations and bringing these individuals before a Board for fines to be imposed.

Unsafe structures are also monitored by Code Enforcement. The process of bringing a structure into code compliance can be lengthy. Correspondence with property owners not in compliance with Manatee County Unsafe Structure Ordinance 01-69 can require many hours of site visits, certified mailings, legal notices, recording of documents and County Attorney review. Compliance of an unsafe structure not only protects the property owner or individual occupying the structure, it also provides added safety to citizens living in the area and decreases the drug and transient behavior that may inhabit some of the abandoned buildings.

Staff provide support for the Special Master and Code Enforcement Board, implement the county's lot mowing/lot clearing programs, including filing appropriate liens, accepts payment of code violations, and educating the public on Code Enforcement.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Unincorporated MSTU Fund	1,282,614	1,584,335	1,635,336
Totals:	1,282,614	1,584,335	1,635,336

Building & Development Services



Program 3503 Code Enforcement

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	700,227	760,956	802,589
Operating	581,135	823,379	832,747
Capital	1,252	0	0
Totals:	1,282,614	1,584,335	1,635,336
 Budgeted Positions:	 13	 13	 14

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Junk Vehicles Posted/Towed	1,168	1,200	1,150
Codes Complaints	10,605	10,700	10,750
Lot Clearing/Complaints	1,725	1,700	1,700
Lots Mowed	396	390	375

Community Services



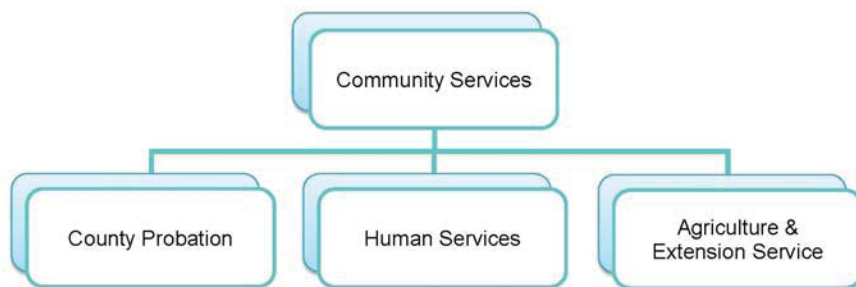
The Community Services department provides resources, programs, and educational information to all segments of the county's population. The department consists of three programs - County Probation, Human Services, and Agriculture and Extension Service.

The County Probation program provides pretrial and probation services as directed by the court. With public safety in mind, the unit provides the least physically restrictive alternative to jail as directed by the court.

The Human Services program administers services designed to assist vulnerable, at risk, or disadvantaged individuals meet the most basic human needs. The program provides management and distribution of funds to not-for-profit agencies for specific services, and administers grant revenues and/or contracts for federal and state mandated human services programs including Medicaid Match and managing Health Care fund grants and programs. Additionally, the program provides entitlement benefit counseling to Veterans and eligibility counseling for specific aid programs.

The Agriculture and Extension Service program provides research based information through educational programming and application of best management practices on farms and in urban settings. These programs through partnerships with the Institute of Food and Agriculture Sciences (IFAS) University of Florida Extension Services and the United States Department of Agriculture (USDA) Natural Resource Conservation Service enable citizens to solve problems and to capitalize on opportunities via increased agriculture production, energy and water conservation, in response to environmental issues and concerns, provide information for families or through the 4-H Youth program. Citizen advisory committees assist in the development, implementation, and evaluation of the educational emphasis for each subject matter area.

Organizational Structure



Community Services



Sources of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	625,599	818,500	807,514
Children's Services Tax	471,373	454,907	447,561
Gen Fund/General Revenue	2,464,815	2,516,131	2,964,803
Grants	1,418,686	0	0
Utilities System Charges	256,802	323,772	328,917
Totals:	5,237,275	4,113,310	4,548,795

Uses of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
County Probation	1,418,325	1,585,447	1,829,806
Human Services	1,517,043	1,431,081	1,563,826
Agriculture & Extension Service	883,221	1,096,782	1,155,163
Grants - Community Services	1,418,686	0	0
Totals:	5,237,275	4,113,310	4,548,795
Budgeted Positions:	80	78	80

Community Services



Program 1001
County Probation

Program Purpose and Description

The County Probation program provides pre-trial services and post sentencing options to the county and circuit courts including pre-trial intervention, supervised release, misdemeanor probation supervision and the offender work program. Each unit within the program is designed to provide the least physically restrictive alternatives to incarceration in the county jail as possible while providing meaningful supervision and when applicable, punishment as ordered by the court.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	624,349	817,000	806,014
Gen Fund/General Revenue	793,976	768,447	1,023,792
Totals:	1,418,325	1,585,447	1,829,806

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	1,257,164	1,345,806	1,550,427
Operating	161,161	239,641	279,379
Capital	0	0	0
Totals:	1,418,325	1,585,447	1,829,806
Budgeted Positions:	28	27	29

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Supervised Probation	13,397	13,400	13,400
Pretrial Intervention	1,153	1,200	1,200
Supervised Release	3,264	3,300	3,300
Community Service Hours	57,871	58,000	58,000
Violation of Probation Fines	\$37,367	\$38,000	\$38,000
Offender Work Program Participants	307	300	300
Offender Work Program Fees	\$101,146	\$100,000	\$100,000

Community Services



Program 1002 Human Services

Program Purpose and Description

The Human Services program provides for the planning, administration and supervision of programs intended to assist veterans, and the young, elderly, disabled, and most vulnerable citizens within the community to meet basic human needs. It also provides necessary resources for the county to comply with several state and federally mandated programs and assumes fiscal accountability with respect to local match for such programs.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Gen Fund/General Revenue	1,045,670	976,174	1,116,265
Children's Services Tax	471,373	454,907	447,561
Totals:	1,517,043	1,431,081	1,563,826

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	1,349,172	1,290,208	1,415,616
Operating	165,432	136,673	148,210
Capital	2,439	4,200	0
Totals:	1,517,043	1,431,081	1,563,826

Budgeted Positions:	24	24	25
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<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Aging Services-Clients Assisted	632	670	670
Aging Services Funds Disbursed	\$1,234,147	\$1,319,460	\$1,319,460
Human Svcs Benefits Program-Clients Assisted	507	600	600
Human Services Programs Funds Disbursed	\$168,134	\$0	\$0
Childrens Services Funding Agreements	85	59	59
Childrens Services Funds Disbursed	\$8,489,366	\$7,278,331	\$7,278,331
Human Services Special Projects Grants/Contracts Managed	73	65	65
Human Services Special Projects Funds Disbursed	\$19,093,010	\$18,994,865	\$18,994,865
Veteran Services-Clients Assisted	9,178	9,500	9,500

Community Services



Program 1005

Agriculture & Extension Service

Program Purpose and Description

The Agriculture & Extension Service program consists of the cooperative extension service and the soil and water conservation programs. These units provide educational programs, materials, and services relevant to the needs and desires of citizens, which enhance their economic status and/or quality of life.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	1,250	1,500	1,500
Gen Fund/General Revenue	625,169	771,510	824,746
Utilities System Charges	256,802	323,772	328,917
Totals:	883,221	1,096,782	1,155,163

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	780,091	912,871	965,080
Operating	101,124	183,911	190,083
Capital	2,006	0	0
Totals:	883,221	1,096,782	1,155,163
Budgeted Positions:	24	22	22

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Educational Program Attendance	40,128	40,300	40,300
Client Consultations	145,460	146,050	146,050
Conservation Planning	1,500	1,500	1,500
Newsletters/Publications Distributed	983,804	984,500	984,500
Diagnostic Evaluations	3,600	3,660	3,660
# Volunteers / # Hours Served	383/38,559	384/39,120	384/39,120
Website Visits	427,295	427,000	427,000

Community Services



Program 9510

Grants - Community Services

Program Purpose and Description

Prior year actuals are reflected below. Amounts for recommended, proposed or adopted columns are shown at zero, as grants are not budgeted until received and accepted during the fiscal year.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Grants	1,418,686	0	0
Totals:	1,418,686	0	0

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	449,213	0	0
Operating	969,473	0	0
Capital	0	0	0
Totals:	1,418,686	0	0
Budgeted Positions:	4	5	4

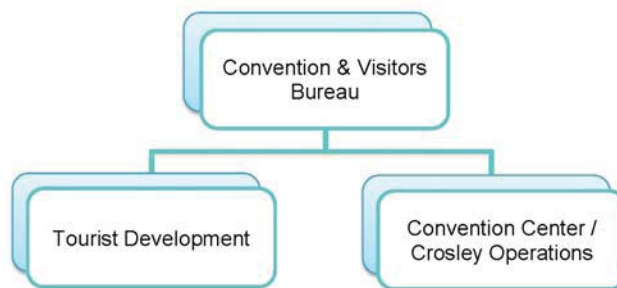
Convention & Visitors Bureau



The Bradenton Area Convention & Visitors Bureau (BACVB) promotes the community for tourism, both nationally and internationally. The leisure and sports segments are the two top markets that visit our area. Our niche markets include: eco, agricultural, culinary, arts & culture, corporate, film commission, and destination weddings, which compliment and diversify our visitation.

The BACVB oversees the operation of both the Bradenton Area Convention Center and the Powel Crosley Estate. These facilities host a variety of public/private community and out-of-town events.

Organizational Structure



Convention & Visitors Bureau



Sources of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	1,342,089	1,452,508	1,518,556
Tourist Development Tax	5,673,718	5,746,095	5,987,181
Totals:	7,015,807	7,198,603	7,505,737

Uses of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Tourist Development	5,188,648	5,201,095	5,532,181
Convention Center/Crosley Operations	1,827,159	1,997,508	1,973,556
Totals:	7,015,807	7,198,603	7,505,737

Budgeted Positions:	20	20	20
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Convention & Visitors Bureau



Program 1101

Tourist Development

Program Purpose and Description

The Bradenton Area Convention & Visitors Bureau (BACVB) manages a comprehensive marketing and promotions program with tourist tax revenues. The tourist tax is imposed on overnight stays in paid accommodations within Manatee County for a period of 6 months or less, and the current tax rate is 5% (5 cents are collected for each dollar). The breakdown of expenditure funding is as follows:

Revenue derived from the first four cents are used for marketing, promotions, public relations, convention center and advertising for the destination

Revenue derived from the remaining one cent is designated for beach renourishment.

All tourism-related programs and activities of the BACVB are recommended by the Tourist Development Council (TDC) and approved by the Board of County Commissioners. The TDC is a 9-member advisory board comprised of three elected officials (including a County Commissioner who acts as Chair), two interested citizens and four owner/operators of paid accommodations that rent for six months or less.

FY13 was a successful tourism year and our goal is to continue to diversify and grow our product. With that, our current challenges are as follows:

Continue partnering with Sarasota CVB to promote the two county area for sporting events/tournaments.

Develop the European market by procuring business with tour operators.

The ongoing development of new full and limited flag hotel properties.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	114,930	55,000	145,000
Tourist Development Tax	5,073,718	5,146,095	5,387,181
Totals:	5,188,648	5,201,095	5,532,181

Convention & Visitors Bureau



Program 1101 Tourist Development

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	517,105	574,901	603,159
Operating	4,671,543	4,626,194	4,929,022
Capital	0	0	0
Totals:	5,188,648	5,201,095	5,532,181
 Budgeted Positions:	 8	 9	 9

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Tourism Tax Collections	\$8,918,000	\$9,096,000	\$9,278,287
Visitation	2,871,900	2,972,400	3,115,100
Estimated Economic Impact	\$901,233,200	\$969,375,300	\$1,047,891,300

Convention & Visitors Bureau



Program 1102

Convention Center/Crosley Operations

Program Purpose and Description

The Bradenton Area Convention Center hosts a variety of conventions, tradeshows, concerts and other multi-faceted events year-round. This multi-purpose facility features a 32,000 sq. ft. convention hall, and a 15,000 sq. ft. conference center.

The Powel Crosley Estate hosts a variety of weddings, business meetings, and public arts and culture events year-round. This historic estate offers up to 8 meeting rooms and a bayside lawn of over 10,000 sq. ft.

Current challenges our facilities will face over the next two years:
Convention Center Hotel Development

Preliminary design of nature trail northside of Crosley Estate boat basin.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	1,227,159	1,397,508	1,373,556
Tourist Development Tax	600,000	600,000	600,000
Totals:	1,827,159	1,997,508	1,973,556

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	765,546	751,359	775,453
Operating	1,061,613	1,246,149	1,198,103
Capital	0	0	0
Totals:	1,827,159	1,997,508	1,973,556
Budgeted Positions:	12	11	11

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Exhibit Hall/Convention Events	155	165	170
Crosley Events	143	150	150

Financial Management



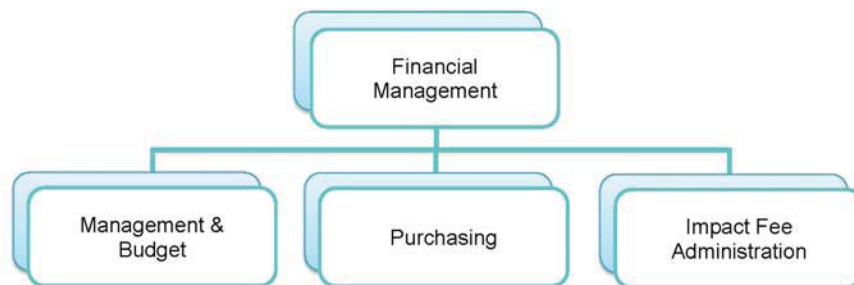
The Financial Management department consists of three programs: Management & Budget, Purchasing, and Impact Fee Administration.

The Management and Budget program develops, reviews and implements the county budget, the Capital Improvement Program (CIP) and related county policies. This program works closely with county departments and the County Administrator and advises the Board of County Commissioners in areas of financial management.

The Purchasing division is the designated legal authority for securing commodities and services for county departments and constitutional offices. Purchasing acquires goods and services in an open, competitive and fair manner without conflict of interest or other impropriety. In addition, Purchasing makes policy and procedural recommendations to the County Administrator and the Board of County Commissioners that promote fair and open competition.

The Impact Fee Administration program coordinates the impact fee rate setting process and oversees the collection of impact fees as well as processing applications for impact fee credits and refunds.

Organizational Structure



Financial Management



Sources of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Gen Fund/General Revenue	1,814,036	1,757,603	1,784,276
Program/ General Revenue	258,342	183,991	180,386
Totals:	2,072,378	1,941,594	1,964,662

Uses of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Management & Budget	785,632	740,839	734,626
Purchasing	1,028,404	1,016,764	1,049,650
Impact Fee Administration	258,342	183,991	180,386
Totals:	2,072,378	1,941,594	1,964,662

Budgeted Positions:	24	26	26
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Financial Management



Program 1401

Management & Budget

Program Purpose and Description

The Management and Budget Administration program provides management oversight and administrative support for the Financial Management department. The budget staff prepares county revenue projections, reviews departmental budget requests, makes funding recommendations to the County Administrator and ensures the county's budget development process complies with deadlines and meets the Truth in Millage (TRIM) requirements set forth in Florida statutes. Since 1985, the Government Finance Officers Association (GFOA) has awarded Manatee County the "Distinguished Budget Presentation Award" for publishing a budget document that meets specific criteria as a policy document, an operations guide, a financial plan and a communication device. Receipt of this award is favorably considered by rating agencies when preparing county bond ratings. Throughout the year, major revenue sources are tracked and expenditures monitored to advise of pending budgetary problems and recommend corrective action to the County Administrator. Changes to the adopted budget are analyzed by budget staff, prepared for approval by the Board of County Commissioners and submitted to the Clerk's Finance Office for posting to the county's accounting system.

This program also provides for oversight, coordination and budgeting of the county's five-year Capital Improvement Program (CIP). Specific resources and cost estimates for capital improvements are monitored to ensure adequate funding of authorized projects. Management and Budget is also responsible for coordination and oversight of an indirect cost allocation plan which is developed by a contracted accounting firm. This plan provides for reimbursement of costs incurred by the General Fund on behalf of programs funded by other sources, primarily enterprise accounts. Staff assigned to this program provides oversight for the Federal Emergency Management Agency (FEMA) reimbursement process following authorized storm events.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Gen Fund/General Revenue	785,632	740,839	734,626
Totals:	785,632	740,839	734,626

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	742,804	690,082	692,492
Operating	42,828	50,757	42,134
Capital	0	0	0
Totals:	785,632	740,839	734,626
Budgeted Positions:	7	8	8

Financial Management



Program 1402

Purchasing

Program Purpose and Description

The Purchasing division administers a centralized procurement function in accordance with Administrative Standards and Procedures, Manatee County Code of Law, Florida State Statutes and other applicable state and federal regulations.

Procurement activities include supplier sourcing, market research, vendor evaluation, negotiation of contracts and the acquisition of goods and services through formal and informal processes.

The Purchasing division works in categories of purchases determined by value, which can determine the solicitation type. Acquisition of commodities or services, less than \$250,000 are often based on competitive quotations, while purchases greater than \$250,000 use a formal bidding process. In some situations, acquiring services requires qualifications based procurement regardless of the value of the resulting contract. The Purchasing Division also manages change orders, contract renewals, contract amendments and addenda.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Gen Fund/General Revenue	1,028,404	1,016,764	1,049,650
Totals:	1,028,404	1,016,764	1,049,650

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	962,619	945,382	986,811
Operating	65,785	71,382	62,839
Capital	0	0	0
Totals:	1,028,404	1,016,764	1,049,650
Budgeted Positions:	15	17	17

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Purchase Orders Issued	3,518	3,225	2,986
Invitation for Bids Issued	40	65	61
Request for Proposals Issued	35	35	64
Work Assignment Agreements	207	208	238
Purchase Card Transactions	12,602	11,978	13,941

Financial Management



Program 1405

Impact Fee Administration

Program Purpose and Description

New construction in Manatee County has been required to pay impact fees since 1986. These one-time fees are collected from development in the unincorporated portions of Manatee County for roads, parks, public safety and law enforcement. Authorized by the Manatee County Land Development Code, the Impact Fee program must meet all requirements established by state and local law.

New development increases the cost of providing infrastructure for county services. Impact fees are designed to help guarantee that new development pays its share of the costs incurred by Manatee County to meet those needs. Impact fees can only be levied after careful study and analysis. It is essential new development not pay more than its fair share for the capital costs of meeting road, law enforcement, public safety and park needs. As a result, impact fees can only be spent on new capital items such as buying land, building roads, building parks and providing equipment. Impact fees cannot be used to maintain or replace existing facilities.

The Impact Fee program is responsible for the determination of required impact fees, overseeing collection of impact fees, coordination and monitoring of credit applications, preparation of periodic reports on collections and credits, and the evaluation, revision and implementation of the program.

This program requires significant coordination with the Building and Development Services, Public Works, Public Safety, and Parks departments. There is also a great deal of contact with the public, particularly with applicants seeking development approvals.

Impact fee administration surcharge fees have been suspended to allow the unspent fund balance to be expended. Once the excess fund balance has been depleted, administrative surcharge fees will be reinstated.

Costs for contracted studies or professional services are not included in the adopted budget, but will be added by budget amendment if necessary during the year.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Program/ General Revenue	258,342	183,991	180,386
Totals:	258,342	183,991	180,386

Financial Management



Program 1405 Impact Fee Administration

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	119,583	72,986	69,273
Operating	138,759	111,005	111,113
Capital	0	0	0
Totals:	258,342	183,991	180,386
 Budgeted Positions:	 2	 1	 1

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Estimates Given for Fees	356	350	350
Building Permit Reviews	968	950	950
Planning Dept Preapplications Processed	139	135	135
Alternate Impact Fee Analyses Processed	22	20	20

Human Resources



The Human Resources department's mission is to support organizational and leadership goals by providing quality services to a diverse workforce through employment, training, employee relations and compensation programs.

This department contains two divisions:

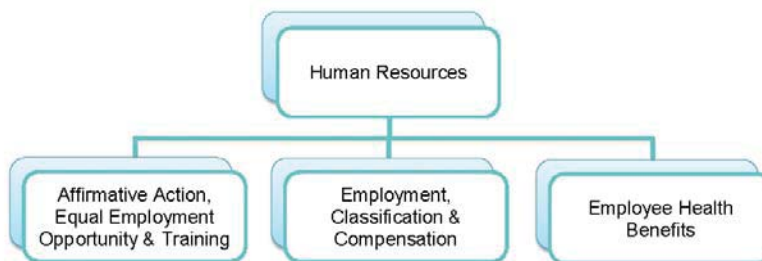
- Affirmative Action, Equal Employment Opportunity, and Training
- Employment, Classification, and Compensation
- Employee Health Benefits

The Affirmative Action/Equal Employment Opportunity (EEO) and training division is responsible for administering the EEO policy of the Board of County Commissioners, and provides and coordinates employee training and professional development activities.

The employment, classification, and compensation division oversees the employment process to include recruiting, conducting drug screening, criminal and employment background verifications and new hire enrollment and orientation. This division also provides ongoing development and maintenance of the classification and compensation plans.

The Employee Health Benefits program is responsible for the health benefits and wellness programs for employees of Manatee County Government. Benefit programs include medical, dental, life, long-term disability, health care and dependent care spending accounts and deferred compensation plans.

Organizational Structure



Human Resources



Sources of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	38,662,633	43,912,246	41,090,421
Gen Fund/General Revenue	884,440	908,195	984,572
Totals:	39,547,073	44,820,441	42,074,993

Uses of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Human Resources	884,440	908,195	984,572
Employee Health Benefits	38,662,633	43,912,246	41,090,421
Totals:	39,547,073	44,820,441	42,074,993

Budgeted Positions:	15	15	15
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Human Resources



Program 1501

Human Resources

Program Purpose and Description

The Human Resources department contains two divisions, the Affirmative Action/Equal Employment Opportunity and training division, and the employment, classification and compensation division.

The Affirmative Action (AA)/Equal Employment Opportunity (EEO) and training division is responsible for administering the EEO policy of the Board of County Commissioners, including implementing personnel policies that ensure compliance with federal, state, and local employment-related laws, such as the Civil Rights Act of 1964, the Florida Civil Rights Act, the Age Discrimination in Employment Act, the Americans with Disabilities Act, the Florida Unemployment Compensation Act, the Fair Labor Standards Act, the Florida Veterans Preference Act, and the Uniformed Services Employment and Reemployment Rights Act, and manages the affirmative action program including workforce utilization analysis and minority recruitment sources. This division administers a process for investigating applicant and employee complaints of illegal discrimination or harassment. This division also manages the Drug Free Workplace Program in accordance with applicable federal, state and local laws.

The AA/EEO/training division also provides and coordinates employee training and professional development activities including a series of required employment-related, legal training for the leadership team, a leadership academy for non-supervisors, a coaching and mentoring forum for frontline supervisors and managers and a variety of soft-skill courses such as stress management, customer service and sensitivity training and coordinates the tuition reimbursement program for employees furthering their formal education. Additionally, this division is the custodian of the official personnel records for present and past county employees, managing public records requests and review of personnel records, as well as ensuring proper exemption of designated information in accordance with federal and local public records laws.

The AA/EEO/training division is also responsible for the coordination of individual and team awards, including employee of the month/year, and organizing the county's annual longevity banquet where commission members and the County Administrator recognize employees for their years of service.

The employment, classification, and compensation division oversees the employment process to include recruiting locally and abroad through professional journals, internet websites, community agencies, minority organizations, colleges, universities and career/job fairs as well as conducting drug screening, criminal and employment background verifications and new hire enrollment and orientation.

The employment, classification, and compensation division also provides ongoing development and maintenance of the classification and compensation plans through job analysis, salary surveys, career ladders and updating of job description and position control databases, and also monitors and coordinates activities of the electronic time and attendance system, including training, updates, payroll coordination and employee leave (vacation, sick, etc.) accruals administration. The county's Health Insurance Portability and Accountability Act (HIPAA) privacy officer is in this division. Additionally, this division is responsible for providing informational Florida Retirement System (FRS) counseling for employees, and sponsoring periodic retirement and financial planning seminars.

Human Resources



Program 1501 Human Resources

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Gen Fund/General Revenue	884,440	908,195	984,572
Totals:	884,440	908,195	984,572

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	656,873	700,887	732,871
Operating	227,567	207,308	251,701
Capital	0	0	0
Totals:	884,440	908,195	984,572
Budgeted Positions:	10	10	10

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Positions Advertised	322	350	360
Applications/Resumes Received	14,415	16,000	18,000
New Employees Processed/Hired	225	300	325
Average # of Employees	1,592	1,600	1,625

Human Resources



Program 1503

Employee Health Benefits

Program Purpose and Description

For any organization the size of Manatee County Government, benefits are a key element of the employee compensation program needed to recruit and retain qualified and productive employees. Manatee County Government's health plan has been recognized nationwide as a leader amongst employer-sponsored plans due to the focus on preventative care and wellness.

The Employee Health Benefits division (EHB) manages the county's comprehensive cafeteria-style benefits which include medical, dental, and life insurance, long-term disability, health care spending accounts, dependent care spending accounts and 457 deferred compensation plans for active employees and retirees, as well as COBRA benefits for former employees and their eligible dependents. In addition, various health and lifestyle management programs and services are offered to members of the health plan based upon the analysis of historical claim and other related data.

The groups participating in the health plan include employees and their eligible dependents of the Board of County Commissioners, Manatee County Port Authority and constitutional officers.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	38,662,633	43,912,246	41,090,421
Totals:	38,662,633	43,912,246	41,090,421

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	336,132	305,586	334,212
Operating	38,326,501	43,606,660	40,756,209
Capital	0	0	0
Totals:	38,662,633	43,912,246	41,090,421
Budgeted Positions:	5	5	5

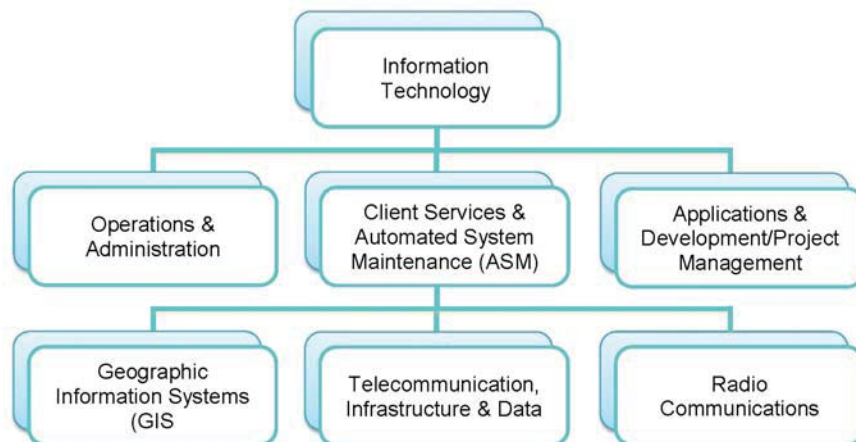
Information Technology



The Information Technology department has six programs in its Countywide Technology program, consisting of Operations & Administration, Client Services & Automated Systems Maintenance (ASM), Applications & Development/Project Management, Graphical Information Systems (GIS), Telecommunications & Infrastructure support, and the Radio Division. The Radio division was transferred to the Information Technology Services department at the end of FY13.

These programs are responsible for offering multiple forms of technology services to Manatee County Government and the citizens of Manatee County by providing full support to all Board of County Commission departments and varying levels of support to the Clerk of the Court, Court Administration, Sheriff, Property Appraiser, Supervisor of Elections, State Attorney and Public Defender.

Organizational Structure



Information Technology



Sources of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	2,488,106	2,840,162	2,721,157
Gen Fund/General Revenue	7,392,763	7,048,291	7,357,410
Program/ General Revenue	286,289	706,600	719,810
Utilities System Charges	327,108	310,716	331,246
Totals:	10,494,266	10,905,769	11,129,623

Uses of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Operations and Administration	2,775,183	2,433,643	2,567,402
Client Services and Automated Systems Maintenance (ASM)	1,963,414	2,164,920	2,386,099
Applications & Development/Project Management	2,411,028	2,321,586	2,471,016
Geographic Information Systems (GIS)	690,445	733,102	692,151
Telecommunications, Infrastructure & Data Center	1,124,775	1,379,742	1,273,427
Radio Communications	1,529,421	1,872,776	1,739,528
Totals:	10,494,266	10,905,769	11,129,623

Budgeted Positions:	73	74	74
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Information Technology



Program 1601

Operations and Administration

Program Purpose and Description

The Operations division maintains the Hardware systems of Manatee County including systems administration, storage management, networking and security of the overall computer system. The current system is comprised of 210 servers, both virtual and stand alone, and touches all county and constitutional offices connected to the county computer system. This program also includes the Information Technology department director and four administrative staff that support the entire Information Technology department.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Gen Fund/General Revenue	2,775,183	2,433,643	2,567,402
Totals:	2,775,183	2,433,643	2,567,402

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	1,356,408	1,379,432	1,538,681
Operating	963,141	1,054,211	1,028,721
Capital	455,634	0	0
Totals:	2,775,183	2,433,643	2,567,402
Budgeted Positions:	18	16	17

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Work Orders Completed	7,965	8,000	8,000
Target of 100% Satisfaction for IT	99%	100%	100%
Telecom: Work Orders Completed	963	1,000	1,000
# of Networked PC's & Printers	2,448	2,500	2,500

Information Technology



Program 1602

Client Services and Automated Systems Maintenance (ASM)

Program Purpose and Description

Client Services provides user support for end user devices including PCs, laptops, gateways, printers, and ipads. This includes a help desk operation during normal working hours to assist any county user with a software or hardware problem that may arise. Client Services maintains the inventory listing of over 2,200 devices currently in use and the basic Microsoft licensing requirement for all these devices. This group also includes a technical training staff which provides software application training classes to all county and constitutional offices employees for the various applications being utilized by the county (Microsoft Word, Excel, Lotus Notes, etc). The ASM fund provides funding for hardware support and replacement for computer devices and printers throughout the county.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	870,997	1,115,868	1,141,310
Gen Fund/General Revenue	1,092,417	1,049,052	1,244,789
Totals:	1,963,414	2,164,920	2,386,099

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	1,098,116	1,050,102	1,250,002
Operating	865,298	964,818	986,097
Capital	0	150,000	150,000
Totals:	1,963,414	2,164,920	2,386,099
Budgeted Positions:	15	15	15

Information Technology



Program 1603

Applications & Development/Project Management

Program Purpose and Description

The Applications and Development group is responsible for the software support and database management of all major applications and a number of in-house developed programs that are in use by the county and some of the constitutional offices. This includes the assistance in the implementation of any new applications acquired by the county, the ongoing upgrade of current applications, program creation and modification of custom in-house developed applications, response to day to day problem solving for end users, and support of the county internal and external website. Major applications supported include the county financial application, Integrated Fund Accounting System (IFAS), the records management application, On base (document imaging system), Utilities applications, Ventyx/Customer Suite, Building department's permitting system, Community Plus, county e-mail system, and Public Safety's Computer-Aided-Dispatch (CAD) application. Total databases currently being managed and maintained for all county departments and constitutional offices is 150 unique databases. The Project Management group included in this program is responsible for the defining and tracking of Information Technology department project requests from the various BCC and outside agencies.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Gen Fund/General Revenue	2,411,028	2,321,586	2,471,016
Totals:	2,411,028	2,321,586	2,471,016

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	1,589,732	1,672,516	1,799,532
Operating	821,296	649,070	671,484
Capital	0	0	0
Totals:	2,411,028	2,321,586	2,471,016
Budgeted Positions:	19	20	20

Information Technology



Program 1604

Geographic Information Systems (GIS)

Program Purpose and Description

The Geographic Information System (GIS) section is responsible for the development of comprehensive digital land information data sets, applications and standards in conjunction with county departments and constitutional offices and acts as a clearinghouse for such information to county departments, constitutional offices and the public. GIS staff facilitates data creation and provides for the upkeep of a comprehensive base map and a library composed of hundreds of feature layers which include streets, property ownership, development patterns, utility infrastructure to name but a few. Many of these layers are integrated into various mission critical applications such as 911 dispatching, building permitting, utility billing, etc. The GIS section provides digital or paper based maps for displays for a variety of purposes, chief among them board presentations.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Gen Fund/General Revenue	363,337	422,386	360,905
Utilities System Charges	327,108	310,716	331,246
Totals:	690,445	733,102	692,151

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	536,216	512,098	471,980
Operating	154,229	221,004	220,171
Capital	0	0	0
Totals:	690,445	733,102	692,151
Budgeted Positions:	7	7	7

Information Technology



Program 1605

Telecommunications, Infrastructure & Data Center

Program Purpose and Description

The Telecom & Data Center divisions are responsible for the repairs, maintenance and expansion of the county telephone system, fiber network, and computer device wiring issues for all county owned property. Responsibilities also includes management of the physical aspects of the data center including electrical requirements, rack expansion, cooling and engineering issues.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	373,977	558,118	560,129
Gen Fund/General Revenue	750,798	821,624	713,298
Totals:	1,124,775	1,379,742	1,273,427

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	417,115	541,475	432,800
Operating	707,660	838,267	840,627
Capital	0	0	0
Totals:	1,124,775	1,379,742	1,273,427
Budgeted Positions:	6	8	7

Information Technology



Program 1606

Radio Communications

Program Purpose and Description

The 800 MHz radio program supports the county's private digital radio system utilized for public safety purposes. Support is provided for dispatch consoles and portable and mobile radios connected to the primary Public Safety Answering Point (PSAP) for Manatee County Emergency 911. The radio equipment is utilized by approximately 45 agencies including county departments and all local fire and law enforcement agencies. There are radio site locations throughout the county with three in-building amplifier systems that provide a wide area of coverage for critical communications. The functions of this program are divided into 3 major areas: system site support; radio installation, repair and preventative maintenance; and radio purchases and programming. As an internal service fund, this program provides for scheduled maintenance and replacement for county-owned radios.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	1,243,132	1,166,176	1,019,718
Program/ General Revenue	286,289	706,600	719,810
Totals:	1,529,421	1,872,776	1,739,528

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	595,627	559,064	552,775
Operating	933,794	888,712	761,753
Capital	0	425,000	425,000
Totals:	1,529,421	1,872,776	1,739,528

Budgeted Positions:	8	8	8
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<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
800 MHz System Users	3,395	3,500	3,500

Neighborhood Services



The Neighborhood Services department consists of three programs - Neighborhood Development, Economic Development, and Library Services. Citizens, neighborhood groups and businesses serve as the client base for the services offered by the department. Elevating the quality of customer service and enhancements to a "Business Friendly" environment have been our main focus since the department was created in 2007.

The Neighborhood Development program works one-on-one with local neighborhoods to support residents seeking to improve conditions in their neighborhood. This is accomplished by regular participation in neighborhood meetings, on-line communication and attendance at community events. Many times this program is the go between of citizen and other departments to resolve problems.

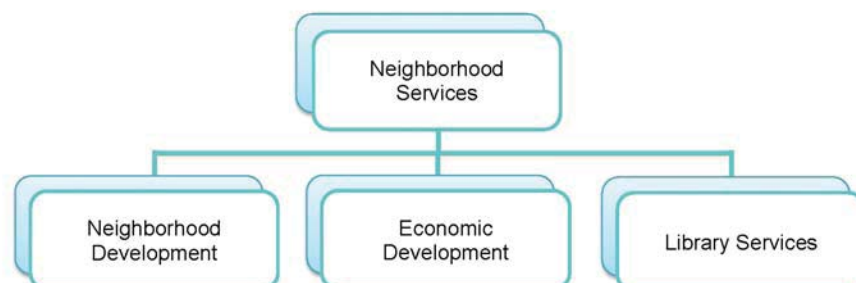
The Economic Development program seeks to retain, expand, and attract business in the area. Growing the economic base of the county through Quality Target Industries (QTI) jobs in manufacturing, bio/cleantech, life sciences, infotech, financial/professional services, corporate headquarters, and sports performance makes this happen. Job opportunities at or above 115% of the average annual county wage may be eligible for financial incentives. Rapid response permitting provides a time and cost savings to businesses.

The Southwest County Tax Increment Finance District was adopted by the Board on June 3, 2014 and became effective October 1, 2014 with a 30 year life span. In the new Tax Increment Finance district, 50% of the eligible proceeds will be directed to the district to support projects such as redevelopment, economic development, crime prevention, and infrastructure improvements. The Economic Development Ad Valorem Tax Exemption (EDATE) was adopted on June 3, 2014, providing an additional incentive in the Economic Development toolbox to qualified new businesses wishing to relocate or expand in Manatee County to foster economic growth and increase employment.

In the Library Services program, six public library facilities are open to the public a minimum of forty hours a week. These information/resource centers serve citizens in the areas of the Islands, Palmetto, Central (Bradenton), South Manatee (Bayshore Gardens), Braden River (State Road 70), and Rocky Bluff (Ellenton/Parrish). The staff of the Library Services program provides helpful information to patrons through a wide variety of media material.

Neighborhood Services oversees approximately \$11.1 million dollars in grant or program funds from four major sources, including the State Housing Initiative Partnership (SHIP), Community Development Block Grant (CDBG), Emergency Solutions Grants Program (ESG) and HOME Investment Program. Each of these grants or programs provide funding for housing or neighborhood stabilization. Funding is based on the extent of foreclosures, subprime mortgages and mortgage delinquencies and defaults. Grant funding is not included in the proposed budget, it is added when the grant agreement is approved by the Board.

Organizational Structure



Neighborhood Services



Sources of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	20,922	15,000	15,000
Fines & Forfeitures	126,592	140,000	145,000
Grants	1,185,516	202,700	202,000
Program/ General Revenue	7,619,279	9,614,009	9,584,271
Totals:	8,952,309	9,971,709	9,946,271

Uses of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Neighborhood Development	438,867	703,884	807,851
Economic Development	2,034,611	2,930,195	2,477,216
Library Services	5,534,592	6,337,630	6,661,204
Grants - Neighborhood Services	944,239	0	0
Totals:	8,952,309	9,971,709	9,946,271

Budgeted Positions:	81	81	84
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Neighborhood Services



Program 3401

Neighborhood Development

Program Purpose and Description

Department staff within this program provide administration and fiscal support to the entire department, and all supported programs and advisory boards. By preserving and revitalizing existing neighborhoods, we empower residents to take pride in ownership and improvements to raise the quality of life throughout the county. Department staff works directly with citizens to provide access to federal, state and local funded programs for services such as housing rehabilitation/replacement, neighborhood improvement plans, and social services.

The intensive mandated reporting for the Community Development Block Grant (CDBG) functions are contained in this program and require a high level of commitment by the administration. Manatee County is an entitlement community and thus eligible for federal funds. Accurate regulatory compliance procedures are performed in this program and include all aspects of the Integrated Disbursement and Information System (IDIS), Disaster Recovery and Grant Reporting (DRGR) system, required by the Department of Housing and Urban Development (HUD) in order to fund, track and evaluate programs and services with Federal funds. Additional responsibilities of staff in this program include timely reporting of numerous Federal Systems such as Electronic Streamline Non-Competing Award Process (e-Snaps), American Recovery and Reimbursement Act, Semi Annual Labor, Minority Business Enterprise/Women's Business (MBE/WBE), Recovery Act Management and Performance System (RAMPS), and Section 3 Federal Accountability and Transparency Act (FFATA)/Federal Sub-award Reporting System (FSRS).

Administration completes all departmental reports to the Board of County Commissioners (BCC) and the County Administrator on the department's projects, fiscal payments, advisory board administrative functions, reporting and policies and procedures to carry out the business of the department.

Public inquiry response functions including the front lobby, telephone coverage, question response, application inquiry, agenda functions, human resource requirements, employee benefits coordination and neighborhood revitalization efforts are provided in this program.

Housing Assistance programs are contained in this program, which includes all operation, supervision and administration of the State Housing Initiative Partnership Program (SHIP). The department oversees three concurrent fiscal years of State Housing Trust Fund and HOME Investment programs. The Home Investment Partnership fund is the federal element of this program and is provided through the entitlement process of the Department of Housing and Urban Development (HUD), Community Development Block Grant (CDBG), along with the Neighborhood Stabilization Programs (NSP). These grants run concurrent for five years.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Program/ General Revenue	438,867	703,884	807,851
Totals:	438,867	703,884	807,851

Neighborhood Services



Program 3401 Neighborhood Development

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	299,989	324,258	432,027
Operating	138,878	379,626	375,824
Capital	0	0	0
Totals:	438,867	703,884	807,851
 Budgeted Positions:	 8	 8	 8

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
SHIP Program Assistance	0	10	8
SHIP Rehabilitation	14	3	2
HOME/CDBG Acquisition/Demolition/ Construction Incentives	26	39	30
Neighborhood Stabilization Grants	37	0	0
Affordable Housing Impact Fees	2	50	50
Mitigation Assessments	4	6	5
CDBG Projects / CDBG Public Services & Code Enforcement	2,300/13,000	5,330/13,810	6,000/13,000
Court Watch Cases Followed	62	0	0
Emergency Solution Grant (ESG) # of families served	0	10	10

Neighborhood Services



Program 3403

Economic Development

Program Purpose and Description

The Economic Development program focuses on the role county government plays in establishing a business friendly environment that promotes quality job creation, expansion, and/or retention of companies within all of Manatee County. The program presents an "At Your Service" approach to cultivate relationships with the business community. The goal of this program crosses all department and administration boundaries in an effort to promote economic development. As of October 1, 2013, 58 companies and 3,567 jobs (annual average wage at \$35,633 or above \$40,978, 115% of average, of local area median wage) have been proposed by companies working within the Economic Development Incentive program (EDI) over the next five years. The calculated return on investment to the community as of October 1, 2013, in direct and indirect jobs, and in wages based on the incentives awarded is expected to be in excess of \$1.8 billion.

The program manages the ten economic development strategies of the Board of County Commissioners, is the liaison to the business community and the Manatee Economic Development Corporation, coordinates all economic development incentive requests from businesses and provides leadership to neighborhood associations, the Enterprise Zone Development Area (EZDA), Port Manatee Liaison and manages the two Community Redevelopment Areas.

Management serves as lead for the Manatee County economic development team, providing customer service, research and information, site location assistance and rapid response permitting to inquiring companies. Expedited review includes project scoping, pre-application meetings with the Building and Development Services department and other key departments in county government, based on project scope. The expedited review team includes community partners such as fire districts, Southwest Florida Water Management District (SWFWMD) and the Department of Environmental Protection (DEP). Additionally, staff in the Economic Development program participate in national and international trade missions to attract businesses to the region.

The program provides leadership to the Jobs Now Team, made up of one key person from each county department selected to build the business climate in local government, learn the needs of local businesses, enhance relationships, market the EDI program, and facilitate the Qualified Targeted Industries (QTI) and Quick Action Closing Fund incentive programs.

The Southwest Tax Increment Finance District became effective October 1, 2014, to support projects such as redevelopment, economic development, crime prevention and infrastructure improvements. Two Community Redevelopment Areas (14th Street and South County) exist in this program. On June 3, 2014, the Board approved the dissolution of the two CRA's and designated existing balances to continue existing operational services.

Neighborhood Planning provides support to residents seeking to improve conditions in their neighborhoods and also assists neighborhoods in developing improvement strategies to address their issues and concerns. The Neighborhood Connections program serves more than 2,900 organizations, non-profit agencies, and other organizations/individuals with electronic notification of resources and information. The Neighborhood Mapping project with GIS map services locator has established a map of over 2,700 neighborhoods in Manatee County.

Neighborhood Services



Program 3403 Economic Development

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Program/ General Revenue	2,034,611	2,930,195	2,477,216
Totals:	2,034,611	2,930,195	2,477,216

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	375,237	369,100	438,648
Operating	1,659,374	2,561,095	2,038,568
Capital	0	0	0
Totals:	2,034,611	2,930,195	2,477,216

Budgeted Positions:	5	5	6
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<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Business Contacts	127	125	125
Economic Development Forums	9	4	4
Businesses with Expedited Permits	44	60	60
First Point Business Customers	83	100	100
CRA Board Meetings	8	8	8
Other Community Connectors	43	47	52
Neighborhood Connections	2,989	3,288	3,617
Neighborhood/HOA Meetings	47	51	56
Participation in Countywide Events	19	21	23

Neighborhood Services



Program 3404 Library Services

Program Purpose and Description

The Manatee County Public Library System program consists of six community information centers (facilities) as well as a virtual library presence. Annually, over 1 million individuals visit the Manatee County Libraries in-person, many for research or entertainment support as well as to attend programs and meetings. Additionally, over 1.2 million customers visit the library's website annually to borrow eBooks, eAudio and streaming video as well as use online journals and a myriad of virtual resources. In fact, the use of our resources has now exceeded the 3 million mark this year. The variety of information formats (both print and electronic) facilitates greater use as well as ease of access by our community. Statistics show that locally one out of three homes do not have Internet access, so the libraries have become the gap filler by providing computers and Internet access in particular for social service and job searching.

The library research support team responds to more than 300,000 questions in-person, via email, as well as the on-line Ask-A-Librarian Statewide service. In addition, the research librarians provide instruction on our electronic resources including video collections, financial, education, and language virtual tools. Digital archival photographs, interlibrary loan service and Federal documents are also available. The youth services team (which serves birth to age eighteen) coordinates regular and special event programming, outreach to schools and Head Start programs, storytelling, creative development, family literacy and homework support, parental resources, and library use instruction. Excellent program examples include the annual Mana Con comic convention and the Recycled Fashion Show which draw large attendance and encourage creativity. The Manatee Libraries earned the Betty Davis Miller Youth Award from the Florida Library Association in 2013.

The library program offers a multitude of resource material formats that include print, electronic, and audio visual. Special collections include genealogy, young adult, large print, micro-materials, the Eaton and Florida local history collection, and foreign languages.

The library program participates in community events such as farmer's market, Snooty's birthday, health fairs, and Riverwalk programs. We also make a presence in the community via Little Free Libraries, Nook deposit collections, and onsite training. Technology support in the form of one-on-one training, computer classes, and technology drop in tables is offered wherever needed. Computer classes are taught in Spanish as well as in English. In fact, service to our Hispanic population earned the 2014 FLA Maria Chavez Hernandez Libraries Change People's Lives Award.

Manatee Libraries work in partnership with a variety of community groups such as Career Source Suncoast to expand services and offerings. The library is also a part of the Tampa Bay Library Consortium which provides continuing education and coordinates reciprocal borrowing among the regional libraries. The library program receives additional support from the Library Board of Trustees, the Library Foundation, the six location based Friends of the Library, and volunteers who provide over 25,000 hours of service each year. In 2013, the Manatee Libraries also earned the Innovative Library of the Year Award from Florida Library Association.

Neighborhood Services



Program 3404 Library Services

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	20,922	15,000	15,000
Fines & Forfeitures	126,592	140,000	145,000
Grants	241,277	202,700	202,000
Program/ General Revenue	5,145,801	5,979,930	6,299,204
Totals:	5,534,592	6,337,630	6,661,204

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	2,995,947	3,096,312	3,267,014
Operating	2,522,625	3,241,318	3,394,190
Capital	16,020	0	0
Totals:	5,534,592	6,337,630	6,661,204
Budgeted Positions:	62	62	64

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Meetings/Programs Attended	44,464	45,000	46,000
Reference Questions Answered	365,718	400,000	425,000
Circulation - Traditional	1,251,575	1,250,000	1,250,000
Circulation - Technology	1,316,314	1,500,000	1,750,000
Circulation - In Library Use	243,402	250,000	250,000
Public Computer Section	329,277	350,000	375,000
Job & Social Service Computer Sessions	10,967	12,000	14,000

Neighborhood Services



Program 9534

Grants - Neighborhood Services

Program Purpose and Description

Prior year actuals are reflected below. Amounts for recommended, proposed or adopted columns are shown at zero, as grants are not budgeted until received and accepted during the fiscal year.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Grants	944,239	0	0
Totals:	944,239	0	0

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	607,142	0	0
Operating	337,097	0	0
Capital	0	0	0
Totals:	944,239	0	0
Budgeted Positions:	6	6	6

Parks & Natural Resources



In October 2014, the Natural Resources department and the Recreation side of Parks merged to create the Parks & Natural Resources department. The Parks & Natural Resources department has three programs - Resource Management, Environmental Protection & Mining Regulation, and Recreation Programs.

The Resource Management program is responsible for restoring and maintaining over 30,000 acres of county conservation preserve lands and coastal resources, and is responsible for environmental land acquisitions and land restoration including passive recreational development. It is also responsible for maintaining a diverse offering of educational and volunteer programs within Manatee County's conservation properties.

The Environmental Protection & Mining Regulation program protects surface water by managing Manatee County's State/Federal Management and Storage of Surface Waters Permit (MS4) and groundwater through the Small Quantity Hazardous Waste Generator (SQG) and Water Well Construction Permitting activities and enforces the Manatee County Fertilizer Ordinance. It also administers the county's Phosphate Mining and Reclamation Code, providing regulatory oversight on major earthmoving projects with a primary focus on phosphate mining and shell pit operations.

The Recreation program provides opportunities for Manatee County residents and visitors to improve their lives by providing quality, safe and beautiful parks. It supervises, coordinates and implements county recreational programs at over 40 parks and facilities to ensure quality and safety for over 500,000 participants annually. There are two eighteen hole golf courses (Manatee County Golf Course and Buffalo Creek Golf Course) owned by Manatee County and operated by Pope Golf, LLC. They offer year-round play with clubhouse and pro shop facilities.

The Parks & Natural Resources department is also responsible for beach renourishment projects on Anna Maria Island, the county's Federal legislative program, the West Coast Inland Navigation District (WCIND) program, Restore Act, maintenance of boat ramps, artificial reefs and waterways, aids to navigation and abandoned vessel removal.

Organizational Structure



Parks & Natural Resources



Sources of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	2,393,463	2,382,855	2,450,720
Gen Fund/General Revenue	2,099,002	2,133,508	1,982,320
Phosphate Severance Tax	390,085	519,750	880,355
Program/ General Revenue	250,614	480,708	250,000
Tourist Development Tax	225,685	352,750	397,553
Utilities System Charges	1,400,522	1,294,447	1,427,109
Totals:	6,759,371	7,164,018	7,388,057

Uses of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Resource Management	2,805,404	3,018,989	3,506,450
Environmental Protection & Mining Regulation	1,267,186	1,220,597	1,269,769
Recreation Programs	2,686,781	2,924,432	2,611,838
Totals:	6,759,371	7,164,018	7,388,057

Budgeted Positions:	29	33	59
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Parks & Natural Resources



Program 3201

Resource Management

Program Purpose and Description

The Resource Management program was established to conserve and protect natural resources under ownership or management of Manatee County. The Resource Management program includes two operating areas covering resource management and education/volunteer programming.

Resource Management was established to conserve and protect the natural resources of Manatee County. The program manages and maintains over 30,000 acres contained in 16 public preserves in the county. Resource Management's priority is the conservation of the natural and cultural resources, while maintaining and restoring the ecological integrity of the historic native ecosystems. Water resource protection is a primary factor in land management and land use decisions. The staff of the Natural Resources department is continually working to restore or enhance disturbed and degraded areas of our county conservation lands to their native condition by using natural processes of prescribed fire burns in combination with mechanical cutting and clearing. Invasive, non-native plant species which negatively alter natural plant communities are removed by select application of herbicide. The Resource Management program endeavors to provide excellent visitor experiences and access to these beautiful natural areas by maintaining all facilities and trails for passive recreational use.

This program also maintains the Marine Resources division, which is tasked with such responsibilities as design, repair and maintenance of the waterside components of county boat ramp facilities, inspection and repair/replacement of county owned aids to navigation, channel markers, as well as boating safety and manatee protection zones, investigation and removal of abandoned vessels, and deployment and maintenance of artificial reefs throughout county waters. Program staff work extensively with state and local regulatory and law enforcement personnel regarding issues involving county waters.

The Education/Volunteer program is responsible for maintaining a diverse offering of programs within Manatee County's conservation properties. Programs offered include hands-on environmental education opportunities and passive outdoor recreational activities designed to accommodate participants from pre-school age to senior citizens using the preserves as "nature's classrooms". Many activities are also supported by a volunteer network of over 2,000 individuals.

Anna Maria Island contains nine miles of sandy beach coastline which provides citizens abundant recreational activities while at the same time serves as a buffer to lessen the damages to private property, emergency evacuation routes and public property. Over time, these beaches require renourishment due to coastal storms and natural erosion which displace the sand. This renourishment effort is managed by this department by participating with the State of Florida and the federal government through cost sharing.

Parks & Natural Resources



Program 3201 Resource Management

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	79,211	45,000	45,000
Gen Fund/General Revenue	1,345,049	1,393,801	1,314,870
Program/ General Revenue	237,152	250,000	250,000
Phosphate Severance Tax		179,869	550,667
Tourist Development Tax	211,525	309,642	397,553
Utilities System Charges	932,467	840,677	948,360
Totals:	2,805,404	3,018,989	3,506,450

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	1,557,862	1,642,504	1,767,561
Operating	1,241,868	1,376,485	1,738,889
Capital	5,674	0	0
Totals:	2,805,404	3,018,989	3,506,450
Budgeted Positions:	18	21	29

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Visitors to County Preserves	1,150,000	1,175,000	1,190,000
Acres of Controlled Burns	3,878	5,000	5,000
Volunteer Hours - Preserves	10,725	7,500	8,000
Tagged Vessels	15	15	15
Vessels Removed	10	20	20
Outreach Events - Educational	39	15	15
Outreach Events - # of Attendees	7,239	5,000	5,000
Public Programs	172	150	150
Public Programs - # of Attendees	4,161	2,500	3,000

Parks & Natural Resources



Program 3202

Environmental Protection & Mining Regulation

Program Purpose and Description

The Environmental Protection program protects our streams, rivers and bays through the implementation of numerous programs by regulating the land application of domestic wastewater residuals (the semi-solid by-product of the sewage treatment process), maintaining the county's compliance with its state issued National Pollutant Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) permit which ensures our stormwater systems carry the cleanest water possible, reviewing proposed developments for their water quality impacts and collecting and analyzing water samples and implementing management plans in support of numerous local, regional, state and federal water quality programs, including three National Estuary Programs and the USEPA Clean Water Act Program - Total Maximum Daily Loads (TMDL). Water resource data collected and evaluated by the department are used to develop watershed management strategies to ensure compliance with environmental regulations and provide the citizens with healthy, productive water bodies.

This program protects groundwater resources through Pollutant Storage Tanks (PST), Small Quantity Hazardous Waste Generators (SQG) and Water Well Construction Permitting activities. PST activities ensure that petroleum storage tanks (such as at gas stations) are properly constructed, installed, maintained and where necessary, removed in order to reduce the incidence of leaks or spills. SQG staff routinely inspect small businesses (such as vehicle repair shops) where small quantities of hazardous wastes are generated to make sure these materials are handled and disposed of safely, thereby reducing environmental impacts and the risks of adverse health, safety and welfare conditions. The Water Well Construction Permitting activities provide groundwater protection by ensuring the proper installation, maintenance and abandonment of water wells and that the work is done only by licensed contractors and well-informed property owners. This oversight is critical to making clean water available to the consumer by protecting groundwater supplies from contamination caused by improper well drilling practices. This program also enforces the county fertilizer ordinance. Training and certification are provided to local landscapers on the proper use of fertilizers to reduce the potential nutrient-laden runoff into Manatee County waterways.

The Mining Regulation program administers the county's Phosphate Mining and Reclamation Code and provides oversight on major earthmoving projects with a primary focus on phosphate mining and shell pit, or borrow pit operations. The Phosphate Mining Code provides that mining activities are carried out in the most environmentally sensitive way possible and that reclamation restores the post-mining landscape to productive, beneficial use.

Additionally, the Environmental Protection program assists other county departments by providing monitoring services for wetland mitigation sites, evaluating compliance of regulated and non-regulated petroleum storage systems and providing assistance in developing and reviewing environmental site assessments.

Parks & Natural Resources



Program 3202

Environmental Protection & Mining Regulation

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	89,967	84,182	84,182
Gen Fund/General Revenue	319,079	342,764	377,150
Phosphate Severance Tax	390,085	339,881	329,688
Utilities System Charges	468,055	453,770	478,749
Totals:	1,267,186	1,220,597	1,269,769

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	901,608	849,910	861,144
Operating	345,300	344,087	383,025
Capital	20,278	26,600	25,600
Totals:	1,267,186	1,220,597	1,269,769
Budgeted Positions:	11	12	12

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Pollutant Storage Tank Compliance	286	156	150
Well Permits	404	410	425
Laboratory Analyses	19,000	19,000	19,000
Landspreading Inspections	12	0	0
Air Quality Observations	26,280	26,280	26,280
Mining - Official Visits	83	96	108
Mining - Aerial Inspections	4	4	4
Mining - New Permits	4	4	2
Non-Mining Mitigation Inspections	60	64	64

Parks & Natural Resources



Program 3203

Recreation Programs

Program Purpose and Description

The Recreation program is responsible for programs, activities, and special events including the operation of the G.T. Bray Recreation Center. This complex includes a gym, tennis and racquetball courts, fitness center, teen/game room, 50-meter pool, dive well, splash ground and kiddie pool. It also houses multipurpose rooms for youth programs, exercise and fitness classes, personal training sessions and rentals for birthday parties and social gatherings, a catering kitchen and a Wi-Fi cafe. Other services offered are racquet repairs and stringing and pavilion rentals.

The Recreation program is also responsible for the Youth Camp program, which includes the Summer Blast Camp, Teen Camp and specialty camps that provide participants with a variety of supervised recreational activities and field trips. Athletics staff coordinate with youth and adult sports organizations serving more than 1,000 teams on over 70 athletic fields. Aquatic staff manages three pool facilities at G.T. Bray, East Bradenton, and John H. Marble Parks and two splash grounds at Pride and Lincoln Parks. They also offer swim lessons and lifeguard training. Special events held annually at G.T. Bray are the Goblin Gathering and A Night Before Christmas. Manatee County also partners with Sarasota County to offer the Gulf Coast Senior Games offering more than 20 sporting events to seniors ages 50 and above.

In August 2011, a franchise license agreement was signed with Pope Golf, LLC., to operate and maintain the Manatee County Golf Course and Buffalo Creek Golf Course. Both golf courses are regulation par 72 courses and operate as daily fee golf courses open for play to the general public with discounted rates for Manatee County residents. Franchise revenues are paid to the county based on a percentage of gross revenues.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	2,224,285	2,253,673	2,321,538
Gen Fund/General Revenue	434,874	396,943	290,300
Program/ General Revenue	13,462	230,708	0
Tourist Development Tax	14,160	43,108	0
Totals:	2,686,781	2,924,432	2,611,838

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	1,075,061	1,089,169	1,047,286
Operating	1,241,608	1,760,263	1,549,552
Capital	370,112	75,000	15,000
Totals:	2,686,781	2,924,432	2,611,838

Budgeted Positions:	0	0	18
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Property Management



The Property Management department consists of seven programs: Building Management, Construction Services, Property Acquisition, Survey, Records, Grounds Maintenance, and Replacement and Renewal Projects. All programs are supported by the Administration and Fiscal Services division, located in the Building Management program.

Building Management maintains and manages county facilities, providing electrical, air conditioning, plumbing and maintenance services.

Construction Services completes minor construction and renovation projects and provides vertical construction management resources for county owned facilities.

Property Acquisition manages land purchases, easements, land exchanges, leases, vacations and acquisition of property for capital improvement road projects for all county needs.

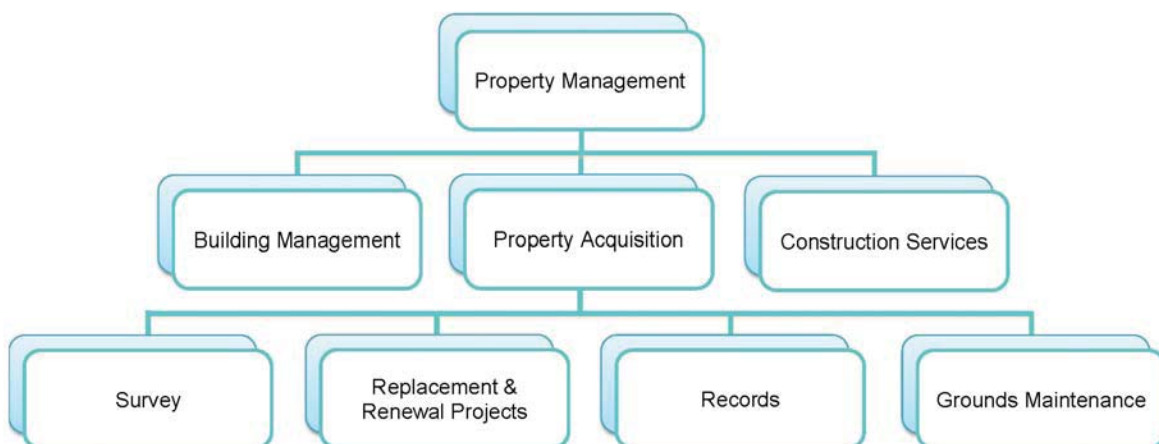
Survey provides survey services for all county departments and ensures compliance with state and county rules and regulations for recorded plats.

Records oversees the management of all paper and electronic records created by the county and provides mail/courier services for the county and constitutional officers together with in-house centralized scanning, copying and printing services for all county departments.

Grounds Maintenance provides maintenance to over 50 parks and over 40 non-park areas, beach facilities, Board of County Commissioner and Constitutional Officers' facilities, and monitors landscaping and general grounds maintenance.

Replacement and Renewal projects (R&R) are one-time, non-recurring projects to maintain, enhance or rehabilitate county facilities.

Organizational Structure



Property Management



Sources of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Beach Erosion Fund	0	0	117,314
Charges for Services	1,811,457	1,255,000	1,368,865
Gen Fund/General Revenue	13,731,858	15,710,903	14,744,269
Program/ General Revenue	882,064	801,650	707,831
Utilities System Charges	132,174	177,853	177,343
Totals:	16,557,553	17,945,406	17,115,622

Uses of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Building Management	6,575,162	7,043,388	6,721,829
Property Acquisition	538,690	461,230	371,734
Construction Services	1,507,959	1,651,266	1,621,560
Survey	475,548	518,273	513,440
Replacement and Renewal Projects	1,421,691	1,350,000	1,155,000
Records	641,449	736,349	752,380
Grounds Maintenance	5,411,213	6,184,900	5,979,679
Totals:	16,571,712	17,945,406	17,115,622
Budgeted Positions:	103	107	175

Property Management



Program 3301

Building Management

Program Purpose and Description

The Building Management program manages and maintains county facilities in order to provide a safe and functional environment for county residents and employees by providing cost effective maintenance of air conditioning, electrical and plumbing systems, pest control, painting and janitorial services. This program also oversees the county's responsibility, as mandated by state legislature, to provide accommodations for other constitutional officers.

Building Management monitors the condition of assigned county facilities and develops and manages renewal and replacement projects. Additionally, indoor air quality of leased and owned facilities is monitored under this program. This monitoring is performed in accordance with established testing protocols and the correction of deficiencies, if any, is then managed under this program.

Building Management is responsible for maintaining county parking facilities which include not only recommending improvements to existing facilities but also the development of new facilities. It reviews and recommends options to operate county buildings in a more energy efficient manner, and monitors the utilization of existing office space.

Sources of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	1,098,919	600,000	813,865
Gen Fund/General Revenue	5,476,243	6,443,388	5,907,964
Totals:	6,575,162	7,043,388	6,721,829

Uses of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	3,100,489	2,881,325	3,177,408
Operating	3,438,765	4,162,063	3,544,421
Capital	35,908	0	0
Totals:	6,575,162	7,043,388	6,721,829
Budgeted Positions:	67	62	65

Program Measures

	FY13 Actual	FY14 Adopted	FY15 Adopted
Square Feet Maintained (Millions)	2.05	2.05	2.05
Square Feet Per Staffing Level	35,964	36,707	36,850
Work Completed Successfully	98%	98%	98%
Electric Usage in 4 Main Buildings (Millions of Kilowatts)	11,612	11,500	11,475
Recycling Programs Initiated	1	1	2

Property Management



Program 3303

Construction Services

Program Purpose and Description

The Construction Services program is responsible for all vertical construction undertaken by the county. The program provides both project and construction management resources for the renewal of county owned facilities, to increase efficiency or extend the useful life of such facilities. The Construction Services program provides services in the planning, design, development and construction of new county structures. Responsibilities include working with other county departments and consultants to ensure that projects are designed and implemented according to each department's request and public need. Additionally, this program has the responsibility of managing the construction projects of all county departments except for those in the Public Works and Utilities departments.

This program is responsible for the planning and design of minor renovation projects in county owned structures, and provides the manpower for completion. With larger projects, the program oversees contracted engineering, drafting and general construction services necessary to complete projects. The program provides the resources to complete field inspections of these projects to assure compliance with applicable county standards, plans and specifications. The managing of these construction projects includes coordinating and prioritizing all submissions by county departments and constitutional offices, preparation of the project control sheets to establish project budgets and funding sources, and monitoring of project expenditures.

The Construction Services program periodically performs building inventory inspections to ensure county owned and leased facilities are safe, efficient and functional, in accordance with established inspection protocols.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	401,066	350,000	250,000
Gen Fund/General Revenue	1,106,893	1,301,266	1,371,560
Totals:	1,507,959	1,651,266	1,621,560

Property Management



Program 3303 Construction Services

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	1,075,392	1,238,479	1,203,887
Operating	431,126	412,787	417,673
Capital	1,441	0	0
Totals:	1,507,959	1,651,266	1,621,560
Budgeted Positions:	18	22	20

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
# of Capital Improvement Projects Supported	24	20	20
# of Replacement/Renewal Projects Supported	25	21	21
% of Construction Costs Within 5% of Budget	95%	95%	95%
% of Projects Completed Within 30 Days of Approved Schedule	94.%	95%	95%

Property Management



Program 3304 Survey

Program Purpose and Description

The Survey program serves the citizens of Manatee County and the various county departments by providing land surveying services in compliance with Chapter 5J-17 of the Florida Administrative Code pursuant to FS Chapter 472. An example of such assistance would be assisting the Geographic Information Systems (GIS) division in accurately fitting parcels into the overall "fabric" of their data. By incorporating technology like Global Positioning Systems, a digital level, and a robotic total station, the Survey program has improved its efficiency and accuracy.

FS 177.081(1) requires all Subdivision Plats must be reviewed by a Professional Surveyor and Mapper (PSM) prior to recording. The Survey program can reduce the cost of plat review by providing this service in-house. By way of reference, in fiscal year 2007 the county spent approximately \$200,000 to have outside consultants assist with review of subdivision plats. In average development conditions, reduced staffing would necessitate some plats to be reviewed by outside consultants or would delay the completion of the review. The Survey program also reviews descriptions and sketches prepared by PSM's for easement or right-of-way dedications prior to recording in the public records. The review of these documents helps insure they meet the requirements of Florida Administrative Code 5J-17.052(5). Beyond statutory requirements, the Survey program additionally assists with the review of surveys and construction plans from other departments in the county. The Survey program also provides assistance to the County Attorney's Office in matters related to land surveying.

At current staffing levels, the Survey program performs some surveys for county projects (approximately 12% of all county projects) and assists with the preparation of work assignments providing oversight and basic review of the information supplied by outside professional surveyors. As a semi-official repository of survey data, the Survey program is working with the Records program to accumulate and organize survey records partnering with private surveyors and providing assistance to the general public with both horizontal and vertical data.

To help the public more fully understand its flood risks and try to help reduce the cost of flood insurance, the Survey program has established and maintained a network of high precision, highly stable benchmarks throughout the county. Presently, about 60% of the proposed benchmarks have been set. Completion of the project will be delayed since matching cooperative funding from SWFWMD is no longer available.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Program/ General Revenue	343,374	340,420	336,097
Utilities System Charges	132,174	177,853	177,343
Totals:	475,548	518,273	513,440

Property Management



Program 3304 Survey

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	385,947	384,402	383,313
Operating	89,601	133,871	130,127
Capital	0	0	0
Totals:	475,548	518,273	513,440
Budgeted Positions:	6	6	6

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Surveys/Drawings	27/13	25/12	25/12
% Completed On Schedule	100%	100%	100%
Plat Reviews	67	50	50
% Completed On Schedule	100%	100%	100%
Design Reviews	124	130	130
% Completed On Schedule	95%	95%	95%
Description/Sketch Review	95	90	90
% Completed On Schedule	100%	100%	100%

Property Management



Program 3305

Replacement and Renewal Projects

Program Purpose and Description

Replacement and Renewal projects (R&R) are one-time, non-recurring projects to maintain, enhance or rehabilitate county facilities.

Property Management receives a budgetary allotment for these projects, and highest priority projects are completed as funding allows. Property Management and/or County Administration management may modify the proposed list of projects from time to time by adding or deleting from the list as a result of higher priority projects arising during the fiscal year.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Gen Fund/General Revenue	1,421,691	1,350,000	1,155,000
Totals:	1,421,691	1,350,000	1,155,000

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	0	0	0
Operating	1,237,735	1,350,000	1,155,000
Capital	183,956	0	0
Totals:	1,421,691	1,350,000	1,155,000
Budgeted Positions:	0	0	0

Property Management



Program 3308

Records

Program Purpose and Description

The Records program is organized into three sections - records management, mail/courier services, and in-house scanning and copying services (aka "the copy center").

Records management oversees the management of all paper and electronic records created by the county to include maintenance, retention, preservation, reproduction, and destruction as mandated by Florida statute. Included in this section is providing access to county records to both internal and external customers as mandated by the Florida Public Records Act. Staff spends time with customers on the phone and at the counter answering questions and providing copies of requested documents. The Records program also processes all new files generated by the Building and Development Services department, including researching, retrieval, scanning and indexing of documents into the OnBase system.

The mail/courier section processes mail for the county and constitutional officers and provides mail/courier services facilitating mail pickup and delivery to all county departments at both internal and external locations throughout the county. The mail/courier section sorts and delivers incoming mail, interoffice mail, outgoing mail and unscheduled special mass mailings. Quality controls ensure accurate processing of outgoing mail to the U.S. Post Office and other independent carriers. Automated mail inserting services are provided for the mailing of form letters and informational inserts. Bulk mailing services are available for all county and constitutional officers.

The copy center provides in-house centralized scanning, copying, and printing services for all county departments.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	311,472	305,000	305,000
Gen Fund/General Revenue	329,977	431,349	447,380
Totals:	641,449	736,349	752,380

Property Management



Program 3308 Records

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	499,555	512,384	531,121
Operating	141,894	199,465	196,759
Capital	0	24,500	24,500
Totals:	641,449	736,349	752,380
Budgeted Positions:	5	10	11

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Customer Service - Files Processed	22,266	25,600	29,500
Customer Service - Revenue	\$9,174	\$11,000	\$12,000
Copy Center - Total Prints	1,494,792	1,570,000	1,648,000
Copy Center - Revenue	\$111,743	\$117,000	\$123,000
Courier/Mailroom - Pieces	263,060	302,519	347,000
Courier/Mailroom - Postage Amount	\$410,052	\$513,000	\$597,000
Records Center - Boxes In	2,407	2,500	2,600
Records Center - Boxes Out	1,927	1,300	1,500
OnBase Statistics - Scanned Documents	646,531	776,000	931,000

Property Management



Program 3309

Grounds Maintenance

Program Purpose and Description

The grounds maintenance program provides grounds maintenance, trash and litter pickup, and inspections for over 40 Board of County Commission and Constitutional Officer facility landscapes, and more than 50 parks and non-park facility landscapes including athletic fields, restrooms, administration office and recreation center, gymnasium, tennis/racquet center, aquatic center, pools (includes GT Bray, East Bradenton, and John H. Marble), splash parks, racquetball courts, horseshoe courts, bocce ball court, playgrounds, trails and over 2.5 miles of beach.

The grounds maintenance program is responsible for maintaining all park and beach water fountains, site furniture, athletic field lighting, tennis, basketball and racquetball courts, and fencing and landscaping for parks and non-park facilities. Grounds maintenance is also responsible for the day to day routine repairs to park and beach restrooms, pavilions, fencing, concession stands, and dugouts.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Beach Erosion Fund	0	0	117,314
Gen Fund/General Revenue	5,397,054	6,184,900	5,862,365
Totals:	5,397,054	6,184,900	5,979,679

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	3,025,491	3,006,231	2,955,037
Operating	2,350,609	2,732,769	2,792,942
Capital	35,113	445,900	231,700
Totals:	5,411,213	6,184,900	5,979,679

Budgeted Positions:	0	0	68
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Public Safety



The Public Safety department consists of four programs, each serving a special purpose or function to ensure the safety of the citizens of Manatee County and to preserve or enhance quality of life in the county. The Public Safety department works daily with citizens, elected officials, and many other agencies, including fire and law enforcement agencies, to achieve these ends. All Public Safety programs respond directly to the needs of the citizens of Manatee County, for emergencies as well as routine community services. The employees providing these services are dedicated to serving the county and its residents with excellence and professionalism.

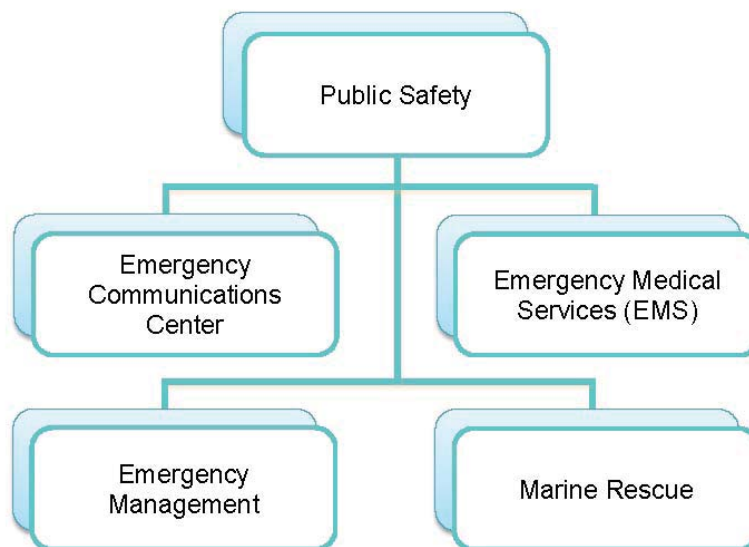
Emergency Management provides pre and post incident planning for response and mitigation of man-made and natural disasters such as hurricanes and floods.

Emergency Medical Services provides basic and advanced life support services for ill or injured patients, including hospital transport and inter-facility transport. EMS billing is part of this program, combining field operations with the business side of the division.

The Emergency Communications Center (ECC) provides 911 call center and emergency medical, fire, and law enforcement dispatch protocols. The ECC program includes Public Safety Information Technology (IT) which provides information technology services for the Public Safety department's unique technology systems such as the computer-aided dispatch (CAD) system. Switchboard operations for county government are also part of the ECC program which answers and disseminates approximately 14,000 calls per month for all county departments and constitutional offices.

Marine Rescue provides beach lifeguard and emergency medical technician services on the county beaches.

Organizational Structure



Public Safety



Sources of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
911 Surcharge	1,683,230	1,510,956	1,176,683
Charges for Services	9,852,445	9,212,500	10,300,000
Gen Fund/General Revenue	6,843,149	8,488,632	8,538,533
Grants	153,916	0	0
Totals:	18,532,740	19,212,088	20,015,216

Uses of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Emergency Communications Center	3,624,579	3,910,177	4,291,615
Emergency Medical Services (EMS)	13,529,159	14,111,894	14,558,560
Emergency Management	424,951	537,966	514,843
Marine Rescue	800,135	652,051	650,198
Grants - Public Safety	153,916	0	0
Totals:	18,532,740	19,212,088	20,015,216

Budgeted Positions:	208	208	217
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Public Safety



Program 2203

Emergency Communications Center

Program Purpose and Description

The Emergency Communications Center (ECC) is the predominant Public Safety intake and dispatch entity for emergency medical, fire and/or law enforcement requests for service from the citizens and visitors of Manatee County. The ECC also maintains the Backup Emergency Communications Center (BUECC), which houses both the Manatee Sheriff's Office and ECC personnel during contingency operations.

The ECC program contains the Manatee County switchboard program whose operators routinely process up to 14,000 calls per month during business hours for multiple internal county departments and constitutional offices. Switchboard employees also greet and assist visitors at the County Administration Building.

The ECC base includes ECC Information Technology. This group includes an IT Project Manager and a Systems Analyst II. These positions are responsible for our Computer Aided Dispatch (CAD) system.

The following Florida statutes support the ECC:

- FS 365.171: Mandates the State Plan which establishes the authority and accountability within the County Commission's purview, and the formation of the county 911 facility/system.
- FS 365.172: Establishes the E911Board, expectations of Public Safety Answering Point (PSAP) and E911 surcharge fee.
- FS 365.173: Establishes parameters for disbursements, percentages and allocations derived from the E911 fee.
- FS 401.465: Mandates all 911 Public Safety Telecommunications (PSTs) to become certified by October 2012.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
911 Surcharge	1,683,230	1,510,956	1,176,683
Gen Fund/General Revenue	1,941,349	2,399,221	3,114,932
Totals:	3,624,579	3,910,177	4,291,615

Public Safety



Program 2203 Emergency Communications Center

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	2,565,014	2,502,632	2,711,568
Operating	1,059,565	1,407,545	1,450,047
Capital	0	0	130,000
Totals:	3,624,579	3,910,177	4,291,615
 Budgeted Positions:	 43	 43	 45

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
911 Calls	229,949	236,850	236,850
EMS Calls Dispatched	40,396	42,000	42,000
Fire Calls Dispatched	36,989	37,350	37,350
Animal Services Calls Taken	1,100	1,200	1,200
Marine Rescue Calls Taken	772	860	860

Public Safety



Program 2204

Emergency Medical Services (EMS)

Program Purpose and Description

The Emergency Medical Services (EMS) program provides advanced, pre-hospital emergency medical care and transportation to the citizens and visitors of Manatee County in accordance with state and national standards for medical care. EMS interacts with multiple agencies to provide unified support during disasters and major incidents. EMS acts proactively to promote health and safety by educating children and parents about adverse conditions and situations that may affect their environment. EMS also operates a quality assurance program to acquire significant data for measurement and analysis regarding fleet performance and medical control. Regulatory requirements are provided by FS Chapter 401 and FAC64J-1 defines the parameters for Florida EMS providers. FS 125.01 authorizes the Board of County Commissioners to provide ambulance services.

The EMS program includes personnel for the administration of the Public Safety department and EMS billing services.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	9,852,445	9,212,500	10,300,000
Gen Fund/General Revenue	3,676,714	4,899,394	4,258,560
Totals:	13,529,159	14,111,894	14,558,560

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	9,693,041	10,242,307	10,583,583
Operating	3,677,001	3,814,587	3,919,977
Capital	159,117	55,000	55,000
Totals:	13,529,159	14,111,894	14,558,560
Budgeted Positions:	148	148	155

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Average Response Time	7.4 mins	7.4 mins	7.4 mins
Emergency Responses	39,836	41,000	41,000
Transports	28,172	29,000	29,000

Public Safety



Program 2205

Emergency Management

Program Purpose and Description

The Emergency Management (EM) program protects the community by coordinating and integrating all activities necessary to build, sustain and improve the capability to lessen the impact of, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters. The program is guided by FS 252.31 through 252.946 to protect citizens and property.

Emergency Management has developed and continues to promote a robust program that actively works with all county and municipal departments, emergency response agencies such as EMS, Fire Districts, Law Enforcement, School Board of Manatee, businesses and not-for-profit organizations to strengthen our Emergency Management team. During Emergency Operations Center activations, EM oversees the entire response and recovery efforts of a multi-jurisdictional emergency event and ensures that the Board of County Commissioners disaster policy recommendations are enforced.

Emergency Management manages the application registration for our special needs program. Emergency Management supports over 1,000 applications annually, and partners with the School District of Manatee County, Manatee County Health Department, Manatee County Area Transit and the American Red Cross to provide shelters and emergency transportation during activations of the Emergency Operations Center.

Emergency Management sponsors courses that range from the Incident Command System to WebEOC courses. We conduct preparedness seminars to our citizens and businesses, and participate with Manatee Educational TV to develop preparedness question and answer interviews and public service announcements that will be shown throughout the hurricane season. Staff assists some municipalities and businesses with their disaster plan development. EM develops or reviews county, emergency response partners and medical facility disaster plans.

EM conducts annual hurricane response and recovery exercises. In addition, we conduct department Continuity of Operations Plan (COOP) exercises and participate in numerous agencies exercises.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Gen Fund/General Revenue	424,951	537,966	514,843
Totals:	424,951	537,966	514,843

Public Safety



Program 2205 Emergency Management

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	252,321	254,768	252,506
Operating	172,630	246,998	259,137
Capital	0	36,200	3,200
Totals:	424,951	537,966	514,843
Budgeted Positions:	4	4	4

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Special Needs Registrations	548	700	700
Disaster Preparedness Presentations	32	55	55
Disaster Plans Developed/Reviewed	344	275	275
Emergency Exercises Participation	32	25	25
Grant Awards (\$)	\$280,615	\$283,271	\$283,271

Public Safety



Program 2206 Marine Rescue

Program Purpose and Description

Marine Rescue watches over, protects and responds to the needs of the 2.8 million visitors that enjoy the county's guarded beaches each year. Lifeguards handle a variety of incidents inside and outside the beach boundaries, from minor first-aid cases, lost children and major medical incidents to being dispatched by 911 to the scenes of medical emergencies and drowning incidents along the entire Anna Maria Island area. Personnel also enforce county ordinances within the Coquina Park and are capable of driving EMS ambulances to the hospital if the need arises. Program personnel are rescue dive certified and have assisted law enforcement with victim location and evidence recovery. The program also plays a crucial role in the event of disasters by working with emergency management and law enforcement when the barrier islands are evacuated. Marine rescue assists in traffic control, medical care, victim rescue and transport and are on-scene in the event that emergency workers or residents need to be rescued from floodwaters. In post-storm operations, lifeguards are involved in search and rescue, recovery operations and medical triage/care. When the barrier islands are inaccessible, lifeguards will secure the beaches and assist local law enforcement in post-storm recovery duties.

Sources of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Gen Fund/General Revenue	800,135	652,051	650,198
Totals:	800,135	652,051	650,198

Uses of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	685,083	523,436	523,828
Operating	110,660	128,615	126,370
Capital	4,392	0	0
Totals:	800,135	652,051	650,198
Budgeted Positions:	11	11	11

Program Measures

	FY13 Actual	FY14 Adopted	FY15 Adopted
Preventions	13,200	14,000	14,000
Ordinance Violations/Citations	22,300	22,000	22,000
Beach Attendance (Estimated)	2,208,000	2,300,000	2,300,000
Rescues	76	70	70
Beach Incidents	15,700	16,000	16,000
Medical Emergencies	1,750	1,800	1,800

Public Safety



Program 9522

Grants - Public Safety

Program Purpose and Description

This program contains the Emergency Management Preparedness Assistance (EMPA) grant and the Emergency Management Performance Grant (EMPG). Two Emergency Planner salaries and benefits are funded 50/50 from each grant. The operating costs for the two positions are funded under the Emergency Management program.

Prior year actuals are reflected below. Amounts for recommended, proposed or adopted columns are shown at zero, as grants are not budgeted until received and accepted during the fiscal year.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Grants	153,916	0	0
Totals:	153,916	0	0

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	109,324	0	0
Operating	38,842	0	0
Capital	5,750	0	0
Totals:	153,916	0	0
Budgeted Positions:	2	2	2

Public Works



The Public Works department (PWD) is dedicated to enhancing the quality of life in Manatee County by providing services in response to the needs of those who live, work, and visit our county. Beyond the day-to-day business of providing service, the staff within Public Works stands ready to execute contingency plans should our community receive damage from a natural or man-made disaster. There are seven budget programs - Field Operations, Project Management, Traffic Management, Infrastructure Engineering, Fleet Services, Stormwater Management, and Transit and Paratransit.

The Field Operations program is comprised of Field Maintenance and key administrative, fiscal and materials inventory functions.

The Project Management program consists of Project Management and Infrastructure Inspections. These two functional areas combine to administer and monitor capital projects.

The Traffic Management program includes the following divisions: Transportation Planning, Traffic Design, Traffic Operations, and the Traffic Management Center (TMC). The TMC is presented as an independent functional area, as the new TMC will benefit multiple jurisdictions, with cooperative funding for staffing and operations. This program provides continuity of traffic and transportation functions by combining planning, design, operations, and maintenance.

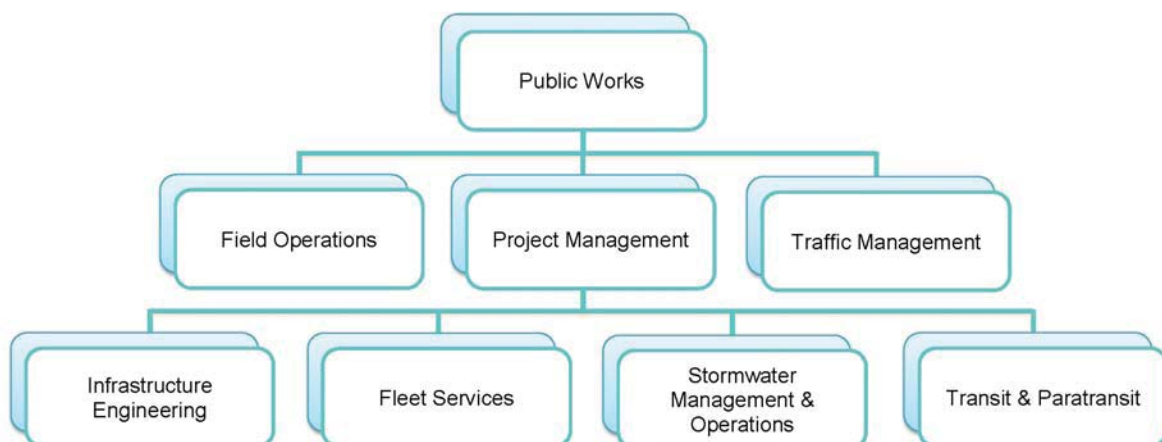
The Infrastructure Engineering program is comprised of the Transportation Infrastructure Engineering and Utilities Infrastructure Engineering divisions. These divisions provide the optimum level of coordination among project initiatives and maintenance throughout Manatee County.

The Fleet Services program provides vehicle and equipment maintenance and replacement, and Fuel Services and operates via Internal Service Funds.

The Stormwater Management program contains the Stormwater Management and Operations divisions, and manages the stormwater section of the Field Operations division and Stormwater Engineering. Providing a dedicated program for the stormwater functions will enable the department to collect accurate data specific to the cost of providing stormwater services in Manatee County.

The Transit and Paratransit program provides daily fixed route bus, trolley, and paratransit service throughout the cities and unincorporated areas in Manatee County.

Organizational Structure



Public Works



Sources of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	11,779,519	17,786,845	18,696,158
Contributions	364,624	20,000	20,000
Gas Taxes	3,732,260	2,658,621	2,773,986
Grants	1,784,129	1,900,000	1,600,000
Program/ General Revenue	14,919,974	18,099,364	20,292,144
Unincorporated MSTU Fund	510,864	588,995	609,393
Utilities System Charges	4,735,007	5,414,057	6,104,465
Totals:	37,826,377	46,467,882	50,096,146

Uses of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Field Operations	7,060,847	7,689,953	8,449,459
Project Management	1,306,654	1,249,869	1,421,318
Traffic Management	4,495,095	5,079,098	5,452,588
Infrastructure Engineering	1,327,786	1,739,961	1,892,872
Fleet Services	10,573,567	16,621,845	17,531,158
Stormwater Management & Operations	5,252,745	6,090,356	6,876,210
Transit & Paratransit	7,809,683	7,996,800	8,472,541
Totals:	37,826,377	46,467,882	50,096,146
Budgeted Positions:	383	386	389

Public Works



Program 2501
Field Operations

Program Purpose and Description

The Field Operations program covers the maintenance of all county rights-of-way (ROW) and structures located within them. This includes pavement maintenance, ROW mowing, road grading, sidewalk and curb repair, and median maintenance.

Field Operations is comprised of the Field Maintenance division and key administrative, fiscal, and material inventory functions. Each provides an invaluable function in the general upkeep of the county systems that facilitate everyday life.

The Field Maintenance division is responsible for the complete maintenance of ROW with the exception of water and sewer lines. Shell roads are graded on a weekly to bi-weekly basis depending on the traffic volume. Roadside mowing is performed four times each year on designated routes, mainly in rural areas, while some areas in Bradenton also receive this service. Brush clearing and trash pickup is performed continuously by in-house staff and road gang crews on the roadsides. Pothole and sidewalk trip concerns are addressed by in-house staff to maintain a safe environment for the public. In-house construction crews complete small scale projects to keep costs to a minimum. In addition, the Field Maintenance division performs maintenance on countywide bridges with an in-house crew.

This program also provides first-in team road clearing crews for hurricane season that represent the A and B team shifts for keeping traffic signals in operation before a storm event and immediately after the event. The remainder of the division has assigned tasks before and after a storm that range from regular duties, sandbags, downed tree removal, washout repairs resulting from flooding, and general debris hauling as necessary. The program is also responsible for on-call rotations to receive calls from the Citizen's Action Center, Sheriff's Office, Florida Highway Patrol (FHP) and other sources in after-hours situations for downed trees, emergency road repairs and clean up, dead animal removal, street flooding, and other emergency calls.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Gas Taxes	2,753,399	1,785,805	1,882,501
Program/ General Revenue	4,307,448	5,904,148	6,566,958
Totals:	7,060,847	7,689,953	8,449,459

Public Works



Program 2501 Field Operations

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	4,130,442	3,768,497	3,978,360
Operating	2,911,697	3,921,456	4,471,099
Capital	18,708	0	0
Totals:	7,060,847	7,689,953	8,449,459
Budgeted Positions:	75	75	76

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Paved Roads (Center Line Miles)	1,364	1,364	1,368
Unpaved Road (Center Line Miles)	68	68	64
Service Vehicles	1,325	1,323	1,323
Graded Roads (Miles)	2,664	2,760	2,758
Rights of Way Cleared (Linear Feet)	319,568	300,000	300,000

Public Works



Program 2502

Project Management

Program Purpose and Description

The Project Management program is comprised of Project Management and Infrastructure Inspections. These two areas administer and monitor capital projects and are supported by administrative and fiscal staff. Oversight is provided to support the planning, design, land acquisition, and construction elements for the transportation, stormwater, potable water, wastewater, and solid waste capital improvement programs. Projects serviced include improvements and expansion of existing roadways, stormwater improvements, utility plant expansion projects for potable water and wastewater, rehabilitation and extension of potable water and wastewater distribution lines, and landfill expansion and improvement projects. The Infrastructure Inspections division and Bonds Administration section coordinate all activity related to private developer securities for performance and defects tied to development construction.

Project management services are comprehensive, and initiated during the planning phase of the five year Capital Improvement Program (CIP). As part of each CIP programming cycle, current projects are assessed relative to project status, funding, and schedule. The current project commitments create the framework for the new CIP funding request. New project priorities are submitted based on potential growth and development, engineering assessments, and rehabilitation requirements to meet standards and service requirements. Projects are scheduled in the five year CIP based on priority and the availability of funding. In addition to capital projects, annual funding is programmed for transportation and utility rehabilitation programs, which ensure that roadway resurfacing, bridge rehabilitation, intersection upgrades, and potable water and wastewater rehabilitation occur each year to address repair and rehabilitation of existing infrastructure.

Project Management staff works with client departments to establish the project scope, coordinates with in-house engineering to determine the appropriate engineering method, as some projects are designed in-house, while others utilize consulting services. They manage each project through the design phase, work with in-house land acquisition staff when appropriate to contract for services and oversee the project schedule during land acquisition activity. Finally they coordinate with the Purchasing division for project procurement and oversee and coordinate construction activity.

Infrastructure Inspections monitors all project construction to ensure compliance with Manatee County standards. Projects inspected and monitored include those initiated by Manatee County, as well as all developer construction projects. This division performs on site inspections during the construction phase, and observes and approves project testing activities. The division also coordinates with Bonds Administration staff to ensure developer compliance with bonded improvements prior to release of project securities.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Program/ General Revenue	1,010,281	961,316	1,119,365
Utilities System Charges	296,373	288,553	301,953
Totals:	1,306,654	1,249,869	1,421,318

Public Works



Program 2502 Project Management

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	2,223,349	2,372,691	2,597,936
Operating	-919,778	-1,122,822	-1,176,618
Capital	3,083	0	0
Totals:	1,306,654	1,249,869	1,421,318
Budgeted Positions:	34	36	34

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Project Expenditures	\$47,805,082	\$60,000,000	\$60,000,000
Active Commercial/Development Projects	478	500	515
Projects & Capital Improvement Projects Bond Release Inspections	72	80	96

Public Works



Program 2503

Traffic Management

Program Purpose and Description

The Traffic Management program is comprised of Transportation Planning, Traffic Design, Traffic Operations, and the Traffic Management Center (TMC).

Transportation Planning focuses on long-range planning, review of new developments impact to transportation, and provides testimony at public hearings. Additional responsibilities include concurrency, providing the Board of County Commissioners comprehensive overviews, traffic study coordination, policy reviews for impact fees and concurrency stipulations, and development order preparation.

Traffic Design develops, implements, and administers traffic engineering functions to include traffic engineering studies, construction plan review, vehicle count data, and administration of vehicular crash record data. In addition, this division conducts signal timing and coordination for the county's traffic signals. This division also includes the regional Traffic Management Center (TMC). The TMC operates the traffic control system, which manages the operation of traffic signals, cameras and vehicle detection devices to improve traffic flow within the region.

Traffic Operations provides all maintenance of the county's signalized intersections (many are owned by the Florida Department of Transportation but maintained by the county), school zone flashers, street lights, signs, and roadway striping. The division continuously monitors traffic patterns and works in conjunction with the Traffic division so adjustments are made to signal timing which facilitates the smooth flow of traffic.

The Traffic Management Center (TMC) provides a unified intelligent transportation management system for Manatee and Sarasota counties. Pursuant to an interlocal agreement executed in 2005, Manatee County, the City of Sarasota, Sarasota County, the City of Bradenton, and the Florida Department of Transportation agreed to cooperate and coordinate in the operation of the unified intelligent transportation management system. The agreement provided that each party would bear a proportional share of the ongoing operational costs of the Traffic Management Center, with the basis of proportional share being population numbers from the most recent census data available. Each governmental unit is expected to begin contributing their identified proportional share at such time.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Program/ General Revenue	3,984,231	4,490,103	4,843,195
Unincorporated MSTU Fund	510,864	588,995	609,393
Totals:	4,495,095	5,079,098	5,452,588

Public Works



Program 2503 Traffic Management

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	2,502,473	2,712,204	2,849,678
Operating	1,859,757	2,341,894	2,577,910
Capital	132,865	25,000	25,000
Totals:	4,495,095	5,079,098	5,452,588
 Budgeted Positions:	 49	 49	 49

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Accident Reports Processed	11,846	9,000	9,500
Traffic Study Requests	472	400	420
Zone Counts Completed	325	324	330
CLOS Compliance Application Reviews	147	175	175
TMC _ Incidents Detected	968	700	725
Signals - After Hours Trouble Calls	58	50	50

Public Works



Program 2504

Infrastructure Engineering

Program Purpose and Description

The Infrastructure Engineering program consists of two separate engineering divisions and provides engineering design and review for the Capital Improvement Program which includes roadways, bridges, potable water, wastewater, and reclaimed water projects. Additionally, this program is responsible for ensuring safe and efficient infrastructure to accommodate multi-modal movement throughout Manatee County. The Infrastructure Engineering program is also responsible for the review of all residential and commercial development plans within Manatee County, and right of way use permitting.

Transportation Infrastructure Engineering provides essential engineering design for Manatee County transportation capital projects, as well as for maintenance and rehabilitation projects for intersections and bridges. The division is responsible for regulating all activities within the public right of way and administering Manatee County Ordinance 08-70, which provides regulation and control of all construction activity within the public right of way. In addition, the division is tasked with the review of all residential and commercial development plans within Manatee County.

Utilities Infrastructure Engineering provides professional engineering services to support Manatee County's potable water, wastewater, and reclaimed water utility systems. Ongoing design services are provided to support the annual renewal and rehabilitation programs for the water and wastewater systems, lift station rehabilitation, and the installation of generators at lift stations countywide. This program also provides review services for conceptual and final designs, project analysis and cost estimating, construction certification, utility conflict resolution, origination of utility standards and specifications, and master planning to determine system requirements in the future.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Program/ General Revenue	481,407	782,444	819,230
Utilities System Charges	846,379	957,517	1,073,642
Totals:	1,327,786	1,739,961	1,892,872

Public Works



Program 2504 Infrastructure Engineering

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	1,175,131	1,578,189	1,739,052
Operating	108,668	161,772	153,820
Capital	43,987	0	0
Totals:	1,327,786	1,739,961	1,892,872
 Budgeted Positions:	 22	 22	 23

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Right of Way Use Permits Issued	259	362	386
Construction Plans Reviewed	77	85	93

Public Works



Program 2505
Fleet Services

Program Purpose and Description

The Fleet Services program consists of two internal service functions, Fleet Services and Fuel Services, each which provide support to Manatee County and other designated governmental service agencies.

Fleet Services is a customer service operation which functions as an internal service fund, providing vehicle and equipment maintenance for vehicles, construction units, small engine, and light turf units that comprise the fleet. The division operates four separate maintenance facilities with a material distribution center located at each site, and is staffed by highly trained professionals experienced in vehicle and equipment maintenance and management. Services include maintenance and repair, replacement planning, specification and purchase coordination, field services, operation and care instruction, and other integrated services provided by total fleet management programs. The division's mission is to keep the county moving, and the goal is to be recognized by customers as continually improving efficiency and effectiveness by providing the highest level of fleet services at the lowest possible cost.

Fleet Services administrative offices are located within the 26th Avenue East Fleet facility which includes a full service maintenance operation and associated material distribution center. The facility is charged with maintenance of emergency vehicles, transit buses, construction and agriculture equipment and general service vehicles. The 66th Street West Fleet facility is charged with maintenance of water and sewer trucks and equipment, construction and agriculture equipment, and general service vehicles. This location also provides a full service materials distribution center. The Lena Road Fleet facility maintains heavy specialized off-road landfill equipment, agriculture equipment, and general service vehicles. Fleet Service's fourth facility, located at the 26th Street East complex, provides maintenance of units designated as small engine and light turf, such as chain saws, hydraulic mowers, and other specialized turf equipment.

Fuel Services operates as an internal service fund, providing fuel and lubricants for all Board of County Commissioners vehicles and to outside agencies including the Manatee County Sheriff's Office, fire departments, the Manatee County School Board, Tax Collector, Health Department, Property Appraiser, States Attorney, City of Anna Maria, City of Bradenton Beach, and the Manatee County Housing Authority. This program services 71 fuel tanks monthly with a capacity of over 375,000 gallons and will supply fuel for additional county owned small lift station tanks and portable generator tanks.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	10,573,567	16,621,845	17,531,158
Totals:	10,573,567	16,621,845	17,531,158

Public Works



Program 2505 Fleet Services

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	2,352,501	2,278,916	2,383,434
Operating	8,221,066	9,652,205	9,621,900
Capital	0	4,690,724	5,525,824
Totals:	10,573,567	16,621,845	17,531,158
Budgeted Positions:	38	38	38

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Work Orders	8,178	7,800	7,800
Preventative Maintenance	2,114	2,000	2,000
Towing for Breakdowns	245	225	225
Direct Labor Hours	30,162	28,000	28,000
% of Scheduled Work	52.87	50	50
Part Issues	91,658	87,000	87,000

Public Works



Program 2507

Stormwater Management & Operations

Program Purpose and Description

The Stormwater Management and Operations program consists of two divisions, which combined provide direct services to ensure proper maintenance, engineering, and monitoring of stormwater infrastructure. This program budget presents an overview of the service levels required to support stormwater infrastructure throughout Manatee County.

Stormwater Field Maintenance provides a wide range of maintenance functions to include inlet and pipe repairs, brush clearing, ditch and pipe cleaning, street sweeping, canal and pond spraying, and roadside vegetation control. Furnishing these essential services ensures compliance with FS 334.03 and 336.02, the county's National Pollution Discharge Elimination System (NPDES) permit, and helps minimize the county's risk to potential tort liability claims. This division provides detailed work order management to document service time and costs relative to specific functions performed. The Stormwater Field Maintenance division provides first-in team road clearing crews during hurricane season.

Stormwater Engineering provides engineering review of all private and public stormwater improvement projects in Manatee County. The division reviews all capital improvement projects, land development sites and proposed county facilities for compliance with the Land Development Code (LDC) and the Manatee County Comprehensive Plan. The Stormwater Engineering division reviews and approves all activities within Federal Emergency Management Agency (FEMA) Flood Plain, and issues approvals of no-rise certificates in compliance with federal regulations. The division also participates and writes an annual report for the FEMA Community Rating System and Environmental Protection Agency (EPA) National Pollutant Discharge Elimination System based on data collected annually.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Gas Taxes	978,861	872,816	891,485
Program/ General Revenue	681,629	1,049,553	1,255,855
Utilities System Charges	3,592,255	4,167,987	4,728,870
Totals:	5,252,745	6,090,356	6,876,210

Public Works



Program 2507
Stormwater Management & Operations

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	2,855,938	2,927,259	2,967,931
Operating	2,393,642	3,163,097	3,908,279
Capital	3,165	0	0
Totals:	5,252,745	6,090,356	6,876,210
Budgeted Positions:	55	55	55

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Canal Cleaning	71,469	100,000	100,000
Roadside Ditch Cleaning	214,838	200,000	200,000
Street Sweeping	9,633	9,000	9,000
Pipe Cleaning	183,907	180,000	180,000
Inlet Cleaning	1,072	1,000	1,000

Public Works



Program 2508

Transit & Paratransit

Program Purpose and Description

The core mission of Manatee County Area Transit is to provide alternative transportation options to reduce the use of privately operated automobiles by citizens and visitors of Manatee County by utilizing high occupancy, environmentally friendly and efficient vehicles as mass transportation, while also providing traffic and parking mitigation solutions.

Manatee County Area Transit (MCAT) provides daily fixed route bus and trolley services with complementary paratransit services for Americans with Disability Act (ADA) and Transportation Disadvantaged (TD) requirements. MCAT serves Bradenton, Ellenton, Palmetto, the Gulf Beach communities and limited unincorporated areas of Manatee and neighboring counties. Fixed route bus service is operated from 6:00 a.m. to 7:00 p.m., Mondays to Saturdays. Fixed route service is not offered on Sundays.

MCAT fixed bus routes connect with the free Manatee Trolley on Anna Maria Island. Daily trolley service is operated from 6:00 a.m. to 10:30 p.m. from the Anna Maria City Pier to Coquina Beach in 20 minute intervals. MCAT fixed bus routes also connect with the Longboat Key route, which runs from Coquina Beach through St. Armands Circle in downtown Sarasota. The Longboat Key service is a joint effort of Manatee and Sarasota counties, providing daily service from 6:00 a.m. to 8:00 p.m in one hour intervals.

Manatee County Area Transit also offers origin to destination paratransit service by appointment for people who qualify due to age or disability. MCAT is the state designated Community Transportation Coordinator for Manatee County for coordination of paratransit services provided by private providers. Through cooperative agreements, MCAT works in conjunction with Lighthouse for the Blind, Community Care for the Elderly, Easter Seals, United Cerebral Palsy, Agency for persons with Disabilities, Veterans Services through the Community Services department, and other local agencies to meet transportation needs of their clients. MCAT also serves as the primary provider of emergency transportation services for citizens without other transportation choices during emergency events and evacuations.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	1,205,952	1,165,000	1,165,000
Contributions	364,624	20,000	20,000
Grants	1,784,129	1,900,000	1,600,000
Program/ General Revenue	4,454,978	4,911,800	5,687,541
Totals:	7,809,683	7,996,800	8,472,541

Public Works



Program 2508 Transit & Paratransit

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	5,720,841	5,267,204	5,436,563
Operating	2,088,842	2,729,596	3,035,978
Capital	0	0	0
Totals:	7,809,683	7,996,800	8,472,541
 Budgeted Positions:	 110	 111	 114

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Fixed Route Ridership	1,257,734	1,285,000	1,310,700
Fixed Route Mileage	933,131	965,400	970,000
Trolley Ridership	522,935	545,000	566,800
Trolley Mileage	370,961	380,000	380,000
Cost Per Mile	\$4.50	\$4.46	\$4.44

Utilities



The Utilities department is comprised of four programs: Potable (drinking) Water, Wastewater, Solid Waste, and Business Operations.

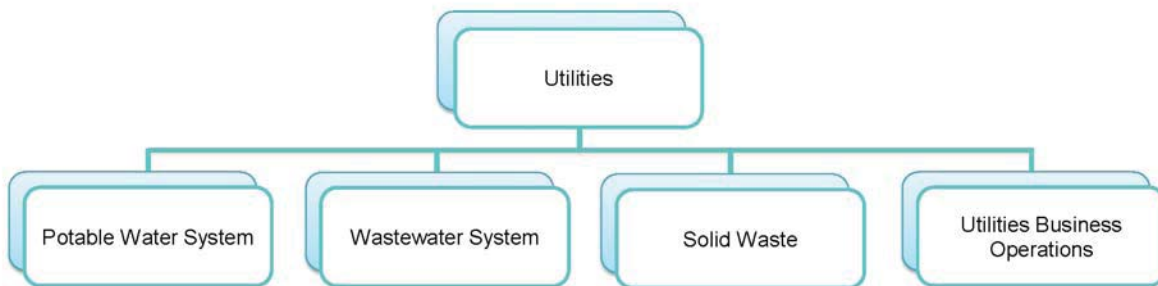
The Potable Water program is responsible for the supply, treatment, distribution, and metering of retail and wholesale water customers. This program also includes the quality control laboratory, water conservation, the maintenance team, the infrastructure locates group, and utility records.

The Wastewater program provides collection, pumping and treatment of wastewater for retail and wholesale customers, laboratory services and oversight of an industrial pretreatment program.

The Solid Waste program provides garbage service to retail accounts (both residential and commercial) by contracted waste haulers. The collected material as well as household hazardous waste is managed by the county's landfill. The Solid Waste program also oversees recycling service to residential customers.

The Business Operations program is responsible for customer service, billing, collection, administration, fiscal and safety services for the Utilities large customer base and operating divisions.

Organizational Structure



Utilities



Sources of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Utilities System Charges	84,078,230	99,140,723	107,688,417
Totals:	84,078,230	99,140,723	107,688,417

Uses of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Potable Water System	18,343,171	21,202,384	22,100,333
Wastewater System	22,212,728	27,777,343	27,368,475
Solid Waste	29,626,009	34,123,926	35,796,769
Utilities Business Operations	13,896,322	16,037,070	22,422,840
Totals:	84,078,230	99,140,723	107,688,417
Budgeted Positions:	390	393	393

Program 2301

Potable Water System

Program Purpose and Description

The Manatee County Water program provides retail potable (drinking) water service to over 307,000 county and seasonal residents in unincorporated Manatee County and the cities of Bradenton Beach, Holmes Beach and Anna Maria, and wholesale service to the neighboring communities of Palmetto, Longboat Key, Bradenton and Sarasota County. This large and complex program is responsible for the supply, quality, operation and maintenance of the potable system and the treatment of an annual daily average of 38 million gallons of water per day.

Lake Manatee is the primary source of raw water for the system. The lake's drainage basin (watershed) covers 82,240 acres and the reservoir volume is 5.9 billion gallons. In addition, the system receives raw water from two well fields. The largest is located in Duette Park, a 23,000 acre watershed conservation area owned and managed by the county for the protection of the Lake Manatee water supply. Manatee County is a member of the Peace River Manasota Regional Water Supply Authority (PRMRWSA). The purpose of the Authority is to develop and protect future water supplies to serve customers in Charlotte, DeSoto, Manatee and Sarasota counties.

All potable water distributed by the water program is purified at the Lake Manatee Water Treatment Facility. The water quality control laboratory monitors water quality throughout the system, performing over 45,000 chemical analyses annually to ensure the safety of the potable water. This section is also responsible for algae control, chemical treatment quality control and customer complaint response. The water treatment section operates and maintains the plant and the dam, with all of its associated pumps, basins, generators, electrical components, computers and equipment which require around the clock operation, scheduled preventive maintenance and necessary emergency repairs.

Fifteen high-service pumps move finished water to the transmission mains. The distribution system consists of over 1,700 miles of water lines ranging in size from 2 inches to 54 inches in diameter and five booster pump stations. Storage tanks are located at strategic points around the county providing 32 million gallons of storage capacity.

This division is responsible for reading over 100,000 meters every month to ensure accurate and timely billing. In addition, the field services section installs new meters, replaces aging or malfunctioning meters, disconnects service and investigates service questions. A meter repair and testing facility is maintained on site and all large meters are tested for accuracy on either a semi-annual or annual basis.

The in-house maintenance and distribution crews repair line breaks, replace aging infrastructure (services, lines and valves), locate and test valves, extend lines and work with the Public Works department to assist with infrastructure changes and additions. The Locates and Records section is responsible for marking over 4,800 miles of underground facilities and mapping the digital spatial information about this infrastructure.

The Water Conservation division is charged with increasing community awareness of water related issues, educating residents about conservation and responsible irrigation and providing incentives for customers to implement conservation measures.

The Potable Water program includes the protection, quality control, operation and maintenance of the entire system, from the water source to a customers' tap. The drinking water program operates 24 hours

Utilities



Program 2301
Potable Water System

a day, 7 days a week. Our goal is to be "always on, always safe, always affordable".

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Utilities System Charges	18,343,171	21,202,384	22,100,333
Totals:	18,343,171	21,202,384	22,100,333

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	7,796,047	7,516,200	7,782,361
Operating	10,547,124	13,226,314	13,785,372
Capital	0	459,870	532,600
Totals:	18,343,171	21,202,384	22,100,333
Budgeted Positions:	139	141	141

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Treatment & Lab/Million Gallons	722	800	806
Distribution/Million Gallons Retail	302	310	322
Total Cost/Million Gallons	\$1,336	\$1,519	\$1,591

Program 2302

Wastewater System

Program Purpose and Description

The Manatee County Wastewater program encompasses all stages of wastewater operations. This includes maintenance of over 1,925 miles of collection lines, including 1,200 miles of gravity mains and 460 miles of force mains, and 24,000 manholes. These lines are served by almost 600 pumping (lift) stations that convey raw sewage to three water reclamation facilities for treatment. On a daily basis, the three plants treat approximately 25 million gallons of the county's wastewater every day to reuse standards. Reclaimed water is delivered through an interconnected pipeline, to a variety of customers including agricultural, residential and recreational. These customers use the reclaimed water for irrigation thereby offsetting the use of potable water for that purpose. Solid residuals are treated in a state of the art biosolids dryer and the final product is sold as fertilizer.

Wastewater operations are highly regulated by the Florida Administrative Code (FAC), the Department of Environmental Protection, and the Manatee County Sewer Use Ordinance. FAC sections include requirements for pretreatment monitoring of industrial customers, wastewater sampling, testing and reporting, minimum staffing levels and training, operation of collection systems, laboratory methodology, and treatment levels, among others. Analytical testing is performed by the Central Wastewater Laboratory to ensure water quality requirements are met per the Florida Department of Environmental Protection (FDEP) operating permits.

Maintenance of the wastewater system is an ongoing and complex task. The nature of the wastewater process is corrosive and harsh. Pipes, pumps, valves and plant components are affected and their useful life reflects the environment in which they operate. Preventive maintenance programs for the plants, lift stations and collection lines are critical and allow staff to anticipate issues and reduce emergency repairs. Replacement and rehabilitation of the system components is an ongoing process. The Wastewater program operates 24 hours a day, seven days a week, and includes all of the functions necessary to ensure the safety of the community, the staff, and the environment.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Utilities System Charges	22,212,728	27,777,343	27,368,475
Totals:	22,212,728	27,777,343	27,368,475

Utilities



Program 2302 Wastewater System

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	8,403,795	8,231,205	8,507,186
Operating	13,808,933	18,546,329	18,279,127
Capital	0	999,809	582,162
Totals:	22,212,728	27,777,343	27,368,475
Budgeted Positions:	145	147	147

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Treatment Cost/Million Gallons	\$1,352	\$1,505	\$1,469
Reclaimed Cost Per Account	\$135	\$136	\$136
Total Cost Per Account	\$236	\$288	\$283

Program 2303

Solid Waste

Program Purpose and Description

The Solid Waste program encompasses all aspects of solid waste disposal as well as collection within the unincorporated parts of the county. This begins with management of the waste hauler franchise agreements for garbage collection. Residential customers receive solid waste, yard waste and recycling collection. Commercial customers are offered many options for the service that best meets their needs. Additionally, the program handles the disposal of solid waste from municipalities located within Manatee County.

The Solid Waste Enforcement Division serves as liaisons between the waste haulers, customers and other county staff on all field related matters. They ensure haulers are delivering services as specified in their agreements and related county ordinances. The section is also responsible for management of disaster debris contractors retained by the county. This includes coordinating efforts with the Emergency Operations Center for reestablishing routes to the county's critical care facilities, debris collection and management as well as assuring franchise haulers have access to residents after a disaster event.

The Solid waste program includes operation of the Lena Road Landfill. The landfill is a Class I Solid Waste Management Facility. It is located in east Manatee County, on 1,200 acres, at 3333 Lena Road. The landfill operates six days a week, managing 346,000 tons of material, delivered annually by contracted waste haulers, other municipalities within the county and residents. The days and hours of operation are Monday through Saturday, 8:00 am - 5:00 pm. The Lena Road Landfill is the only solid waste disposal facility currently in the county.

The operation of the county landfill is governed by permits, issued by the Florida Department of Environmental Protection (FDEP). These permits regulate much of the operation including the type of waste accepted, maintenance of the leachate, stormwater and gas collection systems, the type and amount of cover material used, the dollars reserved annually for eventual closure of the landfill, security, the level of training and certification of management staff and operators, and the litter control required across the entire facility.

All vehicles entering the landfill must weigh in at the Scalehouse. This highly automated facility performs several critical functions. They determine the origin of the waste, the type of material and the incoming and outgoing weight of each vehicle. This information provides the basis for billing and tonnage received and reporting that information to FDEP. In addition, the Scalehouse attendants direct the non-franchise vehicle traffic.

The Recycling division is a critical element in the management of solid waste in the county. This division is responsible for all special waste received at the landfill inclusive of educating and promoting good recycling habits to the residents of Manatee County. The Household Hazardous Waste and Electronic Scrap Collection Programs currently operate from the main facility at the Lena Road Landfill on the third Saturday of each month from 9:00 am - 3:00 pm. The program also reaches out to the community with mobile, off-site collection days serving the island cities, north civer, and the south/west areas of the county. These programs are critical to protecting the environment and the landfill from disposal of potentially harmful waste. Their success is a tribute to the citizens of Manatee County who have participated and chosen to support sound environmental practices and to the foresight of the county in developing the facilities and program.

Utilities



Program 2303

Solid Waste

The Solid Waste program provides the highest level of solid waste management service in a cost effective manner while adhering to all regulatory requirements and protecting the health and safety of the environment and citizens of Manatee County.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Utilities System Charges	29,626,009	34,123,926	35,796,769
Totals:	29,626,009	34,123,926	35,796,769

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	2,879,106	2,812,093	2,878,994
Operating	26,746,903	30,411,833	32,668,775
Capital	0	900,000	249,000
Totals:	29,626,009	34,123,926	35,796,769
Budgeted Positions:	40	39	39

<u>Program Measures</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Total Tons Landfilled	281,202	282,000	284,000
Landfill Cost Per Ton	\$19.30	\$23.04	\$23.40
Total Tons Recycled	33,171	34,000	34,500
Households in Household Hazardous Waste Program	7,856	8,000	8,500
Households in E-Scrap Program	5,957	6,000	6,500

Program 2304

Utilities Business Operations

Program Purpose and Description

The Utilities Department Business Operations program is responsible for the administration of the operating programs (potable water, wastewater and solid waste), all customer service functions and support services to the operation including the Utilities warehouse. Additional Business Operation responsibilities include safety, security, radio communications and emergency services for the Utilities Department.

Annually, the Utilities Customer Service section answers over 150,000 phone inquiries and handles over 5,000 e-mail contacts with customers through the county website. Customer Service processes requests from new and existing customers for connections and disconnections, payment arrangements, special service needs, investigation and complaint resolution. In addition to the call center and website, Utilities customers visit the office and may call after business hours to an answering service available 24/7.

Over 1.28 million bills are mailed annually and payments are received electronically in addition to cash and checks. The Business Operations division is responsible for the billing and collection services, payment processing and financial control and reporting of revenue. In addition, the Systems Support section acts as a liaison with the Information Technology department in the maintenance of the customer information system as well as other hardware and software needs. They also provide training and reporting assistance.

The Utilities warehouse maintains inventory of frequently used materials for the Water Distribution, Sewer Collection, Lift Station, In-House Maintenance and other crews. This consolidation provides for better inventory control and a streamlined process for the field crews.

Administration of the operating division includes budget preparation and management. This is the responsibility of the fiscal division which also processes purchases, vendor payments, travel requests and reimbursements, billing for infrastructure damage and monitors work assignments.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Utilities System Charges	13,896,322	16,037,070	22,422,840
Totals:	13,896,322	16,037,070	22,422,840

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Personnel	4,031,685	4,148,329	4,282,456
Operating	9,864,637	11,834,585	18,136,228
Capital	0	54,156	4,156
Totals:	13,896,322	16,037,070	22,422,840

Budgeted Positions:	66	66	66
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Other County Funded Programs/Agencies



Port Authority



Port Manatee is located in the northwestern corner of Manatee County. It fronts Tampa Bay and borders the Manatee-Hillsborough county line. Port Manatee is the fourth largest of Florida's 14 deepwater seaports. Port Manatee is governed by the Manatee County Port Authority, a seven-member board consisting of the Board of County Commissioners.

Sources of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	12,030,793	10,218,579	10,057,023
Gen Fund/General Revenue	446,500	446,500	446,500
Totals:	12,477,293	10,665,079	10,503,523

Uses of Funds

	FY13 Actual	FY14 Adopted	FY15 Adopted
Port Authority - Admin	2,220,687	1,988,935	2,212,066
Port - Sales & Marketing	560,109	522,220	449,874
Port - Operations	1,359,246	1,078,952	1,087,379
Port - Engineering & Mtc	1,408,029	1,321,505	1,403,893
Port - Railroad	764,656	652,185	351,847
Port - Security & Safety	1,231,925	1,368,355	1,415,818
Port - Scales	151,417	142,812	135,216
Port - Capital Projects	0	0	0
Port - Debt Service	4,781,224	3,563,630	3,206,473
Port - Reserves	0	26,485	240,957
Grants - Port Manatee	0	0	0
Totals:	12,477,293	10,665,079	10,503,523

Economic Development



Economic Development Programs

Program Purpose and Description

Economic Development Programs include Community Redevelopment Agencies (CRAs) and Downtown Development Authorities (DDAs) for 14th Street, Bradenton Downtown, Bradenton Beach, Bradenton Central, and Palmetto.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
CRA Revenues	3,348,594	3,422,238	3,474,189
Totals:	3,348,594	3,422,238	3,474,189

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
<u>Sub Programs</u>			
Palmetto Downtown Development Authority(DDA)	1,357,676	1,504,754	1,459,575
Bradenton Community Redevelopment Area (CRA)	1,088,104	1,070,371	1,159,577
Bradenton Beach DDA	230,107	234,944	246,020
14th Street CRA (City)	211,622	193,834	193,656
Central CRA	461,085	418,335	415,361
Totals:	3,348,594	3,422,238	3,474,189

General Government



General Government

Program Purpose and Description

These programs are not affiliated with specific county departments but rather are general governmental expenditures.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Gen Fund/General Revenue	1,423,822	1,928,181	1,953,815
Unincorporated MSTU Fund	946,139	825,034	753,135
Totals:	2,369,961	2,753,215	2,706,950

Uses of Funds

<u>Sub Programs</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
General County	1,411,287	1,928,181	1,934,815
General County MSTU	946,139	825,034	753,135
Ordinance Codification	12,535	0	19,000
Totals:	2,369,961	2,753,215	2,706,950

Human Services Programs - Adults



Non-Profit Agencies - Adults

Program Purpose and Description

This program is administered by the Community Services department, Human Services division, to provide funding to community-based non-profit agencies to meet a variety of human service needs.

Some human services for adults, such as those provided for physically impaired, developmentally challenged, alcoholism, mental illness, homelessness and spouse abuse may be more effectively addressed by qualified local agencies outside of the county government. These community agencies often have expertise and resources which cannot be duplicated by the county.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Gen Fund/General Revenue	628,866	630,782	680,782
Totals:	628,866	630,782	680,782

Uses of Funds

<u>Sub Programs</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Catholic Charities	30,460	30,471	30,471
Community Coalition on Homelessness	148,323	154,310	154,310
Community Center for Deaf & Hard of Hearing	47,326	52,570	52,570
HOPE Family Services	56,044	56,044	56,044
Manasota Lighthouse for the Blind	16,250	16,250	16,250
UCP of Southwest Florida	30,673	32,203	32,203
Meals On Wheels	53,496	38,496	88,496
Myakka Community Center - Adults	13,301	13,301	13,301
Our Daily Bread	7,237	7,237	7,237
Salvation Army	17,361	17,361	17,361
Suncoast Center for Independent Living	28,855	28,855	28,855
United Way 211 Program	35,765	35,765	35,765
Suncoast Partnership to End Homelessness	86,828	86,828	86,828
Women's Resource Center	24,345	24,345	24,345
Suncoast Community Capital	10,418	10,418	10,418
Easter Seals of SW Florida	26,328	26,328	26,328
Totals:	628,866	630,782	680,782

Human Services Programs - Health Care



Health Care Programs

Program Purpose and Description

This program is administered by the Community Services department, Human Services division, to provide funding to non-profit agencies and private medical providers to meet a variety of health-related needs of eligible citizens of Manatee County.

Funding is provided for health-related services, such as mental health, public health, hospital, physician, maternal and acute care to indigent residents of Manatee County in accordance with Ordinance 08-26 and the Indigent Care Agreement. Funding to non-profit agencies is recommended after the needs of the community are evaluated and it is determined that the agency, with the assistance of the county, can address the identified need.

	FY13 Actuals	FY14 Adopted	FY15 Adopted
<u>Sources of Funds</u>			
General Fund/General Revenue	8,244,314	8,333,059	9,082,591
Program Revenue	9,571,484	9,517,299	1,783,479
Totals:	17,815,798	17,850,358	10,866,070

Uses of Funds

	FY13 Actuals	FY14 Adopted	FY15 Adopted
<u>Sub Programs</u>			
Medical Payments			
Health Care Responsibility Act (HCRA)	118,670	150,000	150,000
Manatee County Health Department	1,073,922	1,148,855	1,133,387
Medicaid Match	3,907,698	4,100,000	4,865,000
Eligible Benefit Services	1,521,773	1,300,000	1,300,000
Primary Health Clinic/Pharmacy	8,930,885	8,829,119	1,095,299
	15,552,948	15,527,974	8,543,686
Mental Health Payments			
Marchman	450,000	450,000	450,000
Adult Detox	574,811	574,809	574,809
Baker Act	195,000	195,000	195,000
Mental Health	805,654	808,605	808,605
Substance Abuse	93,970	93,970	93,970
	2,119,435	2,122,384	2,122,384
Administrative Expenses			
Indigent Medical Billing	100,000	100,000	100,000
General Administrative Expense	43,415	100,000	100,000
	143,415	200,000	200,000
Totals:	17,815,798	17,850,358	10,866,070

Human Services Programs - Youth



Non-Profit Agencies - Youth

Program Purpose and Description

This program is administered by the Community Services department, Human Services division, to provide funding for programs pursuant to the Children's Services Ordinance, and from other sources to community-based non-profit agencies which meet a variety of youth services needs.

Funds are provided for some human services such as those provided for child abuse, developmental challenges, mental illnesses and child day care which may be more effectively addressed by qualified local agencies outside the county government. Funds are also provided to non-profit community agencies that have the ability to reach those youth most affected by substance abuse with prevention programs as well as residential and outpatient treatment. These community agencies often have expertise and resources which cannot be duplicated by the county.

Recommendations for funding of specific programs and amounts are made by the Children's Services Advisory Board following an extensive application and review process.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Gen Fund/General Revenue	838,252	838,252	838,252
Children's Services Tax	6,288,391	6,320,694	7,092,560
Totals:	7,126,643	7,158,946	7,930,812

<u>Uses of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
<u>Sub Programs</u>			
Childrens' Services Tax Programs	7,094,636	7,158,946	7,930,812
Non-Profit Agencies Serving Youth	1,176	0	0
Youth Subst. Abuse Trtmt & Prevent.	30,831	0	0
Totals:	7,126,643	7,158,946	7,930,812

Judicial Programs



Courts/Judicial

Program Purpose and Description

These programs include only the county funded portion of court requirements including Drug Court, Court Administration, State Attorney, Public Defender, Judicial Center, Guardian Ad Litem, Legal Aid, and court related technology.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Charges for Services	723,359	700,000	700,000
Fines & Forfeitures	1,095,706	1,006,800	1,006,800
Grants	3,868	0	0
Program/ General Revenue	1,048,324	1,528,751	1,372,594
Totals:	2,871,257	3,235,551	3,079,394

Uses of Funds

<u>Sub Programs</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
State Attorney	469,717	555,996	519,447
Public Defender	142,042	136,386	128,923
Court Facilities/Support Costs	174,153	192,557	180,035
Court Technology *	469,221	594,107	602,412
Drug Court	279,565	393,468	399,409
Circuit Court - Criminal	2,500	5,000	7,000
Circuit Court - Civil	1,000	1,500	1,500
Circuit Court - Juvenile	71,043	75,391	52,040
County Court - Civil	49,979	50,375	52,675
Judicial Center Support	1,141,833	1,160,563	1,065,745
Bar Association Legal Aid Society	70,204	70,208	70,208
Totals:	2,871,257	3,235,551	3,079,394

*Amount reflects total for all county funded Court Technology amounts, including Clerk of Court portion.

Miscellaneous Programs



Miscellaneous Programs

Program Purpose and Description

These programs are not affiliated with specific county departments but include assessment districts, countywide programs and agencies associated with the Board of County Commissioners.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Beach Erosion Fund	238,082	265,000	265,000
Charges for Services	69,708	69,860	69,853
Gen Fund/General Revenue	0	740,000	1,088,032
Metro Planning Organization Fund	1,178,280	1,381,272	1,241,131
Palm Aire MSTU Fund	64,145	127,948	131,380
Children's Services Tax	1,288,660	0	0
Totals:	2,838,875	2,584,080	2,795,396

Uses of Funds

<u>Sub Programs</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Longboat Key Erosion Control	238,082	265,000	265,000
Street Lighting Districts	69,708	69,860	69,853
Palm Aire MSTU	64,145	127,948	131,380
Juvenile Detention	1,288,660	740,000	1,088,032
Sarasota-Manatee Metro Planning Organization (MPO)	1,178,280	1,381,272	1,241,131
Totals:	2,838,875	2,584,080	2,795,396

Other Community Services



Other Community Services

Program Purpose and Description

Other Community Services consists of programs not associated with specific departments within the county. These programs assist various facets within the community and include non-profit organizations.

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Gen Fund/General Revenue	1,851,049	1,865,274	1,861,274
Unincorporated MSTU Fund	0	1,000	1,000
Totals:	1,851,049	1,866,274	1,862,274

Uses of Funds

<u>Sub Programs</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Accessibility Improvements	0	50,000	50,000
Combat Duty Grants for Ad Valorem Tax Assistance	755	13,000	13,000
Hardship Assessment & Fee Assistance	0	11,000	11,000
Medical Examiner & Transport	1,335,721	1,492,904	1,488,904
Manatee Educational TV	273,712	135,616	135,616
Keep Manatee Beautiful	53,114	50,739	50,739
Mote Marine	18,012	18,015	18,015
Solution to Avoid Red Tide (START)	0	9,500	9,500
Indigent Burials	109,070	80,500	80,500
Neglected Cemeteries	5,665	5,000	5,000
Rubonia Community Center	55,000	0	0
Totals:	1,851,049	1,866,274	1,862,274



Capital Projects



Capital Projects



Introduction

Through the Capital Improvement Program (CIP), the county systematically plans, schedules, and finances capital projects to ensure cost effectiveness and conformance with established policies. The Manatee County Comprehensive Plan (Objective 10.1.6) requires this plan to be consistent with the goals, objectives and policies of the Comprehensive Plan and the Future Land Use Map, to maintain adopted level of service standards and to meet other public facility needs not dictated by level of service standards. Because these projects typically span more than one fiscal year, the plans are updated annually to track existing projects, to identify new projects, and to update the funding estimates and forecasts. All of the county's construction projects and equipment purchases costing \$250,000 or more are included in the Capital Improvement Plan.

The CIP is a five-year plan divided into eight functional groupings overseen by two departments. Public Works and Property Management have responsibility for implementation of the plan and their responsibilities within the functional groupings are as follows:

Property Management

- General Government
- Parks & Natural Resources

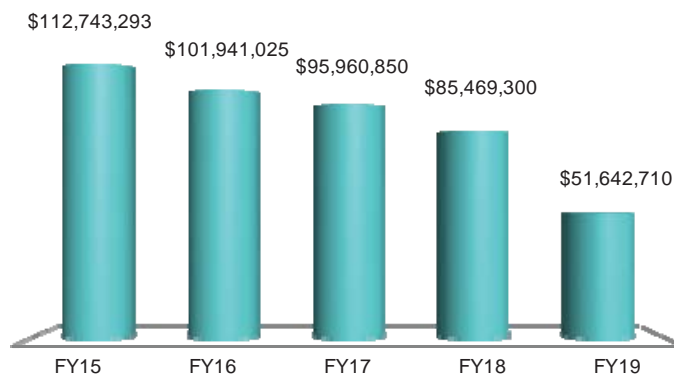
Public Works

- Potable Water
- Solid Waste
- Stormwater
- Transportation
- Wastewater

Summary Information for FY15-FY19 CIP Projects

The CIP spans a five-year period beginning with Fiscal Year 2015 and ending with Fiscal Year 2019. The total projected costs for projects within the FY15-FY19 plan is \$830,172,825. Included within that amount is \$382,415,647 of prior adopted projects which are carried forward from prior years and not yet completed. The total projects anticipated for years 2015 through 2019 total \$447,757,178.

Capital Improvement Program
FY15 - FY19

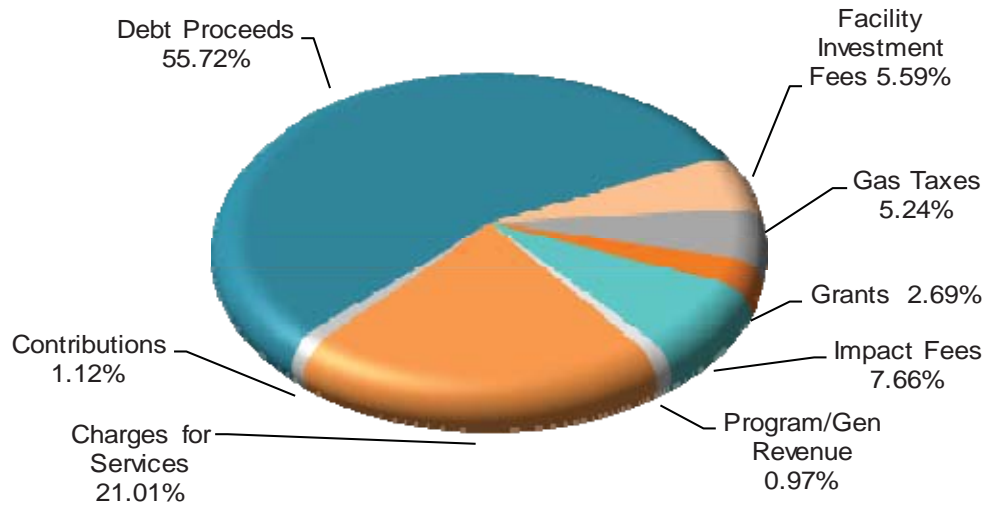


Capital Projects



Summary Information for Sources and Uses of CIP FY15-19

Sources of Capital Funds - FY15-19 \$447,757,178

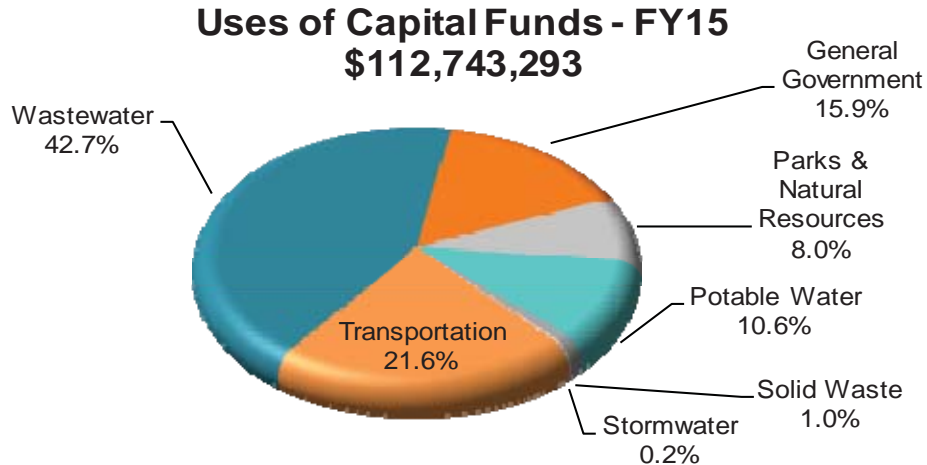


	FY15	FY16	FY17	FY18	FY19
Sources of Funds					
Contributions	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -
Debt Proceeds	47,305,500	49,059,250	73,482,250	64,569,000	15,090,000
Facility Investment Fees	5,736,000	9,523,750	3,418,750	5,273,500	1,100,000
Gas Taxes	10,773,000	5,961,000	3,435,000	1,802,700	1,480,600
Grants	4,206,443	2,520,500	275,000	-	5,040,000
Impact Fees	14,190,000	6,265,000	3,000,000	1,380,000	9,450,000
Program/General Revenues	3,230,000	797,000	-	-	312,610
Charges for Services	22,302,350	27,814,525	12,349,850	12,444,100	19,169,500
	\$ 112,743,293	\$ 101,941,025	\$ 95,960,850	\$ 85,469,300	\$ 51,642,710
Uses of Funds					
General Government	\$ 17,955,000	\$ 13,797,000	\$ -	\$ -	\$ -
Parks & Natural Resources	9,018,296	1,785,000	275,000	-	5,352,610
Potable Water	11,969,000	18,822,100	37,286,600	21,689,900	8,876,500
Solid Waste	1,165,000	5,185,000	2,800,000	-	-
Stormwater	185,000	1,861,000	-	-	-
Transportation	24,361,147	11,551,000	39,235,000	36,682,700	10,930,600
Wastewater	48,089,850	48,939,925	16,364,250	27,096,700	26,483,000
	\$ 112,743,293	\$ 101,941,025	\$ 95,960,850	\$ 85,469,300	\$ 51,642,710

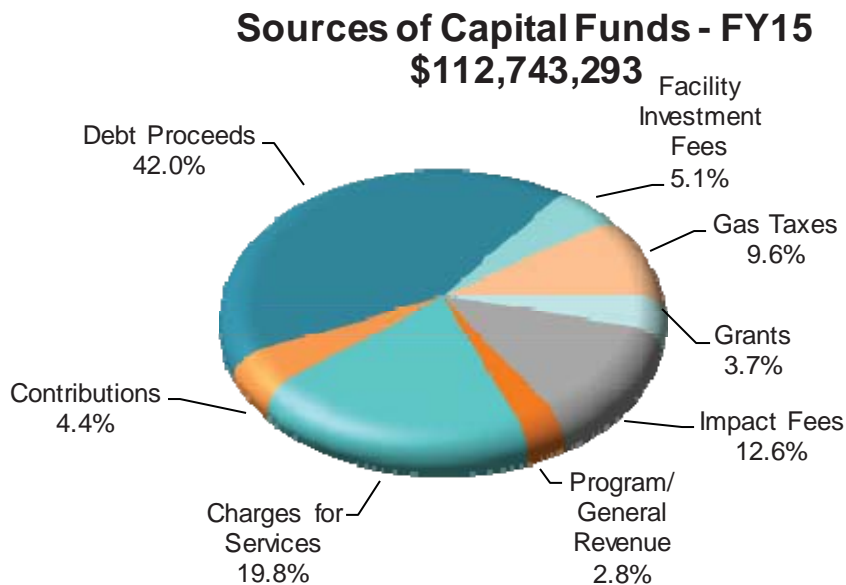
Capital Projects



Summary Information for 2015 CIP Projects



The largest categories of expenditures for the FY15 CIP are Wastewater projects with 42.7% of the total FY15 CIP. Transportation makes up the second largest portion of the Capital Improvement Program, at 21.6% of the total. The General Government category contains 15.9% of the program costs with Parks and Natural Resources, Potable Water, Solid Waste, and Stormwater completing the remaining 19.8% of the total.



Based upon the above graph, Debt Proceeds are 42% of the sources for revenue for the FY15 CIP, Impact Fees are 12.6%, and Gas Taxes are 9.6%. Charges for Services (Including Rates, Stormwater & Utilities System Charges) are 19.8% and Facility Investment Fees are 5.1% of the sources for capital which consists of Utility and Solid Waste rates. Contributions, Program/General Revenues, and Grants are the sources for the remaining 10.9% of revenue for the FY15 CIP.

Capital Projects



FY15 Capital Improvement Projects By Category

General Government

Accela Software Project (GG01290 / Existing)	\$ 2,000,000
BCC Video Security System (6086700 / Existing)	200,000
County Financial System Upgrade (GG01291 / Existing)	500,000
Data Center Build Out - Public Safety Facility (GG01278 / Requested)	2,450,000
Detention Center Door Automation Control System Replacement (6005218 / Existing)	400,000
Historic Courthouse - Historic Courtroom Renovation (GG01090 / Existing)	550,000
Jail Management Software System (GG01280 / Requested)	1,200,000
P-25 Radio Project (GG01279 / Requested)	7,500,000
Supervisor of Elections Office Renovations (6086600 / Existing)	270,000
Tax Collector Annex (GG01292 / Existing)	385,000
VoIP Initiative (6085600 / Existing)	2,500,000
	\$ 17,955,000

Parks & Natural Resources

Hidden Harbor (Fort Hamer East of New Bridge) (6067406 / Existing)	\$ 1,150,000
Jiggs Landing Boat Ramp & Parking Lot (6061401 / Existing)	400,000
Kingfish Boat Ramp (6071500 / Existing)	958,296
Moody Branch Preserve (6051201 / Existing)	100,000
Perico Preserve Seagrass Mitigation Area (6071302 / Existing)	360,000
Port Dolphin Extraction (6003404 / Existing)	5,000,000
Robinson Preserve Expansion Kayak Launch & Storage Units (6085211 / Existing)	350,000
Robinson Preserve Expansion Multi-Surface Trails (6085209 / Existing)	390,000
Robinson Preserve Expansion Playgrounds (6085210 / Existing)	310,000
	\$ 9,018,296

Potable Water

44th Avenue East from 30th Street East to 45th Street East - Water (6071170 / Existing)	\$ 1,350,000
45th Street East from 44th Avenue East to SR 70 - Water (6025672 / Existing)	265,000
53rd Avenue West from 43rd Street West to 75th Street West - Potable Water (6082970 / Existing)	200,000
63rd Avenue East and 39th Street East Loop (PW00981 / Existing)	67,000
Anna Maria Water Line Improvements (6002870 / Existing)	250,000
Canal Road Water Main Replacement (PW01019 / Existing)	244,000
Distribution Building / Annex Rehab (66th Street Complex) (6019208 / Existing)	1,000,000
Downstream Floodway Land Acquisition (6021672 / Existing)	100,000
Lake Manatee Ultra Filtration Membrane Process Upgrade (6050470 / Existing)	2,000,000
Lake Manatee Watershed Land Purchases (6021670 / Existing)	100,000
Mulholland Road Utility Extension (PW01102 / Existing)	93,000
Palma Sola Subdivision Water Line Improvements (6053370 / Existing)	200,000
Water Supply Acquisitions (6058700 / Existing)	100,000
Water Treatment Plant Biological Treatment Unit (6085870 / Existing)	5,000,000
Whitfield Avenue / Lockwood Ridge to Prospect - 16 Inch Water (6040970 / Existing)	1,000,000
	\$ 11,969,000

Solid Waste

Lena Road Landfill Disposal Preparation - Stage II (6077200 / Existing)	\$ 165,000
Lena Road Landfill Gas Electric Generation - Phase II (6008204 / Existing)	1,000,000
	\$ 1,165,000

Stormwater

CR675 Canal Piping (ST01269 / Requested)	\$ 110,000
Pipe Canal W83 (Baywest Canal) (ST01270 / Requested)	75,000
	\$ 185,000

Capital Projects



Transportation

44th Avenue East from 30th Street East to 45th Street East (6071160 / Existing)	\$ 2,000,000
45th Street East from 44th Avenue East / SR 70 (6025662 / Existing)	3,500,000
53rd Avenue West from 43rd Street West to 75th Street West (6082960 / Existing)	2,900,000
Advanced Traffic Management System Expansion - University Parkway (TR01205 / Requested)	312,500
Ancient Oaks Subdivision (TR01200 / Requested)	844,000
Ellenton Gillette Road - US 301 / Moccasin Wallow Road (6084560 / Existing)	100,000
Erie Road - 69th Street East / US 301 East-West Phase (TR01204 / Requested)	900,000
Fort Hamer / Upper Manatee River Road - Bridge (6035560 / Existing)	4,905,000
Fort Hamer Road - US 301 to Future Fort Hamer Bridge (6054764 / Existing)	2,700,000
Gulf Drive at Marina Drive Intersection (6084660 / Existing)	134,370
Lockwood Ridge Road from 56th Avenue Terrace East to Whitfield Avenue (TR01199 / Requested)	891,000
Morgan Johnson Sidewalk - 44th Avenue East to SR 64 (6049761 / Existing)	400,000
Rye Road - SR 64 / Upper Manatee River Road (6086160 / Existing)	1,400,000
SR 64 at 57th Street East (Morgan Johnson) Intersection (6086360 / Existing)	448,777
Sunny Shores Mobile Home Park (TR01197 / Requested)	560,500
Tara Blvd - Stone River Rd - Chickasaw Bayou (TR01198 / Requested)	690,000
Tuttle Avenue - Woodbrook II - Whitfield Ave (TR01203 / Requested)	475,000
University Parkway @ Waterview (6086260 / Existing)	200,000
US 301 at Ellenton Gillette Road Intersection Improvements (6035161 / Existing)	1,000,000
	\$ 24,361,147

Wastewater

45th Street East from 44th Avenue East/SR 70 - Sewer (6025682 / Existing)	\$ 260,000
51st Street Gravity Main Sewer Replacement (6035782 / Existing)	1,800,000
53rd Avenue West (43rd Street West to 75th Street West) Reclaimed Water (6082990 / Existing)	650,000
Colony Cove 1 and 2 - Gravity Sewer Rehabilitation (6005680 / Existing)	350,000
Force Main 12A Rehabilitation (WW00975 / Existing)	315,000
Force Main 13A Rehabilitation (WW00976 / Existing)	1,060,000
Force Main 15D (6022381 / Existing)	475,000
Force Main 17A Replacement (WW01036 / Existing)	64,000
Force Main 1D Rehabilitation (6035781 / Existing)	2,350,000
Force Main 1M Rehabilitation (6085780 / Existing)	2,750,000
Force Main 23A Replacement (WW01037 / Existing)	328,000
Force Main 27A - 51st St W to the Southwest Water Reclamation Facility (6082980 / Existing)	3,000,000
Force Main 27A Rehabilitation (WW00978 / Existing)	340,000
Force Main 31A Replacement (WW01038 / Existing)	105,000
Force Main 35A Replacement (WW01039 / Existing)	276,000
Force Main 5 Rehabilitation (Anna Maria Island) (WW00974 / Existing)	834,000
Force Main Spanish Park Replacement (WW01040 / Existing)	126,000
Force Main Windmill Village Replacement (WW01041 / Existing)	204,000
MARS Chlorination at Southwest Water Reclamation Facility (WW01224 / Requested)	84,000
MARS - Erie Road Main Tie-In (WW00994 / Existing)	311,000
MARS - Management Improvements (6082091 / Existing)	2,445,000
MLS 12A Wet Well Rehab & Dimminutor Replacement (WW01227 / Requested)	588,250
MLS 13A Emergency Generator Replacement (WW01228 / Requested)	392,175
MLS 1M Emergency Generator Replacement (WW01230 / Requested)	457,750
MLS 27A Emergency Generator Replacement (WW01231 / Requested)	457,750
MLS 39A Pumps & Variable Frequency Drive Replacement (WW01234 / Requested)	588,250
MLS N1-B Dimminutor Replacement (WW01239 / Requested)	229,375

Capital Projects



Wastewater, Continued

North Water Reclamation Facility Automatic Backwash Filter Rehabilitation (WW00956 / Existing)	425,000
North Water Reclamation Facility Class V Recharge Wells (6079480 / Existing)	4,500,000
North Water Reclamation Facility Recharge Wells Pump Station (WW01116 / Existing)	3,000,000
North Water Reclamation Facility Reclaimed Water Transmission Line (WW01117 / Existing)	1,500,000
Parrish Village Force Main and Master Lift Station (6069180 / Existing)	150,000
SEWRF 10 Million Gallon Storage Tanks and Interconnection (6084880 / Existing)	2,700,000
SEWRF Dedicated Reject Line (6083680 / Existing)	360,000
SEWRF Lake Filtering System (6073780 / Existing)	730,000
SEWRF Maintenance Building (6085080 / Existing)	1,500,000
SEWRF North Reject Pond Lining (WW00959 / Existing)	200,000
SEWRF Septage Receiving Station (6083480 / Existing)	3,000,500
SWWRF Automatic Backwash Filter Rehabilitation (6016681 / Existing)	1,659,000
SWWRF Class V Recharge Well & Aquifer Storage Recovery Well (6069081 / Existing)	567,000
SWWRF Process Modifications for Nitrogen Removal (6079080 / Existing)	5,000,000
Tara 20 Force Main Parallel to Lena Road (6079881 / Existing)	1,800,000
US 301 at Ft Hamer Road - Reclaimed (WW01260 / Existing)	157,800
	<hr/>
	\$ 48,089,850
Total for FY15 CIP Projects	<hr/>
	\$ 112,743,293

Capital Projects



Operational Impacts

Capital projects are not anticipated to cause significant impacts on FY15 operating budgets. Below is a more in-depth examination of the effect capital projects are expected to have on future operating budget by program area. Since most staff and operating costs for project management, in-house engineering, and indirect costs are charged to projects, construction activity does not impact related operating budgets.

General Government

There are three General Government projects expected to have impacts on general government operations. The FY15 capital budget includes three projects, the County Financial System Upgrade, the Judicial Center Hensley Wing 4th Floor Renovations, and the Next Generation 911 project, which are projected to have impacts in upcoming budgets for operating expenses. Additionally, we have added \$12.5 million in Chiller Upgrade/ESCO projects to our General Government CIP which will have positive impacts on our operations budgets in future years. Some of the savings established from the ESCO upgrades will be used to offset any debt service requirements established by the projects.

Parks & Natural Resources

Natural Resources projects include beach renourishment, boat ramp replacements, and several low-maintenance passive recreation areas that require minimal operation resources and/or result in lower maintenance costs. The completion of the Robinson Preserve Environmental Center, Robinson Preserve Office, and Robinson Preserve Restrooms will bring moderate impacts in the upcoming operational budget for operating expenses. Park facilities previously funded and improvements within the CIP will have minimal staff initially, as emphasis will be placed on passive recreation activities. Staff will be added gradually to enhance services at these facilities, as the county's tax base returns to pre-recession levels.

Potable Water and Wastewater, Stormwater Utility Projects

The majority of projects listed are for renewal and replacement projects, which will not increase operating costs, and in some cases, will reduce maintenance and operating costs. Projected completion of the Lake Manatee Ultra Filtration Membrane Process Upgrade, the Water Treatment Plant Biological Treatment Unit project, the Wares Creek Canal Dredging project, the Southeast Water Reclamation Facility Maintenance Building, the Southwest Water Reclamation Facility Process Modifications for Nitrogen Removal project, and the North Water Reclamation Facility Class V Recharge Well project will add additional operating costs in FY16 and beyond which will be covered by utility system user charges.

Solid Waste

The Solid Waste Gas Collection project will allow the operating costs over the next few years to decrease. Other projects will have minimal operating impacts.

Transportation

Most of the projects planned are paving unpaved roads, renewal and replacement projects, intersection improvements, or road widening projects which will not significantly increase operating costs, and in some cases will result in future cost avoidance. Cost of maintenance of landscaping and retention ponds on newly constructed or reconstructed roads due to higher standards for landscaping for these projects may be slightly offset by maintenance cost savings due to a lesser cost for maintenance for paved versus unpaved roads.

Capital Projects



Operational Impacts of FY15 – 19 CIP

General Fund/Special Revenue Funds

	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>
General Government			
Personal Services			
Operating	\$ 130,000	\$ 880,000	\$ 880,000
Capital			
	<u>\$ 130,000</u>	<u>\$ 880,000</u>	<u>\$ 880,000</u>
 Parks & Natural Resources			
Personal Services			
Operating	\$ -	\$ 53,100	\$ 53,100
Capital			
	<u>\$ -</u>	<u>\$ 53,100</u>	<u>\$ 53,100</u>
 Transportation			
Personal Services			
Operating	\$ 131,500	\$ 263,500	\$ 263,500
Capital			
	<u>\$ 131,500</u>	<u>\$ 263,500</u>	<u>\$ 263,500</u>
 General Fund/Special Revenue Funds Totals			
Personal Services			
Operating	\$ 261,500	\$ 1,196,600	\$ 1,196,600
Capital			
	<u>\$ 261,500</u>	<u>\$ 1,196,600</u>	<u>\$ 1,196,600</u>

Capital Projects



Operational Impacts of FY15 – 19 CIP

Enterprise Funds

	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>
Potable Water			
Personal Services			
Operating	\$ -	\$ 100,000	\$ 550,000
Capital			
	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 550,000</u>
Solid Waste			
Personal Services			
Operating	\$ 15,000	\$ 15,000	\$ 15,000
Capital			
	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
Stormwater			
Personal Services			
Operating	\$ 25,000	\$ 25,000	\$ 25,000
Capital			
	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
Wastewater			
Personal Services			
Operating	\$ 409,280	\$ 559,280	\$ 559,280
Capital			
	<u>\$ 409,280</u>	<u>\$ 559,280</u>	<u>\$ 559,280</u>
Enterprise Fund Totals			
Personal Services			
Operating	\$ 449,280	\$ 699,280	\$ 1,149,280
Capital			
	<u>\$ 449,280</u>	<u>\$ 699,280</u>	<u>\$ 1,149,280</u>

Prior Year & Continuing Unencumbered Grant & Project Balances



	Revenue Carried Forward	Expenditure Budget Carried Forward
General Fund	\$ 71,059	\$ 71,059
Emergency Medical Services Trust	877	877
Affordable Housing/CDBG/HOME Grants & Project	2,869,560	2,869,560
Natural Resources/WCIND Grants	810,909	810,909
Miscellaneous Grants	4,910,973	4,910,973
Library Grants/Capital Projects	7,456	7,456
Parks & Recreation Construction Projects	5,337,037	5,337,037
Highway & Gas Tax Capital Projects	6,789,172	6,789,172
Building Capital Projects	7,195,277	7,195,277
Beach Erosion Control	10,169,482	10,169,482
Local Option Gas Tax Projects	5,121,183	5,121,183
Transportation 2004 Bond Projects	2,108,896	2,108,896
Parks Impact Fees Capital Project Funds	1,600,283	1,600,283
Road Impact Fee & Assessment Capital Project Funds	40,059,122	40,059,122
South County CRA Capital Projects	(10,932)	(10,932)
2013 Revenue Improvement Bond Projects	760,061	760,061
Transportation 2013 Bond Projects	842,075	842,075
2013 Revenue Bond (ESCO) Project	20,000	20,000
2014 Revenue Bond (ESCO) Project	15,767	15,767
Water & Sewer Capital & FIF Project Funds	24,349,314	24,349,314
Utilities 2010 Bond Projects	6,366,881	6,366,881
Utilities 2006 Bond Projects	88,621	88,621
Manatee County Transit Capital Acquisition	21,654,685	21,654,685
Port Manatee Capital Projects	256,967	256,967
Stormwater Capital Projects	953,166	953,166
Public Safety Impact Fee Project Fund	127,624	127,624
Solid Waste 2006 Bond Projects	1,790,967	1,790,967
Fleet Services	5,650,000	5,650,000
2014 Revenue Note (Port)	453,480	453,480
Total	\$ 150,369,962	\$ 150,369,962





Transfers



Transfers



Governmental accounting requires financial transactions be recorded in individual funds and account groups, each of which is a separate accounting entity. Each fund is accounted for by providing a separate, self-balancing set of accounts comprised of its assets, liabilities, reserves, equities, revenues, and expenditures. Different fund types include General Fund, Special Revenue funds, Debt Services funds, Capital Project funds, Enterprise funds, and Internal Services funds.

The requirement that each fund must be a separate accounting entity means there must be a method to record transactions occurring between funds. Interfund Transfers are an accounting mechanism by which monies can be transferred from one fund to another fund. Interfund transfers are merely transfers of funds, not actual revenues and expenditures, but nevertheless must be budgeted as expenditures and revenues to comply with fund accounting requirements. Interfund transfer amounts are included in the county's total budget, but are excluded from the county's net budget to avoid the duplication caused by the fund accounting methodology. Transfers generally fall into four categories:

Transfers to Capital Project Funds:

Transfer From	Transfer To	Amount
General Fund	Parks & Rec Cap Projects	\$ 360,000
Florida Boating Improvement Prog	Parks & Rec Cap Projects	654,148
Local Option 5 Cent Gas Tax	Local Option 5 Ct Gas Tax Cap Proj	5,000,000
Parks & Rec. Impact Fee	Parks & Rec Cap Projects	2,244,000
Road Impact Fees	Road Imp Fee Cap Projects	6,700,000
Solid Waste	Solid Waste Capital Projects	1,165,000
Transportation Trust	4 Cent Gas Tax Maint. Project	1,066,153
Transportation Trust	9th Cent Gas Tax Maint. Project	1,208,035
Transportation Trust	5th Cent Bd Voted Gas Tax Proj	4,148,160
Transportation Trust	Gas Tax Capital Projects	5,882,411
Water & Sewer Operating	Utilities Maintenance Projects	5,700,000
Water & Sewer Operating	Water & Sewer Capital Projects	20,978,400
Total		\$ 55,106,307

Transfers to Debt Service Funds:

Transfer From	Transfer To	Amount
Assessment Revenue	2013 Rev Ref/Improve Bonds	\$ 28,295
General Fund	2013 Rev Improve Note	345,760
General Fund	2013 Rev Ref/Improve Bonds	3,072,029
General Fund	2010 Refunding Debt Service	500,493
General Fund	2006 Bond Debt Service	3,750,831
Law Enf. Impact Fees	2013 Rev Ref/Improve Bonds	1,013,986
Law Enf. Impact Fees	2006 Bond Debt Service	401,875
Local Option 4 Cent Cap Proj	2013 Rev Ref/Improve Bonds	3,549,651
Parks Impact Fees	2010 Refunding Debt Service	97,453
Port Authority	Port Authority Debt Service	3,206,473
Public Safety Impact Fees	2013 Rev Ref/Improve Bonds	102,404
Public Safety Impact Fees	2006 Bond Debt Service	312,569
Solid Waste	2013 Rev Ref/Improve Bonds	357,634
Solid Waste	Solid Waste Debt Service	464,430
Water & Sewer Operating	W & S Debt Service	9,124,724
Water & Sewer FIF	W & S Debt Service	4,857,385
Total		\$ 31,185,992

Transfers



Transfers from one fund to another for specific purpose

Transfers from Special Revenue Funds to the funds and programs from which they will be spent:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>
General Fund	Childrens' Services	838,252
General Fund	Port TIF	34,044
General Fund	Radio Fund	1,071,000
General Fund	Southwest TIF	711,769
Natural Resources Grants	General Fund	500,000
Health Care Fund	General Fund	100,000
Impact Fee Administration	General Fund	1,500,000
Solid Waste	Stormwater	4,334,248
Southwest TIF	General Fund	380,000
Tourist Development Tax	Civic Center	600,000
Tourist Development Tax	General Fund	500,000
Transportation Trust	Transit	5,855,224
Unincorporated Services	Building Department	487,705
Unincorporated Services	General Fund	1,432,925
Unincorporated Services	Hwy-Local Road Maintenance	2,588,386
Unincorporated Services	Impact Fees	182,851
Unincorporated Services	Port TIF	3,302
Unincorporated Services	Southwest TIF	69,027
Water & Sewer	General Fund	2,945,142

Total \$ 24,133,875

Total Interfund Transfers \$ 110,426,174

Other Transfers

These are transfers to other government agencies for a specific purpose. By statute, certain gas tax proceeds received from the state must be passed through to the incorporated municipalities (cities) in Manatee County.

Transfers to other government agencies:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>
General Fund	Metropolitan Planning Org.	\$ 22,741
General Fund	Manatee County Port Authority	446,500
Local Option 2 ¢ Gas Tax	Other Municipalities	584,258
Local Option 4 ¢ Gas Tax	Other Municipalities	1,257,501
Local Option 5 ¢ Gas Tax	Other Municipalities	1,289,396
Ninth Cent Gas Tax	Other Municipalities	336,965

Total Transfers \$ 114,363,535





Reserves

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Reserve Policy



On May 25, 2010, the County Commission adopted the following policy regarding budgeted reserves to ensure appropriate amounts are available for operating cash and emergency reserves. Following the policy is a list of specific reserves that are included in the adopted budget.

Budget Policy – Reserves

Resolution No. R-10-098

1. Purpose and Intent

- A. Establish policies for committed and uncommitted reserve amounts.
- B. Identify the funds to which the policies apply.
- C. Define the terms that are used in reporting and budgeting reserves.
- D. Provide guidance as to how reserves are to be used in emergency situations.

2. General Considerations

- A. To maintain adequate reserves is important for the county's financial well-being, and for being prepared for periods of time when regular revenue streams may be interrupted. Although several terms including "fund balance", "cash balance", and "reserves" are often used interchangeably to describe reserves, each of these terms has a slightly different meaning. Clear distinctions should be made in the way that these terms are used in order to fully explain the reserve policies.
- B. Manatee County Government's financial structure includes over 150 funds, each created for a different purpose. Typically, references to governmental reserves usually relate to the General Fund, where most governmental activities are budgeted. However, other funds, especially large Enterprise Funds, should maintain adequate reserve levels as well. It is not necessary to maintain reserves or cash balances in all funds. This policy will identify the major funds for which reserves should be maintained. For smaller funds, reserve levels can be determined administratively.
- C. These reserve policies apply to budgets, which are based on estimates. Terminology used in these policies, as well as terms that may be used in discussions related to reserves and fund balances, is defined below. In the definition section, terms used in relation to budgets are separated from terms used in relation to financial statements in order to avoid confusion.

Reserve Policy



3. Calculation of Beginning Balance

- A. To prepare fund budget estimates for the future year, the first source of funds for which an estimate is provided is typically the beginning cash balance, also known as the cash carryover. This estimate is derived by starting with the ending cash balance from the financial statements from the years previous, adding all projected revenues for the current year, and subtracting all project expenses for the current year. For instance, for the FY15 budget, the calculation starts with the ending cash balance from FY13, adds projected revenues from FY14, then subtracts projected expenditures from FY14 to determine the beginning cash balance for FY15. Because this estimate should always be conservative, it is recommended the number derived from the calculation described above be reduced by a factor of approximately five percent before entering a beginning cash balance figure in the fund budget for the future year.

4. Calculation of Budgeted Funds Available For Reserves

- A. To calculate the budgeted funds available for reserves, all projected sources of funds for the coming year are totaled. From this, all budgeted expenditures, transfers, and other uses of funds are subtracted. The remainder is available for reserves.

5. Identification of Committed Reserves

- A. Within the amount identified as available for reserves, various amounts may be identified as being committed for certain purposes, including but not limited to reserves for contingency, salary adjustments, capital outlay, prior year encumbrances, etc.
- B. Uncommitted reserves will generally be shown in the reserves for cash balance, budget stabilization, and in a portion of reserves for contingency. Although budget amendments during the year may transfer funds from the reserve for cash balance, such transfers shall not reduce the estimated cash balance below amounts required by this policy. Budget amendments may also transfer funds from reserve for cash balance in lieu of appropriating unexpected revenue.

6. Calculation of Minimum Level of Uncommitted Reserves

- A. For the funds enumerated in this policy as requiring minimum cash balance levels, the minimum cash balance required is twenty percent of the fund's total budgeted operating expenditures.

7. Funds Subject to This Policy

- A. This policy shall apply to the General Fund, the Transportation Trust Fund, the Unincorporated Municipal Services Taxing Unit Fund, the Utility Fund, and the Solid Waste Fund. Calculations for the Utility Fund, the Solid Waste Fund, and the Transportation Trust Fund may include uncommitted reserves in related (i.e. – funded from similarly restricted

Reserve Policy



revenues) capital project funds and/or maintenance funds to meet the twenty percent requirement.

- B. For all other funds with budgets in excess of \$500,000, reserve levels will be established annually via an administrative process taking into account cash flow, operating needs, and emergency requirements. In these cases, written notations explaining the reserve calculation will be provided.

8. Use of Reserves and Other Cash Sources In Emergency Situations

- A. It is important to note that in an emergency event, cash available to mitigate problems that might be encountered due to interrupted cash flow and due to the need to make large unbudgeted expenditures to preserve public health and safety will be greater than the twenty percent of operating expenditures used to establish minimum cash balances.
 - 1. Typically there will be many millions in cash available in capital project budgets and other non-operating accounts that could be reallocated to provide needed cash flow.
 - 2. It is generally expected, and verified by past experience that any amounts reallocated in this fashion will be reimbursed at near one hundred percent levels through FEMA.
- B. Procedures have been established to set up special expenditure accounts to capture expenditures related to the emergency for the purpose of documenting costs for FEMA reimbursement.
 - 1. For an initial period of time, existing contingency reserves would be adequate in most cases to provide funding for these special accounts. However, in an emergency of major proportions, requiring staff efforts over extended periods of time as well as significant capital outlay and contractual service expenditures, additional sources of funds may be required.
 - 2. The situation may be exacerbated if the emergency has caused interruption of revenue collection efforts, which could result in budgeted funds being available, but without actual cash to support the budget.
- C. In a major emergency, the uncommitted reserves would be one of the sources of funds for the operational and capital expenditures required to address the emergency. However, other funding sources may also be available, and should be considered for use. Such other sources may include capital project funds, interfund loans, and short term borrowing. In recent decades, FEMA has always provided for reimbursement of nearly all emergency outlays expended by local governments. Therefore, there are reasonable expectations that FEMA funds will be available to repay short term loans, interfund loans, and funds depleted from reserves and capital projects.

Reserve Policy



Definitions – Budget Terminology

Budgeted Cash Carryover – the amount used in the annual budget as a source of funds based on the estimated beginning cash balance for each fund in the annual budget.

Committed Reserves – the total amount of reserves budgeted in a fund that is committed or allocated for specific purposes.

Uncommitted Reserves – the amount of reserves budgeted in a fund that is not committed or allocated for a specific purpose.

Operating Expenditures – Budgeted expenditures for personal services, operating expenses, and monthly interfund transfers. Does not include budgeted expenditures for capital items, reserves, and interfund transfers to debt service and capital project funds.

Definitions – Financial Statement Terminology

Beginning Cash Balance – An amount calculated from audited financial statements, which reflects the unrestricted cash available in a fund as of the beginning of a fiscal year.

Ending Fund Balance – The total year ending fund balance for each fund as shown in the audited financial statements. This includes cash and non-cash items.

Ending Cash Balance – An amount calculated from audited financial statements, reflecting the unrestricted cash portion of the year ending fund balance in a fund.

Restricted or Reserved Fund Balance – An entry in the audited financial statements identifying the portion of the fund balance in a fund that may be reserved due to legal or formal financial commitments. Criteria to determine restricted amounts are established by the Governmental Accounting Standards Board (GASB). Although the restricted or reserved fund balance as of the end of one fiscal year could be a part of the committed reserves identified in the following year's budget, the two terms are not synonymous.

Unrestricted or Unreserved Fund Balance – An entry in the audited financial statements identifying the portion of the fund balance of a fund that is not restricted from general use, or reserved due to legal and/or financial commitments. Criteria to determine unrestricted and unreserved fund balance amounts are established by the Governmental Accounting Standards Board (GASB). Portions of the unrestricted or unreserved fund balance as of the end of a fiscal year may be shown as committed reserves in the budget for the following year.

Reserves & Cash Balances



Included in the annual budget are reserve accounts which set aside monies for designated or undesignated purposes, falling into various categories for the FY15 budget, as listed below. Reserve funds cannot be spent unless approval, by the Board of County Commissioners via budget amendment resolution, is received. Some reserves are directly connected to departmental operating budgets shown in the previous section of this document. However, most of the departmental operating budgets are in the General Fund and do not have specified reserves. Therefore, in order to have a consistent format to display and compare departmental budgets, reserves are shown separately below. The "Budget by Fund" section also contains information as to specific amounts set aside within the reserves in each fund.

1. Reserve for Contingency

General Fund	\$ 3,936,259
Convention Center	150,000
Manatee County Port Authority	240,957
Storm Water Management	50,000
Tourist Development Tax	650,000
Transit System Capital Improvements	58,855
Transportation Trust	300,000
	<hr/>
Total	\$ 5,386,071

2. Capital Outlay

General Fund	\$ 1,125,195
Local Option Gas Tax Capital Projects	7,798,000
Parks Impact Fee Capital Projects	410,000
Stormwater Capital Projects	185,000
Tourist Development Tax	500,000
Unincorporated Services Tax	2,074,257
Water & Sewer Capital Improvements	14,679,400
	<hr/>
Total	\$ 26,771,852

3. Reserve for Salary Adjustment

General Fund (Incl. some Constitutional Offices)	\$ 1,335,172
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Reserves & Cash Balances



911 Enhancement Fee	46,564
Automated Systems Maintenance	5,050
Beach Erosion Control	5,252
Building Department Fund	108,485
Children's Services Tax	13,072
Communications Fund	9,301
Convention Center	27,440
Court Technology	6,426
Fleet Services	81,111
Health Self Insurance Fund	11,082
Impact Fee Administration	2,520
Library	104,701
Phosphate Severance Tax	14,235
Radio Fund	18,997
Self Insurance	11,711
Solid Waste	92,623
Storm Water Management	78,662
Tourist Development Tax	20,364
Transportation Trust/Gas Taxes	448,192
Unincorporated Services Tax	109,237
Water and Sewer Operating	716,967
	<hr/>
Total	\$ 3,267,164

4. Reserve for Cash Balances

General Fund	\$ 63,100,695
911 Enhancement Fees	835,617
Assessment/Dredging Projects	1,674,146
Automated Systems Maintenance	2,222,886
Beach Erosion Control & Cap. Projects	3,168,958
Building Capital Projects	1,179,654
Building Department	14,877,376
Cable Franchise Fees	9,023
Central Stores/Fuel Services	1,747,993

Reserves & Cash Balances



Children's' Services	2,342,847
Communications	392,896
Community Redevelopment Area - 14th Street	438,395
Community Redevelopment Area - South County	2,646,122
Convention Center & Convention Center Capital Projects	2,588,949
Court Technology	138,639
Debt Service - 2014 G.O. Refunding Bonds	147,486
Debt Service - 2006 Revenue Improvement Bonds	9,062
Debt Service - 2013 Rev Refunding & Improvement Bonds	25,476
Dredging Assessments	457,792
EMS Impact Fees	7,798
Fleet Services	5,381,050
Florida Boating Improvement Program	194,904
Gas Tax 80% Constitutional Capital Projects	1,011,360
Gas Tax 9th Cent Road Mtc & Resurfacing	1,894,485
Gas Tax Local Option 4 Cents Capital/Maint. Projects	280,620
Gas Tax Local Option 5 Cents Board Voted Cap. Proj.	4,180,021
Gas Tax Local Option 5th & 6th Cent Cap. Projects	2,810,182
Green Bridge Demolition	333,409
Health Care Fund	5,222,471
Health Self Insurance	7,207,922
Impact Fee Administration	1,622,667
Jail Facility	36,728
Law Enforcement Impact Fees & Capital Projects	1,588,997
Library, Library Eaton Trust, Library Gift & Cap Projects	1,659,197
Natural Resources Grants	491,312
Palm Aire MSTU	60,225
Parks Impact Fee & Capital Projects	2,924,655
Phosphate Severance Tax	4,153,730
Port TIF	37,346
Public Safety Impact Fees & Capital Projects	979,106
Radio Public Safety	281,872
Road Impact Fees & Capital Projects	13,714,232
Self Insurance	10,370,077

Reserves & Cash Balances



Solid Waste	25,288,907
Solid Waste Capital Projects	819,820
Special Law Enforcement Trust	1,088,479
Southwest TIF	255,102
Storm Water Management & Capital Projects	458,692
Street Lighting Districts	59,471
Substance Abuse Treatment	33,989
Tourist Development Tax	5,280,459
Transit System	75,933
Transportation Trust	13,811,475
Tree Trust	215,839
Unincorporated Services	9,506,573
Utilities & Maint./Cap. Projects	62,958,012
Utilities 2010A	175,062
Utilities 2010B	402,926
Utilities 2010C	93,166
Water & Sewer Debt Service	<u>3,447,194</u>
 Total	 \$ 288,419,477

5. Reserve for Future Claims - To provide for projected increase in claims

Health Insurance	\$ 27,548,375
Other Post Employment Benefits (OPEB)	10,463,317
Landfill Closures	<u>26,564,153</u>
 Total	 \$ 64,575,845
 Total Reserves & Cash Balances	 \$ 388,420,409





Debt Service

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Debt Service



Debt Service

Program Purpose and Description

Debt Service

<u>Sources of Funds</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Assessment Revenue	528,838	61,184	63,295
Charges for Services	13,546,295	11,926,742	10,950,087
Facility Investment Fees	6,200,000	5,102,646	4,857,385
Gen Fund/General Revenue	8,899,159	8,589,057	7,669,113
Gas Taxes	3,111,374	3,550,225	3,549,651
Intergovernmental	2,893,385	3,002,137	3,206,473
Impact Fees	1,461,915	1,948,266	1,928,287
Ad Valorem Property Taxes	2,994,713	3,056,981	2,956,651
Totals:	39,635,679	37,237,238	35,180,942

Uses of Funds

<u>Sub Programs</u>	FY13 Actual	FY14 Adopted	FY15 Adopted
Dredging Assessments	2,642	50,000	50,000
General Obligation Refunding 2003/2014	2,923,986	2,908,415	2,830,195
Transportation Bonds 2004	2,944,250	2,940,750	0
Public Utilities	17,851,722	14,688,100	13,982,109
Port Authority	3,024,302	3,563,630	3,206,473
Revenue Improvement Bonds, 2006	4,466,775	4,463,025	4,465,275
Revenue Improvement Bonds, 2004	1,654,900	1,650,825	0
Solid Waste	453,975	464,540	464,430
Revenue Refunding Bonds, 2010	2,578,800	2,568,650	1,712,700
Rev Refunding Bonds 2013	3,716,027	3,719,700	8,124,000
Revenue Improvement Notes 2013	18,300	219,603	345,760
Totals:	39,635,679	37,237,238	35,180,942

Note: Revenue Improvement Bonds, 2014 in the amount of \$286,499 are held in General Fund Reserves.

Debt Service



Debt Policy

The Board of County Commissioners approved the current debt policy in 1985. We have used this policy to negotiate favorable terms on bond insurance and to receive ratings which get bond issues secured with our covenant to budget and appropriate funds annually for debt obligations (rather than pledge specific revenue). This policy has also been incorporated in the county's comprehensive plan, which is adopted by ordinance of the Board of County Commissioners, and approved by the State of Florida.

The policy provisions described below use a variety of ratios as the basis for our policy to set limits on the amount of reserve bond debt that the county can issue. The ratios are based on non-ad valorem (non-property tax) sources of revenue and apply to revenue bonds, which can be issued with approval of the Board of County Commissioners.

Debt policy provisions require that the county shall not issue additional debt payable from non-ad valorem county monies unless:

- The total outstanding non self-supporting revenue debt service in any year is less than 50% of total non-ad valorem revenues of the county.
- Gross non-ad valorem revenues (all legally available non-ad valorem revenues of the county from whatever source) for the preceding fiscal year are at least 2.00 times the average annual debt service of all indebtedness of the county payable from non-ad valorem revenues, and,
- Net non-ad valorem revenues for the preceding fiscal year are at least 1.10 times the average annual debt service of all indebtedness of the county payable from non-ad valorem revenues.

General Obligation debt, supported by ad valorem taxes, can be authorized only by referendum of the county's electorate. The laws of the State of Florida do not impose any limitations on the amount of debt that local governments may incur. At the present time it is believed that the electorate's tolerance for General Obligation debt is far below that of the rating agencies and the markets, so the debt policy does not set limits on General Obligation debt. Each debt issue is evaluated separately to determine the duration over which the debt will be paid, and whether to use a negotiated or competitive process to underwrite the issue.

Bond covenants differ in their coverage requirements depending on the type of revenue pledged to cover the debt service. For the fiscal year ending September 30, 2014, Manatee County was in compliance with all covenants. Manatee County's general obligation bond ratings are AAA from Fitch, AA from Standard and Poor's, and Aa1 from Moody's.

Debt Service



Ratio to Assessed Value & General Bonded Debt per Capita

<u>Year</u>	<u>Population*</u>	<u>Net Taxable Assessed Value*</u>	<u>Bonded Debt</u>	<u>Ratio of Bonded Debt to Assessed Value</u>	<u>General Bonded Debt Per Capita</u>
2003	286,884	18,583,896,787	29,240,000	0.157%	\$ 101.92
2004	293,837	21,156,037,000	27,240,000	0.129%	\$ 92.70
2005	300,298	24,759,022,000	25,205,000	0.102%	\$ 83.93
2006	311,102	30,735,678,000	23,130,000	0.075%	\$ 74.35
2007	315,890	34,453,086,000	21,015,000	0.061%	\$ 66.53
2008	323,374	33,493,766,000	18,860,000	0.056%	\$ 58.32
2009	330,201	28,673,792,000	16,655,000	0.058%	\$ 50.44
2010	318,176	24,844,685,000	14,385,000	0.058%	\$ 45.21
2011	324,168	23,756,729,000	12,045,000	0.051%	\$ 37.16
2012	330,862	23,257,910,000	9,630,000	0.041%	\$ 29.11
2013	333,687	24,140,775,612	7,120,000	0.029%	\$ 21.34

*Sources: Bureau of Economic and Business Research (BEBR), University of Florida (population), and, Manatee County Property Appraiser (Assessed Values)

Debt Service

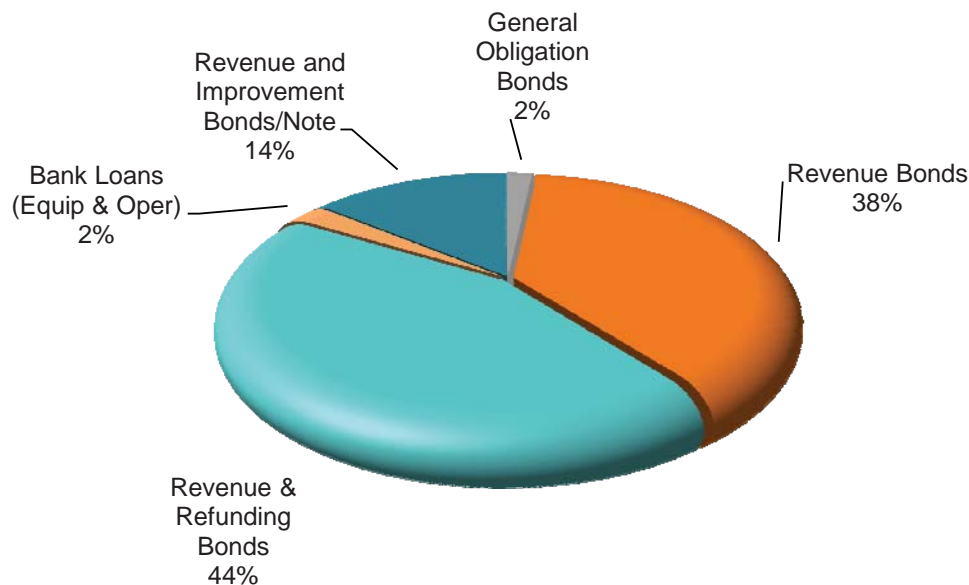


Summary of Outstanding Debt as Adopted

As of adoption of the FY15 Budget, Manatee County's outstanding debt totaled \$274,439,753*. The FY15 adopted budget contains debt service of \$35,416,415 for an additional principal decrease of \$21,958,985 for the FY15 fiscal year. In 2014 the County refunded the GO bonds for substantial interest savings, and issued an Energy Services Company (ESCO) revenue improvement bond with guaranteed energy savings that pay for the debt service. The county has refunded all of its higher interest rate debt during the recent historically low interest rate environment. Port Manatee also refinanced equipment loans prior to fiscal year end however debt service schedules are reflected at the adopted totals. The Port will amend their 2014-2015 budget during FY15. For further information on Port Manatee, please see the Comprehensive Financial Statements as of September 30, 2014.

*excludes accreted interest

Summary of Outstanding Debt as Adopted



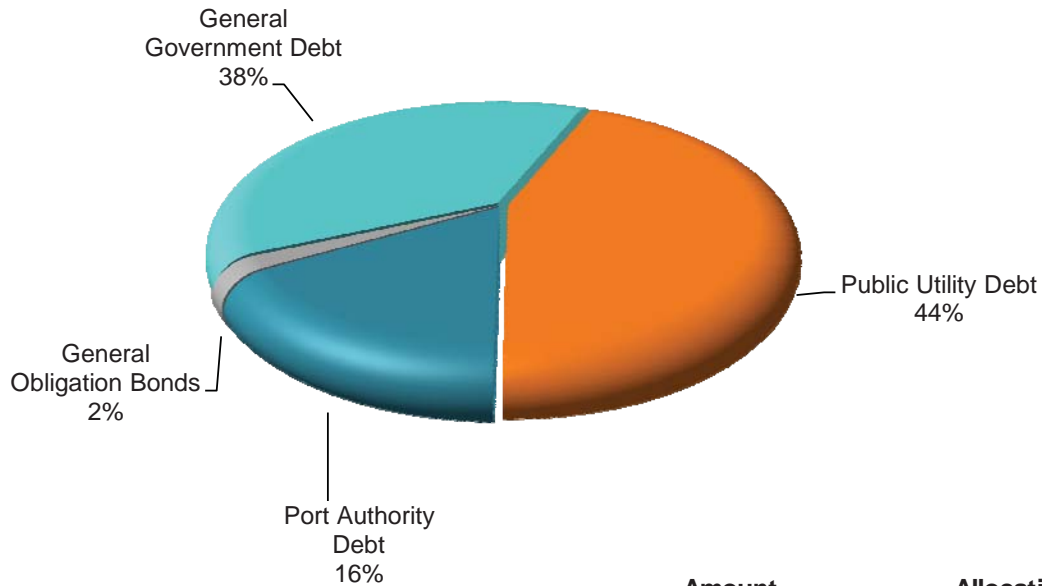
Summary of Debt Outstanding By Category As Adopted as of September 18, 2014

	Principal Amount	Allocation %
General Obligation Bonds	\$ 4,605,000	1.68%
Revenue Bonds	103,611,084	37.75%
Revenue & Refunding Bonds	121,205,000	44.16%
Bank Loans (Equip & Oper)	6,313,669	2.30%
Revenue and Improvement Bonds/Note	38,705,000	14.10%
	<u>\$ 274,439,753</u>	<u>100.00%</u>

Debt Service



**Summary of Debt Outstanding by Category
As Adopted**



	Amount Outstanding	Allocation Percentage
County Issued Debt		
General Government		
General Obligation Bonds	\$ 4,605,000	1.68%
Revenue Bonds	103,611,084	37.75%
	108,216,084	39.43%
Public Utilities		
Revenue & Refunding Bonds	121,205,000	44.16%
	229,421,084	83.60%
Non-County Issued Debt		
Port Authority		
Bank Loans (Equipment and Operations)	6,313,669	2.30%
Revenue & Improvement Bonds & Note	38,705,000	14.10%
	45,018,669	16.40%
Total Non-County Issued Debt	45,018,669	16.40%
Total Issued Debt	\$ 274,439,753	100.00%

Debt Service

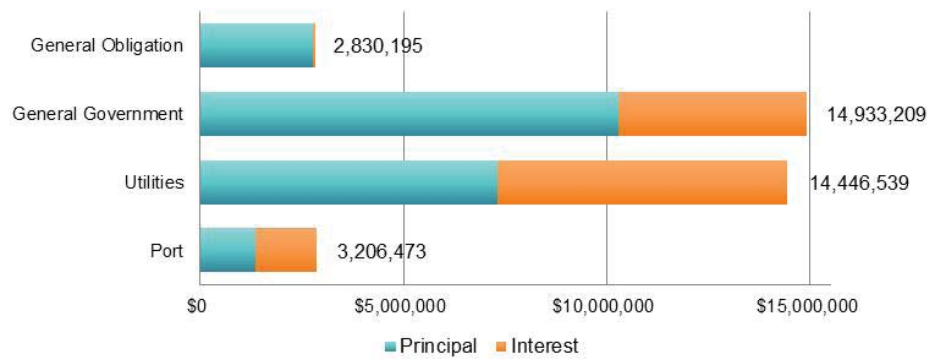


Summary of Debt Service for FY15

For the FY15 adopted budget, total debt service for the year contains \$21,958,985 principal payments and \$13,457,430 interest expense. The breakdown of category for debt service is as follows:

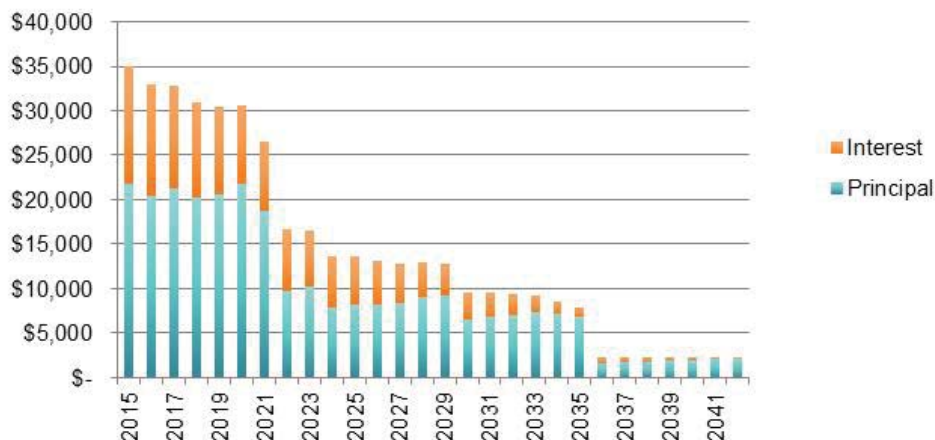
Debt Service 2015

	Principal	Interest	Total
General Obligation	\$ 2,780,000	\$ 50,195	\$ 2,830,195
General Government	10,299,312	4,633,897	14,933,209
Utilities	7,330,000	7,116,539	14,446,539
Port	1,549,673	1,656,800	3,206,473
	\$ 21,958,985	\$ 13,457,430	\$ 35,416,415



Debt Outstanding and Annual Debt Service General Obligation Debt

Debt Service Outstanding (expressed in thousands)



Debt Service



Fiscal Year 2015 Summary of Principal & Interest Payments

Obligation Name	Beginning Principal Balance	Principal Payments/ Changes	Ending Principal Balance	Interest Payments	Total Payments
General Obligation Ref Bonds 2014	4,605,000	(2,780,000)	1,825,000	50,195	2,830,195
Revenue Imprv Bonds 2006	8,300,000	(4,050,000)	4,250,000	415,000	4,465,000
Revenue Refunding Bonds 2010	4,840,000	(1,540,000)	3,300,000	172,700	1,712,700
Revenue Refunding Bonds 2013	78,005,000	(4,440,000)	73,565,000	3,683,250	8,123,250
Revenue Improvement Note (EsCO) 2013	5,983,724	(127,315)	5,856,409	218,445	345,760
Revenue Improvement Note (EsCO) 2014	6,482,360	(141,997)	6,340,363	144,502	286,499
Total General Government	108,216,084	(13,079,312)	95,136,772	4,684,092	17,763,404
Public Utilities System Rev Bonds Series 2006	24,550,000	(3,065,000)	21,485,000	1,145,600	4,210,600
Public Utilities System Rev Bonds Series 2010A	17,925,000	-	17,925,000	1,149,634	1,149,634
Public Utilities System Rev Bonds Series 2010B	45,300,000	-	45,300,000	3,300,024	3,300,024
Public Utilities System Rev Bonds Series 2010C	6,720,000	-	6,720,000	295,475	295,475
Public Utilities System Rev Bonds Series 2010D	5,945,000	(2,320,000)	3,625,000	267,306	2,587,306
Public Utilities System Refunding Bonds 2011	20,765,000	(1,945,000)	18,820,000	958,500	2,903,500
Total Public Utilities	121,205,000	(7,330,000)	113,875,000	7,116,539	14,446,539
Port Authority Revenue Bonds Series 2012A	6,115,000	(265,000)	5,850,000	178,663	443,663
Port Authority Revenue Bonds Series 2012B	32,590,000	(620,000)	31,970,000	1,182,750	1,802,750
Port Authority FDOT State Infrastructure Loan	2,808,770	(218,825)	2,589,945	56,175	275,000
Port Authority Logistec Equipment Loan 2008	1,376,402	(121,091)	1,255,311	104,929	226,020
Port Authority Logistec Equipment Loan 2010	1,645,017	(97,257)	1,547,760	128,087	225,344
Port Line of Credit	483,480	(227,500)	255,980	6,196	233,696
Total Port	45,018,669	(1,549,673)	43,468,996	1,656,800	3,206,473
Grand Totals	274,439,753	(21,958,985)	252,480,768	13,457,430	35,416,415

Disclosure Note:

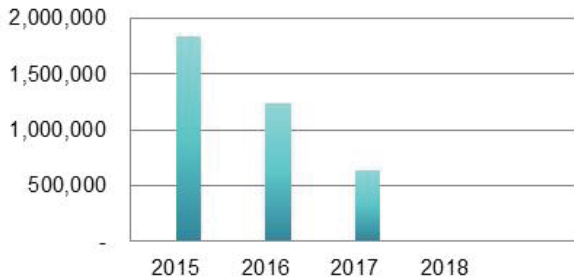
Legally Adopted Debt Service for FY15 is shown above, however, Port Manatee issued certain refunding debt before the end of the fiscal year but after the adoption of the FY15 Budget on September 18, 2014. Accordingly, where adopted balances outstanding are reported in this document, the net results of the Port refunding are reported within the Audited Statements for September 30, 2014. Total Principal and Interest payments for FY15 decreased by \$325,060 and debt increased by \$136,429. The Port will adjust the budgeted debt service accordingly with a Budget Amendment during the fiscal year ending September 30, 2015. Please see the September 30, 2014 CAFR for further information.

Debt Service

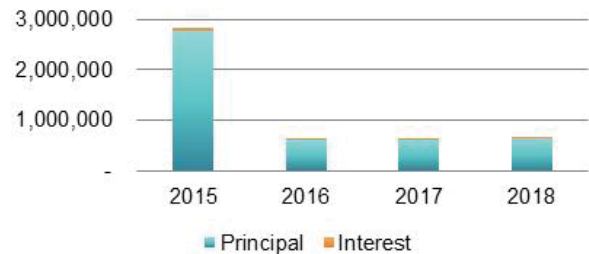


General Government Debt

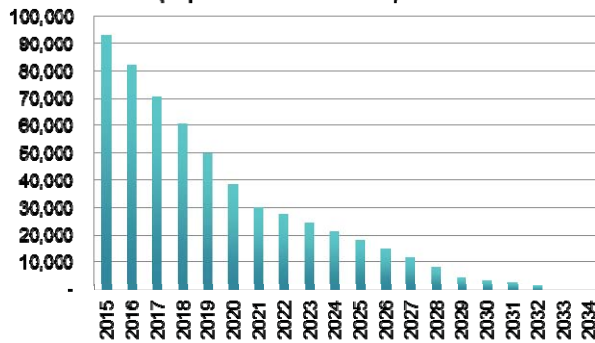
General Obligation Debt Outstanding



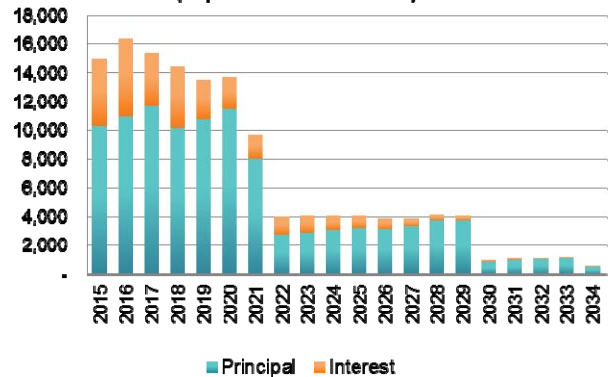
General Obligation Debt Service



General Government Debt Outstanding (expressed in thousands)

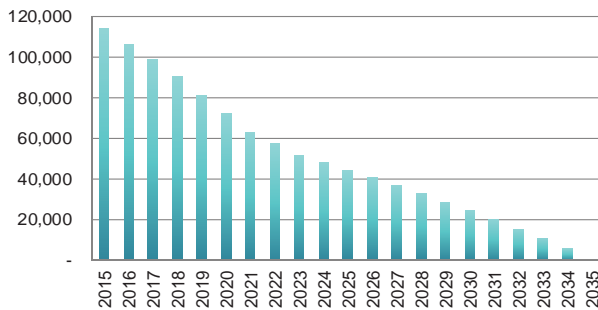


General Government Debt Service (expressed in thousands)



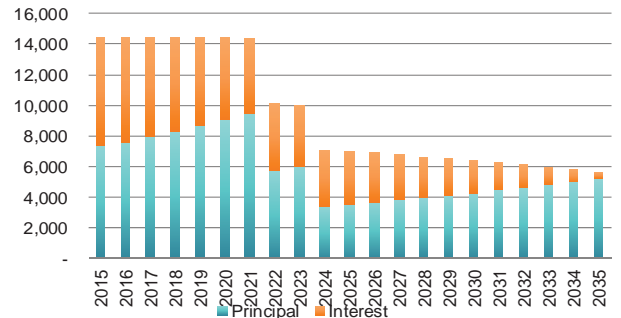
Public Utilities System Debt

Public Utilities System Debt Outstanding (expressed in thousands)



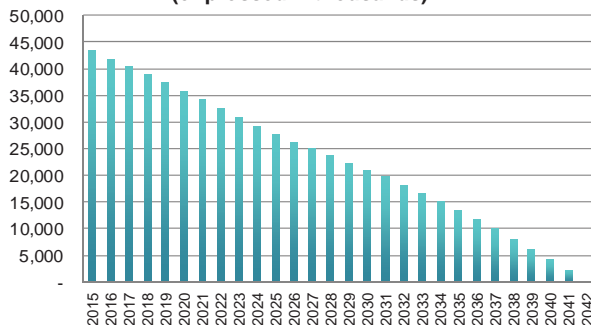
Legend: Principal (teal), Interest (orange)

Public Utilities System Debt Service (expressed in thousands)

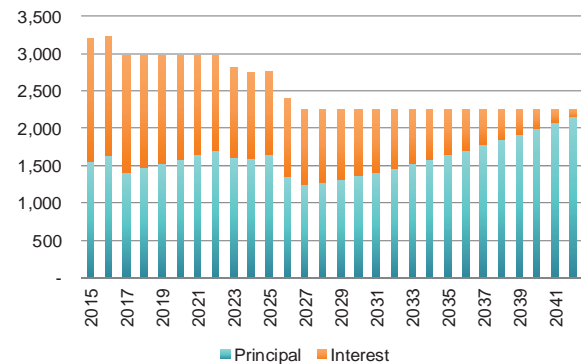


Port Authority Debt

Port Authority Debt Outstanding (expressed in thousands)



Port Authority Debt Service (expressed in thousands)



Debt Service



Schedule of Future Debt Service as Adopted

Bond Issue	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
Obligation Name							
General Obligation Ref Bonds 2014	\$ 609,893	\$ 613,462	\$ 641,922				
Revenue Imprv Bonds 2006	\$ 4,462,500						
Revenue Refunding Bonds 2010	1,720,275	1,718,700					
Revenue Refunding Bonds 2013	8,126,250	12,778,000	12,581,000	12,604,250	12,782,000	8,865,250	3,177,000
Revenue Improvement Note (ESCO) 2013	356,811	368,195	379,919	391,996	402,662	415,475	428,671
Revenue Improvement Bonds (ESCO) 2014	471,654	480,534	443,803	502,580	517,958	394,500	406,635
Total General Government	\$ 15,747,383	\$ 15,958,891	\$ 14,046,644	\$ 13,498,826	\$ 13,702,620	\$ 9,675,225	\$ 4,012,306
Utilities Series 2006	\$ 4,210,337	\$ 4,209,550	\$ 4,208,050	\$ 4,208,250	\$ 4,211,500	\$ 4,210,500	
Utilities Series 2010A	1,149,634	1,149,634	1,149,634	1,149,634	4,029,634	3,973,246	3,909,023
Utilities Series 2010B	3,300,024	3,300,024	3,300,024	3,300,024	3,300,024	3,300,024	3,300,024
Utilities Series 2010C	295,475	1,605,475	2,883,075	2,884,200			
Utilities Series 2010D	2,586,965	1,276,333					
Utilities Series 2011	2,905,150	2,899,950	2,901,750	2,903,500	2,899,750	2,905,500	2,905,000
Total Public Utilities	\$ 14,447,585	\$ 14,440,966	\$ 14,442,533	\$ 14,445,608	\$ 14,440,908	\$ 14,389,270	\$ 10,114,047
Port Authority Revenue Bonds Series 2012A	\$ 443,363	\$ 445,263	\$ 441,863	\$ 443,313	\$ 444,463	\$ 442,263	\$ 445,963
Port Authority Revenue Bonds Series 2012B	1,804,150	1,799,950	1,805,300	1,799,900	1,801,000	1,805,025	1,801,775
Port Authority FDOT State Infrastructure Loan	275,000	275,000	275,000	275,000	275,000	275,000	275,000
Port Authority Logistec Equipment Loan 2008	225,952	225,880	225,801	225,716	225,625	225,524	225,416
Port Authority Logistec Equipment Loan 2010	225,343	225,343	225,343	225,344	225,343	225,344	225,343
Port Authority Line of Credit	255,980						
Total Port	\$ 3,229,788	\$ 2,971,436	\$ 2,973,307	\$ 2,969,273	\$ 2,971,431	\$ 2,973,156	\$ 2,973,497
Grand Totals	\$ 33,424,755	\$ 33,371,292	\$ 31,462,483	\$ 30,913,707	\$ 31,114,958	\$ 27,037,650	\$ 17,099,849

Disclosure Note:

Legally Adopted Debt Service for FY15 is shown above, however, Port Manatee issued certain refunding debt before the end of the fiscal year but after the adoption of the FY15 Budget on September 18, 2014. Accordingly, where adopted balances outstanding are reported in this document, the net results of the Port refunding are reported within the Audited Statements for September 30, 2014. Total Principal and Interest payments over the life of the loan decreased by \$516,959 and debt increased by \$136,429. The Port will adjust the budgeted debt service accordingly with a Budget Amendment during the fiscal year ending September 30, 2015. Please see the September 30, 2014 CAFR for further information.

Debt Service



Schedule of Future Debt Service as Adopted

Bond Issue	FY2023	FY2024	FY2025	FY2026	FY2027-42	TOTAL
Obligation Name						
General Obligation Ref Bonds 2014						\$ 1,865,277
Revenue Imprv Bonds 2006						\$ 4,462,500
Revenue Refunding Bonds 2010						\$ 3,438,975
Revenue Refunding Bonds 2013	3,179,250	3,180,750	3,176,250	2,910,750	9,256,800	\$ 92,617,550
Revenue Improvement Note (ESCO) 2013	442,264	456,263	468,911	483,763	3,678,893	\$ 8,273,823
Revenue Improvement Bonds (ESCO) 2014	419,134	432,008	445,268	449,479	4,047,619	\$ 9,011,171
Total General Government	\$ 4,040,648	\$ 4,069,021	\$ 4,090,429	\$ 3,843,992	\$ 16,983,312	\$ 119,669,296
Utilities Series 2006						\$ -
Utilities Series 2010A	3,836,190	3,763,937	2,472,444			\$ 25,258,187
Utilities Series 2010B	3,300,024	3,300,024	4,510,024	6,888,170	56,020,162	\$ 26,583,010
Utilities Series 2010C						\$ 97,118,572
Utilities Series 2010D						\$ 7,668,225
Utilities Series 2011	2,903,250					\$ 3,863,298
Total Public Utilities	\$ 10,039,464	\$ 7,063,961	\$ 6,982,468	\$ 6,888,170	\$ 56,020,162	\$ 23,223,850
Port Authority Revenue Bonds Series 2012A	\$ 443,650	\$ 443,750	\$ 445,250	\$ 444,750	\$ 2,663,769	\$ 183,715,142
Port Authority Revenue Bonds Series 2012B	1,804,425	1,801,325	1,802,625	1,801,138	33,261,950	\$ 7,547,656
Port Authority FDOT State Infrastructure Loan	275,000	275,000	275,000	148,874		\$ 53,088,563
Port Authority Logistec Equipment Loan 2008	75,113					\$ 2,898,874
Port Authority Logistec Equipment Loan 2010	225,343	225,343	225,343			\$ 1,655,027
Port Authority Line of Credit						\$ 2,253,432
Total Port	\$ 2,823,531	\$ 2,745,418	\$ 2,748,218	\$ 2,394,762	\$ 35,925,719	\$ 67,699,532
Grand Totals	\$ 16,903,643	\$ 13,878,400	\$ 13,821,115	\$ 13,126,924	\$ 108,929,193	\$ 371,083,970

Debt Service



Schedule of Debt Service Requirements as Adopted

General Government

General Obligation Refunding Bonds, Series 2014

		Debt Repayment Schedule:			
Original Par:	unknown	Fiscal Year	Principal	Interest	Total
Outstanding Par:	n/a	2015	\$ 2,780,000	\$ 50,195	\$ 2,830,195
		2016	590,000	19,893	609,893
Purpose:	Current refunded GO Refunding Bonds, Series 2003, which refunded prior bonds	2017-2018	1,235,000	20,384	1,255,384
			\$ 4,605,000	\$ 90,471	\$ 4,695,472

Revenue Improvement Bonds, Series 2006

		Debt Repayment Schedule:			
Original Par:	\$ 59,585,000	Fiscal Year	Principal	Interest	Total
Outstanding Par:	\$ 8,300,000 *	2015	\$ 4,050,000	\$ 415,000	\$ 4,465,000
		2016	4,250,000	212,500	4,462,500
Purpose:	Funded new money		\$ 8,300,000	\$ 627,500	\$ 8,927,500

* Partially refunded with the County's 2013 Bonds

Revenue Refunding Bonds, Series 2010

		Debt Repayment Schedule:			
Original Par:	\$ 14,210,000	Fiscal Year	Principal	Interest	Total
Outstanding Par:	\$ 4,840,000	2015	\$ 1,540,000	\$ 172,700	\$ 1,712,700
		2016	1,615,000	105,275	1,720,275
Purpose:	Refund the Revenue Refunding and Impr Bonds, Series 1999 and Revenue Refunding Bonds, Series 2000	2017	1,685,000	33,700	1,718,700
			\$ 4,840,000	\$ 311,675	\$ 5,151,675

Revenue Refunding and Improvement Bonds, Series 2013

		Debt Repayment Schedule:			
Original Par:	\$ 79,640,000	Fiscal Year	Principal	Interest	Total
Outstanding Par:	\$ 78,005,000	2015	\$ 4,440,000	\$ 3,683,250	\$ 8,123,250
		2016	4,665,000	3,461,250	8,126,250
		2017	9,550,000	3,228,000	12,778,000
		2018	9,735,000	2,846,000	12,581,000
		2019	10,245,000	2,359,250	12,604,250
		2020-2024	25,615,000	5,569,250	31,184,250
		2025-2028	10,670,000	1,496,250	12,166,250
		2029	3,085,000	92,550	3,177,550
			\$ 78,005,000	\$ 22,735,800	\$ 100,740,800

Revenue Improvement Note, Series 2013

		Debt Repayment Schedule:			
Original Par:	\$ 5,983,724	Fiscal Year	Principal	Interest	Total
Outstanding Par:	\$ 5,983,724	2015	\$ 127,315	\$ 218,445	\$ 345,760
		2016	143,183	213,628	356,811
		2017	159,974	208,221	368,195
		2018	177,731	202,188	379,919
		2019	196,501	195,495	391,996
		2020-2027	2,364,272	1,232,799	3,597,071
		2028-2032	2,231,634	349,853	2,581,487
		2033	583,114	15,230	598,344
			\$ 5,983,724	\$ 2,635,859	\$ 8,619,583

Debt Service



Revenue Improvement Bonds, Series 2014

Original Par: \$ 6,482,360
 Outstanding Par: \$ 6,482,360

Debt Repayment Schedule:

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: IESCO Energy Reduction and Chilled Water Consolidation	2015	\$ 141,997	\$ 144,502	\$ 286,499
	2016	237,695	233,959	471,654
	2017	255,346	225,188	480,534
	2018	228,037	215,766	443,803
	2019	295,229	207,352	502,580
	2020-2027	2,229,066	1,299,178	3,528,244
	2028-2033	2,562,051	469,699	3,031,749
	2034	532,941	19,666	552,606
			<u>\$ 6,482,360</u>	<u>\$ 2,815,310</u>

Public Utilities

Public Utilities Revenue Improvement Bonds, Series 2006

Original Par: \$ 44,895,000
 Outstanding Par: \$ 24,550,000

Debt Repayment Schedule:

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funded new money	2015	\$ 3,065,000	\$ 1,145,600	\$ 4,210,600
	2016	3,195,000	1,015,337	4,210,337
	2017	3,330,000	879,550	4,209,550
	2018	3,495,000	713,050	4,208,050
	2019-2020	7,455,000	964,750	8,419,750
	2021	4,010,000	200,500	4,210,500
			<u>\$ 24,550,000</u>	<u>\$ 4,918,787</u>

Public Utilities System Revenue BABS Bonds Series 2010A

Original Par: \$ 17,925,000
 Outstanding Par: \$ 17,925,000

Debt Repayment Schedule:

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funded new money	2015	\$ -	\$ 1,149,634	\$ 1,149,634
	2016	-	1,149,634	1,149,634
	2017	-	1,149,634	1,149,634
	2018	-	1,149,634	1,149,634
	2019-2022	8,990,000	4,071,537	13,061,537
	2023-2024	6,620,000	980,127	7,600,127
	2025	2,315,000	157,444	2,472,444
			<u>\$ 17,925,000</u>	<u>\$ 9,807,644</u>

Public Utilities System Revenue RZEDB Bonds Series 2010B

Original Par: \$ 45,300,000
 Outstanding Par: \$ 45,300,000

Debt Repayment Schedule:

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funded new money	2015	\$ -	\$ 3,300,024	\$ 3,300,024
	2016	-	3,300,024	3,300,024
	2017	-	3,300,024	3,300,024
	2018	-	3,300,024	3,300,024
	2018	-	3,300,024	3,300,024
	2020-2024	-	16,500,120	16,500,120
	2025-2029	16,810,000	14,527,606	31,337,606
	2030-2034	23,260,000	7,204,880	30,464,880
	2035	5,230,000	385,870	5,615,870
			<u>\$ 45,300,000</u>	<u>\$ 55,118,596</u>

Debt Service



Public Utilities System Revenue Impr Bonds, Series 2010C

Original Par:	\$ 6,720,000	Debt Repayment Schedule:			
Outstanding Par:	\$ 6,720,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funded new money		2015	\$ -	\$ 295,475	\$ 295,475
		2016	-	295,475	295,475
		2017	1,310,000	295,475	1,605,475
		2018	2,650,000	233,075	2,883,075
		2019	2,760,000	124,200	2,884,200
			<u>\$ 6,720,000</u>	<u>\$ 1,243,700</u>	<u>\$ 7,963,700</u>

Public Utilities System Revenue Bonds Series 2010D

Original Par:	\$ 8,190,000	Debt Repayment Schedule:			
Outstanding Par:	\$ 5,945,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funded new money		2015	2,320,000	267,306	\$ 2,587,306
		2016	2,410,000	176,965	2,586,965
		2017	1,215,000	61,333	1,276,333
			<u>\$ 5,945,000</u>	<u>\$ 505,604</u>	<u>\$ 6,450,604</u>

Public Utilities System Revenue Bonds Series 2011

Original Par:	\$ 22,650,000	Debt Repayment Schedule:			
Outstanding Par:	\$ 20,765,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Advance refunded a portion of the Public utilities Revenue Refunding and Imprv Bonds, Series 2003		2015	1,945,000	958,500	\$ 2,903,500
		2016	2,005,000	900,150	2,905,150
		2017	2,080,000	819,950	2,899,950
		2018-2022	11,970,000	2,545,500	14,515,500
		2023	2,765,000	138,250	2,903,250
			<u>\$ 20,765,000</u>	<u>\$ 5,362,350</u>	<u>\$ 26,127,350</u>

Port Authority

Port Authority Revenue Refunding Bonds, Series 2012A

Original Par:	\$ 6,605,000	Debt Repayment Schedule:			
Outstanding Par:	\$ 6,115,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funded new money		2015	\$ 265,000	\$ 178,663	\$ 443,663
		2016	270,000	173,363	443,363
		2017	280,000	165,263	445,263
		2018	285,000	156,863	441,863
		2019-2023	1,570,000	649,650	2,219,650
		2024-2028	1,800,000	420,550	2,220,550
		2029-2031	1,215,000	117,994	1,332,994
		2032	430,000	13,975	443,975
			<u>\$ 6,115,000</u>	<u>\$ 1,876,319</u>	<u>\$ 7,991,319</u>

Port Authority Revenue Refunding Bonds, Series 2012B Debt Repayment Schedule

Original Par:	\$ 33,730,000	Debt Repayment Schedule:			
Outstanding Par:	\$ 32,590,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funded new money		2015	\$ 620,000	\$ 1,182,750	\$ 1,802,750
		2016	640,000	1,164,150	1,804,150
		2017	655,000	1,144,950	1,799,950
		2018	680,000	1,125,300	1,805,300
		2019-2023	3,650,000	5,362,125	9,012,125
		2024-2028	4,215,000	4,797,313	9,012,313
		2029-2033	5,435,000	4,011,725	9,446,725
		2034-2038	8,545,000	2,682,000	11,227,000
		2039-2041	5,990,000	744,600	6,734,600
		2042	2,160,000	86,400	2,246,400
			<u>\$ 32,590,000</u>	<u>\$ 22,301,313</u>	<u>\$ 54,891,313</u>

Debt Service



Port Authority FDOT State Infrastructure Bank Loan		Debt Repayment Schedule:			
Original Par:	\$ 4,500,000				
Outstanding Par:	\$ 2,808,770				
Purpose:	Funded new money				
		<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
		2015	\$ 218,825	\$ 56,175	\$ 275,000
		2016	223,201	51,799	275,000
		2017	227,665	47,335	275,000
		2018	232,218	42,782	275,000
		2019-2022	976,256	123,744	1,100,000
		2023-2025	784,650	40,350	825,000
		2026	145,955	2,919	148,874
			<u>\$ 2,808,770</u>	<u>\$ 365,104</u>	<u>\$ 3,173,874</u>

Port Authority Logistec Equipment Loan-2008		Debt Repayment Schedule:			
Original Par:	\$ 1,977,941				
Outstanding Par:	\$ 1,376,402				
Purpose:	basin dredging with Army Corps project site				
		<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
		2015	\$ 121,091	\$ 104,929	\$ 226,020
		2016	131,141	94,811	225,952
		2017	142,026	83,854	225,880
		2018	153,814	71,987	225,801
		2019-2023	828,330	149,064	977,394
			<u>\$ 1,376,402</u>	<u>\$ 504,645</u>	<u>\$ 1,881,047</u>

Port Authority Logistec Equipment Loan-2010		Debt Repayment Schedule:			
Original Par:	\$ 1,965,005				
Outstanding Par:	\$ 1,645,017				
Purpose:	paid off 2008 & 2010 Crane Loans				
		<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
		2015	\$ 97,257	\$ 128,087	\$ 225,344
		2016	105,329	120,014	225,343
		2017	114,071	111,272	225,343
		2018	123,539	101,804	225,343
		2019-2023	789,616	337,101	1,126,717
		2024-2025	415,205	35,481	450,686
			<u>\$ 1,645,017</u>	<u>\$ 833,759</u>	<u>\$ 2,478,776</u>

Port Authority Credit Line		Debt Repayment Schedule:			
Original Par:	\$ 483,480				
Outstanding Par:	\$ 483,480				
Purpose:	Line of Credit				
		<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
		2015	\$ 227,500	\$ 6,196	\$ 233,696
		2016	255,980		255,980
			<u>\$ 483,480</u>	<u>\$ 6,196</u>	<u>\$ 489,676</u>

Disclosure Note:

Legally Adopted Debt Service for FY15 is shown above, however, Port Manatee issued certain refunding debt before the end of the fiscal year but after the adoption of the FY15 Budget on September 18, 2014. Accordingly, where adopted balances outstanding are reported in this document, the net results of the Port refunding are reported within the Audited Statements for September 30, 2014. Total Principal and Interest payments over the life of the loan decreased by \$516,959 and debt increased by \$136,429. The Port will adjust the budgeted debt service accordingly with a Budget Amendment during the fiscal year ending September 30, 2015. Please see the September 30, 2014 CAFR for further information.

Debt Service



Rating Agency Analysis

Independent assessments of the relative credit worthiness of municipal securities are conducted by rating agencies. The agencies furnish grades based on a combination of letters and / or numbers that convey their assessment of the ability and willingness of a borrower to repay its debt in full and on time. Credit ratings issued by these agencies are a critical driver in determining the cost of borrowed funds in the municipal bond market.

Moody's Investors Service, Standard and Poor's Corporation, and Fitch Ratings are the three major rating agencies that rate municipal debt. These rating agencies have provided a rating assessment of credit worthiness for Manatee County. There are five primary factors that comprise their ratings:

- Economic conditions – stability of trends
- Debt history of county – debt and debt position
- Governmental/administration – leadership and organizational structure of the county
- Financial performance-current financial status and the history of financial reports
- Debt management-debt policies, including long-term planning

Each of the rating agencies has their own method of assigning a rating on the ability and willingness of a borrower to repay in full and on time. Issuers must pay a fee for the opportunity to have one or more rating agencies rate existing and proposed debt issuance. The following chart outlines how the ratings reflect credit worthiness, ranging from very strong securities to speculative and default situations and illustrates where Manatee County has been rated by Moody's and Fitch.

Debt Service



Where Manatee County Bond Ratings Rank on the Fitch and Moody's Rating Scales

(Manatee County Ratings Outlined in Red)

Moody's Rating	Modifier *	Moody's Definitions	Fitch Rating	Modifier *	Fitch Definitions
Aaa		Demonstrates the strongest creditworthiness relative to other US municipal or tax-exempt issuers or issues.	AAA		Lowest expectation of default risk. Assigned only in cases of exceptionally strong capacity for payment of financial commitments.
Aa1	1, 2 or 3	Manatee County General Obligation Bonds	AAA		Manatee County General Obligation Bonds
Aa	1, 2 or 3	Demonstrates very strong creditworthiness relative to other US municipal or tax-exempt issuers or issues.	AA	+ / -	Expectation of very low default risk. Capacity for payment of financial commitments is considered strong.
Aa2		Manatee County Utility Bonds Manatee County Revenue Bonds Manatee County Port Authority	AA+		Manatee County Utility Bonds Manatee County Revenue Bonds Manatee County Port Authority
A	1, 2 or 3	Demonstrates above-average creditworthiness relative to other US municipal or tax-exempt issuers or issues.	A	+ / -	Expectation of low default risk. Capacity for payment of financial commitments is considered strong.
Baa	1, 2 or 3	Demonstrates average creditworthiness relative to other US municipal or tax-exempt issuers or issues.	BBB	+ / -	Expectation of default risk are low. Capacity for payment of financial commitments is considered adequate.
Ba	1, 2 or 3	Demonstrates below-average creditworthiness relative to other US municipal or tax-exempt issuers or issues.	BB	+ / -	Elevated vulnerability to default risk. Financial flexibility exists which supports servicing of financial commitments.
B	1, 2 or 3	Demonstrates weak creditworthiness relative to other US municipal or tax-exempt issuers or issues.	B	+ / -	Material default risk is present but a limited margin of safety remains. Financial commitments are currently being met but capacity for continued payment is vulnerable to business exteriorization.
Caa	1, 2 or 3	Demonstrates very weak creditworthiness relative to other US municipal or tax-exempt issuers or issues.	CCC		Default is a real possibility.
Ca		Issuers or issues rated Ca demonstrate extremely weak creditworthiness relative to other US municipal or tax-exempt issuers or issues.	CC		Default appears probable.
C		Demonstrates the weakest creditworthiness relative to other US municipal or tax-exempt issuers or issues.	C		Default is imminent or inevitable.
			RD		Experienced an uncured payment default on a bond, loan, or other material financial obligation but has not entered into bankruptcy filings, administration, receivership, liquidation or other formal winding-up procedure and has not otherwise ceased business.

*Modifiers 1, 2 and 3 indicate where obligation ranks in each category. Modifiers of "+" or "-" denote relative status within major rating categories. Modifier 1 ranks in the higher end, 2 ranks in the mid-range, and 3 ranks in the lower end.





Financial Structure & Policies



Financial Structures



The Governmental Entity

Manatee County is a non-charter county established under the Constitution and the laws of the State of Florida. Manatee County is governed by a seven member Board of County Commissioners. Five members represent a geographical district within the county while two members represent the county at-large. There are five additional officers elected countywide: Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

The Board of County Commissioners is responsible for adopting the county budget and provides all funding used by the constitutional offices with the exception of fees collected by the Clerk of the Circuit Court, the Tax Collector, and the Property Appraiser. The Finance department, under the direction of the Clerk of the Circuit Court, maintains the accounting system for the county's operations and is responsible for accounting, managing, and disbursing the county's monies.

The annual budget is a plan for current expenditures and the adopted means of financing them. The annual budget is prepared and managed by the Financial Management department under the direction of the County Administrator. The Board of County Commissioners adopts budgets for the operations of the county as a whole, including, but not limited to: Port Manatee, the Manatee County Civic Center, the Manatee County Tourist Development Council, and a countywide public utilities system.

Governmental Accounting

The accounting system provides the basis for budgetary control. Formal budgetary integration combines budgetary accounts into the general ledger so that actual revenues and expenditures are always measured against the budget to assure that expenditures do not exceed appropriations.

The financial transactions of the county are recorded in individual funds and account groups, each of which is a separate accounting entity. Each fund is accounted for by providing a separate, self-balancing set of accounts comprised of its assets, liabilities, reserves, equities, revenues, and expenditures. The county adopts budgets for the following fund types and account groups (a list of county operating funds for each fund type for the fiscal year 2015 budget is shown below each description).

1. Governmental Funds - The focus of governmental funds measurement is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income.

Governmental funds are accounted for using the modified accrual basis of accounting. The following are governmental funds:

General Fund - The general fund is the general operating fund of the county. All general tax revenues and other receipts that accounting principles do not require to be accounted for in a separate fund are accounted for in the general fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major

Financial Structures



capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Transportation Trust	Library, Library Gift & Eaton Trust
Assessment Revenue	Local Infrastructure Surtax
Tourist Development	EMS/Public Safety Impact Fees
5 & 6 Cent Gas Tax Fund	Special Law Enforcement State Trust
Phosphate Severance Tax	Green Bridge Demolition
Impact Fee Administration	Unincorporated MSTU
Parks Impact Fees	911 Enhancement
Roads Impact Fees	Law Enforcement Impact Fees
Palm Aire MSTU	Beach Erosion Control
Transportation Impact Fees	Street Lighting Districts
Port TIF (County)	5Ct Voted Gas Tax
Court Technology	Tree Trust
Cable Franchise Fees	Children's Services
Sarasota-Manatee MPO	Substance Abuse
Schrader Trust Animal Control	Health Care
Const. 5 & 6 80% Maint. Proj.	County 9 Ct Voted Road Resurfacing
Local Opt. 4Ct Maint. Proj.	EMS Trust
Building Department	Florida Boating Improvement Program
Dredging Assessment	Spec. Federal Law Enf. Trust
14 th Street CRA (County)	South County CRA (County)
Southwest TIF (County)	

Debt Service Funds - Debt service funds are used to account for the annual payment of principal, interest and expenditures on long-term general obligation debt, other than bonds payable from the operations of an enterprise fund.

- 2004 Transportation Bonds
- 2004, 2006 & 2010 Revenue Refunding & Improvement Bonds
- 2013 Revenue Refunding & Improvement Bonds & Note
- 2014 General Obligation Refunding
- 2014 Revenue Improvement Bonds

Capital Projects Funds - Capital project funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.

Financial Structures



- | | |
|-------------------------------------|---|
| Building Capital Projects | Local Option 4th Cent Gas Tax Projects |
| Parks Impact Fees Projects | Local Option 5th & 6th Cent Gas Tax Proj. |
| Gas Tax Capital Projects | 5Ct Board Voted Capital Project |
| Parks & Recreation Capital Projects | 2004 Transportation Bonds |
| Road Impact Fees Projects | Library Capital Projects |
| Beach Erosion Control Projects | Transportation Impact Fees Projects |
| Dredging Capital Projects | Comprehensive Jail Facility |
| South Cty CRA Cap Projects | Road Assessment Capital Projects |

2. Proprietary Funds - The focus of proprietary fund measurement is upon determination of net income, financial position, and changes in financial position. Proprietary funds use the accrual basis of accounting. The following are proprietary funds:

Enterprise Funds - Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the stated intent is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed primarily through user charges. Enterprise funds are also used where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

- | | |
|----------------------------------|---------------------------------------|
| Water & Sewer Operating | Utility Maintenance Projects |
| Water & Sewer Debt Service | Sewer Facility Invest Fees |
| Water & Sewer Cap Improvements | Water Facility Invest Fees |
| Solid Waste 2006 Bonds | Utility Bond Funds |
| Manatee County Golf Course | Transit System & Transit Cap Projects |
| Civic Center | Port Manatee |
| Civic Center Capital Projects | Port Manatee Debt Service |
| Solid Waste | Stormwater Management |
| Solid Waste Debt Service | Stormwater Capital Improvements |
| Solid Waste Capital Improvements | Buffalo Creek Debt Service Fund |

Internal Service Funds - Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the county or to other governmental units on a cost reimbursement basis.

- | | |
|-------------------------------|-----------------------|
| Radio | Health Self Insurance |
| Automated Systems Maintenance | Self Insurance |
| Fleet Services | Communications |
| Fuel Services | |

Financial Structures



3. Fiduciary Funds - Fiduciary funds are used to account for assets held by a governmental unit acting as a trustee for units, or other funds of the same governmental unit. Funds use the accrual basis of accounting. The following are fiduciary funds:

None

Agency Funds - A fund used to account for resources received and held by the governmental unit as an agent for others.

None

Trust Funds - A fund used to account for resources received and held by the governmental unit as trustee, to be expended or invested in accordance with the conditions of the trust.

None

Budgetary Basis Data

The county adopts operating budgets for all governmental and proprietary funds on a modified accrual basis, which is not always the same basis of accounting that is used to account for the actual results of operations. Depreciation expense is not budgeted; however, expenditures for capital outlays are capitalized into fixed assets and eliminated from the results of operations on a Generally Accepted Accounting Principles (GAAP) basis. Principal repayment and interest expense are budgeted as expenditures in proprietary funds, but principal repayment is accounted for as a reduction to bond payable liability. Accumulated compensated absence leave in proprietary funds is reflected in the funds financial statements on the accrual basis, but are not budgeted as expenditures.

The County Administrator's budget development process is explained in the budget message found in the beginning of this document. When the budget process reaches the point at which the budget is to be submitted to the Board of County Commissioners, the remaining steps in the process are prescribed by statute.

The following are the procedures required by statute and followed by the Board in establishing the budget for the county:

1. Within 15 days after certification of the ad valorem tax roll by the Property Appraiser, a proposed operating budget is presented to the Board of County Commissioners for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. By Board resolution, a tentative budget is submitted to the public. Public hearings are held to obtain taxpayers comments.

Financial Structures



3. Fifteen days after submission of the tentative budget, a final budget is proposed and public hearings are held.
4. Prior to September 30, the county's operating budget is legally enacted through passage of a resolution.
5. During the year, the County Administrator or designee acts on intradepartmental budget changes that do not alter the total revenue or expenditures budgeted to a fund or department. All other budget changes (whether they are transfers between departments or alterations of total revenues or expenditures in a fund) are approved by Board resolution.
6. Florida Statutes 129, Section 7, as amended in 1978, provides that only expenditures in excess of total fund budgets are unlawful. The fund level is, therefore, the level of control for budgetary considerations.
7. Formal budgetary integration is employed as a management control device during the year for all fund types.

Net Budget

The net budget is used to represent the amount of new appropriations for expenditure in the new fiscal year. The net budget excludes interfund transfers, internal services, trust fund reserves, cash balance reserves not intended for expenditure, and capital projects fund budgets from prior years. Interfund transfers and internal service payments are movements of monies from one fund to another for the purpose of accurately accounting for expenditures in accordance with Generally Accepted Accounting Principles. Transfers and internal service payments result in showing the funds transferred as being expended twice and to avoid double counting they are excluded from the net budget.

	Fiscal Year 2014	Fiscal Year 2015
Adopted Net Budget	\$529,926,429	\$540,803,738

The adopted gross budget includes all appropriations in the budget, a significant portion of which are interfund transfers and internal service charges or services. Thus, the gross budget counts these items twice. The fiscal year 2015 adopted gross budget is \$1,075,101,120.

Financial Policies



Budget Implementation and Administration Policy

On September 27, 1994, the Board of County Commissioners adopted Resolution R-94-270, which consolidated and codified existing policies and practices, and also initiated some new procedures designed to reduce paperwork and facilitate budget administration. The policy portion of Resolution R-94-270 is extracted below.

Section I **Budget Implementation and Administration Policy** **from Resolution R-94-270**

Authority and Accountability

The County Administrator is responsible for managing all financial resources budgeted under the Board of County Commissioners. Keeping within overall budget limits as adopted or amended, the County Administrator has the authority, subject to controls set forth herein, to adjust allocations of resources in order to accomplish the goals and objectives of the Board of County Commissioners. The County Administrator or designee will establish criteria to use in evaluating financial management performance of department managers.

Budget Development

The County Administrator or designee will set forth procedures and guidelines to be followed by departments in developing budget requests. Departmental budget requests will be reviewed, analyzed, and aggregated into budget recommendations that will reflect the objectives and policies of the Board of County Commissioners. The proposed budget will be presented to the Board of County Commissioners and adopted in accordance with Florida law. Budget recommendations will include Reserves as deemed appropriate by the County Administrator. In addition to Reserves for Contingency, other Reserves may be budgeted for items including but not limited to: Reserve for Cash Balance which will include monies intended to be used for cash flow purposes and should, in aggregate, be adequate to ensure availability of operating cash prior to receipt of budgeted revenue; Prior Year Appropriation, for encumbrances and items budgeted and/or requisitioned in the previous year but not delivered or invoiced in the previous year; Reserve for Salary Adjustment, which will be budgeted in funds to pay for planned merit increases, wage adjustments, and unrealized attrition, and distributed to operating cost centers only if needed; Reserve for Capital Outlay, which may include funds set aside for capital equipment and/or capital improvements. Reserves for Contingency may include funds for specific items or activities which are not intended for purchase unless specific authorization from the Board of County Commissioners is given during the fiscal year.

Budgets will be established and expended to reflect as accurately as possible all costs related to activities of each program or cost center. To accomplish this, salaries will be allocated between appropriate cost centers when necessary. Indirect cost allocations will be used to the greatest extent possible. Intergovernmental charges will be used as a mechanism to properly reflect costs when appropriate. An attrition factor, based on experience, may be applied to departmental salary budget allocations.

A balanced budget will be prepared with estimated receipts to include balances brought forward equal to the total appropriations and reserves. A budget summary will be presented with each year's tentative budget to meet the budget summary requirements of Florida Statute 129.03(3)(a)(b). The summary will show a gross budget total which will include all items shown on the expenditure side of the budget, including transfers, internal services, and cash balances. Since this overstates and does not represent the net new appropriations for expenditure in a fiscal year, a net budget will be calculated by subtracting from the gross budget all transfers, internal services, prior year appropriations, and cash balances. Prior

Financial Policies



year project appropriations will also be shown on the summary, to be continued into the next fiscal year, separately from net new appropriations.

Budget Administration

With adoption of a budget, the Board of County Commissioners is approving a broad policy plan as well as the estimated funding needs at the fund and departmental level. Line items and cost centers are subsets of fund and departmental budgets established for control and tracking purposes, and are not mandates to fully expend funds appropriated, nor are they unchangeable limits.

The Budget Officer, with approval of the County Administrator or designee, has authority to approve transfers of funds between cost centers and line items as long as the transfer is within department and fund limits. Procedures for making such transfers will be developed and implemented by the County Administrator or Budget Officer with the cooperation and approval of the Clerk of the Circuit Court. In the absence of such procedures, such transfers will require a budget resolution approved by the Board of County Commissioners. Budget resolutions will identify the fund, department, and cost centers affected by the amendment. Line items need not be included on budget amendments if a procedure to identify the line item portions of budget amendments is developed and implemented by the County Administrator and with the cooperation and approval of the Clerk of the Circuit Court. Scrivener errors on budget resolutions may be corrected by the County Administrator using the same forms and procedures used for transfers between cost centers.

Budget adjustments that cross departmental or fund lines require approval by resolution of the Board of County Commissioners. Budget adjustments that appropriate unanticipated revenue available within or transferred to a fund (which may include unbudgeted fund balances from prior years) also require a resolution adopted by the Board of County Commissioners.

Budget control will be exercised at the cost center level. Budget line items may show negative balances, but total budgets of cost centers may not be exceeded. Budget performance will be evaluated based on budget and actual amounts as of the end of the fiscal year.

County Administrator Guidelines

Pursuant to policy set forth in Resolution R-94-270, the County Administrator set forth the following guidelines and procedures for budget development.

Budget Development Guidelines

The County Administrator has implemented a “zero-based” process in which funds are allocated by program rather than by department. All county departments which report to the County Administrator have examined each program and service to evaluate the needs and have prioritized these services as “decision units” in accordance with available resources.

The term “zero-based” means that each program starts with no funding. The minimum cost necessary to operate the program is then determined, and becomes the “base unit”. The base is then built upon by adding additional “decision units” with each unit being the cost for an increase in the level of service provided by the program. Each decision unit builds on the preceding unit up to a “continuation level” which outlines the current operations of the department. Departments can submit “desired” decision units for program expansions, enhancements or for new programs.

Financial Policies



Non-recurring items are funded from non-recurring sources, usually fund balance, and recurring budget items are funded from recurring sources.

Replacement equipment and major building repair needs are usually the highest priority non-recurring items.

Accounting and Reporting Practices (Basis of Budgeting and Accounting)

Accounting and Reporting: Procedures and Practices

1. Maintain accounting and reporting practices in conformance with the Uniform Accounting System of the State of Florida and Generally Accepted Accounting Principles (GAAP).
2. Maintain accounting system records on a basis consistent with the accepted standards for local government accounting according to Governmental Accounting and Financial Reporting (GAFR), the National Council on Governmental Accounting (NCGA), and the Governmental Accounting Standards Board (GASB).
3. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Governmental Funds and Expendable Trust Funds are accounted for using a current financial resources measurement focus on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated sick pay and accumulated vacation pay, which are not recorded as expenditures; (2) prepaid insurance and similar items, which are reported only on the Balance Sheet and do not affect expenditures; and (3) principal and interest on general long-term debt, which are recognized when due. Budgets for Governmental Funds are also prepared on the modified accrual basis.

All Proprietary and Nonexpendable Trust Funds are accounted for using a flow of economic resources measurement focus on an accrual basis of accounting. Revenues are recognized in the period in which they are earned and expenses are recognized in the period incurred.

The preparation of financial statements in conformity with Generally Accepted Accounting Principles, as applicable to governmental units, requires management to make use of estimates that affect the reported amounts in the financial statements. Actual results could differ from estimates.

4. Provide regular monthly financial statements prepared in accordance with GAAP to the Board of County Commissioners and the public that include all fund groups.
5. Provide regular monthly trial balances to county departments of line item financial activity by type of revenue and expenditure. Financial information is also available "on line" to all departments.
6. Insure that an annual financial and compliance audit of the county's financial records is conducted by an independent firm of certified public accountants whose findings and opinions are published and available for public review.
7. Maintain a continuing program of internal audits.

Financial Policies



8. Seek, annually, the Government Finance Officers Association (GFOA) Certificate of Achievement in Financial Reporting and the GFOA's annual Distinguished Budget Presentation Award.

Section II Administration of The Five Year Capital Improvement Program

1. Purpose and Intent

This section is established to provide for the applicability and effect of the Five Year Capital Improvement Program for the Manatee County Board of County Commissioners, and to set forth the specific requirements and procedures related to the revision and update of the Capital Improvement Program. It is the intent of this resolution that its prescriptive provisions shall be implemented, in part, through the completion of the Capital Improvement projects as described herein.

2. Applicability

The Five Year Capital Improvement Program shall apply to capital improvement projects undertaken by the County of Manatee, Florida. For the purposes of this section, the term "capital improvement project" shall mean a nonrecurring expenditure of \$50,000 or more from county funds for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land.

3. Review and Revision

Each year the Five Year Capital Improvement Program shall be updated by resolution of the Board of County Commissioners. Such review and revision of the Capital Improvement Program shall be consistent with the Goals, Objectives, and Policies of the Manatee County Comprehensive Plan.

4. Consistency of Governmental Development

- A. For the purpose of the consistency requirement of the Program, the first year of the Five Year Capital Improvement Program shall apply to all capital improvement projects undertaken by the County of Manatee for which funds were or will be appropriated in fiscal year 2014, except as provided in paragraph D of Section 5 Administrative Provisions, or in a prior year, if the project has not been started as of October 1, 2013.
- B. Year Two of the Five Year Capital Improvement Program shall apply to all capital improvement projects for which funds will be appropriated in Fiscal Year 2015. Projects for Year Two are subject to availability of funds and subsequent appropriation of funds by the Board of County Commissioners.
- C. Years Three through Five of the Five Year Capital Improvement Program shall represent general county policy with respect to capital improvements programming, subject to review and revision on a case by case basis during each of the succeeding budget years, and subject to availability of funds.
- D. Notwithstanding Paragraphs A, B and C above, the County of Manatee may undertake other capital improvement projects not shown in the current year of the Five Year Capital Improvement Program as follows:
 - (1) Emergencies - Projects found by the Board of County Commissioners to be of an emergency nature may be undertaken without amendment to the program.

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- (2) Other Projects - If not so found to be of an emergency nature, such projects that are deemed by the Manatee County Board of County Commissioners to be of higher priority by resolution of the Board of County Commissioners.

Provided, however, that in all cases, such projects shall be otherwise consistent with the prescriptive provisions of the Plan.

5. Administrative Provisions

- A. Capital improvement shall be deemed consistent with the Capital Improvement Program where they are consistent as to general location, scale and type of facility as provided in the CIP project description, although it need not be consistent in revenue sources or manner of operation.
- B. If funding for a project identified in the CIP as a future year project or a project of record becomes available in advance of the year for which it is planned, the Board of County Commissioners may proceed to implement that project when funding becomes available without an amendment to the Plan.
- C. Amounts shown in the CIP as estimated project costs are estimates and not intended to serve as precise project budgets. This also applies to initial appropriations for the capital projects. A precise project budget will be established for a project upon completion of the following:
 - (1) Engineering and architectural plans and specifications (upon which the project cost will be estimated).
 - (2) Adoption of budget amendments subsequent to completion of plans and specification that may be necessary to properly fund the project.
- D. Budgets for projects shall be adopted by the Board of County Commissioners as provided in Resolution R-94-270 which establishes the Manatee County Budget Administration and Implementation Policy. Budget Administration Procedures as provided for under Resolution R-94-270 allow the Budget Officer or his designee to authorize the Purchasing division to encumber items which require exception to the level of budget control established in the Budget Administration Procedures. This authorization can be given for approved projects, items previously approved for expenditure by the Board of County Commissioners, items required by law, or other expressed priorities of the Board of County Commissioners. Projects included in this CIP and previous CIPs are to be considered "approved projects" for the purpose of encumbering funds in anticipation of formal budget amendment in order to meet significant time constraints or provide for improved fiscal resource management.
- E. To the maximum extent possible, engineering and architectural plans and specifications prepared for roadway projects contained in the Capital Improvement Program will incorporate landscaping, pedestrian/bicycle facilities and other aesthetic design considerations that enhance the image of the community and reduce the impacts to adjacent land uses.

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- F. This Five Year Capital Improvement Program is prepared to be consistent with the Capital Improvement Element of the Comprehensive Plan subject to any proposed amendments to the plan presented to the Board of County Commissioners. If any provisions of this resolution are not consistent with the Comprehensive Plan, then the Comprehensive Plan shall prevail over any provisions of this resolution. Projects in the Five Year Capital Improvement Program that impact on the Capital Improvement Element of the Comprehensive Plan may require subsequent adoption of ordinances and/or amendments to the Comprehensive Plan before the projects can be initiated.

6. Funding Sources

- A. It is the intent of the Board of County Commissioners that any project included in the program may be financed and refinanced using bond proceeds. Language is provided to ensure that the issuance of bonds to finance projects remains as a viable alternative, even if other fund sources are used to initially finance projects.
- B. A resolution is an affirmative action of the Board towards the issuance of bonds to finance or refinance the Capital Improvement Program of the county in accordance with the laws of the state and the applicable provisions of the Internal Revenue Code of 1986, as amended, and the rules and regulations of the Internal Revenue Service applicable thereto.
- C. The Board determines to issue, to the extent necessary to provide financing for projects, or refinancing for such projects funded from other sources, its general obligation and revenue bonds pursuant to the laws of the State of Florida and, if required by the laws of the State, or the Constitution, a referendum vote on such general obligation bonds, for the capital improvements described in the Five Year Capital Improvement Program in one or more series and issues. The authority established is implemented by subsequent resolutions of the Board of County Commissioners.

Section III **Debt Policy**

The Board of County Commissioners approved the current debt policy in 1985. We have used this policy to negotiate favorable terms on bond insurance, and to receive ratings which get bond issues secured with our covenant to budget and appropriate funds annually for debt obligations (rather than pledge a specific revenue source). This policy has also been incorporated in the county's Comprehensive Plan, which is adopted by ordinance of the Board of County Commissioners, and approved by the State of Florida.

Debt policy provisions require that the county shall not issue additional debt payable from non-ad valorem county monies unless:

1. The total outstanding non self-supporting revenue debt service in any year is less than 50% of total non-ad valorem revenues for the county,
2. Gross non-ad valorem revenues (all legally available non-ad valorem revenues of the county from whatever source) for the preceding fiscal year are at least 2.00 times the average annual debt service of all indebtedness of the county payable from non ad-valorem revenues, and,

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3. Net non-ad valorem revenues for the preceding fiscal year are at least 1.10 times the average annual debt service of all indebtedness of the county payable from non-ad valorem revenues.

General Obligation debt, supported by ad valorem taxes, can be authorized only by referendum of the county's electorate. The laws of the State of Florida do not impose any limitations on the amount of debt that local governments may incur.

Section IV **Investment Policies**

These investment policies apply to all financial assets of Manatee County, which are under the direct control of the Board of County Commissioners of Manatee County. These policies do not include any financial assets under the direct control of any of the constitutional officers of Manatee County. At such time as the funds under their direct control pass to Manatee County, then these policies will be applicable.

I. Investment Responsibilities

A. Legal Requirements

Investments of Manatee County are subject to Florida Statutes Chapter 125.31. These investment policies are established to supplement the existing statutory authority.

1. Investment Authority of Manatee County

Investments of Manatee County must conform to the provisions of Florida Statutes Chapter 125.31, as amended from time to time. The Board of County Commissioners shall establish the overall investment policies and the implementation is delegated to the Clerk of Circuit Court, acting in his capacity as the Clerk, and the Chief Financial Officer to the Board. The Clerk is herewith delegated the responsibility of establishing detailed investment and accounting procedures to govern the day to day investment activities necessary to carry out these investment policies.

2. Authorized Investments

Manatee County is authorized under Florida Statutes Chapter 125.31 to undertake investments in the following authorized investments:

- a. The Local Government Surplus Funds Trust Fund (State Pool).
- b. Florida Counties Investment Trust (FCIT); (State Investment Trust).
- c. Direct obligations of the U.S. Government, such as, U.S. Treasury obligations.
- d. Obligations guaranteed by the U.S. Government as to principal and interest.
- e. Time deposits and savings accounts in banks and savings and loan associations, organized under the laws of Florida or the United States,

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doing business in and situated in this state. All such deposits shall be collateralized as provided for by Florida Statutes Chapter 280 (Exhibit 4).

- f. Obligations of the:
 - 1. Federal Farm Credit Banks (FFCB).
 - 2. Federal Home Loan Mortgage Corporation (FHLMC) participation certificates.
 - 3. Federal Home Loan Bank (FHLB) or its banks.
 - 4. Government National Mortgage Association (GNMA), including Federal National Mortgage Association (FNMA) participation certificates, which are guaranteed by the GNMA.
- g. Commercial Paper of U.S. Corporations having a rating of at least two of the following three ratings: A-1, P-1 and F-1, as rated by Standard & Poors, Moody's, and Fitch Investors Service rating services.
- h. Bankers' Acceptances that are eligible for purchase by the Federal Reserve Banks and have a Letter of Credit rating of AA or better.
- i. Tax-exempt obligations of the State of Florida and its various local governments, including Manatee County. Tax-exempt obligations with a rating of A or less must be an insured issue through MBIA (or an equivalent company). Issues rated A+ or higher may or may not carry an insurance backing.

Manatee County is herewith authorized to enter into Repurchase Agreements (for purchase and subsequent sale) for any of the investments authorized above in categories c, d, e, or f.

3. Collateral Requirements General:

Manatee County is required by the provisions in Florida Statutes Chapter 280 to place its deposits only in a "qualified public depository", as that term is defined in the Florida Statutes. Any deposit placed in a qualified public depository is deemed to be adequately collateralized by Florida Statutes. Subsequent failure by a qualified public depository to timely return public deposits to Manatee County will be governed by Chapter 280, as amended.

In the event of a repeal of Chapter 280, the county shall adopt alternative collateralization policies.

Repurchase Agreements:

The county is herewith required to seek collateral for any Repurchase Agreement not covered under Chapter 280. Collateral placed for any repurchase agreement will be governed by the Master Repurchase Agreements executed between Manatee County and the various security brokers/dealers, including banks and

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savings and loan associations. The terms for collateral will be based on economic and financial conditions existing at the time of the repurchase agreement and credit risk of the particular broker/dealer or financial institution which enters into the repurchase agreement with Manatee County.

B. County Funds and Bond Ordinance Requirements

All county funds under the direct control of the Board of County Commissioners are herewith covered by these Investment Policies.

Certain funds have outstanding bond issues, which have specific investment policies contained within the bond ordinances and official statements. Those policies were adopted using Florida Statutes Chapter 125.31 and are not in conflict with these Investment Policies.

II. Investment Objectives

A. Safety of Capital

Safety of capital is regarded as the highest priority in the handling of investments for Manatee County. All other investment objectives are secondary to the safety of capital. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value.

From time to time, securities may be traded for other similar securities to improve yield, maturity or credit risk. For these type transactions, a loss may be incurred for accounting purposes, provided any of the following occurs with respect to the replacement security: the yield has been increased, or the maturity has been reduced, or the quality of the investment has been improved.

B. Maintenance of Adequate Liquidity

The investment portfolio must be structured in such a manner that will provide sufficient liquidity to pay obligations as they become due. Specific policies describing the manner in which adequate liquidity is maintained is described in Section III.B of these policies.

C. Return on Investments

The county seeks to optimize return on investments within the constraints of safety and liquidity. The investment portfolio shall be designed with the annual objective of exceeding the average return on three month (90 day) U.S. Treasury Bills by an average of fifty (50) basis points.

D. Prudence and Ethical Standards

The standard of prudence to be used by investment officials shall be the "prudent person" and shall be applied in the context of managing an overall portfolio. Investment officers, or persons performing the investment functions, acting in accordance with written policies and procedures, and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from

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expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

The "prudent person" standard is herewith understood to mean the following:

"Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

III. Investment Policies

A. Specific Policies to Ensure Safety Of Principal

The following specific policies are set forth below to provide additional guidance in implementing the first investment objective of safety of capital.

1. Reducing Credit Risk

a. Acceptable Investments:

Legally authorized investments were set forth above in Section 1A. The following is an expansion of that list.

U.S. Treasury Obligations:

U.S. Treasury Obligations consist of U.S. Treasury Bills, U.S. Treasury Notes, and U.S. Treasury Bonds.

Obligations guaranteed by the U.S. Government, as to principal and interest:

Export Import Bank
Farmers Home Administration
General Services Administration
Government National Mortgage Association (GNMA)
Penn Transportation Certificates
Ship Financing Bonds Title 13
Small Business Administration
Washington Metropolitan Transit Authority Bonds

Time Deposits and Savings Deposits of banks and savings and loans organized under the laws of Florida or the U.S. Government and operating in Florida:

Savings Accounts
Money Market Accounts (NOW)
Certificates of Deposits (non-negotiable type)

Specific obligations of the following U.S. Government Agencies:

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Federal Farm Credit Banks (FFCB)

Federal Home Loan Mortgage Corporation (FHLMC) Participation certificates or debentures

Federal Home Loan Bank (FHLB) or its banks Government National Mortgage Association (GNMA); also see above under U.S. Government guaranteed.

Federal National Mortgage Association (FNMA), Participation Certificates, or debentures, which are guaranteed by the GNMA.

Manatee County is herewith authorized to enter into Repurchase Agreements (for purchase and subsequent sale) for any of the investments authorized in the first four categories above.

Commercial Paper:

Commercial Paper of U.S. Corporations having a rating of at least two of the following three ratings: A-1, P-1 and F-1, as rated by Standard & Poors, Moody's, and Fitch Investors Service rating services.

Bankers' Acceptances:

Bankers' Acceptances that are eligible for purchase by the Federal Reserve Banks and have a Letter of Credit rating of AA or better.

Tax-Exempt Obligations:

Tax-exempt obligations of the State of Florida and its various local governments, including Manatee County. Tax-exempt obligations with a rating of A or less, must be an insured issue through MBIA (or an equivalent company). Issues rated A+ or higher may or may not carry an insurance backing.

b. Approved Broker/Dealers

It is the policy of Manatee County to purchase securities only from those broker/dealers (or their agents) or banks included on the county's approved list, as approved by the Clerk of Circuit Court. The approved list will be developed in accordance with these Investment Policies.

For banks and savings and loan associations to be included on the approved list, they must be a qualified public depository, as determined by the State of Florida. A listing of the qualified public depositories is available on a quarterly basis from the Florida Administrative Weekly.

Only brokers and dealers (or their agents) included on the Federal Reserve Bank of New York's list of primary government securities dealers will be included on the county's approved list.

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Repurchase Agreements will be conducted only with principals and not through third party brokers acting as agents. Repurchase Agreements will be in the form specified in Section h below.

c. Safekeeping of Securities

To protect against potential fraud and embezzlement, the investment securities of the county shall be secured through third-party custody and safekeeping procedures. Investments held in custody and safekeeping by the Federal Reserve Bank of Jacksonville or any other Reserve Bank will qualify as third-party safekeeping. Other banks may qualify as third-party banks for safekeeping provided the securities are held in the Trust Department of the bank, and the total assets of the bank are in excess of \$4 billion.

Certificates of deposits and other time deposits do not need to be placed with a third-party custodian, since they are collateralized through Chapter 280 of the Florida Statutes. Prior to any securities being transferred to a third-party custodian bank, a custodian/safekeeping agreement will be executed by both parties and placed on file.

d. Delivery vs. Payment

Simultaneous to the release of county funds to purchase a security, there will be a delivery of the securities purchased. Accordingly, for any sale of securities, there will be a simultaneous transfer of money to the county before the release of the securities. This policy ensures that the county neither transfers money or securities before receiving the other portion of the transaction. Rather both transfers will happen simultaneous through a custodial bank, authorized to conduct transactions for the county.

Delivery in or out of safekeeping with a Federal Reserve Bank will not be done simultaneously.

e. Collateralization

Collateral for public deposits is controlled by the State of Florida through Chapter 280 of the Florida Statutes. The county shall not be under any obligation to secure additional collateral beyond the provisions set forth in Chapter 280, except in the case of Repurchase Agreements.

Collateral requirement for Repurchase Agreements will be contained in the Master Repurchase Agreement, executed between the county and the broker/dealer or bank. The actual collateral requirements will be based on economic and financial conditions existing at the time of execution, as well as the credit risk of the particular broker/dealer or financial institution which enters into the repurchase agreement with the county.

At no time will the collateral (margin ratios) be less than the following provisions:

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Margin Ratios. For purposes of calculating the margin amount, the following ratios shall be applied to the market value of the purchased securities, depending on their maturity. These margin ratios may be increased or decreased with the approval of the Clerk of Circuit Court.

Maturity of Purchased Securities	U.S. Treasury Securities	U.S. Discount And Coupon Securities	Agency Mortgage-Backed Or Other
	Under 1 Year	101%	102%
1 to 5 Years	102%	103%	104%
Over 5 Years	103%	104%	105%

Securities issued by FNMA, FFCB, FHLB; quoted daily in the Wall Street Journal.

Market Value. In determining market value, dealers' bid prices shall be used, as quoted daily in the Wall Street Journal and accrued interest shall be included.

f. Bidding Process

All investments, except the daily open repurchase agreement with the concentration bank and certain offered securities by broker/dealers whose purchase needs to be done immediately or the specific transaction cannot take place, will be purchased through dealers and banks on the approved list. The county is under no obligation to secure competitive bids from all the dealers or banks on the approved list. Rather a decision will be made by the Investment officials as to the institutions that have been the most competitive over the last few weeks, and they will be contacted for a bid. Documentation will be retained for all bids, with the winning bid clearly identified. If for any reason, the highest interest rate bid was not selected, then the reasons leading to that decision will be clearly indicated on the bidding forms.

In certain circumstances where a dealer or bank informs the county of a potential purchase or sale that must be completed within minutes of notification, then the competitive bidding policy will be waived. The Clerk of Circuit Court or the Director of Finance must approve all of these particular transaction types after they have been completed.

g. Diversification of Portfolio

Prudent investing necessitates that the portfolio be diversified as to instruments and dealers. The following maximum limits are guidelines established for diversification by instrument. These guidelines may be revised by the Clerk of Circuit Court for specific circumstances:

Repurchase Agreements.....	35%
Certificates of Deposit.....	60%
U.S. Treasury Bills/Notes.....	75%

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Other U.S. Government Agencies.....	30%
State Investment Pool.....	40%
Commercial Paper.....	20%
Bankers' Acceptances.....	20%
FCIT.....	40%

To allow efficient and effective placement of proceeds from bond sales, the limit on repurchase agreements may be exceeded for a maximum of five business days following the receipt of bond proceeds, on the direction of the Clerk of Circuit Court.

No more than 20% of the entire portfolio may be placed with any one bank, savings and loan or security dealer.

h. Written Repurchase Agreements

All repurchase agreements must be in written form using the Public Securities Association (PSA) Master Repurchase Agreement as a guide. Annex 1 of this guide shall materially conform to the recommendations by the Government Finance Officers Association. Agreements not substantially conforming to this Master and Annex 1 are unacceptable.

2. Reducing Interest Rate Risk

The longer the maturity of a particular investment, the greater its price volatility. Accordingly, the county seeks to limit its risk by maintaining the maturities of its investment portfolio in short-term investments. Maturity guidelines are established below:

Pooled Cash and Investments (no restrictions):

No security shall have a maturity exceeding two years. The weighted average to maturity for the portfolio shall be less than 365 days or 1 year.

Restricted Accounts:

Securities will have a maximum maturity consistent with the nature of the restricted accounts.

B. Policies to Ensure Adequate Liquidity

1. Maintenance of Liquidity Base

A liquidity base of approximately two months of anticipated disbursements, excluding bond construction payments or other bond payments made from escrow or trust accounts, will be kept in relatively short-term investments. These would include the State Investment Pool, Repurchase Agreements and U.S. Treasury Obligations.

2. Maximum Maturity on Repurchase Agreement

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The maximum maturity for any single Repurchase Agreement except for the daily repurchase agreement with the concentration bank will be one (1) year.

3. Purchase Securities with Active Secondary Market

Although many securities are acceptable for investment using the legal authorized list, some are not very desirable from a liquidity standpoint. Accordingly, although investments may be on the authorized list, only those securities with an active secondary market may be purchased from that list.

C. Policies to Achieve Investment Return Objectives

1. Active Portfolio Management

It is the policy of the county to actively manage the investment portfolio within the constraints outlined in these investment policies. By using an active portfolio management philosophy, rather than a "buy and hold" philosophy, portfolio yield will be enhanced without any appreciable increase in risk.

2. Portfolio Maturity Management

When structuring the maturity composition of the portfolio, it is the policy of the county to evaluate current and expected interest rate yields, by evaluating the general economic conditions. Whenever interest rates are expected to increase in the near future, actions will be taken on the portfolio to shorten the maturities. Accordingly, whenever interest rates are expected to decrease, the maturities of the portfolio will be lengthened, as appropriate. Specific procedures for evaluating the general economic conditions are to be incorporated into the Investment Procedures.

3. Bond Swaps

It shall be the policy of the county to pursue bond swaps as they may present themselves over the term of any investment. The following categories of bond swaps are considered appropriate for the county:

a. Swaps to Increase Yield:

Market aberrations are often caused by supply and demand conditions for particular securities. For example, if a short supply exists for a particular maturity range, then it may be advantageous to swap out of the security in a short supply and into another similar security in a different maturity range.

b. Swaps to Reduce Maturity:

Market aberrations occasionally create a situation where longer maturity securities are yielding the same or less than securities with a shorter maturity. Portfolio quality can be improved by switching from the longer maturity security to the shorter maturity with little or no interest rate penalty.

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c. Swaps to Increase Portfolio Quality:

Market aberrations occasionally create a situation where certain higher risk securities yield the same or less than an equivalent lower risk security. Portfolio quality can be improved by switching from the higher risk security to a lower risk security without any interest rate penalty.

Temporary accounting losses on swaps can be incurred provided the loss is more than offset by the higher yield. Procedures for evaluating and recording bond swaps will be developed by the investment officials.

D. Policies to Ensure Ethical And Prudent Action

1. Establishment of Internal Controls

It is the policy of the county to establish a system of internal controls, which shall be in writing. The internal controls shall address the following points:

- a. Control of collusion
- b. Separation of functions
- c. Separation of transaction authority from accounting and record keeping
- d. Custodial safekeeping
- e. Avoidance of bearer-form securities
- f. Avoidance of physical delivery securities
- g. Clear delegation of authority to subordinate staff members
- h. Specific limitations regarding securities losses and remedial action
- i. Written confirmation of telephone transactions for investments and wire transfers
- j. Documentation of transactions and strategies
- k. Development of a wire transfer agreement with the concentration bank outlining the various controls and security provisions for making and receiving wire transfers.

2. Training and Education

It is the policy of the county to provide periodic training in investments for the investment personnel through courses and seminars offered by the Government Finance Officers Association and other organizations.

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Section V

Fund Balance Policy

The Fund Balance Analysis provides a schedule for beginning and ending balances in each fund. The beginning fund balance for the upcoming budget year is estimated by reviewing each fund to project the outcome of revenues and expenditures as of September 30. To this estimated beginning balance, projected revenues are added and projected expenditures and reserves are deducted to provide the estimated ending balance.

To ensure that fund balance, in aggregate, is always adequate to provide cash flow until anticipated revenues are realized, a minimum fund balance level is determined for each major operating budget fund based on the individual history of revenue inflow and cash outflow. Manatee County restricts the funding for on-going operations to recurring revenue sources. Fund balance is not used for recurring expenditures, but is used to fund non-recurring operation or capital expenditures when it is determined that sufficient fund balance is available.

Capital project balances are projected at zero dollars to attempt to appropriate all available sources. We expect that all project appropriations will be expended over the life of the project.

Estimates of ending fund balances are conservative for several reasons:

1. The balances reflect the policy of using one-time monies such as fund balances for one-time purchase (e.g., equipment, renovations and improvements, projects, etc.). Also, all projections are based on "cash" and exclude constitutional officer balances, and thus, will be lower than fund balances shown on financial statements.
2. Revenues are estimated conservatively. New fees or revised fees for services are not included until adopted by the Board of County Commissioners, which often happens after adoption of the annual budget. Additionally, Florida state law requires that revenue estimates budgeted be reduced by a 5% contingency factor. Thus, revenues actually received in a year almost always exceed the revenue estimate that was adopted in the annual budget.
3. Budgeted reserves are available for expenditure, and although large portions are never expended, year-end balance projections assume that reserves may be spent. When beginning balances were projected, the assumption was made that reserves would not be spent unless the need could be forecasted at the time of the beginning balance projection.

The combination of factors listed above usually results in year-end balance projections that reflect a decreasing fund balance. This is part of the budget plan; even at the decreased amount, fund balances will be more than sufficient to meet policy requirements. In most years, actual fund balances turn out to be higher. Historically, we have seen fund balances in Manatee County remain stable for the above listed reasons.

On May 25, 2010, the County Commission adopted the following policy regarding budgeted reserves to ensure appropriate amounts are available for operating cash and emergency reserves:

Financial Policies



Section VI

Reserve Policy From Resolution R-10-098

1. Purpose And Intent

- A. Establish policies for committed and uncommitted reserve amounts.
- B. Identify the funds to which the policies apply.
- C. Define the terms that are used in reporting and budgeting reserves.
- D. Provide guidance as to how reserves are to be used in emergency situations.

2. General Considerations

- A. To maintain adequate reserves is important for the county's financial well-being, and for being prepared for periods of time when regular revenue streams may be interrupted. Although several terms including "fund balance", "cash balance", and "reserves" are often used interchangeably to describe reserves, each of these terms has a slightly different meaning. Clear distinctions should be made in the way that these terms are used in order to fully explain the reserve policies.
- B. Manatee County Government's financial structure includes over 150 funds, each created for a different purpose. Typically, references to governmental reserves usually relate to the General Fund, where most governmental activities are budgeted. However, other funds, especially large Enterprise Funds, should maintain adequate reserve levels as well. It is not necessary to maintain reserves or cash balances in all funds. This policy will identify the major funds for which reserves should be maintained. For smaller funds, reserve levels can be determined administratively.
- C. These reserve policies apply to budgets, which are based on estimates. Terminology used in these policies, as well as terms that may be used in discussions related to reserves and fund balances is defined below.

3. Calculation Of Beginning Balance

- A. To prepare fund budget estimates for the future year, the first source of funds for which an estimate is provided is typically the beginning cash balance, also known as the cash carryover. This estimate is derived by starting with the ending cash balance from the financial statements from the years previous, adding all projected revenues for the current year, and subtracting all projected expenses for the current year. For instance, for the 2012 budget, the calculation starts with the ending cash balance from 2010, adds projected revenues from 2011, then subtracts projected expenditures from 2011 to determine the beginning cash balance for 2012. Because this estimate should always be conservative, it is recommended that the number derived from the calculation described above be reduced by a

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- factor approximately five percent before entering a beginning cash balance figure in the fund budget for the future year.
4. Calculation Of Budgeted Funds Available For Reserves
 - A. To calculate the budgeted funds available for reserves, all projected sources of funds for the coming year are totaled. From this, all budgeted expenditures, transfers, and other uses of funds are subtracted. The remainder is available for reserves.
 5. Identification Of Committed Reserves
 - A. Within the amount identified as available for reserves, various amounts may be identified as being committed for certain purposes, including but not limited to reserves for contingency, salary adjustments, capital outlay, prior year encumbrances, etc.
 - B. Uncommitted reserves will generally be shown in the reserves for cash balance, budget stabilization, and in a portion of reserves for contingency. Although budget amendments during the year may transfer funds from the reserve for cash balance, such transfers shall not reduce the estimated cash balance below amounts required by this policy. Budget amendments may also transfer funds from reserve for cash balance in lieu of appropriating unexpected revenue.
 6. Calculation Of Minimum Level Of Uncommitted Reserves
 - A. For the funds enumerated in this policy as requiring minimum cash balance levels, the minimum cash balance required is twenty percent of the fund's total budgeted operating expenditures.
 7. Funds Subject To This Policy
 - A. This policy shall apply to the General Fund, the Transportation Trust Fund, the Unincorporated Municipal Services Taxing Unit Fund, the Utility Fund, and the Solid Waste Fund. Calculations for the Utility Fund, the Solid Waste Fund, and the Transportation Trust Fund may include uncommitted reserves in related (i.e. – funded from similarly restricted revenues) capital project funds and/or maintenance funds to meet the twenty percent requirement.
 - B. For all other funds with budgets in excess of \$500,000, reserve levels will be established annually via an administrative process taking into account cash flow, operating needs, and emergency requirements. In these cases, written notations explaining the reserve calculation will be provided.
 8. Use Of Reserves And Other Cash Sources In Emergency Situations
 - A. It is important to note that in an emergency event, cash available to mitigate problems that might be encountered due to interrupted cash flow and due to the need to make large unbudgeted expenditures to preserve public health and safety will be greater than the twenty percent of operating expenditures used to establish minimum cash balances.

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1. Typically there will be many millions in cash available in capital project budgets and other non-operating accounts that could be reallocated to provide needed cash flow.
 2. It is generally expected, and verified by past experience that any amounts reallocated in this fashion will be reimbursed at near one hundred percent levels through FEMA.
- B. Procedures have been established to set up special expenditure accounts to capture expenditures related to the emergency for the purpose of documenting costs for FEMA reimbursement.
1. For an initial period of time, existing contingency reserves would be adequate in most cases to provide funding for these special accounts. However, in an emergency of major proportions, requiring staff efforts over extended periods of time as well as significant capital outlay and contractual service expenditures, additional sources of funds may be required.
 2. The situation may be exacerbated if the emergency has caused interruption of revenue collection efforts, which could result in budgeted funds being available, but without actual cash to support the budget.
- C. In a major emergency, the uncommitted reserves would be one of the sources of funds for the operational and capital expenditures required to address the emergency. However, other funding sources may also be available, and should be considered for use. Such other sources may include capital project funds, interfund loans, and short term borrowing. In recent decades, FEMA has always provided for reimbursement of nearly all emergency outlays expended by local governments. Therefore, there are reasonable expectations that FEMA funds will be available to repay short term loans, interfund loans, and funds depleted from reserves and capital projects.



Budget by Fund



Fund Balance Policy



The fund balance analysis provides a schedule for beginning and ending balances in each fund. The beginning fund balance for the upcoming budget year is estimated by reviewing each fund to project the outcome of revenues and expenditures as of September 30. To this estimated beginning balance, projected revenues are added, and projected expenditures and reserves are deducted to provide the estimated ending balance.

To ensure that fund balance, in aggregate, is always adequate to provide cash flow until anticipated revenues are realized, a minimum fund balance level is determined for each major operating budget fund based on the individual history of revenue inflow and cash outflow. Manatee County restricts the funding for ongoing operations to recurring revenue sources. Fund balance is not typically used for recurring expenditures, but is used to fund non-recurring operation or capital expenditures when it is determined that sufficient fund balance is available. As an exception to this policy, beginning in FY10, reserves above the amounts needed for operating cash and minimum fund balance were set aside in a Budget Stabilization fund to allow for gradual downsizing of county government in response to declining property tax values.

Capital project balances are projected at zero dollars to attempt to appropriate all available sources. We expect that all project appropriations will be expended over the life of the project.

Estimates of ending fund balances are conservative for several reasons;

1. The balance projections reflect the policy of using one-time monies such as fund balances for one-time purchases (e.g., equipment, renovations and improvements, projects, etc.) Also, all projections are based on "cash" and exclude constitutional officer balances, and thus will be lower than fund balances shown on financial statements.
2. Revenues are estimated conservatively. New fees or revised fees for services are not included until adopted by the Board of County Commissioners, which often happens after adoption of the annual budget. Additionally, Florida law requires that revenue estimates budgeted be reduced by a 5% contingency factor. Thus, revenues actually received in a year almost always exceed the revenue estimate that was adopted in the annual budget.
3. Budgeted reserves are available for expenditure, and although large portions are never expended, year-end balance projections assume that reserves may be spent. When beginning balances were projected, the assumption was made that reserves would not be spent unless the need could be forecasted at the time of the beginning balance projection.

The combination of factors listed above usually results in year-end balance projections that reflect a decreasing fund balance. This is part of the budget plan; even at the decreased amount, fund balances will be more than sufficient to meet policy requirements. In most years, actual fund balances turn out to be higher. Historically, we have seen fund balances in Manatee County remain stable for the above listed reasons.

Several of our major funds are budgeted for FY15 with a decrease in their estimated ending fund balance. These decreases in fund balance are the result of spending down some of the balances which we have accumulated in the funds for Budget Stabilization purposes and for specific one-time expenditures. These expenditures are for planned uses of fund balance and we have been careful to make sure the balances are still at a strong level in each fund and meet cash flow, contingency and policy needs. Because of our efforts to only fund recurring expenditures from recurring revenues, fund balances that are being used to fund ongoing needs due to revenue reductions were brought to the attention of the Board with the understanding that future budgets will be reduced or future revenue growth will be

Fund Balance Policy



committed to replace reserves in the recurring revenue stream. The Utility System Funds are utilizing fund balance for system consulting projects, new and upgraded equipment, automation, and capital projects. A number of non major funds also show decreases but these are in line with planned uses of fund balance for nonrecurring items and they do not reduce the fund balances in any fund below appropriate levels or impact operating needs in those funds.

On May 25, 2010, the County Commission formally adopted a budget policy for Reserves which is included in the Reserves section of this document.

During FY11, the Government Accounting Standards Board (GASB) adopted GASB Statement 54, which revised guidelines for reporting fund balances. The Board of County Commissioners adopted fund classification guidelines reflecting Statement 54 at the November 21, 2011 Board meeting.

Expenditure Matrix by Fund & Department



Fund	BCC/Admin Cty Attorney Fin Mgmt	Community/ Neighbor Services	Property Mgmt	Parks and Natural Resources	Planning Building Inspections	Public Safety	Utilities Operations	Public Works
General Fund	8,104,759	4,429,465	16,448,971	4,433,040		18,838,533		
Beach Maintenance			117,314	397,553				
Building Department					5,427,578			
Cable Franchise Fees	20,000							
Children's Services		447,561						
Civic Center								
County 5Ct Bd Voted Gas Tax & Projects								
Court Technology Fees								
Debt-2014 G O Refunding								
Debt-2006 Revenue Improv Bonds								
Debt-2010 Rev Refunding								
Debt-2013 Revenue Ref and Improv Bonds								
Debt-2013 Revenue Improv Notes								
Debt-Utilities Debt Service								
Dredging Assessments								
EMS Trust & 911						1,176,683		
Florida Boating Improvements				250,000				
Green Bridge Demolition								
Health Care Fund								
Impact Fee Administration	180,386	65,000						
Internal Svcs-Central Stores								6,105,652
Internal Svcs-Automated Sys Maint								
Internal Svcs-Fleet Services								11,425,506
Internal Svcs-Health Self Insurance								
Internal Svcs-Self-Insurance	9,277,847							
Internal Svcs-Telecommunications								
Internal Svcs-Radio Communications								
Invest Fee-Sewer Facility								
Invest Fee-Water Facility								
Library Services		6,661,204						
Natural Resources Grants								
Palm Aire MSTU								
Participation Project								
Phosphate Severance Tax				880,355				
Port Authority & Debt Service								
Projects-Beach Erosion Control								
Projects-Building Capital								
Projects-Gas Tax Capital								
Projects-Highway Capital								
Projects-Law Enf Impact Fees								
Projects-Parks Impact Fees								
Projects-Public Safety Impact Fees								
Projects-Roads Impact Fees								
Projects-Roads/Bridges Maint								2,773,986
Projects-Utilities Maint & Capital								
Redevelopment Districts		536,694						
Sarasota Manatee metro Plan org								
Solid Waste/Debt, Capital & Imp Fees						35,796,769		
Spec Law Enforc Trust-Fed /State								
Stormwater Utility & Projects				478,749				4,728,870
Street Lighting Districts								
Substance Abuse Treatment								
Tourist Development			40,000					
Transit & Transit Capital								8,472,541
Transportation		200,000	331,994					13,401,695
Tree Trust Fund								
Unincorporated MSTU		1,826,225			3,997,735			1,812,301
Utilities Operations		328,917	177,343	948,360		71,891,648		1,375,595
Total	17,582,992	14,495,066	17,115,622	7,388,057	9,425,313	20,015,216	107,688,417	50,096,146

Expenditure Matrix by Fund & Department



Internal Svcs / Other Depts	Debt Service	Const Officers	Non Dept / Misc/Other Agencies	Subtotal	Transfers	Capital Projects	Reserves - Capital	Reserves - Contingency	Cash Bal Prior Year & Non Exp	Total
8,341,982		133,810,329	20,612,665	215,019,744	11,153,419		1,125,195	5,271,431	63,100,695	295,670,484
		56,768	265,000	836,635				5,252	3,101,902	3,943,789
				5,427,578				108,485	14,877,376	20,413,439
				20,000				9,023		29,023
		273,273	7,930,812	8,651,646				13,072	2,342,847	11,007,565
1,973,556				1,973,556				177,440	2,588,949	4,739,945
			4,225,383	4,225,383	5,000,000		4,016,000		4,180,021	17,421,404
		138,170	602,412	740,582				6,426	138,639	885,647
	2,830,195	109,291		2,939,486					147,486	3,086,972
	4,465,275			4,465,275					9,062	4,474,337
	1,712,700			1,712,700						1,712,700
	8,124,000			8,124,000					73	8,124,073
	345,760			345,760						345,760
	13,982,109			13,982,109					4,124,305	18,106,414
	50,000	2,000		52,000					457,792	509,792
				1,176,683				46,564	835,617	2,058,864
				250,000	654,148				194,904	1,099,052
				-					333,409	333,409
			1,683,479	1,683,479	100,000				5,222,471	7,005,950
				245,386	1,500,000			2,520	1,622,667	3,370,573
				6,105,652				2,217	1,747,993	7,855,862
1,141,310				1,141,310				5,050	2,222,886	3,369,246
				11,425,506				78,894	5,381,050	16,885,450
41,090,421				41,090,421				11,082	45,219,614	86,321,117
				9,277,847				11,711	10,370,077	19,659,635
560,129				560,129				9,301	392,896	962,326
1,739,528				1,739,528				18,997	281,872	2,040,397
				-	2,453,860	2,060,000	4,811,000		3,247,058	12,571,918
				-	2,403,525	1,715,000	2,000,000		2,618,367	8,736,892
		202,925		6,864,129				104,701	1,397,621	8,366,451
				-	500,000				491,312	991,312
		3,029	131,380	134,409					60,225	194,634
		10,025		10,025	28,295				1,674,146	1,712,466
				880,355				14,235	4,153,730	5,048,320
7,056,093	3,206,473			10,262,566	3,206,473			240,957		13,709,996
				-		5,000,000			67,056	5,067,056
				-		1,884,148			2,020,378	3,904,526
				-	3,549,651	3,000,000	3,957,000		808,597	11,315,248
				-					143,897	143,897
		463,080		463,080	1,415,861				1,588,997	3,467,938
				-	2,341,453	1,150,000	235,000		2,407,638	6,134,091
				-	414,973				986,904	1,401,877
				-	6,700,000	12,805,000			13,332,165	32,837,165
			1,250,000	4,023,986				89,040	5,426,220	9,539,246
			6,720,000	6,720,000		15,410,000	5,568,400		4,617,177	32,315,577
				536,694	380,000				3,376,965	4,293,659
			1,241,131	1,241,131						1,241,131
	464,430			36,261,199	6,321,312	1,165,000		92,623	52,672,880	96,513,014
				-					1,088,479	1,088,479
				5,207,619			185,000	128,662	458,692	5,979,973
		2,130	69,853	71,983					59,471	131,454
			5,000	5,000					33,989	38,989
5,532,181	15,128	227,074		5,814,383	1,100,000		500,000	670,364	5,280,459	13,365,206
				8,472,541				58,855	75,933	8,607,329
		198,088	3,468,120	17,599,897	18,159,983			659,152	13,811,475	50,230,507
				-					215,839	215,839
		361,251	754,135	8,751,647	4,764,196		2,074,257	109,237	9,506,573	25,205,910
331,246		10,000		75,063,109	38,748,266		2,300,000	716,967	52,469,453	169,297,795
67,766,446	35,196,070	135,867,433	48,959,370	531,596,148	110,895,415	44,189,148	26,771,852	8,653,235	352,995,322	1,075,101,120

Comparision of Budgeted Expenditures by Fund



	FY14 Adopted Gross Budget	FY15 Adopted Gross Budget	Difference	% Change
General Fund	296,103,581	295,670,484	(433,097)	-0.15%
911 Enhancement Fee Fund	2,329,320	2,058,864	(270,456)	-11.61%
Affordable Housing Subsidy Funds	3,012,599	2,961,462	(51,137)	-1.70%
Assessment Project Revenue Fund	2,327,465	2,222,258	(105,207)	-4.52%
Automated Systems Maintenance Fund	3,423,422	3,369,246	(54,176)	-1.58%
Beach Erosion Control Tourist Tax & Cap Projects	2,961,279	9,010,845	6,049,566	204.29%
Building Capital Projects Fund	5,614,541	2,067,866	(3,546,675)	-63.17%
Building Department Fund	15,808,375	20,413,439	4,605,064	29.13%
Children's Services Tax Fund	9,194,038	11,007,565	1,813,527	19.73%
Convention Center & Capital Projects Funds	3,981,617	4,739,945	758,328	19.05%
County Community Redevelopment Areas (CRA's)	4,111,931	3,475,517	(636,414)	-15.48%
Debt Service Funds	18,984,742	17,743,842	(1,240,900)	-6.54%
Fleet & Fuel Services Funds	27,734,865	24,741,312	(2,993,553)	-10.79%
Florida Boating Improvement Program Fund	1,084,897	1,099,052	14,155	1.30%
Gas Tax Capital Funds	26,976,608	17,125,684	(9,850,924)	-36.52%
Gas Tax Road Maintenance Funds	16,469,016	20,712,044	4,243,028	25.76%
Health Care Fund	16,550,665	7,005,950	(9,544,715)	-57.67%
Health Self Insurance Fund	90,030,865	86,321,117	(3,709,748)	-4.12%
Law Enforcement Impact Fee Fund	3,441,617	3,467,938	26,321	0.76%
Library Operating Funds	8,152,768	8,366,451	213,683	2.62%
Metropolitan Planning Organization (MPO) Fund	1,381,272	1,241,131	(140,141)	-10.15%
Parks Capital Projects	972,856	1,531,165	558,309	57.39%
Parks Impact Fee Funds	6,549,595	6,134,091	(415,504)	-6.34%
Public Safety Impact Fee Fund	814,923	1,394,079	579,156	71.07%
Phosphate Severance Tax Fund	8,142,977	5,048,320	(3,094,657)	-38.00%
Port Manatee	10,665,079	10,503,523	(161,556)	-1.51%
Port Manatee Debt	3,563,630	3,206,473	(357,157)	-10.02%
Radio Fund	2,007,489	2,040,397	32,908	1.64%
Road Impact Fee Funds	49,677,902	32,837,165	(16,840,737)	-33.90%
Self Insurance Fund	20,659,878	19,659,635	(1,000,243)	-4.84%
Solid Waste Capital Projects Funds	8,371,306	1,984,820	(6,386,486)	-76.29%
Solid Waste Operating and Debt Service Funds	93,123,948	94,528,194	1,404,246	1.51%
Special Law Enforcement Trust Funds	980,646	1,088,479	107,833	11.00%
Stormwater Operating & Capital Improvement	7,521,706	5,979,973	(1,541,733)	-20.50%
Tourist Development Tax Fund	13,893,710	13,365,206	(528,504)	-3.80%
Transit System Fund	8,100,778	8,607,329	506,551	6.25%
Transportation Trust Fund	49,747,690	50,230,507	482,817	0.97%
Unincorporated Municipal Services Taxing Unit	20,811,120	25,205,910	4,394,790	21.12%
Utilities Capital Project Funds	26,247,053	44,226,124	17,979,071	68.50%
Utilities Maintenance Project Fund	11,400,169	10,075,374	(1,324,795)	-11.62%
Water & Sewer Operating and Debt Service Funds	197,258,958	186,727,098	(10,531,860)	-5.34%
Miscellaneous Funds - balance less than \$1 million	5,039,376	5,905,246	865,870	17.18%
TOTALS	\$1,105,226,272	\$1,075,101,120	-\$30,125,152	-2.7%

General Fund



General Fund

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 FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	93,061,924	89,868,073	70,156,897
Subtotal	93,061,924	89,868,073	70,156,897
Revenues to be received during Fiscal Year:			
Property Taxes	122,901,979	132,170,746	142,392,612
Other Taxes	3,045,586	3,112,000	3,200,000
Licenses and permits	561,500	455,100	823,100
Intergovernmental	30,221,990	33,507,909	42,052,493
Charges for services	31,291,771	29,593,793	33,348,231
Fines and forfeitures	636,492	560,500	668,050
Interest income	337,100	300,000	300,000
Contributions	1,005,520	909,474	909,474
Miscellaneous	4,020,502	4,749,410	5,660,357
Operating grants	87,011	283,072	283,072
Transfers from other funds	8,372,083	10,875,604	7,358,067
Less Statutory 5%	0	-10,282,100	-11,481,869
Subtotal	202,481,534	206,235,508	225,513,587
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Total Sources	295,543,458	296,103,581	295,670,484

Budgeted Expenditures by Department in this fund:

County Administration	2,307,234	2,154,818	2,348,073
Clerk of Circuit Court	7,295,443	6,871,084	7,024,813
Property Appraiser	3,730,480	3,786,438	4,073,526
Sheriff	105,691,169	109,162,710	113,436,874
Supervisor of Elections	2,365,960	4,941,689	2,389,002
Tax Collector	6,286,984	6,770,536	6,886,114
County Attorney	2,127,421	2,074,455	2,102,570
Community Services	14,111,195	15,363,922	16,951,113
Financial Management	1,814,036	1,757,603	1,784,276
Human Resources	884,439	908,195	984,572
Information Technology Dept	7,392,763	7,048,291	7,357,410

General Fund



General Fund

	Actual FY13	Adopted FY14	Adopted FY15
Budgeted Expenditures by Department in this fund:			
Public Defender	142,042	136,386	128,923
Public Safety	18,248,648	19,338,949	20,708,373
States Attorney	469,717	555,996	519,447
Public Works(Transp/Prj Mgt)	-496	0	0
Court Administrator	188,069	201,732	191,510
General Government	4,781,771	5,355,419	5,428,004
Court Costs	1,189,135	1,217,763	1,124,945
Parks&NaturalResourcesDept	4,506,421	4,790,179	4,433,040
Property Management Dept	15,900,643	17,226,697	16,448,971
Neighborhood Services Dept	570,698	845,576	657,148
Guardian Ad Litem	62,304	64,391	41,040
Subtotal	200,066,076	210,572,829	215,019,744
Transfers Out to Other Funds/Agencies:			
Tran to Child Svc Tax Fund	838,248	838,252	838,252
Transfer to Impact Fee Admin	200,000	0	0
Transfer to MPO	25,473	20,855	22,741
Tranfers to Grant >7/03	72,084	0	0
Transfer to 14thSt CRA	137,550	156,327	0
Transfer to SoCounty CRA	18,241	73,089	0
Transfer to 2004 Rev Imp Bnds	1,136,929	1,172,086	0
Transfer to 2006 Rev Imp Bonds	4,242,219	3,748,941	3,750,831
Tsf to Revenue Refund Bds 2010	1,363,137	1,307,740	500,493
Tsf to RevRef/Imp Bds 2013	2,138,574	2,140,687	3,072,029
Tsf to Rev Imp Note 2013	18,300	219,603	345,760
Tr to P&R Capital Projects	0	0	360,000
Tr to Build Cap Projects	400,000	0	0
Tran to Port Operating	446,500	446,500	446,500
Tran to Radio-PubSfty	549,996	0	1,071,000
Transfer to Port TIF	0	0	34,044
Transfer to Southwest TIF	0	0	711,769
Subtotal	11,587,251	10,124,080	11,153,419
Reserves & Set Aside Amounts:			
BCC Contingency Reserve	0	1,047,089	1,050,000
Economic Development	0	500,000	500,000
Grant Match/Elderly/Slosberg Driv Ed	0	470,000	663,671
Sanctions Coordinator	0	40,000	40,000
Special Counsel Reserve/Expert	0	200,000	150,000

General Fund



General Fund

	Actual FY13	Adopted FY14	Adopted FY15
Reserves & Set Aside Amounts:			
IT Equipment/Improvements	0	200,000	500,000
Dept reserves for shortfalls	0	0	170,000
Reserve for FMD Reduction Adjustment	0	33,283	0
Blackstone/ Bennett Costs in FY14	0	150,141	0
P25 Radio Project	0	200,000	0
Reserve for ESCO Debt Svc	0	0	286,499
Reserve for Beach Area Public Safety	0	0	35,246
Other Reserves	0	0	540,843
IFAS	0	209,191	0
Salary Adjustment	0	1,249,795	1,335,172
Salary Adj - Constitutional Officers	0	37,901	0
Salary Reserve - Tran to other tax funds	0	561,458	0
Cash Balance - Operating	0	43,740,540	44,406,000
Economic Development FY12	0	122,998	122,998
Prior Year Encumbrances / Rollovers	0	6,000,000	3,000,000
Budget Stabilization	0	14,700,000	5,933,109
Beach Improvement - Concession	0	519,276	685,000
Medicaid Match	0	1,563,000	725,000
Const Officers-return of excess funds	0	3,000,000	6,000,000
Medicaid Match	0	662,000	0
P-25 Radio System Consulting Fees	0	200,000	0
Debt Reserve	0	0	261,250
CRA Municipalities	0	0	64,005
Reserve - R & R	0	0	300,000
2013 Rev Refunding Debt Svc Adjust	0	0	1,603,333
Reserve CIP	0	0	1,125,195
Subtotal	0	75,406,672	69,497,321
Total Uses	<u>211,653,327</u>	<u>296,103,581</u>	<u>295,670,484</u>

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

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

911 Enhancement Fee



911 Enhancement Fee Fund

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

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	1,107,863	893,912	910,762
Subtotal	1,107,863	893,912	910,762
Revenues to be received during Fiscal Year:			
Other Taxes	1,684,563	1,509,906	1,207,924
Interest income	2,215	1,050	604
Less Statutory 5%	0	-75,548	-60,426
Subtotal	1,686,778	1,435,408	1,148,102
Total Sources	<u>2,794,641</u>	<u>2,329,320</u>	<u>2,058,864</u>
Budgeted Expenditures by Department in this fund:			
Public Safety	1,683,230	1,417,561	1,176,683
Subtotal	1,683,230	1,417,561	1,176,683
Reserves & Set Aside Amounts:			
Reserves - Salary Adjustment	0	47,804	46,564
Reserves - Cash Balance - Operating	0	863,955	835,617
Subtotal	0	911,759	882,181
Total Uses	<u>1,683,230</u>	<u>2,329,320</u>	<u>2,058,864</u>

2004 Transportation Bonds



2004 Transportation Bonds Fund

This fund is used to account for transportation capital improvements funded by the 2004 Transportation Bonds.

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	9,071,731	215,263	438,170
Subtotal	9,071,731	215,263	438,170
Revenues to be received during Fiscal Year:			
Interest income	25,890	0	0
Miscellaneous	12	0	0
Subtotal	25,902	0	0
Total Sources	<u>9,097,633</u>	<u>215,263</u>	<u>438,170</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	2,650,281	0	200,000
Subtotal	2,650,281	0	200,000
Reserves & Set Aside Amounts:			
Reserves - Cash - 2004 Transp Bonds	0	215,263	238,170
Subtotal	0	215,263	238,170
Total Uses	<u>2,650,281</u>	<u>215,263</u>	<u>438,170</u>

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

Affordable Housing Subsidy



Affordable Housing Subsidy Funds

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

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	3,014,705	3,012,599	2,961,462
Subtotal	3,014,705	3,012,599	2,961,462
Revenues to be received during Fiscal Year:			
Interest income	8,982	0	0
Subtotal	8,982	0	0
Total Sources	<u>3,023,687</u>	<u>3,012,599</u>	<u>2,961,462</u>
Budgeted Expenditures by Department in this fund:			
Neighborhood Services Dept	4,980	65,000	65,000
Subtotal	4,980	65,000	65,000
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	0	0	1,500,000
Subtotal	0	0	1,500,000
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	736,900	736,900
Reserves - Budget Stabilization	0	2,210,699	659,562
Subtotal	0	2,947,599	1,396,462
Total Uses	<u>4,980</u>	<u>3,012,599</u>	<u>2,961,462</u>

Assessment Projects



Assessment Project Funds

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

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	2,309,392	2,207,728	2,104,747
Subtotal	2,309,392	2,207,728	2,104,747
Revenues to be received during Fiscal Year:			
Interest income	68,324	11,039	8,696
Assessments	531,774	115,000	115,000
Transfers from other funds	582,648	0	0
Less Statutory 5%	0	-6,302	-6,185
Subtotal	1,182,746	119,737	117,511
Total Sources	3,492,138	2,327,465	2,222,258
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	20,218	62,025	62,025
Subtotal	20,218	62,025	62,025
Transfers Out to Other Funds/Agencies:			
Tr to Dredge Assessment Fund	582,648	0	0
Transfer to 2004 Trnsp Rev Bd	52,493	20,232	0
Tsf to RevRef/Imp Bds 2013	5,946	5,952	28,295
Subtotal	641,087	26,184	28,295
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	500,146	0
Reserves - Cash Balance - Operating	0	1,739,110	2,147,235
2013 Rev Refunding Debt Svc Adjust	0	0	-15,297
Subtotal	0	2,239,256	2,131,938
Total Uses	661,305	2,327,465	2,222,258

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

Automated Systems Maintenance



Automated Systems Maintenance Fund

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

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	2,891,000	2,232,285	2,178,109
Subtotal	2,891,000	2,232,285	2,178,109
Revenues to be received during Fiscal Year:			
Charges for services	1,065,136	1,240,000	1,240,000
Interest income	8,757	13,828	13,828
Less Statutory 5%	0	-62,691	-62,691
Subtotal	1,073,893	1,191,137	1,191,137
Total Sources	<u>3,964,893</u>	<u>3,423,422</u>	<u>3,369,246</u>
Budgeted Expenditures by Department in this fund:			
Information Technology Dept	953,797	1,115,868	1,141,310
Subtotal	953,797	1,115,868	1,141,310
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Salary Adjustment	0	4,482	5,050
Reserves - IT Replacement Program	0	1,303,072	1,222,886
Reserves - IT Networking Equipment	0	1,000,000	1,000,000
Subtotal	0	2,307,554	2,227,936
Total Uses	<u>953,797</u>	<u>3,423,422</u>	<u>3,369,246</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 and Capital Projects



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 that are carried over from previous years and are not reflected below.

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	495,940	1,368,034	2,198,611
Subtotal	495,940	1,368,034	2,198,611
Revenues to be received during Fiscal Year:			
Other Taxes	1,783,656	1,661,767	1,892,281
Intergovernmental	570,700	0	0
Interest income	18,229	15,333	15,334
Contributions	11,910	0	5,263,158
Miscellaneous	16,286	0	0
Less Statutory 5%	0	-83,855	-358,539
Subtotal	2,400,781	1,593,245	6,812,234
Total Sources	<u>2,896,721</u>	<u>2,961,279</u>	<u>9,010,845</u>
Budgeted Expenditures by Department in this fund:			
County Administration	7,620	0	0
Financial Management	291,592	314,853	321,768
Parks&NaturalResourcesDept	1,508,044	444,414	5,514,867
Subtotal	1,807,256	759,267	5,836,635
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Salary Adjustment	0	3,401	5,252
Reserves - Cash Balance - Operating	0	66,739	67,056
Reserves - Cash Balance - Operating	0	2,131,872	3,101,902
Subtotal	0	2,202,012	3,174,210
Total Uses	<u>1,807,256</u>	<u>2,961,279</u>	<u>9,010,845</u>

Building Capital Projects



Building Capital Projects Funds

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

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	10,714,079	5,587,998	2,062,165
Subtotal	10,714,079	5,587,998	2,062,165
Revenues to be received during Fiscal Year:			
Interest income	34,097	27,940	6,001
Contributions	31,418	0	0
Transfers from other funds	1,203,459	0	0
Bond proceeds	3,883,456	0	0
Less Statutory 5%	0	-1,397	-300
Subtotal	5,152,430	26,543	5,701
Total Sources	<u>15,866,509</u>	<u>5,614,541</u>	<u>2,067,866</u>
Budgeted Expenditures by Department in this fund:			
Information Technology Dept	-25,976	2,500,000	0
Public Safety	781,016	0	0
Public Works(Transp/Prj Mgt)	148,000	0	0
General Government	1,226,794	0	0
Property Management Dept	5,215	1,352,000	870,000
Subtotal	2,135,050	3,852,000	870,000
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	3,957,373	562,300	0
Subtotal	3,957,373	562,300	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	18,212
Reserves - Cash Balance	0	1,200,241	879,654
Reserves - Capital	0	0	300,000
Subtotal	0	1,200,241	1,197,866
Total Uses	<u>6,092,423</u>	<u>5,614,541</u>	<u>2,067,866</u>

Building Department Fund



Building Department Fund

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

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	7,133,711	9,178,805	13,783,867
Subtotal	7,133,711	9,178,805	13,783,867
Revenues to be received during Fiscal Year:			
Licenses and permits	7,488,137	6,045,300	6,045,300
Charges for services	40,274	18	20
Fines and forfeitures	60,161	65,199	65,199
Interest income	29,448	8,294	8,294
Miscellaneous	335,558	346,310	346,310
Transfers from other funds	487,704	487,705	487,705
Less Statutory 5%	0	-323,256	-323,256
Subtotal	8,441,283	6,629,570	6,629,572
Total Sources	15,574,994	15,808,375	20,413,439
Budgeted Expenditures by Department in this fund:			
Building & Development Service	4,219,870	4,767,351	5,427,578
Subtotal	4,219,870	4,767,351	5,427,578
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - IFAS	0	500,000	0
Reserves - Salary Adjustment	0	83,666	108,485
Reserves - Software System	0	0	2,000,000
Reserves - Cash Balance - Operating	0	10,457,358	12,877,376
Subtotal	0	11,041,024	14,985,861
Total Uses	4,219,870	15,808,375	20,413,439

The Building fund continues to be self-sufficient, and the amount of \$487,705 transferred from other funds shows the non-fee related building activities cost determined by the Maximus study in 2010. The study determined the cost of activities which are not related to requirements of the building code and should not be covered by building permit fees.

Children's Services Tax



Children's Services Tax Fund

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

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	1,814,215	634,126	1,872,669
Subtotal	1,814,215	634,126	1,872,669
Revenues to be received during Fiscal Year:			
Property Taxes	7,489,734	8,046,121	8,644,395
Interest income	11,726	3,171	8,915
Miscellaneous	102	0	0
Operating grants	83,568	78,771	80,000
Transfers from other funds	838,248	838,252	838,252
Less Statutory 5%	0	-406,403	-436,666
Subtotal	8,423,378	8,559,912	9,134,896
Total Sources	10,237,593	9,194,038	11,007,565
Budgeted Expenditures by Department in this fund:			
Community Services	9,111,048	7,848,513	8,651,646
Subtotal	9,111,048	7,848,513	8,651,646
Reserves & Set Aside Amounts:			
Reserves - Salary Adjustment	0	12,506	13,072
Reserves - Tax Base Adjustment	0	28,777	0
Specific Program - Set Asides	0	0	285,299
Reserves - Cash Balance - Operating	0	1,304,242	2,057,548
Subtotal	0	1,345,525	2,355,919
Total Uses	9,111,048	9,194,038	11,007,565

Communications Fund



Communications Fund

This fund accounts for the user charges and costs of the centralized telephone system. Prior to FY12, this fund was combined with Radio operations.

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	514,706	480,256	516,197
Subtotal	514,706	480,256	516,197
Revenues to be received during Fiscal Year:			
Charges for services	460,889	520,000	467,000
Interest income	1,563	2,610	2,610
Miscellaneous	360	0	0
Less Statutory 5%	0	-26,131	-23,481
Subtotal	462,812	496,479	446,129
Total Sources	<u>977,518</u>	<u>976,735</u>	<u>962,326</u>
Budgeted Expenditures by Department in this fund:			
Information Technology Dept	376,925	558,118	560,129
Subtotal	376,925	558,118	560,129
Reserves & Set Aside Amounts:			
Reserves - Salary Adjustment	0	4,368	9,301
Reserves - Cash Balance - Telecomm	0	414,249	392,896
Subtotal	0	418,617	402,197
Total Uses	<u>376,925</u>	<u>976,735</u>	<u>962,326</u>

Convention Center



Convention Center Funds

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

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	2,132,232	1,828,072	2,613,328
Subtotal	2,132,232	1,828,072	2,613,328
Revenues to be received during Fiscal Year:			
Charges for services	1,391,605	1,505,150	1,505,150
Interest income	5,840	10,661	10,661
Contributions	0	200	200
Miscellaneous	58,770	50,500	50,500
Transfers from other funds	600,000	600,000	600,000
Less Statutory 5%	0	-78,326	-78,326
Subtotal	2,056,215	2,088,185	2,088,185
Total Sources	4,188,447	3,916,257	4,701,513
Budgeted Expenditures by Department in this fund:			
Convention and Visitors Bureau	2,366,284	1,997,508	1,973,556
Subtotal	2,366,284	1,997,508	1,973,556
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - R&R Projects	0	150,000	150,000
Reserves - Salary Adjustment	0	16,302	27,440
Reserves - Cash Balance - BACVB	0	1,552,447	2,350,517
Reserves - Budget Stabilization	0	200,000	200,000
Subtotal	0	1,918,749	2,727,957
Total Uses	2,366,284	3,916,257	4,701,513

County CRA's



County Community Redevelopment Areas (CRAs) Funds

The 14th Street CRA and the South County CRA were created by FS 163.340(8) in 2002 to improve conditions and stimulate economic growth in areas deemed to be blighted. Rehabilitation, conservation and redevelopment occurs using tax increment financing to improve conditions. These CRAs are located in the unincorporated area of the county and a CRA advisory board makes recommendations regarding area improvements to the Board of County Commissioners.

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	4,085,984	3,557,095	3,467,962
Subtotal	4,085,984	3,557,095	3,467,962
Revenues to be received during Fiscal Year:			
Interest income	11,637	3,339	7,953
Transfers from other funds	320,899	551,664	0
Less Statutory 5%	0	-167	-398
Subtotal	332,536	554,836	7,555
Total Sources	<u>4,418,520</u>	<u>4,111,931</u>	<u>3,475,517</u>
Budgeted Expenditures by Department in this fund:			
Neighborhood Services Dept	484,982	650,766	391,000
Subtotal	484,982	650,766	391,000
Transfers Out to Other Funds/Agencies:			
Transfer to SoCounty CRA	150,000	300,000	0
Subtotal	150,000	300,000	0
Reserves & Set Aside Amounts:			
Reserves - Salary Adjustment	0	4,065	0
Reserves - Cash - Capital - South	0	2,589,413	0
Reserves - Cash Balance - 14th Street	0	516,631	438,395
Reserves - South County	0	51,056	2,646,122
Subtotal	0	3,161,165	3,084,517
Total Uses	<u>634,982</u>	<u>4,111,931</u>	<u>3,475,517</u>

Court Technology Fees



Court Technology Fee Fund

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

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	75,617	287,924	220,647
Subtotal	75,617	287,924	220,647
Revenues to be received during Fiscal Year:			
Charges for services	723,359	700,000	700,000
Interest income	151	0	0
Less Statutory 5%	0	-35,000	-35,000
Subtotal	723,510	665,000	665,000
Total Sources	<u>799,127</u>	<u>952,924</u>	<u>885,647</u>
Budgeted Expenditures by Department in this fund:			
Clerk of Circuit Court	138,170	138,170	138,170
Court Administrator	0	1,098	7,670
General Government	633	0	0
Court Costs	469,220	593,009	594,742
Subtotal	608,023	732,277	740,582
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	479,564	0	0
Subtotal	479,564	0	0
Reserves & Set Aside Amounts:			
Reserves - Salary Adjustment	0	6,150	6,426
Reserves - Cash Balance - Operating	0	174,743	138,639
Reserves - Pub Def Paperless File Proj	0	39,754	0
Subtotal	0	220,647	145,065
Total Uses	<u>1,087,587</u>	<u>952,924</u>	<u>885,647</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



Debt Service Funds

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

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	370,000	363,395	138,895
Subtotal	370,000	363,395	138,895
Revenues to be received during Fiscal Year:			
Property Taxes	2,994,713	3,217,965	3,112,292
Intergovernmental	1,088,104	1,173,425	1,173,425
Interest income	19,124	1,817	564
Transfers from other funds	14,266,033	14,447,800	13,532,980
Bond proceeds	73,839,826	0	0
Less Statutory 5%	0	-219,660	-214,314
Premium on bonds	14,231,114	0	0
Subtotal	106,438,915	18,621,347	17,604,947
Total Sources	106,808,915	18,984,742	17,743,842
Budgeted Expenditures by Department in this fund:			
General Government	463,517	0	0
Debt Service	105,994,861	18,563,764	17,587,221
Subtotal	106,458,378	18,563,764	17,587,221
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
GO 2014 Refunding Bonds Reserves	0	0	147,486
Reserves - Cash Balance	0	13,233	9,135
Reserves - Cash Balance-TRR&I 2004	0	8,387	0
Reserves - GO 2003 Bonds Debt	0	387,850	0
Reserves - Tax Base Adjustment	0	11,508	0
Subtotal	0	420,978	156,621
Total Uses	106,458,378	18,984,742	17,743,842

Fleet & Fuel Services



Fleet & Fuel Services Funds

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

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	16,925,168	12,911,777	8,734,832
Subtotal	16,925,168	12,911,777	8,734,832
Revenues to be received during Fiscal Year:			
Charges for services	13,473,950	15,505,000	16,755,000
Interest income	35,610	35,251	30,927
Contributions	139,878	0	0
Miscellaneous	44,129	18,000	18,000
Gain on disposition of assets	348,887	45,000	45,000
Less Statutory 5%	0	-780,163	-842,447
Subtotal	14,042,454	14,823,088	16,006,480
Total Sources	30,967,622	27,734,865	24,741,312
Budgeted Expenditures by Department in this fund:			
Financial Management	70,545	0	0
Public Works(Transp/Prj Mgt)	13,060,679	16,621,845	17,531,158
Subtotal	13,131,225	16,621,845	17,531,158
Reserves & Set Aside Amounts:			
Reserves - Salary Adjustment	0	75,896	81,111
Reserves - Cash Balance - Fuel	0	2,223,075	1,747,993
Reserves - Cash Balance - Fleet	0	7,814,049	4,381,050
Reserves - Fleet Replacement -	0	1,000,000	1,000,000
Subtotal	0	11,113,020	7,210,154
Total Uses	13,131,225	27,734,865	24,741,312

Florida Boating Improvement Program



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 FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	879,418	750,259	764,173
Subtotal	879,418	750,259	764,173
Revenues to be received during Fiscal Year:			
Intergovernmental	365,889	350,000	350,000
Interest income	3,042	2,251	2,504
Less Statutory 5%	0	-17,613	-17,625
Subtotal	368,931	334,638	334,879
Total Sources	<u>1,248,349</u>	<u>1,084,897</u>	<u>1,099,052</u>
Budgeted Expenditures by Department in this fund:			
Parks&NaturalResourcesDept	81,662	250,000	250,000
Subtotal	81,662	250,000	250,000
Transfers Out to Other Funds/Agencies:			
Tr to P&R Capital Projects	140,000	0	654,148
Subtotal	140,000	0	654,148
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	834,897	194,904
Subtotal	0	834,897	194,904
Total Uses	<u>221,662</u>	<u>1,084,897</u>	<u>1,099,052</u>

Gas Tax Capital Projects



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 FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	26,568,146	23,362,895	8,527,781
Subtotal	26,568,146	23,362,895	8,527,781
Revenues to be received during Fiscal Year:			
Interest income	88,697	66,829	50,792
Capital grants	1,296,074	0	0
Transfers from other funds	3,112,472	3,550,225	8,549,651
Less Statutory 5%	0	-3,341	-2,540
Subtotal	4,497,243	3,613,713	8,597,903
Total Sources	31,065,389	26,976,608	17,125,684
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	2,775,478	7,665,754	2,800,000
Subtotal	2,775,478	7,665,754	2,800,000
Transfers Out to Other Funds/Agencies:			
Trans to 5&6Ct Gax Tax	156,649	0	0
Transfer to 2004 Trnsp Rev Bd	2,225,845	2,663,820	0
Tsf to RevRef/Imp Bds 2013	885,529	886,405	3,549,651
Subtotal	3,268,023	3,550,225	3,549,651
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	1,676,570	2,232,606
Reserves - Future Projects	0	273,316	444,879
Reserves - 5th & 6th Gas Tax C I P	0	7,799,245	101,476
Reserves - Cash Balance	0	2,158,396	24,072
2013 Rev Refunding Debt Svc Adjust	0	0	-1,613,702
Debt Service Payment	0	0	1,613,702
Reserves - Capital Projects	0	3,853,102	7,973,000
Subtotal	0	15,760,629	10,776,033
Total Uses	6,043,501	26,976,608	17,125,684

Gas Tax Road Maintenance



Gas Tax Road Maintenance Funds

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

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	10,808,362	7,670,997	11,917,971
Subtotal	10,808,362	7,670,997	11,917,971
Revenues to be received during Fiscal Year:			
Interest income	27,414	38,355	41,015
Miscellaneous	6	0	0
Transfers from other funds	9,443,230	8,761,583	8,755,108
Less Statutory 5%	0	-1,919	-2,050
Subtotal	9,470,650	8,798,019	8,794,073
Total Sources	<u>20,279,012</u>	<u>16,469,016</u>	<u>20,712,044</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	6,312,272	8,134,004	8,249,369
Subtotal	6,312,272	8,134,004	8,249,369
Transfers Out to Other Funds/Agencies:			
Transfer to: 5ctBdVoteCapProj	0	0	5,000,000
Subtotal	0	0	5,000,000
Reserves & Set Aside Amounts:			
Reserves - Salary Adjustment	0	131,971	89,040
Cash Balance Const 5 & 6 80% Rd	0	565,893	566,481
Cash Balance County 9Ct Voted Rd	0	1,000,911	1,894,485
Cash Balance Local Option 4 Cent	0	186,978	256,548
Cash Balance Local Option 5 Ct	0	4,608,217	1,947,415
Cash Balance 5 & 6 Cent Maintenance	0	1,841,042	2,708,706
Subtotal	0	8,335,012	7,462,675
Total Uses	<u>6,312,272</u>	<u>16,469,016</u>	<u>20,712,044</u>

Green Bridge Demolition



Green Bridge Demolition

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 FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	328,977	330,540	331,833
Subtotal	328,977	330,540	331,833
Revenues to be received during Fiscal Year:			
Interest income	974	1,653	1,659
Less Statutory 5%	0	-83	-83
Subtotal	974	1,570	1,576
Total Sources	<u>329,951</u>	<u>332,110</u>	<u>333,409</u>
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	332,110	333,409
Subtotal	0	332,110	333,409
Total Uses	<u>0</u>	<u>332,110</u>	<u>333,409</u>

Health Care Trust Fund



Health Care Fund

The Health Care Trust fund was established in 1984, when Manatee County sold Manatee Memorial Hospital. After the expiration of the Trust, corpus monies were combined into a Health Care fund in accordance with action by the Board of County Commissioners effective June, 2008. The use of these funds includes payments to all area hospitals and physicians for indigent health care.

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	25,949,945	16,511,450	6,989,351
Subtotal	25,949,945	16,511,450	6,989,351
Revenues to be received during Fiscal Year:			
Interest income	88,342	41,279	17,473
Less Statutory 5%	0	-2,064	-874
Subtotal	88,342	39,215	16,599
Total Sources	<u>26,038,287</u>	<u>16,550,665</u>	<u>7,005,950</u>
Budgeted Expenditures by Department in this fund:			
Community Services	9,471,484	9,417,299	1,683,479
Subtotal	9,471,484	9,417,299	1,683,479
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	100,000	100,000	100,000
Subtotal	100,000	100,000	100,000
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	7,033,366	5,222,471
Subtotal	0	7,033,366	5,222,471
Total Uses	<u>9,571,484</u>	<u>16,550,665</u>	<u>7,005,950</u>

Health Self Insurance



Health Self Insurance Fund

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

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	34,692,879	43,230,864	39,338,526
Subtotal	34,692,879	43,230,864	39,338,526
Revenues to be received during Fiscal Year:			
Charges for services	40,783,499	48,028,337	48,274,537
Interest income	103,885	216,154	96,154
Miscellaneous	546,100	1,018,668	1,084,668
Less Statutory 5%	0	-2,463,158	-2,472,768
Subtotal	41,433,484	46,800,001	46,982,591
Total Sources	<u>76,126,363</u>	<u>90,030,865</u>	<u>86,321,117</u>
Budgeted Expenditures by Department in this fund:			
County Administration	38,662,633	43,912,246	41,090,421
Subtotal	38,662,633	43,912,246	41,090,421
Reserves & Set Aside Amounts:			
Reserves - Salary Adjustment	0	10,930	11,082
Reserves - Cash Balance	0	13,075,387	7,207,922
Reserves - Dental Claims	0	60,000	60,000
Reserves - Medical Claims	0	22,000,000	27,488,375
Reserves - OPEB Claims	0	10,972,302	10,463,317
Subtotal	0	46,118,619	45,230,696
Total Uses	<u>38,662,633</u>	<u>90,030,865</u>	<u>86,321,117</u>

The budget for this fund is under review pending the release of the actuarial study and refinement of claims projections for the internal service fund.

Highway Capital Projects



Highway Capital Projects Fund

This fund accounts for highway capital improvements not funded by gas tax or impact fees. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	143,897	144,392	151,088
Subtotal	143,897	144,392	151,088
Revenues to be received during Fiscal Year:			
Interest income	4,076	0	0
Bond proceeds	1,916,718	0	0
Subtotal	1,920,794	0	0
Total Sources	<u>2,064,691</u>	<u>144,392</u>	<u>151,088</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	17,110	0	0
Subtotal	17,110	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	144,392	151,088
Subtotal	0	144,392	151,088
Total Uses	<u>17,110</u>	<u>144,392</u>	<u>151,088</u>

Impact Fee Administration



Impact Fee Administration

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. The administrative surcharge was suspended in 2007, and the program is currently funded using accumulated reserves until depleted.

The county has set aside funding for Affordable Housing subsidies which pay impact fees for qualified projects.

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	181,983	9,202	225,120
Subtotal	181,983	9,202	225,120
Revenues to be received during Fiscal Year:			
Charges for services	21	0	0
Interest income	935	1,200	1,200
Transfers from other funds	200,000	210,447	182,851
Less Statutory 5%	0	-60	-60
Subtotal	200,955	211,587	183,991
Total Sources	<u>382,938</u>	<u>220,789</u>	<u>409,111</u>
Budgeted Expenditures by Department in this fund:			
Financial Management	258,342	183,991	180,386
Subtotal	258,342	183,991	180,386
Reserves & Set Aside Amounts:			
Salary Reserve	0	0	2,520
Reserves - Cash Balance - Operating	0	36,798	226,205
Subtotal	0	36,798	228,725
Total Uses	<u>258,342</u>	<u>220,789</u>	<u>409,111</u>

Law Enforcement Impact Fees



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 FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	2,735,946	2,385,334	2,413,351
Subtotal	2,735,946	2,385,334	2,413,351
Revenues to be received during Fiscal Year:			
Licenses and permits	1,477,768	1,100,000	1,100,000
Interest income	7,611	11,877	10,092
Less Statutory 5%	0	-55,594	-55,505
Subtotal	1,485,379	1,056,283	1,054,587
Total Sources	<u>4,221,325</u>	<u>3,441,617</u>	<u>3,467,938</u>
Budgeted Expenditures by Department in this fund:			
General Government	251,375	0	463,080
Property Management Dept	305,805	0	0
Subtotal	557,181	0	463,080
Transfers Out to Other Funds/Agencies:			
Transfer to 2004 Rev Imp Bnds	513,318	478,739	0
Transfer to 2006 Rev Imp Bonds	200,263	401,672	401,875
Tsf to RevRef/Imp Bds 2013	532,135	532,661	1,013,986
Subtotal	1,245,716	1,413,072	1,415,861
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	1,693,145	1,355,776
Reserves - Capital - Deputies	0	335,400	0
SRO Reserve for Capital Equipment	0	0	83,850
2013 Rev Refunding Debt Svc Adjust	0	0	149,371
Subtotal	0	2,028,545	1,588,997
Total Uses	<u>1,802,897</u>	<u>3,441,617</u>	<u>3,467,938</u>

Library Capital Projects



Library Capital Projects

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 FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	281,628	261,978	261,576
Subtotal	281,628	261,978	261,576
Revenues to be received during Fiscal Year:			
Interest income	717	0	0
Subtotal	717	0	0
Total Sources	<u>282,345</u>	<u>261,978</u>	<u>261,576</u>
Budgeted Expenditures by Department in this fund:			
Neighborhood Services Dept	8,072	0	0
Subtotal	8,072	0	0
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	261,978	261,576
Subtotal	0	261,978	261,576
Total Uses	<u>8,072</u>	<u>261,978</u>	<u>261,576</u>

Library Funds



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 FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	1,944,033	2,103,451	1,916,391
Subtotal	1,944,033	2,103,451	1,916,391
Revenues to be received during Fiscal Year:			
Property Taxes	5,632,082	5,998,983	6,419,105
Intergovernmental	166,877	167,000	167,000
Charges for services	20,922	15,000	15,000
Fines and forfeitures	126,592	140,000	145,000
Interest income	10,200	11,019	8,433
Contributions	94,916	35,700	35,000
Miscellaneous	4	0	0
Less Statutory 5%	0	-318,385	-339,478
Subtotal	6,051,592	6,049,317	6,450,060
Total Sources	7,995,625	8,152,768	8,366,451
Budgeted Expenditures by Department in this fund:			
Neighborhood Services Dept	5,710,263	6,507,253	6,864,129
Subtotal	5,710,263	6,507,253	6,864,129
Reserves & Set Aside Amounts:			
Reserves - Salary Adjustment	0	100,755	104,701
Reserves - Cash Balance - Operating	0	1,523,114	1,397,621
Reserves - Tax Base Adjustment	0	21,646	0
Subtotal	0	1,645,515	1,502,322
Total Uses	5,710,263	8,152,768	8,366,451

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.

Metropolitan Planning Organization



Metropolitan Planning Organization (MPO) Fund

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

	Actual FY13	Adopted FY14	Adopted FY15
Subtotal	0	0	0
Revenues to be received during Fiscal Year:			
Intergovernmental	510,563	0	0
Miscellaneous	269	71,600	64,126
Operating grants	642,371	1,360,418	1,218,390
Transfers from other funds	23,931	20,855	22,741
Less Statutory 5%	0	-71,601	-64,126
Subtotal	1,177,134	1,381,272	1,241,131
Total Sources	<u>1,177,134</u>	<u>1,381,272</u>	<u>1,241,131</u>
Budgeted Expenditures by Department in this fund:			
MPO	1,688,843	1,381,272	1,241,131
Subtotal	1,688,843	1,381,272	1,241,131
Total Uses	<u>1,688,843</u>	<u>1,381,272</u>	<u>1,241,131</u>

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

Miscellaneous Funds



Miscellaneous Funds (Less Than \$100,000)

The Cable Franchise Fees fund, EMS Impact Fees fund, Substance Abuse Treatment fund, Comprehensive Jail Facility fund, and the Port TIF fund make up the Miscellaneous fund balance. The fund balance for each is less than \$100,000.

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	113,323	105,690	108,138
Subtotal	113,323	105,690	108,138
Revenues to be received during Fiscal Year:			
Fines and forfeitures	3,980	4,400	4,400
Interest income	363	306	231
Transfers from other funds	0	0	37,346
Less Statutory 5%	0	-235	-231
Subtotal	4,344	4,471	41,746
Total Sources	<u>117,667</u>	<u>110,161</u>	<u>149,884</u>
Budgeted Expenditures by Department in this fund:			
County Administration	0	15,000	20,000
Community Services	0	5,000	5,000
Subtotal	0	20,000	25,000
Reserves & Set Aside Amounts:			
Reserves - Cash - Comp Jail Facility	0	36,728	36,728
Reserves - Cash - Port TIF	0	0	37,346
Reserves - Cash - Substance Abuse	0	24,615	33,989
Reserves - Cash - Cable Franchise	0	21,020	9,023
Reserves - Cash - EMS Impact Fees	0	7,798	7,798
Subtotal	0	90,161	124,884
Total Uses	<u>0</u>	<u>110,161</u>	<u>149,884</u>

Miscellaneous Grants



Miscellaneous Grants

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	988,021	988,021	991,312
Subtotal	988,021	988,021	991,312
Revenues to be received during Fiscal Year:			
Intergovernmental	535,255	0	0
Interest income	2,857	0	0
Operating grants	7,323	0	0
Subtotal	545,434	0	0
Reserves & Set Aside Amounts:			
Subtotal	0	0	0
Total Sources	<u>1,533,455</u>	<u>988,021</u>	<u>991,312</u>
Budgeted Expenditures by Department in this fund:			
Parks&NaturalResourcesDept	542,578	0	0
Subtotal	542,578	0	0
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	0	0	500,000
Subtotal	0	0	500,000
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	247,005	247,828
Reserves - Budget Stabilization	0	741,016	243,484
Subtotal	0	988,021	491,312
Total Uses	<u>542,578</u>	<u>988,021</u>	<u>991,312</u>

Palm Aire Landscape MSTU



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 FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	226,841	177,424	109,483
Subtotal	226,841	177,424	109,483
Revenues to be received during Fiscal Year:			
Property Taxes	77,948	83,751	89,086
Interest income	808	887	547
Less Statutory 5%	0	-4,232	-4,482
Subtotal	78,756	80,406	85,151
Total Sources	<u>305,597</u>	<u>257,830</u>	<u>194,634</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	66,426	130,515	134,409
Subtotal	66,426	130,515	134,409
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	127,015	60,225
Reserves - Tax Base Adjustment	0	300	0
Subtotal	0	127,315	60,225
Total Uses	<u>66,426</u>	<u>257,830</u>	<u>194,634</u>

Parks Capital Projects



Parks 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 FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	4,857,863	897,343	514,688
Subtotal	4,857,863	897,343	514,688
Revenues to be received during Fiscal Year:			
Intergovernmental	57,769	0	0
Interest income	14,750	4,487	2,452
Contributions	800,000	75,000	0
Miscellaneous	6	0	0
Operating grants	17,113	0	0
Capital grants	755,449	0	0
Transfers from other funds	340,000	0	1,014,148
Less Statutory 5%	0	-3,974	-123
Subtotal	1,985,087	75,513	1,016,477
Total Sources	6,842,950	972,856	1,531,165
Budgeted Expenditures by Department in this fund:			
Parks and Recreation	738,376	0	0
Public Works(Transp/Prj Mgt)	140,279	0	0
Parks&NaturalResourcesDept	2,066,544	432,450	1,014,148
Property Management Dept	23,274	0	0
Subtotal	2,968,474	432,450	1,014,148
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	0	50,000	0
Subtotal	0	50,000	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance Undesignated	0	490,406	517,017
Subtotal	0	490,406	517,017
Total Uses	2,968,474	972,856	1,531,165

Parks Impact Fee Capital Projects



Parks Impact Fee Project Funds

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

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	3,840,540	2,208,141	1,797,623
Subtotal	3,840,540	2,208,141	1,797,623
Revenues to be received during Fiscal Year:			
Licenses and permits	3,028,122	2,200,000	2,200,000
Interest income	14,026	9,837	2,598
Transfers from other funds	1,610,716	2,200,000	2,244,000
Less Statutory 5%	0	-110,492	-110,130
Subtotal	4,652,864	4,299,345	4,336,468
Total Sources	8,493,404	6,507,486	6,134,091
Budgeted Expenditures by Department in this fund:			
Parks and Recreation	1,538,318	95,200	0
Parks&NaturalResourcesDept	49,341	0	0
Property Management Dept	383,765	741,700	1,150,000
Subtotal	1,971,424	836,900	1,150,000
Transfers Out to Other Funds/Agencies:			
Transfer to-Pk Cnty Imp Fee	327,656	0	0
Tsf to Revenue Refund Bds 2010	125,000	146,156	97,453
Tsf to Pk Ctywide Imp fee	1,145,837	2,200,000	2,244,000
Subtotal	1,598,493	2,346,156	2,341,453
Reserves & Set Aside Amounts:			
Reserves - District A Capital Proj Cash	0	3,338	0
Reserves - District B Capital Proj Cash	0	80	0
Reserves - District C Capital Proj Cash	0	17,985	0
Reserves - District D Capital Proj Cash	0	24,898	0
Reserves - New District B Cap Proj	0	146	0
Reserves - New District D Cap Proj	0	174,391	0
Reserves - Parks F Capital Proj Cash	0	200	0
Reserves - Parks New A Imp Fee	0	6,688	0
Reserves - District E Capital Proj Cash	0	12,558	0
Reserves - Countywide Impact Fee	0	3,006,074	2,407,638

Parks Impact Fee Capital Projects



Parks Impact Fee Project Funds

	Actual FY13	Adopted FY14	Adopted FY15
Reserves & Set Aside Amounts:			
Reserves - New District Cap Proj Cash	0	572	0
Reserves - Pk Cntywide Capital Proj	0	77,500	235,000
Subtotal	0	3,324,430	2,642,638
Total Uses	<u>3,569,917</u>	<u>6,507,486</u>	<u>6,134,091</u>

Phosphate Severance Tax



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 FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	7,047,511	7,363,977	4,364,320
Subtotal	7,047,511	7,363,977	4,364,320
Revenues to be received during Fiscal Year:			
Intergovernmental	789,853	800,000	700,000
Interest income	21,408	20,000	20,000
Less Statutory 5%	0	-41,000	-36,000
Subtotal	811,260	779,000	684,000
Total Sources	<u>7,858,771</u>	<u>8,142,977</u>	<u>5,048,320</u>
Budgeted Expenditures by Department in this fund:			
Parks&NaturalResourcesDept	390,085	519,750	880,355
Subtotal	390,085	519,750	880,355
Transfers Out to Other Funds/Agencies:			
Tr to P&R Capital Projects	200,000	0	0
Subtotal	200,000	0	0
Reserves & Set Aside Amounts:			
Reserves - Phosphate Tax	0	80,000	0
Reserves - Salary Adjustment	0	9,944	14,235
Reserves - Cash Balance - Operating	0	4,673,283	4,153,730
Capital Reserves	0	2,860,000	0
Subtotal	0	7,623,227	4,167,965
Total Uses	<u>590,085</u>	<u>8,142,977</u>	<u>5,048,320</u>

Port Manatee



Port Manatee

	Actual FY13	Adopted FY14	Adopted FY15
Subtotal	0	0	0
Revenues to be received during Fiscal Year:			
Charges for services	9,756,772	9,757,358	9,772,024
Interest income	-2,649	41,221	25,000
Miscellaneous	194,431	957,820	789,316
Transfers from other funds	446,500	446,500	446,500
Less Statutory 5%	0	-537,820	-529,317
Subtotal	10,395,054	10,665,079	10,503,523
Total Sources	10,395,054	10,665,079	10,503,523
Budgeted Expenditures by Department in this fund:			
Port Authority	12,859,917	7,074,964	7,056,093
Subtotal	12,859,917	7,074,964	7,056,093
Transfers Out to Other Funds/Agencies:			
Tran to Port Capital Improv	2,258,376	0	0
Tran to Port Debt Service	2,493,622	3,563,630	3,206,473
Subtotal	4,751,998	3,563,630	3,206,473
Reserves & Set Aside Amounts:			
RESERVES - CONTINGENCY	0	26,485	240,957
Subtotal	0	26,485	240,957
Total Uses	17,611,915	10,665,079	10,503,523

Port Manatee Debt Service



Port Manatee Debt Service

	Actual FY13	Adopted FY14	Adopted FY15
Subtotal	0	0	0
Revenues to be received during Fiscal Year:			
Interest income	436,730	0	0
Transfers from other funds	2,493,622	3,563,630	3,206,473
Subtotal	2,930,352	3,563,630	3,206,473
Total Sources	<u>2,930,352</u>	<u>3,563,630</u>	<u>3,206,473</u>
Budgeted Expenditures by Department in this fund:			
Port Authority	2,139,789	3,563,630	3,206,473
Subtotal	2,139,789	3,563,630	3,206,473
Total Uses	<u>2,139,789</u>	<u>3,563,630</u>	<u>3,206,473</u>

Public Safety Impact Fee & Capital Projects



Public Safety Impact Fee & Capital Projects

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

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	1,126,673	338,352	917,092
Subtotal	1,126,673	338,352	917,092
Revenues to be received during Fiscal Year:			
Licenses and permits	755,941	500,000	500,000
Interest income	2,217	1,654	2,092
Transfers from other funds	240,000	0	0
Less Statutory 5%	0	-25,083	-25,105
Subtotal	998,159	476,571	476,987
Total Sources	<u>2,124,832</u>	<u>814,923</u>	<u>1,394,079</u>
Budgeted Expenditures by Department in this fund:			
Public Safety	168,781	0	0
Subtotal	168,781	0	0
Transfers Out to Other Funds/Agencies:			
Transfer to 2006 Rev Imp Bonds	14,649	312,412	312,569
Tsf to RevRef/Imp Bds 2013	76,550	76,626	102,404
Tsf to Pub Safety Impact Fee	240,000	0	0
Subtotal	331,199	389,038	414,973
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	7,674	8,282
Reserves - Cash Balance - Operating	0	418,211	905,874
2013 Rev Refunding Debt Svc Adjust	0	0	64,950
Subtotal	0	425,885	979,106
Total Uses	<u>499,980</u>	<u>814,923</u>	<u>1,394,079</u>

Radio Fund



Radio Fund

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

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	365,693	896,279	0
Subtotal	365,693	896,279	0
Revenues to be received during Fiscal Year:			
Charges for services	1,243,133	1,166,176	1,019,718
Interest income	1,531	3,519	700
Contributions	18,857	0	0
Miscellaneous	42	0	0
Transfers from other funds	549,996	0	1,071,000
Less Statutory 5%	0	-58,485	-51,021
Subtotal	1,813,558	1,111,210	2,040,397
Total Sources	<u>2,179,251</u>	<u>2,007,489</u>	<u>2,040,397</u>
Budgeted Expenditures by Department in this fund:			
Information Technology Dept	1,573,529	1,872,776	1,739,528
Subtotal	1,573,529	1,872,776	1,739,528
Transfers Out to Other Funds/Agencies:			
Tran to Self Ins Trust Fd	2,219	0	0
Subtotal	2,219	0	0
Reserves & Set Aside Amounts:			
Reserves - Salary Adjustment	0	16,368	18,997
Reserves - Operating	0	118,345	281,872
Subtotal	0	134,713	300,869
Total Uses	<u>1,575,747</u>	<u>2,007,489</u>	<u>2,040,397</u>

Road Impact Fee Capital Projects



Roads Impact Fee Project Funds

These funds are used to account for the 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 FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	62,054,270	37,497,977	20,157,240
Subtotal	62,054,270	37,497,977	20,157,240
Revenues to be received during Fiscal Year:			
Licenses and permits	8,710,046	6,271,872	6,271,872
Interest income	199,309	22,785	22,785
Transfers from other funds	8,612,551	6,200,000	6,700,000
Less Statutory 5%	0	-314,732	-314,732
Subtotal	17,521,906	12,179,925	12,679,925
Total Sources	79,576,176	49,677,902	32,837,165
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	5,204,412	18,852,532	12,805,000
Subtotal	5,204,412	18,852,532	12,805,000
Transfers Out to Other Funds/Agencies:			
Tsf to NE Rd Imp Fee-Projects	2,738,499	1,500,000	2,000,000
Tsf to NW Rd Imp Fee-Projects	274,052	400,000	400,000
Tsf to SE Road Imp Cap Proj	5,000,000	4,000,000	4,000,000
Tsf to SW Transp Cap Imp Fee	600,000	300,000	300,000
Subtotal	8,612,551	6,200,000	6,700,000
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - NW	0	4,446,512	4,415,913
Reserves - Cash Balance - SW	0	3,248,904	702,956
Reserves - Cash Balance - Dist A	0	4,798	14,311
Reserves - Cash Balance - Old B	0	94	94
Reserves - Cash Balance Old District C	0	13,677	21,278
Reserves - Cash Balance - Old D	0	11,929	515,322
Reserves - Cash Balance - Old F	0	470	470
Reserves - Cash Balance - Old E	0	860,341	864,189
Reserves - Cash Balance NE	0	943,433	2,264,843
Reserves - Cash Balance - NW	0	163,178	561,922
Reserves - Cash Balance - SE	0	139,406	1,078,452

Road Impact Fee Capital Projects



Roads Impact Fee Project Funds

	Actual FY13	Adopted FY14	Adopted FY15
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - SE	0	1,666,830	2,610,180
Reserves - Cash Balance - SW	0	44,505	88,164
Reserves - Cash Balance - NE	0	3,532,681	194,071
Reserves - CIP - NW	0	71,000	0
Reserves - CIP - SE	0	9,477,612	0
Subtotal	0	24,625,370	13,332,165
Total Uses	<u>13,816,963</u>	<u>49,677,902</u>	<u>32,837,165</u>

Self Insurance



Self Insurance Fund

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

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	13,225,136	12,811,653	11,568,767
Subtotal	13,225,136	12,811,653	11,568,767
Revenues to be received during Fiscal Year:			
Charges for services	7,003,281	8,141,216	8,380,075
Interest income	38,687	50,000	50,000
Miscellaneous	86,623	70,074	86,628
Transfers from other funds	2,219	0	0
Less Statutory 5%	0	-413,065	-425,835
Subtotal	7,130,810	7,848,225	8,090,868
Total Sources	<u>20,355,946</u>	<u>20,659,878</u>	<u>19,659,635</u>
Budgeted Expenditures by Department in this fund:			
County Attorney	8,062,106	9,388,440	9,277,847
Subtotal	8,062,106	9,388,440	9,277,847
Reserves & Set Aside Amounts:			
Reserves - Salary Adjustment	0	12,077	11,711
Reserves - Claims - Self Insurance	0	11,259,361	10,370,077
Subtotal	0	11,271,438	10,381,788
Total Uses	<u>8,062,106</u>	<u>20,659,878</u>	<u>19,659,635</u>

Miscellaneous revenues include subrogations which vary based on claim activity.

Solid Waste Capital Projects



Solid Waste Capital Projects Funds

These funds account for the 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 FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	6,569,219	3,252,765	811,893
Subtotal	6,569,219	3,252,765	811,893
Revenues to be received during Fiscal Year:			
Interest income	18,569	19,517	8,344
Transfers from other funds	0	5,100,000	1,165,000
Less Statutory 5%	0	-976	-417
Subtotal	18,569	5,118,541	1,172,927
Total Sources	<u>6,587,788</u>	<u>8,371,306</u>	<u>1,984,820</u>
Budgeted Expenditures by Department in this fund:			
Utilities Department	3,564,827	5,460,000	1,165,000
Subtotal	3,564,827	5,460,000	1,165,000
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	1,769,306	819,820
Reserves - CIP	0	1,142,000	0
Subtotal	0	2,911,306	819,820
Total Uses	<u>3,564,827</u>	<u>8,371,306</u>	<u>1,984,820</u>

Solid Waste Operating & Debt Service



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 operate 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 FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	53,837,688	53,320,622	53,943,317
Subtotal	53,837,688	53,320,622	53,943,317
Revenues to be received during Fiscal Year:			
Charges for services	37,687,634	41,126,799	41,949,332
Interest income	170,848	269,188	269,188
Miscellaneous	12,232	13,261	13,529
Gain on disposition of assets	14,841	0	0
Transfers from other funds	463,288	464,540	464,430
Less Statutory 5%	0	-2,070,462	-2,111,602
Subtotal	38,348,843	39,803,326	40,584,877
Total Sources	92,186,531	93,123,948	94,528,194
Budgeted Expenditures by Department in this fund:			
Utilities Department	32,463,331	34,588,466	36,261,199
Subtotal	32,463,331	34,588,466	36,261,199
Transfers Out to Other Funds/Agencies:			
Transfer to 2004 Trnsp Rev Bd	657,852	256,698	0
Tsf to RevRef/Imp Bds 2013	77,294	77,370	357,634
Tran to Stormwater	3,934,248	3,934,248	4,334,248
Tran to Solid Waste Debt Serv	463,288	464,540	464,430
Tran to Solid Waste Cap Imp	0	5,100,000	1,165,000
Subtotal	5,132,682	9,832,856	6,321,312
Reserves & Set Aside Amounts:			
Reserves - Salary Adjustment	0	81,768	92,623
Reserves - Operating - Solid Waste	0	23,211,624	25,477,562
Reserves - Landfill Closure Costs	0	25,409,234	26,564,153
2013 Rev Refunding Debt Svc Adjust	0	0	-188,655
Subtotal	0	48,702,626	51,945,683

Solid Waste Operating & Debt Service



Solid Waste Operating & Debt Service Funds

	Actual FY13	Adopted FY14	Adopted FY15
Total Uses	<u>37,596,013</u>	<u>93,123,948</u>	<u>94,528,194</u>

Southwest TIF



Southwest TIF

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 FY13	Adopted FY14	Adopted FY15
Subtotal	0	0	0
Revenues to be received during Fiscal Year:			
Transfers from other funds	0	0	780,796
Subtotal	0	0	780,796
Total Sources	<u>0</u>	<u>0</u>	<u>780,796</u>
Budgeted Expenditures by Department in this fund:			
Neighborhood Services Dept	0	0	145,694
Subtotal	0	0	145,694
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	0	0	380,000
Subtotal	0	0	380,000
Reserves & Set Aside Amounts:			
Reserves	0	0	255,102
Subtotal	0	0	255,102
Total Uses	<u>0</u>	<u>0</u>	<u>780,796</u>

Special Law Enforcement Trust



Special Law Enforcement Trust Funds

These funds account for monies confiscated in state and federal cases that are 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 FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	681,795	692,357	798,821
Subtotal	681,795	692,357	798,821
Revenues to be received during Fiscal Year:			
Fines and forfeitures	290,422	300,000	300,000
Interest income	2,138	3,462	4,903
Less Statutory 5%	0	-15,173	-15,245
Subtotal	292,560	288,289	289,658
Total Sources	<u>974,355</u>	<u>980,646</u>	<u>1,088,479</u>
Budgeted Expenditures by Department in this fund:			
Sheriff	177,274	0	0
Subtotal	177,274	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	980,646	1,088,479
Subtotal	0	980,646	1,088,479
Total Uses	<u>177,274</u>	<u>980,646</u>	<u>1,088,479</u>

Stormwater Operating & Capital Improvements



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 which are included in this report. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	3,391,719	3,549,017	1,610,093
Subtotal	3,391,719	3,549,017	1,610,093
Revenues to be received during Fiscal Year:			
Charges for services	126,037	25,000	30,000
Interest income	9,095	15,464	7,507
Miscellaneous	4,100	0	0
Gain on disposition of assets	53,105	0	0
Capital grants	1,399,294	0	0
Transfers from other funds	3,934,248	3,934,248	4,334,248
Less Statutory 5%	0	-2,023	-1,875
Subtotal	5,525,879	3,972,689	4,369,880
Total Sources	8,917,598	7,521,706	5,979,973
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	5,765,667	4,167,987	4,728,870
Parks&NaturalResourcesDept	468,055	453,770	478,749
Subtotal	6,233,722	4,621,757	5,207,619
Reserves & Set Aside Amounts:			
Reserves - Contingency	0	140,000	50,000
Reserves - Salary Adjustemt	0	66,322	78,662
Reserves - Cash Balance - Projects	0	591,476	275,195
Reserves - Cash Balance - Operating	0	1,469,651	183,497
Reserves - Cash Balance - Capital	0	632,500	185,000
Subtotal	0	2,899,949	772,354
Total Uses	6,233,722	7,521,706	5,979,973

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.

Street Lighting Districts



Street Lighting Districts Funds

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

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	68,526	64,762	64,135
Subtotal	68,526	64,762	64,135
Revenues to be received during Fiscal Year:			
Charges for services	67,152	70,460	70,543
Interest income	239	326	320
Less Statutory 5%	0	-3,543	-3,544
Subtotal	67,392	67,243	67,319
Total Sources	<u>135,918</u>	<u>132,005</u>	<u>131,454</u>
Budgeted Expenditures by Department in this fund:			
Tax Collector	1,066	1,100	1,122
Public Works(Transp/Prj Mgt)	70,665	70,887	70,861
Subtotal	71,731	71,987	71,983
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	4,104	4,219
Reserves - Cash Balance - Operating	0	55,914	55,252
Subtotal	0	60,018	59,471
Total Uses	<u>71,731</u>	<u>132,005</u>	<u>131,454</u>

Tourist Development Tax



Tourist Development Tax Fund

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

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

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	5,553,939	7,498,335	6,002,130
Subtotal	5,553,939	7,498,335	6,002,130
Revenues to be received during Fiscal Year:			
Other Taxes	7,134,624	6,647,068	7,569,123
Charges for services	123,798	0	90,000
Interest income	19,843	29,906	36,483
Miscellaneous	114,930	55,000	55,000
Less Statutory 5%	0	-336,599	-387,530
Subtotal	7,393,195	6,395,375	7,363,076
Total Sources	12,947,134	13,893,710	13,365,206
Budgeted Expenditures by Department in this fund:			
Convention and Visitors Bureau	5,418,178	5,417,635	5,774,383
Property Management Dept	14,160	0	40,000
Subtotal	5,432,338	5,417,635	5,814,383
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	0	500,000	500,000
Tran to Civic Center	600,000	600,000	600,000
Subtotal	600,000	1,100,000	1,100,000
Reserves & Set Aside Amounts:			
Reserves - Tourist Tax	0	650,000	650,000
Reserves - Salary Adjustment	0	19,061	20,364
Reserves - Cash Balance - Operating	0	5,207,014	3,780,459
Reserves - Emergency Event	0	1,000,000	1,000,000
Reserves - Contingency	0	500,000	500,000
CIP Projects	0	0	500,000

Tourist Development Tax



Tourist Development Tax Fund

	Actual FY13	Adopted FY14	Adopted FY15
Reserves & Set Aside Amounts:			
Subtotal	0	7,376,075	6,450,823
Total Uses	<u>6,032,338</u>	<u>13,893,710</u>	<u>13,365,206</u>

Transit Operating & Capital Projects



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 FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	0	54,416	58,855
Subtotal	0	54,416	58,855
Revenues to be received during Fiscal Year:			
Charges for services	1,205,953	1,165,000	1,165,000
Interest income	604	0	0
Contributions	364,624	20,000	20,000
Miscellaneous	98,906	50,000	50,000
Operating grants	3,342,457	1,900,000	1,600,000
Capital grants	1,707,230	0	0
Transfers from other funds	4,671,880	5,068,112	5,855,224
Less Statutory 5%	0	-156,750	-141,750
Subtotal	11,391,654	8,046,362	8,548,474
Total Sources	11,391,654	8,100,778	8,607,329
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	14,176,178	7,996,800	8,472,541
Subtotal	14,176,178	7,996,800	8,472,541
Transfers Out to Other Funds/Agencies:			
Tran to Transit	298,255	0	0
Subtotal	298,255	0	0
Reserves & Set Aside Amounts:			
Reserves - CIP	0	54,416	58,855
Reserves - Cash Balance - Operating	0	49,562	75,933
Subtotal	0	103,978	134,788
Total Uses	14,474,433	8,100,778	8,607,329

Transportation Trust



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 street light maintenance operations and non-capitalized highway projects.

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	21,029,015	18,196,779	18,335,748
Subtotal	21,029,015	18,196,779	18,335,748
Revenues to be received during Fiscal Year:			
Property Taxes	5,498,021	5,854,138	6,266,084
Other Taxes	16,978,867	17,697,305	17,697,305
Intergovernmental	4,467,245	4,460,690	4,460,690
Charges for services	1,032,187	810,900	810,900
Interest income	90,387	100,000	100,000
Contributions	396,122	50,000	0
Miscellaneous	486,189	1,513,835	1,513,835
Operating grants	0	0	0
Transfers from other funds	2,588,386	2,588,386	2,588,386
Less Statutory 5%	0	-1,524,343	-1,542,441
Subtotal	31,537,405	31,550,911	31,894,759
Total Sources	<u>52,566,420</u>	<u>49,747,690</u>	<u>50,230,507</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	9,554,866	12,321,835	13,599,783
Property Management Dept	405,569	406,084	331,994
Neighborhood Services Dept	120,968	200,000	200,000
Subtotal	10,081,403	12,927,919	14,131,777
Transfers Out to Other Funds/Agencies:			
Transfers	3,163,733	3,468,123	3,468,120
Trans to:Co 9ct Voted Gas Tx	1,167,228	1,206,799	1,208,035
Tran to LocOpt4Ct Maint Proj	1,683,784	1,073,864	1,066,153
Transfer To:5ctBdVote Gas Tax	4,117,830	4,148,160	4,148,160
Trans to 5&6Ct Gax Tax	2,317,739	2,332,760	2,332,760
Tr to Build Cap Projects	156,649	0	0
Tr to 4 Ct Gs Tx Cap Proj Fund	3,112,472	3,550,225	3,549,651
Tran to Transit	4,373,625	5,068,112	5,855,224
Subtotal	20,093,060	20,848,043	21,628,103

Transportation Trust



Transportation Trust Fund

	Actual FY13	Adopted FY14	Adopted FY15
Reserves & Set Aside Amounts:			
Reserves - Fuel	0	300,000	300,000
Reserves - IFAS	0	14,335	0
Reserves - Salary Adjustment	0	328,627	359,152
Reserves - Cash Balance - Operating	0	7,293,752	7,577,827
Reserves - Budget Stabilization	0	6,500,000	5,000,000
Reserves - Capital Replacement	0	200,000	200,000
Reserves - 7th Cent Recurring	0	713,896	433,648
Reserves - Contingency	0	400,000	200,000
Reserves - Econ Dev	0	200,000	200,000
Reserves - Tax Base Adjustment	0	21,118	0
Reserve for Debt	0	0	200,000
Subtotal	0	15,971,728	14,470,627
Total Uses	<u>30,174,463</u>	<u>49,747,690</u>	<u>50,230,507</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



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 FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	766,739	444,003	212,704
Subtotal	766,739	444,003	212,704
Revenues to be received during Fiscal Year:			
Interest income	1,910	1,332	1,300
Miscellaneous	49,275	2,000	2,000
Less Statutory 5%	0	-167	-165
Subtotal	51,185	3,165	3,135
Total Sources	<u>817,924</u>	<u>447,168</u>	<u>215,839</u>
Budgeted Expenditures by Department in this fund:			
Community Services	3,980	0	0
Parks&NaturalResourcesDept	168,952	0	0
Subtotal	172,932	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	447,168	215,839
Subtotal	0	447,168	215,839
Total Uses	<u>172,932</u>	<u>447,168</u>	<u>215,839</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



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 FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	7,273,226	7,549,054	10,707,236
Subtotal	7,273,226	7,549,054	10,707,236
Revenues to be received during Fiscal Year:			
Property Taxes	9,846,804	10,608,155	11,412,127
Licenses and permits	2,014,020	2,169,950	2,151,752
Charges for services	542,554	457,615	323,826
Fines and forfeitures	668,645	628,314	1,310,000
Interest income	32,650	51,002	25,000
Contributions	1,420	0	0
Miscellaneous	56,555	45,034	39,057
Less Statutory 5%	0	-698,004	-763,088
Subtotal	13,162,647	13,262,066	14,498,674
Total Sources	20,435,873	20,811,120	25,205,910
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	1,605,910	1,629,881	1,812,301
General Government	1,241,792	1,134,257	1,114,386
Neighborhood Services Dept	1,347,884	1,873,737	1,827,225
Building & Development Service	3,832,876	3,765,717	3,997,735
Subtotal	8,028,462	8,403,592	8,751,647
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	890,004	890,000	1,432,925
Transfer to Highway	2,588,386	2,588,386	2,588,386
Transfer to Impact Fee Admin	0	210,447	182,851
Tran to Building Dept Fund	487,704	487,705	487,705
Transfer to 14thSt CRA	13,340	15,160	0
Transfer to SoCounty CRA	1,769	7,088	0
Transfer to Port TIF	0	0	3,302
Transfer to Southwest TIF	0	0	69,027

Unincorporated Municipal Services Taxing Unit



Unincorporated Municipal Services Taxing Unit Fund (UMSTU)

	Actual FY13	Adopted FY14	Adopted FY15
Transfers Out to Other Funds/Agencies:			
Subtotal	3,981,202	4,198,786	4,764,196
Reserves & Set Aside Amounts:			
Reserves - IFAS	0	7,342	0
Reserves - Salary Adjustment	0	132,076	109,237
Reserves - Budget Stabilization	0	2,500,000	6,594,073
Reserves - Cash Balance - Operating	0	4,331,501	2,012,500
Reserves - EDI Incentives	0	500,000	900,000
Reserves - HWWG and Automation	0	700,000	0
Reserve CIP	0	37,823	0
Reserve - CIP	0	0	74,257
Reserve for P-25 Radio	0	0	2,000,000
Subtotal	0	8,208,742	11,690,067
Total Uses	<u>12,009,664</u>	<u>20,811,120</u>	<u>25,205,910</u>

Utilities Capital Projects



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 FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	68,934,921	7,808,385	15,152,931
Subtotal	68,934,921	7,808,385	15,152,931
Revenues to be received during Fiscal Year:			
Interest income	144,679	43,334	20,834
Contributions	12,614,743	8,500,000	8,500,000
Miscellaneous	6	0	0
Capital grants	2,530,170	0	0
Transfers from other funds	5,726,836	10,322,500	20,978,400
Less Statutory 5%	0	-427,166	-426,041
Subtotal	21,016,435	18,438,668	29,073,193
Total Sources	89,951,356	26,247,053	44,226,124
Budgeted Expenditures by Department in this fund:			
Utilities Department	29,384,816	6,376,500	19,185,000
Subtotal	29,384,816	6,376,500	19,185,000
Transfers Out to Other Funds/Agencies:			
Tran to W & S Debt Svc	6,200,000	5,102,646	4,857,385
Subtotal	6,200,000	5,102,646	4,857,385
Reserves & Set Aside Amounts:			
Reserves - Cash Balance 2010A Bonds	0	164,512	175,062
Reserves - Cash Balance 2010B Bonds	0	107,482	402,926
Reserves - Cash Balance Util 2010C	0	0	93,166
Reserves - Utilities Cash Balance	0	574,637	1,261,803
Project Reserve	0	0	150,000
Reserves - WFIF Future Debt Service	0	2,194,880	2,618,367
Reserves - SFIF Future Debt Service	0	1,960,925	3,097,058
Reserves - Cash Bal Utilities 2006 Bond	0	244,471	5,957
Reserves - Water FIF Capital Projects	0	2,350,000	2,000,000
Reserves - Utilities Capital Projects	0	3,441,000	5,568,400
Reserves - Sewer FIF Capital Projects	0	3,730,000	4,811,000

Utilities Capital Projects



Utilities Capital Projects Funds

	Actual FY13	Adopted FY14	Adopted FY15
Reserves & Set Aside Amounts:			
Subtotal	0	14,767,907	20,183,739
Total Uses	<u>35,584,816</u>	<u>26,247,053</u>	<u>44,226,124</u>

Utilities Maintenance Projects



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 FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	6,629,352	3,600,169	4,375,374
Subtotal	6,629,352	3,600,169	4,375,374
Revenues to be received during Fiscal Year:			
Transfers from other funds	8,318,164	7,800,000	5,700,000
Subtotal	8,318,164	7,800,000	5,700,000
Total Sources	<u>14,947,516</u>	<u>11,400,169</u>	<u>10,075,374</u>
Budgeted Expenditures by Department in this fund:			
Utilities Department	3,971,098	8,335,000	6,720,000
Subtotal	3,971,098	8,335,000	6,720,000
Transfers Out to Other Funds/Agencies:			
Tran to W & S Operating	200,000	0	0
Subtotal	200,000	0	0
Reserves & Set Aside Amounts:			
Reserves - Util Maint	0	3,065,169	3,355,374
Subtotal	0	3,065,169	3,355,374
Total Uses	<u>4,171,098</u>	<u>11,400,169</u>	<u>10,075,374</u>

Water & Sewer Operating & Debt Service



Water & Sewer Operating & Debt Service Funds

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

	Actual FY13	Adopted FY14	Adopted FY15
Beginning Balance/Budgeted Cash	76,454,564	82,274,829	68,965,775
Subtotal	76,454,564	82,274,829	68,965,775
Revenues to be received during Fiscal Year:			
Licenses and permits	17,550	5,100	5,100
Charges for services	102,966,858	102,991,855	106,658,365
Fines and forfeitures	55,481	30,600	30,600
Interest income	388,126	283,085	283,085
Assessments	0	68,384	68,384
Contributions	2,323,011	102,000	102,000
Miscellaneous	270,021	206,361	206,361
Operating grants	69,066	0	0
Transfers from other funds	19,405,691	14,688,100	13,982,109
Less Statutory 5%	0	-5,278,739	-5,462,064
Interest Rebate	1,805,281	1,887,383	1,887,383
Subtotal	127,301,085	114,984,129	117,761,323
Total Sources	203,755,649	197,258,958	186,727,098
Budgeted Expenditures by Department in this fund:			
Community Services	256,802	323,772	328,917
Information Technology Dept	327,108	310,716	331,246
Utilities Department	85,360,611	79,714,897	85,883,757
Public Works(Transp/Prj Mgt)	1,142,753	1,246,070	1,375,595
Parks&NaturalResourcesDept	932,467	840,677	948,360
Property Management Dept	132,174	177,853	177,343
Subtotal	88,151,915	82,613,985	89,045,218
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	2,945,142	8,773,304	2,945,142
Tranfers to Grant >7/03	-1,891	0	0
Transfer to 402 Pub Wks Maint	8,318,164	7,800,000	5,700,000
Tran to W & S Debt Svc	13,005,691	9,585,454	9,124,724
Tran to W & S Capital Improv	5,726,836	10,322,500	20,978,400

Water & Sewer Operating & Debt Service



Water & Sewer Operating & Debt Service Funds

	Actual FY13	Adopted FY14	Adopted FY15
Transfers Out to Other Funds/Agencies:			
Subtotal	29,993,942	36,481,258	38,748,266
Reserves & Set Aside Amounts:			
Reserves - IFAS	0	69,132	0
Reserves - Salary Adjustment	0	675,790	716,967
Reserves - Future Debt Service - Util.	0	5,009,063	3,447,194
Reserves - Cash Balance - Operating	0	46,711,191	50,400,053
Reserves - Future Capital	0	25,698,539	2,069,400
Reserve - Capital Projects	0	0	2,300,000
Subtotal	0	78,163,715	58,933,614
Total Uses	<u>118,145,857</u>	<u>197,258,958</u>	<u>186,727,098</u>



Long Term Goals & Strategies



How Will We Grow? (HWWG)



To create a more defined and fiscally sound blueprint for how Manatee County will grow by the year 2035, the administration embarked upon the “How Will We Grow?” project. The How Will We Grow? report provides an introspective look, not only at land development and infrastructure planning, but also analyzed alternatives to current growth patterns and weighed their future fiscal impacts to county infrastructure and services.

A panel from the Urban Land Institute (ULI) reviewed the report and the Board of County Commissioner’s recommendation was to bring forward changes to growth and infrastructure policies with a heavy emphasis on improving established areas west of I-75 and creating areas in the county where greater growth and density are appropriate to better maximize the efficiency of infrastructure and service delivery. Staff has since presented the BCC with a long term implementation strategy outlining necessary tasks. Several of the tasks are underway.

Link to How Will We Grow?

<http://www.mymanatee.org/home/government/departments/building-and-development-services/planning-zoning/how-will-we-grow.html>

How Will We Grow? (HWWG)



How Will We Grow?
MANATEE COUNTY 2035

A Conversation with the Community

John Osborne, AICP
Planning Official
Building and Development Services Department

The banner features the Manatee County seal on the left, a silhouette of a city skyline in the center, and the text "How Will We Grow?" and "MANATEE COUNTY 2035" on the right. Below the banner is a dark grey box with the text "A Conversation with the Community" and the name and title of John Osborne.

How Will We Grow? Background

- 2013 Urban Land Institute recommended:
 - Backed recommendations of How Will We Grow? report
 - Southwest focus is key
- 2013 Board of County Commissioners directed:
 - Southwest focus
 - Creation of activity centers in developing areas in east and north county
 - Improve efficiency of infrastructure and services

How Will We Grow? (HWWG)



Goal

- WIN – citizens
- WIN – environment
- WIN – industries
- WIN – tax & fee payers

Focus of Recommendations

- Aesthetics
- Environment
- Growth & Infrastructure
- Quality of Life

How Will We Grow? (HWWG)



Aesthetics

- **Placemaking Plan**
 - Neighborhoods – Corridors – Countywide
 - Community identification
 - Community / corridor themes
 - Enhanced signage / directional / wayfinding
 - Infrastructure aesthetic enhancements
 - Project in early stages with help from educational partners (USF, SCF, Ringling, New College)

Environment

- **Low Impact Development (LID) Manual**
 - Project underway with update of Public Works Engineering Standards Manuals
- **Climate Change Analysis**
 - Tampa Bay Regional Planning Council
 - Participating in NOAA / SeaGrant climate change study for area.

How Will We Grow? (HWWG)



Growth & Infrastructure

- **Barriers to Development / Redevelopment / Infill Development**
 - Identify barriers in southwest county along major corridors
 - Propose amendments to policy, land development regulations, etc.
 - Community outreach
 - Project to begin Fall/Winter 2014

Growth & Infrastructure

- **Southwest Tax Increment Finance District Plan**
 - Draft plan under development
 - TIF effective Oct. 1, 2014
 - BCC worksession December '14 tentative
- **Corridor of Focus:**
 - Tamiami Trail (Tallevast to County line)
 - Early phases of concept development

How Will We Grow? (HWWG)



Growth & Infrastructure

- Infrastructure & Growth Strategy Project - underway
- Project focus is review & analysis of:
 - Development review process
 - Land development regulations
 - Capital improvement planning
 - Infrastructure funding
 - Transportation-land use relationship
 - Utility policies
 - Market trends
- Spring 2015 Findings Presentation / Workshop
- Fall 2015 Recommendations Presentation / Workshop

Quality of Life

- Parks & Open Space Masterplan
 - Update level of service standards
 - Park design / programming
 - Demographic changes
 - Greenways plan update
 - Early phases of scope development

How Will We Grow? (HWWG)



Project Implementation

- **Short Term**
 - 1-2 Year Projects

- **Long Term**
 - > 2 years

Project Assignments

- **County staff / departments**

- **Consultant(s)**

- **Educational partners**
 - University of South Florida, State College of Florida, Ringling College, New College
 - Interns

How Will We Grow? (HWWG)



Projects

- **Deliverables:**
 - Projects
 - Plans
 - Potential amendments
 - Ordinances
 - Land Development Regulations
 - New opportunities





Supplemental Information

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Statistical Information



Date Constitutionally Established	January 9, 1855
Date of Present Constitutional Establishment	May 4, 1921
Form of Government	Constitutional County
Present Area	739.2 square miles
Total Property Assessment	\$25.9 Billion

Education:

Number of Schools (K-12, Adult Ed)	
High Schools	6
Middle Schools	10
Elementary Schools	33
Vocational/Technical	1
State Colleges	1
Alternative Educations Schools	2
Charter Schools	13
FY14 Budget Per Pupil	5,786

Ambulance Service:

Number of Stations	17
EMS Staff Positions	146

Fire Protection:

Number of Stations	33
Number of Employees	436
Number of Volunteers	114

Infrastructure Information:

Miles of County Roads	
Paved	1,367
Shelled	65

Convention Center:

Number of Seats	4,000
Total Area	49,200 sq. ft.

Election Information:

Eligible Voters - 2013	204,287
Number of Voters	
Last Election - 2012	154,263

Sheriff Protection:

Number of Stations	6
Number of Employees	1,128

Construction Permits:

Permits Issued	21,964
Est. Construction Values	\$724 Million

Utility System:

Water Storage Capacity	32 MGD*
Daily Water Production	37.05 MGD*
Daily Sewer Flow	22.49 MGD*
Solid Waste Per Year	297,435 Tons
*Million Gallons per Day	

Parks:

Number of County Parks	52
Park Acreage	1,725
Number of Preserves	16
Preserves Acreage	27,562

Libraries:

Central Library	1
Branches	5
Total Volumes	470,567

Demographic Statistics Last Ten Fiscal Years



<u>Year</u>	<u>Population Estimate</u>	<u>Change</u>	<u>Per Capita Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2004	293,837	2.4%	32,837	43	41,000	3.4%
2005	300,298	2.2%	34,052	43	42,350	3.2%
2006	311,102	3.6%	35,312	43	42,200	2.7%
2007	315,890	1.5%	37,298	43	42,500	4.2%
2008	323,374	2.4%	42,294	43	42,500	7.4%
2009	330,201	2.1%	43,200	43	42,500	12.7%
2010	318,176	-3.6%	41,967	43	43,000	12.6%
2011	324,168	1.9%	39,200	46	44,175	10.9%
2012	330,862	2.1%	37,200	46	45,050	9.0%
2013	333,687	0.9%	40,500	46	45,800	7.5%

Source: 2013 Consolidated Annual Financial Report, compiled by the Clerk of Circuit Court

Principal Property Taxpayers/ Principal Employers



Principal Property Taxpayers - 2013 (\$ In Thousands)

Florida Power & Light	\$	12,728
Tropicana Products, Inc.	\$	6,325
Gulfstream Natural Gas System, LLC.	\$	2,891
Manatee Memorial Hospital	\$	2,192
Gulf Coast Factory Shops	\$	1,858
Verizon Florida, Inc.	\$	1,703
Mosaic Fertilizer, LLC.	\$	1,673
Peace River Electric, Co Op, Inc.	\$	1,433
Wal-Mart Stores, Inc.	\$	1,331
HCA Health Services of Florida	\$	1,007

Source: 2013 Consolidated Annual Financial Report (CAFR),
produced by the Clerk of Circuit Court

Principal Employers - 2013

Employer	# Employees	Rank	% of Total County Employment
Manatee County School Board	5,500	1	4.20%
Beall's, Inc.	1,924	2	1.47%
Manatee County Government	1,727	3	1.32%
Manatee Memorial Hospital	1,445	4	1.10%
Tropicana Products, Inc.	1,200	5	0.92%
Blake Medical Center	1,100	6	0.84%
Manatee County Sheriff's Department	1,092	7	0.83%
Publix	875	8	0.67%
IMG Academies	564	9	0.43%
State College of Florida, Manatee/Sarasota	472	10	0.36%

Total number of individuals employed
within Manatee County 131,080

Source: 2013 Consolidated Annual Financial Report (CAFR),
produced by the Clerk of Circuit Court

Public Utilities System Consolidated Fund



The Manatee County Public Utilities System consists of:

- The combined Water and Sewer system which includes the water treatment plant and transmission system; and a sanitary sewer collection, treatment and transmission system;
- The Solid Waste System which includes solid waste collection, disposal and recycling; and
- The Stormwater Management System which includes storm sewers, drains, culverts, retention systems, detention basins, drainage wells, conduits, catch basins, desilting facilities, recharging basins, outfall structures and all appurtenances.

These systems were consolidated to diversify the revenue streams of the system and improve the system's creditworthiness for the issuance of bonds and other financing arrangements. Financial details for each of these sections is included in the appropriate department section found earlier in this book. The summary below provides a consolidated overview showing the total annual operating budget for the Public Utilities System. Capital project transfers and reserves for each of these funds can be found in other sections of this book.

Fund 401 Water & Sewer Operating

<u>Department</u>	<u>Section</u>	<u>FY15 Adopted</u>
Utilities	Customer Service	\$2,543,221
Utilities	Accounts Receivable	1,803,003
Utilities	Meter Section	2,915,434
Information Services	LIS Mapping	331,246
Public Works	Engineering	1,073,642
Property Management	Survey	177,343
Utilities	Utility Locations	657,574
Public Works	Infrastructure Inspections	301,953
Public Works	Utility Records	627,671
Utilities	Administration	17,959,649
Utilities	Water Treatment & Laboratory	11,434,441
Natural Resources	Watershed Management	948,360
Utilities	Water Transmission	3,389,493
Utilities	Water System Maintenance	1,783,446
Utilities	Reclaimed Services	454,171
Utilities	SW Sewer Plant	6,109,088
Utilities	SE Sewer Plant	3,520,058
Utilities	North Sewer Plant	2,630,674
Utilities	Sludge Dryer	1,510,548
Utilities	WW Laboratory	1,221,182

Public Utilities System Consolidated Fund



Utilities	WW Lift Stations	8,125,031
Utilities	WW Collections	3,673,256
Utilities	WW Industrial Compliance	421,405
Utilities	In-House Overhead	253,677
Utilities	Water Conservation	751,659
Utilities	Water/Sewer Warehouse	116,967
Community Services	Water Conservation	328,917

Total Water & Sewer Operating Fund **\$75,063,109**

Fund 460 Stormwater Management

<u>Department</u>	<u>Section</u>	<u>FY15 Adopted</u>
Public Works	Overhead	\$0
Natural Resources	Water Quality	478,749
Public Works	Operations	3,952,709
Public Works	Management	776,161

Total Stormwater Management Fund **\$5,207,619**

Fund 480 Solid Waste

<u>Department</u>	<u>Section</u>	<u>FY15 Adopted</u>
Utilities	Customer Service	\$24,335,512
Utilities	Scale House	498,755
Utilities	Overhead	41,801
Utilities	Recycling Operations	1,235,179
Utilities	Landfill Operations	9,136,198
Utilities	Solid Waste Enforcement	411,824
Utilities	Erie Road Closure	37,500
Utilities	Lena Road Closure	100,000

Total Solid Waste Fund **\$35,796,769**

Total Consolidated Utilities Funds **\$116,067,497**

Unincorporated Municipal Services Taxing Unit



In fiscal year 1979, Manatee County established a separate Municipal Services Taxing Unit (MSTU) for those areas of the county not within the boundaries of any municipality. Florida Statutes, Section 200.071, provide that a county may levy an ad valorem tax millage for an Unincorporated MSTU in addition to the millage levied for countywide services. The funds from this levy are used to provide services or facilities of the type commonly provided by municipalities to the unincorporated areas of the county. Use of the MSTU ensures that property taxes paid by residents in incorporated areas are not used to fund services that benefit only unincorporated areas.

Additional MSTU revenues are generated by fees and charges to residents for services provided only to unincorporated areas. In addition, portions of the state-shared revenues (sales tax, state revenue sharing) may be designated as unincorporated area revenues.

According to state law, segregation of funding for Unincorporated Area Services is the proper way to remedy "dual taxation" concerns. This method ensures that revenues raised from within municipalities are used only for services that provide countywide benefit. A complete list of Unincorporated Municipal Services Taxing Unit revenues for FY15 is provided below:

Unincorporated Municipal Services Taxing Unit

	FY 2015 Adopted
Ad Valorem MSTU	\$10,649,039
Permits and Licenses	2,151,752
Charges for Services	323,826
Fines and Forfeitures	1,310,000
Interest Income	25,000
Miscellaneous	39,057
	<hr/>
Total Revenue	\$14,498,674
Cash Carry Over	10,707,236
Total Funds Available	\$25,205,910

It is important to note that substantial additional revenues are available from state sales tax and state revenue sharing, among other revenue sources, for unincorporated services. However, by exercising the option to use those additional unincorporated revenues for countywide purposes, the countywide millage rates can be kept lower.

The services funded by the Unincorporated MSTU in Manatee County include certain operations of the Building and Development Services department and specific functions of the various other departments listed below; Department of Forestry Fire Control for the unincorporated area of the county, local road maintenance and related administration, infrastructure inspections and engineering costs, and indirect costs, including the Tax Collector commissions on MSTU collections. These are the county non-enterprise programs that provide little or no benefit to incorporated areas of the county.

Unincorporated Municipal Services Taxing Unit



A complete list of Unincorporated Municipal Services Taxing Unit expenditures adopted for FY15 is provided below:

Unincorporated Municipal Services Taxing Unit	FY 2015 Adopted
Operating Cost Centers	
Building & Development Services	
Planning and Development	\$2,362,399
Code Enforcement	1,635,336
Public Works	
Project Management	\$1,119,365
Traffic Management	609,393
Infrastructure Engineering	83,543
Neighborhood Services	
Neighborhood Development	\$491,081
Economic Development	1,270,144
Neighborhood Enhancements	65,000
Other Departments	
Hardship Assessment Assistance	\$1,000
Transfers	
Tax Collector Commission	\$228,548
Property Appraiser	132,703
MSTU Fund Indirect Costs	753,135
Local Road Maintenance	2,588,386
General Fund	1,432,925
Impact Fee	182,851
Building Department	487,705
14th St. CRA	0
South County CRA	0
Port TIF	3,302
Southwest TIF	69,027
Reserves	
Reserve for Contingency	\$0
Reserve for Salary Adjustments	109,237
Reserve for Cash Balance	9,506,573
Reserve for Capital Projects	2,074,257
Total Expenditures	\$25,205,910

Unincorporated Municipal Services Taxing Unit



The budget printout provides detailed schedules of all county revenues and expenditures by fund and classification. With the exception of those revenues and expenditures in the following funds: Unincorporated MSTU; Palm Aire MSTU; Street Lighting Districts; and Road Assessment revenues and expenditures, all other revenues and expenditures of the county, as reflected in the budget printout, are either not for the exclusive benefit of the unincorporated areas of the county, providing benefit to municipal areas; or revenues and expenditures which are required by law to be segregated into a separate fund.

It is the policy of the Board of County Commissioners to comply with state statutes to ensure that services that fail to provide real and substantial benefit to municipal areas are funded exclusively from county revenues derived from the unincorporated areas.

The FY15 budget has been prepared to comply with all constitutional and statutory provisions and Florida law concerning taxation of municipal and unincorporated areas.





Glossary



Glossary



Accrual Basis

The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Adjusted Taxable Value

The value of the portion of a jurisdiction's taxable property for a new year which represents only the increased value of property on the tax roll from the previous year, and excludes the assessed value of new construction.

Ad Valorem

See property taxes.

Aggregate Millage Rate

A millage rate obtained by calculating the quotient of the sum of all ad valorem taxes levied by a jurisdiction plus the ad valorem taxes for all dependent districts divided by the total taxable value of the jurisdiction. This rate is not used as a basis for levying taxes, but only for comparing tax rates from year to year.

Annual Budget

A budget developed and enacted to apply to a single fiscal year.

Appropriation

The legal authorization given by the County Commission to make expenditures and incur obligations using county funds.

Appraised Valuation

See assessed valuation.

Article V Costs

Expenditures mandated by state legislature and funded by local dollars. Examples include: support for the Public Defender, State Attorney, Court Administrator and other costs related to civil and criminal disputes.

Assessed Valuation

The total valuation of real property established by the Property Appraiser which will become the basis for levying taxes after exemptions are applied.

Base Decision Unit

The cost necessary to operate a program at the minimum service level appropriate for viable service. (See minimum service level)

Beginning Fund Balance

The ending fund balance of the previous period. (See ending fund balance definition)

Biennial Budget Process

A two-year budget process in which two separate twelve-month budgets are prepared and approved by the Board of County Commissioners in odd-numbered years. The first year of the biennial budget is adopted as required by state statute. At the same time, the Board of County Commissioners also approve a planned budget for the second year. During the first year, the planned budget is reviewed by staff and the Board during the budget update process. This review allows the county to make the necessary adjustments to revenues and expenditures in order to accommodate needs that have arisen since the planned budget was prepared. The Board then adopts the 2nd year budget according to procedures outlined by state statute.

Bond

A certificate of debt issued by an entity guaranteeing payment of the original investment plus interest by a specified future date.

Budget Document

The instrument used to present the comprehensive financial program approved by the governing body upon the completion of the two public hearings required by statute. Includes proposed expenditures and the means of financing them as well as information as to past years revenues and expenditures, and narrative descriptions of programs and policies. For actual budget control and compliance, a more detailed line-item report is used.

Budget Programs

Within county departments, clearly defined resources are applied toward providing related services to achieve a specific public purpose or goal.

Capital Budget

The financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the five year Capital Improvement Program (CIP), and any anticipated unspent budget appropriation balances from the previous fiscal year. It is adopted by the Board of County Commissioners as a part of the annual county budget.

Capital Expenditures

Expenditures which result in the acquisition of, or addition to fixed assets, usually equipment or facilities costing in excess of \$1,000, also called capital outlay or capital equipment.

Capital Improvement Program (CIP)

Manatee County's financial plan of approved capital projects with their schedules and costs over a five year period. The CIP is designed to meet county infrastructure needs in a responsive and efficient manner. It includes projects which are, or will become the property of Manatee County, as well as projects that although not owned by the county, will be part of a joint project agreement.

Glossary



Capital Project

A non-recurring expenditure of \$50,000 or more for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land.

Capitalized

Term used to classify assets which have a useful life greater than one reporting period.

Cash Carryover

Budget appropriation made to carry forward the projected year-end cash balance for the next year's appropriations. Manatee County uses cash carryover primarily for reserve for cash balance, with smaller proportions being used for non-recurring expenditures.

Charges for Services

Revenue derived from charges for current services. They include all revenue related to services performed whether received from private individuals or other governmental units.

CIP

An acronym for the Capital Improvement Program. See the definition of Capital Improvement Program.

Comprehensive Annual Financial Report - CAFR

This report is a countywide financial report which includes financial statements for all funds and account groups of governmental operations that are controlled by or dependent upon the county, as determined on the basis of budgetary oversight, taxing authority, or the county's obligation to fund any deficits that may occur.

Contingency Funds

Monies set aside, consistent with statutory authority, which subsequently can be appropriated to meet unexpected needs.

Continuation Budget

A level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. A continuation level budget does not necessarily provide funding for growth in demand of services.

Continuation Unit

A decision unit which builds on the preceding unit up to a continuation level which outlines the current operations of the program.

Cost Center

A segregated set of expenditure accounts within a fund, separated for the purpose of identifying specific resources that will be applied toward a set of tasks.

Debt Service

Payment of interest and principal on an obligation resulting from the issuance of bonds.

Glossary



Decision Unit

Groups of inputs which make a measurable contribution to the achievement of an established department purpose – a purpose often dictated by law and/or defined by objectives and measured by service levels or units of output. Decision units are segregated by funding source. Decision units are used to build departmental budgets. They are ordered in a hierarchical format beginning with the base decision unit followed by continuation units and finally by desired units.

Deficit

The excess of expenditures over revenues.

Department

Manatee County's organizational structure groups programs or divisions into departments by functional similarities. Departments report to the County Administrator (see organization chart).

Dependent Special District

A special district, whose governing body or whose budget is established by the governing body of the county to which it is dependent, i.e., Municipal Service Benefit Unit (MSBU), Municipal Service Taxing Unit (MSTU).

Depreciation

Process of allocating the cost of a capital asset to the periods during which the asset will be used.

Desired Decision Unit

The cost and resources needed to fund a new or increased level of service in a program.

Division

Units of government which provide services directly to the public and other agencies. Divisions are organized within departments by functional similarity (see organization chart).

Encumbrances

Commitments or contracts for goods or services which have not yet been received or performed.

Ending Fund Balance

Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending funding balance.

Enterprise Fund

Fund which pays for its cost of operations from user fees and does not generally receive property tax or general revenue support. County enterprise funds include public utilities, landfill, golf course, civic center, Port Authority, stormwater utilities, and mass transit.

Glossary



Exempt, Exemption, Non-Exempt

Amounts determined by state law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A 1980 amendment to the Florida constitution sets the exemptions for homesteads at \$25,000. That means that a homeowner with property assessed at \$100,000 would have to pay taxes on \$75,000 of the assessment. Eligible homeowners must apply for the exemptions by March 1 of the first year of residence; thereafter renewal is automatic. Other exemptions apply to agricultural land and property owned by widows, the blind, the permanently and totally disabled people, seniors who meet certain income criteria, and disabled veterans.

Expenditure

Decrease in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlay.

Fines and Forfeitures Revenues

Includes revenues received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from sale of contraband property seized by law enforcement agencies.

Fiscal Year

A twelve-month period (October 1 through September 30) at the beginning of which the county implements a new budget based on expected revenues and expenditures, and at the end of which the county determines its financial position and the results of its operations.

Fixed Assets

Accounting classification of assets such as property, plant, and equipment which are capitalized.

FTE

Acronym for full-time equivalent. See the definition of full-time equivalent.

Full-Time Equivalent

One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

Fund

A self-balancing set of accounts designated and accounted for separately for the purpose of restricting specific revenues that are then spent for specific activities (see explanation of financial structure).

Glossary



Fund Balance

The amount available within a fund at the close of a fiscal period which can be carried over as a non-recurring revenue for the upcoming fiscal period.

Funded Positions

The number of authorized positions for which funding is included in a given fiscal year's budget.

Funding Sources

The type or origination of funds to finance recurring or non-recurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits, and grants and non-revenues such as fund balance and interfund transfers.

GAAP

Acronym for Generally Accepted Accounting Principles.

GASB

Acronym for Governmental Accounting Standards Board; which is the highest source of accounting and financial reporting guidance for state and local governments.

General Fund

The fund used to account for all financial resources except those required to be accounted for in another fund.

Generally Accepted Accounting Principles - GAAP

Uniform minimum standards and guidelines for financial accounting and reporting as authorized by the Governmental Accounting Standards Board (GASB). The standards and guidelines include details practices and procedures and broad guidelines of general application.

General Obligation Bond

Bonds which are secured by the full faith and credit of a government and for which repayment is provided by a general tax. In Florida, general obligation bonds require a referendum.

General Revenue

The revenues of a government other than those derived from and retained in a proprietary, special revenue, or trust and agency fund. In Manatee County, the majority of general revenues come from ad valorem taxes.

GFOA

Acronym for Government Finance Officers' Association. The professional association of state and local finance officers in the United States who are dedicated to the sound management of governmental financial resources. The association sets program standards for the GFOA's certificate of achievement for excellence in financial reporting.

Glossary



Gross Budget

The total of all items shown on the revenue and expenditure side of the budget, including transfers, internal services, cash balances, non-expendable trust funds, and amounts carried forward from prior years.

Impact Fees

Fees charged to developers and individuals to cover, in whole or part, the anticipated cost of improvements that will be necessary as a result of the development.

Indirect Cost Allocation Plan

A document which provides the formula for charging costs to other funds, e.g. enterprise funds, for their share of central administration costs.

Indirect Revenue

Revenue received in the general fund as a result of charging specific programs according to the indirect cost allocation plan.

Infrastructure

Major capital assets and facilities that serve a long-term purpose such as roads, bridges, drainage systems, and water and sewer systems.

Interfund Transfers

Transfers of cash between funds without requirement for repayment.

Intergovernmental Revenues

Revenues received from other governments including federal, state, and other local governmental entities.

Internal Service Fund

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies, on a cost-reimbursement basis.

Level of Service

Units of activity produced or provided by a program for a fiscal period with the resources available.

Licenses and Permits Revenue

Fees levied by the county for providing corporations or individuals the right to engage in a business, occupation, or other lawful activity.

Line Items

Also referred to as object codes, are a term used to classify expenditures as to the type of good or service obtained, e.g. contractual services, telephone expenses, office supplies.

Glossary



Mandate

Requirement imposed by a legal act of the federal, state, or local government.

Millage Rate

The amount of tax levied for each \$1,000 of taxable valuation: one (1) mill equals \$1.00 of tax for each \$1,000 of taxable value.

Minimum Service Level (MSL)

Base outputs which are either legally mandated and/or considered to be the most important set of outputs of an organization. The minimum service level corresponds directly to the purpose or mission of the organization. MSL is the effort, expressed in terms of service and cost, below which it is not realistic or feasible to operate.

Modified Accrual

A governmental fund-type measurement focus whereby revenues and other financial resources are recognized when they become susceptible to accrual, i.e. when they become both measurable and available to finance expenditures of the current period. Available revenues mean collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred.

MSTU

See Unincorporated MSTU.

Net Budget

Represents the net new appropriations for expenditure in the coming year. To obtain this figure, cash balances, non-expendable trust funds, internal services and internal transfers (which otherwise would be double counted), and prior year project budgets (usually for capital projects) carried forward are subtracted from the gross budget amount.

Non-Departmental

Expenditure/expense items of a particular fund which do not relate directly to the operating costs of a county department.

New Construction

The value of improved property added to the tax roll within a jurisdiction during the tax year.

Operating Budget

The budget including appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day to day operations (e.g., salaries and related benefits, operating supplies, contractual and maintenance services, professional services, and operating equipment). The operating budget does not include debt service payments (principle and interest), budgeted reserves, transfers between funds, and the capital projects program budget. It does include the internal service funds.

Glossary



Operating Capital

Any items of equipment which cost \$1,000 or more. These items are budgeted and purchased in the department's operating budget.

Operating Expenditures

Expenditures directly related to service activities which are not for personnel costs or capital outlay costs.

Personal Expenditures (Personnel Costs)

Expenditures for county employees including regular wages, overtime, contributions to the state retirement system, Social Security, health and worker's compensation insurance premiums, and unemployment compensation costs.

Program

A program consists of clearly defined resources applied toward achieving a specific public goal.

Property (Ad Valorem) Taxes

A revenue which is collected on the basis of a tax rate applied to the taxable valuation of real property.

Proposed Budget

The budget submitted by the County Administrator to the Board of County Commissioners within 15 days after the certification of the ad valorem tax roll by the Property Appraiser.

Proposed Millage

The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty days after a county's tax roll is certified by the state Department of Revenue and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

Proprietary Fund

A set of segregated revenue and expenditure accounts, set up for the purpose of showing net income, financial position, and changes in financial position. Enterprise funds and internal service funds are proprietary funds.

Recapture Rule

Requires property appraisers to increase the prior year's assessed value of a homestead property by the lower of three percent or the Consumer Price Index on all property where the assessed value is lower than the just or market value.

Replacement Equipment

Equipment requested by a department for replacing like or similar equipment to be retired because of unserviceability.

Glossary



Reserve

An account used to set aside and earmark monies for future use. Monies must be appropriated from the reserve account to an expenditure account for a specific purpose before they can be spent.

Retained Earnings

An equity account reflecting the accumulated earnings of an enterprise fund, internal service or similar trust fund.

Revenue

Funds which are received by the county from external services, or income including taxes, fees, charges, special assessments, grants, and other funds collected and received by the county to support the services provided.

Revenue Bonds

Bonds which are secured by a pledge of revenues generated by the operation of the system for which the bonds were issued. The bonds do not constitute a charge against the general credit or taxing power of the government.

Rolled Back Millage Rate

The tax rate for a new fiscal year that would generate the same tax dollars as in the preceding fiscal year, based on the new tax roll for adjusted taxable value exclusive of new construction.

Save Our Homes

Amendment to the Florida Constitution that limits increases in taxable value on homestead property to the Consumer Price Index (CPI), up to 3%. Recapture occurs when the CPI increase causes the capped taxable values to increase as market values are declining.

Special Assessment

A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Bonds

Bonds that are not considered general obligations of the government, but are to be repaid through specific government resources.

Special Revenue Fund

A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Surplus

The excess of revenues over expenditures.

Tax Base

The total property valuations on which each taxing authority levies its tax rates.

Glossary



Tax Increment Fund

Means of financing activities from the anticipated incremental increase in tax revenues resulting from the redevelopment of an area.

Tax Roll

The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 each year.

Tax Year

The calendar year for which property assessments have been developed upon which the millage will be levied. Fiscal Year 2012 will be funded with ad valorem tax revenues resulting from the millage rate applied to property values as they were assessed on January 1, 2011, for tax year 2011.

Taxable Value

The assessed value of a property minus expenditures such as the homestead exemption is the taxable value. This value multiplied by the millage rate equals the property tax amount.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Does not include user fees or special assessments.

TDC (Tourist Development Council)

The Tourist Development Council (TDC) establishes projects, with Board approval, to promote tourism in Manatee County.

Tentative Budget

The tentative budget is the County Administrator's proposed budget with amendments which is adopted by the Board of County Commissioners at the first public hearing as required by statute. The tentative budget, with any amendments considered at the second public hearing, is adopted as the county's annual budget.

Tourist Development Council (TDC)

The Tourist Development Council (TDC) establishes projects, with Board approval, to promote tourism in Manatee County.

Transfer

A movement of monies from one fund to another fund for the purpose of accurately accounting for expenditures. Transfers are expenditures to the fund they are being transferred from and revenues to the receiving fund. Because transfers are again budgeted as expenditures in the receiving fund, they are not included in the net budget to avoid counting the monies as expended twice.

Glossary



Unrestricted Revenues

Term referring to those revenues that can be used for any lawful expenditure supporting a wide variety of functions or objectives.

User Fees

The payment of a fee for direct receipt of a public service by the person benefiting from the service.

Unincorporated Municipal Services Taxing Unit

Unincorporated areas within Manatee County are within the Unincorporated Municipal Services Taxing Unit. 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.

Voted Millage

Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.

Zero-Base Budgeting (ZBB)

Method of detailed budget analysis and justification. ZBB starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.





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