



Adopted Budget Book FY2021





Board of County Commissioners



Priscilla Trace
District 1



Reggie Bellamy
District 2



Stephen Jonsson
District 3



Misty Servia
District 4



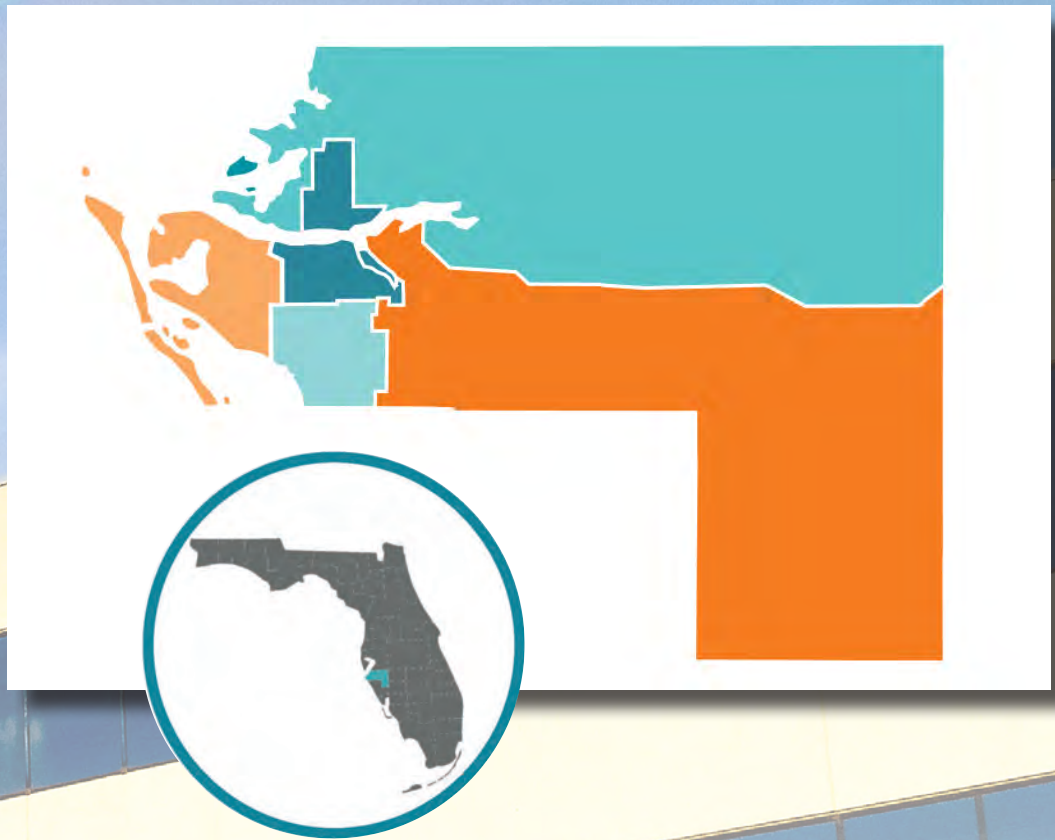
Vanessa Baugh
District 5



Betsy Benac,
Chair
At Large



Carol Whitmore,
Vice-Chair
At Large





Manatee
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FLORIDA



Awards

The Government Financial 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, 2019. 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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**Manatee County
Florida**

For the Fiscal Year Beginning

October 1, 2019

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Executive Director

Prepared by the
Financial Management Department

Jan Brewer Director

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Manatee
County
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Introduction



Introduction

Overview

Provided in this document is the Manatee County FY21 Adopted Budget. The adopted budget for FY21 is balanced in the net amount of \$740,016,159 and a gross budget total of \$1,851,663,075. This includes a county-wide property tax rate of 6.4326 mills (no voted debt service millage).

The net budget amount represents new appropriations for expenditures in FY21 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 109.

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 June 26th.

During the month of June, public work sessions were conducted with the Commission, staff, and interested citizens. On July 30th the proposed budget was updated to reflect tax proceeds from the certified taxable values and submitted to the Board. On September 14th and September 21st, 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 21, 2020, the budget was adopted by the Board of County Commissioners.

Guide to Understanding the Budget Document

This budget document is intended to provide concise and understandable information about the Manatee County budget for FY21 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 1st 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 2020 is designated as FY21 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 FY19 audited actuals, FY20 adopted and FY21 adopted budget totals. Revenue amounts for the FY21 adopted budget are estimates based on Department of Revenue estimates or internal analysis.

Pages 87-109 present charts and graphs providing overview and summary information about the county’s planned tax rate, revenues, and expenditures for FY21.

Pages 153-268 present information about county programs and expenditures. This section is organized by county department. A departmental

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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 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.

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 “Pull” a

Introduction

decision unit for further consideration. At a “reconciliation” workshop, normally held in late July or early August, these pulled 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.

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 FY19, the current adopted fiscal year (FY20) and the next adopted fiscal year (FY21) 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 271-280 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 281-294
- Transfers, pages 295-298
- Reserves, pages 299-306
- Debt Service, pages 307-326
- Fund Summaries, pages 327-396

FY21 Budget Calendar Recap

January - 2020

Reviewed Departmental budgets for FY20. Advised County Administrator if major changes were necessary.

February - March 2020

Adjusted FY21 budget as necessary and re-balanced funds.

March - April 2020

Capital Improvement Plan (CIP) updated for FY21-FY25.

June 4, 2019 (9:00 am)

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

June 26, 2020(9:00 am)

The County Administrator presented the FY21 Recommended Budget to the Board of County Commissioners.

June 26, 2020 (1:30 pm)

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

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

The Capital Improvement Plan for Fiscal Years 2021 - 2025 was presented to the Board of County Commissioners.

July 1, 2020

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

Introduction

July 15, 2020

The Budget Office provided a Proposed FY21 Budget to the Board Records Office as the receiving office for the Board of County Commissioners.

July 30, 2020 (9:00 am)

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

August - 2020

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 - 2020

On September 14, 2020, 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, September 21, 2020, the millage rate and the final FY21 Budget was 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.

Geography and Demographics

Located midway along the west coast of Florida, the county’s boundaries encompass 743 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 56,963 and serves as the county seat.

The county’s population has grown 24.4 percent from 318,176 in 2010 to 395,789 in 2021, based on estimates from the United States Census Bureau. 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 2019. Median household income is now at \$56,036, based on information from the United States Census Bureau.

Introduction

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. Some of the larger industrial firms include a citrus juice producer, emergency equipment manufacturer, electromedical and control instruments manufacturer and professional dental products and technologies manufacturer. According to the latest information, the three largest employers in the public sector are Manatee County School Board, Manatee County Government and Manatee County Sheriff's Department. Major private sector employers include Florida Power and Light Company, Tropicana Products, Inc., Mosaic Fertilizer LLC, Gulfstream Natural Gas System LLC.

Port Manatee is located in the northwestern corner of Manatee County within the Manatee-Hillsborough county line in the Gulf of Mexico. Port Manatee is one of the largest of Florida's 15 deep-water seaports. As the major shipping gateway to our community, the Port Authority manages the importing and exporting of many agriculture and industrial products.

Manatee County has long been an important agricultural center of Florida. Major tomato production facilities, citrus farms, dairies, nurseries, 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 Gulf Coasts white sand beaches are the leading tourist attractions in the area. There are numerous other attractions 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. With excellent golf courses, boating and fishing opportunities, and other recreational facilities contribute to the enjoyment of our residents and many visitors.

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 developing policy of the management of Manatee County. The County Administrator, a professional appointed by the Board, and their 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. They are 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.

Introduction

Other Boards Commissioners Serve On

The Board also serves for the Port Authority for Port Manatee. Individual Board members serve on various boards, authorities, and commissions, such as the Tampa Bay Regional Planning Council, Metropolitan Planning Organization, Council of Governments, and Peace River Water District.

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. The Budgets for the Constitutional Officers are included in this document to the extent they are funded by the Board of County Commissioners.

Other Elected Officials

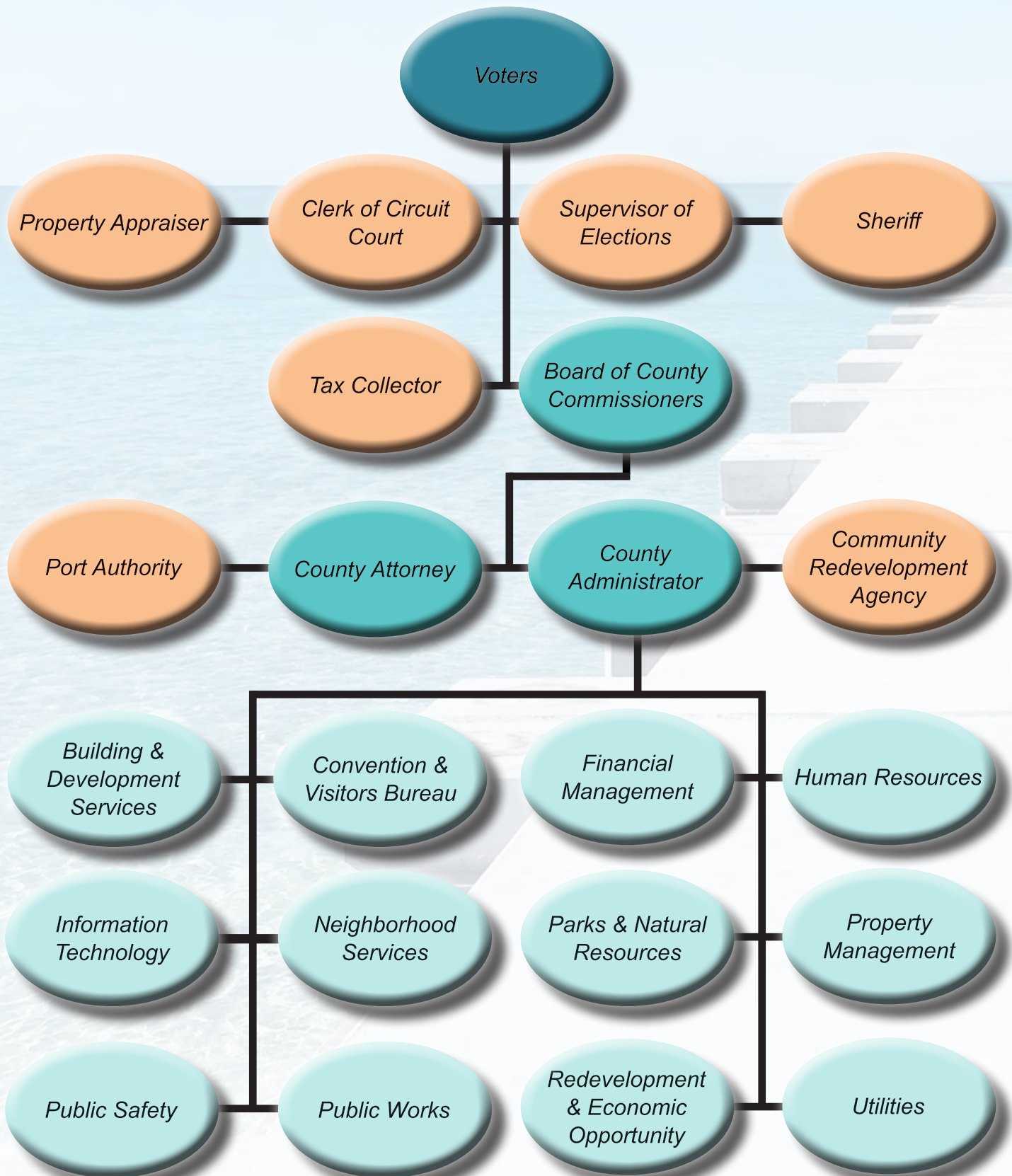
The citizens also elect the State's Attorney and Public Defender. Their budgets are included in this document to the extent of funding by the Board of County Commissioners.

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, Port Authority and the Myakka City Fire Control District. The budgets of these offices and the Constitutional Officers are included in the document to the extent they are funded by the Board of County Commissioners.

Introduction

Organizational Structure



County Administrator's Strategic Plan



County Administrator's Strategic Plan

“Values: Accountability, Civility and Ethics”

This Strategic Plan was established by the County Administrator and it reflects a broad vision, strategies, and a series of objectives, designed to engage the citizens, the employees and management to design and shape the future of Manatee County.

The County Administrator introduced a new Results First approach within Manatee County Government, encouraging staff to think critically about their desired outcomes, to set milestones and targets and to measure benchmarks.

Results First started several years ago when county leadership received questions from citizens about just what the County spent money on in grant programs helping people in need and what was achieved by doing so. We could answer by saying how many hours the agencies receiving funds were open. We could talk about the services offered and the credentials of those offering them. What we could not tell residents is how many persons became better as a consequence of services offered with county dollars.

This led the County to look at existing contracts and we could see they stopped with a “scope of services.” We wanted a scope of “results”. Also, we wanted to know not only what was promised by grant recipients but what actually was achieved for them. This led us to a profound shift in our logic from being a funder of programs to an investor “in results”. This has transformed the way we make investments in groups that is now ingrained in our grant programs. We literally focus on what gains we are buying and the chances we will get to them. We leave the activities to the group. Our lock is to the results.

Starting in 2019, The County broadened the initiative we call Results First to a variety of county activities which included meetings, promoting innovation, result descriptions to replace job descriptions and specifically to our annual budget process and how we invest in our annual budget decisions, staffing and Capital Improvement, to bring about a result. The small experiments we mounted were highly successful and we are now introducing Results First county-wide. It is literally our 2020-2021 vision.

The premise is in the name, put Results First. Start by defining success, whether for a one-hour meeting, a year-long planning process or a 50-million-dollar road project. Then design the activities that will intentionally lead to that success.

The most profound element so far about Results First is its effect on people who practice it. At the same time, it builds their energy and enthusiasm and moves their vision of achievement from individual success to the overall success of the County as a whole. We’ve incorporated Results First into the County Annual Report, the Annual Budget Process and have now created our own Learning Management module that includes Results First in the words of staff. I knew that Results First was a great strategy for achievement. It is pleasing that our efforts also serve as a mode of human development applicable in personal as well as work lives.

Using the Results First Approach created a strategic plan that sets a foundation and creates 10 Countywide Results First Initiatives.

County Administrator's Strategic Plan

Strategic Planning Cycle



5 Steps to a Result Based Strategic Framework



County Administrator's Strategic Plan

Results First Initiatives



Enhanced Communication

Create a multifaceted form of communication tools that is informational, time sensitive, meets the needs of a variety of individuals, groups, leadership, the public and is results driven. This includes but is not limited to; blogs, social media posts, video messages, training modules, regular project memorandum updates, targets for meetings, and topic/meeting briefings.



Align Department Projects

The County adopts an annual Capital Improvement Plan that includes the newly implemented Infrastructure Sales Tax. These projects are one-time construction projects that in many cases once completed and put into service require on-going operating and maintenance not previously budgeted. It is the responsibility of the County when these projects are created to include the alignment in the budget of the amount, quantity and implementation date of these new on-going requirements.



Expand Innovation

Identifying and implementing new forms of innovation in processes, daily work duties and Information Technology assists the decrease of time and error that can occur. Time is money and innovation can carry a one-time cost that can lead to a large amount of savings to the public if proper techniques are used to evaluate new methodologies.



Build Security Culture

Cyber security threats have increased in severity and frequency within government operations. A specialized unit within the Information and Technology Services Department is responsible for the protection of the online operations of the County. The success of this unit depends on the adherence by all County employees to the policies and procedures designed to detect and secure threats from outside sources. All employees should have knowledge of and practice the security procedures that ensure the safety of the resources that the County must provide to the citizens of the community.



Administrative Policy and Procedure Updates

Administrative policies and procedures provide for guidelines that assist staff and the Board of County Commissioners in the regular daily operation of specific methods of conducting business in accordance with any statutes, ordinances, resolutions or rules. The regular updating of these policies and procedures is essential to conducting proper business guidelines.



Five-Year Plan Completion

All twelve departments within the structure of Manatee County Government operate on an annual plan. To provide accurate projects for the needs of service and ensure that the County has the ability to meet the needs of the public it is incumbent upon the departments to conduct, complete and update a five-year plan of operation.

County Administrator's Strategic Plan

Results First Initiatives



Automation Conversion

Multiple functions within Manatee County Government are antiquated and in need of automation. A lead group of staff identified two main areas that impact all departments and create confusion within the general staff. The two areas set for automation and improvements are the E-agenda system and the travel program. Creating a virtual flow of development and approvals by supervisory staff will reduce the time and errors that appear in the travel program today. The workflow will identify and require documents that support a travel request and it will notify the next level of supervision when forms are ready for completion.



Adopt Two-Year Balanced Budget

A balanced two-year budget is a requirement of all Counties in the State of Florida. Manatee County conducts a pre-budget worksession and multiple meetings over a four-month period to review and adopt a balanced two-year budget. In the off year the budget is evaluated for modifications and within any required statutes, ordinances and resolutions. This item is time sensitive and requires adherence to a strict schedule culminating in two public hearings each September, before the budget is approved for implementation by the Board of County Commissioners.



Implement Succession Planning Format

The Manatee County Government workforce is aging. A large number of potential retirees are located within the 25-30 years of service range and are between 55-65 years of age. The development of a comprehensive succession plan will ensure a seamless transition of knowledge and training if identified and implemented earlier in the career path of employees seeking advancement.



Land Development Code Amendments

The County Land Development Code is a living document that helps to guide the Board of County Commissioners, Staff, Developers and the Public in the rules and regulations of the development of land uses throughout Manatee County. Elements of the Code require frequent updates based on varying conditions that include public hearings to allow citizens to provide input and utilize the skills of highly trained planning and development staff to interpret and enforce code uses.

***Browsing this Book, you'll see icons denoting achievements that align with each of these initiatives**



County Administrator's Strategic Plan

Results First Initiatives Looking Forward

These are the results first initiatives presented by the County Administrator for the upcoming year.

- 1** EXPAND AND DIVERSIFY OUR LOCAL ECONOMIC POSITION
- 2** SET QUALITY STANDARDS FOR RESILIENCY & SUSTAINABILITY
- 3** SEED INNOVATION, CREATIVITY AND PROGRESS
- 4** EXHIBIT EFFECTIVE, TRUSTED AND RESPECTED LEADERSHIP
- 5** SECURE FISCAL RESPONSIBILITY PLATFORM
- 6** PLAN ESSENTIAL PATHWAYS TO FUTURE SERVICE
- 7** SUPPORT LONGTERM SUCCESS IN THE WORKFORCE

Budget in Brief



Budget in Brief

Board of County Commissioners



Priscilla Trace
District 1



Reggie Bellamy
District 2



Stephen Jonsson
District 3



Misty Servia
District 4



Vanessa Baugh
District 5



Carol Whitmore,
Vice-Chair
At Large



Betsy Benac,
Chair At Large



Budget in Brief

Countywide Organizational Structure Chart



Budget in Brief

Introduction

The FY21 Budget process brought many challenges as our Board worked through the Budget. During the time frame for the FY21 Budget process, a pandemic impacted not only Manatee County but the world. Although the disease was identified in December of 2019, it was in March of 2020 that Manatee County began to have impacts. The year brought significant revenue changes as the State of Florida issued a statewide shutdown for the month of April 2020. Significant changes occurred with Tourism, Gas Taxes, Sales Taxes, and State Revenue Sharing programs. When preparing the FY21 Budget, we began with a conservative 20% reduction in most impacted revenues however the State revised estimates were used once the State issued a second update on estimates. We continue to monitor our revenues monthly in order to identify any shifts which are occurring due to this ongoing pandemic.

The Adopted FY21 Budget places priority on several areas which are public safety, service to our citizens, and maintenance of existing infrastructure. As in past budgets, Public Safety is the highest priority within the budget.

Highlights of public safety category for additional items are as follows:

- An increase of \$3.6 million for Law Enforcement is noted within the Sheriff's budget which includes a total of 12 new employees. These employees are nine deputies, one detective, one fleet mechanic and one records clerk.
- The Board Public Safety Department has been increased by two ambulance units:
 - A Myakka ambulance crew of 5 employees has been established for \$552,096 and corresponding ambulance
 - A University Parkway ambulance crew of 7 employees for \$720,553 and corresponding ambulance
- Participation in the State of Florida Agency for Health Care Administration (ACHA) established a Medicaid supplemental program to address Medicaid payment inadequacy. The cost to participate in the program is \$325,000 and Manatee will receive \$800,000 for Medicaid Transports. The cost of the program has been included within the budget
- An additional Code Enforcement Officer has been placed within the FY21 budget along with the associated vehicle and equipment costs for \$98,960.

With the increase in population, the county is now at a population of 395,789 and the ability to maintain service to our citizens is a priority. In order to better serve the additional increase in population, we have increased personnel to serve in areas which have seen significant increased need.

Several highlights of the steps taken to maintain service are as follows:

- The Building department has added eight positions to assist with workloads. Two plans examiners and a Business System Support Analyst will be working within the Building Division and the Planning Division has received a Planning Section Manager, three Planners, and a Planning Technician.
- Public Works added eight positions to its field operations in order to keep in pace with demand.

Budget in Brief

They have added two Patch Crew positions, three positions for Central Staff for improved response times, and three Sidewalk Repair positions. In addition, two positions have been placed in the budget for Canal/Pond Spraying crew for assistance in stormwater maintenance as well as two positions for reviewing of development/construction plans and designs.

In addition, to keep pace with the service levels, the need to maintain our infrastructure has again remained a top priority. Infrastructure Sales Tax contributes with its fourth full year of implementation in FY21. The total FY21 CIP reflects an investment of \$90.3 million for the fiscal year. For the complete FY21-25 CIP Plan, an investment of \$677.0 million is scheduled to occur in the plan. Transportation infrastructure is the top governmental investment with the following highlights:

Highlights within the road improvements categories are as follows:

- The FY21-25 adds an additional \$186.7 million to Transportation with \$157.4 (or 84.3%) of the amount going to road improvements.
- The \$157.4 million dedicated to road improvements includes the following road projects
 - The final phase of 44th Avenue for \$20 million is scheduled in FY24
 - The final stage of \$1 million for 60th Avenue improvements near Ellenton Premium Outlets
 - Improvements to Canal Road for \$24.1 million
 - 9th Ave NW to 92nd St NW to 99th Street NW for \$9.3 million
 - \$13.2 for Moccasin Wallow to US 41 Gateway Boulevard
- An investment of \$8.6 million in sidewalks with 33 projects receiving funding.
- Intersection investments of \$20.7 million with the largest projects being as follows:
 - 63rd Ave E at 9th Street receiving the remaining \$1.0 million
 - Honore Ave at Old Farm Road at \$1.2 million
 - Port Harbour Parkway at Kay Road at \$1.4 million
 - Tuttle Ave at 63rd Avenue E (Honore Ave) at \$1.5 million
 - Verna Bethany Road at \$2.5 million

Further highlights include the Utility System investing \$318.3 million to the infrastructure of their system with 31.2% going to Potable Water projects and 62.1% going to Wastewater projects. Investment within the 5-year plan for Parks investments for \$35.8 million and Public Safety investments for \$51.5 million.

The Gross Total Budget for FY21 Adopted Budget is \$1,851,663,075 which is a decrease of 0.067% from the FY20 Budget. Total millage rates remain unchanged at 6.4326 for the countywide millage. The Unincorporated MSTU rate remains the same at 0.6109 mills and the Palm Aire MSTU millage rate also remains unchanged at 0.2546 mills.

Budget in Brief

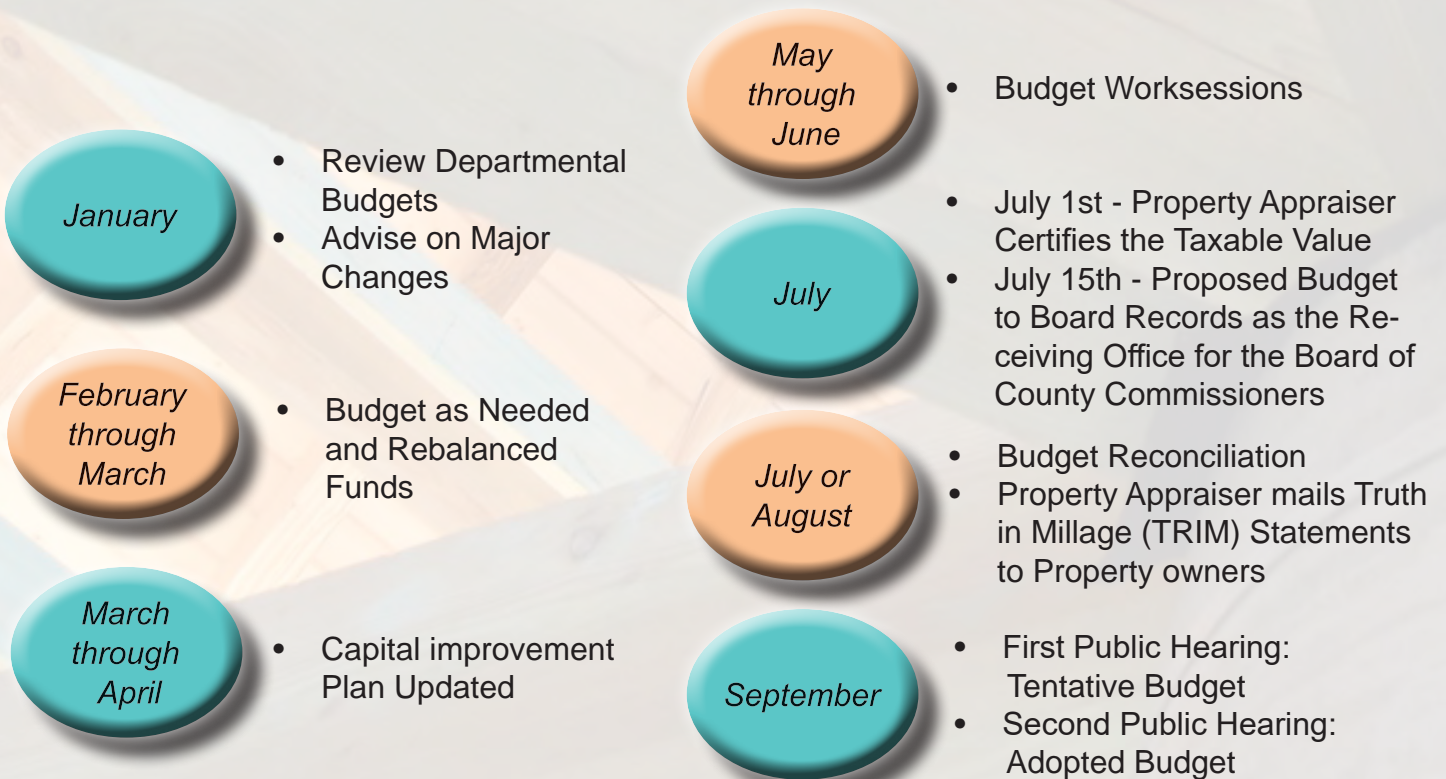
Budget Development

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 (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 available funds are used.

In the first year of a new biennial process, the scope of budget and financial information presented to the County Commissioners 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.

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 three or more commissioners can agree to “Pull” a decision unit for further consideration. At a “reconciliation” workshop, normally held in late July or early August, these pulled items are brought back to the Board for a decision as to their status for funding.



Budget in Brief

Revenues

| Revenues | |
|--------------------------------------|-----------------------|
| Property Taxes | \$ 272,084,921 |
| Other Taxes | 55,104,194 |
| Charges for Services | 247,082,395 |
| Licenses/Permits/Fines/Interest/Misc | 108,398,328 |
| Inter Governmental | 57,346,321 |
| Total | \$ 740,016,159 |

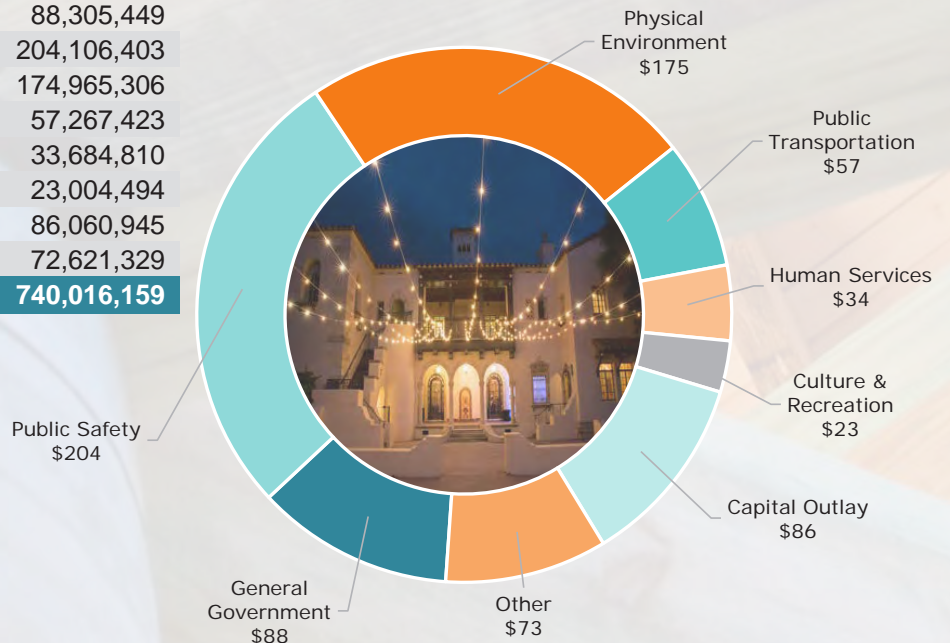
Balanced Budget

The Budget for Manatee County is a balanced budget meaning that the revenues must match the expenditures.



Expenditures

| Expenditures | |
|-----------------------|-----------------------|
| General Government | \$ 88,305,449 |
| Public Safety | 204,106,403 |
| Physical Environment | 174,965,306 |
| Public Transportation | 57,267,423 |
| Human Services | 33,684,810 |
| Culture & Recreation | 23,004,494 |
| Capital Outlay | 86,060,945 |
| Other | 72,621,329 |
| Total | \$ 740,016,159 |

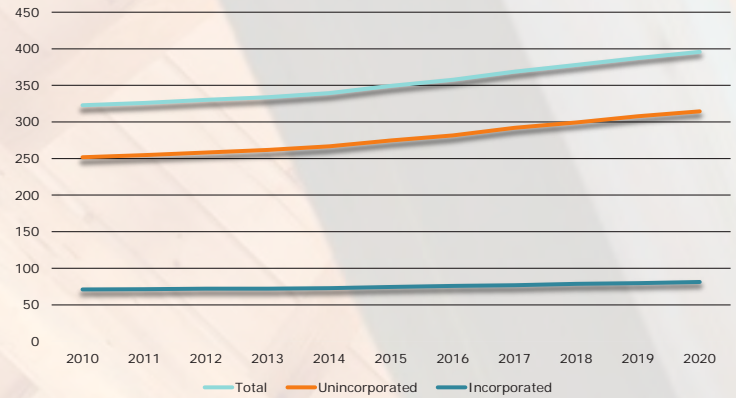


Budget in Brief

Trends & Financial Factors

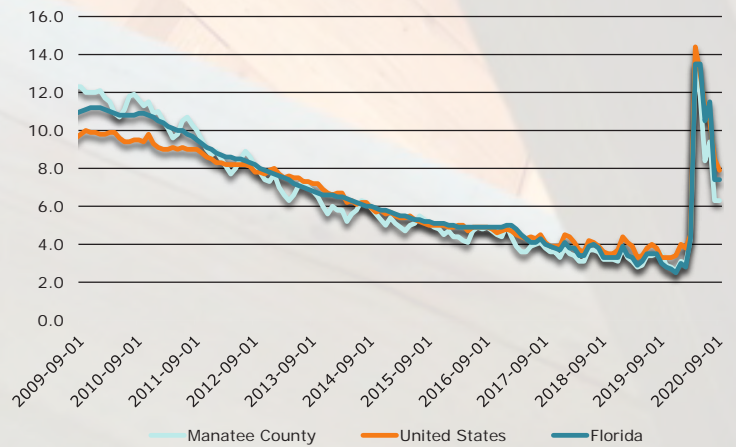
Population

Population estimates from the Florida Bureau of Economic and Business Research shows the population of Manatee County was 395,789 in 2020, where 79% represents the unincorporated area and 21% represents the incorporated area. Total county population estimates grew by 10.68% from 2016. According to 2020 estimates, the total population has seen a 22.6% increase since the 2010 Census. Source: University of Florida BEBR, Florida Estimates of Population 2020.



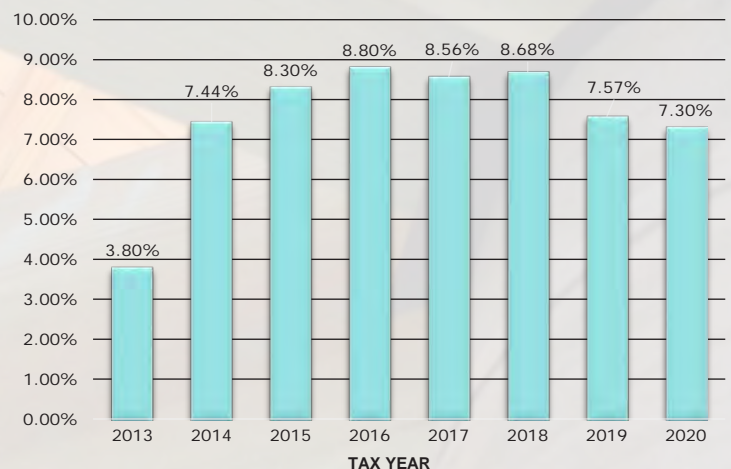
Unemployment Statistics

Unemployment rates are a traditional indicator of economic health. In 2008, a troubled economy caused unemployment to rise nationwide. Florida's unemployment rate has been declining since 2011. Manatee County's unemployment rate continues to be lower than both statewide and national levels. The current unemployment rate for the County stands at 7.4%. Source: US. Bureau of Labor Statistics, retrieved from FRED, Federal Reserve Bank of St. Louis.



Annual Percentage Change in Taxable Value

Property tax revenues are an indication of Financial health. After the Great Recession in 2007, property values decreased causing the revenues from property taxes to decrease. Property tax revenues have been increasing since 2013. Manatee County's property values have continued to increase allowing for a property tax revenue increase of 7.3% for FY21 for the Tax Year 2020. Even though the COVID-19 Pandemic has taken an impact on other sources of revenues, Property Taxes did not seem to be affected for the FY21 fiscal year property tax projections. Source: Certification of Final Taxable Value.



Budget in Brief

Where Does Your Tax Dollar Go?

One (1) mill equals \$1.00 of tax for each \$1,000 of taxable value. Of that \$1.00, \$0.44 goes towards Manatee County Operations and \$0.02 goes towards Children's Services. The remaining \$0.54 goes to other agencies and the School Board.

*This represents millages that are levied county-wide. This does not include millages that are levied by cities, fire districts, or for the unincorporated MSTU (municipal services taxing unit). Also, assessments for fire protection, street lighting, water, sewer, and road improvements are not included with this information.



Tax Bill

Manatee County's residents pay taxes based on the millage rates levied by each entity. The millage rates assessed by Manatee County are reflected below. For this example, a single-family home valued at \$150,000 (after exemptions), who live in a municipality would pay \$964.89 to

Manatee County and additional taxes to the municipality. For those who live in the unincorporated area they would pay an additional \$91.64 for a total of \$1,056.53. Those who live within the Palm-Aire MSTU area would pay an additional \$38.19 or \$1,094.72 total to Manatee County.

Millage

The Millage is the amount of tax levied for each \$1,000 of taxable value

| Millage | | Taxes | |
|--------------------------------|---------------|--------------------------------|--------------------|
| Countywide Operating | 6.4326 | Countywide Operating | \$ 964.89 |
| Municipality Subtotal | 6.4326 | Municipality Subtotal | \$ 964.89 |
| Unincorporated MSTU | 0.6109 | Unincorporated MSTU | \$ 91.64 |
| Unincorporated Subtotal | 7.0435 | Unincorporated Subtotal | \$ 1,056.53 |
| Palm-Aire MSTU | 0.2546 | Palm-Aire MSTU | \$ 38.19 |
| Palm-Aire MSTU Subtotal | 7.2981 | Palm-Aire MSTU Subtotal | \$ 1,094.72 |

Budget in Brief

Capital Improvement Plan

As defined by the Manatee County Capital Improvement Plan, capital improvements include physical assets that are constructed or purchased to provide, improve, or replace a public facility, and which are large scale and high in cost. The cost of a capital improvement is generally non-recurring and may require multi-year financing.

The CIP serves as a “blueprint” for the future of the community’s growth and development. It highlights the importance of capital maintenance

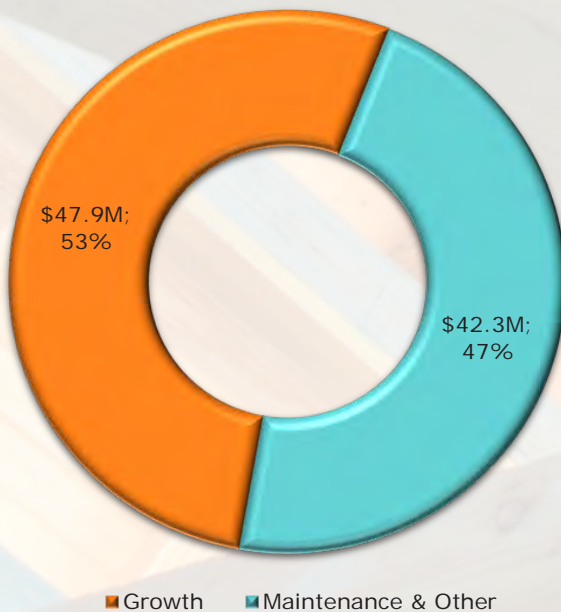
and replacement, so those needs are addressed in a timely and coordinated manner.

Projects are financed with a combination of utility rate revenues, local gas taxes, impact fees, federal and/or state grants, user fees and general revenues. It is the policy of the Board of County Commissioners that growth pays for itself to the greatest extent possible. Implementation of the Capital Improvement Plan serves to enhance the quality of life for both present and future generations of Manatee County.

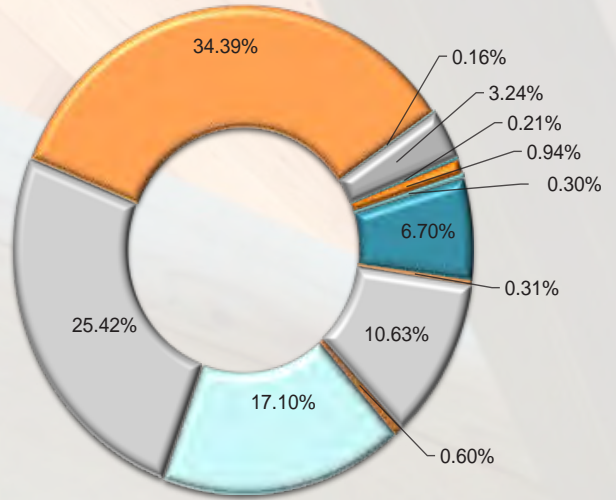
Requirements

To be considered a capital improvement project, it must be a non recurring expenditure of \$250,000 or more.

Growth & Maintenance/Other



Sources of funds



- Beach Erosion Fund
- Contributions
- Debt Proceeds - General Rev
- Debt Proceeds - Utility Rates
- Facility Investment Fees
- Federal/State Revs & Grants
- Gas Taxes
- Gen Fund/Gen Revenue
- Impact Fees
- Infrastructure Sales Tax
- Rates
- Southwest TIF
- Stormwater Capital Improvements

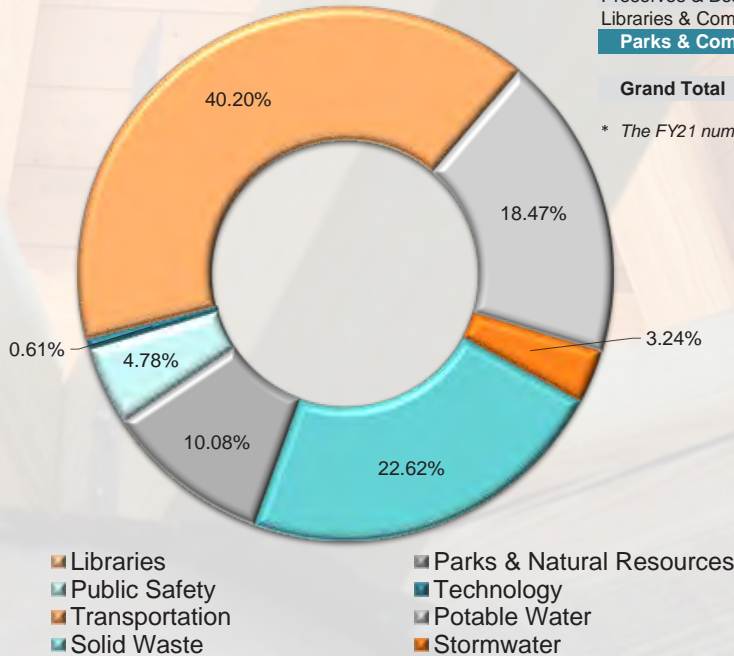
| Sources of Funds | FY21 | % | FY21-FY25 | % |
|---------------------------------|------------|--------|-------------|--------|
| Beach Erosion Fund | 193,550 | 0.21% | 5,418,650 | 0.80% |
| Contributions | 850,000 | 0.94% | 2,850,000 | 0.42% |
| Debt Proceeds - General Rev | 273,729 | 0.30% | 25,354,729 | 3.75% |
| Debt Proceeds - Utility Rates | - | 0.00% | 72,853,925 | 10.76% |
| Facility Investment Fees | 6,047,329 | 6.70% | 41,969,076 | 6.19% |
| Federal/State Revs & Grants | 275,450 | 0.31% | 6,456,750 | 0.95% |
| Gas Taxes | 9,596,101 | 10.63% | 20,781,902 | 3.07% |
| Gen Fund/Gen Revenue | 550,000 | 0.60% | 5,242,000 | 0.77% |
| Impact Fees | 15,438,261 | 17.10% | 55,895,241 | 8.26% |
| Infrastructure Sales Tax | 22,956,141 | 25.42% | 182,357,392 | 26.94% |
| Rates | 31,060,319 | 34.39% | 235,159,609 | 34.74% |
| Southwest TIF | 140,000 | 0.16% | 1,460,000 | 0.22% |
| Stormwater Capital Improvements | 2,927,744 | 3.24% | 21,209,229 | 3.13% |

| | | | | |
|---------------------------|---------------------|----------------|----------------------|----------------|
| Total Use of Funds | \$90,308,624 | 100.00% | \$677,008,503 | 100.00% |
|---------------------------|---------------------|----------------|----------------------|----------------|

Budget in Brief

Capital Improvement Plan

Uses of funds



| Category | FY21 | FY21 # of Projects |
|--|----------------------|--------------------|
| Transportation | | |
| Sidewalks | \$ 739,250 | 11 |
| Intersection Improvements | 4,470,743 | 10 |
| Major Road Improvements | 10,615,674 | 2 |
| Transportation Expenditure Total | \$ 15,825,667 | 23 |
| Public Safety & Law Enforcement | | |
| Law Enforcement Facilities & Equipment | \$ - | 0 |
| Crim Justice & Pub Safety Facility Improv | 2,196,974 | 2 |
| 911 & Public Safety Technology Upgrades | 1,168,500 | 1 |
| Animal Services & Sheltering | 100,000 | 1 |
| Public Safety & Law Enforcement Total | \$ 3,465,474 | 4 |
| Parks & Community Facilities | | |
| District Parks & Aquatic Facilities | \$ 3,465,000 | 4 |
| Athletic Fields | - | 0 |
| Recreation Buildings & Playgrounds | 200,000 | 1 |
| Preserves & Boat Ramps | - | 0 |
| Libraries & Community Facilities | - | 0 |
| Parks & Community Facilities Total | \$ 3,665,000 | 5 |
| Grand Total | \$ 22,956,141 | 32 |

* The FY21 number of projects refers to projects with new appropriations in FY2021.

| Uses of Funds | FY21 | % | FY21-FY25 | % |
|---------------------------|---------------------|----------------|----------------------|----------------|
| GOVERNMENTAL | | | | |
| General Government | - | 0.00% | \$18,263,000 | 2.70% |
| Libraries | - | 0.00% | 9,900,000 | 1.46% |
| Parks & Natural Resources | 9,103,841 | 10.08% | 35,808,691 | 5.28% |
| Public Safety | 4,313,974 | 4.78% | 51,491,880 | 7.61% |
| Technology | 550,000 | 0.61% | 3,640,000 | 0.54% |
| Transportation | 36,305,417 | 40.20% | 186,713,093 | 27.58% |
| Total Governmental | \$50,273,232 | 55.67% | \$305,816,664 | 45.17% |
| ENTERPRISE | | | | |
| Potable Water | \$16,684,106 | 18.47% | \$101,994,516 | 15.07% |
| Solid Waste | - | 0.00% | 3,344,575 | 0.49% |
| Stormwater | 2,927,744 | 3.24% | 21,209,229 | 3.13% |
| Wastewater | 20,423,542 | 22.62% | 244,643,519 | 36.14% |
| Total Enterprise | \$40,035,392 | 44.33% | \$371,191,839 | 54.83% |
| Total Use of Funds | \$90,308,624 | 100.00% | \$677,008,503 | 100.00% |

Budget in Brief

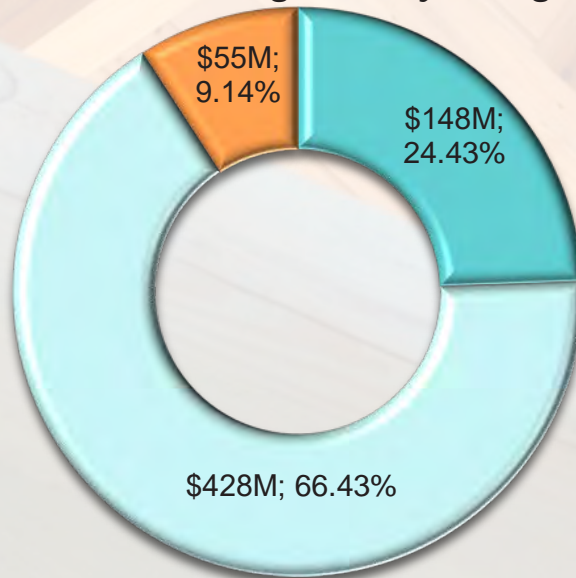
Debt Service

Manatee County continues to demonstrate outstanding creditworthiness with credit ratings performed by Moody's and Fitch. In September 2020, The County's Non-ad valorem revenue bonds, and Port's revenue bonds has ratings of AA+ from Fitch's, Inc., and from Moody's it is Aa1 and Aa2, respectively. The Public Utilities revenue bonds continues to have ratings of AAA and Aa1 from Fitch's, Inc. and Moody's, respectively,

as the final assessment from August 2020. The County does not currently have outstanding voted debt.

In the 2021 Adopted Budget, Manatee County has \$631,624,707 in debt Outstanding of which \$415,562,975 is principal and \$216,061,732 is interest.

Total Outstanding Debt by Category



Non Ad Valorem Bond Ratings (CB&A)

Fitch, Inc.: AA+
Moody's: Aa1

Public Utilities Bonds Rating

Fitch, Inc.: AAA
Moody's Aa1

- General Government Debt
- Public Utility Debt
- Port Authority Debt

Summary of Debt Service for FY21

| | Principal | | Interest | | Total | |
|--------------------|-----------|-------------------|-----------|-------------------|-----------|--------------------|
| General Government | \$ | 10,890,000 | \$ | 4,084,418 | \$ | 14,974,418 |
| Utilities | | 69,265,000 | | 13,403,083 | | 82,668,083 |
| Port Authority | | 1,808,922 | | 1,333,180 | | 3,142,102 |
| Total | \$ | 81,963,922 | \$ | 18,820,681 | \$ | 100,784,603 |

Summary of Outstanding Debt FY21

| | Principal | | Interest | | Total | |
|-------------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|
| General Government Debt | \$ | 101,535,000 | \$ | 46,715,103 | \$ | 148,250,103 |
| Public Utilities Debt | | 276,065,000 | | 152,402,325 | | 428,467,325 |
| Port Authority Debt | | 37,962,975 | | 16,944,304 | | 54,907,279 |
| Total | \$ | 415,562,975 | \$ | 216,061,732 | \$ | 631,624,707 |

Budget in Brief

Manatee at a Glance

Manatee County is located on Florida's breathtaking Gulf Coast. It is bordered by Tampa Bay and St. Petersburg to the north, Hardee and DeSoto counties to the east and Sarasota to the south. The beautiful beaches of Anna Maria Island fade into the Gulf of Mexico to the west.

The County seat and the largest municipality in Manatee County is Bradenton. Manatee County has five other municipalities, including the City of Anna Maria, Bradenton Beach, Holmes Beach, Palmetto and the Town of Longboat Key.

Government

Manatee County Government consists of the Board of County Commissioners, the Clerk of the Circuit Court, Sheriff, the Tax Collector, the Property Appraiser and the Supervisor of Elections.

Public Safety

Sheriff Stations

7

Ambulance Stations

21

Education

Students

50,200

Elementary Schools

31

Middle School

9

High Schools

7

Technical Institutes

1

Libraries

Library Facilities

6

Uses of Resources

2,737,555

Virtual Resources Use

1,865,370

Total Collection

557,997

Population

395,789 (estimate)

Area

743 Square Miles

Credit Rating

Non Ad Valorem Bond Ratings (CB&A)

Fitch, Inc.: AA+ and Moody's: Aa1

Public Utilities Bonds Rating

Fitch, Inc.: AAA and Moody's: Aa1

Parks & Recreation

Conserved Public Land

27,980 acres (estimate)

Parks

41

Preserves

20

Beaches

4

Playground

33

Gymnasium/Fitness Rooms

2

Golf Courses

2

Aquatic Centers

5

Principal Employers

Manatee County School Board

Publix

Beall's, Inc.

Manatee Memorial Hospital

Manatee County Government

Manatee County Sheriff's Department

Pacific Tomato Growers

Tropicana Products, Inc.

State College of Florida, Manatee-Sarasota

IMG Academies

Infrastructure and Utilities

Roadways

1,425 center line miles

Storm Water Inlets

36,309

Canals

186.81 miles

Street Name & Traffic Control Signs

54,935

Individual Street Lights

4,334

Signalized Intersections

234

Material in Landfill

264,995 Tons Annually

Material Recycled

109,386 Tons



Manatee
County
FLORIDA



Budget Message



Budget Message

June 26, 2020



County Administrator's Recommended Budget Message for Fiscal Year 2021-22

For the past four months, Manatee County Government has worked tirelessly to mitigate the impacts of COVID-19 in our community.

Our Redevelopment and Economic Opportunity Department helped disburse \$1.4 million in assistance to residents who've had financial setbacks from the pandemic.

Our Beach Patrol and Code Enforcement divisions quickly carried out the Board's direction on beach closing, and they helped enforce the Governor's Safer at Home orders during the lockdown period.

Our Property Management team spent countless hours keeping common areas in public buildings sanitized for employees and now the public returning for County business.

Neighborhood Services partnered with local agencies assisting those in most need — delivering food to the hungry, offering hygiene space for the homeless, and calling seniors to check their wellbeing. Library patrons checked out a record volume of materials online and are now returning safely to libraries under strict guidelines.

Our Public Safety Department is filled with everyday heroes who save local lives on a regular basis. Under the tremendous leadership of Jacob Saur, the department has proven itself to be an invaluable resource for leadership, guidance and information throughout the pandemic.

Launched on 03.11.20, the 311 center has fielded thousands of calls from worried citizens about COVID-19. Newly located in the 911 center, staff are able to provide and refer citizens to valuable information.

Nearly every aspect of our daily operations has been focused on the COVID-19 response and we're filled with pride over the effort our staff has made during this incredibly challenging time. No government was prepared for a pandemic, but the Manatee County team withstood by utilizing strong partnerships with the Sheriff's and Cities who all responded in incredible ways every day.

There will be a day when we can formally recognize those efforts, but for now there's still much work to do to fortify our buildings, rebuild our local economy, strengthen our workforce, protect and serve our citizens, and regain the unique quality of life that makes Manatee County the special place it has become for all of us.

I. BUDGET OVERVIEW

To that end, our Financial Management Department has worked with the County Administrator in recent weeks to form a spending plan for the coming year in accordance with current projections of revenues. Regardless of the budget decisions made throughout this process, the Board's commitment to the principles of Accountability, Civility and Ethics (ACE) still stands along with the implementation of our 10-point Strategic Plan elements focused on **Results First**.

This year's County Administrator's Recommended Budget is for a year that most likely holds more uncertainty than any time in recent history. Thank you to the Board for allowing us some leeway in planning next year's budget and the host of unknowns in the year ahead.

Budget Message

On May 19, we presented the Board with three scenarios used to craft the recommended budget for Fiscal Year 21, a much different viewpoint than at our pre budget work session on February 18. Without knowing exactly how the COVID-19 outbreak would impact our tourism, local spending and home values, we offered up the Doom. Gloom. And Bloom scenarios ranging from a minor to substantial budget disruption.

Recently, our financial outlook has come into somewhat sharper focus and we are proposing a net budget with a decrease of 3.9 percent to the prior year or \$28.6 million decrease to the net budget which include the impacts of COVID-19. Built into this is the expectation that we'll see a more substantial reduction in revenue during the next fiscal year of 2022.

The net budget for next year is a recommended \$710.7 million which excludes reserves, internal services and transfers. This includes property taxes of \$271.6 million or 38.2 percent of the overall sources for the net budget. This reflects a 7.1 percent growth of the property taxes. Total tax rates have not changed but the growth within the taxes brings an additional \$18.1 million increase for FY21. Millage rates are not being recommended to change in FY21 and remain at 6.4326 equal to FY20. The unincorporated MSTU remains at .6109 and the Palm-Aire MSTU at .2546. For every dollar collected from property taxes at these millage rates Manatee County receives approximately 44 cents.

II. COMMITMENT TO PUBLIC SAFETY

Manatee Sheriff's Office (MSO)

We worked closely with Sheriff Rick Wells when planning this budget. We have agreed to a plan to fund a modest 3 percent increase to the Sheriff's Office budget for FY21, an additional \$4.4 million.

Proposed is 12 new positions, including six patrol deputies, two court security deputies, a new domestic violence unit detective, one fleet mechanic, a resource assistant program deputy and one records clerk. This includes \$200,000 for de-escalation training to assist front-line responders in handling difficult situations.

Included is a 3 percent salary investment to fund a cost of living or merit-based increase to the MSO workforce. Staff vacancies will be positively impacted by allowing the 3 percent increase to current base salaries creating more equity within the region and a foreseeable edge on recruitment. Additionally, 4 percent or \$651,000 is recommended to cover a one-time employer health insurance increase which is a common recommendation throughout this budget.

MSO returned \$3,957,667 of excess budget funds to be held for future needs. Large purchases account for \$2,457,667 and the remaining \$1,500,000 will be held in reserve for emerging requests.

Constitutional Officers and Court Administration

The remaining Constitutional Officers — the Clerk of the Courts, Supervisor of Election, Property Appraiser, Tax Collector and Court supported offices of the State Attorney, Court Administration, Public Defender and Guardian Ad Litem — have made modest requests that center around the need for improved technology addressing the increase in use due to population growth within the public and court sector. The total increase is \$1.1 million. This includes the 4 percent to cover the one-time employer health insurance increase. This budget also continues the commitment to the successful Drug Court Program.

Budget Message

A Child Advocate Manager (\$54,102) is being recommended for the Guardian Ad Litem, supported by the recent Child Welfare Report and a reported increase in abuse and neglect cases for young children in the County.

Public Safety Department

Within our own Public Safety Department, two ambulance units have been added. A Myakka ambulance crew of five employees has been established for \$552,096 and a second ambulance for 24-hour staffing at University Parkway area (seven employees for \$720,553), improving response times during peak hours.

We will be participating in the Medicaid Managed Care Supplemental Program. Like the Low-Income Pool funding Manatee will pay \$325,000 to the program and receive \$800,000 in return for Medicaid Transports.

III. TRANSPORTATION & INFRASTRUCTURE IMPROVEMENTS (CIP & IST)

The coming fiscal year marks the fourth full year of Infrastructure Sales Tax (IST) funding and a continued priority to Transportation Improvements. The FY21-25 CIP reflects \$607.8 million of project activity. As part of the recommended Five-Year CIP, some highlights are:

- The FY21-25 CIP recognizes \$157.5 million in roads or 64.6 percent investment in Transportation, one of the Board's top priorities
- The 2021-25 portion of the CIP recommends \$158.8 million in road projects alone including:
 - \$20 million of a final phase of 44th Avenue In FY24
 - The final stage \$5 million for 60th Avenue improvements near the Ellenton Premium Outlets, adding vehicle lanes, sidewalks and bike lanes; added a \$1 million increase for the final stage
 - \$24.1 million for Canal Road improvements
 - 9th Ave NW to 92nd St NW to 99th street NW for \$9.3 million
 - \$7.5 million Whitfield at Seminole Gulf Railroad Crossing 69th Ave E
 - \$13.2 Moccasin Wallow to US 41 Gateway Boulevard
- Road Improvement investments are \$186.9 million in transportation projects of that 84.3 percent is going directly into road improvements
- Sidewalks will receive \$8.7 million or 4.7 percent
- Intersection investments of \$20.7 million or 11.1 percent
- Utility System investments over the next five years total \$348.3 million for Manatee County projects with the largest portion of investment in wastewater improvements at 56.7 percent

IV. DISASTER RECOVERY PROGRAM

In the FY20 Budget for the first time, the Board agreed to place \$6.5 million in a special reserve for disaster recovery with consideration for future hurricane response needs. We were fortunate to have had the ability to access this fund for \$200,000 to assist with escalating local testing and PPE to assist the Department of Health and partner with MCR Health. This truly was a **Results**

Budget Message

First based initiative that resulted in current community coronavirus testing of over 8 percent of our total population or 33,000 citizens. We will again be recommending holding \$6.5 million in a disaster recovery fund in hopes that we will ward off any potential hurricanes or new unknown disasters to impact our community.

V. MEETING THE PUBLIC'S LEVEL OF SERVICE DEMANDS FOR 2021

Despite recent events Manatee County continues to grow. With a projected 411,000 citizens making up our County, it has been important for us to be flexible enough to serve them. The 2020 U.S. Census is underway and with a current reported percent of 55.7 percent for Manatee County, we anticipate that we will reach a mark near 414,000 by FY21. We remain one of the 100 fastest growing counties in the United States.

In FY20 we had the opportunity to expand our workforce to meet service demands. This budget continues with that recommendation but at a slightly reduced level than had been projected in the two-year budget due to the unknown impacts of COVID-19.

VI. WORKFORCE HIGHLIGHTS

Employee well being

The County's self insurance program has performed exceptionally well over time, especially compared to national trends. The Manatee YourChoice health plan continues to be recognized as a "**Best in Class**" public sector health program designed to provide incentives for healthy behaviors and regular checkups, active employee participation in these incentives keep premium increases to a minimum.

We recommend the Board increase its employer contributions by a one-time 4 percent to help maintain a strong, self-insured fund. The proposed employer increase will result in no increase to our employees for the coming year and still ensure the same quality program as in the past. As has been mentioned this one-time recommendation will be seen throughout all offices included in this budget.

Employee Compensation

Over the past six years, the County Commission has endorsed our movement to the Pay for Performance method of rewarding employees who achieve the most during the year. In FY20, we made an aggressive step towards shoring up our compression issues by implementing the PayScale market analysis findings. The analysis now shows that Manatee County's salaries and benefits are solidly competitive in our area. Based on this current analysis no market adjustment is needed in FY21.

In anticipation of the results for our annual Pay for Performance program I am recommending an increase in budgeted funds equal to 1.5 percent to be held for addressing all employee compensation issues. This includes the ability to address future compression, reclassifications and annual performance evaluation increase for Results achieved.

Workforce Impacts

Teleworking, which has allowed us to continue to deliver service to our customers during the pandemic without missing a beat, will be fully endorsed in FY21 and become a part of the fabric of our workforce.

Budget Message

Training needs will be enhanced for our Supervisory staff and employees by adding an additional \$20,000 in our Human Resources Department budget.

The Building and Development Services Department will have eight positions added, three in the Building Division, two plans examiners, a business support Analyst, five in the Planning area (Section Manager, three Planners and a Planning Tech). This focus is to continue to meet state requirements for review times. Future consideration of a special Planning Group is underway.

The remaining impacts and adjustments can be found in Attachment “A” of this budget message.

VII. INNOVATION AND TECHNOLOGY

This recommended budget continues our ongoing commitment to innovation and technology which are enabling our workforce to better respond to a changing world. We continue to engage in the use of pictometry systems to capture aerial images of the fronts and sides of buildings and locations on the ground.

We recommend continuing investments in FY21 of enhanced technology because all County Departments and Constitutional Offices have been most impacted by this ever-changing environment. Investments in cybersecurity, software/equipment upgrades, CAD system advancement for Public Safety and the IT professionals to oversee.

VIII. Maintaining Manatee County’s quality bond rating

This Recommended Budget not only shows that we are dedicated to meeting the challenges of recovery, it also takes steps to continue fiscal and operational sustainability through a prudent budgeting approach. Manatee County continues to earn stellar credit ratings from international credit rating agencies, an achievement thanks to many years of sound financial management practices.

We recommend the budget maintains the Board’s 20 percent reserves across funds, as required by Board resolution. Throughout this year the Clerk of the Circuit Courts and County Administrator together have recommended additional measures to continue to bolster the County’s fiscal stability through the Board’s Budget Stabilization Fund. With the recommended budget, the General Fund Stabilization Fund will reach \$20.5 million. The 20 percent reserves and Budget Stabilization could not have been more important given this unprecedented pandemic thrust upon us since early March. As it served us in the years surrounding the Great Recession it will serve us now and into the unforeseen future.

Conclusion

This concludes the County Administrator’s recommended budget for Fiscal Year 21.

The Property Appraiser will certify taxable values no later than July 1 and once those figures are finalized, our Budget Office will use those updated figures to adjust property tax revenues to their certified amounts. This new version, the Proposed Budget, must be submitted to the Clerk of Courts no later than July 15.

We will hold a Budget Reconciliation meeting on July 28 to discuss and resolve remaining budget issues and set a tentative maximum millage rate to be provided to the Property Appraiser no later than August 4. Following this step, the Property Appraiser will mail Truth in Millage (TRIM) statements 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.

Budget Message

Two budget hearings are scheduled for September 14 and September 21.

While it has been a challenging year, the Budget approved in the FY20 was sound and has gotten Manatee County through the current struggles. The dedicated hard work of the 2,000 plus employees of Manatee County Government has made this possible. We are laser focused on the comeback for our citizens, business and community. While public safety and transportation remain at the top of our priorities, we have not forgotten all of our citizens have been impacted by the pandemic.

SUPPLEMENTAL BUDGET INFORMATION

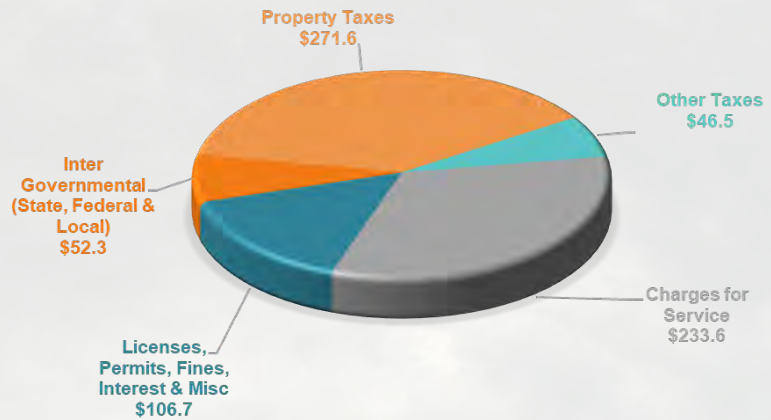
Budget Message

REVENUE IMPACTS

FY20 has had significant impacts in revenues due to the worldwide event of COVID 19. As discussed later in this section, this event established short-term impacts to the economy and created total impacts which remain to be seen. State of Florida estimates for the upcoming FY21 revenues have not been established for these impacts to date. All revenue estimates, other than Property Tax, have been calculated based upon unknown factors. The budget, once adopted, is a living document which can be adjusted based upon Florida Statutes rules. It is our goal to amend the budget once we have received state estimates.

In FY21, Property Taxes represent \$271.6 million, or 38.2% of the overall sources of revenue for the Net Budget. Charges for Services represent \$233.6 million, or 32.9% of the Net Budget. Overall, Intergovernmental revenues and Other taxes represent 7.4% and 6.5%, respectively at \$52.3 million and \$46.5 million. Licenses, Permits, Fines, and other Miscellaneous Revenue comprise the remaining 15.0% of revenues received at \$106.7.

**\$710.7 Net Budget
(in millions)**



Within the chart below, highlights of each major revenue change from the prior year Net Budget is illustrated.

| Comparison of Revenues | FY21 Recommended | FY20 Adopted | Difference |
|---|------------------|-----------------|------------------|
| Property Taxes | \$ 271.6 | \$ 253.5 | \$ 18.1 |
| Other Taxes | 46.5 | \$ 66.9 | (20.4) |
| Charges for Service | 233.6 | 229.5 | 4.1 |
| Licenses, Permits, Fines, Interest & Misc | 46.7 | \$ 47.9 | (1.2) |
| Inter Governmental (State, Federal & Local) | 52.3 | 58.5 | (6.2) |
| Net Budget Carryover Change | \$ 60.0 | \$ 83.0 | (23.0) |
| | \$ 710.7 | \$ 739.3 | \$ (28.6) |

**Note – Comparison of Revenues excludes the Port of Manatee Budget and Myakka Fire District which is included in September before Public Hearings.*

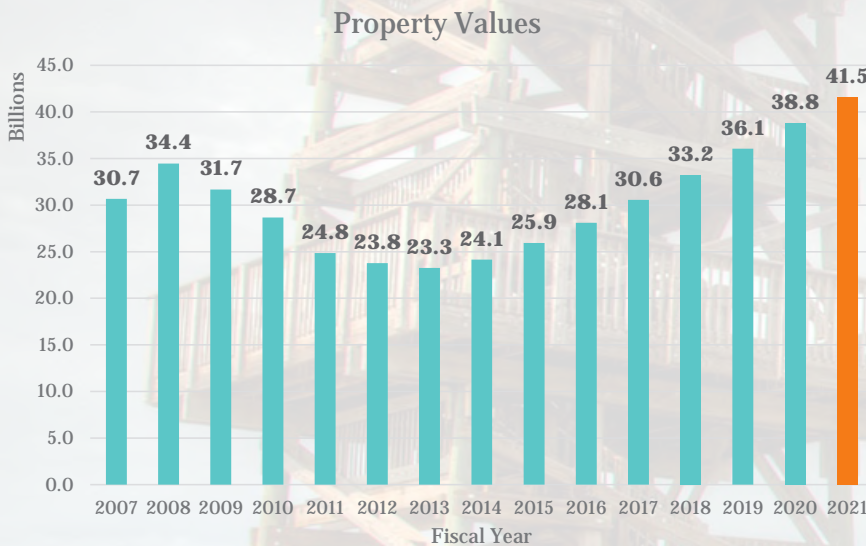
Total sources decreased by \$28.6 million over prior year FY20 Net Budget (with exclusion of the Port Authority and Myakka Special Fire District) and the largest changes are noted in the following sections. Property Taxes reflects an \$18.1 (7.1%) increase in the Net Budget. As in previous years, the property tax revenues are only a portion of the changes in all revenues and do not

Budget Message

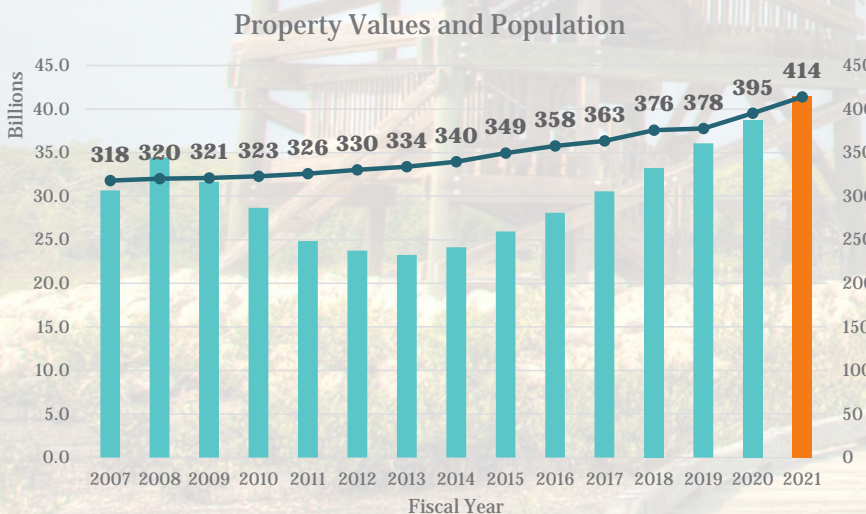
Budget from Adopted FY20 include Other Taxes which decreased by \$20.4 million (-30.5%) which includes Gas taxes, Infrastructure Sales tax, and Communication Services taxes all of which are impacted by COVID 19. Charges for Services increased \$4.1 million (1.8%) and an overall decrease of \$6.2 million (-10.6%) in Intergovernmental Revenues. Miscellaneous income, Licenses, and Fines decreased by \$1.2 million (-2.6%) from the prior year. The remaining \$ 23.0 million decrease (-27.7%) is due to the calculation of net budget. When calculating the net budget, the beginning Carryover Balance is subtracted by the remaining cash balances.

Tax Rates

The FY21 Recommended Budget reflects a 7.1% growth of the property taxes based upon preliminary estimates. While the overall total tax rates have not changed, the growth within the property taxes brings an \$18.1 million increase for FY21. This budget maintains its existing overall tax millage rates and reflects no increases to millage rates.



Ad Valorem property values decreased by 32.3% during the last recession. Manatee did not increase the millage rates to offset decreases in revenues. This trend is illustrated with the Property Values Chart which reflects values since 2007. The preliminary estimate on values provided of \$41.5 billion of property value for FY21 and the County appears to have surpassed the pre-recession levels for property values. However, by adding the population trendline in the second chart, a clearer picture of changes in Manatee is established.



Although Ad Valorem property values have increased by 21.0% since

2008, the population has increased by 29.4%. The increase in values is not falling on the same taxpayers from 2008 but mitigated by the population which has grown by 94,000. The additional

Budget Message

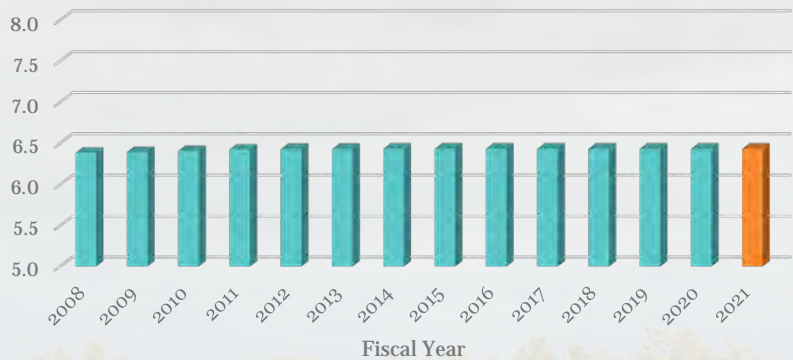
new taxpayers have brought additional Ad Valorem value as well as the need for Ad Valorem services to Manatee.

For the FY21 Budget, the recommendation is to have millage rates remain the same as in FY20. All Countywide millage remains the same at 6.4326 as well as the Unincorporated MSTU and the Palm-Aire MSTU and .6109 and .2546, respectively. The following chart summarizes the millage levied by Manatee County.

| Millage Rates | FY20 Adopted | FY21 Recommended | Difference |
|----------------------|-----------------|---------------------|------------|
| General Fund | 5.2942 | 5.2942 | 0.0000 |
| Transportation | 0.2536 | 0.2536 | 0.0000 |
| Library | 0.2475 | 0.2475 | 0.0000 |
| Children Services | 0.3333 | 0.3333 | 0.0000 |
| Parks | 0.3040 | 0.3040 | 0.0000 |
| Countywide Operating | 6.4326 | 6.4326 | 0.0000 |
| Unincorporated MSTU | 0.6109 | 0.6109 | 0.0000 |
| Subtotal | 7.0435 | 7.0435 | 0.0000 |
| Palm-Aire MSTU | 0.2546 | 0.2546 | 0.0000 |

An illustration of the history of rates reflects Countywide Operating and Voted Debt tax combined rates maintaining at relatively the same level over time. This occurred while the property values went through a recessionary cycle since 2008. The County reduced expenditures to match the reduction in revenues with falling property values without raising rates for our taxpayers. The Voted Debt Millage rate sunset in FY18.

Countywide Operating/Voted Debt Millage Rates



Impact of COVID-19

The worldwide pandemic established by the Coronavirus disease (COVID-19) created a significant response for all governments. The disease was first identified in December 2019 in Wuhan, China but quickly spread across the world. To date, more than 483,000 deaths and 9.5 million people with confirmed cases of the disease world-wide. The easy and quick transmission of the disease has caused significant increase in numbers in a relatively short period of time. In effort to minimize the transmission, the United States issued a stay at home order which was

Budget Message

supported by the State of Florida on April 1, 2020. Since that time, the State of Florida has begun re-opening phases to resume activities for residents and most business are now re-opened. However, the financial impacts of this event remain to be completely seen. At delivery of this budget, the State of Florida has not issued the revised revenue estimates for the FY21 budget year. As more information becomes available, the Board will be updated, and estimates changed in order to have an agile response to this situation.

In June, the State of Florida released information concerning the CARES Act which is establishing funding for costs associated with COVID-19 during the period March 1 through December 30, 2020. While the CARES Act is being implemented to help defer the costs not only for the County but our cities as well, it does not allow for replacement of revenues lost.

The budget has been prepared based upon the best estimates at the time of print as to losses of revenues for the upcoming year. Please note we strongly emphasize that new developments concerning our economy are occurring daily. The strength of rebound is dependent on each county and the circumstances occurring within the county not just a national level estimate.

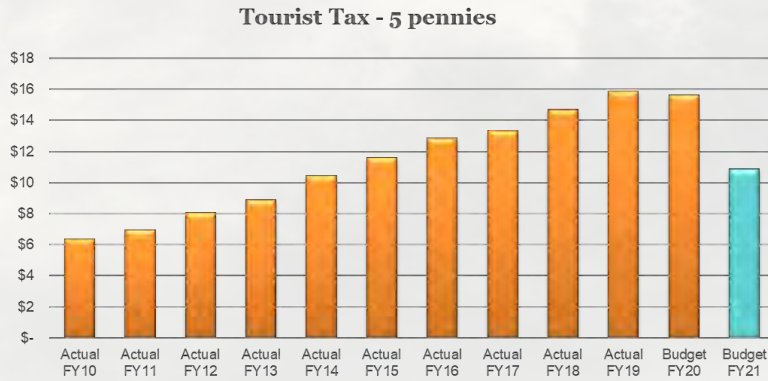
A summary of revenues impacted in the FY21 Recommended Budget are noted within the following chart. Each revenue stream identified is discussed below. Significant decreases in tourism, travel, and spending have resulted in impacts for our local government.

| | Reduction | Change |
|----------------------------|-----------------------|--------|
| Tourist Tax - 4 cents | \$ (3,561,869) | -30% |
| Beach Erosion Tax - 1 cent | (890,467) | -30% |
| Infrastructure Sales Tax | (10,700,181) | -40% |
| Communication Services Tax | (604,099) | -19% |
| Gas Taxes-Other Taxes | (4,632,477) | -23% |
| Other Taxes | (20,389,094) | |
| Gas Taxes-State | (1,225,509) | -23% |
| Half-Cent Sales Tax | (5,305,808) | -20% |
| State Revenue Sharing | (2,014,933) | -20% |
| State Revenue | \$ (8,546,249) | |

Tourism – Manatee County had established a positive market in the Tourism Area. Gross Hotel and Motel sales for Manatee County had increased 23.8% for March of 2020 in comparison to the prior year before the onset of COVID-19. Reviewing the trend in the 5 pennies collected from the Tourist Tax, the market in tourism achieved within Manatee can be illustrated below showing the strength of growth. The strong statistics to date in March indicated an overall increase in tourism beyond the FY20 budget expectations up until COVID-19 impacts. In the

Budget Message

prior year, FY19 exceeded budget expectations by 12%. With the onset of COVID- 19, the beaches were closed for a period of time, flights from Sarasota Bradenton Airport (SRQ) fell 70.7 % from the previous year from May to May, and the stay at home order left severe impacts on tourism. Based upon the beaches reopening, as well as the State of Florida's reopening phases, Manatee County's tourism is also restarting. However, we are projecting the FY20



Budget will fall short by 30% and concern for the upcoming fiscal year reflects the same anticipated pattern.

Manatee's Budget receives four pennies of sales tax for tourism and one penny dedicated to beach erosion. For the FY21 year, our budget reflects a 30% decrease in tourism taxes and associated costs. As we go

through the next several months, estimates will change as the economy begins phasing into recovery.

Sales Taxes

There are three sales taxes which have been identified for reduction in the current fiscal year because they are calculated on the basis of sales tax: (1) The Half-Cent Sales Tax (a state disbursed share), (2) State Revenue sharing revenues, and (3) Infrastructure Sales Tax.

The Half Cent Sales Tax and the State Revenue Sharing funds are based upon a state calculation and are directly disbursed by the state. Both revenues have been directly impacted by reduction in economic activity due to COVID-19. The State of Florida has lowered our monthly receipt by 50% for the month of May and June in FY20. Although movement within our economy indicates the start of the economy rebounding to previous levels, the estimate for FY21 is reduced by 20% resulting in a combined loss of \$7.3 million to the General Fund.

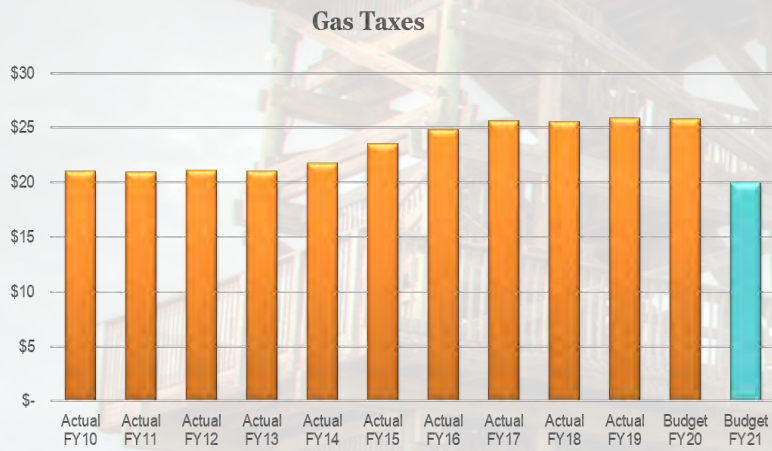
The Infrastructure Sales Tax is a voted local tax that the taxpayers established in 2017. The tax is dedicated to Capital Improvement Projects (CIP) and the annual receipt was approximately \$26.7 million. The tax is allocated by percentages for Transportation, Public Safety, and Parks projects. With the need to have all construction contract costs available at the time of the contract award, it limits the availability of starting projects with a downturn in the market and revenues. For the FY21 Budget, we have estimated a 40% decrease in Infrastructure Sales Tax Revenues. At this time, no projects have been suggested for permanent removal from the official projects identified by the Board known as the "IST List". The recommendation is to monitor the tax over the next six months and adjust the budget accordingly once further information is known about the market.

Budget Message

Gas Taxes

Gas Taxes are assessed based upon gallons of gas used and Manatee has optimized state and local options for gas taxes at 13 Cents. Manatee County receives approximately \$26.2 million per year for road maintenance, resurfacing, operations, and capital projects associated with Transportation. Gas Taxes have historically been a very consistent stream of revenue without severe fluctuations. Noted in the chart below, you can see the pattern over the past ten years which includes the recession reflecting a stable and moderately growing revenue stream.

With the changes occurring in the economy and less traveling taking place, the gas tax receipts are varied, and the State of Florida has not released new revenue estimates at this time. Projecting based upon current estimates, we are anticipating a 23% reduction of gas tax revenues. Total Gas Tax reductions equal \$5.9 million and have been reduced from the budget.

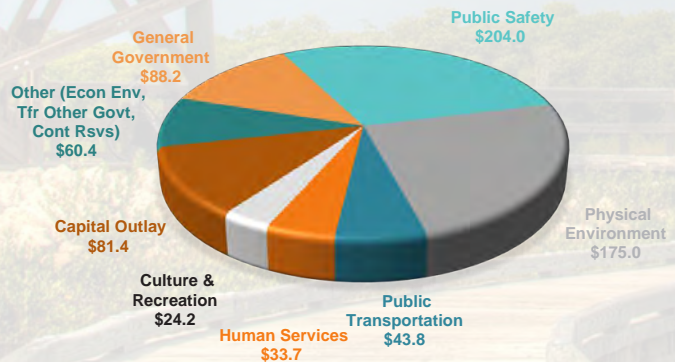


The Gas Taxes have the strongest probability of all taxes of returning to prior year estimated budgets. However, the unpredictability of the COVID-19 future impacts provided the need for a conservative estimate in revenues for FY21. Expenditures within Transportation have been maintained with reductions offset through stabilization.

FUNDING PRIORITIES FOR FY21

With the shifts in revenues occurring in FY21, response to the reduction in revenues has not shifted the priorities of the budget. Priorities of the budget remains Public Safety, service to our citizens, investment in our infrastructure and continued commitment to excellence. As in past budgets, Public Safety is the highest priority in the budget. In the FY21 Recommended Budget, Public Safety represents \$204.0 million or 28.7% of the budget. Physical Environment represents \$175.0 million (24.6%) which includes the Utility System. General Government and Capital Outlay represent \$88.2 (12.4%) million and \$81.4 (11.5%) million, respectively. The largest implementation of Capital Outlay is within Road Improvements, Beach Erosion projects, and Utilities capital projects which is detailed within the Capital Improvement Plan (CIP). Transportation represents \$43.8 (6.2%) for ongoing operations and

\$710.7 Net Budget
(in millions)



Budget Message

Transportation capital investments are included within Capital Outlay. Human Services and Culture & Recreation represent \$33.7 (4.7%) and \$24.2 (3.4%) respectively. Other items (such as Economic Environment, Other Governmental Transfers, and Contingency Reserves), is \$60.4 million (8.5%).

In comparison to the Net Budget of FY20, exclusive of the Manatee Port and Myakka Special District, you can see an overall decrease in expenses of \$28.6 million or a decrease of 3.9% from the prior year.

| Comparison of Expenses | FY21 Recommended | FY20 Adopted | Difference | % Change |
|---|------------------|-----------------|------------------|--------------|
| General Government | \$ 88.2 | \$ 88.8 | \$ (0.6) | -0.7% |
| Public Safety | \$ 204.0 | 195.0 | 9.0 | 4.6% |
| Physical Environment | \$ 175.0 | 180.6 | (5.6) | -3.1% |
| Public Transportation | \$ 43.8 | 44.5 | (0.7) | -1.6% |
| Human Services | \$ 33.7 | \$ 33.0 | 0.7 | 2.1% |
| Culture & Recreation | \$ 24.2 | \$ 23.3 | 0.9 | 3.9% |
| Capital Outlay | \$ 81.4 | \$ 113.6 | (32.2) | -28.3% |
| Other (Econ Env, Tfr Other Govt, Cont Rsvs) | \$ 60.4 | \$ 60.5 | (0.1) | -0.2% |
| | \$ 710.7 | \$ 739.3 | \$ (28.6) | -3.9% |

**Note – Comparison of Expenses excludes the Port of Manatee Budget and Myakka Fire District which is included in September before Public Hearings.*

As noted above, the highest increase in expenses between Adopted FY20 and Recommended FY21 is the \$9.0 million (4.6%) increase in the overall investment in Public Safety. Within the Physical Environment, which includes the Utility System, a decrease of \$5.6 million can be identified which is a decrease of 3.1%. The largest decrease was within Capital Outlay. As noted within the revenues, there were significant investments into the capital program during FY20. The \$32.2 million decrease in capital outlay investment is scheduled for FY21 which results in a 28.3% decrease in investment.

Public Safety

Law enforcement with the Sheriff's office has been increased by \$3.6 million to include 12 new employees which include 9 new deputies, 1 detective, one fleet mechanic and one records clerk. In addition, the Rowlett School Resource Office was not requested for FY21 and the deputy was fully funded by the Budget to be reassigned by Sheriff.

Within the Board's Public Safety Department, emphasis has been placed to response as two ambulance units have been added. A Myakka ambulance crew of 5 employees has been established for \$552,096 and an associated ambulance placed in the Capital Improvement Plan (CIP). The second ambulance is an additional 24-hour ambulance staffing at University Parkway area with staffing of 7 employees for \$720,553 and the associated ambulance placed within the CIP. The placement of both ambulances will provide additional coverage and availability for response.

In the prior fiscal year, the Board funded an AMBUbus which be dispatched on all levels of mass casualty incidents and takes the place of 3-8 individual ambulances in an event. Additional funding to support the ongoing maintenance of this asset is funded within the budget for \$52,561.

Budget Message

Recently, the State of Florida Agency for Health Care Administration (ACHA) established a Medicaid supplemental program to address Medicaid payment inadequacy. The Florida Medicaid Managed Care Supplemental Payment Program (MCO) was established to allow qualifying governments supplemental payments for Medicaid transports. Like the Low-Income Pool (LIP) funding, Manatee will pay \$325,000 into the program and would receive \$800,000 in return for Medicaid Transports. The cost of the program and the revenue to be received have been placed within the budget.

To assist with code enforcement, an additional Code Enforcement Officer has been placed within the FY21 budget along with the associated vehicle and equipment costs for \$98,960. Overall increase of \$9.0 million was placed into Public Safety.

Maintaining Service Levels

Workforce retention continues to be a challenge for the organization. In order to maintain the workforce and keep employees engaged, we have tried to address several issues. In balancing the needs of the community for service and the ability of our workforce to provide services, the following items relate directly to our employees:

Health Insurance

Our medical plan has performed well over the last seven years in comparison to the national trend, which allowed the county to avoid higher premiums and deductibles for employees. But with the ongoing increase of health crisis in America, our aging population of our employee base, and several catastrophic claimants have caused increased costs for the plan. The rising costs of the plan in the past several years has resulted in a need for premium increase. For FY21, Manatee County's health plan was analyzed, and it is our recommendation to increase the annual cost of the plan to match the increase in trend of costs which is trending at a 4% increase. This increase is well below the national averages between 6% to 8%. For the FY21 Recommended Budget, an increase of 4% for both the employer and employee to health insurance premiums is recommended. The increase will be covered as a one-time benefit by the County paid to the employee, resulting in no additional cost to our employee. The chart indicates the changes in each level of tiers.

| | FY20 Monthly | FY21 Monthly | Monthly Change |
|-----------------------|-----------------|-----------------|-------------------|
| Employer | | | |
| Employee Only | \$ 585.14 | \$ 608.55 | \$ 23.41 |
| Employee and Spouse | \$ 1,070.32 | \$ 1,113.13 | \$ 42.81 |
| Employee and Children | \$ 917.42 | \$ 954.12 | \$ 36.70 |
| Employee and Family | \$ 1,563.54 | \$ 1,626.08 | \$ 62.54 |
| Employee | | | |
| Employee Only | \$ 74.90 | \$ 77.90 | \$ 3.00 |
| Employee and Spouse | \$ 280.74 | \$ 291.97 | \$ 11.23 |
| Employee and Children | \$ 240.62 | \$ 250.24 | \$ 9.62 |
| Employee and Family | \$ 341.08 | \$ 354.72 | \$ 13.64 |

Pay for Performance (PFP) Manatee County has strived to remain competitive with the market as to compensation. The FY21 Recommended Budget reflects a 1.5% increase to address employee compensation issues unless otherwise identified. As in prior years, Board of County

Budget Message

Commissioner employees will participate in the Pay for Performance (PFP) program. Approximately \$1.4 million, has been placed in reserves for the Board of County Commissioners for the PFP Program. In addition, the Constitutional Offices and Judicial programs have provided their calculation for increase which has been placed within their respective budgets. The Sheriff's request for a 3% increase totals \$1.9 million and the Property Appraiser's request of 3% totals \$139,026. The Supervisor of Election and Clerk of the Court have requested a 1.5% increase to match the Board of County Commissioner employees. Also, all Judicial programs have matched the Board's increase of 1.5%.

Compression Issues

Pay compression is the result of the market-rate for a given job outpacing the increases historically given by an organization to tenured employees. Manatee County enlisted the aid of a pay study to identify the areas where compression had been established for approximately \$3.0 million. From FY17 through FY20, the Board addressed pay compression issues by utilizing \$500,000 each year toward the problem. For FY20, a supplement analysis was used to determine if pay compression had been addressed. Compression issues had been addressed and the need for further compression allocations in FY21 is deemed unneeded.

Employee Investment

In order to invest in the County's workforce, several programs were initiated to educate and retain employees. These programs include technology for interviewing, exit survey, and leadership development. The goal is to assist employees by having the tools necessary to retain and engage employees and provide them with growth opportunities within the system. In order to respond quickly to changes in technology, simplification into the cost of one program instead of multiple programs to save costs is currently underway. The FY21 CIP contains an Human Resources Information System (HRIS) system which is a consolidation of multiple programs and the development of a single workforce platform. In addition, \$20,000 of additional funding toward employee training has been added within Human Resources to invest in employees continued growth.

Employee Proposed Changes within the Budget

The Building Department has added eight positions to assist with workloads. Within the Building division it has added 3 employees: two Plans Examiner and a Business Systems Support Analyst to assist in providing improved timelines for work within the department. Within the Planning division there are 5 additional positions: A Planning Section Manager, 3 Planners, and a Planning Tech to assist with the work and timing of workloads.

Within Administration, a Marketing Specialist for Information Outreach has been added. This position will provide support in development of media items such as photography, editing and creating content to provide information to our citizens. Financial Management is increased by a Senior Budget Analyst to assist with the CAREs Act administration as well as the overall increased accounting requirements within the department.

The Parks department and Library Division have received additional employees to assist in service. The Parks Preserve will be increased by a Ranger I for Preserve maintenance. With the opening of the Lincoln Park Pool and Splash Pad, 5 positions for operations and operating supplies have been added to the budget. The funding for Lincoln Park Pool staff has been placed

Budget Message

into reserves awaiting confirmation of opening date. The Library System will be increased by two employees which is the second part of the two-year strategy to increase service for the Library based upon demands. To increase internal service times, \$10,000 for temporary services for a Human Resources Liaison has been established within Property Management.

With emphasis on Transportation services, there have been 12 employees added to assist with workloads within the Public Works Department. Two of the employees are allocated to the Patch Crew for assistance in road work. Three of the employees are added to Central Staff for improved response times and three employees are part of the Sidewalk Repair Crew to assist with the increasing needs and requirements within sidewalks. Within Traffic Management, two employees have been added to assist with the reviewing of development/construction plans and review of designs. The remaining two employees have been added to the Canal/Pond Spraying Crew within the Stormwater Management Division.

The Utilities department has been increased by the following nine positions: one Utilities Service Coordinator, two positions within Sewer Collections Crew, and four positions within the Regional Lift Stations to keep up with demands of service. With the increase in population, an additional two Landfill Operators are provided as well.

Investment within the Community

With the new allocation of the CARES Act from the State of Florida, additional funding is available for Manatee County to assist with the recovery of the impacts of COVID 19. At time of delivery of the Recommended Budget to the Board, information is still forthcoming and will be brought forward in the remaining FY20 year. The Budget will be amended as further details are solidified through agreements.

Affordable Housing is still a highlight of the budget with continued support for Livable Manatee program as well as continued funding for Economic Development Incentives for \$1.9 million.

As Manatee County continues to focus on revitalization of the Southwest District (SWTIF) area, the SW District has continued funding of \$500,000 for land acquisition to use as a tool for economic development. The Southwest District (SWD) Strategic Plan Implementation as approved by the Board is funded according to the plan and identifies Economic Development initiatives and continued funding of \$200,000 for the SW District Placemaking Initiative.

Neighborhood Services Wellness Strategy is continued in the FY21 budget year. Two neighborhoods identified through a rating system will have a Neighborhood Action Plan established to provide a formalized plan which will be used to plan for future developments through funding sources such as the Community Development Block Grant or Public/Private Partnerships. Two neighborhood plans were funded in FY20 and two more plans are being established in FY21 for \$80,000.

Library Services will utilize Innovation Lab space development for all library facilities. Innovation labs allow for creative spaces for hands-on experience in addition to being able to reach and research the spotlighted topic. The cost of implementation is \$51,000 but will provide unique space based upon demographic and community needs identified.

Budget Message

An additional \$25,000 per year will be placed in the MSO Jail Pods. The Pods at the Central Jail are in constant need of maintenance. The additional funding will help in the yearly maintenance levels.

Excess Beach Concession revenues of \$200,000 have been placed into reserves within Parks fund. The funding has been identified as \$100,000 reserves for Excess Beach Concession revenues and \$100,000 for Countywide beach support for additional support needed on the beaches during heavily populated events.

Public Works

Emphasis on roadway maintenance continues to be a highlight and priority of the budget as it has been in prior years. As a direct effect of increased usage of roads by population, the County has maintained its increased road resurfacing program within the Unincorporated area of the County. The Unincorporated MSTU provided another \$500,000 to the annual program in FY20 to bring the complete annual investment in resurfacing to \$5.3 million.

In response, to the needs of our citizens, additional personnel have been identified for Public Works field operations. As noted earlier in the message, 8 individuals have been placed to assist operations for FY21: 2 Patch Crew positions, 3 Central Staff for improved response times, and 3 Sidewalk Repair positions. Emphasis was placed on the same areas in FY20 and this budget continues the second phase of emphasis. In addition, two positions have been placed in the budget for the Canal/Pond Spraying crew for assistance in stormwater maintenance.

As noted earlier, two positions have been added for development and construction plans review as well as funding for reclassification of Multimodal Planner to Mobility Planners. Both efforts are to increase efficiencies in workloads.

Transportation CIP for FY21-25 reflects the emphasis of the budget on Transportation by investing over 64.6% or \$186.9 million of Governmental funding for projects for intersections, road improvements, and sidewalks. Transit includes \$3.0 million in grant funding associated with COVID-19 which is part of the \$12.0 million grant provided to Manatee. By using the \$3.0 million grant, Public Works was able to redirect funding going to Transit to resurfacing programs and capital programs.

Utility System

The Utility System has experienced direct impacts from the growth within our County. While growth pays for expanding the system to handle the increased capacities, the maintenance on the aging system has been a high priority for the last several years and has placed demands on the finances of the system.

Equipment needs placed within the Utilities Potable Water System and Wastewater System include the following:

- Telehandler Genie Lift (WTP) \$ 171,718
- Auto-Titration Instrument (WTP Lab) 17,000
- Pipe Inspection Camera 10,000

Budget Message

| | |
|---|---------|
| • 4' Well Point Pump – Trailer Style (W Distribution) | 54,806 |
| • Asphalt Road Extension within SWWRF | 10,000 |
| • Heated Pressure Washer Trailer (Lift Stations) | 26,468 |
| • Three Phase Energy Analyzer (Lift Stations) | 7,000 |
| • VacCon Truck (Sewer Collections) | 579,216 |
| • Four Portable Generators (Lift Stations) | 242,399 |

Another large maintenance need for the Utility System is within Solid Waste. The Solid Waste section has also identified needed dirt for Landfill Closure which has been placed within the budget at \$501,000.

Affordable Housing Assistance

In keeping Affordable Housing Assistance as a priority for our community, the Budget reflects continued investment. The FY21 Budget continues to fund Affordable Housing–Liveable Manatee program with an additional investment of \$500,000 from the General Fund which is currently held in reserves and designated.

Investment in Innovation

Manatee County has made large investments in technology infrastructure to build a platform for easier access and efficiencies for the citizens. During the COVID-19 crisis, it has provided an excellent platform for government to continue operations while in person exchanges were restricted. In continuing to support technology upgrades, the Budget provides several items of technology of which the two largest items are directly related to Public Safety.

The P25 Radio System maintenance and support contract begins one year after the go-live dates which requires establishment of \$255,000 maintenance. The P25 Radio System, in partnership with Sarasota County, has established a technology platform for enhanced first response throughout the area.

Computer Aided Dispatch (CAD) upgrades have also been in process. Replacing and upgrading the CAD system, the new system will be a cloud-based system which has enhanced feature sets, greater access to confidential CAD information through mobility, and seamless interoperability. The subscription cost is \$360,343 for the FY21 Budget.

Establishing transparency with the Board agenda process is necessary as a communication tool with our citizens. The FY21 Budget includes \$50,000 for E-agenda updates and training to continue serving the agenda on an internet platform.

During the FY20 Budget, the Convention and Visitors Bureau utilized a facility event and layout software and within the FY21 Budget the continued ongoing maintenance costs are being established for \$10,000. Probation is also establishing upgrades to their EProbation Software for \$20,000 which eliminate sections of manual entry for programs and provides efficiency in addressing the needs of probationers during in person interviews.

Technology upgrades for electronics at the Auditoriums at the Manatee County Fairgrounds is scheduled for \$15,000 for the current budget. Upgrades include replacement of podiums, sound system and laptops.

Budget Message

Survey technology upgrades are included within the budget for \$67,880 for Property Management. Funding will bring upgrades to GPS receivers, data collectors, plotters and a Terrestrial scanner along with associated software. The upgrades will allow our survey team to work with better efficiencies and provide access to better technologies.

Within this budget, continued use of Pictometry is scheduled in for \$288,132. The cost of the project has been allocated among the largest users, including the Property Appraiser, Sheriff, Building & Development Services, Public Safety, Public Works, and Utilities.

Constitutional Officers

The Sheriff requested an overall increase of \$4.7 million, with an additional 24 employees and the County Administration’s recommendation is to fund the requested base increases of \$2.0 million, 12 additional personnel for \$1.6 million. The additions include 6 Law Enforcement Deputies, 2 Court Security Deputies, one Resource Assistance Program Deputy, one Domestic Violence Unit Detective, one Fleet Mechanic, and a Records Clerk with salaries and related equipment totaling \$1.6 million. The request includes funding of \$651,067 for the 4% Health Insurance increase for employer and one-time credit for employees, \$90,232 FRS increases and \$1.9 million for 3% increases in salaries.

Manatee County School Board and Rowlett have requested to maintain the funding for the existing School Resource Officers (SRO) within the school system with agreement to pay half the funding requirement and 25% of the vehicle recovery costs annually. Costs for service of the School Resource Officers is as follows:

| School Resource Officers | Deputies | Supervisors | Total | Rowlett | School Board | Manatee County |
|--------------------------|----------|-------------|-----------|---------|--------------|----------------|
| Middle Schools | 9 | 1 | 1,205,568 | | 585,497 | 620,071 |
| High Schools | 7 | 2 | 1,232,262 | | 600,573 | 631,689 |
| MTC | 1 | - | 129,599 | | 63,071 | 66,528 |
| Rowlett | 1 | | 94,083 | 45,313 | | 48,770 |
| Total | 18 | 3 | 2,661,512 | 45,313 | 1,249,141 | 1,367,058 |

With the close of the FY19, the Sheriff returned to the Board \$3,957,667 of excess budget funds. At the Sheriff’s request, there has been a reserve established for \$2,457,667 to be used for large capital purchases which will be forthcoming to the Board for equipment in future years. The remaining portion of \$1,500,000 has been set aside as reserve specific to the Sheriff for request when the reserve funds are needed.

The CIP FY21-25 identifies the Sheriff’s Fleet Facility of \$6.9 million and the New Property Evidence Building for \$6.8 million have been placed in FY23 and FY24 funded by the Infrastructure Sales Tax. Infrastructure Sales Tax revenues are fluctuating with the COVID-19 economy response. As revenues return to a stabilized stream, the projects will be adjusted accordingly.

Budget Message

The Clerk's budget has an overall increase in base of \$183,751. The increase includes a 1.5% increase in salaries, health insurance increase of 4% for the employer, and 4% for the employee which for FY21 will be paid by the Board. In addition, an FRS increase of \$72,047 has been included. Total budget for the Clerk for FY21 is \$7,965,756.

The Supervisor of Election has requested an increase in base costs of \$10,612 and has been adjusted for a 1.5% increase in costs for personnel, and the health insurance increase of 4% for both the employer and employee for FY21 for a total budget of \$2,557,954.

The Property Appraiser's budget is approved through the State of Florida. Their budget has been submitted to the State of Florida for a total budget of \$6,243,418 for FY21. The Property Appraiser's budget includes an increase in personnel of 3.0% for \$139,026, health insurance increases of 4% for the employer and employee which will be paid by the Board in FY21 for \$38,346, and an additional employee and operating expenses for a total of \$167,727. The Board of County Commissioner's allocation is \$5,880,478 which represents an increase to the Board of \$325,204.

The Tax Collector's budget has been calculated based upon property taxes proposed and will provide his overall budget once it is submitted to the State of Florida. A full summary is as follows:

A summary of the Constitutional Officer's funding is illustrated in the following chart:

Budget Message

| Constitutional Officers | FY20 Adopted | Additions | FY21 Recommended |
|--------------------------------|-----------------------|---------------------|-----------------------|
| Sheriff Budget: | | | |
| Sheriff Base | 123,923,012 | \$ (1,268) | \$ 123,921,744 |
| Requested Services | 8,476,707 | 234,568 | 8,711,275 |
| 9 Deputies/1 Detective | | 1,444,805 | 1,444,805 |
| 2 Administrative | | 119,300 | 119,300 |
| FRS | | 90,232 | 90,232 |
| Health | | 651,067 | 651,067 |
| Salary Reserves - 3.0% | | 1,853,209 | 1,853,209 |
| | <u>\$ 132,399,719</u> | <u>\$ 4,391,913</u> | <u>\$ 136,791,632</u> |
| Clerk's Budget | | | |
| Clerk's Base | \$ 7,782,005 | \$ 111,859 | \$ 7,893,864 |
| Salary Reserves - 1.5% | | 71,892 | 71,892 |
| | <u>\$ 7,782,005</u> | <u>\$ 183,751</u> | <u>7,965,756</u> |
| Supervisor of Elections | | | |
| Supervisor's Base | \$ 2,528,432 | \$ 18,417 | \$ 2,546,849 |
| Salary Reserves - 1.5% | | 11,105 | 11,105 |
| | <u>\$ 2,528,432</u> | <u>\$ 29,522</u> | <u>\$ 2,557,954</u> |
| Property Appraiser | | | |
| Property Appraiser's Base | \$ 5,891,025 | \$ 213,367 | \$ 6,104,392 |
| Salary Reserves - 3.0% | | 139,026 | 139,026 |
| | <u>\$ 5,891,025</u> | <u>\$ 352,393</u> | <u>\$ 6,243,418</u> |
| | | | <u>\$ 5,880,478</u> |
| Tax Collector | | | |
| Tax Collector's Base | \$ 10,617,306 | \$ 431,583 | \$ 11,048,889 |
| | <u>\$ 10,617,306</u> | <u>\$ 431,583</u> | <u>\$ 11,048,889</u> |

Court Supported Offices

All Judicial Programs personnel were treated in the same manner as the Board's employees with the 1.5% increase in salaries. In addition, the health insurance was increased for personnel supported by Manatee County for 4% for the employer and 4% for the employee. As with all health insurance participants, the County provided the 4% one-time benefit for the employee for the FY21 Budget year. The FY21 budget includes continued support of a Guardianship Monitor to support Court Administration. In addition, Drug Court has been maintained through grants, and a commitment from the Board to place in reserves the needed funding for the program in the

Budget Message

event the grants did not materialize. For Drug Court, we have placed \$101,140 within expenses and \$193,751 in reserves in anticipation the grants will continue for FY21. Total funding available for Drug Court is \$294,891. Base changes were \$16,820 for increased costs of existing expenses.

The State Attorney's office base budget was increased by \$776 and the Public Defender have no new requests for their base budget. The Guardian Ad Litem requested a Child Advocate Manager to be funded from the General Fund for \$54,102 along with increased costs of base expenses of \$6,957.

Technology requests for the Court Supported Offices follows the same high priority of needs as the Departments and Constitutional Officers. Court Administration requested \$35,000 in increased items within Court Technology for equipment, software and licensing which was an increase of \$5,850 from the prior year. The Public Defender requested 50% funding for an IT Assistant and increases in necessary technology expenses for a total increase of \$64,992. Guardian Ad Litem expenses for technology increased by \$1,738.

Technology requests for the Court System were increased by \$72,580 (exclusive of salary increases). While the Court System provides a revenue stream to address technology needs for the judicial programs, the cost of the programs continues to exceed the designated revenue stream. General Fund will fund Technology Fund beyond the designated revenues by \$350,000 for FY21.

| Judicial Programs | FY20 Adopted | Additions | FY21 Recommended |
|-----------------------------|---------------------|------------------|---------------------|
| Court Administration | | | |
| Base | 913,020 | \$ 16,820 | \$ 929,840 |
| Salary Reserves - 1.5% | - | 7,136 | 7,136 |
| Technology | 409,585 | 5,850 | 415,435 |
| | <u>\$ 1,322,605</u> | <u>\$ 29,806</u> | <u>\$ 1,352,411</u> |
| State Attorney | | | |
| Base | \$ 271,992 | \$ 776 | \$ 272,768 |
| Salary Reserves - 1.5% | - | 3,502 | 3,502 |
| Technology | 355,702 | - | 355,702 |
| | <u>\$ 627,694</u> | <u>\$ 4,278</u> | <u>631,972</u> |
| Public Defender | | | |
| Base | \$ 111,735 | \$ - | \$ 111,735 |
| Salary Reserves - 1.5% | - | 2,641 | 2,641 |
| Technology | 265,255 | 64,992 | 330,247 |
| | <u>\$ 111,735</u> | <u>\$ 2,641</u> | <u>444,623</u> |
| Guardian Ad Litem | | | |
| Base | \$ 53,988 | \$ 61,059 | \$ 115,047 |
| Salary Reserves - 1.5% | - | 812 | 812 |
| Technology | 19,792 | 1,738 | 21,530 |
| | <u>\$ 73,780</u> | <u>\$ 61,871</u> | <u>137,389</u> |

Budget Message

Debt

The county has continued to strengthen its budget strategies and financial policies that have significantly provided it with a strong revenue framework, solid expenditure flexibility, low long-term liability burden, and significant gap-closing ability, which provides for exceptional financial resilience through economic cycles. All these are characteristics describing the strong credit worthiness and superior credit rating of AA+ and AAA given by Fitch Ratings for each General Government and Public Utilities System, respectively, and Aa2 and Aa1 by Moody's as assessed by both rating agencies in December 2017. Such strong credit ratings allow the county to issue bonds at lower market interest rates and without bond insurance requirements.

The county's overall debt is equal to less than 4.2% of personal income and are expected to remain stable, given the county's manageable capital needs and future debt plans.

The County originally scheduled plans to establish a Line of Credit for the Infrastructure Sales Tax projects to provide temporary funding for timing of cash flow receipts. COVID-19 economic impact has rendered the Infrastructure Sales Tax cash flow unstable for debt issuance. There will be need for a Line of Credit to be issued for approximately \$30 million in FY22 to fund several of the projects scheduled which are reliant upon Infrastructure Sales Tax.

The FY21-25 CIP includes two projects for which new debt issuance will have to occur. The projects are the Convention Center Expansion for \$17.9 million and the Premier Sports Soccer Multi-Purpose Building for \$8.0 million. These were designated Tourist Tax projects which would have used Tourist tax revenues for debt service payments. Currently, the Tourist Tax is considered an unstable revenue and issuance of debt would have to be supported by the non-ad valorem revenues of the County in order to move forward. They have been placed in years beyond FY21 for time to evaluate.

The Public Utilities System as noted in the FY21-25 Capital Improvement Plan (CIP) includes several Water and Sewer infrastructure projects that will be funded with upcoming debt issuance in FY22 of \$72.9 million. The debt issuance from Utilities has been planned within their rate schedule and debt service will be maintained by rates and/or facility investment fees as appropriate.

The General Fund has designated \$1.5 million for debt service for upcoming issuances within the FY21-25 CIP. The funding will cover the Line of Credit issuances and debt service for any bonds issued. Analysis of the overall economy needs to be reconsidered within six months to evaluate the best strategy for debt issuance once further information is received on revenue streams. Evaluations will determine if forward funding of projects would be an advantage to our economy as this revenue data becomes available. At the current time, an abundance of construction is occurring within our county and re-evaluation to determine best opportunities will continue to be reviewed.

Capital Improvement Plan

FY21-25 Capital Improvement Plan (CIP) reflects \$607.8 million of project activity within the five-year CIP, future CIP of \$ 99.3 million, and \$786.9 million of projects already appropriated and underway for a total CIP of \$1.49 billion. The County has adjusted its CIP to identify two types of categories for its projects which are Governmental and Enterprise projects. To be reflective of

Budget Message

the categories with the Infrastructure Sales Tax projects, the CIP projects are further subdivided in categories like the Infrastructure Sales Tax (IST) projects. Thus, CIP is divided in the following major categories:

- Governmental: General – Building/Renovations, Libraries, Parks and Natural Resources, Public Safety, Technology and Transportation.
- Enterprise: Potable Water, Solid Waste, Stormwater, and Wastewater.

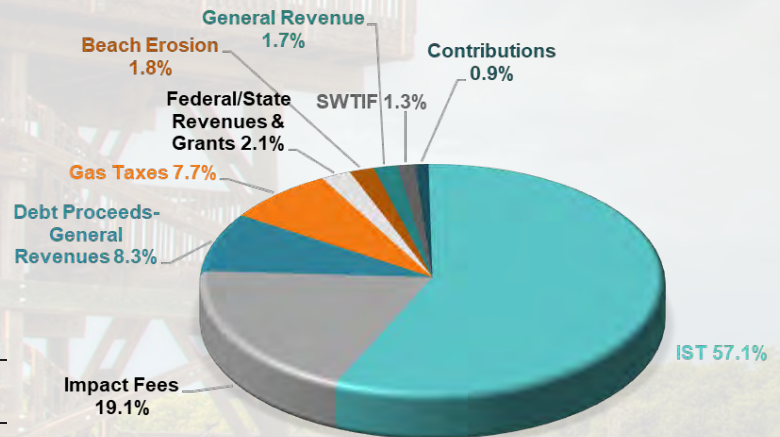
The CIP has been established within one volume which contains all projects currently active within the CIP system and projects in need of planned funding over the next five years and in future years. All projects involved with Infrastructure Sales Tax funding have been identified within the category summary and within the individual sheets.

Governmental Categories

The Governmental CIP projects reflect an investment of \$259.6 million between FY21 through FY25. Future funding beyond FY25 for these projects is \$46.4 million and funding already appropriated with these projects to date is \$398.2 million. Total Governmental CIP projects within the time frame total \$704.2 million.

Governmental CIP - Sources

| | | |
|---------------------------------|----|-------|
| IST | \$ | 174.7 |
| Impact Fees | | 58.3 |
| Debt Proceeds-General Revenues | | 25.4 |
| Gas Taxes | | 23.7 |
| Federal/State Revenues & Grants | | 6.5 |
| Beach Erosion | | 5.4 |
| General Revenue | | 5.2 |
| SWTIF | | 3.9 |
| Contributions | | 2.9 |
| | | 306.0 |
| Prior Appr | | 398.2 |
| | \$ | 704.2 |



The largest funding source in the Governmental section is from Infrastructure Sales Tax at \$174.7 million. Impact Fees reflect \$58.3 million and Gas Taxes reflect \$23.7 million. Federal/State Revenues and Beach Erosion funds provided funding for the Beaches and Waterways. General Revenue and SWTIF funds contribute \$5.2 million and \$3.9 million respectfully. Contributions are sited for \$850,000 for the Lincoln Park Pool and \$2.0 million for the Animal Services New Shelter.

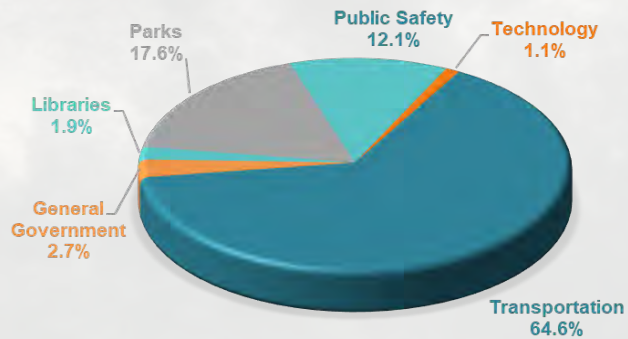
Debt is reflected above for \$25.4 million. The debt represents new issuance which will occur for the Convention Center Expansion for \$17.9 million and the Premier Sports and County Service Center & Improvements for \$7.2 million. The remaining scheduled use of debt involves using the remaining Transportation bond funds from closure of previous projects for \$273,729 in FY21 to be applied to Moccasin Wallow Rd-US41 Gateway Boulevard.

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Highlights of the FY21-25 CIP for the Governmental elements are as follows:

Governmental CIP - Uses

| | | |
|--------------------|----|-------|
| General Government | \$ | 19.0 |
| Libraries | | 13.5 |
| Parks | | 124.0 |
| Public Safety | | 85.5 |
| Technology | | 7.5 |
| Transportation | | 454.8 |
| | \$ | 704.2 |

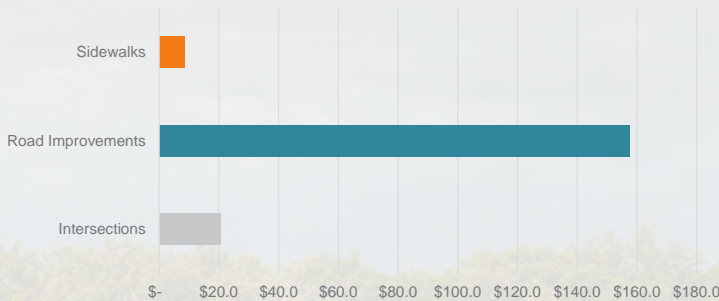


The largest investment of the Governmental CIP is in Transportation. The FY21 Budget places 64.6% of all new infrastructure investments into Transportation infrastructure.

Transportation

Transportation has total projects of \$454.8 million of which \$267.9 are projects already existing with budget appropriation and \$186.9 of new investments. Transportation investments are divided into three sub-categories which are Intersections, Road Improvements and Sidewalks. The largest Transportation infrastructure investment is for Road Improvements at \$157.5 million or 84.2%. Investment in the Transportation area can be illustrated as follows:

Transportation Projects



| | Amount | % of Total |
|-------------------|----------|------------|
| Intersections | \$ 20.7 | 11.1% |
| Road Improvements | 157.5 | 84.3% |
| Sidewalks | 8.7 | 4.7% |
| | \$ 186.9 | 100.0% |

Intersection Improvements occur at the following areas:

- 17th St E at US 41
- 53rd Ave W at US 41
- 53rd Ave W at 26th Street West
- 63rd Ave E @ 9th Street
- 69th Street E and Erie Road
- Bayshore Gardens Parkway at 34th Street West
- Creekwood Boulevard Improvements 20
- Ellenton Gillette Rd – Mendoza Rd (37th St E) Intersection
- Honore Ave at Old Farm Road
- Port Harbour Parkway at Kay Road
- Tuttle Ave at 63rd Ave E (Honore Ave)
- Tuttle Ave at Bridal Falls Ln/Broadway Ave - Traffic Signal
- Verna Bethany Road

Budget Message

Road Improvements

In the FY21-25 CIP, there are 20 road projects which require funding which total \$157.5 million. Within the 20 projects, there are eight projects which have been started and are subsequent stages of construction and need additional funding for \$87.4 million, nine new road projects initiated for \$63.1 million, and three bridge replacements for \$6.9 million.

These existing projects that are identified for additional funding of \$87.4 million as follows: 27th St E – 38th Ave E – 26th Ave E (\$6.4 million), Final phase of 44th Ave -44th Ave Plaza E – Lakewood Ranch (\$20.0 million), 60th Ave E -US 301/Outlet Mall Entrance (\$1.0 million), 9th Ave NW – 92nd St NW – 99th St NW (\$9.3 million), Canal Road – US 301 – US 41 (\$24.1 million), Fort Hamer Road Extension (\$5.9 million), Moccasin Wallow Rd – UW 41 to Gateway Blvd (\$13.2 million), and Whitfield at Seminole Gulf Railroad Crossing-69th Ave E (\$7.5 million).

The start of nine new road improvements projects has been scheduled within the FY21-25 years. The new road improvements total \$63.1 million. New Road improvements identified in the new CIP are as follows:

- 37th St E – 38th Ave E – 26th Ave E for \$13.0 million in future years outside FY21-25
- 51st St E -US 301 to 17th Street E for \$1.7million beginning FY22
- 51st St W from 21st Ave W to Cortez Road for \$13.4 million beginning in FY25
- 53rd Ave W from US 41 to 26th Street W for \$10.8 million beginning FY24
- 59th St W – 33rd Ave Dr W – Cortez Rd for \$7.8 million beginning FY24
- 59th St W – Riverview Blvd – Manatee Ave W for \$10.2 million beginning FY24
- Buckeye Road for \$1.1 million beginning FY24
- Moccasin Wallow Road – Segment 2 & 3 (design) for \$ 4.5 million beginning FY22
- Neighborhood Reconstruction Program for \$600,000 beginning FY23

Three Bridge Replacements have been included for \$6.9 million:

- Duette Rd Bridge Replacement for \$1.9 million Beginning FY22
- Upper Manatee Rover Road – Mill Creek Bridge for \$ 2.8 million beginning FY21
- Upper Manatee River Road Gates Creek Bridge for \$2.2 million beginning FY21

Sidewalks

The FY21-25 CIP includes 50 projects for sidewalks. Investment in our sidewalks is for our citizens safety. An additional investment of \$ 8.7 million for 33 projects are identified. Total investment in sidewalks within Manatee is \$19.6 million. For a complete listing, please see the CIP plan.

Total investment for FY21 Budget, includes an investment of \$31.7 million with Intersections at \$4.2 million, Road Improvements investment of \$25.0 million, and Sidewalks investment at \$2.5 million.

Budget Message

Public Safety

Public Safety is identified with a \$51.5 million (12.1%) of investment in the FY21-25 CIP. Within Public Safety, there are five sub-categories of funding. These categories include the following: 911 & Technology, Animal Services, Building and Renovations, Criminal Justice & Public Safety, and Law Enforcement. Total investment in this category is \$85.5 million with \$34.0 already appropriated. The difference of \$51.5 million is the amount of investment identified in the CIP and discussed below.

911 & Technology

The Next Generation 911 project provides a critical updated platform for 911 system with an additional investment of \$2.5 million. The 911 Center is scheduled for renovation in FY23 for \$575,000 and Public Communication upgrades of \$305,000 in FY24

Animal Services

The new Animal Services Shelter is scheduled to begin design in FY21 with construction beginning in FY22 for \$10.0 million which is a combination of Infrastructure Sales Tax and contributions.

Criminal Justice & Public Safety

Two ambulances are scheduled in FY21 within the identified plan for service for Myakka and University Parkway for a total of \$932,430. In FY21, design is scheduled for the MSCO Jail New Medical Wing for \$1.8 million and construction of \$14.2 million in FY22. Two base stations for EMS are scheduled within the CIP. The North County EMS Base station at \$1.0 million in FY23 and the Lake Manatee EMS Base station for \$4.1 million in FY24. EMS Cardiac Monitors are scheduled for replacement in FY22 for \$1.3 million as well as an EMS Station Alerting equipment in FY24 for \$680,000. The final project is the Public Safety Complex Parking Expansion for \$500,000 to prepare the area for major events in FY24.

Law Enforcement

There are two projects scheduled for investment in this area for FY23 and FY24 for the Manatee County Sheriff Department. The MCSO Fleet Facility is scheduled for \$6.9 million with design and construction spanning over two years. The second project is the MCSO New Property Evidence Building which is scheduled for \$6.8 million designated for design in FY23.

Parks

Parks is scheduled for investment of \$124.0 million within the FY21-25 CIP with total new funding of \$35.9 million and prior appropriations of \$88.1 million. The Parks category is divided into several sections: Athletic Fields, Beaches/Waterways, Boat Ramps, Parks & Aquatics, Preserves, and Recreational Buildings & Playgrounds. There are 94 projects within this category with only 30 of the projects requiring additional funding. Of the projects requiring additional funding, 20 are new projects which do not have prior appropriations from previous budgets.

Beaches/Waterways

This category contains three new projects: An Artificial Reef construction of \$2.0 million, Coquina Beach Stabilization Structures for \$2.7 million, and the Longboat Pass Jetty Rehabilitation of \$4.6

Budget Message

million. Additional funding for existing projects at Central Beach Nourishment 2019 and Coquina Beach Additional Sand Replacement are scheduled for \$1.2 Million and \$711,500 respectively.

Parks & Aquatics

Within this section, there are several existing projects which have additional investments through the FY21-25 timeframe. GT Bray Park District Park Pickleball has additional funding of \$2.0 million in FY21 and Kinnan Park will receive an additional \$482,000 for construction phase in FY21. Lincoln Park Pool will receive \$1,230,221 in FY21 for construction

Parks and Aquatics contains 12 new projects to be funded within the FY21-25 timeframe which are as follows:

- Airport Perimeter Trail starting in FY21 for a total of \$1.5 million funded by SWTIF
- Coquina Trail Phase 2 beginning in FY23 for \$1.3 million
- East Bradenton Park Improvements starting in FY21 for \$850,000
- GT Bray Bright Outlook Restroom for \$280,490 starting in FY23
- John H Marble Splash Pad for \$400,000 scheduled for FY22
- Lakewood Ranch Park Improvements beginning in FY25 for \$1.6 million
- Parrish Community Park is scheduled for FY21 for \$500,000
- Portosueno Park South and North Sea walls for \$1.2 million
- Sylvan Oaks Basketball Courts will begin in FY21 for \$300,000
- Volunteer/Education Division Pre-Engineered Building will be established in FY21 for \$665,000
- Washington Park Phase II for \$287,500 in FY24

Preserves

The Preserves section has \$17.0 million previously appropriated and the CIP FY21-25 adds an additional \$1.6 million to the section. Emerson Point Preserve, Leffis Key Preserve, and Robinson Preserve have additional funding in \$587,001. Two new projects will be established which are Johnson Preserve at Braden River Recreation Amenities for \$337,620 (FY21) and Rye Preserve scenic Trail and Amenities Improvement for \$718,000 (FY23).

Recreation Buildings & Playgrounds

Premier Sports and County Service Center and Improvements is scheduled for final investment of \$1.5 million in FY21. The Premier Sports Soccer Multi-Purpose Building is scheduled to begin in FY22 for \$7.1 million which would be issued with debt. Three new projects will be appropriated in FY23 which are Bennet Park-Playground Shade Structure (\$30,000), East Bradenton Playground Replacement (\$300,000) and Gt Bray Recreation Center Playground (\$509,864). Lakewood Ranch Park – Destination Playground has been scheduled for future years for \$937,500.

Libraries

Our libraries have three projects within the FY21-25 CIP. The Braden River Library Expansion has prior appropriation with no need of additional funding in the Plan. The East County Library project is scheduled for construction phase beginning in FY22 and additional investment of \$8.6 million for a total investment of \$10.0 million. Finally, the Rocky Bluff Library Expansion will begin in FY24 for a total investment upon completion of \$1.3 million.

Budget Message

Technology

In continuing the emphasis on maintaining our technology, there are five projects listed within the Technology section, however only two projects require additional funding for \$3.6 million. An upgrade to our Human Resources software platform to condense usage of programs for \$550,000 in FY21 and a planned upgrade and replacement for the Data Center Technology in FY22 for \$3.1 million.

General Government

The final category holds three projects that are defined under the category General Government projects. Only two of the three projects identified require investments starting in FY22. The Convention Center Expansion has been delayed until FY22 as a result of the COVID-19 pandemic. Funding is scheduled to be from debt issuance for \$17.9 million. Please see the debt section for further discussion of the issuance. The second project with additional funding is the New Memphis Indigent Cemetery which will begin in FY23 for \$338,000.

Funding for the FY21-25 CIP Governmental projects, reflects new investments of \$306.0 and prior appropriations of \$398.2 for a total of \$704.2.

Enterprise Categories

The FY21-25 CIP also presents all Enterprise projects in separate categories and contains 146 projects. In reviewing this section, we have separated this section into five sections: Potable Water, Reclaimed Water, Solid Waste, Stormwater, and Wastewater. The Enterprise section represents total budget investment of \$789.8 million with prior appropriations of \$388.7 million and new investments within the FY21-25 plan for \$401.1 million.

Sources of Funds

Enterprise CIP - Sources

| | |
|---------------------------------|----------|
| Debt Proceeds - Utilities | \$ 72.9 |
| Facility Investment Fees | 42.0 |
| Rates | 235.2 |
| Stormwater Capital Improvements | 51.1 |
| | 401.1 |
| Prior Appr | 388.7 |
| | \$ 789.8 |



Utility Rates represent 58.6% of the new funding for investment within the Utility System at \$235.2 million. Facility Investment Fees, which are funds collected from growth, represents 10.5%, or \$42.0 million of all new funding and \$51.1 million, or 12.7%, of new funding is from Stormwater Capital Improvement funding the majority of which comes from the Solid Waste system.

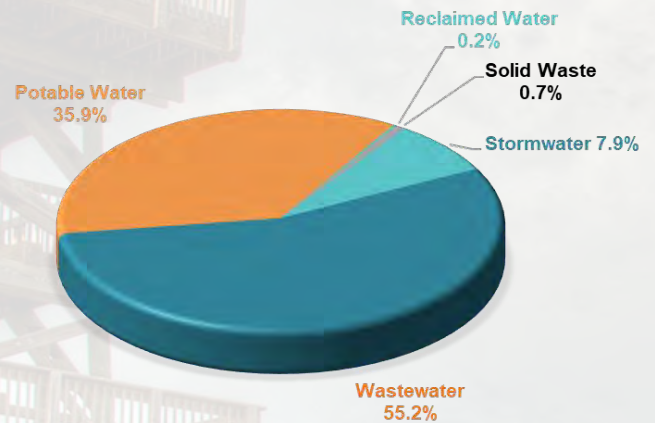
Budget Message

This Utility CIP plan reflects a debt issuance of \$72.9 which will occur in FY22 to provide for projects occurring in FY22 and FY23. Of the debt issuance, \$31.3 million represents projects for the Potable Water Section and \$41.6 million represents Wastewater projects. The debt service will be repaid through rates and/or Facility Investment Fees as appropriate.

Highlights of the FY21-25 CIP for Enterprise projects are as follows:

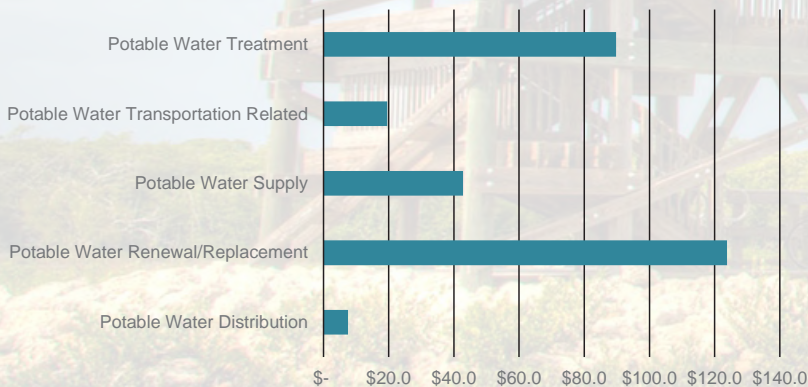
Enterprise CIP - Uses

| | | |
|-----------------|----|--------------|
| Potable Water | \$ | 283.5 |
| Reclaimed Water | | 1.8 |
| Solid Waste | | 5.5 |
| Stormwater | | 62.7 |
| Wastewater | | 436.3 |
| | \$ | <u>789.8</u> |



Potable Water

Potable Water section reflects total investment of \$283.5 million in the following five sections: Distribution, Renewal/Replacement, Supply, Transportation Related, and Treatment. Within Potable Water, \$181.5 million represents projects which have prior appropriation and FY21-25 CIP recommends \$101.9 million of new funding in Potable Water projects.



Based upon the investment in the FY21-25 CIP, Potable Water Renewal and Replacement sections represents 43.7% of the investment at \$123.7 million. This reflects the emphasis the Utility Department has placed over the last several years to maintain the aging system.

Potable Water Treatment represents \$89.8 million (31.7%) and Water Supply at \$42.8 million (15.1%) of total investment of funding. The remaining items, Potable Water Transportation Related projects and Potable Water Distribution projects at \$19.6 million (6.9%) and \$7.5 million (2.6%) respectfully.

Budget Message

Solid Waste

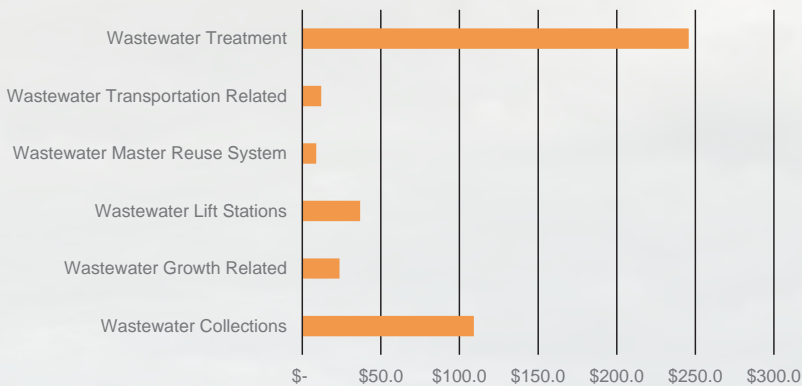
The Solid Waste System identifies one project within the CIP. Lena Road Stage II Gas Expansion Phase I, II, & III has prior appropriations of \$2.2 million. Within the CIP, a new investment of \$3.3 million in the project in FY22 and FY24. Source of funding is Solid Waste fees.

Stormwater

The Stormwater system has 42 projects within the FY21-25 CIP. These projects have prior appropriations of \$11.6 million. Investment over the next 5 years, and future years, reflect an investment of \$ 51.1 million.

Wastewater

Within the Wastewater section, the overall investment is \$436.3 million which represents \$191.7 million prior appropriation and \$244.6 million of new investments.



When reviewing the overall investment of funds, the illustration below identifies 56.3% of all funding will be placed in Wastewater Treatment at \$245.7 million. The next largest section is Wastewater Collections at \$109.2 million at 25.0% of investments. The Wastewater Lift Stations represent total investment of \$36.8 million or 8.4%. The remaining sections of

Transportation Related (\$12.0 million), Master Reuse System (\$8.8 million) and Growth Related (\$23.7 million) projects collectively represents the remaining 10.3% of total investment in projects. Many of the Wastewater projects are maintenance projects which have been designed to repair the system.

As noted in the Potable Water description, the last several years the Utilities Department has focused on the need for large maintenance projects based upon the age of the system. The FY21-25 Plan continues to support that vision.

Overall investment in FY21 for the Utility System will be \$6.0 million from Facility Investment Fees and \$31.1 million in Rates. The investment will be \$16.7 million in Potable Water projects and \$20.4 million in Wastewater projects.

County Reserves

After the reductions in revenues and changes of expenses, the critical question becomes what amounts reside within reserves. Manatee has four types of reserves which are defined by Florida Statutes which are Reserve for Contingency, Reserve for Salaries, Reserve for Capital Projects,

Budget Message

and Reserve for Cash Balance. The first reserve, Reserve for Contingency, holds items held for specific purposes, expenses which are being held until further definition or parameters can be defined, and items designated by the Board. The second type of reserve, Reserve for Salary, contains budgeted salary changes as indicated in the budget and, historically in Manatee, holds 3% of existing salaries within reserves and requests access with a budget amendment at the end of the year. The Reserve for Capital is held for capital projects which have not been placed into line items in the budget. The Reserve for Cash Balance holds reserves held designated for emergencies, stabilization of the organization, and the operating reserves. Within the “Budget by Fund” section of the FY21 Recommended Budget, each fund identifies the specific reasons for reserves. In summary, the four categories of reserves are identified and summarized for all funds (governmental or enterprise) for the Budget.

| Summary of Reserves | |
|--------------------------|----------------|
| Reserves for Contingency | \$ 28,909,609 |
| Reserves for Salaries | 7,621,656 |
| Reserve for Cash Balance | 499,334,658 |
| Reserve for Capital | 14,449,572 |
| | \$ 550,315,495 |

The Government Finance Officers Association (GFOA) best recommended practice of governmental accounting and finance is to maintain two months of operating expenses held in reserves. This reserve is for unforeseen interruptions in revenue so that the services provided by the government may continue.

Within the Reserve for Cash Balance, the Board maintains 20% of operational expenses of each fund in preparation for unforeseen circumstances. This 20% is the calculation to two months of operational expenses held within Reserve for Cash Balance. If there are any funds beyond the 20% which do not have a designation, the funds have been placed into Budget Stabilization. The Budget also identifies \$6.5 million for disaster recovery, \$.9 million and \$.7 million for additional specifics related to Transportation and Parks respectively, \$24.7 million for the Health Self Insurance Fund, and \$36.3 of Landfill Closure.

Budget Message

The following chart identifies the breakdown of the \$499.3 million held within Reserve for Cash Balance:

| Budget Stabilization Updated | 20% Reserves | Stabilization | Stabilization for CIP21-25 | Other | Total | 20% Reserves # of days | Stabilization # of days |
|--|--------------|---------------|----------------------------|-------|-------|------------------------|-------------------------|
| General Fund | 61.1 | 20.5 | | 6.5 | 88.1 | 73 | 25 |
| Transportation | | | | | | | |
| Highway - Transportation | 10.0 | 2.5 | 4.8 | 0.9 | 18.2 | 73 | 18 |
| Highway - Gas Taxes | 2.2 | - | 2.8 | - | 5.0 | 73 | - |
| Impact Fees - Governmental | 32.5 | | | | 32.5 | * | - |
| Special Revenues | | | | | | | |
| Library | 1.7 | | 5.5 | - | 7.2 | 73 | - |
| Children's Services | 2.1 | - | - | - | 2.1 | 73 | - |
| Parks | 2.7 | 6.1 | - | 0.7 | 9.5 | 73 | 166 |
| Unincorporated MSTU | 4.8 | 6.6 | - | - | 11.4 | 73 | 100 |
| Building | 2.3 | 6.4 | - | - | 8.7 | 73 | 202 |
| Tourist Tax - 4 cents | 1.7 | 2.9 | | - | 4.6 | 73 | 125 |
| Beach Erosion - 1 cent | 0.3 | 0.9 | | - | 1.2 | 73 | 212 |
| Phosphate Severance | 0.2 | 1.6 | - | - | 1.8 | 73 | 553 |
| FBIP Boating | 0.0 | - | 1.2 | | 1.2 | 73 | - |
| Other Special Revenues | 5.3 | 5.6 | | | 10.9 | 73 | 77 |
| Debt Service | 4.0 | - | - | - | 4.0 | 73 | - |
| Capital Projects - Governmental | 22.8 | - | - | - | 22.8 | * | - |
| Internal Service | 25.4 | 7.3 | - | 24.7 | 57.4 | 73 | 21 |
| Water/Wastewater | | | | - | - | | |
| Operations | 32.2 | 20.7 | 17.1 | | 70.0 | 73 | 47 |
| Maintenance | 6.0 | | | | 6.0 | * | |
| Impact Fees - Utilities | 54.9 | - | - | - | 54.9 | * | - |
| Capital Projects - Utilities | 26.1 | - | - | - | 26.1 | 73 | - |
| Solid Waste | 11.3 | 3.7 | - | 36.3 | 51.3 | 73 | 24 |
| Stormwater | 0.3 | - | - | - | 0.3 | 73 | - |
| Transit | 2.3 | - | - | - | 2.3 | 73 | - |
| Civic Center | 0.5 | 1.3 | - | - | 1.8 | 73 | 186 |
| Total | 312.7 | 86.1 | 31.4 | 69.1 | 499.3 | | |

**indicates restricted reserves beyond 20% requirement*

Noted in the chart above, there are \$86.1 of stabilization reserves. However all but the General Fund are restricted to use for which the revenue was collected. The far-right columns calculate the number of days reserve which are located within Budget Stabilization. As an example, the General Fund Cash Balance Reserves, holds 73 days of Cash Balance and funding beyond the 73 days reflects the balance of Stabilization, which is 25 days.

With the projected end of FY20, General Fund Budget Stabilization was expected to have an ending balance of \$22 million. One of the largest contributing factors to minimizing impact to this stabilization in FY21 was the reduction of debt service payments due from the General Fund. The General Fund debt service payment reduction of \$4.2 million in FY21 helped to reduce the impacts of COVID-19. With all increases and decreases within the General Fund, the debt service savings resulted in budget stabilization of being impacted by a reduction of \$1.5 million ending with a General Fund Budget Stabilization of \$20.5 million.

Budget Message

Conclusion

Manatee County has established the FY21 Recommended Budget placing high priority on Public Safety, Transportation, and the ability to maintain service for our citizens. With all revenue stream changes taken into consideration, the \$710.7 million FY21 Net Budget reflects a decrease from the prior year FY20 Net Budget of \$28.6 million (-3.9%). This decrease reflects significant reductions in state revenues due to COVID-19 and a reduction in the cash carryforward used in the prior year for capital projects. The Net Budget also reflects an increase in Manatee County property values of 7.1% based upon preliminary estimates.

With this balance budget, Manatee County will continue to monitor all revenues and address adjustment to the budget with budget amendments as needed. If significant changes of estimates occur with the release of state estimates in late summer, adjustments will be brought to the attention of the Board before the Public Hearings in September.

Budget Message

July 9, 2020

Financial Management
Budget Division
1112 Manatee Ave West, Suite 939
Phone number: (941) 745-3726



MEMORANDUM

CRC 7/9/20

To: Board of County Commissioners
Thru: Cheri Coryea, County Administrator *CC*
From: Jan Brewer, Director of Financial Management
Date: July 9, 2020
Subject: Budget Message – Proposed Budget - Update on July 1 Certification of Values

Executive Summary

Manatee County has received the July 1, 2020 Certification of Taxable Values from the Property Appraiser for the FY21 Budget. Florida Statutes require that by July 15, 2020, a proposed budget for the upcoming fiscal year based on certified values be provided to the County Commission. The FY21 Recommended Budget has been updated to reflect the actual certified values and associated expenses as a result of the change in values. The FY21 Proposed Budget version has been filed as required with the Office of the Clerk of the Circuit Court and Comptroller. This budget update details the revisions that have been made based upon the new information. The new Proposed Net Budget for FY21 (excluding Port Manatee) is \$711,689,287 which is an increase of \$957,779 from the Recommended Budget for FY21 of \$710,731,508.

We will continue to monitor new information on estimates for revenues and expenses for updates at our next budget meeting on July 30. By this date, the State of Florida revenue estimates should be released and we will provide a complete summary of any changes due to the release of these estimates. All increases in the budget have been placed within the stabilization reserves net of any associated expenses within each respective fund until the Board reviews and finalizes decisions.

Additional Information

Changes to Budget

The certified taxable property values for the FY21 Budget increased over the prior year's certified values by 7.3% countywide and 7.8% in the unincorporated area. In addition, the Palm Aire MSTU increased over prior year by 4.4%. The FY21 Recommended Budget presented on June 26, 2020 reflected an estimated 7.1% growth and therefore all property tax funds have been adjusted to reflect the certified estimate as well as the associated changes in the Tax Collector's fees for collection.

Budget Message

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The budget has also been updated to reflect the July 1st certification of values for the CRAs and TIFs. A summary of the changes for the CRAs and TIFs are as follows:

| | | July 1 Calculation | FY21 Recomm Budget | Increase (Decrease) | % Increase from Amended FY20 Budget |
|-----------------|-----------------|-----------------------|--------------------------|------------------------|--|
| CRAs | 14th Street | 429,920 | 376,977 | 52,943 | 14.2% |
| | Bradenton Beach | 495,124 | 456,234 | 38,890 | 8.3% |
| | Bradenton DDA | 1,969,281 | 1,610,439 | 358,842 | 22.1% |
| | Central CRA | 563,603 | 523,570 | 40,033 | 7.6% |
| | Palmetto | 2,259,310 | 2,133,604 | 125,706 | 5.9% |
| | | <u>5,717,239</u> | <u>5,100,824</u> | <u>616,414</u> | |
| TIFs | Port TIF | | | | |
| | Countywide | 248,450 | 207,574 | 40,876 | 47.6% |
| | Unincorporated | 23,595 | 19,713 | 3,882 | 47.6% |
| | | <u>272,045</u> | <u>227,287</u> | <u>44,758</u> | |
| | SWTIF | | | | |
| | Countywide | 7,009,322 | 6,717,559 | 291,763 | 24.3% |
| Unincorporated | 665,671 | 637,962 | 27,709 | 24.3% | |
| | | <u>7,674,993</u> | <u>7,355,521</u> | <u>319,472</u> | |
| Total CRAs/TIFs | | 13,664,277 | 12,683,632 | 980,644 | |

Overall Summary

Changes to the FY21 Proposed Net Budget reflects \$957,779 in increase. Total Property Taxes increased by \$533,218 (net of the Statutory 5% reduction for budget) and associated increases in Tax Collector fees of \$21,893 in tax supported funds have been adjusted. CRAs payments increased within the General Fund by \$616,414. The SWTIF increase in taxes was placed proportionately into the reserves by program designation for \$319,472 and the Port TIF of \$44,758 placed into the Port Fund's Budget Stabilization. Any increases of revenue or increases of expenses have been offset within Budget Stabilization of the respective funds.

This memorandum is provided as an update to the original budget message submitted on June 26, 2020. The next scheduled meeting is on July 30 for discussion of the budget and to set the tentative millage rate. Two more public hearings will be held on the budget, on September 14, 2020 at 6:00pm and September 21, 2020 at 6:00pm. 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 Statutes.

Budget Message

September 10, 2020

Financial Management
Administration and Budget
1112 Manatee Avenue West, Bradenton, FL 34205
Phone number: (941) 745-3730



MEMORANDUM

To: Board of County Commissioners *cec 09/10/20*
From: Cheri Coryea, County Administrator
Date: September 10, 2020
Subject: Budget Update for the September 14th, 6:00 pm Agenda Update

The first public hearing for the Fiscal Year 2020-2021 Budget will be held at 6:00 p.m. on September 14, 2020 at the Bradenton Area Convention Center within the Longboat Key room. Our website contains the information for public access via the internet. This memorandum provides an update from the last Budget work session on August 31, 2020 and includes information on changes that will be presented for approval in the Tentative Budget to be adopted at the first public hearing.

After the receipt of the July 1st certified tax roll, a balanced budget in the gross amount of \$1,479,376,981, and net amount of \$711,689,287 was filed with Board Records prior to the July 15th statutory deadline. A budget reconciliation meeting was held on July 30, 2020 which resulted in the Board of County Commissioners voting to maintain the current millage rate. The gross total of the FY21 Tentative Budget, with amendments, which includes all items shown on the revenue and expenditure side of the budget, transfers, internal services, cash balances, and non-expendable trust funds is \$1,851,663,075. For final adoption of the budget, changes are highlighted below and for further details, please see Attachment A.

| | |
|--|-----------------|
| Proposed Budget, July 15, 2020 | \$1,479,376,981 |
| <u>Added Items:</u> | |
| Port Manatee | \$ 20,984,642 |
| Special District Budgets | 3,058,607 |
| Prior Year Project/Grant Balances | 336,253,585 |
| Increase due to Pari Mutual Revenues | 424,175 |
| Increase in State Gas Tax Estimates | 2,498,008 |
| Increase in payment to Municipalities | 496,778 |
| Increase in State Revenue Sharing, Half-Cent Sales Tax | 4,079,801 |
| Increase in Communication Services Tax | 64,560 |
| Increase in Infrastructure Sales Tax | 6,207,401 |
| Capital Projects forward funded (Gas Tax/Stormwater) | 6,188,688 |
| Transfers to Gas Tax Funds | 1,953,851 |

PRISCILLA TRACE District 1 REGGIE BELLAMY District 2 STEPHEN JONSSON District 3 MISTY SERVIA District 4 VANESSA BAUGH District 5 CAROL WHITMORE At Large BETSY BENAC At Large

Budget Message

Memo
Page 2

Deleted Items:

| | |
|--|------------------------|
| MPO Budget Changes | (184,733) |
| Capital Projects advanced funded in FY20 Utilities | (9,389,269) |
| Capital Project moved to FY22 | (350,000) |
| Tentative Budget, September 14, 2020 | <u>\$1,851,663,075</u> |

The addition of \$20,984,642 for Port Manatee includes \$17,846,564 for operating and \$3,138,078 for debt service. The Tentative Net Budget to be approved at the first public hearing totals \$740,016,159, which is exclusive of cash balances, non-expendable trust funds, internal services, internal transfers and prior year grant and project budgets.

Property tax rates do not change from the total millage rates approved by the Board on the July 30, 2020 budget meeting with a countywide millage rate of 6.4326 and the unincorporated rate of 0.6109. The Palm Aire MSTU millage rate also remains unchanged at 0.2546 mills.

In the Tentative Budget resolution that will be presented for approval, miscellaneous changes not affecting the net budget have been made to more closely align the FY21 budget with updated information received after the July 15, 2020 submission.

The Tentative Budget resolution will also include provisions to carry forward remaining unencumbered balances for ongoing capital projects and grants.

The Capital Improvement Plan (CIP) for Fiscal Years 2021-2025 will be approved at the second public hearing on September 21, 2020 and a memo of changes made to the CIP from the July 15th Proposed budget will be forthcoming.

As in past practice, it is requested that the Tentative Budget be approved as presented to accommodate the timing of required advertising. If directed, necessary changes to the budget can be included and adopted at the final public hearing on September 21, 2020.

Thank you for your continuing support and cooperation as we complete the budget process.

Memo
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ATTACHMENT A – Adjustments to Budget Since July 15, 2020

- Port Manatee Budget has been added for FY21 in the amount of \$20,984,642 covering the operating, debt, revenue, and interfund transfer budgets for the Port Authority.
- The Metropolitan Planning Organization (MPO) budget has been entered for FY21, resulting in a decreased budgeted amount of \$184,733 for FY21. The MPO is financed through grants with \$15,265 of grant match from the General Fund.
- Special District budgets have been added to FY21 including \$213,858 for the Manatee County Clerk of Court Law Library, \$2,307,749 for the Myakka Fire District, and \$537,000 for the Manatee County Housing Authority.
- Prior Year Grant and Project balances of \$336,253,585 have been brought forward for FY21.
- Pari Mutual Revenues for \$424,175 have been recorded into the budget.
- Increases in State Revenue sharing estimates from the August meeting of the State Revenue Estimate Conference adding \$4,079,801.
- Increase in the State Gas Tax Estimates of \$2,994,786 have been added within the Budget with the associated increases to the cities for sharing requirements and the remainder placed within reserves. Includes Gas Tax Fund transfers of \$1,953,851.
- Increase in the State Communication Services Tax of \$64,560 has been added to the budget.
- The State has adjusted the Infrastructure Sales Tax estimate for Manatee and the new estimate has placed \$6,207,401 within the budget.
- Capital expenditures increased by \$6,188,688 and one project moved forward to FY22 for \$350,000. The Cash Carryforward balance for Utility projects has been reduced by \$9,389,269 for projects forwarded by budget amendments within FY20.
- Pulled item Program 3404 DU19 – Neighborhood Services Library division adds 3 part-time Library positions for \$66,632
- Pulled item Program 3503 DU4 – Building and Development Services Code Enforcement division adds one Code Enforcement Officer for \$98,960.

Budget Message

September 16, 2020

Financial Management
Budget Division
1112 Manatee Ave West, Suite 939
Phone number: (941) 745-3726



MEMORANDUM

To: Board of County Commissioners
Thru: Cheri Coryea, County Administrator
From: Jan Brewer, Director of Financial Management Jan B Brewer
Date: September 16, 2020
Subject: Update on CIP FY21-25 Changes since Proposed

Digitally signed by Jan B
Brewer
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Executive Summary

We have compiled a summary of all changes which have occurred within the CIP FY21-25 since the Proposed submission to the Clerk of the Court on July 15, 2020. In addition, we are providing the updated Infrastructure Sales Tax Project and Equipment List which would be established with adoption of the CIP FY21-25.

Detail Information

Changes to the CIP FY21-25 are numerous this year due to the impacts that have occurred with COVID 19. With the start of the Budget process, we had placed numerous CIP projects (i.e. Infrastructure Sales Tax projects) into the outer years of the five-year plan in anticipation of the lower revenues. The State revenue estimates have altered and increased several times but have brought the Infrastructure Sales Tax to an increase of \$6.2 million within our FY21 Budget.

The first document attached provides all changes which have occurred. We have detailed the information into areas of change as to scope, funding, timing changes, additional projects, and closed projects. On each project, we have provided a description as to the change as well.

The second document attached provides the Infrastructure Sales Tax list with all additions and deletions which are occurring within the CIP FY21-25.

Attachments:

- 1 – Change in CIP FY21-25
 - a. Changes to Plan from Proposed
 - b. Updated Summary of CIP FY21-25 Plan
 - c. Reconciliation of CIP FY21-25 from Proposed to Tentative
- 2 – Infrastructure Sales Tax Project & Equipment List updates

FMD 2020/14

PRISCILLA TRACE District 1 REGGIE BELLAMY District 2 STEPHEN JONSSON District 3 MISTY SERVIA District 4 VANESSA BAUGH District 5 CAROL WHITMORE At Large BETSY BENAC At Large



Charts and Graphs



Charts and Graphs

Taxable Property Values

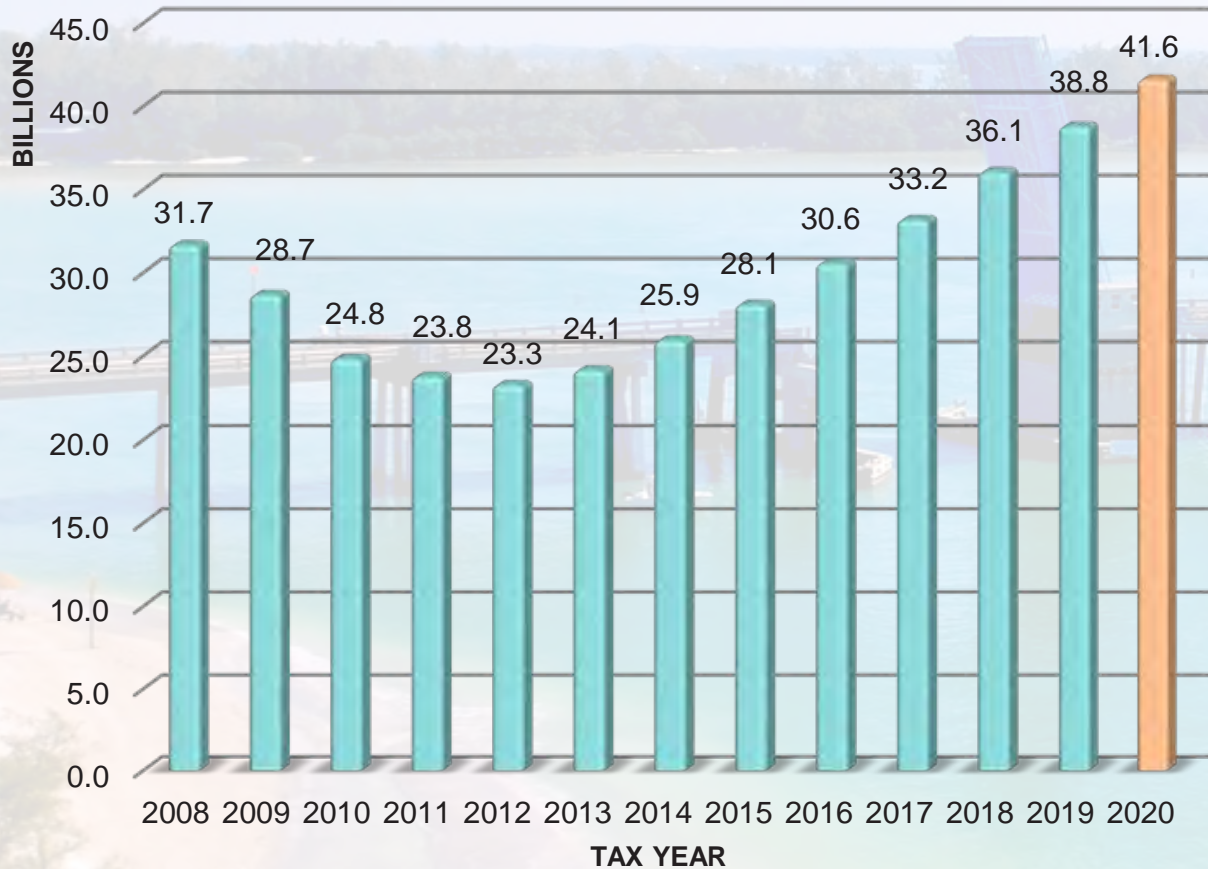
Taxable property values in Florida have experienced significant change over the past 10 years due to a predominantly fluid political and economic landscape. In a special session of the Florida legislature in October 2007, a Constitutional Amendment proposal known as “Amendment 1” was adopted and subsequently 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 of a 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 continued to occur in FY08 due to reduced

valuation of taxable property values because of the housing market and real estate collapse. As illustrated in Chart 1.1, from 2008 to 2012, valuations decreased almost 26% from \$31.7 to \$23.3 billion and only recently beginning in 2013 valuations started to rebound from their low point in 2012 back up to \$41.6 billion in 2020. Strengthening trends in new construction and sustained increases in home prices are indicators that taxable values should continue rising into 2021.

The Property Appraiser provided assessments as of January 1, 2020 which is the basis for the Fiscal Year 2021 millage levies. In other words, the millage rate set by the Board of County Commissioners for the FY21 budget in September 2020 is applied to the property tax value for 2020 to determine the property tax revenue available for county government in the FY21 budget.

Chart 1.1 Property Values



Charts and Graphs

Property Tax Rates

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. From FY09-FY14, Manatee County Government's countywide millage

rate remained constant at 6.2993 mills as shown in Chart 1.2. From FY14-FY20 the voted debt millage decreased by .0133, .0920, .0160, .0097, .0023 and 0 respectively which allows the difference to be applied to the countywide millage to bring it to 6.4326 mills. In FY21, the County's Countywide Millage, regardless of the COVID-19 pandemic and due to the County's financial strength, remained unchanged at a total of 6.4326 mills.

Chart 1.2 Countywide Operating Millage Rates



Other Millages

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

Tax Year 2008 is presented on Table 1.1. 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 table, but a complete list of current millage rates is available at www.taxcollector.com

Table 1.1 History of Millage Rates

| Fiscal Year | Tax Year | Countywide Operating | MSTU Unincorp | Voted Debt | Palm-Aire MSTU |
|-------------|----------|----------------------|---------------|------------|----------------|
| 2009 | 2008 | 6.2993 | 0.6109 | 0.0956 | 0.2546 |
| 2010 | 2009 | 6.2993 | 0.6109 | 0.1090 | 0.2546 |
| 2011 | 2010 | 6.2993 | 0.6109 | 0.1254 | 0.2546 |
| 2012 | 2011 | 6.2993 | 0.6109 | 0.1303 | 0.2546 |
| 2013 | 2012 | 6.2993 | 0.6109 | 0.1303 | 0.2546 |
| 2014 | 2013 | 6.2993 | 0.6109 | 0.1333 | 0.2546 |
| 2015 | 2014 | 6.3126 | 0.6109 | 0.1200 | 0.2546 |
| 2016 | 2015 | 6.4046 | 0.6109 | 0.0280 | 0.2546 |
| 2017 | 2016 | 6.4206 | 0.6109 | 0.0120 | 0.2546 |
| 2018 | 2017 | 6.4303 | 0.6109 | 0.0023 | 0.2546 |
| 2019 | 2018 | 6.4326 | 0.6109 | - | 0.2546 |
| 2020 | 2019 | 6.4326 | 0.6109 | - | 0.2546 |
| 2021 | 2020 | 6.4326 | 0.6109 | - | 0.2546 |

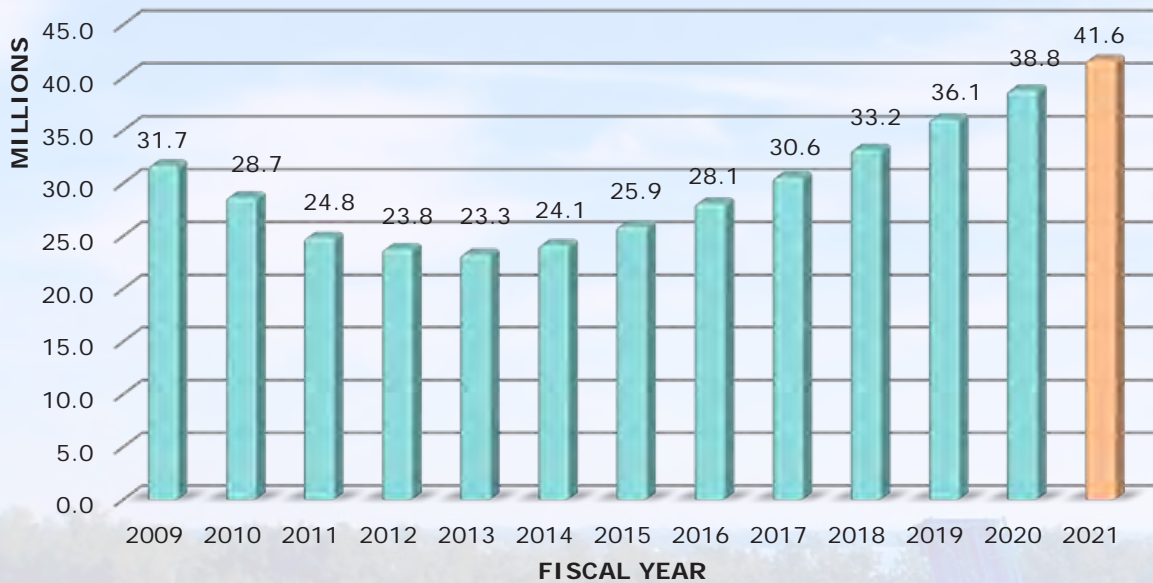
Charts and Graphs

Value of One Mill

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.

Chart 1.3 Value of One Mill



Millage Summary

The millage summary in Table 1.2 shows no net change in the total millage rates from the previous fiscal year. 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. Currently, the County does not levy a voted debt millage

Table 1.2 Millage Summary

| | FY20 Adopted | FY21 Adopted | Difference |
|----------------------|-----------------|-----------------|---------------|
| Countywide Operating | 6.4326 | 6.4326 | 0.0000 |
| Voted Debt Service | 0.0000 | 0.0000 | 0.0000 |
| Unincorporated MSTU | 0.6109 | 0.6109 | 0.0000 |
| Subtotal | 7.0435 | 7.0435 | 0.0000 |
| Palm-Aire MSTU | 0.2546 | 0.2546 | 0.0000 |

Charts and Graphs

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.

When considering the total millage of 14.0471 from all countywide authorities, 51% or 7.1350 mills is needed to support the education system in Manatee County.

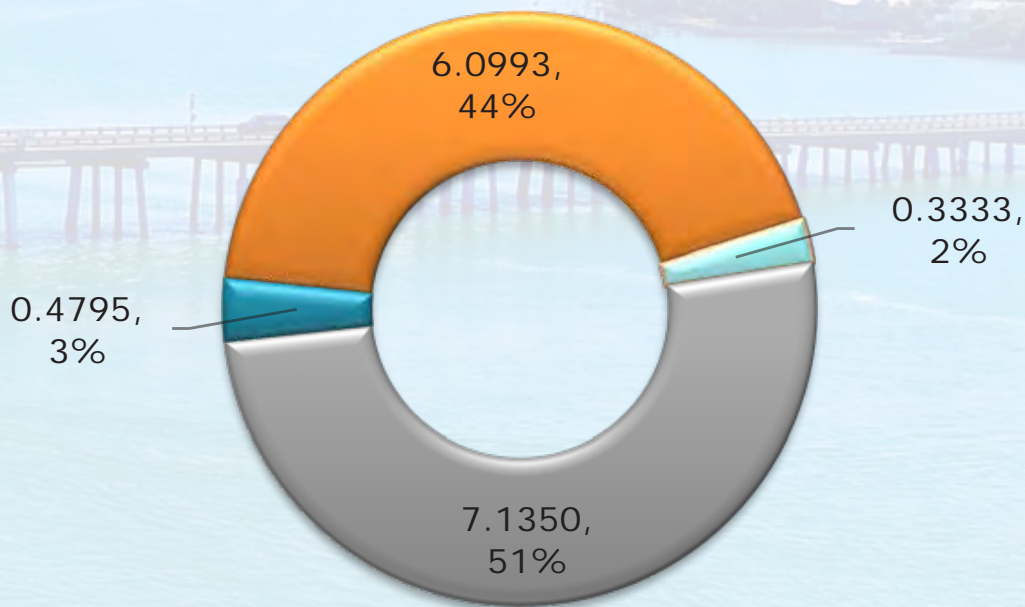
The millage for county operations totals 6.0993 or 44% of the tax levy. This includes functions under the Board of County Commissioners such as the library, transportation maintenance traffic safety, and public safety including EMS, emergency management, 911 center operations, and County Operated Parks and preserves. 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 Children's Services Tax millage of 0.3333 mills, which represents 2% of the millage levy, 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 3% of the millage levies include Mosquito Control, the West Coast Inland Navigational District, and the Southwest Florida Water Management District. Each of these agencies is a separately constituted taxing authority independently levying a millage to fund their services.

Chart 1.4 Countywide Millage Levies



■ County Operations ■ Children's Svcs ■ School Board ■ Other Taxing Authorities

Charts and Graphs

Homeowner Comparison of Taxes

As property values change, it is necessary to adjust the millage rate to provide for the required debt service coverage. For the examples in Table 1.3, 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. Residents in the municipalities pay an additional municipal levy, not calculated here.

Table 1.3 Comparison of Taxes

| | FY20 Adopted | FY21 Adopted | Difference |
|--------------------------------|------------------|------------------|-------------|
| Countywide Operating | \$ 964.89 | \$ 964.89 | \$ - |
| Voted Debt Service | \$ - | \$ - | \$ - |
| Municipality Subtotal | \$ 964.89 | \$ 964.89 | \$ - |
| Unincorporated MSTU | \$ 91.64 | \$ 91.64 | \$ - |
| Unincorporated Subtotal | \$ 91.64 | \$ 91.64 | \$ - |
| Palm-Aire MSTU | \$ 38.19 | \$ 38.19 | \$ - |
| Palm-Aire MSTU Subtotal | \$ 38.19 | \$ 38.19 | \$ - |

Six County Comparison of Taxes

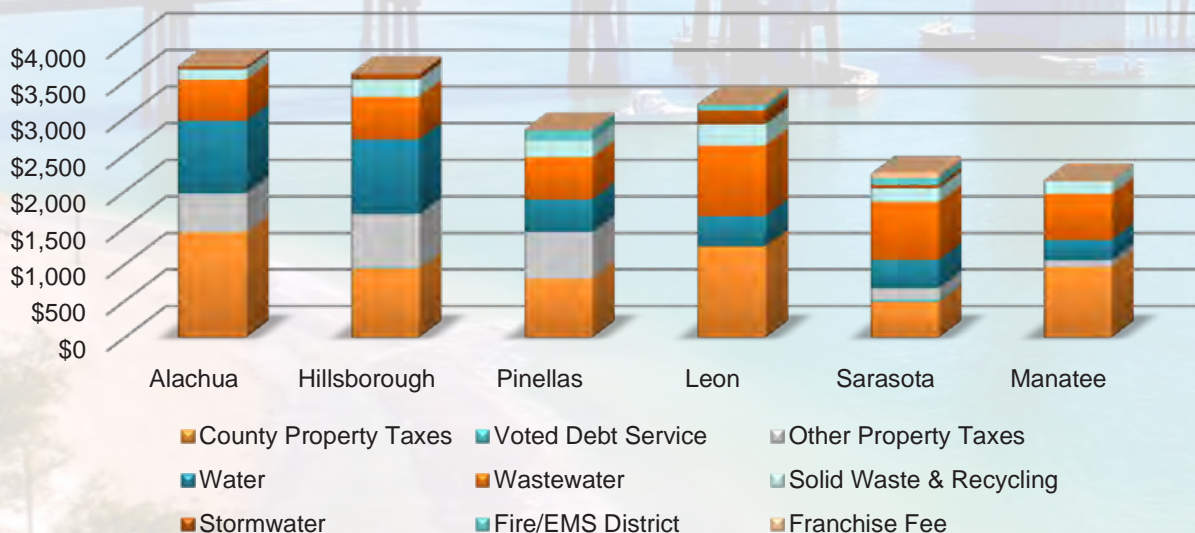
A comparison of county property taxes using actual millage rates for FY21 for Manatee County, and the most currently available information for other taxes/services for all other areas.

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.

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

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.

Chart 1.5 Six County Comparison



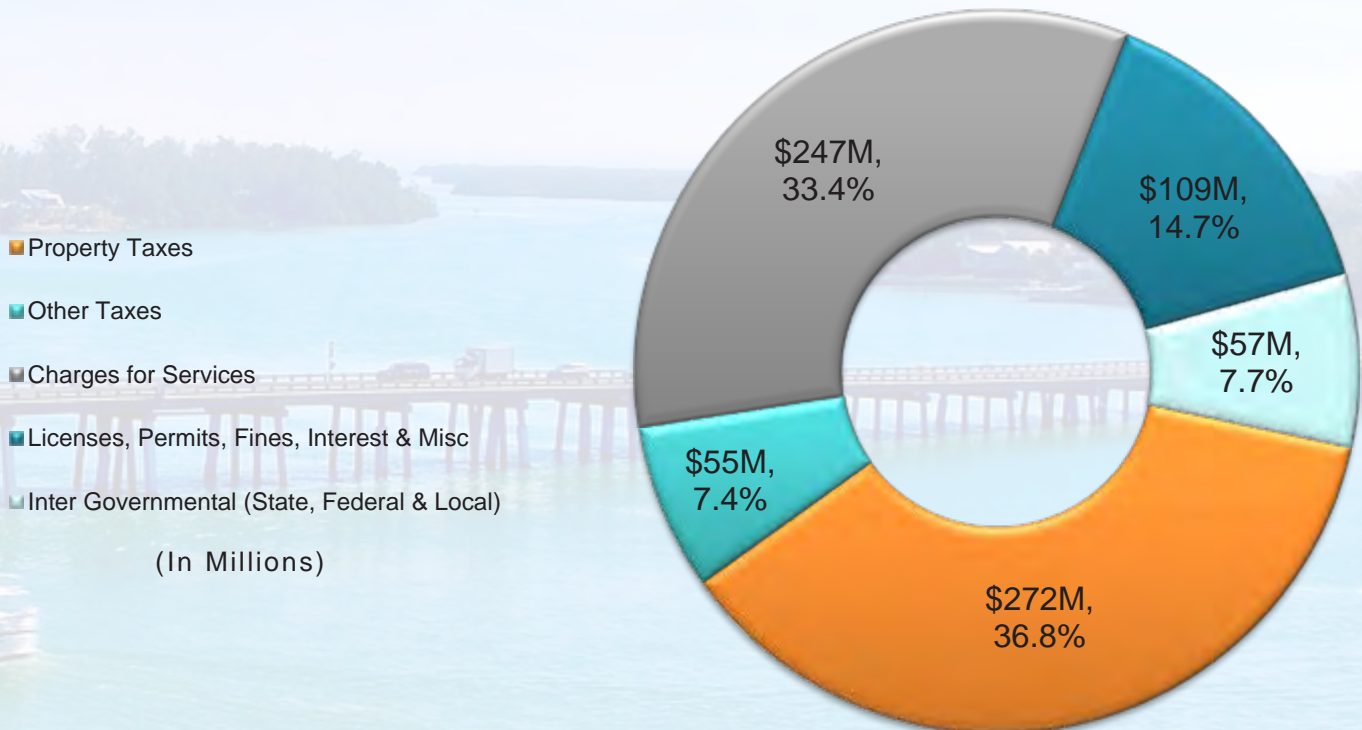
Charts and Graphs

Revenue by Source

Of the total Manatee County's Net Adopted Budget of \$740,016,159, available as resources, approximately 36.8% or \$272 million comes from Property Taxes. Charges for services is the next largest revenue source at 33.4% or \$247 million. The Charge of Services are based on the actual cost to provide and maintain the service. Users of county services are primarily water, sewer, and garbage customers, along with users of the convention center and other county facilities. Over 14.7% or \$109 million is received from

License fees, fines, interest and other miscellaneous revenues. Another 7.7% or \$57 million comes from Intergovernmental such as federal, state and local grants including transit grants and state sales tax, state revenue sharing and other governmental sources. Another small portion accounting for 7.4% or \$55 million is derived from other taxes which include tourist development taxes, communication services taxes and gas taxes.

Chart 1.6 Revenue By Source



Charts and Graphs

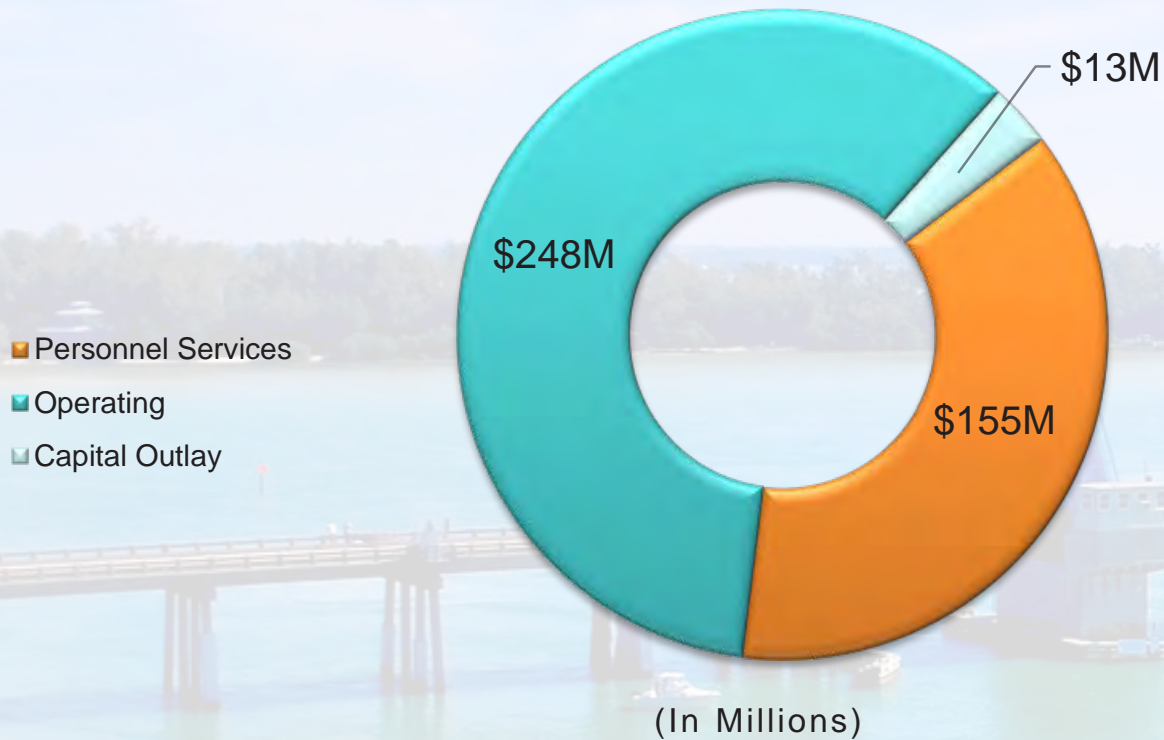
Appropriation by Major Category

The operating budget for departments reporting directly to the Board of County Commissioners is \$416 million for Fiscal Year 2021.

For areas reporting directly to the Board of County Commissioners, the amounts allocated to personal services costs of \$155 million includes salaries, employee health benefits and other fringe benefits;

operating costs of \$248 million; and operating capital of \$13 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.

Chart 1.7 Appropriation By Major Category



Charts and Graphs

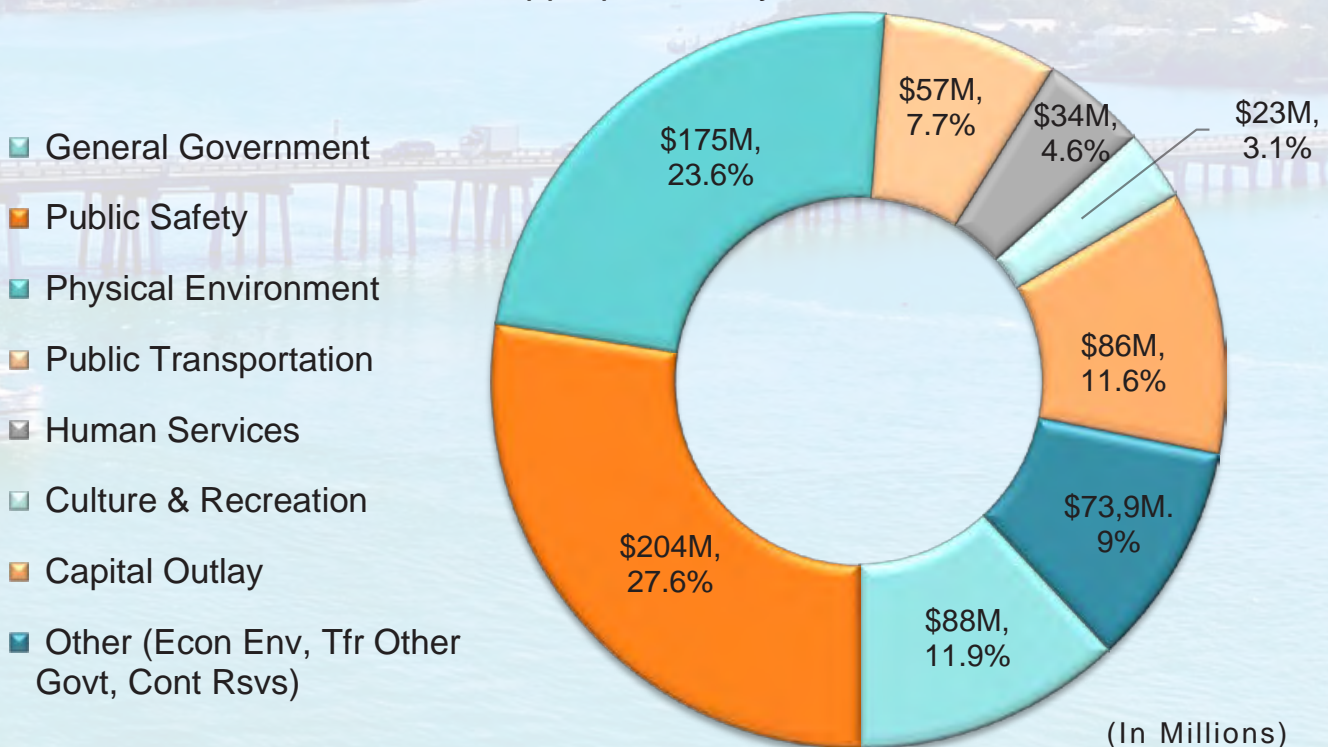
Appropriation by Function

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.

The General Government category accounts for 11.9% of the budget or \$88 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 Public Safety budget category has a budget of \$204 million or 27.6% 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. Physical Environment comprises 23.6% or \$175 million of budgeted 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. Public Transportation, which includes road maintenance and the transit system, comprises 7.7% or \$57 million of the net adopted budget of \$740,016,159. The Human Services category at approximately \$34 million or 4.6% provides funding for veterans' services, indigent medical programs, and assistance to non-profit agencies providing services to needy citizens. This category also includes programs funded by the Children's Services tax of 1/3 of a mill levied after the 1990 voter referendum. The monies budgeted for parks, recreation programs and libraries are shown as Culture and Recreation and comprise 3.1% or about \$23 million. Capital Outlay includes monies budgeted or reserved for large projects for roads, utilities, parks, buildings or other capital expenditures. This category accounts for 11.6% or approximately \$86 million. Reserves, gas tax transfers to the cities, economic development and tourist development expenditures are included in the Other category which accounts for 9.9% or \$73 million.

Chart 1.8 Appropriation By Function



Charts and Graphs

Summary of Major Revenues and Expenditures

This chart displays actual amounts for FY19 and adopted amounts for FY20 and FY21 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 FY21.

Table 1.4 Summary of Major Revenues

| MAJOR REVENUES | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------|----------------------|----------------------|----------------------|
| Property Taxes | 239,453,169 | 266,836,792 | 286,405,180 |
| Other Taxes | 66,806,686 | 70,418,927 | 58,004,415 |
| Licenses and Permits | 10,938,858 | 10,246,824 | 11,054,486 |
| Intergovernmental Revenues | 99,144,504 | 61,650,820 | 60,364,548 |
| Charges for Services | 269,612,853 | 340,515,613 | 348,816,005 |
| Fines and Forfeitures | 6,604,292 | 1,757,094 | 2,376,834 |
| Miscellaneous Revenues | 351,653,431 | 180,626,167 | 185,478,306 |
| Non-Cash (Carryover, etc.) | - | 608,153,176 | 559,851,109 |
| Total | 1,044,213,793 | 1,540,205,413 | 1,512,350,883 |

Table 1.5 Summary of Major Expenditures

| MAJOR EXPENDITURES | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------------------|--------------------|----------------------|----------------------|
| General Fund | 277,056,158 | 389,432,798 | 401,988,698 |
| Transportation Trust Fund | 42,663,089 | 64,831,592 | 70,693,220 |
| Special Revenue Funds | 169,331,631 | 260,206,305 | 257,588,968 |
| Debt Service Funds | 19,411,311 | 18,980,558 | 16,371,037 |
| Capital Projects Funds | 74,865,328 | 192,291,019 | 187,047,488 |
| Enterprise Funds | 305,274,179 | 469,893,463 | 426,645,529 |
| Internal Service Funds | 86,663,703 | 144,569,678 | 152,015,943 |
| Total | 975,265,399 | 1,540,205,413 | 1,512,350,883 |
| Excluding Reserves for Cash Balance | | 494,483,899 | 472,224,420 |
| Total Planned Expenditures | | 1,045,721,514 | 1,040,126,463 |
| Change | | | (5,595,051) |
| % Change | | | -0.54% |

Charts and Graphs

Summary of Appropriation by Department/Agency/Program

Table 1.6 Summary of Appropriation by Department/Agency/Program

| Department/Agency/Programs | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---|--------------------|--------------------|--------------------|
| Board of County Commissioners/County Administrator | 4,472,256 | 4,267,656 | 4,228,332 |
| County Attorney | 11,710,712 | 13,825,364 | 13,503,734 |
| Building & Development Services | 14,622,319 | 16,284,734 | 18,510,508 |
| Convention & Visitors Bureau | 12,729,338 | 11,262,093 | 8,972,235 |
| Financial Management | 2,097,554 | 2,600,343 | 2,857,146 |
| Human Resources | 55,992,843 | 56,047,497 | 60,775,122 |
| Information Technology | 15,250,801 | 16,013,128 | 16,709,132 |
| Neighborhood Services | 12,020,867 | 13,402,841 | 13,838,827 |
| Parks & Natural Resources | 10,412,440 | 10,832,838 | 11,399,361 |
| Property Management | 21,883,181 | 23,678,793 | 23,557,754 |
| Public Safety | 29,560,387 | 33,253,655 | 36,276,490 |
| Public Works | 54,079,134 | 66,046,893 | 66,339,508 |
| Redevelopment & Economic Opportunity | 2,942,599 | 6,524,744 | 7,031,062 |
| Utilities | 116,660,549 | 126,115,575 | 132,173,167 |
| Subtotal Board Departments | 364,434,980 | 400,156,154 | 416,172,378 |
| Clerk of the Circuit Court | 8,064,339 | 8,270,743 | 8,453,919 |
| Property Appraiser | 5,438,054 | 5,799,701 | 6,177,847 |
| Sheriff | 138,327,756 | 143,644,416 | 148,015,472 |
| Supervisor of Elections | 2,062,791 | 2,494,518 | 2,511,530 |
| Tax Collector | 10,956,164 | 11,281,749 | 11,630,214 |
| Subtotal Constitutional Officers* | 164,849,104 | 171,491,127 | 176,788,982 |
| <i>*Constitutional officer amounts reflect amounts funded by the BCC and include contracted programs and support costs.</i> | | | |
| Miscellaneous County Programs | 3,078,330 | 3,583,216 | 3,375,111 |
| Human Services Programs | 24,810,020 | 27,268,310 | 27,772,078 |
| Judicial Programs | 3,144,385 | 3,370,084 | 3,572,442 |
| General Government | 2,354,682 | 2,232,144 | 2,237,414 |
| Debt Service Funds | 33,927,163 | 46,626,165 | 37,404,525 |
| Other Community Services | 2,247,152 | 2,424,646 | 2,274,646 |
| Port Authority | 9,387,802 | 10,605,320 | 10,524,039 |
| Economic Development | 4,631,667 | 5,100,824 | 5,717,238 |
| Subtotal Other Programs | 83,581,201 | 101,210,709 | 92,877,493 |
| GRAND TOTAL** | 612,865,285 | 672,857,990 | 685,838,853 |

**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.

Charts and Graphs

Historical Summary

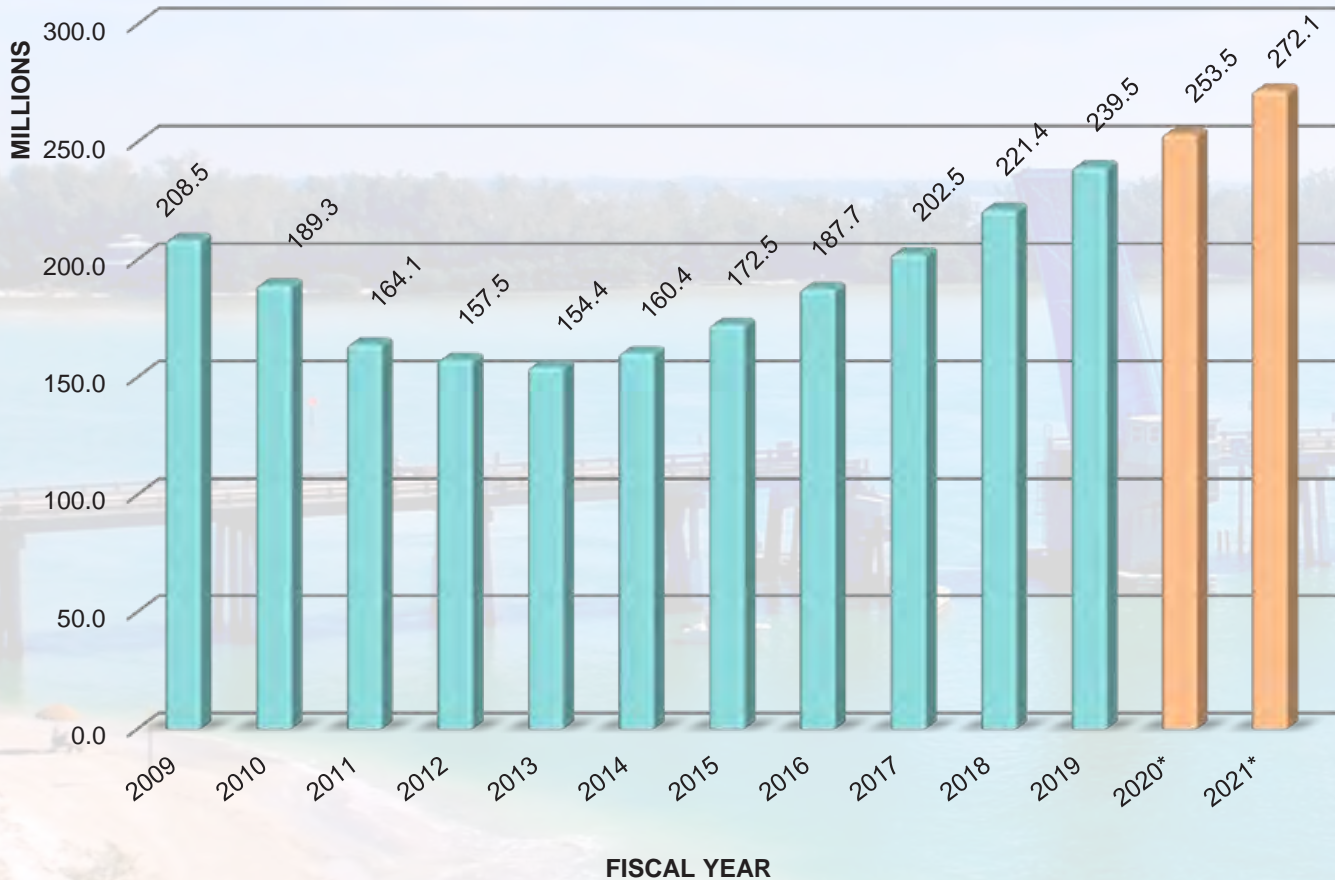
Ad Valorem Taxes

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 were 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

lowered its FY08 millage rate by 14.9%. In 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 2013 and are entirely the result of increases in property values since total property tax rates have remained unchanged since 2008.

**Figure shown for 2020 and 2021 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.9 Ad Valorem Taxes



Charts and Graphs

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. FY12 marked the rebound in revenues and restored slightly more than FY08's revenues, all indications that the increasing trend will continue. The estimate for fiscal year 2019-2020 was conservative. In FY21, in an effort to mitigate the impact of the COVID-19 pandemic, the state revenue estimates were re-evaluated and re-estimated twice with the final result being a reflection of a 9.4% decrease in State Revenue Sharing from the prior year.

**Figure shown for 2020 and 2021 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.10 State Revenue Sharing



Charts and Graphs

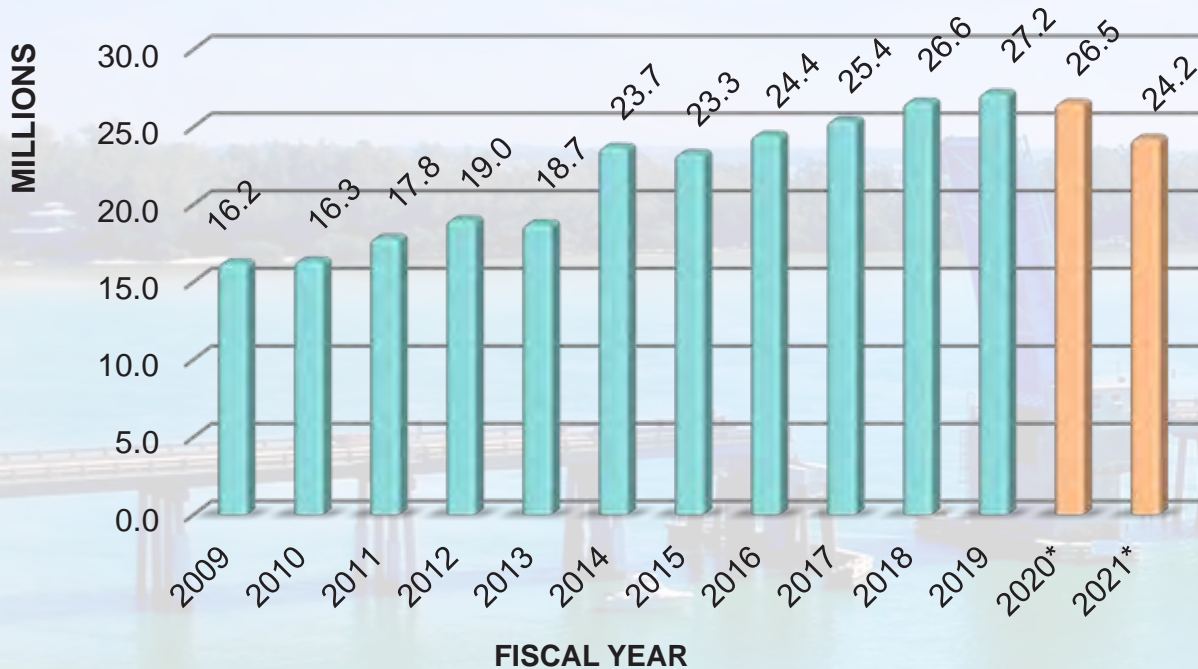
State Shared Sales Tax

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. In FY21, the impacts of the COVID-19 pandemic provided several revisions of the state revenue estimates. Manatee County followed state estimates by

reducing revenue estimates by 8.6%. Use of this revenue source is unrestricted.

*Figure shown for 2020 and 2021 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law

Chart 1.11 State Shared Sales Tax



Charts and Graphs

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. When ad valorem tax revenues declined, more gas taxes continued to be used between capital projects and 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. 2020–2021 projections are very conservative due to economic uncertainty and pending threat of higher gasoline prices that may significantly impact consumption. In FY21, the state revenues estimates mitigated the impacts of the COVID-19 pandemic, the final revision of the state revenue estimates provided an impact by reducing estimates by 10.4%.

**Figure shown for 2020 and 2021 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.12 Constitutional Gas Tax



Charts and Graphs

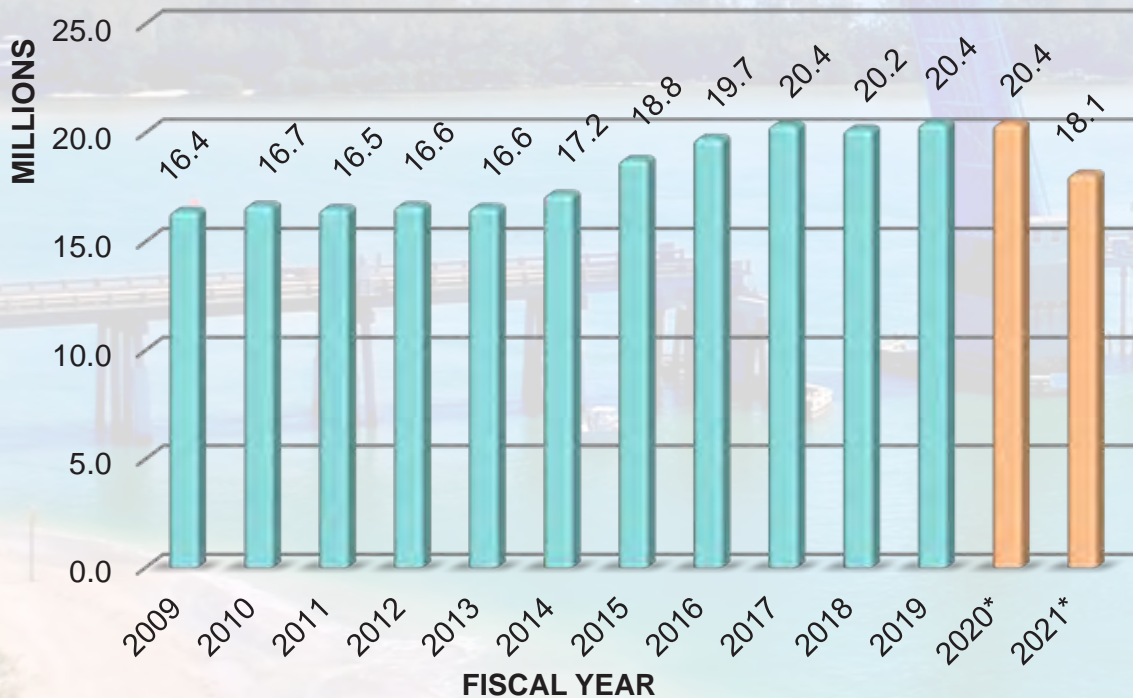
Local Option Gas Tax

Revenues result from twelve cents tax per gallon of gasoline sold in Manatee County as authorized by the State Legislature. Originally, one cent was approved by voters in a countywide referendum. Later, six cents were levied by the Board of County Commissioners. In April 2016, an additional five cents were levied by the Board of County Commissioners. 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. In FY21, multiple revisions to state revenue estimates occurred in an effort to mitigate the impacts of the COVID-19 pandemic. Manatee County reduced revenue estimates by the revised recommendation of 11.3%. The County was able to maintain service levels due to increases in Ad Valorem taxes.

**Figure shown for 2020 and 2021 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.13 Local Option Gas Tax



Charts and Graphs

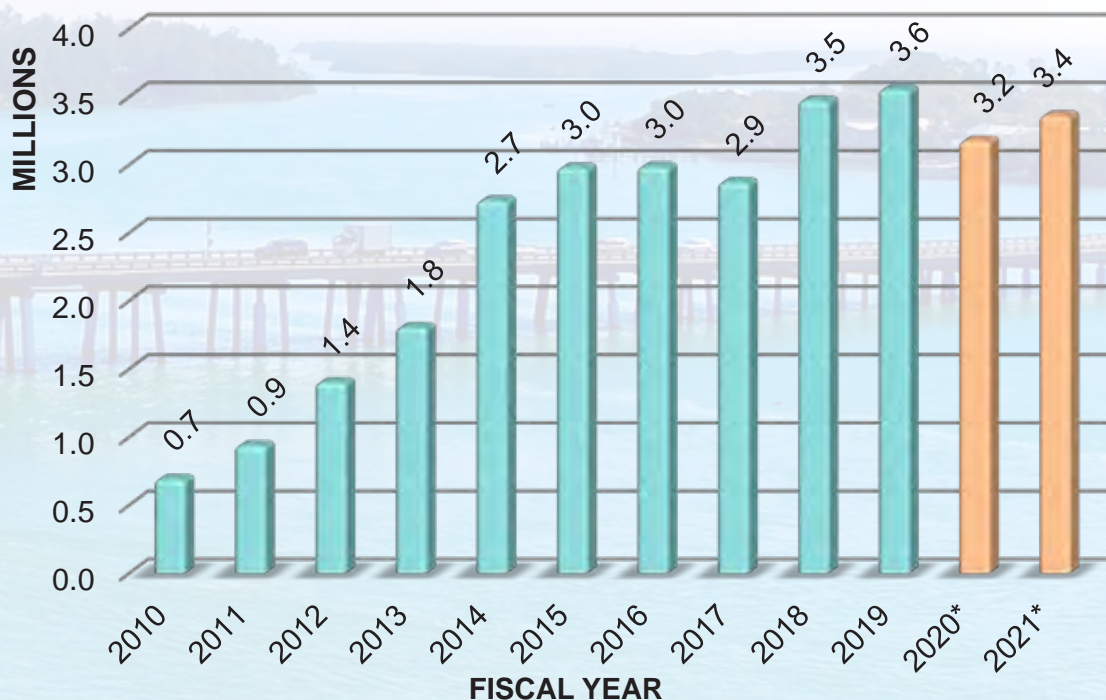
Planning Fees

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 2020-2021 are conservative pending substantiation of a growth trend in the area.

**Figure shown for 2020 and 2021 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.14 Planning Fees



Charts and Graphs

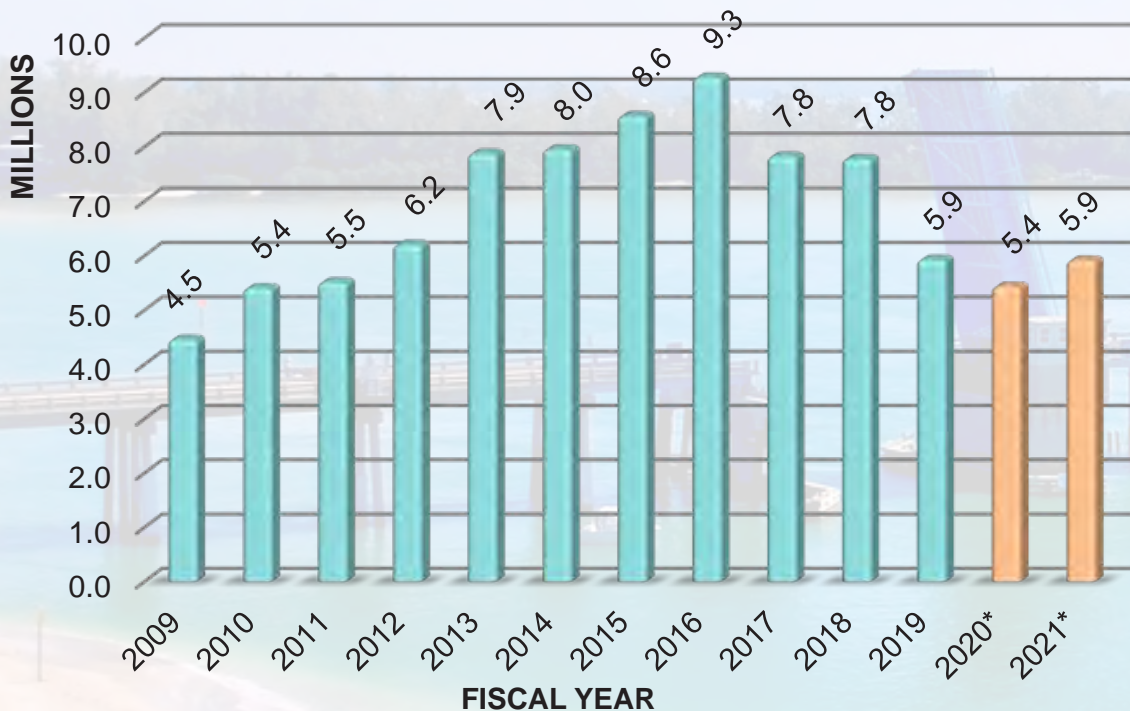
Building and Inspections Fees/Charges

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.

**Figure shown for 2020 and 2021 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.15 Building and Inspections Fees/Charges



Charts and Graphs

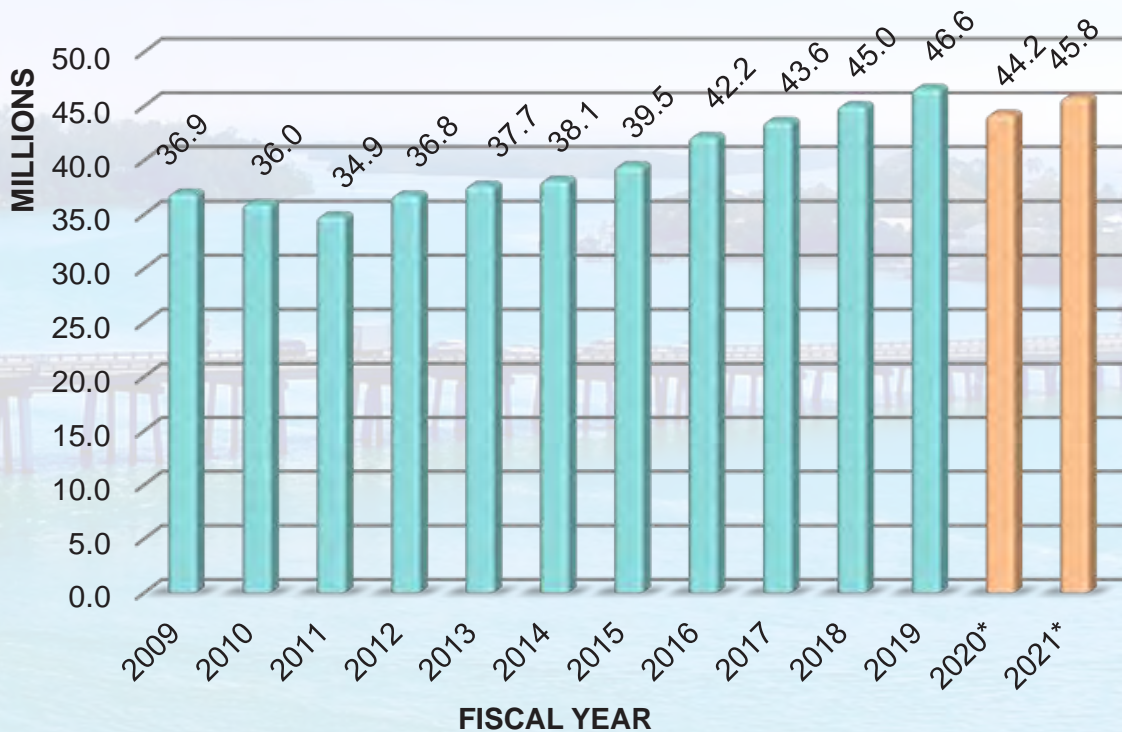
Solid Waste Fees/Charges

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.

**Figure shown for 2020 and 2021 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.16 Solid Waste Fees/Charges



Charts and Graphs

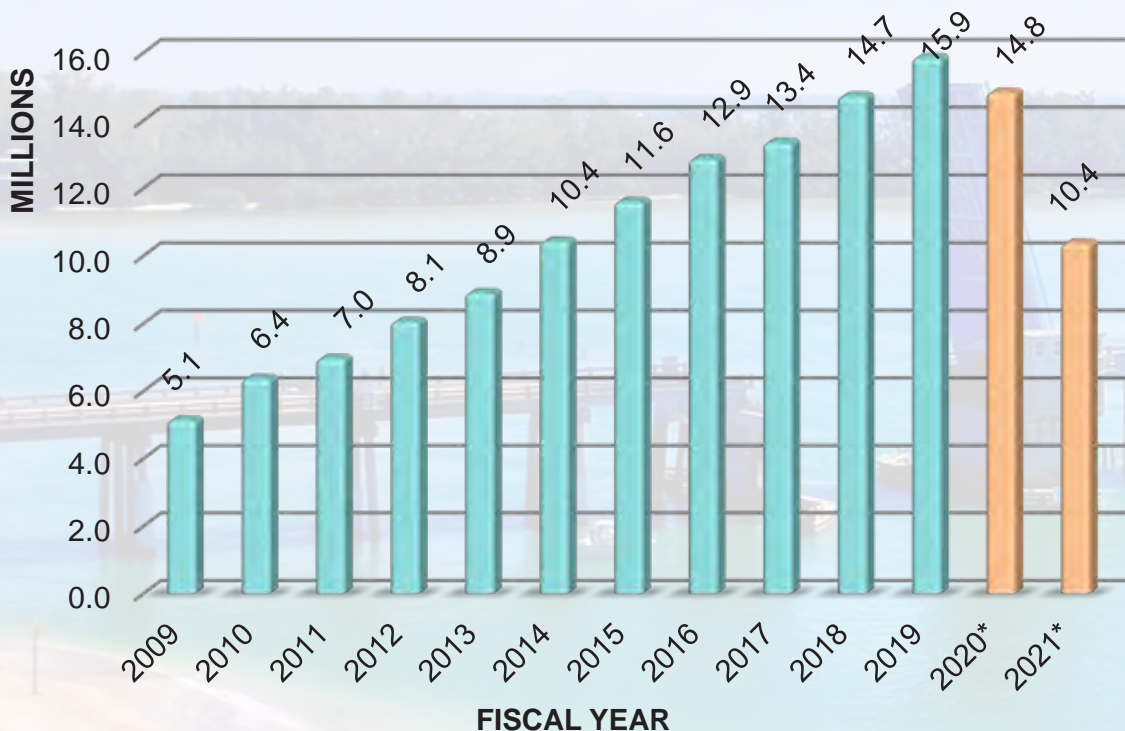
Local Option Tourist Development Tax

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 severe weather events, and increased tourism due to targeted marketing and advertising campaigns, increased social network presence, and increased sports marketing. In FY21, in an effort to mitigate the impacts of the COVID-19 pandemic in the financial stability of the County, Manatee County took measures to ensure a minimal impact by reducing revenue estimates by 30% and maintaining the current levels of service.

**Figure shown for 2020 and 2021 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.17 Local Option Tourist Development Tax



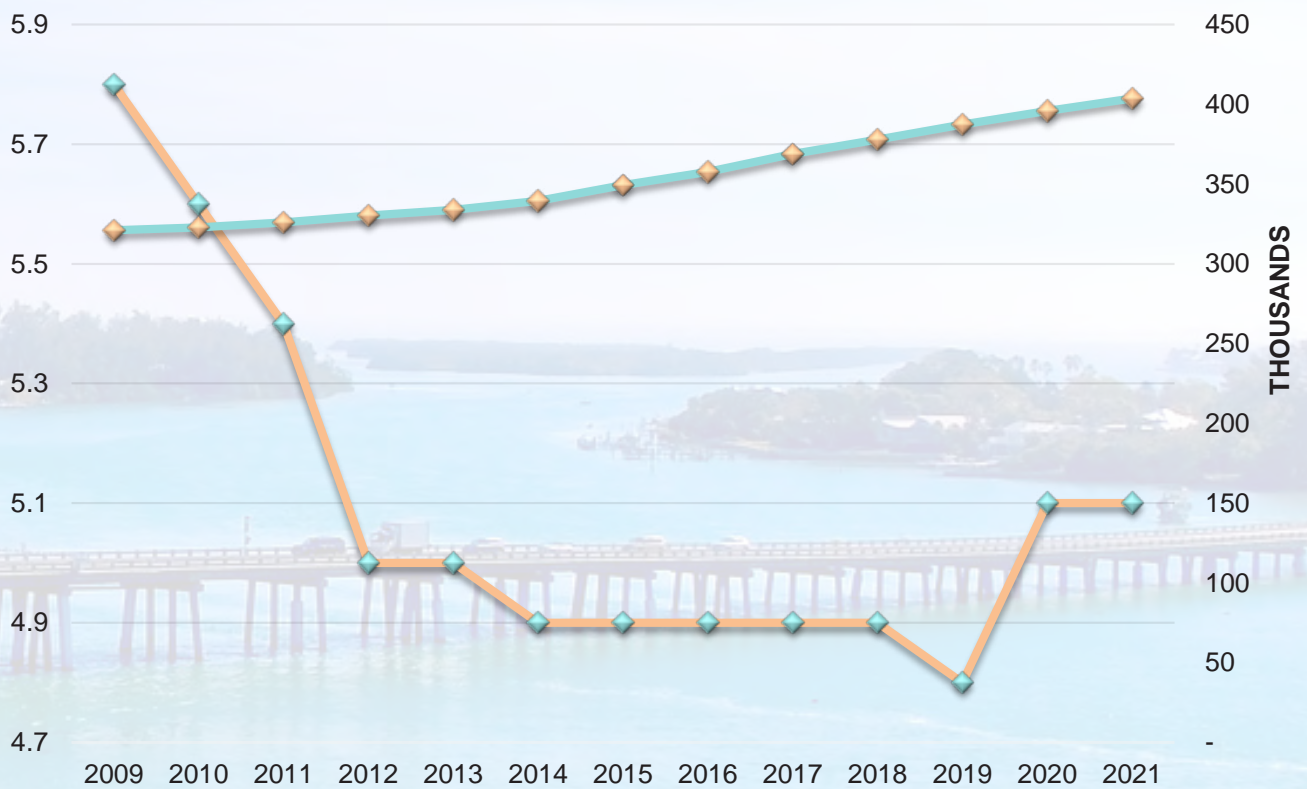
Charts and Graphs

Employees Per 1,000 Residents

The list in the chart 1.18 Employees Per 1,000 Residents shows positions which report to the Board of County Commissioners by department. In addition, ten 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.

Chart 1.18 Employees Per 1,000 Residents



* BEBR population matches website for existing data

Charts and Graphs

Summary of Budgeted Positions

The list in the below table shows positions which report to the Board of County Commissioners by department. In addition, ten 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.

Table 1.7 Summary of Budgeted Positions

| Department | FY20 Adopted | FY21 Adopted | Increase/ (Decrease) |
|--------------------------------------|-----------------|-----------------|-------------------------|
| Board of County Commissioners | 10 | 10 | - |
| County Administrator | 16 | 13 | (3) |
| County Attorney | 25 | 25 | - |
| Building & Development | 145 | 156 | 11 |
| Convention & Visitors Bureau | 31 | 31 | - |
| Financial Management | 31 | 32 | 1 |
| Human Resources | 20 | 21 | 1 |
| Information Technology | 74 | 74 | - |
| Neighborhood Services | 142 | 149 | 7 |
| Parks & Natural Resources | 102 | 110 | 8 |
| Property Management | 193 | 198 | 5 |
| Public Safety | 284 | 303 | 19 |
| Public Works | 484 | 491 | 7 |
| Redevelopment & Economic Opportunity | 20 | 20 | - |
| Utilities | 423 | 436 | 13 |
| Subtotal | 2,000 | 2,069 | 69 |
| Court Administration | 8 | 8 | - |
| Guardian Ad Litem | 1 | 2 | 1 |
| Grand Total | 2,009 | 2,079 | 70 |

Adopted Budget Summary

Manatee County Adopted Budget Summary Fiscal Year 2020-2021

THE ADOPTED OPERATING BUDGET EXPENDITURES OF MANATEE COUNTY, FLORIDA ARE 11.5% LESS THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

| | General Fund | Transportation Trust Fund | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Enterprise Funds | Internal Service Funds | Totals |
|--|--------------------|---------------------------|-----------------------|--------------------|------------------------|--------------------|------------------------|-------------------------|
| Sources | | | | | | | | |
| Property Taxes: | | | | | | | | |
| General Fund | 5.2942 | 220,348,796 | - | - | - | - | - | \$ 220,348,796 |
| Transportation | 0.2536 | - | 10,555,033 | - | - | - | - | 10,555,033 |
| Library | 0.2475 | - | - | 10,301,147 | - | - | - | 10,301,147 |
| Parks | 0.3040 | - | - | 12,652,721 | - | - | - | 12,652,721 |
| Unincorporated MSTU | 0.6109 | - | - | 18,549,875 | - | - | - | 18,549,875 |
| Children's Services | 0.3333 | - | - | 13,872,210 | - | - | - | 13,872,210 |
| Palm Aire MSTU | 0.2546 | - | - | 125,398 | - | - | - | 125,398 |
| Other Taxes: | 2,538,596 | 19,374,129 | 36,091,690 | - | - | - | - | 58,004,415 |
| Licenses & Permits: | 920,250 | - | 10,020,256 | - | - | 113,980 | - | 11,054,486 |
| Intergovernmental: | | | | | | | | |
| Federal | - | - | 1,677,735 | - | - | 3,000,000 | - | 4,677,735 |
| State | 36,030,197 | 5,098,798 | 906,148 | - | - | 1,617,250 | - | 43,652,393 |
| Other | 12,009,615 | - | 24,805 | - | - | - | - | 12,034,420 |
| Charge for Service: | | | | | | | | |
| Public Utilities | - | - | - | - | - | 190,958,630 | - | 190,958,630 |
| Other | 28,750,658 | 908,500 | 5,593,615 | - | 16,842,105 | 17,033,224 | - | 69,128,102 |
| Fines & Forfeitures: | | | | | | | | |
| | 500,500 | - | 1,859,083 | - | - | 17,251 | - | 2,376,834 |
| Miscellaneous Revenues: | | | | | | | | |
| Interest Income | 2,500,000 | 592,712 | 2,141,973 | 35,715 | 2,001,135 | 3,379,171 | 1,292,353 | 11,943,059 |
| Other | 4,436,562 | 1,070,000 | 17,200,582 | - | - | 6,509,163 | 3,090,546 | 32,306,853 |
| Total Revenue | 308,035,174 | 37,599,172 | 131,017,238 | 35,715 | 18,843,240 | 222,628,669 | 4,382,899 | \$ 722,542,107 |
| Non-Revenue: | | | | | | | | |
| Cash Carryover | 104,556,335 | 29,635,621 | 109,259,716 | 1,362,689 | 82,086,388 | 170,290,979 | - | \$ 497,191,728 |
| Internal Services | - | - | - | - | - | - | 151,388,654 | 151,388,654 |
| Interfund Transfers | 4,798,948 | 5,338,386 | 24,104,600 | 14,974,419 | 74,101,916 | 57,573,698 | 900,000 | 181,791,967 |
| Statutory 5% | (15,401,759) | (1,879,959) | (6,550,863) | (1,786) | (942,162) | (11,131,434) | (4,655,610) | (40,563,573) |
| Total Non-Revenue | 93,953,524 | 33,094,048 | 126,813,453 | 16,335,322 | 155,246,142 | 216,733,243 | 147,633,044 | \$ 789,808,776 |
| Gross Sources | 401,988,698 | 70,693,220 | 257,830,691 | 16,371,037 | 174,089,382 | 439,361,912 | 152,015,943 | \$ 1,512,350,883 |
| Confirmation of Unencumbered Prior Year Project/Grant Balances | | | | | | | | 336,253,585 |
| Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority, Law Library) | | | | | | | | 3,058,607 |
| TOTAL | | | | | | | | \$ 1,851,663,075 |
| Less: | | | | | | | | |
| Cash Balance | (87,562,343) | (18,208,900) | (99,415,292) | (1,394,819) | (86,997,978) | (145,847,482) | - | \$ (439,426,814) |
| Interfund Transfers | (4,798,948) | (5,338,386) | (24,104,600) | (14,974,419) | (74,101,916) | (57,573,698) | (900,000) | (181,791,967) |
| Internal Services | - | - | - | - | - | - | (151,115,943) | (151,115,943) |
| Prior Year Project/Grant Balances | - | - | - | - | - | - | - | (336,253,585) |
| Other Special Taxing Districts | - | - | - | - | - | - | - | (3,058,607) |
| | (92,361,291) | (23,547,286) | (123,519,892) | (16,369,238) | (161,099,894) | (203,421,180) | (152,015,943) | \$ (1,111,646,916) |
| Net New Sources | 309,627,407 | 47,145,934 | 134,310,799 | 1,799 | 12,989,488 | 235,940,732 | - | \$ 740,016,159 |
| Uses | | | | | | | | |
| Expenditures: | | | | | | | | |
| General Government | 66,123,399 | - | 7,205,832 | 14,976,218 | 550,000 | - | - | \$ 88,855,449 |
| Public Safety | 184,750,821 | - | 19,355,582 | - | 3,365,474 | - | - | 207,471,877 |
| Physical Environment | 1,747,701 | - | 5,145,390 | - | 22,381,626 | 168,072,215 | - | 197,346,932 |
| Public Transportation | - | 20,336,479 | 11,862,442 | - | 31,111,888 | 25,068,502 | - | 88,379,311 |
| Economic Environment | 7,426,709 | - | 12,978,590 | - | - | - | - | 20,405,299 |
| Human Services | 20,352,301 | - | 13,332,509 | - | 100,000 | - | - | 33,784,810 |
| Culture & Recreation | 1,336,292 | - | 19,063,139 | - | 4,414,841 | 2,605,063 | - | 27,419,335 |
| Transfers to Other Govt. | - | 3,892,995 | - | - | - | - | - | 3,892,995 |
| Interfund Transfers | 17,056,959 | 26,559,382 | 43,607,535 | - | 5,958,203 | 88,609,888 | - | 181,791,967 |
| Internal Services | - | - | - | - | - | - | 94,280,700 | 94,280,700 |
| Reserves: | | | | | | | | |
| Contingency | 15,632,173 | 1,695,464 | 23,864,380 | - | - | 6,231,018 | 254,518 | 47,677,553 |
| Capital Outlay | - | - | 2,000,000 | - | 8,483,350 | 13,653,766 | - | 24,137,116 |
| Cash Balance/Prior Yr. Approp. | 87,562,343 | 18,208,900 | 101,840,002 | 1,394,819 | 84,573,268 | 145,847,482 | 57,480,725 | 496,907,539 |
| Non Expendable Trusts | - | - | - | - | - | - | - | - |
| Gross Uses | 401,988,698 | 70,693,220 | 260,255,401 | 16,371,037 | 160,938,650 | 450,087,934 | 152,015,943 | \$ 1,512,350,883 |
| Confirmation of Unencumbered Prior Year Project/Grant Balances | | | | | | | | 336,253,585 |
| Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority, Law Library) | | | | | | | | 3,058,607 |
| TOTAL | | | | | | | | \$ 1,851,663,075 |
| Less: | | | | | | | | |
| Cash Balance | (87,562,343) | (18,208,900) | (101,840,002) | (1,394,819) | (84,573,268) | (145,847,482) | - | \$ (439,426,814) |
| Interfund Transfers | (4,798,948) | (5,338,386) | (24,104,600) | (14,974,419) | (74,101,916) | (57,573,698) | (900,000) | (181,791,967) |
| Internal Services | - | - | - | - | - | - | (151,115,943) | (151,115,943) |
| Prior Year Project/Grant Balances | - | - | - | - | - | - | - | (336,253,585) |
| Other Special Taxing Districts | - | - | - | - | - | - | - | (3,058,607) |
| | (92,361,291) | (23,547,286) | (125,944,602) | (16,369,238) | (158,675,184) | (203,421,180) | (152,015,943) | \$ (1,111,646,916) |
| Net New Uses | 309,627,407 | 47,145,934 | 134,310,799 | 1,799 | 2,263,466 | 246,666,754 | - | \$ 740,016,159 |
| TOTAL NET BUDGET FY21 | | | | | | | | 740,016,159 |
| TOTAL GROSS BUDGET FY21 | | | | | | | | 1,851,663,075 |



Manatee
County
FLORIDA

Accomplishments, Goals & Strategies



Accomplishments, Goals & Strategies

Introduction

Manatee County continues its commitment in establishing a long term and short term plan that meets the goals and objectives while following the new Results First Strategic concept. A plan for expansion that addresses growth in the County,

maintenance, replacement of aging infrastructure, land development, and other topics. This section showcases the Long Range Plan to serve a growing community into a “How Will we grow” focus.

Long Range Planning to Serve a Growing Community



John Osborne, AICP
Deputy County Administrator
Oct 13, 2020

Accomplishments, Goals & Strategies

Background

- How Will We Grow? (Fall 2017)
- Follow-up to BCC Worksession in Jan. 2018
 - Requested Board allow staff to begin researching potential new sites for County facilities, cost estimates and possible funding sources.
- April 2019 to today, staff has provided 5 briefings to commissioners

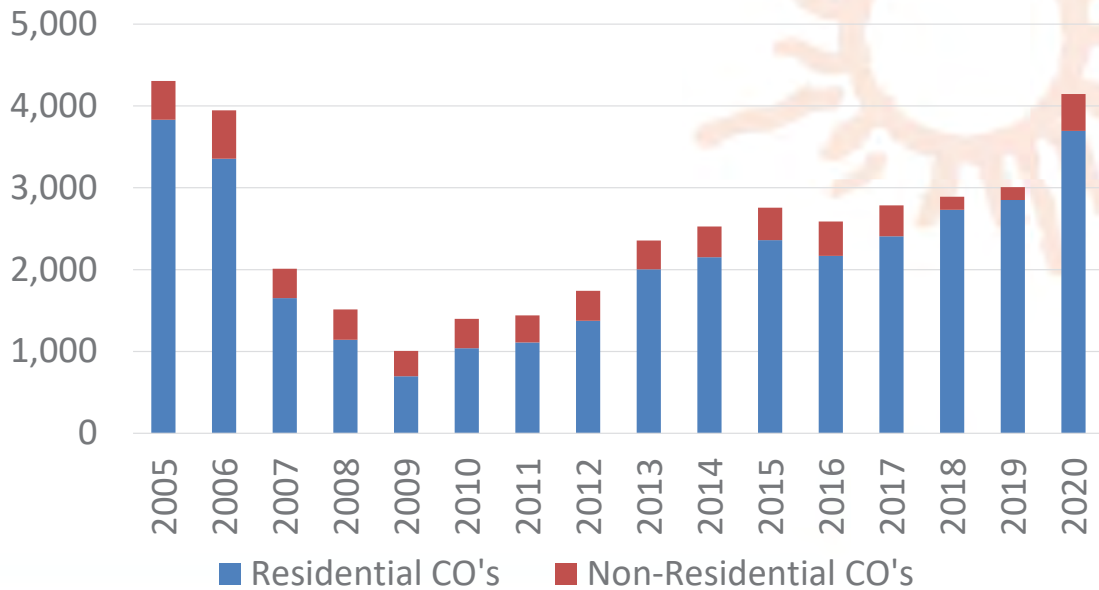


Outline of Presentation

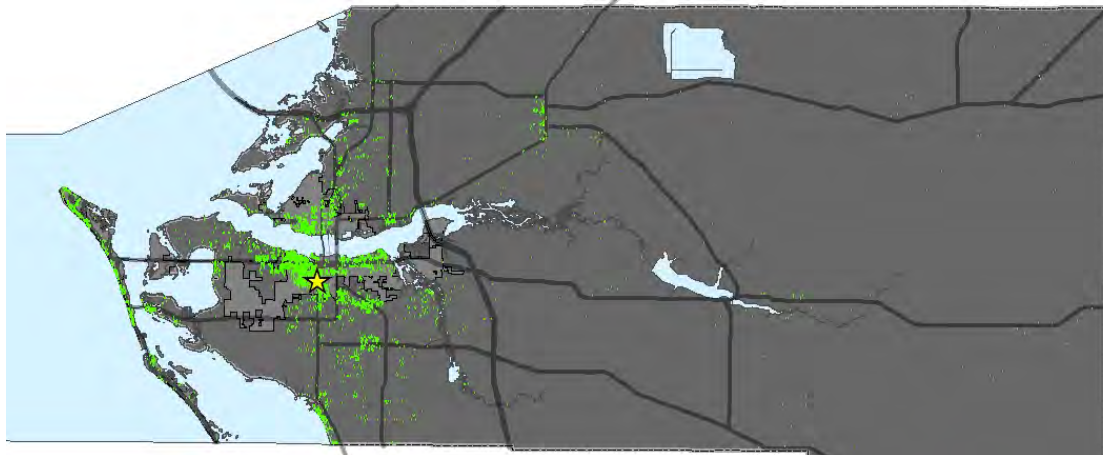
- Follow-up from January 2018
- Growth trends
- Existing Facilities & Operations
- Growth impacts to infrastructure & services
 - Efficiencies
 - Results
- Wrap-up & transition

Accomplishments, Goals & Strategies

Certificates of Occupancy Issued



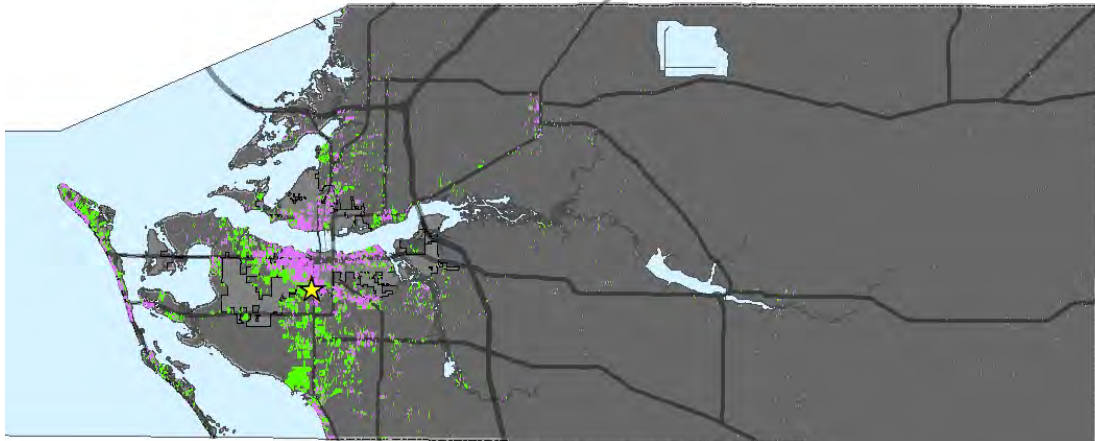
Note: 2020 includes estimates for Oct-Dec



Pre-1950

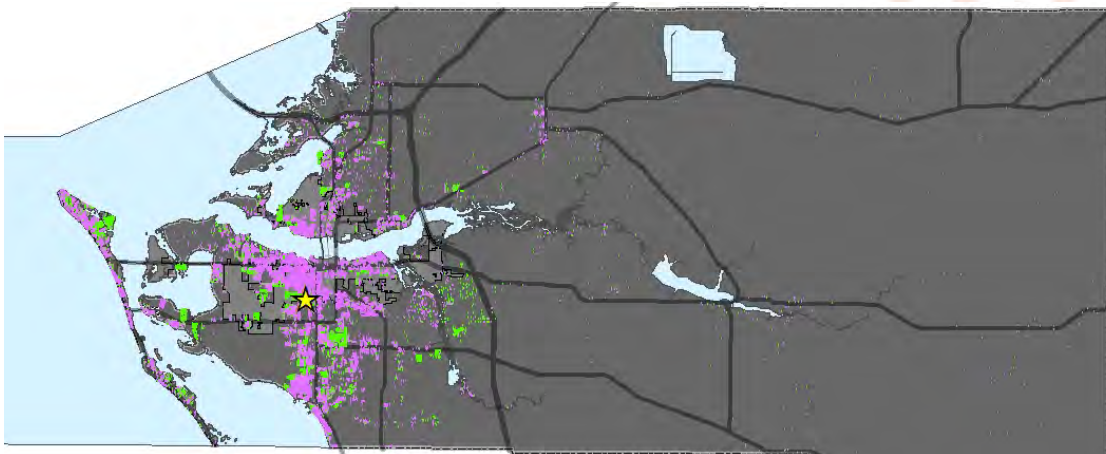
- ★ Residential Centerpoint
- Residential Units Built 1950 or earlier

Accomplishments, Goals & Strategies



1951 - 1960

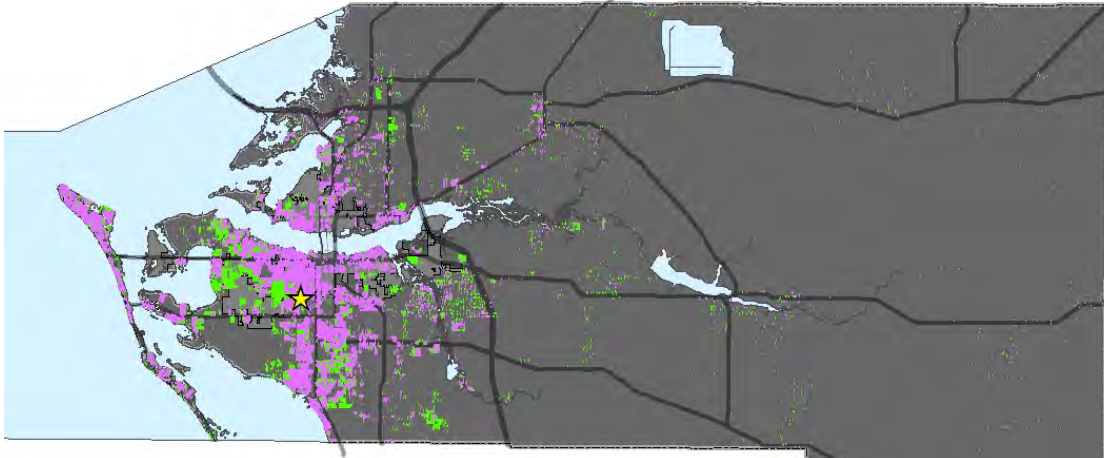
- ★ Residential Centerpoint
- Residential Units Built 1950 or earlier
- Residential Units Built 1951 to 1960



1961 - 1970

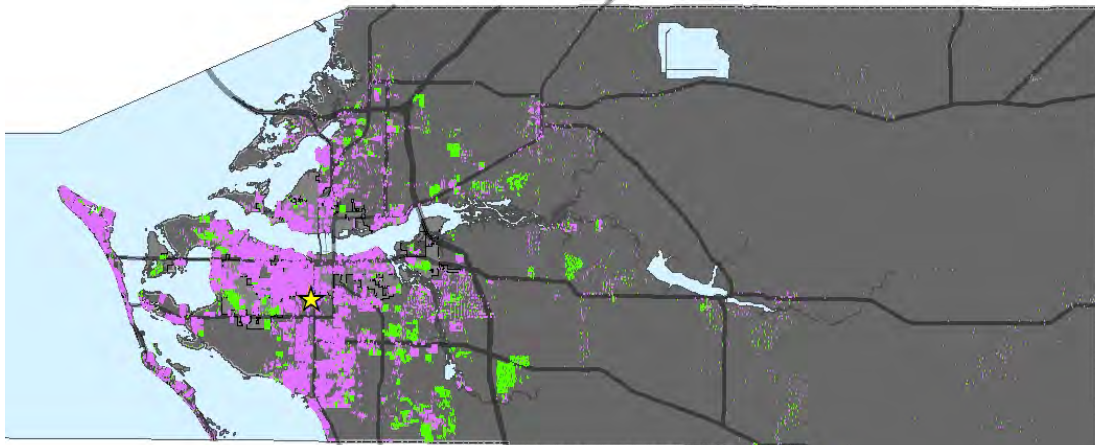
- ★ Residential Centerpoint
- Residential Units Built 1960 or earlier
- Residential Units Built 1961 to 1970

Accomplishments, Goals & Strategies



1971 - 1980

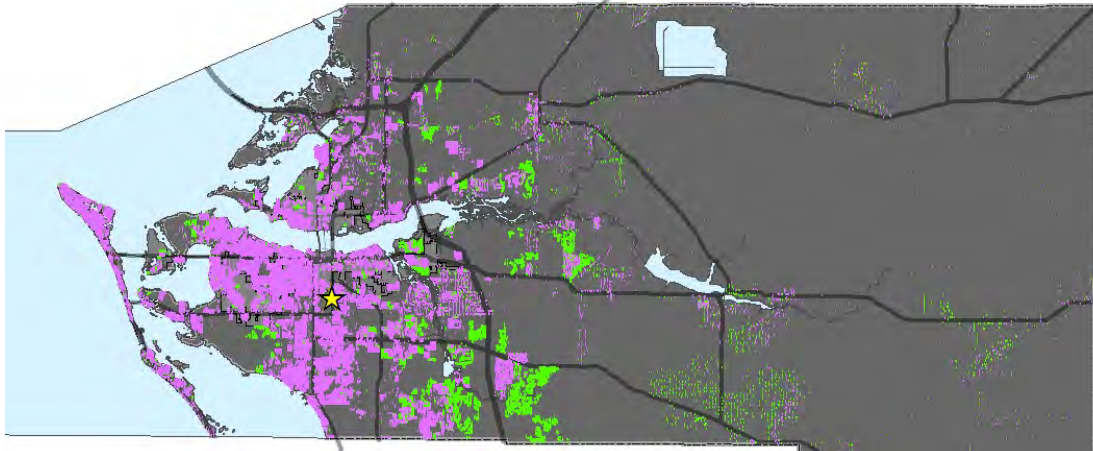
- ★ Residential Centerpoint
- Residential Units Built 1970 or earlier
- Residential Units Built 1971 to 1980



1981 - 1990

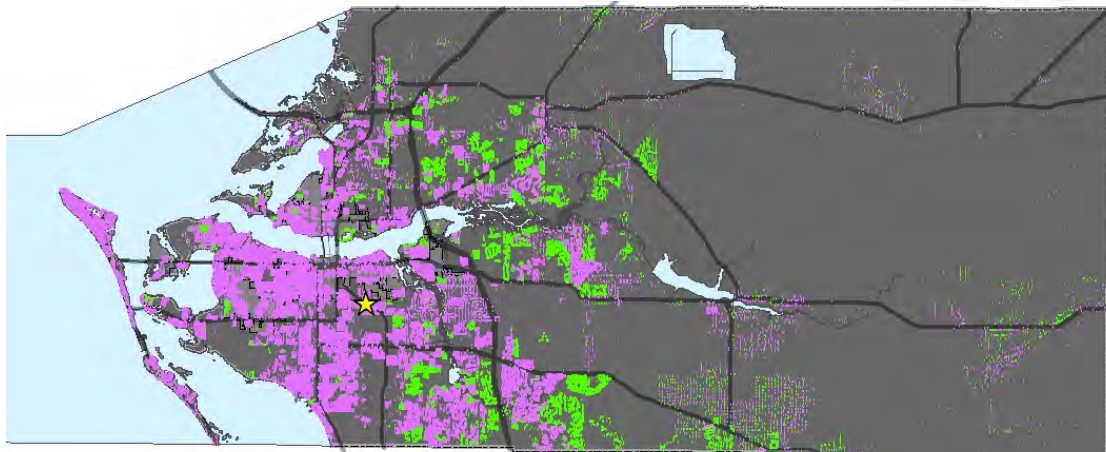
- ★ Residential Centerpoint
- Residential Units Built 1980 or earlier
- Residential Units Built 1981 to 1990

Accomplishments, Goals & Strategies



1991 - 2000

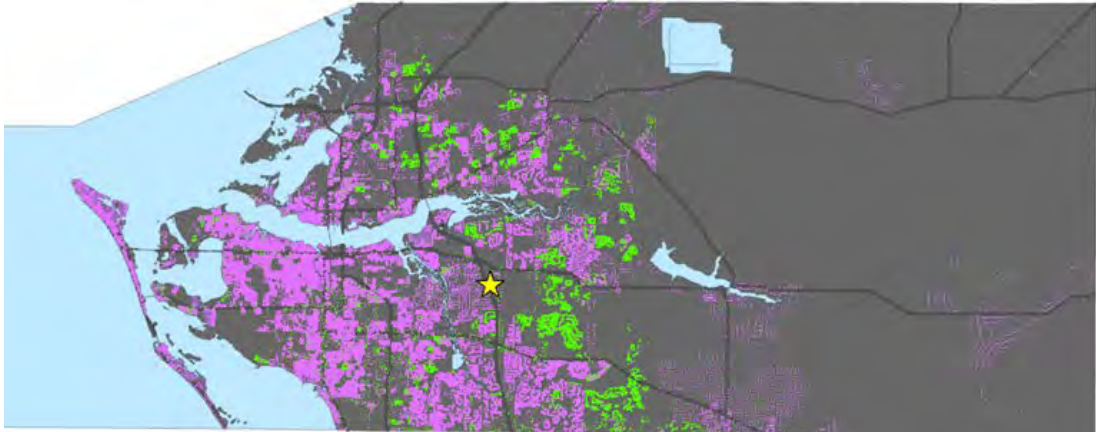
- ★ Residential Centerpoint
- Residential Units Built 1990 or earlier
- Residential Units Built 1991 to 2000



2000 - 2010

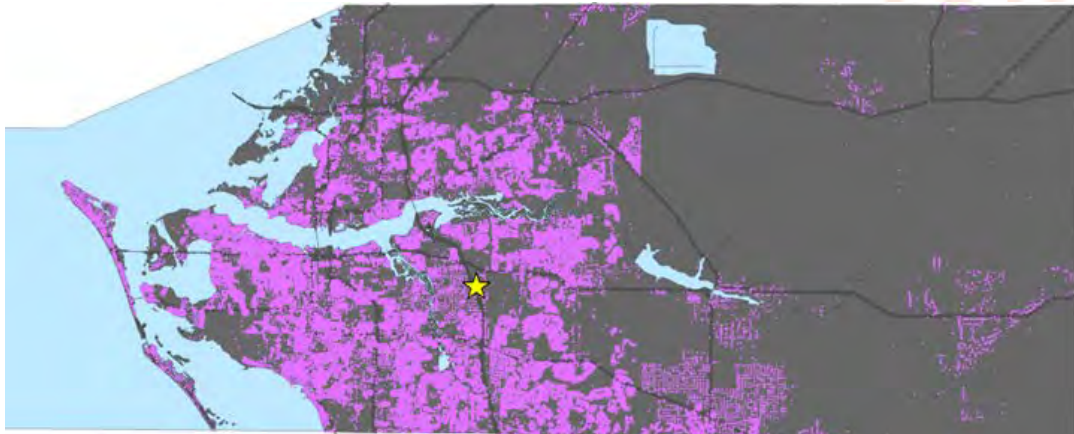
- ★ Residential Centerpoint
- Residential Units Built 2000 or earlier
- Residential Units Built 2001 to 2010

Accomplishments, Goals & Strategies



2010 - 2019

- ★ Residential Centerpoint
- Residential Units Built 2010 or earlier
- Residential Units Built 2011 to 2019

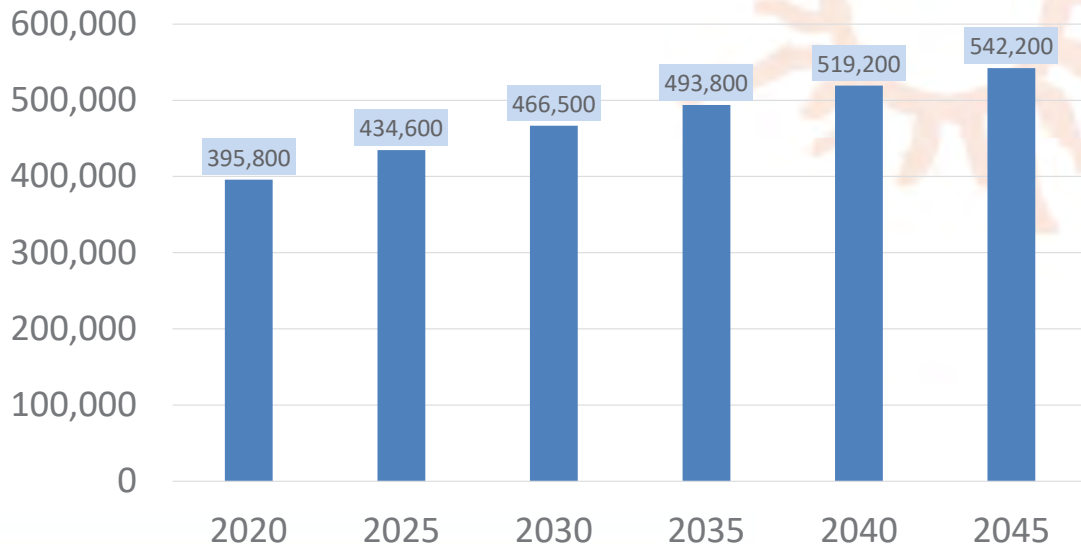


2019

- ★ Residential Centerpoint
- Residential Units Built 2019 or earlier

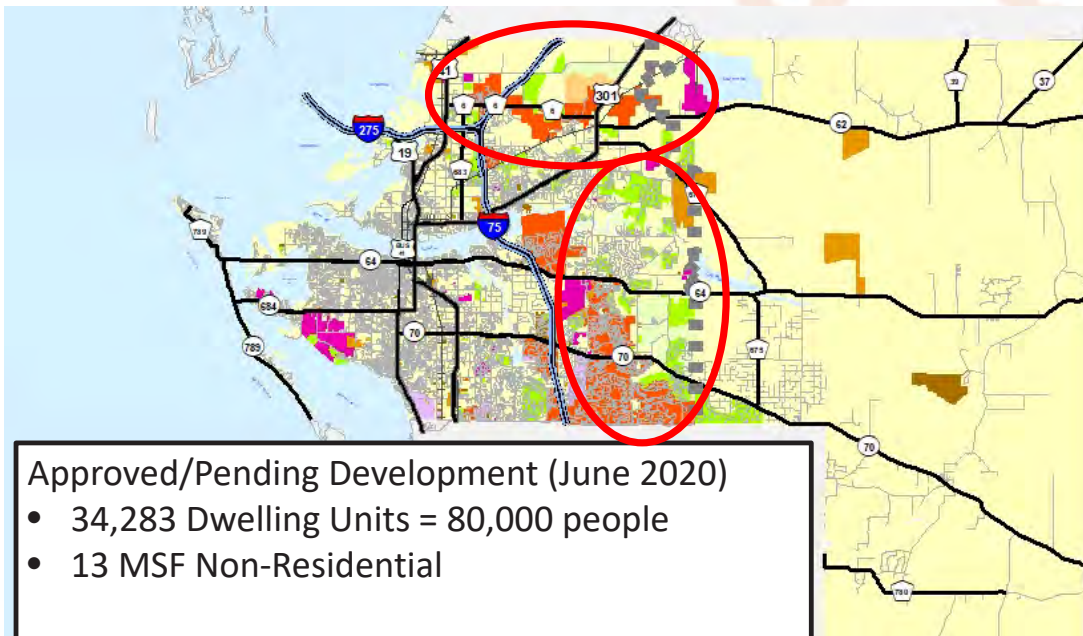
Accomplishments, Goals & Strategies

Manatee County Population Projections



Source: UF Bureau of Economic & Business Research, April 2020, "Medium" Projections

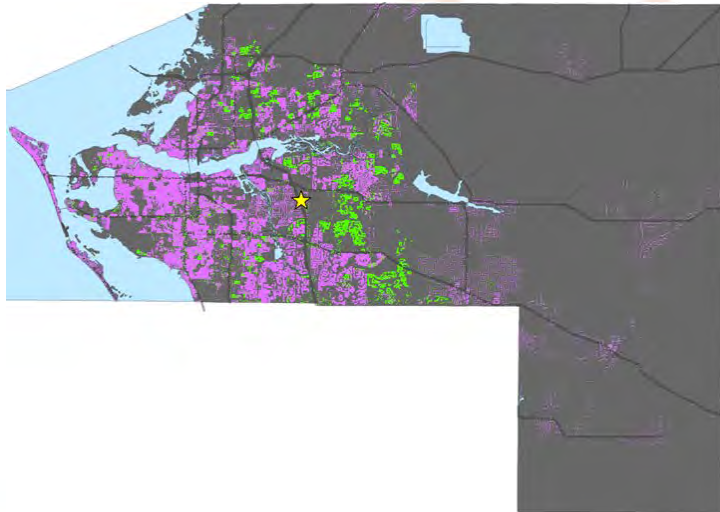
Approved / Pending Development



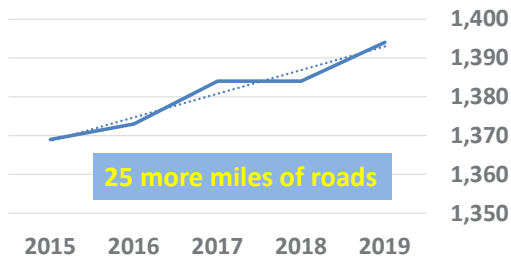
Accomplishments, Goals & Strategies

Impact of Growth

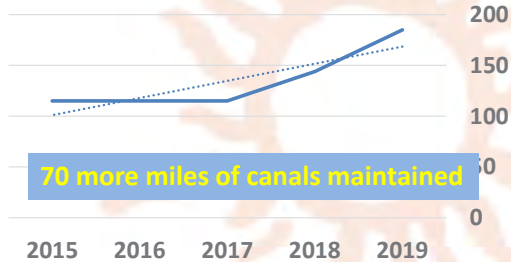
- Infrastructure
- Operations
- Service requests
- Past 10 years (in green)



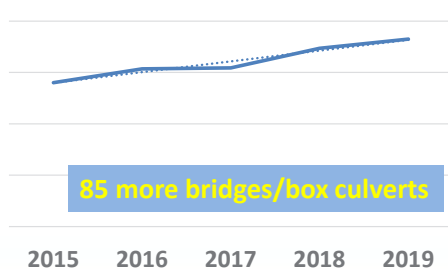
Paved roads (center line miles)



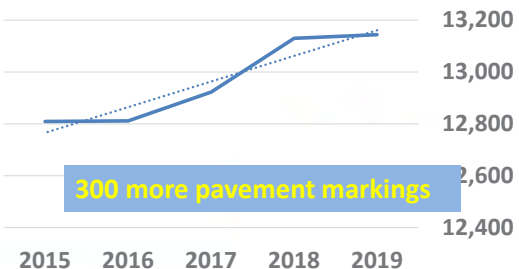
Maintained Canal (mi)



Bridges (ea)

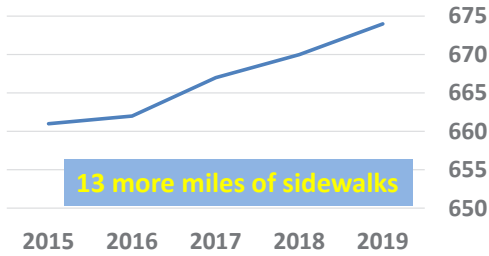


Pavement Markings (ea)



Accomplishments, Goals & Strategies

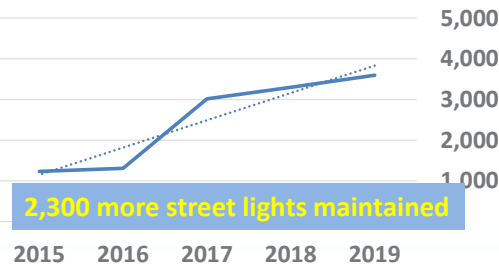
Sidewalk Length (mi)



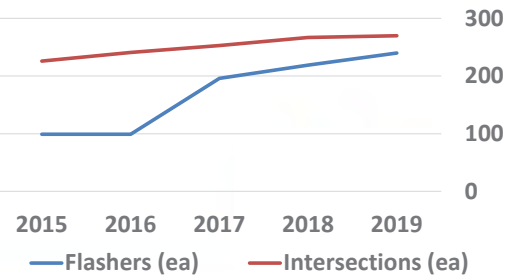
Ponds (ea)



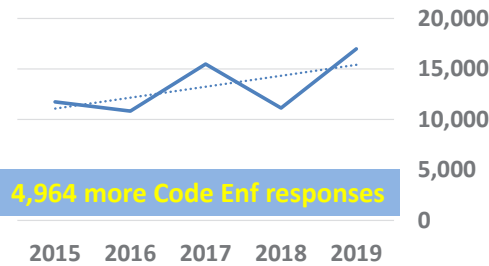
Street Lights (ea)



44 more intersections & 139 more flashers maintained



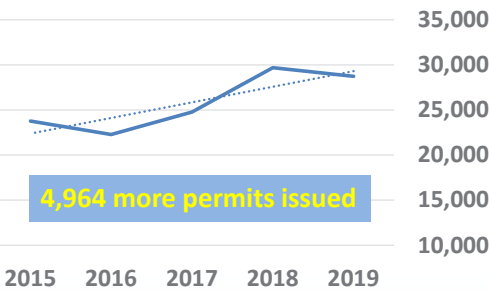
Code Enforcement Complaints



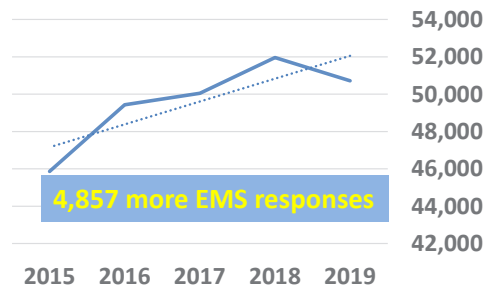
Library Usage (materials)



Building Permits Issued

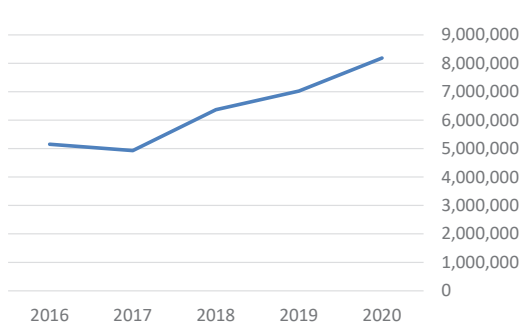


Public Safety EMS Responses



Accomplishments, Goals & Strategies

Fleet Miles & Commute Time



3 million mile increase in fleet mileage over past 5 years



Increasing commute times in Manatee

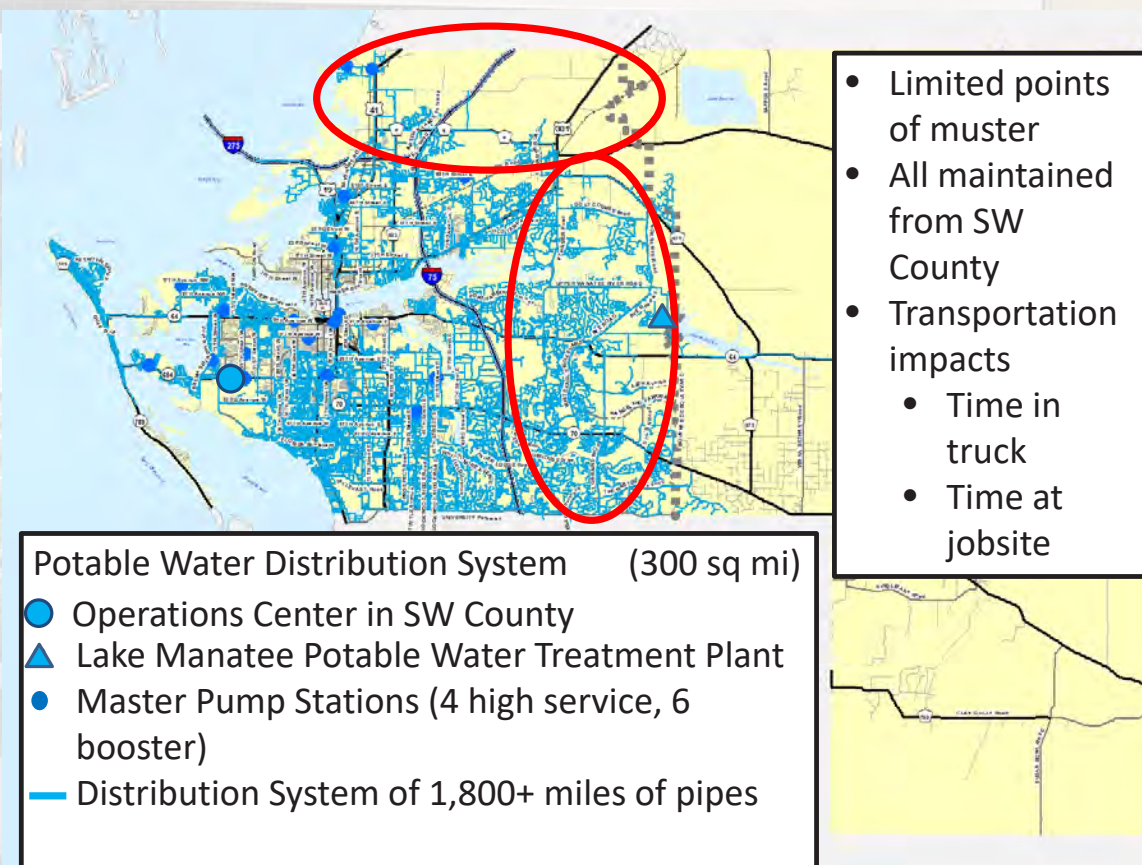
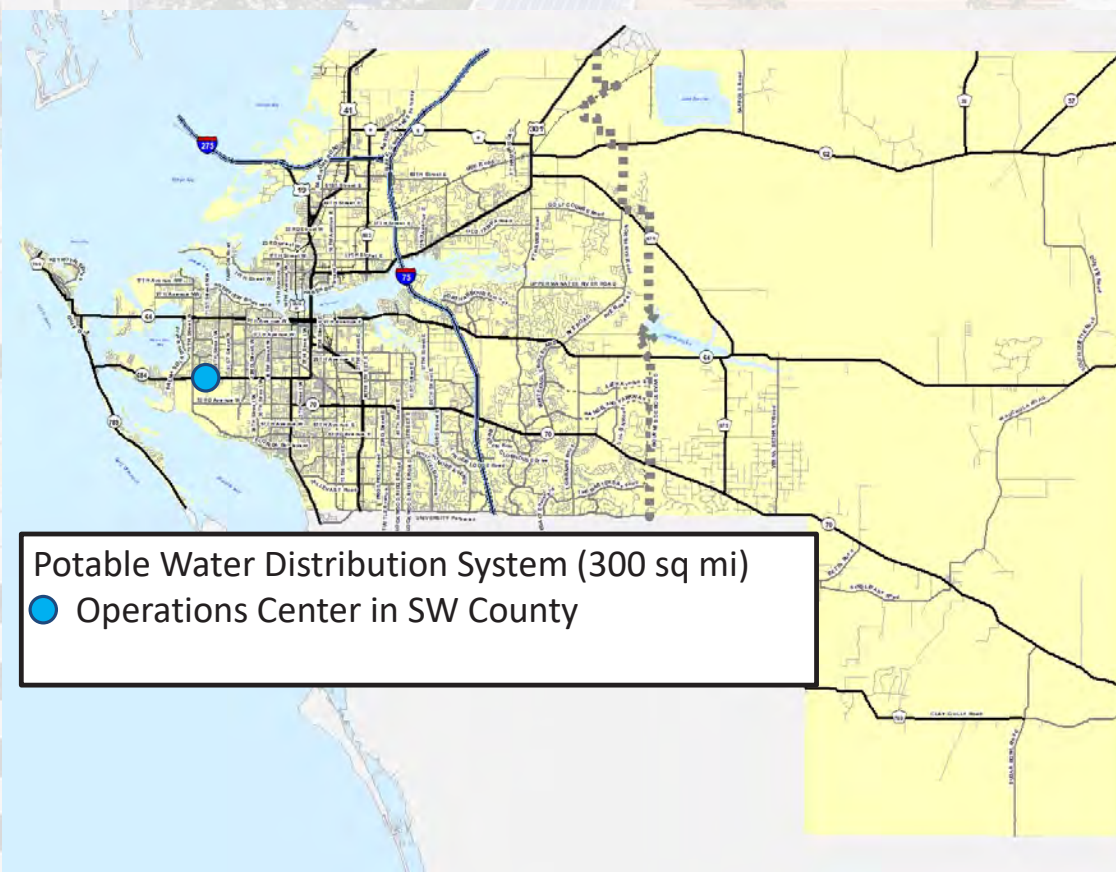
More Time in Truck & Inefficient Points of Muster

- Since Adopted Growth Plan(s)
- Parks
 - Roads
 - Utilities
 - Infrastructure services generally located in same places since 1960's...

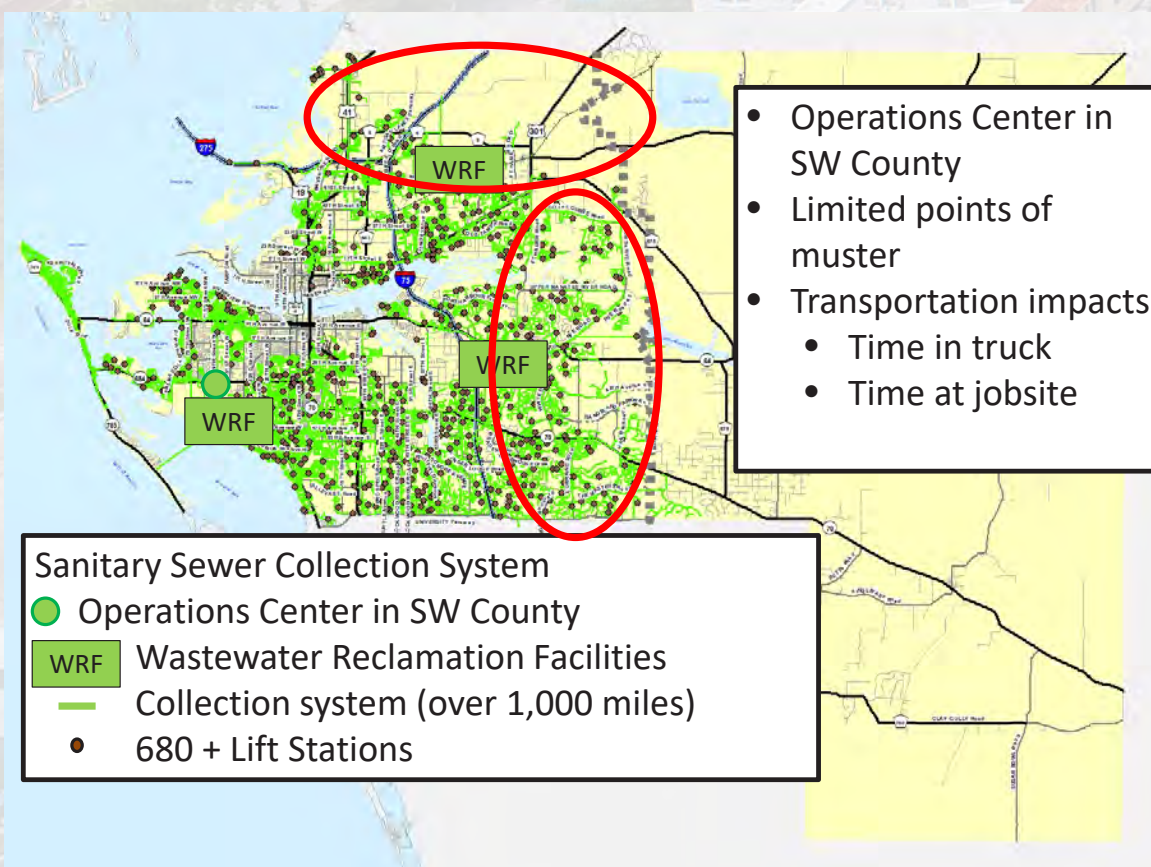
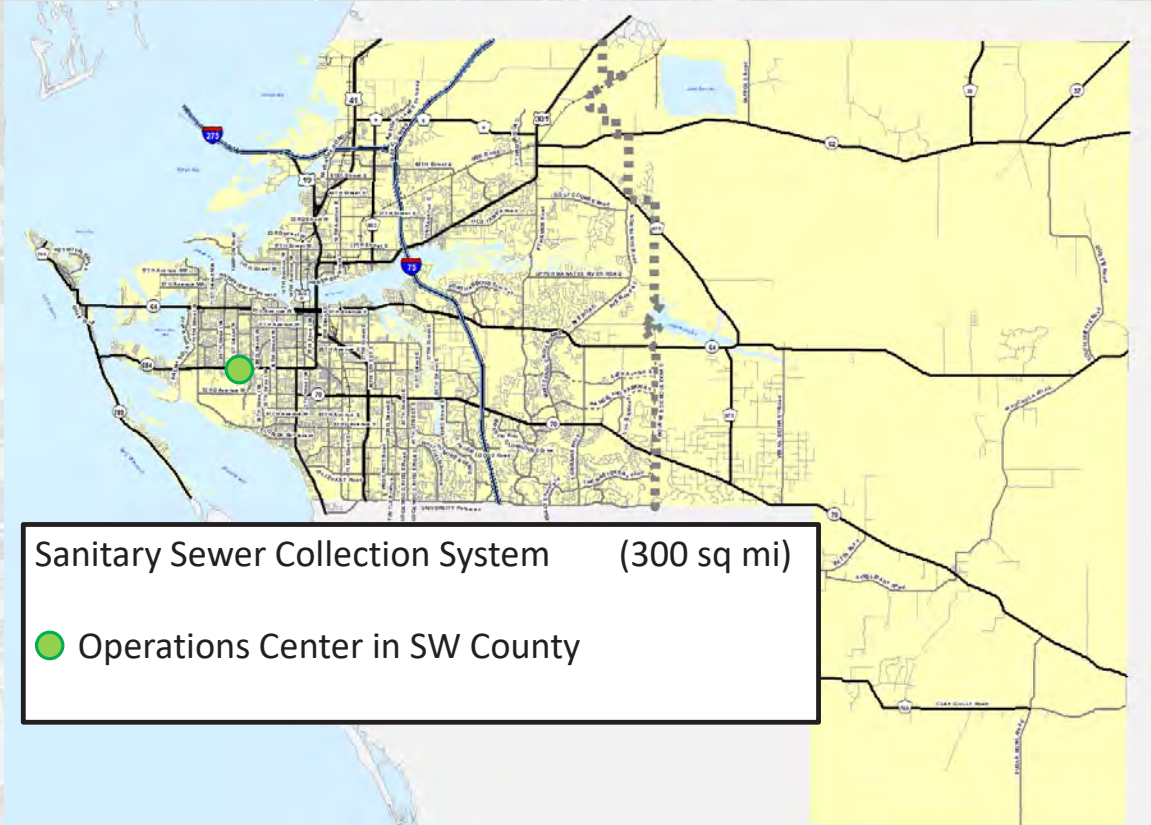
1968



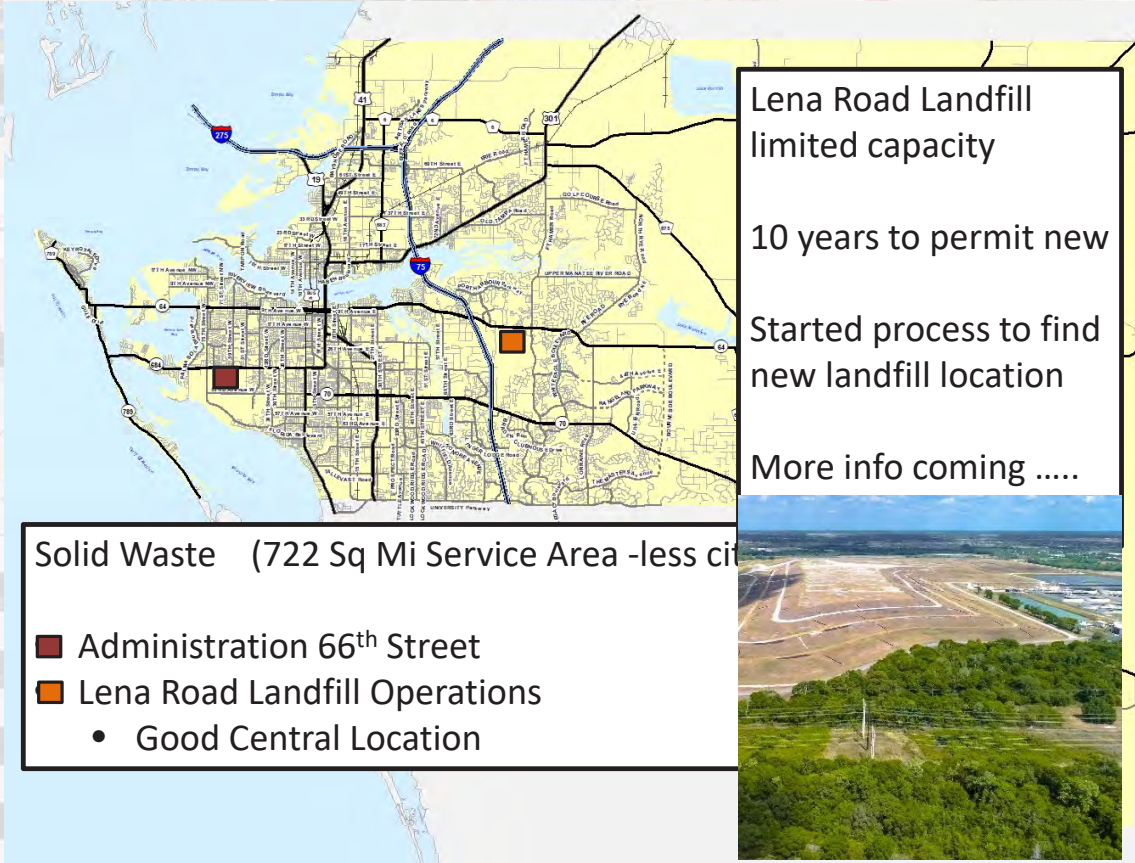
Accomplishments, Goals & Strategies



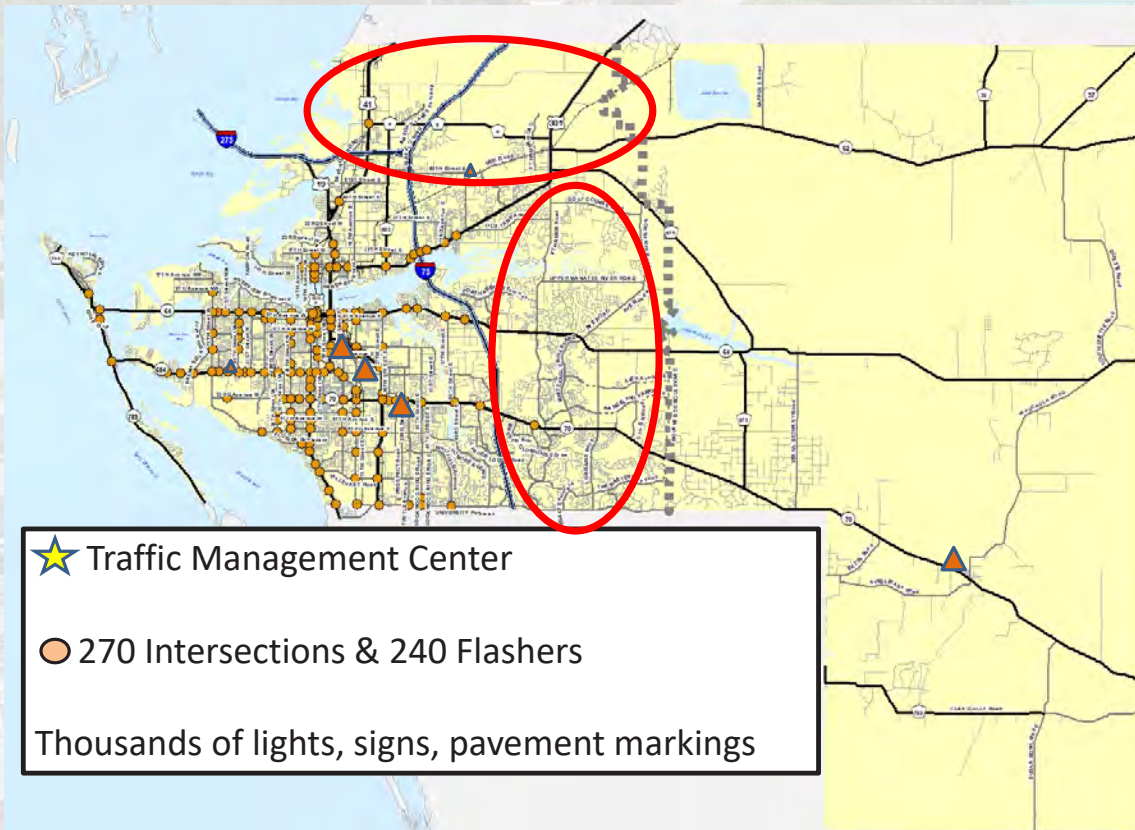
Accomplishments, Goals & Strategies



Accomplishments, Goals & Strategies



Accomplishments, Goals & Strategies



Accomplishments, Goals & Strategies



Public Works 722 Sq Mile Service Area

- 388 county ponds
- 655 miles of ditches



Public Works 722 Sq Mile Service Area

- 388 county ponds
- 655 miles of ditches
- 150 + miles of canals, pipes, structures



Accomplishments, Goals & Strategies

Public Works Stormwater Existing Levels Of Service

| Task | ASSET | Quantity | Unit | 4-Year Average | Annual Interval (years) |
|-----------------|------------|----------|-------|----------------|-------------------------|
| canal cleaning | canals | 181 | miles | 12.1 | 14.9 |
| ditch cleaning | ditches | 655 | miles | 31.7 | 20.7 |
| pond spraying | ponds | 758 | acres | 635.0 | 1.2 |
| pipe cleaning | pipes | 503 | miles | 29.0 | 17.3 |
| inlet cleaning | inlets | 14,669 | each | 1,552.7 | 9.4 |
| street sweeping | curb miles | 1,219 | miles | 8,083.0 | 0.2 |

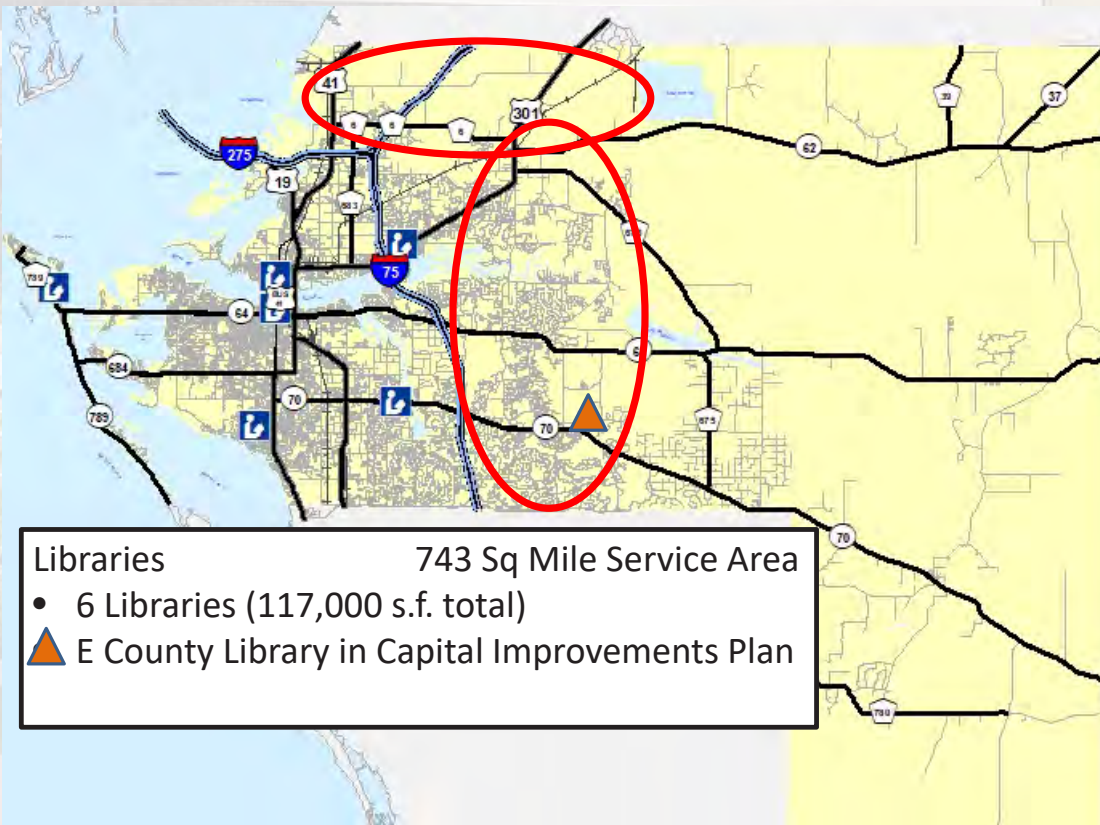
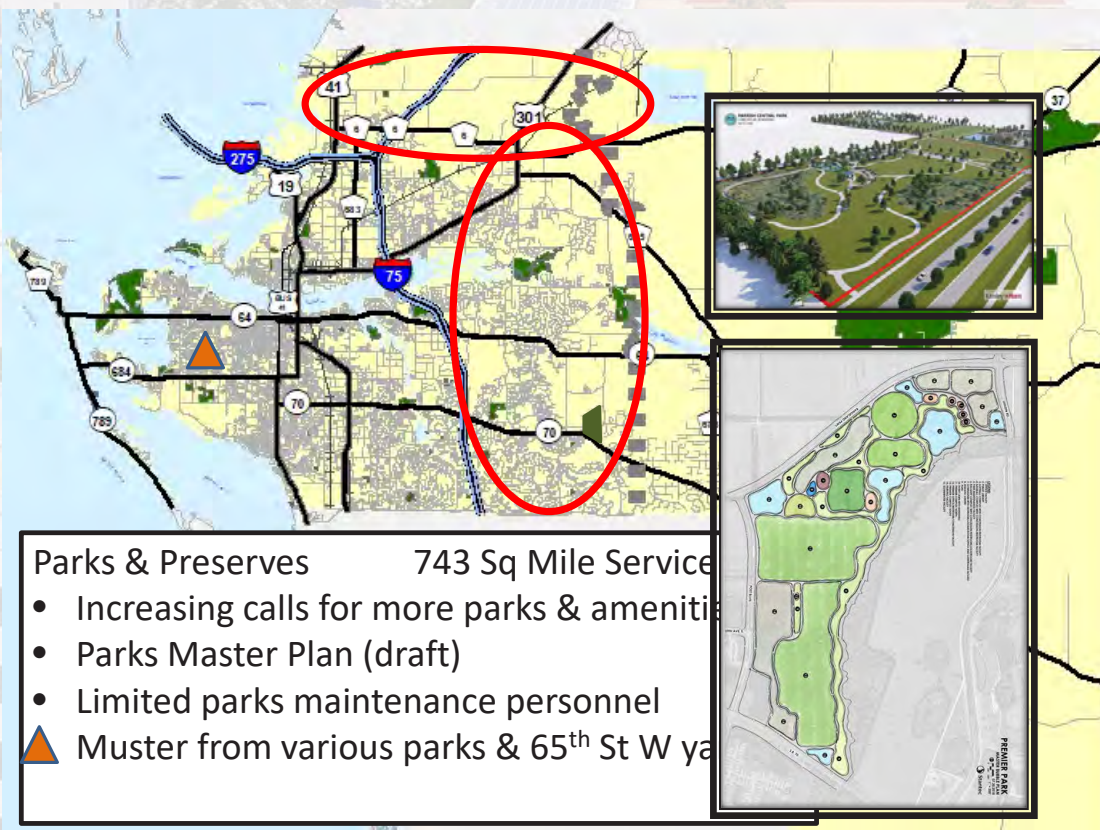
Public Works – 39th Street

- New muster points closer to growth areas
- Infrastructure crews – Public Works & Utilities
- Minimize “dead head” miles
- Existing yards/facilities at maximum capacity

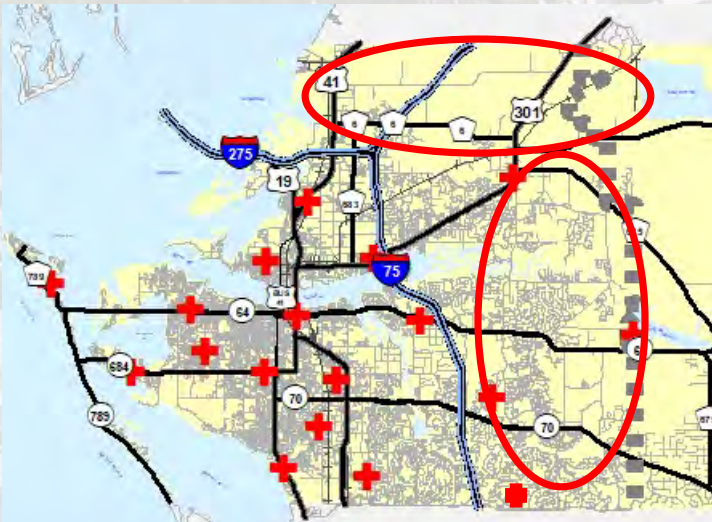


Stormwater Maintenance Yard

Accomplishments, Goals & Strategies



Accomplishments, Goals & Strategies



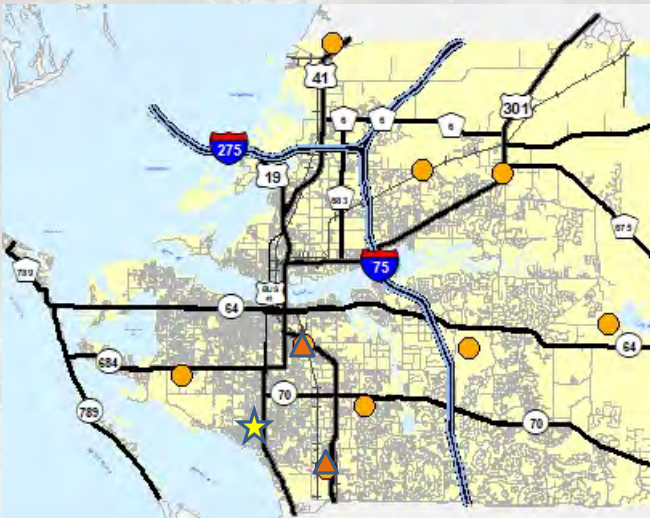
New EMS stations closer to growth areas

Minimize response times

Co-location opportunities

Emergency Medical Services (EMS)
743 Sq Mile Service Area

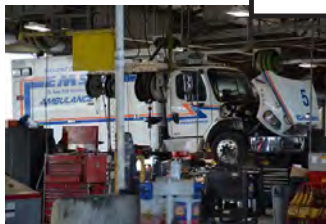
✚ EMS Stations



- County fleet over 1,700 assets (cars, trucks, boat, heavy equipment, generators, etc.)
- >8M miles per year plus idle time
- >219,000 hours
- Vehicles & heavy equipment require significant maintenance to ensure safe and operational

Fleet Services 743 Sq Mile Service Area

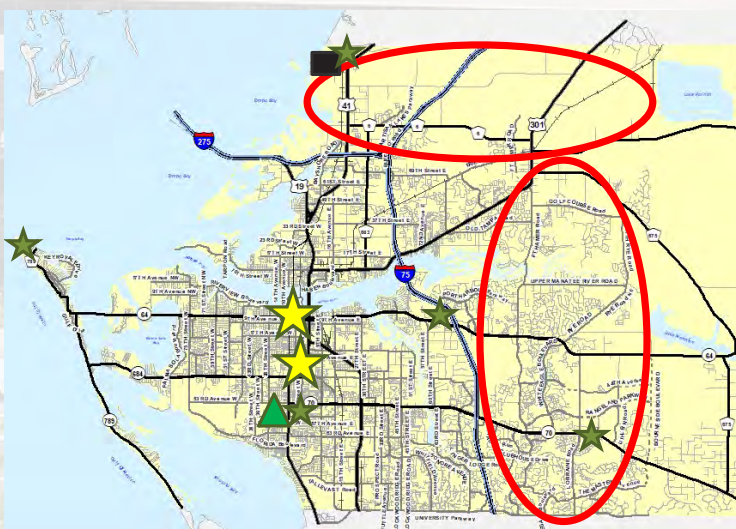
- Fueling Locations (shared w/fire, MSO)
- ▲ 26th Ave Fleet
- ▲ Transit Fleet
- ★ Sheriff's Fleet



Accomplishments, Goals & Strategies

Constitutional Officers

- County provides facilities
- Locations vs New Growth
- Sheriff
- Clerk of Court
- Tax Collector
- Property Appraiser
- Supervisor of Elections



Sheriff's Office Administration
★ Administration
★ Judicial Center
■ County Jail
▲ MSO Fleet
★ MSO Substations

723 Sq Mile Service Area

- 959 Vehicles - (patrol, SUVs, trucks, trailers, undercover, command, motorcycles, ATVs, etc.)
- 8.3 M miles per year / 22,700 miles per day plus idle time
- First responder vehicles require significant maintenance to ensure safe and operational
- Over 25k man hours per year to maintain

Accomplishments, Goals & Strategies

Sheriff's Fleet

- Located on Florida Blvd in SW County
- Built in 1975, originally vehicle inspection station
- Taken over by Sheriff in 1983 (37 yrs old)
- 1-acre lot, 7,632 Sq. Ft. garage

- Cannot accommodate larger vehicles
- Facility not secure
- Garage in extreme SW county – travel time issues

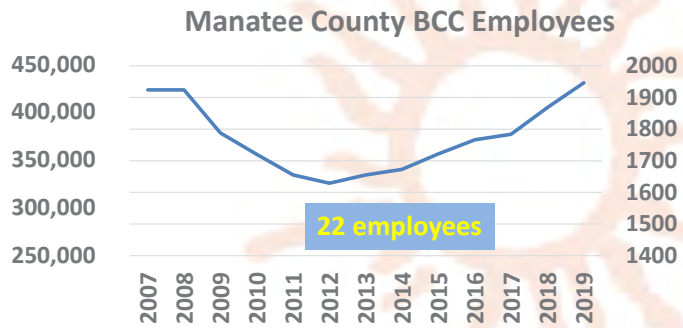
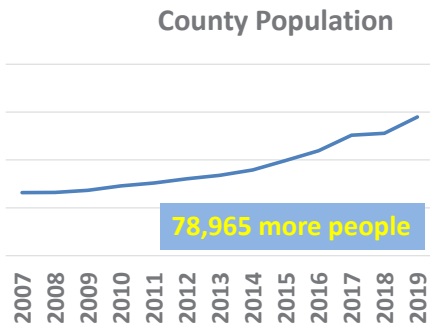
- Area prone to flooding
- Hurricane Irma
 - Entire facility shut down
 - All vehicles relocated to Operations Center.
 - Fleet Techs worked out of towable Fleet Trailer during hurricane



Wrap-Up

- Infrastructure & service requests increasing
- Muster points located farther away
- Efficiency requires us to minimize “dead head” miles & time
- Extend life of equipment, wear/tear
- Need centrally located point of muster for field forces
- Investigated co-location

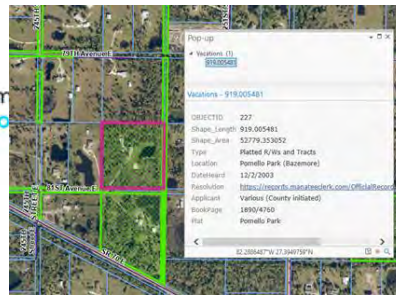
Accomplishments, Goals & Strategies



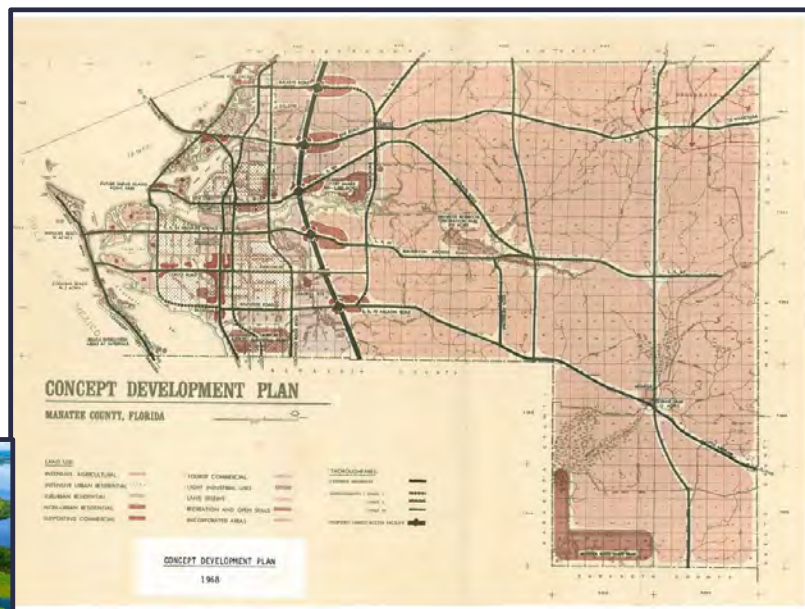
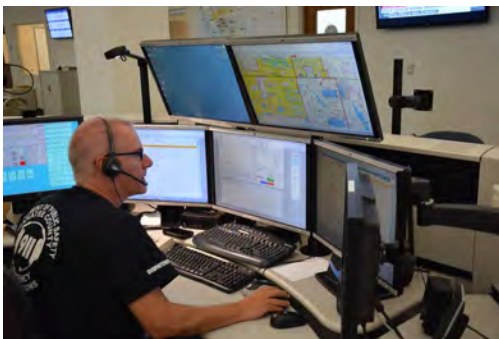
Since :

- Growth like adding Bradenton, Palmetto, and beach cities
- 58 *more* centerline miles of roads & rights of way
 - Signals, utility lines, lift stations, stormwater facilities
- 27,000 *more* EMS responses
- 40,000 *more* sq. ft. of facilities
- 22 *more* employees

neighborly software, account energy audit, services demand, dumpster downsizing, electronic new hire, highlighted concerns, compensation transparency, utilities computerized maintenance, public work, park online pavilion safety cad updates, power tracking data, line replacement project, wtp biological treatment, energy infrastructure, fpl account energy, public safety, vacated land tracker, cloud based computer, invasion software, online reservations system, telematic mower tracking, based computer aided, radius caller platform, drone program, new hire packet, online pavilion rental, biological treatment unit, laptop, results, management drone programs, water meter conversion, hr physical, property management, drone water line replacement, rights jobs, utilities services truck, hr es, maintenance management system, cvb online reservations, aided dispatch system, impact dashbo, maicplan software, computer aided dispatch, behavioral health



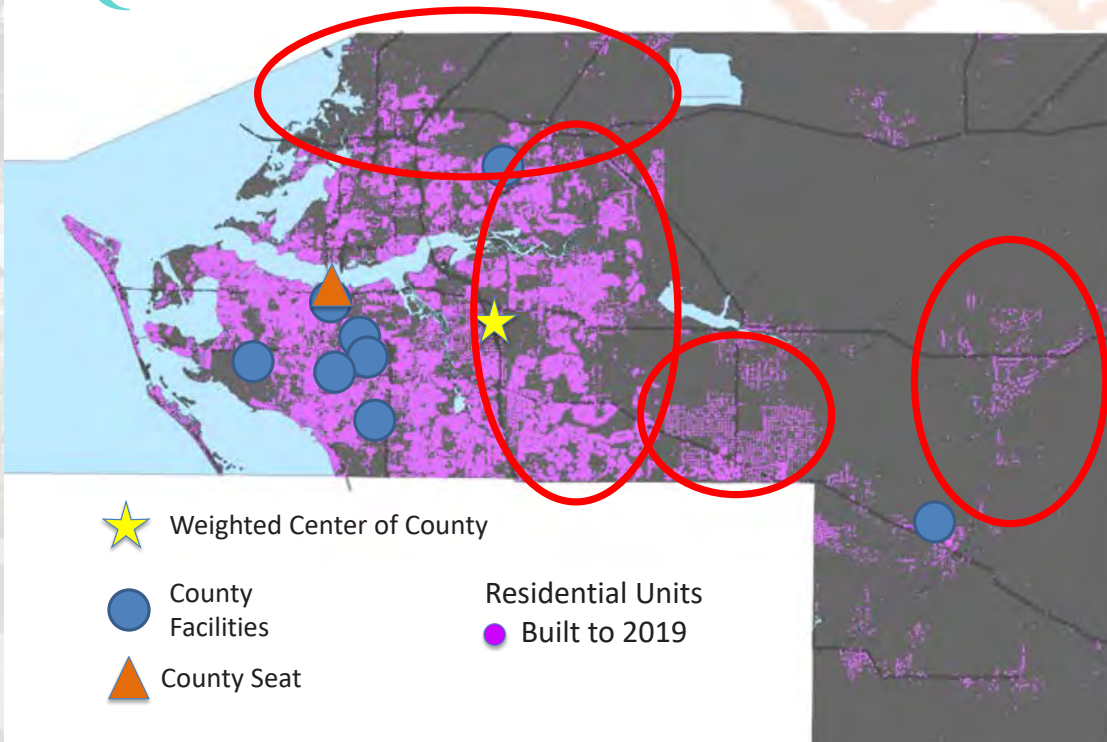
Accomplishments, Goals & Strategies



Accomplishments, Goals & Strategies



Questions / Next Presentation





Manatee
County
FLORIDA

County Administration



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, Impact Fee Administration, and Information Outreach.

The Board of County Commissioners consists of the seven elected commissioners and their support staff. Support staff provide 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 operation of the Manatee Government Access television channel.

The Impact Fee program is responsible for determining the required impact fees; overseeing collection of impact fees; coordinating and monitoring credit applications; preparing periodic reports on collections and credits; and evaluating, revising, and implementing 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.

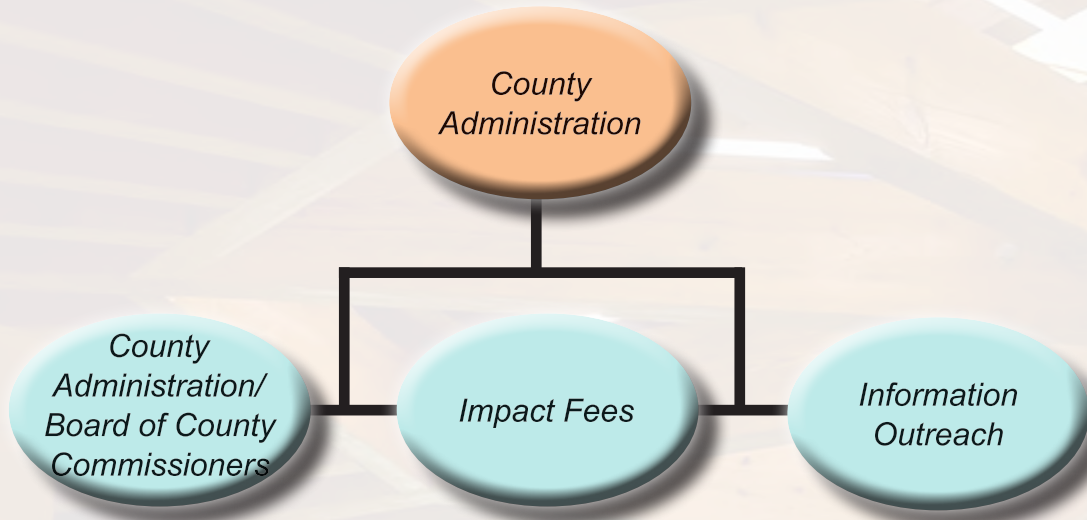
Results First Initiatives

- BCC Memo Updates
 - Good News Updates
 - Closed Captioned Service
 - Administrator's Blog
 - Manatee Minute
 - Leadership-Hard to fill positions
- Power BI Dashboard Reports
 - ADA Compliance
- BCC Recognition Program

- Video Budget Presentation
- Results Department Director Description
- Results First HR Director Annual Performance
- Results First Mid-Managers Cohort
- Roll out January 2020
- Amendment Timeline

County Administration

Organizational Structure



Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|------------------|------------------|------------------|
| Gen Fund/General Revenue | 3,335,999 | 3,313,848 | 3,284,313 |
| Program/ General Revenue | 1,136,258 | 953,808 | 944,019 |
| Totals: | 4,472,257 | 4,267,656 | 4,228,332 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---|------------------|------------------|------------------|
| County Administration/Board of County Commissioners | 2,459,879 | 2,496,077 | 2,473,342 |
| Impact Fee Administration | 1,136,258 | 953,808 | 944,019 |
| Information Outreach | 876,120 | 817,771 | 810,971 |
| Totals: | 4,472,257 | 4,267,656 | 4,228,332 |

| | | | |
|---------------------|----|----|----|
| Budgeted Positions: | 26 | 26 | 23 |
|---------------------|----|----|----|

County Administration

County Administration/Board of County Commissioners Program 0101

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, and Community Redevelopment Agencies.

The Board of County Commissioners establishes policy through adoption of formal resolutions and ordinances that are implemented by the County Administrator to protect the health, welfare, safety, and environment of citizens through services, programs, and facilities operated by county departments; and represent 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. In addition, the Administrator 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.

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Gen Fund/General Revenue | 2,459,879 | 2,496,077 | 2,473,342 |
| Totals: | 2,459,879 | 2,496,077 | 2,473,342 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-----------|----------------|-----------------|-----------------|
| Personnel | 2,293,790 | 2,323,768 | 2,249,521 |
| Operating | 166,089 | 169,809 | 223,821 |
| Capital | 0 | 2,500 | 0 |
| Totals: | 2,459,879 | 2,496,077 | 2,473,342 |

| | | | |
|---------------------|----|----|----|
| Budgeted Positions: | 10 | 17 | 17 |
|---------------------|----|----|----|

Program Measures

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-----------------------------|----------------|-----------------|-----------------|
| BCC Appointments/Briefings | 6,574 | 6,550 | 6,550 |
| BCC Service Requests | | 525 | 550 |
| Board Meeting/Work Sessions | 64 | 60 | 60 |
| Agenda Items | 1,671 | 1,550 | 1,550 |
| Proclamations | 64 | 66 | 66 |

County Administration

Impact Fees Administration Program 0102

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 may only be spent on new capital items such as buying land, building roads, building parks and providing equipment. Impact fees may not be used to maintain or replace existing facilities.

The Impact Fee program determines the required impact fees; oversees collection of impact fees; coordinates and monitors credit applications; prepares periodic reports on collections and credits; and evaluates, revises, and implements 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.

The program is also responsible for the long-range planning and implementation of the County Administrator's "How Will We Grow?" project. This includes working with other departments to improve infrastructure efficiency and decision-making for new development and future capital projects for infrastructure and services.

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

County Administration

Impact Fees Program 0102

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Program/ General Revenue | 1,136,258 | 953,808 | 944,019 |
| Totals: | 1,136,258 | 953,808 | 944,019 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-----------|----------------|-----------------|-----------------|
| Personnel | 160,103 | 186,983 | 177,195 |
| Operating | 976,155 | 766,825 | 766,824 |
| Capital | 0 | 0 | 0 |
| Totals: | 1,136,258 | 953,808 | 944,019 |

| | | | |
|---------------------|---|---|---|
| Budgeted Positions: | 9 | 2 | 2 |
|---------------------|---|---|---|

Program Measures

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---|----------------|-----------------|-----------------|
| Estimates Given for Fees | 412 | 450 | 500 |
| Building Permit Reviews | 1,960 | 1,250 | 1,300 |
| Planning Dept Applications Processed | 263 | 150 | 160 |
| Alternate Impact Fee Analyses Processed | 2 | 15 | 20 |
| Impact Fee Credit Authorizations | 7 | 15 | 20 |

County Administration

Information Outreach Program 0103

The Information Outreach division provides 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. The Outreach division also coordinates with legislative liaisons and elected officials.

In October of 2019, the Citizens' Action and Information Center moved to the Public Safety Department and is now called Manatee 3-1-1. All data now resides there.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Gen Fund/General Revenue | 876,120 | 817,771 | 810,971 |
| Program/ General Revenue | 0 | 0 | 0 |
| Totals: | 876,120 | 817,771 | 810,971 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------|----------------|-----------------|-----------------|
| Personnel | 550,490 | 514,950 | 363,880 |
| Operating | 248,292 | 268,821 | 437,091 |
| Capital | 77,338 | 34,000 | 10,000 |
| Totals: | 876,120 | 817,771 | 810,971 |
| Budgeted Positions: | 7 | 7 | 4 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------|----------------|-----------------|-----------------|
| Information Requests | 45,637 | 50,000 | 50,000 |
| Requests for Service | 4,329 | 5,000 | 5,000 |
| Email Requests | 37,930 | 40,000 | 40,000 |
| Immediate Resolutions | 50,002 | 45,100 | 45,100 |



Manatee
County
FLORIDA

Constitutional Officers



Constitutional Officers

Clerk of Circuit Court

| | FY19 Actuals | FY20 Adopted | FY21 Adopted |
|------------------------|---------------------|---------------------|---------------------|
| Clerk of Circuit Court | \$ 7,553,703 | \$ 7,782,005 | \$ 7,965,756 |
| Clerk Support Costs | \$ 510,636 | \$ 488,738 | \$ 488,163 |
| Funded Positions | 90 | 91 | 90 |

Property Appraiser

| | FY19 Actuals | FY20 Adopted | FY21 Adopted |
|----------------------------------|---------------------|---------------------|---------------------|
| Property Appraiser | \$ 5,206,819 | \$ 5,555,274 | \$ 5,928,500 |
| Property Appraiser Support Costs | \$ 231,235 | \$ 244,427 | \$ 249,347 |
| Funded Positions | 59 | 60 | 61 |

Sheriff

| | FY19 Actuals | FY20 Adopted | FY21 Adopted |
|-----------------------|---------------------|---------------------|---------------------|
| Sheriff | \$ 127,677,411 | \$ 133,200,379 | \$ 136,791,632 |
| Sheriff Support Costs | \$ 4,322,086 | \$ 4,244,037 | \$ 4,923,840 |
| Jail Medical Costs | \$ 6,328,259 | \$ 6,200,000 | \$ 6,300,000 |
| Funded Positions | 1,208 | 1,230 | 1,242 |

Supervisor of Elections

| | FY19 Actuals | FY20 Adopted | FY21 Adopted |
|---|---------------------|---------------------|---------------------|
| Supervisor of Elections-Incl Supt Costs | \$ 2,062,791 | \$ 2,494,518 | \$ 2,511,530 |
| Funded Positions | 19 | 19 | 19 |

Tax Collector

| | FY19 Actuals | FY20 Adopted | FY21 Adopted |
|-----------------------------|---------------------|---------------------|---------------------|
| Tax Collector | \$ 10,782,675 | \$ 11,102,993 | \$ 11,447,034 |
| Tax Collector Support Costs | \$ 173,489 | \$ 178,756 | \$ 183,180 |
| Funded Positions | 103 | 105 | 105 |

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



County Attorney

The County Attorney's Office (CAO) provides legal advice and representation to the Board of County Commissioners (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.

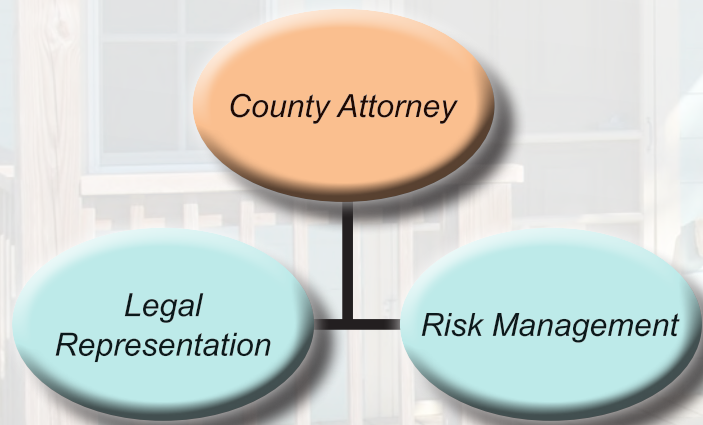
On those occasions when the County Attorney deems it necessary to secure the services of special or

outside counsel, the CAO supervises, reviews, and coordinates the work of such outside counsel.

Also, the CAO 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

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|-------------------|-------------------|-------------------|
| Charges for Services | 9,157,830 | 11,220,962 | 10,749,575 |
| Gen Fund/General Revenue | 2,552,882 | 2,604,402 | 2,754,159 |
| Totals: | 11,710,712 | 13,825,364 | 13,503,734 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|------------------------------------|-------------------|-------------------|-------------------|
| Legal Representation | 2,691,174 | 2,854,402 | 2,964,159 |
| Risk Management (Internal Service) | 9,019,538 | 10,970,962 | 10,539,575 |
| Totals: | 11,710,712 | 13,825,364 | 13,503,734 |
| | | | |
| Budgeted Positions: | 24 | 25 | 25 |

County Attorney

Legal Representation Program 0701

The County Attorney's Office (CAO) provides legal advice and representation to the Board of County Commissioners (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.

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|------------------|------------------|------------------|
| Charges for Services | 138,292 | 250,000 | 210,000 |
| Gen Fund/General Revenue | 2,552,882 | 2,604,402 | 2,754,159 |
| Totals: | 2,691,174 | 2,854,402 | 2,964,159 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------|------------------|------------------|------------------|
| Personnel | 2,337,542 | 2,235,782 | 2,356,359 |
| Operating | 346,084 | 618,620 | 607,800 |
| Capital | 7,548 | 0 | 0 |
| Totals: | 2,691,174 | 2,854,402 | 2,964,159 |
| Budgeted Positions: | 19 | 19 | 19 |

Program Measures

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-----------------------------|----------------|-----------------|-----------------|
| Cases Under Litigation | 226 | 238 | 245 |
| Requests for Legal Services | 414 | 418 | 423 |
| Hours Billed | 24990 | 25,000 | 25,250 |

County Attorney

Risk Management Program 0702

Manatee County's self-insurance program, administered by the Risk Management Division, provides 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> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------|------------------|-------------------|-------------------|
| Charges for Services | 9,019,538 | 10,970,962 | 10,539,575 |
| Totals: | 9,019,538 | 10,970,962 | 10,539,575 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|------------------|-------------------|-------------------|
| Personnel | 2,292,315 | 3,606,240 | 3,239,382 |
| Operating | 6,727,223 | 7,364,722 | 7,300,193 |
| Capital | 0 | 0 | 0 |
| Totals: | 9,019,538 | 10,970,962 | 10,539,575 |

| | | | |
|---------------------|---|---|---|
| Budgeted Positions: | 5 | 6 | 6 |
|---------------------|---|---|---|

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| First Reports of Injury | 398 | 407 | 438 |
| Property/Casualty Claims | 664 | 1,023 | 732 |



Manatee
County
FLORIDA

County Departments



County Departments

Building and Development Services

The Building and 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 permitting intake, contractor licensing, plans review, floodplain management, inspections, and administrative functions. This program includes the permitting process from beginning to end.

The Planning and Development program is usually the first point of contact for inquiry land development possibilities. This program also conducts public

hearings and presentations before the Planning Commission and Board of County Commissioners on Development regarding Regional Impact projects, addressing, rezoning's, and preliminary site plans.

In addition, the Environmental Planning section of this program implements the environmental policies of the Manatee County Comprehensive Plan and Land Development Code and provides reviews and comments on all development proposals.

The Code Enforcement program ensures compliance with 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.

Results First Initiatives



•DRC Hearing List



•DRC Process Realignment (HB7103)

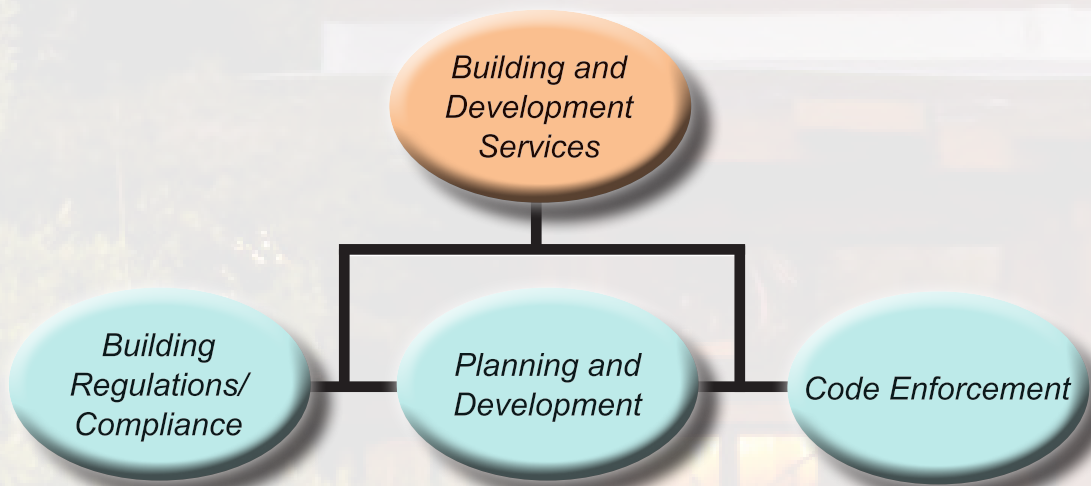


- Video Inspections
- Addressing Program
- Widening deployment of e-building



- Amendment Timeline
- Administrative Procedures
- Signs
- Property Maintenance Code

Organizational Structure



County Departments

Building and Development Services

Building & Development Services

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| 911 Surcharge | 0 | 13,539 | 13,593 |
| Charges for Services | 12,194,508 | 13,608,783 | 15,147,229 |
| Unincorporated MSTU Fund | 2,427,812 | 2,662,412 | 3,349,686 |
| Totals: | 14,622,320 | 16,284,734 | 18,510,508 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---|----------------|-----------------|-----------------|
| Building Regulation/Compliance | 9,321,971 | 10,514,843 | 11,206,476 |
| Planning and Development | 2,872,537 | 3,107,479 | 3,954,346 |
| Code Enforcement | 2,427,812 | 2,662,412 | 3,349,686 |
| Grants - Building & Development Services | 0 | 0 | 0 |
| Totals: | 14,622,320 | 16,284,734 | 18,510,508 |

| | | | |
|---------------------|-----|-----|-----|
| Budgeted Positions: | 137 | 145 | 156 |
|---------------------|-----|-----|-----|

County Departments

Building and Development Services

Building Regulations/Compliance Program 3501

Building Regulation and Compliance 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 as well as issuance of local licenses for contracting. This section also reviews permits for floodplain compliance.

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

Simple permits in the categories of mechanical, plumbing, electrical, roofing, 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 available for issuance 24/7, 365 days a year.

Inspections may be scheduled through an automated phone system 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. Payments may be made through the website or automated phone line.

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|------------------|-------------------|-------------------|
| 911 Surcharge | 0 | 13,539 | 13,593 |
| Charges for Services | 9,321,971 | 10,501,304 | 11,192,883 |
| Totals: | 9,321,971 | 10,514,843 | 11,206,476 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------|------------------|-------------------|-------------------|
| Personnel | 6,165,513 | 6,588,170 | 6,964,995 |
| Operating | 3,156,458 | 3,821,673 | 4,169,481 |
| Capital | 0 | 105,000 | 72,000 |
| Totals: | 9,321,971 | 10,514,843 | 11,206,476 |

| | | | |
|----------------------------|-----------|-----------|-----------|
| Budgeted Positions: | 80 | 76 | 77 |
|----------------------------|-----------|-----------|-----------|

Program Measures

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--|----------------|-----------------|-----------------|
| Inspections Performed | 173,094 | 146,145 | 150,529 |
| Permits Issued | 28,728 | 30,569 | 31,486 |
| Contractors Qualification Files Maintained | 6,436 | 2,500 | 2,500 |
| Flood Reviews | 5,971 | 5,836 | 5,953 |
| CRS Mailers for Floodplain Properties | 140,783 | 141,000 | 142,000 |

County Departments

Building and Development Services

Planning and Development Program 3502

To achieve success with the passing of House Bill 7103 we have restructured our Planning and Development program to accommodate new timelines. Our focus will be on a 30-day time frame for complete review of an application for a development permit or development order to run from the date of submittal. Final action on an application for a development permit or development order that is subject to administrative approval will now occur within 120 days or a project requiring a quasi-judicial hearing and approval shall occur within 180 days after the application is deemed complete. The 180-day deadline applies to public hearing items such as special permits, rezoning, general development plans, preliminary site plans, and DRI development orders. All of the time frames are calculated utilizing calendar days. The importance of a detailed completeness review of newly submitted applications for a development review cannot be overemphasized in light of the deadlines in the bill.

As we work through these new procedures, we plan to adopt a dynamic atmosphere where we continually

build, adjust, and streamline our energies and focus for the good of all involved.

The result of these new processes will provide a better experience for both our customers and staff as we work to achieve a common goal of a cohesive project that both entities can be proud of.

In addition to the regular Comprehensive Planning duties and the passing of House Bill 7103, the Board of County Commissioners, County Administrator's Office, and County Attorney's Office have directed planning staff to move forward with specific Land Development Code and Comprehensive Plan Amendments in a more predictable and timely manner.

Improving on these two elements of continually updating and developing guidelines in Manatee County will provide an opportunity to be a more proactive program rather than reactive, as has been the status quo for the last two decades.

County Departments

Building and Development Services

Planning and Development Program 3502

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------|----------------|-----------------|-----------------|
| Charges for Services | 2,872,537 | 3,107,479 | 3,954,346 |
| Totals: | 2,872,537 | 3,107,479 | 3,954,346 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Personnel | 2,364,880 | 2,480,055 | 3,068,050 |
| Operating | 507,657 | 627,424 | 886,296 |
| Capital | 0 | 0 | 0 |
| Totals: | 2,872,537 | 3,107,479 | 3,954,346 |
| Budgeted Positions: | 38 | 50 | 58 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------------|----------------|-----------------|-----------------|
| Plan Amendments Processed | 5 | 12 | 13 |
| Preliminary/Final Site Plans | 56 | 120 | 125 |
| Administrative Determinations | 20 | 27 | 28 |
| Amendments to Approved Plans | 26 | 37 | 40 |
| Final Plat Reviews | 47 | 38 | 40 |
| Administrative Permits | 20 | 30 | 30 |
| Tree Removal Permits | 44 | 48 | 50 |

County Departments

Building and Development Services

Code Enforcement Program 3503

The Code Enforcement division is responsible for approximately 743 square miles of unincorporated lands within the County, ensuring compliance with Statutes and all local laws. Staff responds to community concerns and provides community outreach.

Code Enforcement has implemented a bike patrol program allowing officers to interact with citizens and build positive relationships. All officers participating must be certified. Code Enforcement has additionally implemented a boat patrol program which protects boaters and waterways from unsafe structures and to protect environmental sensitive lands and mangroves. All officers participating in this program must be certified in boat safety.

Code Enforcement is also responsible for registration and periodic inspections of all sexually oriented businesses and pain management businesses in the county. They also manage the Red-Light Camera program, Special Magistrate, Stop Work Order Program, Unlicensed Contractor Enforcement program, Unsafe Structure program, and Vacant Real Property in Foreclosure program.

The Code Enforcement division also ensures all properties are in compliance with the Property Maintenance Standards code, which includes boarding up of unsecured/unsafe properties and removal of illegally placed signs in the right-of-way.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|------------------|------------------|------------------|
| Unincorporated MSTU Fund | 2,427,812 | 2,662,412 | 3,349,686 |
| Totals: | 2,427,812 | 2,662,412 | 3,349,686 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------|------------------|------------------|------------------|
| Personnel | 1,282,390 | 1,340,850 | 1,558,012 |
| Operating | 1,145,422 | 1,321,562 | 1,721,674 |
| Capital | 0 | 0 | 70,000 |
| Totals: | 2,427,812 | 2,662,412 | 3,349,686 |
| Budgeted Positions: | 19 | 19 | 21 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------|----------------|-----------------|-----------------|
| Junk Vehicles Posted/Towed | 1,085 | 375 | 700 |
| Codes Complaints | 7,607 | 13,610 | 8,500 |
| Lot Clearing/Complaints | 828 | 969 | 998 |
| Lots Mowed | 47 | 100 | 115 |

County Departments

Convention and Visitors Bureau

The Bradenton Area Convention and Visitors Bureau (BACVB) promotes tourism that generates approximately one billion dollars in economic impact by attracting both national and International visitors. The leisure and sports segments are the two top market segments that visit the area. Niche markets include ecotourism, agricultural, culinary, arts and culture, corporate, film commission and destination weddings, which complement and diversify our target market.

It is the mission of the Bradenton Area Convention & Visitors Bureau to positively stimulate travel demand to the area in such a way to ensure the highest degree

of economic impact and positive outcomes for the community, helping to create and maintain our area as a community of choice for visiting and living.

The BACVB oversees the operation of the Bradenton Area Convention Center, the Powel Crosley Estate and Premier Sports Campus. These facilities host a variety of both public and private events; as well as, out-of-town events.

The Bradenton Area Convention and Visitors Bureau is comprised of three (3) programs as follows: Tourist Development Program, Convention Center/Crosley Operation, and Premier Sports Campus.

Results First Initiatives



- Third-party visitor data provided to county administration, Tourist Development Council (TDC) and Board of County Commissioners (BCC) 4 times per year.
- Staff meets one-on-one with TDC members 6 times per year.
- Department facilitates 3 Industry Meetings annually for updates and educational platforms.



- Fee Resolution for Powel Crosley Estate updated and will bring to BCC this fiscal year.
- Premier Sports Campus Fee Resolution updated and approved by BCC.
- Security practices reviewed and updated. Staff will attend security certification program this fiscal year at our international association of Convention Visitors & Bureau's (CVB) or Destination Marketing Organization's (DMO).



- Implementation of event management software to integrate and optimize all managed venues.
- Implementation of new CAD system for facilities.



- Grant application process via industry software for sports, arts, and film.



- Adhering to Financial Management's processes/procedures and submitting prior to deadlines.
- Reporting and seeking 2-year budget recommendation from TDC.



- Cross-training program in place annually.
- CVB staff tours other County Departments annually.
- Department policies/procedures/operations manual for each responsibility area.



- Business Case for capital projects.
- Workshops for both BCC and TDC (advisory).
- Power BI (Business Intelligence) to track status – financials, comparisons, etc.

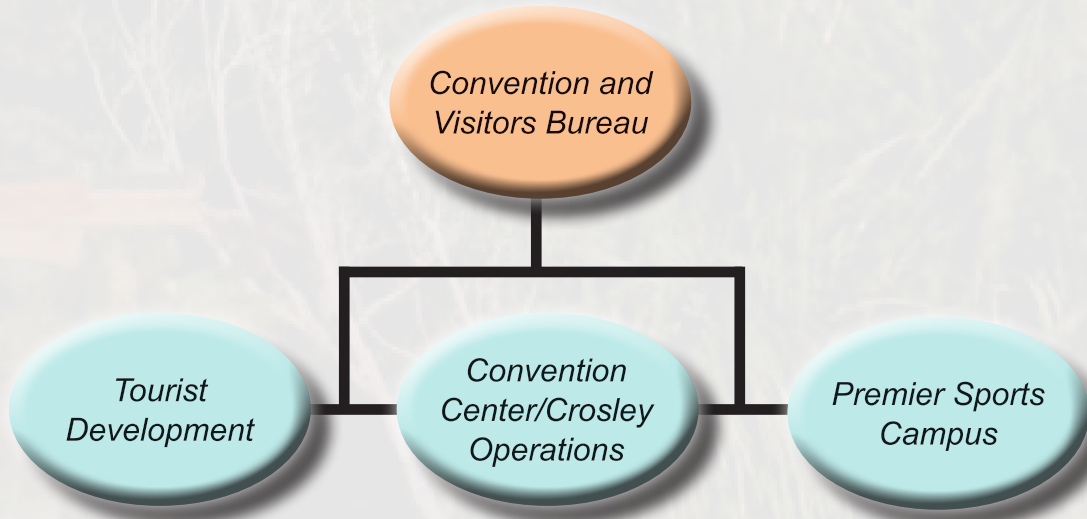


- Strategic marketing plan in development.
- Future asset recommendations in development.

County Departments

Convention and Visitors Bureau

Organizational Structure



Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------|-------------------|-------------------|------------------|
| Charges for Services | 2,082,011 | 2,408,181 | 2,278,661 |
| Contributions | 77,500 | 0 | 0 |
| Tourist Development Tax | 10,569,827 | 8,853,912 | 6,693,574 |
| Totals: | 12,729,338 | 11,262,093 | 8,972,235 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------------------|-------------------|-------------------|------------------|
| Tourist Development | 9,914,758 | 8,077,877 | 5,994,322 |
| Convention Center/Crosley Operations | 2,572,699 | 2,770,704 | 2,605,063 |
| Premier Sports Campus | 241,881 | 413,512 | 372,850 |
| Totals: | 12,729,338 | 11,262,093 | 8,972,235 |

| | | | |
|---------------------|----|----|----|
| Budgeted Positions: | 27 | 31 | 31 |
|---------------------|----|----|----|

County Departments

Convention and Visitors Bureau

Tourist Development Program 1101

The Bradenton Area Convention and 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 if the stay is six months or less, and the current tax rate is five percent. The breakdown of expenditure funding from the five percent is as follows:

Revenue derived from the first four cents is used for marketing, promotions, public relations, convention center, and certain capital projects that are allowable under the Florida tourist tax statute (F.S.S. 125.0104).

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 nine-member advisory board comprised of three elected officials (including one County Commissioner who acts as Chair), two interested citizens, and four owner/operators of paid accommodations with available overnight accommodation rentals for six months or less.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------|------------------|------------------|------------------|
| Charges for Services | 0 | 0 | 0 |
| Contributions | 77,500 | 0 | 0 |
| Tourist Development Tax | 9,837,258 | 8,077,877 | 5,994,322 |
| Totals: | 9,914,758 | 8,077,877 | 5,994,322 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|------------------|------------------|------------------|
| Personnel | 932,242 | 960,253 | 1,027,623 |
| Operating | 8,981,513 | 7,117,624 | 4,966,699 |
| Capital | 1,003 | 0 | 0 |
| Totals: | 9,914,758 | 8,077,877 | 5,994,322 |

| | | | |
|---------------------|----|----|----|
| Budgeted Positions: | 11 | 12 | 11 |
|---------------------|----|----|----|

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---------------------------|----------------|-----------------|-----------------|
| Tourism Tax Collections | 15,867,789 | 15,318,885 | 16,090,896 |
| Visitation | 3,246,200 | 3,368,900 | 3,417,200 |
| Estimated Economic Impact | 1,395,398,100 | 1,490,622,200 | 1,573,759,000 |

County Departments

Convention and Visitors Bureau

Convention Center/Crosley Operations Program 1102

The Bradenton Area Convention and Visitors Bureau hosts a variety of conventions, tradeshow, concerts, and other multi-faceted events year-round. This multi-purpose facility features an approximate 32,000 sq. ft. convention hall with an approximate 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 eight meeting rooms including a bayside lawn of over 10,000 sq. ft.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------|------------------|------------------|------------------|
| Charges for Services | 1,972,699 | 2,170,704 | 2,005,063 |
| Tourist Development Tax | 600,000 | 600,000 | 600,000 |
| Totals: | 2,572,699 | 2,770,704 | 2,605,063 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------|------------------|------------------|------------------|
| Personnel | 1,005,357 | 986,334 | 964,200 |
| Operating | 1,567,342 | 1,784,370 | 1,640,863 |
| Capital | 0 | 0 | 0 |
| Totals: | 2,572,699 | 2,770,704 | 2,605,063 |
| Budgeted Positions: | 12 | 15 | 16 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------------|----------------|-----------------|-----------------|
| Exhibit Hall/Convention Events | 130 | 165 | 130 |
| Crosley Events | 137 | 180 | 165 |

County Departments

Convention and Visitors Bureau

Premier Sports Campus Program 1103

The Bradenton Area Convention and Visitors Bureau and Property Management of Manatee County jointly operate and manage Premier Sports Campus. This 146-acre sports complex serves as host to sports tournaments, regional league play, sports camps, and special events for the campus and surrounding community.

Premier Sports generates an economic impact of approximately \$20 million annually and generates marketplace impressions globally.

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------|----------------|-----------------|-----------------|
| Charges for Services | 109,312 | 237,477 | 273,598 |
| Tourist Development Tax | 132,569 | 176,035 | 99,252 |
| Totals: | 241,881 | 413,512 | 372,850 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------|----------------|-----------------|-----------------|
| Personnel | 142,043 | 206,172 | 200,117 |
| Operating | 99,838 | 207,340 | 172,733 |
| Capital | 0 | 0 | 0 |
| Totals: | 241,881 | 413,512 | 372,850 |
| Budgeted Positions: | 4 | 4 | 4 |

Program Measures

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-----------------------|----------------|-----------------|-----------------|
| PSC Events | 48 | 47 | 58 |
| Number of Fields Used | 919 | 1,630 | 1,043 |

County Departments

Financial Management

The Financial Management department consists of two programs: Management and Budget and Procurement.

The Management and Budget program develops, reviews, and implements the county's budget; the Capital Improvement Plan; 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 planning, strategizing, funding, and better use of financial resources and uses.

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

Results First initiatives



- Creation of narrated tutorials on county's financial position and the budget process.
- Several publications such as; Citizens' Budget in Brief, Fiscal Fact Cards, CIP story Board.
- Procurement Services videos in Learning Management System (LMS).
- Enhanced financial reporting status through business intelligence reporting tools such as PowerBI and Cognos



- Procurement Services updated SharePoint site with new downloadable templates for all departments.
- New grants administrative manual and standards: county-wide.
- Instructions folders and how to folders in Fiscal Share.



- Implementation of new cloud based budget and budget book software powered by Opengov, Workiva.
- Align the county-wide strategic plan (Results first initiatives) with each county departments budget.



- Implementation of Procurement Services software solutions as a contract management tool to streamline contracts and purchase orders.



- Implementation of results first Prezi presentations to the Board.
- Prebudget Work sessions with the Board to Identify priorities to be the key elements of the budget.



- Participating In the millennial program.



- Created an aging report to assist departments in identifying the stages of each project in the CIP.
- CIP Business case process and CIP advisory group.

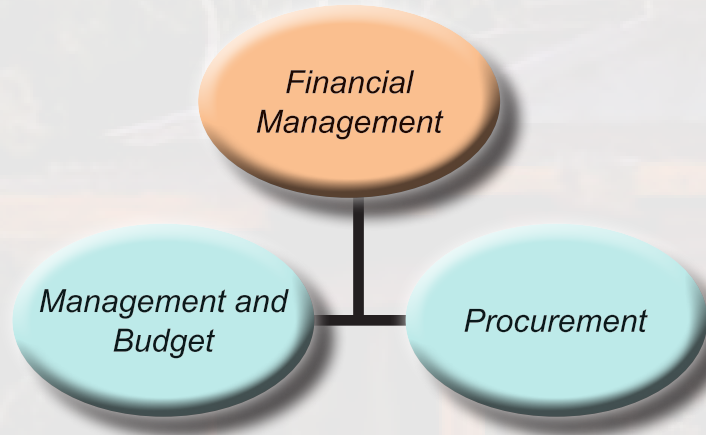


- CIP 5 year plan published in 3 volumes.
- Operating budget features a 5 year projection at the fund level.

County Departments

Financial Management

Organizational Structure



Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|------------------|------------------|------------------|
| Gen Fund/General Revenue | 2,097,554 | 2,600,343 | 2,857,146 |
| Totals: | 2,097,554 | 2,600,343 | 2,857,146 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---------------------|------------------|------------------|------------------|
| Management & Budget | 876,126 | 1,197,509 | 1,377,494 |
| Purchasing | 1,221,428 | 1,402,834 | 1,479,652 |
| Totals: | 2,097,554 | 2,600,343 | 2,857,146 |

| | | | |
|---------------------|----|----|----|
| Budgeted Positions: | 29 | 31 | 32 |
|---------------------|----|----|----|

County Departments

Financial Management

Management and Budget

Program 1401

The Management and Budget Administration program provides management oversight and administrative support for the Financial Management department. The budget staff prepare county revenue projections, review departmental budget requests, make funding recommendations to the County Administrator, and ensures that the county's budget development process complies with deadlines and meets the Truth in Millage requirements set forth in Florida statutes. Since 1985, the Government Finance Officers Association 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 staff track major revenue sources and monitor expenditures to advise of pending budgetary problems and recommend corrective action to the County Administrator. Budget staff analyze changes to the

adopted budget, prepare the change for approval by the Board of County Commissioners, and submit it 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 Plan. Personnel monitor specific resources and cost estimates for capital improvements to ensure adequate funding of authorized projects. Management and Budget also coordinate and oversee an indirect cost allocation plan that 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 provide oversight for the Federal Emergency Management Agency reimbursement process following authorized storm events.

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Gen Fund/General Revenue | 876,126 | 1,197,509 | 1,377,494 |
| Totals: | 876,126 | 1,197,509 | 1,377,494 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-----------|----------------|-----------------|-----------------|
| Personnel | 806,930 | 1,091,767 | 1,252,879 |
| Operating | 69,196 | 98,242 | 122,115 |
| Capital | 0 | 7,500 | 2,500 |
| Totals: | 876,126 | 1,197,509 | 1,377,494 |

| | | | |
|---------------------|----|----|----|
| Budgeted Positions: | 10 | 12 | 13 |
|---------------------|----|----|----|

County Departments

Financial Management

Procurement Program 1402

The Procurement program is the designated legal authority to advise, plan, obtain, deliver, and evaluate expenditures for acquisitions of goods and services that are used to fulfill the mission, objectives, obligations, and activities in pursuit of desired policy outcomes on behalf of Manatee County.

The mission of the Manatee County Procurement program is to administer the procurement process in an open, competitive, and fair manner without conflict of interest or other impropriety or the appearance of impropriety. The vision is to continually implement and improve best practices, expertise, and approaches and to maintain a high quality and efficient Procurement program.

The scope of responsibility of the Procurement program includes: minor and complex acquisition activities, spend and value analysis, dispute resolution, supplier performance, procurement training, vendor

relations, planning and procurement consulting, purchasing card program administration, contract development, and guiding negotiations from strategy through contract execution. The overall goal of the Procurement program is to obtain goods and services for the county in the needed quantity for delivery at the right time from a dependable source offering quality services at competitive pricing.

The Procurement program creates, distributes and manages: bids, proposals, replies, contracts, quotations, change orders, amendments, and addenda for services of a wide and diverse variety and nature. Some acquisition activities are price driven. Others are qualification based, which require a diverse set of skills to manage these acquisitions appropriately. The Procurement program also manages and administers a county wide Purchasing Card Program to provide for the efficient acquisition of small dollar purchases.

County Departments

Financial Management

Procurement Program 1402

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Gen Fund/General Revenue | 1,221,428 | 1,402,834 | 1,479,652 |
| Totals: | 1,221,428 | 1,402,834 | 1,479,652 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---------------------|----------------|-----------------|-----------------|
| Personnel | 1,142,517 | 1,238,980 | 1,327,092 |
| Operating | 78,911 | 139,854 | 152,560 |
| Capital | 0 | 24,000 | 0 |
| Totals: | 1,221,428 | 1,402,834 | 1,479,652 |
| Budgeted Positions: | 19 | 19 | 19 |

Program Measures

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|------------------------------------|----------------|-----------------|-----------------|
| Purchase Orders Issued | 2,594 | 2,525 | 2,698 |
| Invitation for Bids Issued | 44 | 30 | 46 |
| Request for Proposals Issued | 37 | 35 | 35 |
| Requests for Qualifications Issued | 27 | 10 | 28 |
| Requests for Offers Issued | 9 | 15 | 15 |
| Invitation to Quotes Issued | 98 | 95 | 103 |
| Work Assignment Agreements | 366 | 385 | 384 |
| Purchase Card Transactions | 25,802 | 25,220 | 26,576 |

County Departments


Human Resources


The Human Resources department is responsible for a broad range of functions that support the County's workforce needs, facilitate employee engagement and commitment to our organizational mission, support employee growth and development and serve to support employee health and well-being goals. In this competitive employment environment, it is critical that the tools and resources we provide our employees are contributing to a high level of loyalty and opportunity for succession. All the Human Resources Department programs play a role in that total compensation/total rewards package designed to attract and retain high performing employees driven to achieve results.


This department contains two programs, Human Resources Services and Employee Health Benefits. Those two programs are divided into four sections:


- Employment Services
- Workforce Planning and Compensation
- Employee Development and Labor Relations
- Employee Health Benefits


Results First Initiatives


- 
- Provided Total Compensation Statement and comprehensive Benefits Booklet to all employees.
 - Developed fully transparent compensation page on the Employee Intranet
 - Enhanced and promoted the improved Employee Recognition/PRIDE program on Employee Intranet.
 - Worksite Wellbeing Liaison at off-site worksites to serve as a resource for employee's questions
 - Aladtec Employee Text Communication for emergencies


- 
- EEO/AA Policy and Procedure


- 
- Virtual Healthcare related to Muscle-skeletal Conditions
 - Revised the compensation plan to reflect real-time Market pricing
 - Provided vision insurance to employees

- 
- Training for Managers and Supervisors (quarterly)
 - Public/Private Partnerships related to recruitment and workforce planning

- 
- 2-year Union Contract negotiated
 - Flagged Results First Interns in Applicant Tracking for increased opportunities
 - Increased access and opportunity for large departments to move the hiring process more efficiently

- 
- Fully Integrated Human Resources Information Systems (HRIS)

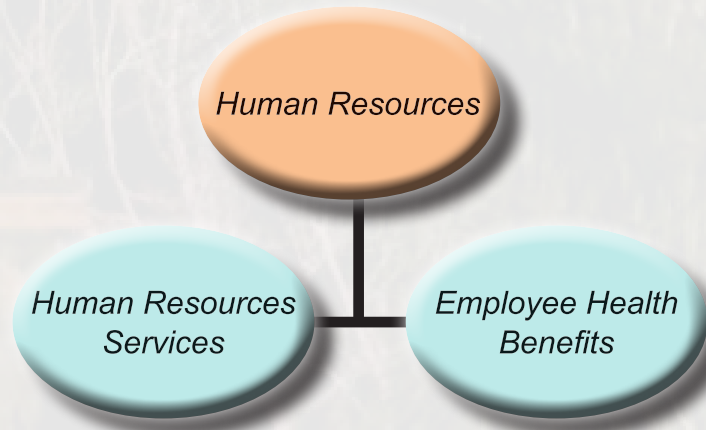
- 
- Instituted encrypted emailing of protected information between staff and stakeholders
 - Enhanced the security of protected background information for applicants

- 
- Electronic Backgrounds Checks
 - Enhanced Organizational Chart Maintenance
 - Electronic 1095C IRS Forms to Employees
 - Eliminated paper Employee Performance Evaluations; utilized OnBase Document Management

County Departments

Human Resources

Organizational Structure



Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|-------------------|-------------------|-------------------|
| Charges for Services | 54,390,513 | 54,298,248 | 58,983,199 |
| Gen Fund/General Revenue | 1,602,331 | 1,749,249 | 1,791,923 |
| Totals: | 55,992,844 | 56,047,497 | 60,775,122 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|-------------------|-------------------|-------------------|
| Human Resource Services | 1,602,331 | 1,749,249 | 1,791,923 |
| Employee Health Benefits | 54,390,513 | 54,298,248 | 58,983,199 |
| Totals: | 55,992,844 | 56,047,497 | 60,775,122 |

| | | | |
|----------------------------|-----------|-----------|-----------|
| Budgeted Positions: | 19 | 20 | 21 |
|----------------------------|-----------|-----------|-----------|

County Departments

Human Resources

Human Resources Services

Program 1501

The Human Resource Services program contains three sections: Employment Services, Workforce Planning and Compensation, and Employee Development and Labor Relations.

The Employment Services Section hires employees from local and national journals, websites, social media, community agencies, minority organizations, colleges, universities and job fairs. Once a candidate is selected, Employment Services perform criminal checks/background verification and conduct new hire enrollment and orientation. The program has a primary responsibility for developing and implementing personnel policies to ensure compliance with federal, state and local employment laws. The Employment Services program is also responsible for providing informational Florida Retirement System counseling to employees, sponsors periodic retirement and financial planning seminars and acts as the County liaison to Florida Retirement Services for employees.

The Workforce Planning and Compensation section administers the County's classification and compensation plans through job analysis, salary surveys, job description development, career ladders and position control databases. The program conducts workforce utilization, succession planning, organizational design, the County's performance management system, merit pay and incentives programs. Additionally, the program coordinates activities of the electronic time and attendance system that include training, system updates, payroll coordination and the employee time off program (e.g., vacation, sick, personal holiday) accruals.

The Employee Development and Labor Relations section creates, administers and evaluates the professional training and development opportunities for employees as part of the overall strategic results for

the County. This section provides employee training and professional development activities including a series of required employment-related legal training for the leadership team, an Emerging Leader Academy for non-supervisors, a coaching and mentoring forum for frontline supervisors and managers and a variety of soft-skill courses. Employees of Manatee County are encouraged to further their education and this HR program coordinates tuition reimbursement for formal education per policy guidelines. Much of this section of HR is focused on ensuring that Manatee County has a highly trained and effective pool of employees in order to serve its citizens.

The Employee Development and Labor Relations program also administers the Affirmative Action/ Equal Employment Opportunity policy of the Board of County Commissioners as well as overseeing the process for investigating applicant and employee complaints of illegal discrimination or harassment. It is this section that acts as a liaison, along with the Director, to the collective bargaining unit, ensuring collaborative relationships and adherence to the union agreement. The program actively works with supervisors and managers across the organization to effectively lead and coach employees and how to implement the discipline policy for ideal results. This program also manages the Drug Free Workplace Program in accordance with applicable federal, state and local laws. The Employee Development and Labor Relations program is responsible for the administration of the recognition programs and coordination of individual and team awards, including employee of the month/year, and organizing the county's annual longevity banquet where County Commissioners and the County Administrator recognize employees for their years of service.

County Departments

Human Resources

Human Resources Services Program 1501

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Gen Fund/General Revenue | 1,602,331 | 1,749,249 | 1,791,923 |
| Totals: | 1,602,331 | 1,749,249 | 1,791,923 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Personnel | 1,133,849 | 1,159,994 | 1,175,529 |
| Operating | 466,261 | 589,255 | 616,394 |
| Capital | 2,221 | 0 | 0 |
| Totals: | 1,602,331 | 1,749,249 | 1,791,923 |
| Budgeted Positions: | 13 | 13 | 14 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------------|----------------|-----------------|-----------------|
| Positions Advertised | 392 | 500 | 500 |
| Applications/Resumes Received | 12,631 | 16,000 | 15,500 |
| New Employees Processed/Hired | 435 | 475 | 500 |
| Average # of Employees | 1,800 | 1,750 | 1800 |

County Departments

Human Resources

Employee Health Benefits

Program 1503

Benefits are a key element of the employee compensation program needed to recruit and retain qualified and productive employees for any organization the size of Manatee County Government. 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 and the lower rate of chronic conditions and the higher compliance with preventative care activities.

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

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Charges for Services | 54,390,513 | 54,298,248 | 58,983,199 |
| Totals: | 54,390,513 | 54,298,248 | 58,983,199 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---------------------|----------------|-----------------|-----------------|
| Personnel | 519,427 | 552,070 | 516,939 |
| Operating | 53,871,086 | 53,596,178 | 58,316,260 |
| Capital | 0 | 150,000 | 150,000 |
| Totals: | 54,390,513 | 54,298,248 | 58,983,199 |
| Budgeted Positions: | 6 | 7 | 7 |

County Departments

Information Technology

The Information Technology Services (ITS) department includes six programs in its Countywide Technology program. These programs consist of Operations and Administration, Client Services and Automated Systems Maintenance, Applications and Development/Project Management, Geographic Information Systems, Telecommunications and Infrastructure support, and the Radio Division.

These programs offer 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, Local Municipalities, Fire Districts, and Public Defender.

1. Operations: This division includes support for security, system administration, networking, and computer operations.
 - ITS Financial: Personnel coordinate departmental purchases and process purchasing documentation for the Clerk's Finance Department
2. Client Services: The Client Services Division provides technology support for the Employees of Manatee County
 - Automated Systems Maintenance supplies replacement equipment when the life of the equipment has expired.
3. Applications and Development: Systems and Development designs, creates, and maintains custom applications to manage the collection, storage, and flow of information throughout the County. Heavy involvement with Manatee County Projects that require technology for completion.
 - Business Services: Staff create a center of excellence focused on the customer experience utilizing tools from a business management relationship, strategic planning, organizational development, project management, and change management.

4. Geographic Information Systems: GIS applications are tools that allow users to create interactive queries (user-created searches), analyze spatial information, edit data, maps, and present the results of all these operations.
 - LIS - a component of GIS.
5. Telecom and Networking (Infrastructure) Services: The primary function of the Telecom Division is to provide installation and field support of communications needs for all Board of County Commissioner Departments as well as the various Constitutional Offices. The team is responsible for approximately 3,500 telephones, voicemail, instant messaging, call center within the unified communications portfolio. The installed systems process more than 5 million internal and external calls each year. Telecommunications completes approximately 1,500 requests annually for new service, repair or relocations, and support the day to day operations.
 - Data Center - Infrastructure: The primary function of the group is the direct support of the physical layer distributed cabling infrastructure. This support involves the design, installation and maintenance of the Inside Plant (ISP) and Outside Plant (OSP) copper and fiber optic cabling structures for all buildings throughout Manatee County that fall under the control of Manatee County.
6. P25 Radio: The radio division primarily maintains and operates Manatee County land mobile radio system. This network provides mission critical voice and data communications to all public safety agencies located within the County. Information technology works closely with the Emergency Operations Center and personnel utilizing the 911 systems.

Information Technology exists to enable the business with speed and scale, and to provide solutions to real business problems and opportunities in pursuit of customer satisfaction and desired outcomes. Personnel in IT specialize in leadership and provide experienced professionals, innovation, and core







County Departments







Information Technology

enterprise technologies that meet the critical business drivers of its customers.

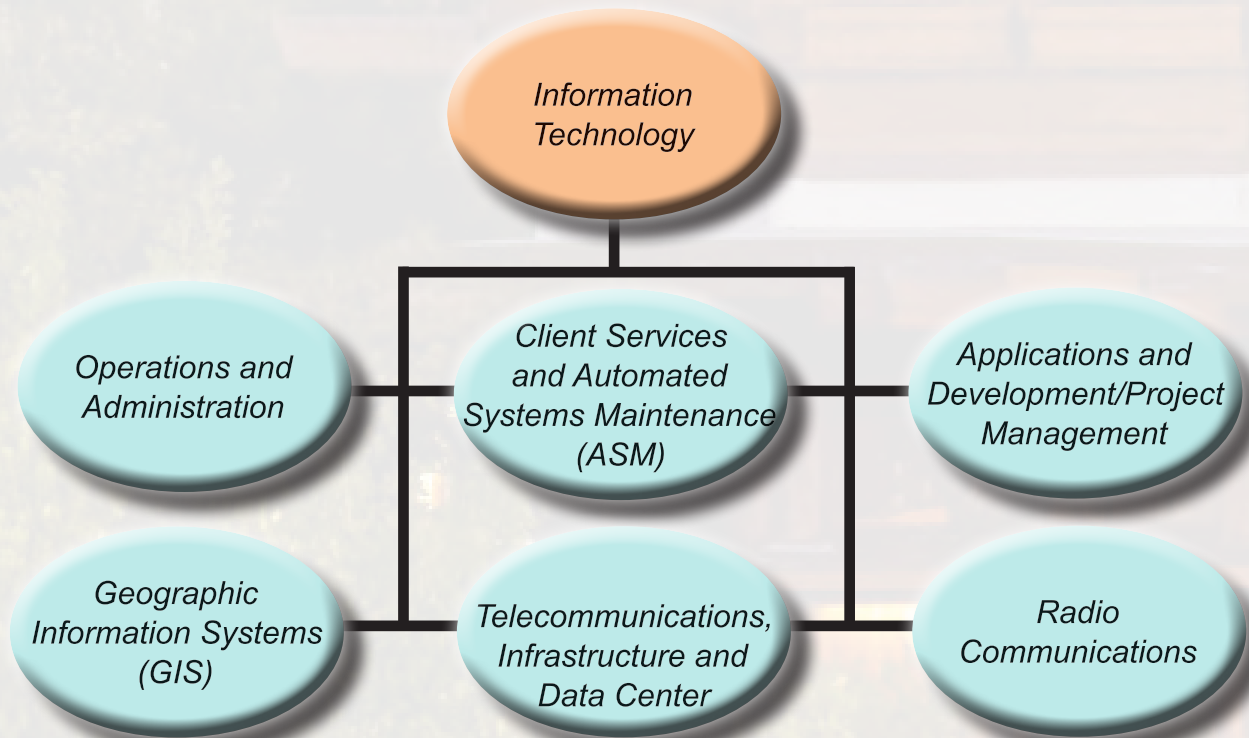
Information Technology has made upgrades within Manatee County by keeping up with the ever-changing technologies.

Results First Initiatives

-  •New Employee On-Boarding Process
-  •Quarterly Cyber-Security Training Modules in Learning Management System (LMS)
-  •Departmental SOPs (Stand Office Procedures)
-  •ESRI/GIS Enterprise Agreement (Environmental Systems Research Institute/Geographic Information Systems)
-  •P-25 Regional Public Safety Radio System
-  •Centralized Addressing Project Implementation
-  •Computer Aided Dispatch (OnCall CAD)
-  •311 non-Emergency Municipal System
-  •Computerized Maintenance Management System (CMMS)

-  •OnBase / OneSolution Upgrades
-  •OpenGov Project Implementation
-  •Annual Technology Refresh Program
-  •Facilitate TAG Program for County Administrator (Technical Advisory Group)
-  •PCI Compliance Program (Payment Card Industry)
-  •Security Awareness Program

Organizational Structure



County Departments

Information Technology

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|-------------------|-------------------|-------------------|
| Charges for Services | 4,773,047 | 4,749,891 | 4,923,078 |
| Gen Fund/General Revenue | 10,067,522 | 10,857,748 | 11,367,177 |
| Utilities System Charges | 410,233 | 405,489 | 418,877 |
| Totals: | 15,250,802 | 16,013,128 | 16,709,132 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--|-------------------|-------------------|-------------------|
| Operations and Administration | 4,158,477 | 4,885,844 | 5,192,481 |
| Client Services and Automated Systems Maintenance (ASM) | 3,350,683 | 3,924,115 | 3,441,820 |
| Applications & Development/Project Management | 3,253,643 | 3,276,360 | 3,821,392 |
| Geographic Information Systems (GIS) | 1,001,347 | 1,043,576 | 1,064,591 |
| Telecommunications, Infrastructure & Data Center | 1,415,892 | 1,384,816 | 1,418,431 |
| Radio Communications | 2,070,760 | 1,498,417 | 1,770,417 |
| Totals: | 15,250,802 | 16,013,128 | 16,709,132 |

| | | | |
|---------------------|----|----|----|
| Budgeted Positions: | 74 | 74 | 74 |
|---------------------|----|----|----|

County Departments

Information Technology

Operations and Administration Program 1601

This division includes support for security, system administration, networking, and computer operations.

The Operations division maintains the Hardware systems of Manatee County and includes systems administration, storage management, networking, and security of the overall computer system. The current

system is comprised of 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 three administrative staff who support the entire Information Technology department.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Gen Fund/General Revenue | 4,158,477 | 4,885,844 | 5,192,481 |
| Totals: | 4,158,477 | 4,885,844 | 5,192,481 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Personnel | 2,089,523 | 2,201,504 | 2,250,514 |
| Operating | 1,833,125 | 2,199,340 | 2,456,967 |
| Capital | 235,829 | 485,000 | 485,000 |
| Totals: | 4,158,477 | 4,885,844 | 5,192,481 |
| Budgeted Positions: | 20 | 20 | 20 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|------------------------------------|----------------|-----------------|-----------------|
| Work Orders Completed | 12,873 | 20,500 | 20,500 |
| Target of 100% Satisfaction for IT | 100% | 100% | 100% |
| Telecom: Work Orders Completed | 650 | 500 | 400 |
| # of Networked PC's & Printers | 3,400 | 3,500 | 3,600 |

County Departments

Information Technology

Client Services and Automated Systems Maintenance (ASM) Program 1602

Client Services provides user support for end user devices including PCs, laptops, gateways, and printers. This includes a help desk operation during business hours to assist any county user with software or hardware problems that may arise. Client Services maintains the inventory listing of computer devices currently in use, and the basic Microsoft licensing requirement for all devices. This group also includes

a technical training staff that provides software application training classes to county, and constitutional offices employees for the various applications being utilized by the county (Microsoft Word, Excel, etc.). The Automated System Maintenance fund provides funding for hardware support, and replacement for computer devices and printers throughout the county.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|------------------|------------------|------------------|
| Charges for Services | 1,883,658 | 2,387,451 | 2,260,387 |
| Gen Fund/General Revenue | 1,467,025 | 1,536,664 | 1,181,433 |
| Totals: | 3,350,683 | 3,924,115 | 3,441,820 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------|------------------|------------------|------------------|
| Personnel | 1,542,335 | 1,476,492 | 1,128,277 |
| Operating | 1,802,191 | 1,896,367 | 1,930,862 |
| Capital | 6,157 | 551,256 | 382,681 |
| Totals: | 3,350,683 | 3,924,115 | 3,441,820 |
| Budgeted Positions: | 11 | 16 | 11 |

County Departments

Information Technology

Applications and Development/Project Management Program 1603

The Applications and Development group manages the software support and database of all major applications, and several in-house developed programs that are in use by the county and some of the constitutional offices. This includes 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, One Solution finance software, the

records management application, On base (document imaging system), Utilities applications, Ventyx/ Customer Suite, the Building department's permitting system, Community Plus, county e-mail system, and Public Safety's Computer-Aided- Dispatch application. Information Technology Applications and Development Project Management manages and maintains over 150 unique databases for county departments and constitutional offices. The Project Management group included in this program defines and tracks Information Technology department project requests from the various Board of County Commissioners and outside agencies.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Gen Fund/General Revenue | 3,253,643 | 3,276,360 | 3,821,392 |
| Totals: | 3,253,643 | 3,276,360 | 3,821,392 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Personnel | 2,507,396 | 2,307,206 | 2,860,438 |
| Operating | 743,011 | 969,154 | 960,954 |
| Capital | 3,236 | 0 | 0 |
| Totals: | 3,253,643 | 3,276,360 | 3,821,392 |
| Budgeted Positions: | 26 | 21 | 26 |

County Departments

Information Technology

Geographic Information System (GIS) Program 1604

The Geographic Information System (GIS) section develops a comprehensive digital land information data set, application, and standard in conjunction with county departments and constitutional offices; and acts as a clearinghouse for such information to county departments, constitutional offices, and the public. Geographic Information System staff facilitate data creation; and provide for the upkeep of a comprehensive base map and a library composed

of hundreds of feature layers that include streets, property ownership, development patterns, and utility infrastructure, among other features. 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> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Gen Fund/General Revenue | 591,114 | 638,087 | 645,714 |
| Utilities System Charges | 410,233 | 405,489 | 418,877 |
| Totals: | 1,001,347 | 1,043,576 | 1,064,591 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Personnel | 520,783 | 498,428 | 516,097 |
| Operating | 476,475 | 545,148 | 548,494 |
| Capital | 4,089 | 0 | 0 |
| Totals: | 1,001,347 | 1,043,576 | 1,064,591 |
| Budgeted Positions: | 5 | 5 | 5 |

County Departments

Information Technology

Telecommunications, Infrastructure and Data Center Program 1605

The Telecommunications and Data Center divisions repair, maintain, and expand the county telephone system, fiber network, and computer device wiring issues for county owned property. Staff also manage

the physical aspects of the data center that include: electrical requirements, rack expansion, cooling, and engineering issues.

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Charges for Services | 818,629 | 864,023 | 892,274 |
| Gen Fund/General Revenue | 597,263 | 520,793 | 526,157 |
| Totals: | 1,415,892 | 1,384,816 | 1,418,431 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---------------------|----------------|-----------------|-----------------|
| Personnel | 506,259 | 424,177 | 444,099 |
| Operating | 909,633 | 960,639 | 974,332 |
| Capital | 0 | 0 | 0 |
| Totals: | 1,415,892 | 1,384,816 | 1,418,431 |
| Budgeted Positions: | 4 | 4 | 4 |

County Departments

Information Technology

Radio Communications Program 1606

The P25 radio program supports the county's private digital radio system utilized for public safety purposes. Radio Communications provide support for dispatch consoles, portable, and mobile radios connected to the primary Public Safety Answering Point for Manatee County Emergency 911. Approximately 45 agencies, including county departments, local fire, and law enforcement, utilize the radio equipment. 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 scheduled maintenance and replacement for county-owned radios.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------|------------------|------------------|------------------|
| Charges for Services | 2,070,760 | 1,498,417 | 1,770,417 |
| Totals: | 2,070,760 | 1,498,417 | 1,770,417 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------|------------------|------------------|------------------|
| Personnel | 761,317 | 668,610 | 682,471 |
| Operating | 1,309,443 | 809,807 | 1,067,946 |
| Capital | 0 | 20,000 | 20,000 |
| Totals: | 2,070,760 | 1,498,417 | 1,770,417 |
| Budgeted Positions: | 8 | 8 | 8 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------|----------------|-----------------|-----------------|
| 800 MHz System Users | 3,600 | 3,700 | 3,800 |

County Departments

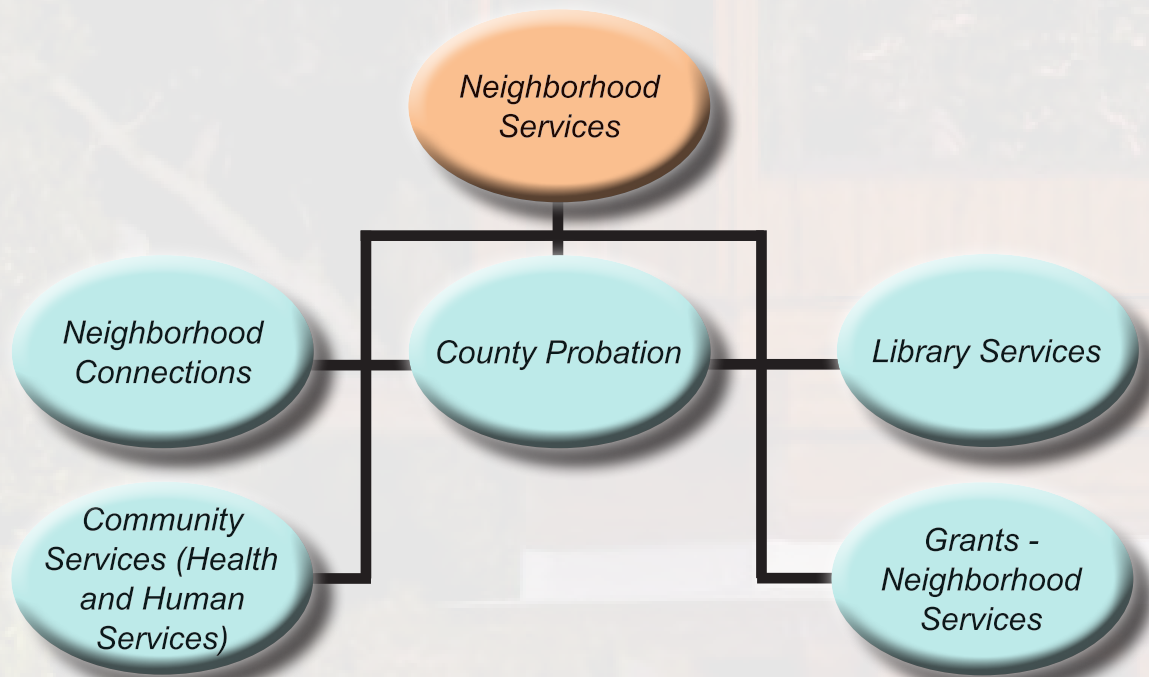
Neighborhood Services

Neighborhood Services department (NSD) is made up of four programs: Neighborhood Connections, County Probation, Library Services, and Health and Human Services. All citizens, neighborhood groups, non-profit agencies, the Aging, and Veterans and Health and Human Services programs comprise the client base for all services offered by the Neighborhood Services department.

Neighborhood Connections works one-on-one with local neighborhoods and supports residents seeking

to improve conditions in their neighborhood. The Manatee Millennial Movement helps attract and retain young professionals in the area. The County Probation program includes probation services and an accredited pretrial unit. The Health and Human Services division administers services designed to assist vulnerable, at risk, or disadvantaged individuals meet the most basic human needs. The Library System was named the Florida Library of the year in 2016. There are six public library facilities which are open to the public a minimum of forty hours each week

Organizational Structure



Results First Initiatives


- Meet all fiscal deadlines in preparations for budget input and presentation
- Evaluate the best use of resources to deliver needed services


- Collaborate with other Departments to meet deadlines for completions of CIP projects
- Oversee Jail Medical Services at the Manatee County Jail & provide recommendations for a new Jail Medical Wing


- Engage and develop staff at all levels to keep abreast of evolving technologies, results assessments, management and leadership
- Coordinate workflow, history and documentation
- Evaluate the future staffing needs of the department


County Departments


Neighborhood Services


- 
- Neighborhood Connections Newsletter
 - Prioritize and focus advocacy efforts by developing an advocacy kit for The Library Foundation and Friends Groups
 - Varied media stream postings on Veteran-centric programs and services
 - Options being explored for automated probation client court date/appointment date notifications
 - Health Information Exchange - shared medical data amongst medical providers
 - Navigator Academy (formerly known as Ambassador Program)
 - Manatee FYI (Informational Series)

- 
- Working to develop efficiencies, assist with software issues, research various new software opportunities, and customize and explore software capabilities
 - Convert JustWare to eProbation for further efficiencies
 - Digital process from initial applications to final disposition within the Veteran's Services.
 - Implement automatic renewals to increase convenience of library use and reduce overdue charges

- 
- 2020 Census to support Countywide efforts
 - Implement Results First based non-profit agreements & staffing positions throughout the department
 - Results First Internship program
 - Demonstrate measurable Results First training of staff
 - Use deliberate and thoughtful marketing and branding to streamline services
 - Career Connections Day

- 
- Monitor all programs are visited by Children's Services staff every 60 days to assure results are being measured and met
 - Finalized contract management policy and procedures
 - Compliance reviews of randomly selected contract management agreement files throughout the year
 - Procedure reference library made available to Department staff, including frequently used County and Department Procedures
 - Consolidate general aging division Policies and Procedures and define 'home visit' procedures
 - Update and streamline library facility policies and procedures to mitigate conflicting practices and assure best services to the Community
 - Continue to review Probation General Orders in PowerDMS, making changes to align with Accreditation

- 
- Indigent Cemetery Mapping
 - Speak Up Manatee Surveys to engage community
 - Place a Social Services Outreach Coordinator at rotating library locations
 - Patient Health Care Advocacy Pilot Program
 - Online funding applications are now Results Based
 - Neighborhood Connections GIS site-story maps & Neighborhood interactions
 - LITie Discovery Center opened
 - Expand digitization projects
 - Continue taking steps to go paperless

- 
- Business Support staff foster a security culture within the Department and with our business partners
 - Provide HIPPA training for those working the Protected Health Information
 - Update Security and Behavior Policies
 - Develop and Critique county building security protocols from soft to hardened targets

County Departments

Neighborhood Services

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|-------------------|-------------------|-------------------|
| Charges for Services | 823,342 | 727,730 | 715,730 |
| Children's Services Tax | 720,060 | 811,093 | 832,586 |
| Contributions | 154,071 | 90,000 | 145,000 |
| Fines & Forfeitures | 56,749 | 50,000 | 70,000 |
| Gen Fund/General Revenue | 2,424,579 | 3,252,759 | 3,285,618 |
| Grants | 1,781,985 | 0 | 0 |
| Program/ General Revenue | 7,150,918 | 7,565,513 | 7,834,414 |
| Southwest TIF | 26,306 | 54,234 | 52,399 |
| Unincorporated MSTU Fund | 664,843 | 851,512 | 903,080 |
| Totals: | 13,802,853 | 13,402,841 | 13,838,827 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--|-------------------|-------------------|-------------------|
| Neighborhood Connections | 763,089 | 985,925 | 1,038,541 |
| County Probation | 1,772,702 | 2,235,041 | 2,155,278 |
| Library Services | 7,317,007 | 7,645,334 | 7,986,352 |
| Community Services (Health and Human Services Programs) | 2,168,070 | 2,536,541 | 2,658,656 |
| Grants - Neighborhood Services | 1,781,985 | 0 | 0 |
| Totals: | 13,802,853 | 13,402,841 | 13,838,827 |

| | | | |
|---------------------|-----|-----|-----|
| Budgeted Positions: | 135 | 142 | 145 |
|---------------------|-----|-----|-----|

County Departments

Neighborhood Services

Neighborhood Connections Program 3401

The Neighborhood Connections program contains support programs, special projects, and advisory boards. Staff work directly with citizens to plan, coordinate, and evaluate neighborhood improvements. They serve as the liaison between citizens and other county departments to clearly communicate project needs and details, such as capital improvement projects or utility projects, that affect their area. In addition, staff provide the status and details of housing rehabilitation and replacement, infrastructure improvements, neighborhood improvement plans, and social services to citizens in neighborhood meetings.

Neighborhood Connections has multiple elements of its programs, Neighborhood Wellness Strategy, Manatee Millennial Movement, Neighborhood Connections, Grant Compliance, Contract Management, Neighborhood Engagement, M3 Internship Project, and the Neighborhood Enhancement Grant Program.

Active and concise communication between citizens and government contacts is imperative to success in the areas of safety, redevelopment, and growth. The Neighborhood Development program is the eyes and ears of the county in the community to ensure citizens are well informed of projects happening that impact them.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|------------------|
| Program/ General Revenue | 71,940 | 80,179 | 83,062 |
| Southwest TIF | 26,306 | 54,234 | 52,399 |
| Unincorporated MSTU Fund | 664,843 | 851,512 | 903,080 |
| Totals: | 763,089 | 985,925 | 1,038,541 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|------------------|
| Personnel | 477,250 | 614,798 | 589,068 |
| Operating | 285,839 | 371,127 | 449,473 |
| Capital | 0 | 0 | 0 |
| Totals: | 763,089 | 985,925 | 1,038,541 |

| | | | |
|---------------------|---|---|---|
| Budgeted Positions: | 9 | 7 | 7 |
|---------------------|---|---|---|

County Departments

Neighborhood Services

County Probation Program 3402

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 (OWP). 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. Many of the options provided by the Probation division enables citizens to pay their penalty while keeping their jobs and families supported.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|------------------|------------------|------------------|
| Charges for Services | 796,133 | 707,730 | 695,730 |
| Gen Fund/General Revenue | 976,569 | 1,527,311 | 1,459,548 |
| Totals: | 1,772,702 | 2,235,041 | 2,155,278 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------|------------------|------------------|------------------|
| Personnel | 1,567,948 | 1,778,865 | 1,845,962 |
| Operating | 202,454 | 456,176 | 309,316 |
| Capital | 2,300 | 0 | 0 |
| Totals: | 1,772,702 | 2,235,041 | 2,155,278 |
| Budgeted Positions: | 29 | 29 | 29 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|------------------------------------|----------------|-----------------|-----------------|
| Supervised Probation | 8,485 | 8,100 | 8,600 |
| Pretrial Intervention | 1,113 | 900 | 1,000 |
| Pretrial Release | 5,580 | 5,600 | 5,600 |
| Community Service Hours | 42,542 | 40,000 | 44,000 |
| Violation of Probation Fines | \$128,862 | \$100,000 | \$130,000 |
| Offender Work Program Participants | 1,484 | 1,200 | 1,500 |
| Offender Work Program Fees | \$66,580 | \$40,000 | \$70,000 |

County Departments

Neighborhood Services

Library Services Program 3404

The award-winning Manatee County Public Library System (which includes Florida Library of the Year) program consists of seven facilities and has a virtual library presence. Annually, over 2 million individuals visit the libraries in person and more 1.2 million customers visit the website to borrow eBooks, eAudio, streaming video, and other digital sources. The library offers print, electronic, and audio-visual resources. It also has special collections that include genealogy, young adult, large print, micro- materials, the Eaton and Florida local history collection, and foreign languages. Many active learning endeavors are now being supported with unique collections; adaptive and assistive technology and toys, early literacy kits, musical instruments, telescopes and binoculars, circuitry and robotics and cake pans.

The research support team responds to more than 300,000 questions in-person and online. Youth Services serves those from birth to age 18; personnel participate in outreach to schools and Head Start, early literacy development, storytelling, creative development, family literacy and homework support,

parental resources, instruction of library use, and coordinate events. Examples of Youth Services programs are annual Touch-a-Truck, Summer Reading Clubs and Recycled Fashion Show.

The library program also participates in community events such as the farmer's markets, children's pre-school and school activities, Little Free Libraries and onsite training. Technology support (one-on-one training, computer classes, and technology drop-in tables) is offered as needed. Computer classes are taught in Spanish and English, earning staff the 2014 FLA Maria Chavez Hernandez Libraries Change People's Lives Award.

Manatee libraries work with community groups and are a part of the Tampa Bay Library Consortium and the Florida Library Association. The program receives additional support from the Library Board of Trustees, the six location-based Friends of the Library, and the Library Foundation and volunteers who provide over 26,000 hours of service each year.

County Departments

Neighborhood Services

Library Services Program 3404

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|------------------|------------------|------------------|
| Charges for Services | 27,209 | 20,000 | 20,000 |
| Contributions | 154,071 | 90,000 | 145,000 |
| Fines & Forfeitures | 56,749 | 50,000 | 70,000 |
| Program/ General Revenue | 7,078,978 | 7,485,334 | 7,751,352 |
| Totals: | 7,317,007 | 7,645,334 | 7,986,352 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|------------------|------------------|------------------|
| Personnel | 3,791,853 | 4,386,634 | 4,646,169 |
| Operating | 3,495,009 | 3,256,100 | 3,340,183 |
| Capital | 30,145 | 2,600 | 0 |
| Totals: | 7,317,007 | 7,645,334 | 7,986,352 |

| | | | |
|---------------------|----|----|----|
| Budgeted Positions: | 67 | 71 | 72 |
|---------------------|----|----|----|

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--|----------------|-----------------|-----------------|
| Meetings/Programs Attended | 63,497 | 70,000 | 72,000 |
| Reference Questions Answered | 280,475 | 340,000 | 360,000 |
| Circulation - Traditional | 1,060,599 | 1,200,000 | 1,300,000 |
| Circulation - Technology | 2,563,824 | 3,500,000 | 4,000,000 |
| Circulation - In Library Use | 146,610 | 175,000 | 210,000 |
| Public Computer Section | 244,487 | 330,000 | 360,000 |
| Job & Social Service Computer Sessions | 10,775 | 15,000 | 15,000 |

County Departments

Neighborhood Services

Community Services (Health and Human Services) Program 3405

The Community Services program provides for the planning, administration, and supervision of programs intended to meet basic human needs by assisting veterans, children, elderly, disabled, and the most vulnerable citizens within the community. It

also provides necessary resources for the county to comply with state and federally mandated programs and assumes fiscal accountability with respect to local match and compliance monitoring of service agreements.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Gen Fund/General Revenue | 1,448,010 | 1,725,448 | 1,826,070 |
| Children's Services Tax | 720,060 | 811,093 | 832,586 |
| Totals: | 2,168,070 | 2,536,541 | 2,658,656 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Personnel | 1,601,252 | 1,943,749 | 2,086,615 |
| Operating | 566,818 | 592,792 | 563,881 |
| Capital | 0 | 0 | 8,160 |
| Totals: | 2,168,070 | 2,536,541 | 2,658,656 |
| Budgeted Positions: | 27 | 30 | 32 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--|----------------|-----------------|-----------------|
| Aging Services-Clients Assisted | 455 | 390 | 493 |
| Aging Services Funds Disbursed | \$1,638,545 | \$1,614,648 | \$1,774,163 |
| Human Svcs Benefits Program-Clients Assisted | 421 | 380 | 400 |
| Veteran Services-Clients Assisted | 17,025 | 15,000 | 22,500 |
| Childrens Services Funding Agreements | 53 | 53 | 60 |
| Childrens Services Funds Disbursed | \$11,063,261 | \$11,500,000 | \$12,100,000 |

County Departments

Neighborhood Services

Grants - Neighborhood Services Program 9534

Prior year actual expenditures 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.

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---------|----------------|-----------------|-----------------|
| Grants | 1,781,985 | 0 | 0 |
| Totals: | 1,781,985 | 0 | 0 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---------------------|----------------|-----------------|-----------------|
| Personnel | 321,401 | 0 | 0 |
| Operating | 1,460,584 | 0 | 0 |
| Capital | 0 | 0 | 0 |
| Totals: | 1,781,985 | 0 | 0 |
| Budgeted Positions: | 3 | 5 | 5 |

County Departments

Parks and Natural Resources

The Parks and Natural Resources department has six programs: Natural Resources, Environmental Protection and Mining Regulation, Recreation Programs, Agriculture and Extension Service, Programming, Education & Volunteer, and Ecological and Marine Resources programs.

The Natural Resources Management program manages nearly 30,000 acres of conservation lands for the protection of natural resources, maintenance of the ecosystem services they provide to our community, and to provide nature-centered recreation. The largest and most frequently visited of these preserves are Robinson, Emerson, Rye, and Duette Preserves.

The Environmental Protection and Mining Regulation program protects surface water by managing: Manatee County's State/Federal Management; Storage of Surface Waters Permit; Groundwater through the Small Quantity Hazardous Waste Generator; 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 enrich their lives by providing quality, safe, and beautiful parks. Staff supervise, coordinate, and implement county recreational programs at over 40 parks and facilities to enhance the quality of life for over 500,000 participants annually. There are two 18-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 program also has contracts with United Parks Service, Inc., to manage two beach concessions at Manatee Beach and Coquina Beach.

The Programming, Education, and Volunteer program provides a variety of educational and volunteer

opportunities. Age-appropriate classes, trainings, and special events help foster a connection to the natural world and establish a sense of wonder in program participants. It manages and develops interpretive signage in the County's parks system and oversees two environmental classrooms, two visitors' centers, and one nature center. This program issues permits for special events within the County's parks and preserves. It also plans and hosts a number of several special annual signature events such as the Goblin Gathering, the Robinson Preserve 5/10 K race, and the Night Before Christmas, servicing thousands of participants each year.

The Agriculture and 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.

The Ecological and Marine Resources program is responsible for large scale habitat restoration design & implementation, natural lands acquisition elements, waterway navigation infrastructure management, derelict vessel removal, the artificial reef program, manatee protection, listed species protection and mitigation elements, regulated waterway zone management, navigation dredging, beach resources management and renourishment elements, funding agency partnership and coordination, growth & support, opportunities for financial gain thru mitigation banking & carbon banking, a dedicated restoration-specific volunteer group, and providing high-level technical support to other departments on issues related to listed species, wetland mitigation, waterfront infrastructure design and management, and environmental resource permitting.

The Parks and 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.

County Departments

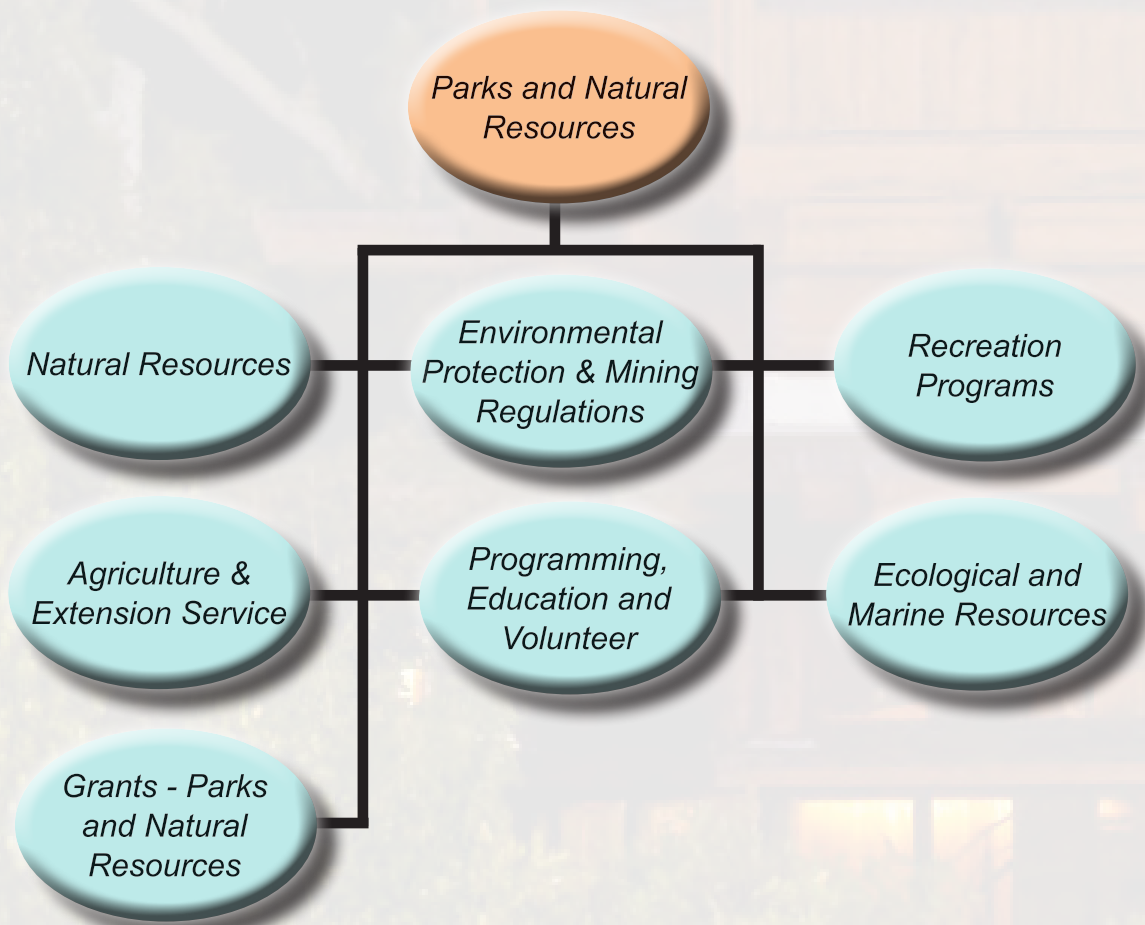
Parks and Natural Resources

Results First Initiatives

- Summer camp counselor enhanced screening
 - New employee on-boarding process and form
 - Fertilizer Ordinance Outreach Completed
 - Water Atlas updates for mobile devices, new users
 - Monthly Recreation newsletter
 - Bilingual signage instituted
 - Created/updated prescribed fire outreach video/materials
- Initiated Peril of Flood resiliency strategies
 - Developed Kayak Permit System

- Drone remote sensing for irrigation
 - RESTORE Act Watershed Program
 - Jazz Night at the NEST
 - Adopted mobile GIS platform for monitoring invasive species (ARC Collector)
- Parks Master Plan
 - WCIND 10-year plan/boat ramps
 - Beach renourishment-10-year plan
 - Low impact development ordinance
- Security upgrades at Parks & Preserves
 - Seasonal security for Summer camps

Organizational Structure



County Departments

Parks and Natural Resources

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|-------------------|-------------------|-------------------|
| Beach Erosion Fund | 317,702 | 75,000 | 231,244 |
| Charges for Services | 2,074,123 | 1,957,525 | 2,117,675 |
| Gen Fund/General Revenue | 3,102,012 | 3,258,567 | 3,389,150 |
| Grants | 0 | 0 | 0 |
| Phosphate Severance Tax | 900,485 | 948,588 | 996,828 |
| Program/ General Revenue | 1,598,206 | 2,182,792 | 2,037,650 |
| Tourist Development Tax | 141,458 | 348,724 | 357,515 |
| Utilities System Charges | 2,278,453 | 2,061,642 | 2,269,299 |
| Totals: | 10,412,439 | 10,832,838 | 11,399,361 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---|-------------------|-------------------|-------------------|
| Natural Resources | 3,725,603 | 3,262,949 | 3,634,241 |
| Environmental Protection & Mining Regulation | 1,583,119 | 1,571,394 | 1,683,314 |
| Recreation Programs | 3,299,999 | 3,402,567 | 3,482,345 |
| Agriculture & Extension Service | 1,241,206 | 1,358,805 | 1,398,290 |
| Programming, Education and Volunteer | 487,192 | 580,473 | 549,979 |
| Ecological and Marine Resources Division | 75,320 | 656,650 | 651,192 |
| Grants - Parks and Natural Resources | 0 | 0 | 0 |
| Totals: | 10,412,439 | 10,832,838 | 11,399,361 |
| Budgeted Positions: | 97 | 102 | 110 |

County Departments

Parks and Natural Resources

Natural Resources Program 3201

The Resource Management program conserves, restores, and protects natural areas under ownership or management of Manatee County. Its primary function is to protect natural and cultural resources and foster an ethic of stewardship of these resources by providing public access to conservation lands and waterways.

This program manages nearly 30,000 acres including 16 public preserves located throughout the county. Maintaining the quality and function of habitats within these preserves requires a robust prescribed fire and invasive species management program. The program also maintains a wide array of passive and active recreational amenities and programs including

multi-use trails, paddle trails, canoe/kayak launches, boardwalks, observation towers, pavilions, and a recreational hunt program.

Anna Maria Island contains about nine miles of sandy beach coastline, that provide citizens abundant recreational activities. Over time, these beaches require renourishment due to coastal storms and natural erosion that displace the sand. This renourishment effort, as well as regular cleaning and maintenance under the County's beach raking permit, is managed by the Parks and Natural Resources department in cooperation and partnership with the State of Florida and the Federal Government.

County Departments

Parks and Natural Resources

Natural Resources Program 3201

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|------------------|------------------|------------------|
| Beach Erosion Fund | 317,702 | 75,000 | 231,244 |
| Charges for Services | 104,006 | 0 | 135,300 |
| Gen Fund/General Revenue | 1,423,221 | 1,321,500 | 1,350,901 |
| Program/ General Revenue | 66,834 | 0 | 0 |
| Phosphate Severance Tax | 376,400 | 438,534 | 478,925 |
| Tourist Development Tax | 141,458 | 348,724 | 357,515 |
| Utilities System Charges | 1,295,982 | 1,079,191 | 1,080,356 |
| Totals: | 3,725,603 | 3,262,949 | 3,634,241 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|------------------|------------------|------------------|
| Personnel | 2,155,445 | 1,798,889 | 2,062,671 |
| Operating | 1,553,829 | 1,464,060 | 1,538,795 |
| Capital | 16,329 | 0 | 32,775 |
| Totals: | 3,725,603 | 3,262,949 | 3,634,241 |

| | | | |
|----------------------------|-----------|-----------|-----------|
| Budgeted Positions: | 30 | 24 | 25 |
|----------------------------|-----------|-----------|-----------|

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-----------------------------------|----------------|-----------------|-----------------|
| Visitors to County Preserves | 650,000 | 665,000 | 665,000 |
| Acres of Controlled Burns | 11,753 | 8,000 | 8,000 |
| Hunt Program Participants | 274 | 270 | 270 |
| Acres Treated for Invasive Plants | 3,144 | 2,200 | 2,200 |

County Departments

Parks and Natural Resources

Environmental Protection & Mining Regulation Program 3202

The Environmental Protection program protects streams, rivers, and bays through the implementation of numerous programs. It regulates the land application of the wastewater treatment process and maintains county compliance with both State issued National Pollutant Discharge Elimination System and Municipal Separate Storm Sewer System permits that ensure stormwater systems carry the cleanest water possible. In addition, Environmental Protection personnel review proposed developments for water quality impacts; collect and analyze water samples; and implement 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. This program uses water strategies to ensure compliance with environmental regulations and provide citizens with healthy and productive water bodies.

Environmental Protection protects groundwater resources through Pollutant Storage Tanks, Small Quantity Hazardous Waste Generators, and Water Well Construction Permitting activities. Pollutant Storage Tank activities ensure that petroleum storage tanks (e.g. those at gas stations) are properly constructed, installed, maintained, and where necessary, removed in-order-to reduce the incidence of leaks or spills. Small Quantity Hazardous Waste Generators staff routinely inspect small businesses (e.g. vehicle repair shops) where small quantities of hazardous wastes are generated to ensure 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 ensure proper installation, maintenance, and abandonment of water wells; and that the work is done only by licensed contractors or well-informed property owners. This provides critical oversight to providing clean water to the consumer by protecting groundwater supplies from contamination caused by improper well drilling practices. This program also enforces the county fertilizer ordinance. Staff provide training and certification to local landscapers on the proper use of fertilizers to reduce the potential nutrient-laden runoff into Manatee County waterways.

The Mining Regulation section 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 ensures 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 section 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.

County Departments

Parks and Natural Resources

Environmental Protection & Mining Regulation Program 3202

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Charges for Services | 124,707 | 80,000 | 80,000 |
| Gen Fund/General Revenue | 378,478 | 470,340 | 563,726 |
| Phosphate Severance Tax | 415,324 | 394,386 | 401,886 |
| Utilities System Charges | 664,610 | 626,668 | 637,702 |
| Totals: | 1,583,119 | 1,571,394 | 1,683,314 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Personnel | 1,111,434 | 1,024,311 | 1,052,464 |
| Operating | 458,917 | 503,072 | 517,523 |
| Capital | 12,768 | 44,011 | 113,327 |
| Totals: | 1,583,119 | 1,571,394 | 1,683,314 |
| Budgeted Positions: | 12 | 12 | 12 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-----------------------------------|----------------|-----------------|-----------------|
| Pollutant Storage Tank Compliance | 215 | 190 | 230 |
| Well Permits | 379 | 500 | 400 |
| Laboratory Analyses | 17,959 | 14,500 | 14,500 |
| Non-Mining Mitigation Inspections | 89 | 80 | 80 |
| Air Quality Observations | 26,280 | 26,280 | 26,280 |
| Mining - Official Visits | 122 | 106 | 100 |
| Mining - Aerial Inspections | 3 | 4 | 4 |
| Mining - New Permits | 2 | 5 | 2 |

County Departments

Parks and Natural Resources

Recreation Programs Program 3203

The Recreation program is responsible for the oversight of all county parks, park's playgrounds, programs, and activities. Included is the operation of the G.T. Bray Recreation Center. This 50,000- square foot recreational complex includes a gym, aquatics facility, tennis center, fitness center, child care, teen/ game room, tennis, pickleball and racquetball courts, a 50-meter pool, splash pad, and kiddie pool. It also houses multipurpose rooms for youth programs, exercise and fitness classes, personal training sessions, rentals for birthday parties, social gatherings, a catering prep area, and has Wi-Fi available.

Front desk staff responsibilities include: processing payments for all programs and services offered, racquet repairs and stringing services, and maintaining the clay tennis courts three times per day. Staff also coordinates all county parks and preserve pavilion rentals.

Recreation athletic staff is responsible for the Youth Camp Program, which includes the Summer Blast

Camp and specialty camps that provide participants with a variety of supervised recreational activities and field trips. Athletics staff also coordinate with youth and adult sports organizations serving 1,000 plus teams on over 70 athletic fields. The aquatic staff manages three pool facilities: G.T. Bray, Willie J. "Bro" Clemmons, and John H. Marble. Aquatic staff also manage splash pads at Pride Park and Lincoln Park and offer swim lessons and lifeguard training.

Manatee County partners with Sarasota County and the City of North Port to offer the Gulf Coast Games for Life offering 20 plus sporting events to seniors ages 50 and above.

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 program also contracts with United Parks Service, Inc., to manage two beach concessions at Manatee Beach and Coquina Beach.

County Departments

Parks and Natural Resources

Recreation Programs Program 3203

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|------------------|------------------|------------------|
| Charges for Services | 1,843,947 | 1,876,425 | 1,901,575 |
| Program/ General Revenue | 1,456,052 | 1,526,142 | 1,580,770 |
| Totals: | 3,299,999 | 3,402,567 | 3,482,345 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|------------------|------------------|------------------|
| Personnel | 1,786,430 | 1,831,061 | 1,958,080 |
| Operating | 1,500,494 | 1,571,506 | 1,524,265 |
| Capital | 13,075 | 0 | 0 |
| Totals: | 3,299,999 | 3,402,567 | 3,482,345 |

| | | | |
|---------------------|----|----|----|
| Budgeted Positions: | 28 | 31 | 37 |
|---------------------|----|----|----|

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------------------|----------------|-----------------|-----------------|
| Tennis Clay Court Participants | 26,863 | 40,000 | 40,000 |
| Pavilion/Facility Rentals | 1,726 | 2,000 | 2,000 |
| Summer Camp Participants | 11,721 | 13,600 | 13,600 |
| Athletic Program Participants | 452,466 | 450,000 | 450,000 |
| Swim Lesson/Pool Rental Participants | 39,913 | 35,000 | 35,000 |
| Racquet Center Rental (Hours) | 1,751 | 2,500 | 2,500 |
| Field Rentals | 10,422 | 15,000 | 15,000 |
| Athletic Tournaments | 58 | 56 | 56 |

County Departments

Parks and Natural Resources

Agriculture & Extension Service Program 3204

The Agriculture and Extension Service UF/IFAS Extension Manatee County is a partnership between the University of Florida Institute of Food and Agricultural Sciences (UF/IFAS) and the Manatee County Board of County Commissioners. We help residents apply research-based solutions to everyday problems to improve their lives. Through 20 educational program areas, we provide education

on topics including saving water, shopping smarter, eating healthier, preserving natural resources, identifying insects, improving communication skills and helping prepare youth for adulthood. Through the combined efforts of faculty, staff, and volunteers, we strive to remain responsive to needs of residents and visitors, taking a leadership role in disseminating the latest scientific information.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|------------------|------------------|------------------|
| Charges for Services | 1,463 | 1,100 | 800 |
| Gen Fund/General Revenue | 921,882 | 1,001,922 | 1,040,561 |
| Utilities System Charges | 317,861 | 355,783 | 356,929 |
| Totals: | 1,241,206 | 1,358,805 | 1,398,290 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|------------------|------------------|------------------|
| Personnel | 1,113,130 | 1,188,059 | 1,195,099 |
| Operating | 128,076 | 170,746 | 191,191 |
| Capital | 0 | 0 | 12,000 |
| Totals: | 1,241,206 | 1,358,805 | 1,398,290 |

| | | | |
|---------------------|----|----|----|
| Budgeted Positions: | 23 | 24 | 24 |
|---------------------|----|----|----|

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------------------|----------------|-----------------|-----------------|
| Educational Program Attendance | 62,114 | 82,267 | 82,267 |
| Client Consultations | 177,041 | 127,001 | 127,001 |
| Conservation Planning | 1,325 | 2,499 | 2,499 |
| Newsletters/Publications Distributed | 1,319,604 | 282,502 | 282,502 |
| Diagnostic Evaluations | 4,111 | 6,343 | 6,343 |
| # Volunteers / # Hours Served | 422/46,918 | 398/42,332 | 398/42,332 |
| Website Visits | 469,696 | 714,029 | 714,029 |

County Departments

Parks and Natural Resources

Programming, Education and Volunteer Program 3205

The Programming, Education, and Volunteer program maintains a diverse offering of programs within Manatee County's conservation properties, servicing thousands of residents and visitors each year. Each month more than 50 private and public programs are offered including 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.

Education programs are offered on a regular basis at various conservation properties including FCT properties and other locations with grant requirements tied to educational programming. Staff create and maintain exhibits and educational programs for 1 interpretive nature center, 2 visitor centers, 1 classroom, and 1 education center. Staff lead environmental education and service-learning field trips for public and private school groups as well as community groups. Outdoor adventure camps are offered over the summer. These camps provide an opportunity for youth to learn outdoor skills such as freshwater fishing, saltwater fishing, and archery.

The Volunteer program includes regular public volunteer workdays as well as the oversight of volunteers at various conservation properties and volunteer docents at the Robinson Preserve and Emerson Point Preserve visitor centers. Staff are responsible for recruiting, training, scheduling, managing, and organizing the Department's

volunteers as well as recording and tracking volunteer hours. Partnerships with community organizations, such as Sarasota Bay Estuary Program and Tampa Bay Estuary Program provide opportunities for large scale volunteer projects. These volunteer programs provided a critical support to the preserves, providing in-kind match for grants and representing an annual value of donated time averaging \$500,000 or more.

Signature Events hosted by the department include Goblin Gathering, the Robinson Preserve 5/10 K race, the Night Before Christmas, and various grand opening and one-time events. Staff organize logistics, staffing, volunteers, and marketing for these events each of which draws between 1,000 and 3,000 participants. Special Events permitted on the County's parks and preserves are processed by staff, coordinating with appropriate Departments and various municipalities.

The Programming, Education, and Volunteer program is also responsible for outreach and communication for the Department. Staff design and create interpretive signage for parks and preserves, interpretive outreach material, and custom branded marketing for the entire Department. Staff represent the Department at outreach events such as festivals and maintain an outreach booth for these events. Staff manage the Department's 10 Facebook pages, coordinate social media messaging, manage the Department's press and PR program, and assist with marketing for the Department's programs.

County Departments

Parks and Natural Resources

Programming, Education and Volunteer Program 3205

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Gen Fund/General Revenue | 378,431 | 464,805 | 433,962 |
| Phosphate Severance Tax | 108,761 | 115,668 | 116,017 |
| Totals: | 487,192 | 580,473 | 549,979 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Personnel | 415,641 | 475,231 | 442,787 |
| Operating | 71,551 | 105,242 | 107,192 |
| Capital | 0 | 0 | 0 |
| Totals: | 487,192 | 580,473 | 549,979 |
| Budgeted Positions: | 4 | 7 | 7 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------------|----------------|-----------------|-----------------|
| Volunteer Hours | 10,088 | 8,000 | 8,000 |
| Outreach Events - Educational | 52 | 40 | 40 |
| Outreach Events - # of Attendees | 9747 | 6,000 | 6,000 |
| Public Programs | 499 | 250 | 250 |
| Public Programs - # of Attendees | 9,841 | 5,000 | 5,000 |

County Departments

Parks and Natural Resources

Ecological and Marine Resource Program 3206

This unit provides staff, associated assets, and operating expenses for the Ecological and Marine Resources Division. This program is responsible for large scale habitat restoration design & implementation, natural lands acquisition elements, waterway navigation infrastructure management, derelict vessel removal, the artificial reef program, manatee protection, listed species protection and mitigation elements, regulated waterway zone management, navigation dredging, beach resources management and renourishment elements, funding agency partnership and coordination, growth & support, opportunities for financial gain thru mitigation banking & carbon banking, a dedicated restoration-specific volunteer group, and providing high level technical support to other departments on issues related to listed species, wetland mitigation, waterfront infrastructure design and management, and environmental resource permitting.

This supports Manatee County's Comprehensive Plan goals under Element 3 Conservation, Element 4, Coastal Element 8, Recreation and Open Space. This program operates to support provisions of Manatee County Code of Ordinances Chapters 2-24 (Parks and Recreation) and 2-32 (Waterways) and Florida Statutes Chapters 327 (Waterways), & 823.11 (Public Nuisances/Derelict Vessels). This unit is responsible for compliance with conditions of multiple permits from the United States Army Corps of Engineers, Florida Department of Environmental Protection, Florida Fish and Wildlife Conservation Commission, and the Southwest Florida Water Management District.

The program facilitates projects from conceptual development, grant funding, permitting, procurement, project implementation, all the way through construction completion and compliance monitoring. Monetary association with active projects managed by this program is approximately \$30 million, much of which comes from grant and partner agency agreements outside of County tax revenues. This program is also responsible for waterway management and operation issues covering 87,000 acres of waterways, including high risk liability issues and programs such as the Manatee Protection Plan, abandoned/derelict vessels, aids to navigation, boating safety, navigational dredging, seawalls and living shorelines, boat ramps, and the county's artificial reef program.

This program manages multiple external funding streams such as FBIP (Florida Boating Improvement Programs), WCIND (West Coast Inland Navigation District), RESTORE Act, multiple grants, revenue generation from mitigation projects and commonly works in partnership with other county departments and other local, state, and federal government agencies. These partnerships facilitate the advancement of projects and sound management practices that are mutually beneficial to Manatee County Government, the citizens of Manatee County, and partner agencies

County Departments

Parks and Natural Resources

Ecological and Marine Resource Program 3206

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Program/ General Revenue | 75,320 | 656,650 | 456,880 |
| Utilities System Charges | 0 | 0 | 194,312 |
| Totals: | 75,320 | 656,650 | 651,192 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Personnel | 0 | 341,686 | 366,397 |
| Operating | 75,320 | 314,964 | 284,795 |
| Capital | 0 | 0 | 0 |
| Totals: | 75,320 | 656,650 | 651,192 |
| Budgeted Positions: | 0 | 4 | 4 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------|----------------|-----------------|-----------------|
| Tagged Vessels | 18 | 20 | 20 |
| Vessels Removed | 15 | 20 | 20 |
| Waterway Markers Monitored | 434 | 500 | 500 |
| Waterway Markers Replaced | 75 | 60 | 60 |

County Departments

Parks and Natural Resources

Grants - Parks and Natural Resources Program 9532

These Grants represents the Restore Act 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> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------|----------------|-----------------|-----------------|
| Grants | 0 | 0 | 0 |
| Totals: | 0 | 0 | 0 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Personnel | 0 | 0 | 0 |
| Operating | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 |
| Totals: | 0 | 0 | 0 |
| Budgeted Positions: | 0 | 0 | 1 |

County Departments

Property Management

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

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

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

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

Survey provides survey services for all county departments and ensures compliance with state and

county rules and regulations for recorded plats.


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

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.

Premier Sports Campus is located north of State Road 70 and east of Lorraine Road in Lakewood Ranch. This 146-acre sports complex serves as host to sports tournaments, regional league play, sports camps and special events for the campus and surrounding community.

Results First Initiatives

- 
- Touch Screen Directory positioned near the lobby elevators for citizens to locate departments and services.
 - New Employee On-Boarding Tour for Property Management after HR orientation to meet and greet coworkers.
 - IPAD Conference Room Registry were placed on several meeting rooms throughout the Administration building.
 - Enhanced County property documentation through integration with OnBase via GIS web application.
 - Incorporate divisions to manage building and asset inventory through InVision.
 - Creation of Breezin' Thru Manatee application to promote County facilities and amenities.



- The Manatee County UAS Policy and Procedure was issued in February 2019.
- The Trespass Procedure, with regards to Manatee County Property, was issued in February 2019.



- After 2 years there are 32 licensed drone pilots through the County's Drone Program, which is expanding still with pilots and equipment.
- Used ArcGIS collector to capture a tree inventory at Coquina Beach over two days.
- Capture 3-D models of interior space for operational County facilities to use in planning growth and renovation.
- Incorporate drones, dash-boarding, and mapping into the Department's parks, irrigation, and turf management plan

County Departments

Property Management



- Using digital forms and GIS to perform boat ramp and playground inspections, complete with email notifications and reports
- Web Controls to manage HVAC system for major County facilities
- Utilize OnBase's workflow and digitization features to simplify forms and processes

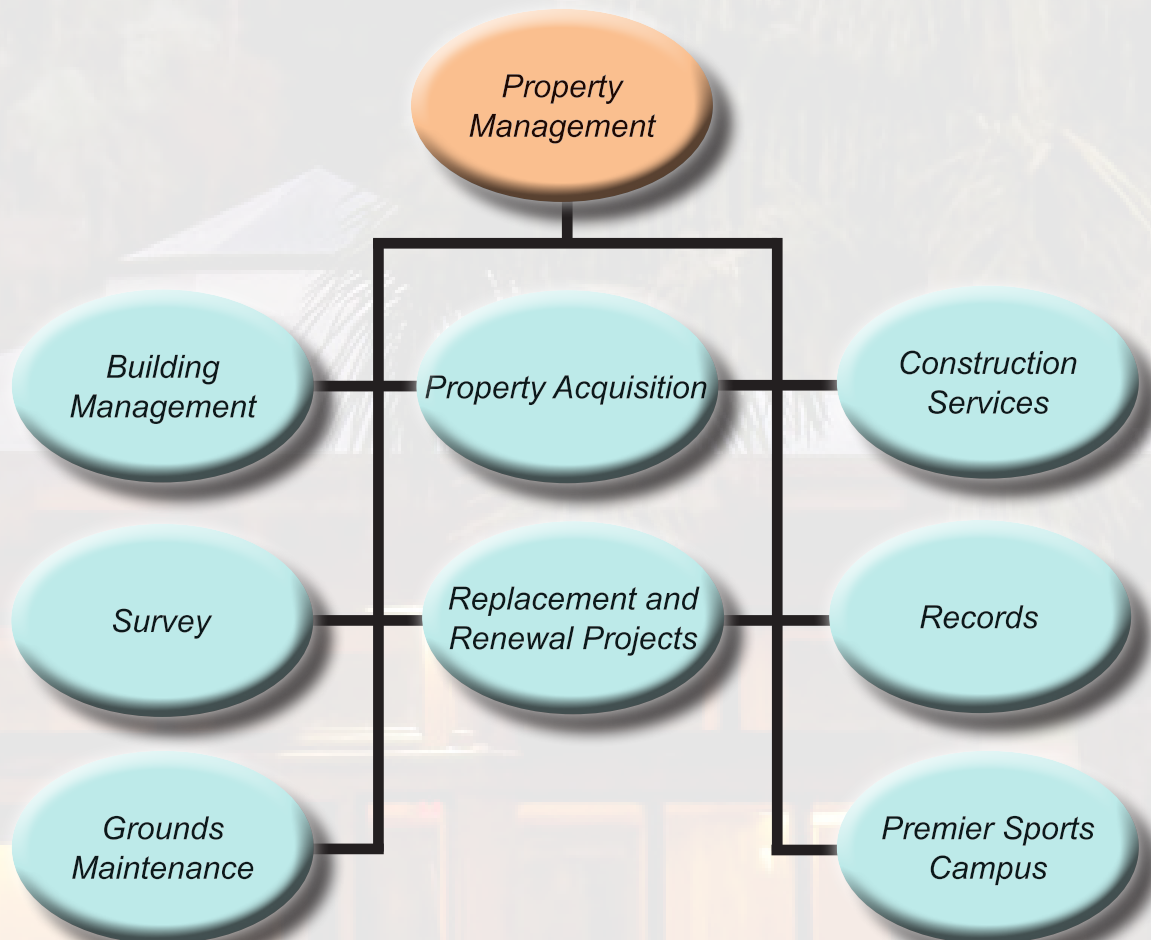


- Active participation in the Results First Leadership Academy Results First Internship Program, MCG Leadership Academy, and M3



- Led the effort in creating the CIP GIS editing system and the corresponding dashboards used by employees and the public
- Assisted HR by performing state-wide study of alternative scheduling and parental leave policies of Florida county governments
- Coordinated with PS, PNR, and REO to perform sea level rise vulnerability assessments of infrastructural, environmental, and social impacts
- Coordinating the construction of a new East County Hun for departments in anticipation of the county-center moving east with development

Organizational Structure



County Departments

Property Management

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|-------------------|-------------------|-------------------|
| Charges for Services | 877,194 | 901,200 | 168,200 |
| Gen Fund/General Revenue | 13,398,408 | 14,075,863 | 15,326,104 |
| Program/ General Revenue | 7,080,294 | 8,085,770 | 7,420,558 |
| Tourist Development Tax | 432,228 | 447,500 | 462,817 |
| Utilities System Charges | 95,058 | 168,460 | 180,075 |
| Totals: | 21,883,182 | 23,678,793 | 23,557,754 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------------|-------------------|-------------------|-------------------|
| Building Management | 8,471,028 | 8,581,136 | 8,912,798 |
| Property Acquisition | 388,712 | 575,116 | 542,602 |
| Construction Services | 1,736,772 | 1,888,277 | 2,001,185 |
| Survey | 570,772 | 743,790 | 773,909 |
| Replacement and Renewal Projects | 2,330,651 | 2,265,923 | 2,290,923 |
| Records | 870,599 | 873,919 | 854,922 |
| Grounds Maintenance | 6,654,790 | 7,294,705 | 7,131,238 |
| Premier Sports Campus | 859,858 | 1,455,927 | 1,050,177 |
| Totals: | 21,883,182 | 23,678,793 | 23,557,754 |

| | | | |
|----------------------------|------------|------------|------------|
| Budgeted Positions: | 187 | 193 | 198 |
|----------------------------|------------|------------|------------|

County Departments

Property Management

Building Management Program 3301

The Building Management program manages and maintains County facilities with the exception of the Utility Department buildings, to provide a safe and functional environment for County residents and employees. Building Management provides cost effective maintenance of air conditioning, electrical and plumbing systems, pest control, painting and janitorial services. It also provides, as a non-comprehensive list, security access repairs and programming, video system installation and maintenance services and audio-visual equipment maintenance services for life safety concerns. This program also oversees the County's responsibility, as mandated by state legislature, to provide accommodations for other constitutional officers, to include Guardian Ad Litem.

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. Monitoring is performed in accordance with established testing protocols; as well as, the correction of any deficiencies.

Building Management maintains County parking facilities. In addition, it reviews and recommends options to operate County buildings in a more energy efficient manner, monitors the utilization of existing office space and recommends and implements various energy conservation measures.

Building Management also monitors, controls and maintains the two Energy Services Company systems and contracts now in place at the Detention Center and Downtown Campus.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|------------------|------------------|------------------|
| Charges for Services | 504,253 | 300,000 | 25,000 |
| Gen Fund/General Revenue | 7,966,775 | 8,281,136 | 8,887,798 |
| Totals: | 8,471,028 | 8,581,136 | 8,912,798 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|------------------|------------------|------------------|
| Personnel | 4,154,564 | 4,323,501 | 4,543,018 |
| Operating | 4,300,468 | 4,257,635 | 4,369,780 |
| Capital | 15,996 | 0 | 0 |
| Totals: | 8,471,028 | 8,581,136 | 8,912,798 |

| | | | |
|---------------------|----|----|----|
| Budgeted Positions: | 73 | 74 | 75 |
|---------------------|----|----|----|

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-----------------------------------|----------------|-----------------|-----------------|
| Square Feet Maintained (Millions) | 2.18 | 2.20 | 2.80 |
| Square Feet Per Staffing Level | 37,500 | 37,931 | 39,485 |
| Work Completed Successfully | 98% | 98% | 98% |

County Departments

Property Management

Property Acquisition Program 3302

The Property Acquisition program manages the acquisition and disposal of real property for the County. It manages property purchases acquired by the County for capital improvement projects, purchases of any property the County may need for its general operation, or that may be required for compliance with provisions of the Land Development Code. In addition, the department disposes of surplus properties that no longer serve a purpose to the County.

Personnel in this program negotiate with property owners, review and/or prepare title reports, title insurance binders, appraisal reports, conveyance instruments and resolutions, legal descriptions, right-of-way maps, construction drawings, surveys and sketches. Property is acquired in fee simple and easement interests through donation, purchase acquisition, and if necessary, eminent domain. This program administers vacation requests related

to subdivisions of record, easements and road right-of-way that have been dedicated for public purpose.

The Property Acquisition program maintains a detailed database of all real and improved property owned by the County. The program undertakes research related to and administers the disposition of surplus County-owned real and improved property. It facilitates the process and utilizes Requests for Proposal, Invitation to Negotiate and Public Notices to dispose of the surplus property.

The program also negotiates and maintains lease agreements for use of County real property or for County space needs in non-County buildings. This includes administering existing county lease agreements to ensure compliance with all lease provisions.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Program/ General Revenue | 388,712 | 575,116 | 542,602 |
| Totals: | 388,712 | 575,116 | 542,602 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------|----------------|-----------------|-----------------|
| Personnel | 343,954 | 514,348 | 472,096 |
| Operating | 44,758 | 60,768 | 70,506 |
| Capital | 0 | 0 | 0 |
| Totals: | 388,712 | 575,116 | 542,602 |
| Budgeted Positions: | 6 | 6 | 9 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------|----------------|-----------------|-----------------|
| Total Parcels Acquired | 80 | 125 | 150 |
| Vacations | 30 | 35 | 40 |

County Departments

Property Management

Construction Services Program 3303

The Construction Services program oversees all vertical construction undertaken by the County. This program provides both project and construction management resources for the renovation/remodel of County owned facilities to increase efficiency or extend the useful life of such facilities. The program also provides services in the planning, design, development and construction of new County structures. Personnel work 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 manages construction projects of all County departments, except those in the Public Works and Utilities departments.

Construction Services plans and designs 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. Managing construction projects includes coordinating and prioritizing all County departments and constitutional offices submittals, preparing project control sheets to establish project budgets, establishing cost estimates and funding sources and monitoring project expenditures. The program also includes a structural maintenance and repair team responsible for proactive maintenance and repair on County facilities in parks, beaches and constitutional offices.

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.

County Departments

Property Management

Construction Services Program 3303

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|------------------|------------------|------------------|
| Charges for Services | 153,184 | 275,000 | 0 |
| Gen Fund/General Revenue | 1,583,588 | 1,613,277 | 2,001,185 |
| Totals: | 1,736,772 | 1,888,277 | 2,001,185 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|------------------|------------------|------------------|
| Personnel | 1,429,917 | 1,530,482 | 1,633,066 |
| Operating | 303,163 | 357,795 | 368,119 |
| Capital | 3,692 | 0 | 0 |
| Totals: | 1,736,772 | 1,888,277 | 2,001,185 |

| | | | |
|---------------------|----|----|----|
| Budgeted Positions: | 23 | 23 | 24 |
|---------------------|----|----|----|

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---|----------------|-----------------|-----------------|
| # of Capital Improvement Projects Supported | 16 | 40 | 50 |
| # of Replacement/Renewal Projects Supported | 20 | 20 | 20 |
| % of Construction Costs Within 5% of Budget | 95% | 95% | 95% |
| % of Projects Completed Within 30 Days of Approved Schedule | 95% | 95% | 95% |

County Departments

Property Management

Survey Program 3304

The Survey program serves the citizens of Manatee County and the various County departments by providing land surveying services, or survey related data, in compliance with Chapter 5J-17 of the Florida Administrative Code pursuant to Florida Statutes Chapter 472. The Survey program has greatly improved its efficiency and accuracy by incorporating and refining technologies such as Global Positioning Systems, digital level, robotic total station with laser scanning capabilities and Computer Aided Drafting.

Florida Statute 177.081(1) requires that all subdivision plats must be reviewed by a Professional Surveyor and Mapper (PSM) prior to recording. Since 2007 this service has been completed entirely by County staff. The Survey program also reviews descriptions and sketches prepared by PSMs for easement or right-of-way dedications or vacations prior to recording in the public records. The review of these documents helps ensure they meet the requirements of the FAC 5J-17.052(5) and County concerns related to matters of survey.

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Program/ General Revenue | 475,714 | 575,330 | 593,834 |
| Utilities System Charges | 95,058 | 168,460 | 180,075 |
| Totals: | 570,772 | 743,790 | 773,909 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-----------|----------------|-----------------|-----------------|
| Personnel | 454,229 | 439,782 | 469,296 |
| Operating | 116,543 | 297,008 | 242,563 |
| Capital | 0 | 7,000 | 62,050 |
| Totals: | 570,772 | 743,790 | 773,909 |

| | | | |
|---------------------|---|---|---|
| Budgeted Positions: | 6 | 6 | 6 |
|---------------------|---|---|---|

Program Measures

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---------------------------|----------------|-----------------|-----------------|
| Surveys/Drawings | 20/15 | 20/15 | 30/15 |
| % Completed On Schedule | 95% | 95% | 95% |
| Plat Reviews | 90 | 100 | 100 |
| % Completed On Schedule | 95% | 95% | 95% |
| Design Reviews | 70 | 30 | 45 |
| % Completed On Schedule | 80% | 95% | 95% |
| Description/Sketch Review | 100 | 100 | 100 |
| % Completed On Schedule | 95% | 95% | 95% |

County Departments

Property Management

Replacement and Renewal Projects Program 3305

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 occasionally by adding or deleting from the list, as a result of higher priority projects arising during the fiscal year.

There are three different categories within this program: Property Management facilities, Property Management grounds and Parks and Recreation. The facilities budget is allocated toward R&R of all County facilities. The grounds R&R budget is for various park facilities and other structures, while Parks and Natural Resources manages the budget for playgrounds and park R&R.

An annual amount of \$200,000 is in this decision unit for Manatee County Detention Facility detention pods.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|------------------|------------------|------------------|
| Gen Fund/General Revenue | 2,330,651 | 2,265,923 | 2,290,923 |
| Totals: | 2,330,651 | 2,265,923 | 2,290,923 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|------------------|------------------|------------------|
| Personnel | 0 | 0 | 0 |
| Operating | 2,162,650 | 2,265,923 | 2,290,923 |
| Capital | 168,001 | 0 | 0 |
| Totals: | 2,330,651 | 2,265,923 | 2,290,923 |

| | | | |
|---------------------|---|---|---|
| Budgeted Positions: | 0 | 0 | 0 |
|---------------------|---|---|---|

County Departments

Property Management

Records Program 3308

The Records program is organized into three sections: records management, mail/courier services and in-house scanning and copying services.

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 state statute. This section provides access to County records, to both internal and external customers, as mandated by the Florida Public Records Act. Per the Sunshine Law, staff responds to requests for public records, and coordinates the responses for all county

departments. The Records program also manages all new files generated by the building and planning department.

The mail/courier section processes mail for the County and constitutional officers. This section provides mail/courier services facilitating mail pickup and delivery to all County departments at both internal and external locations throughout the County.

In-house scanning and copying services provide centralized scanning, copying and printing services for all County departments.

County Departments

Property Management

Records Program 3308

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Charges for Services | 219,757 | 326,200 | 143,200 |
| Gen Fund/General Revenue | 650,842 | 547,719 | 711,722 |
| Totals: | 870,599 | 873,919 | 854,922 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------|----------------|-----------------|-----------------|
| Personnel | 584,219 | 593,794 | 615,106 |
| Operating | 286,380 | 265,863 | 239,816 |
| Capital | 0 | 14,262 | 0 |
| Totals: | 870,599 | 873,919 | 854,922 |
| Budgeted Positions: | 7 | 10 | 10 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---------------------------------------|----------------|-----------------|-----------------|
| Customer Service - Files Processed | 31,526 | 17,853 | 18,745 |
| Customer Service - Copy Printing | \$15,510 | \$10,021 | \$84,000 |
| Copy Center - Total Prints | 1,114,004 | 992,628 | 1,218,733 |
| Courier/Mailroom - Pieces | 554,291 | 582,005 | 599,460 |
| Courier/Mailroom - Postage Amount | \$310,481 | \$326,005 | \$335,780 |
| Records Center - Boxes In | 1,044 | 698 | 732 |
| Records Center - Boxes Out | 1,920 | 986 | 1,035 |
| OnBase Statistics - Scanned Documents | 1,139,667 | 554,463 | 126,340 |

County Departments

Property Management

Grounds Maintenance Program 3309

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.

The Grounds Maintenance program maintains all park and beach water fountains, site furniture, athletic field lighting, tennis, basketball and racquetball courts, fencing and landscaping for parks and non-park facilities; as well as, an integrated pest management program for County athletic fields. Grounds Maintenance responsibilities also include the day to day routine repairs to park and beach restrooms, pavilions, fencing, concession stands and dugouts.

The Americans with Disabilities Act of 1990 (ADA) is a federal requirement that prohibits discrimination and ensures equal opportunity for persons with disabilities. In FY13, Community Services hired an ADA consultant to evaluate various county parks, properties, etc., for ADA non-compliant issues and concerns.

In May 2017, a Property Management staff member became certified as an ADA Coordinator. Property Management projects the addition of an ADA Coordinator will result in more frequent evaluations, additional compliance needs and projects. Concerns in FY18 were an installation of hearing loops at the Emergency Operations Center and Public Works and compliance modification at County libraries and signage.

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|------------------|------------------|------------------|
| Gen Fund/General Revenue | 866,552 | 1,367,808 | 1,434,476 |
| Program/ General Revenue | 5,356,010 | 5,479,397 | 5,233,945 |
| Tourist Development Tax | 432,228 | 447,500 | 462,817 |
| Totals: | 6,654,790 | 7,294,705 | 7,131,238 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------|------------------|------------------|------------------|
| Personnel | 3,454,240 | 3,371,081 | 3,464,446 |
| Operating | 3,170,744 | 3,645,374 | 3,666,792 |
| Capital | 29,806 | 278,250 | 0 |
| Totals: | 6,654,790 | 7,294,705 | 7,131,238 |

| | | | |
|---------------------|----|----|----|
| Budgeted Positions: | 65 | 66 | 66 |
|---------------------|----|----|----|

County Departments

Property Management

Premier Sports Campus Program 3310

On December 15, 2017 Manatee County purchased Premier Sports Campus from Schroeder-Manatee Ranch. Premier Sports Campus is located north of State Road 70 and east of Lorraine Road in Lakewood Ranch. The Bradenton Area Convention and Visitors Bureau and Property Management of Manatee County jointly operate and manage Premier Sports Campus. This 146-acre sports complex serves as host to sports tournaments, regional league play, sports camps and special events for the campus and surrounding community.

Premier Sports generates an economic impact of approximately \$20 million annually and generates marketplace impressions globally.

Current challenges are managing the parking without traffic backing up on State Road 70 and recruiting skilled event staff to properly maintain the campus.

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|------------------|------------------|
| Gen Fund/General Revenue | 0 | 0 | 0 |
| Program/ General Revenue | 859,858 | 1,455,927 | 1,050,177 |
| Totals: | 859,858 | 1,455,927 | 1,050,177 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------|----------------|------------------|------------------|
| Personnel | 295,422 | 344,058 | 407,808 |
| Operating | 496,501 | 849,369 | 642,369 |
| Capital | 67,935 | 262,500 | 0 |
| Totals: | 859,858 | 1,455,927 | 1,050,177 |

| | | | |
|---------------------|---|---|---|
| Budgeted Positions: | 7 | 8 | 8 |
|---------------------|---|---|---|

County Departments

Public Safety

The Public Safety Department consists of five programs, each serving a special purpose or function to ensure the safety of the citizens and visitors of Manatee County. The Public Safety Department works daily with citizens, elected officials, the fire departments, law enforcement, and many other agencies to achieve its goals. All Public Safety programs are designed specifically to meet the needs of the citizens and visitors of Manatee County, in both routine community service and emergency situations. The employees providing these services are dedicated to serving the county and its residents with excellence and professionalism.

The Emergency Communications Center (ECC) is the primary public safety answering point (PSAP) for all 911 calls originating within Manatee County. As the primary PSAP, ECC processes emergency calls for assistance to all law enforcement, fire, and EMS services within Manatee County. ECC also dispatches 9-1-1 calls for service within the county. The ECC division includes ECC-Information Technology that provides managed services for computer-aided dispatch systems as well as a 9-1-1 call processing equipment. The county's 3-1-1 non-emergency call answering center is also included under ECC. This service answers all non-emergency calls into Manatee County Government and processes complaints, notifications and non-emergency requests for services throughout Manatee County Government's 14 departments.

Emergency Medical Services (EMS) answers approximately 50,000 calls for service providing basic and advanced life support services for ill or injured patients, including transportation to the hospital. Emergency Medical Services billing is part of this program, combining field operations with the business side of the division. Included under the EMS program is our Community Paramedicine section. It provides patient navigation and medical care while leveraging community-based partnerships. Through this program health equity increases by improving health outcomes

among target patient populations, preventing unnecessary ambulance transports, emergency room visits, and inpatient hospitalizations.

Emergency Management (EM) is responsible for Manatee County's comprehensive emergency management program. This division provides disaster planning, training, and exercises for government agencies, first responders, and community organizations. During all-hazard disaster activations, the EM division facilitates the multi-jurisdictional response and recovery activities. Under EM, the Emergency Operations Center (EOC) provides the central location for multiple levels of government and agencies to coordinate decisions, resources, and public information on a strategic level.

The Beach Patrol division provides victim rescue, emergency response to medical incidents, and ordinance enforcement along Manatee County's beaches and coastlines. The Beach Patrol division provides both advanced and basic life support functions through its trained lifeguards as well as community education on drowning prevention and training for first responders to water incidents.

The Animal Services division maintains public safety and health through the enforcement of state laws and local ordinances related to animals within Manatee County. This is provided by Animal Service Officers located throughout Manatee County who focus on the enforcement of laws and ordinances pertaining to animals. Animal Services also provides sheltering for Manatee County's homeless pets through its shelter operation and adoption program. Animal Service also promotes responsible pet ownership, adoptions, and pet overpopulation through community partnerships and outreach.

County Departments

Public Safety

Results First Initiatives



- Leadership Retreat Training Sessions
- All PS general orders, operating procedures, resolutions will be located in one location - Power DMS
- Expansion of the PSC Media Room
- 3-1-1
- Public awareness in event of disaster



- Reduced hands on chest times for cardiac arrest
- Threat and Hazard Identification and Risk Assessment (THIRA)
- Post Disaster Redevelopment Plan (PDRP)
- Emergency Evacuation Plan for County Buildings.



- Community emergency communications
- Cloud-based Computer Aided Dispatch for first responders
- A/V System



- EMS Station Alerting - from manual to automated



- New Supervisor Buddy Program

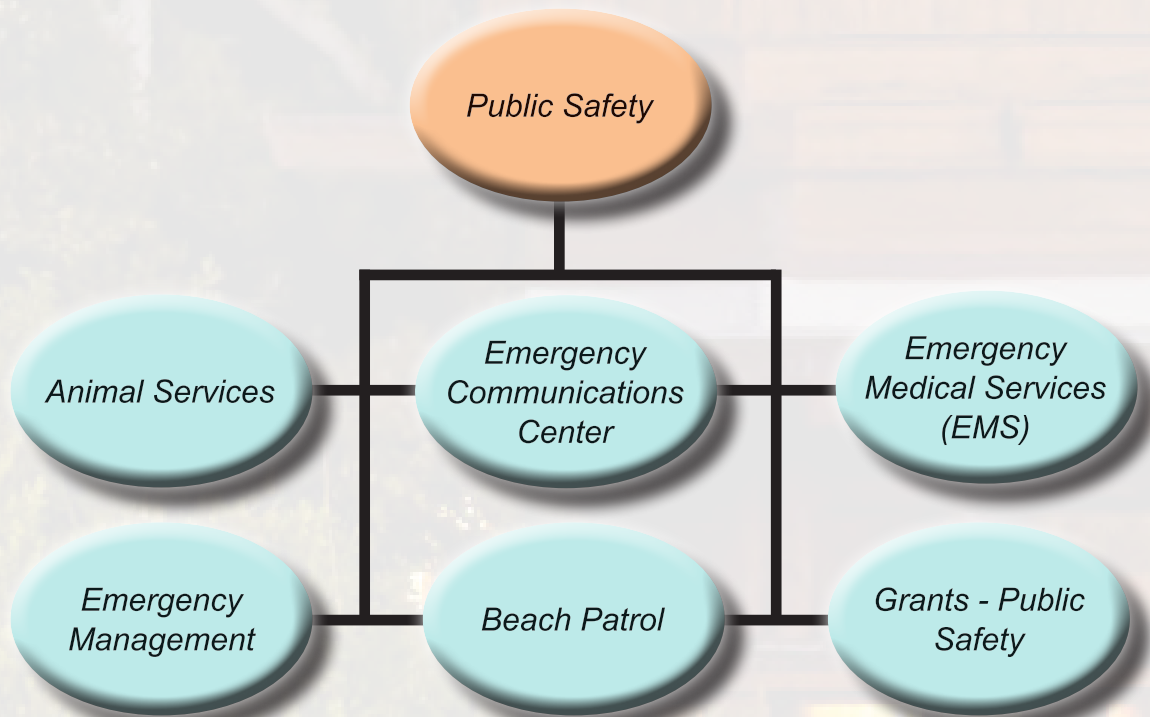


- Animal Services Facility



- Visitor access/badging security system in the PSC lobby

Organizational Structure



County Departments

Public Safety

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| 911 Surcharge | 1,681,433 | 1,652,984 | 1,705,649 |
| Charges for Services | 10,883,163 | 10,500,000 | 9,150,000 |
| Contributions | 11,960 | 0 | 0 |
| Gen Fund/General Revenue | 16,983,831 | 21,100,671 | 25,325,171 |
| Grants | 348,240 | 0 | 0 |
| Impact Fees | 0 | 0 | 0 |
| Unincorporated MSTU Fund | | | 95,670 |
| Totals: | 29,908,627 | 33,253,655 | 36,276,490 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--|----------------|-----------------|-----------------|
| Animal Services | 2,719,650 | 2,718,035 | 2,803,576 |
| Community Paramedicine - Merged with program 2204 | 0 | 0 | 0 |
| Emergency Communications Center | 4,972,902 | 5,254,737 | 5,931,034 |
| Emergency Medical Services (EMS) | 19,662,552 | 22,478,331 | 24,833,131 |
| Emergency Management | 654,747 | 885,254 | 793,125 |
| Beach Patrol | 1,592,567 | 1,917,298 | 1,915,624 |
| Grants - Public Safety | 306,209 | 0 | 0 |
| Totals: | 29,908,627 | 33,253,655 | 36,276,490 |

| | | | |
|---------------------|-----|-----|-----|
| Budgeted Positions: | 279 | 284 | 303 |
|---------------------|-----|-----|-----|

County Departments

Public Safety

Animal Services Program 2201

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, impoundments of dogs and cats running loose, and the care of sick and injured animals. In addition to our enforcement of County Ordinance, Animal Services has an

adoption and foster program, to help our adoptable animals find a chance at a forever home. The Animal Services program works closely with animal welfare organizations in an effort to develop programs to help keep pets in their home and to create a humane community and serving the citizens of Manatee County.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Contributions | 11,960 | 0 | 0 |
| Gen Fund/General Revenue | 2,707,690 | 2,718,035 | 2,803,576 |
| Totals: | 2,719,650 | 2,718,035 | 2,803,576 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Personnel | 1,611,134 | 1,649,561 | 1,699,727 |
| Operating | 1,097,042 | 1,068,474 | 1,103,849 |
| Capital | 11,474 | 0 | 0 |
| Totals: | 2,719,650 | 2,718,035 | 2,803,576 |
| Budgeted Positions: | 30 | 29 | 30 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--|----------------|-----------------|-----------------|
| Calls for Service Response | 7,469 | 9,250 | 7700 |
| Animals Adopted/Reclaimed/Transferred | 3,635 | 3,200 | 3,250 |
| Animals Impounded | 4,080 | 4,150 | 4,200 |
| Animals Euthanized | 211 | 400 | 250 |
| Animal Save Rate | 95% | 90% | 90% |

County Departments

Public Safety

Emergency Communications Center Program 2203

The Emergency Communications Center (ECC) provides 9-1-1 emergency services and 3-1-1 informational services to Manatee County citizens, radio, and data communications to all public safety agencies operating under Manatee County government. These agencies' missions encompass a variety of crucial emergency support functions, including medical and fire emergencies, law enforcement actions, and hazardous materials incidents. The process begins with the receipt of a 9-1-1 call. A series of key questions, pre-arrival instructions, and dispatch priorities are used to triage and dispatch Fire and/or EMS units. All law enforcement calls are processed by ECC using a Computer-Aided Dispatch (CAD) system. High-acuity law enforcement calls in progress are transferred to the appropriate municipality for additional information. For incidents involving fire departments and/or EMS, the activities are monitored until the culmination of the call.

The ECC also maintains the Backup Emergency Communications Center, which houses ECC personnel and activates during contingency operations.

The ECC also includes the ECC Information Technology unit and Manatee County's 3-1-1 program.

EDD Information Technology maintains and implements technological changes, upgrades to our CAD system, and improvements to other Manatee County 9-1-1 related technologies.

The following Florida statutes support the ECC:

- FS 365.171: Mandates the State Plan that establishes authority and accountability within the County Commission's purview, and the formation of the county 911 facility/system.
- FS 365.172: Establishes the E911 Board, 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.

County Departments

Public Safety

Emergency Communications Center Program 2203

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| 911 Surcharge | 1,681,433 | 1,652,984 | 1,705,649 |
| Gen Fund/General Revenue | 3,291,469 | 3,601,753 | 4,225,385 |
| Totals: | 4,972,902 | 5,254,737 | 5,931,034 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Personnel | 3,555,137 | 3,569,718 | 3,932,448 |
| Operating | 1,417,765 | 1,685,019 | 1,998,586 |
| Capital | 0 | 0 | 0 |
| Totals: | 4,972,902 | 5,254,737 | 5,931,034 |
| Budgeted Positions: | 47 | 49 | 53 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|------------------------------|----------------|-----------------|-----------------|
| 911 Calls | 218,506 | 195,000 | 231,616 |
| EMS Calls Dispatched | 50,572 | 47,500 | 52,500 |
| Fire Calls Dispatched | 27,777 | 40,000 | 32,000 |
| Non-emergency Admin Calls | 215,146 | 251,040 | 263,540 |
| 911 Average Call Answer Time | 00:00:08 | 00:00:08 | 00:00:08 |

County Departments

Public Safety

Emergency Medical Services (EMS) Program 2204

The EMS Program includes the Department of Public Safety Administrative Support staff, EMS Billing, and EMS Operations Field Staff.

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. EMS interacts with multiple local and state agencies to provide unified support during disasters and major incidents and care coordination prior to the emergency occurring through the Community Paramedicine Team.

EMS promotes health and safety by educating the general public and advocates, facilitates,

and serves as community knowledge brokers to improve health outcomes among patients who experience barriers to accessing the community health system.

The EMS Program is governed by several State and National Guidelines including NFPA 1710, which provides a basic and advanced life support response standard, which defines the population density per deployment criteria and metric standards for fleet performance. FS Chapter 401 and FAC64J-1, defines the parameters for Florida EMS providers and provides regulatory requirements. FS 125.01 authorizes the Board of County Commissioners to provide ambulance services.

County Departments

Public Safety

Emergency Medical Services (EMS) Program 2204

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|-------------------|-------------------|-------------------|
| Charges for Services | 10,883,163 | 10,500,000 | 9,150,000 |
| Grants | 42,031 | 0 | 0 |
| Gen Fund/General Revenue | 8,737,358 | 11,978,331 | 15,683,131 |
| Impact Fees | 0 | 0 | 0 |
| Totals: | 19,662,552 | 22,478,331 | 24,833,131 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|-------------------|-------------------|-------------------|
| Personnel | 14,541,265 | 16,660,774 | 18,387,832 |
| Operating | 4,886,407 | 5,550,711 | 6,312,299 |
| Capital | 234,880 | 266,846 | 133,000 |
| Totals: | 19,662,552 | 22,478,331 | 24,833,131 |

| | | | |
|---------------------|-----|-----|-----|
| Budgeted Positions: | 172 | 177 | 190 |
|---------------------|-----|-----|-----|

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--|----------------|-----------------|-----------------|
| Average Response Time | 7.5 mins | 7.72 mins | 7.7 mins |
| Emergency Responses | 56,662 | 54,074 | 57,100 |
| Transports | 32,834 | 32,609 | 34,260 |
| Community Paramedicine Hospital Diversions | 283 | 330 | 310 |
| Community Paramedicine Ambulance Diversions | 372 | 430 | 350 |
| Community Paramedicine Total Cost Avoidance | \$498,877 | \$591,767 | \$505,000 |

County Departments

Public Safety

Emergency Management Program 2205

The EMS Program includes the Department of Public Safety Administrative Support staff, EMS Billing, and EMS Operations Field Staff.

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. EMS interacts with multiple local and state agencies to provide unified support during disasters and major incidents and care coordination prior to the emergency occurring through the Community Paramedicine Team.

EMS promotes health and safety by educating the general public and advocates, facilitates, and serves as community knowledge brokers to improve health outcomes among patients who experience barriers to accessing the community health system.

Community Paramedicine represents a systems-level modification of healthcare delivery in Manatee County. The Community Paramedic Program

provides a collaborative patient-centered approach towards navigation, medical care, and leveraging community-based partnerships to increase health equity and help individuals overcome barriers that prevent them from accessing and benefiting from health services available in Manatee County.

The Community Paramedicine program was merged Emergency Medical Services (EMS) program 2204 in FY20.

The EMS Program is governed by several State and National Guidelines including NFPA 1710, which provides a basic and advanced life support response standard, which defines the population density per deployment criteria and metric standards for fleet performance. FS Chapter 401 and FAC64J-1, defines the parameters for Florida EMS providers and provides regulatory requirements. FS 125.01 authorizes the Board of County Commissioners to provide ambulance services.

County Departments

Public Safety

Emergency Management Program 2205

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Gen Fund/General Revenue | 654,747 | 885,254 | 697,455 |
| Unincorporated MSTU Fund | | | 95,670 |
| Totals: | 654,747 | 885,254 | 793,125 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------|----------------|-----------------|-----------------|
| Personnel | 344,324 | 403,667 | 432,262 |
| Operating | 307,519 | 481,587 | 360,863 |
| Capital | 2,904 | 0 | 0 |
| Totals: | 654,747 | 885,254 | 793,125 |
| Budgeted Positions: | 7 | 5 | 7 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------------------|----------------|-----------------|-----------------|
| Special Needs Registrations | 1,234 | 2,100 | 1,500 |
| Disaster Preparedness Presentations | 96 | 70 | 125 |
| Disaster Plans Developed/Reviewed | 611 | 150 | 600 |
| Emergency Exercises Participation | 46 | 38 | 50 |
| Grant Awards (\$) | \$239,802 | \$240,000 | \$240,000 |

County Departments

Public Safety

Beach Patrol Program 2206

Beach Patrol watches over, protects and responds to the needs of the estimated 3 million visitors that enjoy the county's Lifeguarded beaches each year. Lifeguards handle a variety of incidents inside and outside the beach boundaries. These encompass minor first-aid cases, lost children, major medical incidents, RIP current rescues and enforce county ordinance (Chapter 2-24). They are also dispatched through the 911 system to the scenes of medical emergencies and drowning incidents within Manatee County and surrounding waterways. Program personnel are EMT/Rescue Diver certified and have assisted local and state law enforcement with victim location and evidence recovery. The Beach Patrol Paramedic Unit provides

advanced life support care and a continuous paramedic presence to our beach patrons and the entire barrier island community. Lifeguards provide educational discussions and community outreach to small groups on drowning prevention and water-based emergencies.

The Beach Patrol 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. When the barrier islands are inaccessible, lifeguards will secure the beaches and assist local law enforcement in post-storm recovery duties.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Gen Fund/General Revenue | 1,592,567 | 1,917,298 | 1,915,624 |
| Totals: | 1,592,567 | 1,917,298 | 1,915,624 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Personnel | 1,243,061 | 1,556,486 | 1,550,724 |
| Operating | 331,272 | 360,812 | 364,900 |
| Capital | 18,234 | 0 | 0 |
| Totals: | 1,592,567 | 1,917,298 | 1,915,624 |

Budgeted Positions: 22 22 22

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------------|----------------|-----------------|-----------------|
| Preventions | 17,124 | 20,000 | 21,000 |
| Ordinance Violations/Citations | 94,722 | 45,000 | 92,000 |
| Beach Attendance (Estimated) | 2,399,482 | 3,200,000 | 3,200,000 |
| Rescues | 68 | 100 | 85 |
| Beach Incidents | 24,107 | 24,000 | 25,000 |
| Medical Emergencies | 3,025 | 3,500 | 3,700 |

County Departments

Public Safety

Grants - Public Safety Program 9522

This program contains the Emergency Management Preparedness Assistance grant and the Emergency Management Performance Grant. Two Emergency Planner salaries and benefits are funded at a ratio of 50/50 from each grant. The operating costs for the two positions are funded under the Emergency Management program.

This program also contains the Florida Blue Foundation Grant. This grant funds a Licensed

Clinical Social Workers' salaries, benefits, and operating expenses. This position is part of our Community Paramedicine division.

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> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------|----------------|-----------------|-----------------|
| Grants | 306,209 | 0 | 0 |
| Totals: | 306,209 | 0 | 0 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Personnel | 237,686 | 0 | 0 |
| Operating | 45,987 | 0 | 0 |
| Capital | 22,536 | 0 | 0 |
| Totals: | 306,209 | 0 | 0 |
| Budgeted Positions: | 1 | 2 | 1 |

County Departments

Public Works

The Public Works department 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 the County. Beyond the day-to-day business of providing service, the staff within Public Works stands ready to execute contingency plans should the 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 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, Fuel Services, and operates via internal service funds.

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

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

Results First Initiatives



- Hired fulltime Public Information Manager for Department



- Implemented the Transit Real Time Bus Information App and website



- Implemented the e-Builder project management software
- PW was a beta tester of the P25 radio system, pre go live date
- PW was key player in helping set up 311 as we now have an integration with Qsend/ Cityworks



- Hired a pavement manager, to begin transition from a soon to retire one



- Stormwater Fee Development
- White Eagle and SR 70
- North County Plan
- Coquina Drainage project, Phase 1
- Ft Hamer Extension and opening of Parrish Community High School



- Transit continues to complete ADA boarding pad improvements, ~2 years more to complete the entire system

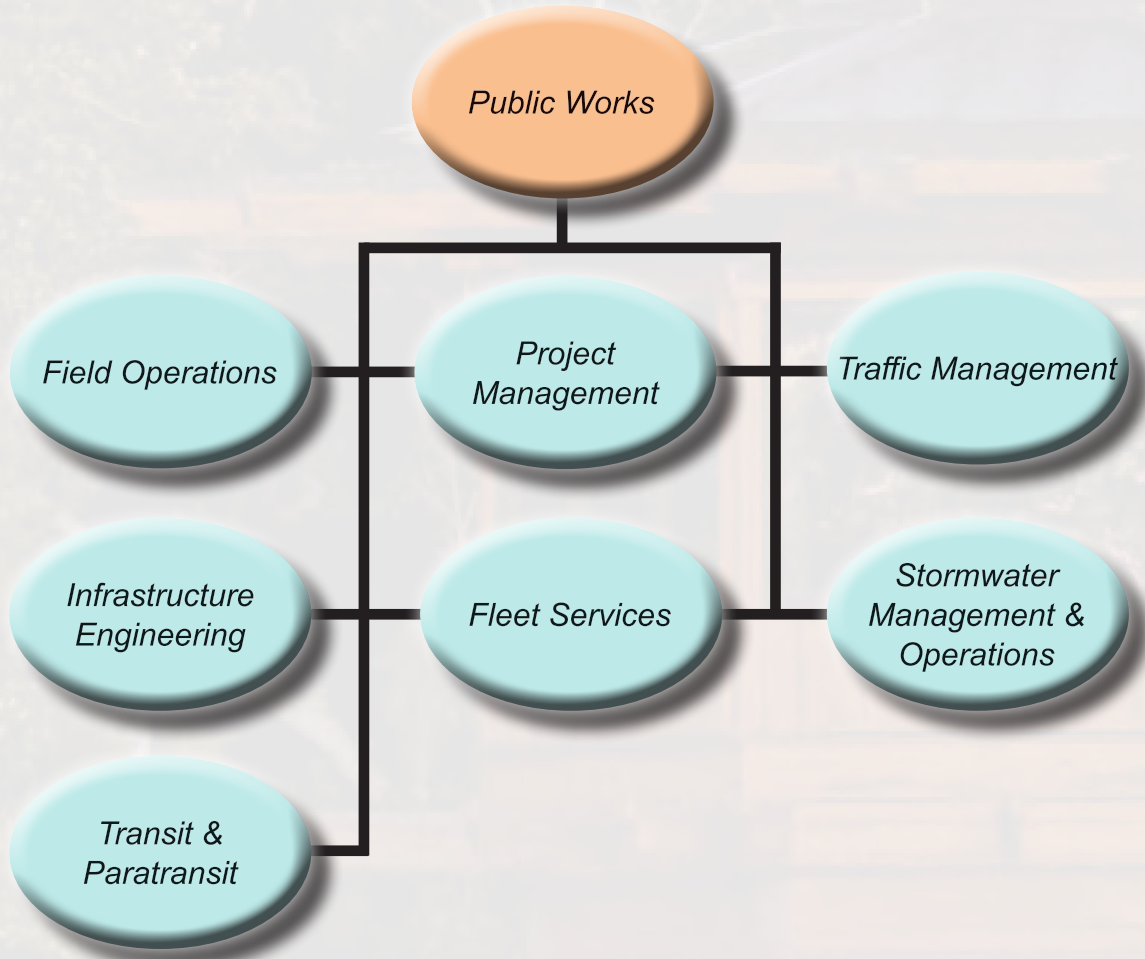


- PW changed gate procedures to keep gates closed except for beginning and end of day

County Departments

Public Works

Organizational Structure



County Departments

Public Works

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---------------------------|-------------------|-------------------|-------------------|
| Charges for Services | 13,058,261 | 24,103,832 | 21,125,165 |
| Contributions | 236,908 | 10,000 | 15,000 |
| Gas Taxes | 3,476,141 | 3,232,631 | 3,931,162 |
| Gen Fund/General Revenue | 622 | 0 | 0 |
| Grants | 2,906,212 | 1,241,222 | 4,617,250 |
| Program/ General Revenue | 23,978,330 | 25,658,328 | 24,280,898 |
| Transportation Trust Fund | 0 | 0 | 180,546 |
| Unincorporated MSTU Fund | 2,938,696 | 3,537,228 | 3,815,663 |
| Utilities System Charges | 7,483,965 | 8,263,652 | 8,373,824 |
| Totals: | 54,079,135 | 66,046,893 | 66,339,508 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|------------------------------------|-------------------|-------------------|-------------------|
| Field Operations | 10,548,681 | 12,473,363 | 12,665,693 |
| Project Management | 2,257,157 | 2,466,399 | 2,756,408 |
| Traffic Management | 6,928,552 | 8,113,610 | 7,922,506 |
| Infrastructure Engineering | 2,101,219 | 2,569,474 | 2,756,875 |
| Fleet Services | 11,747,779 | 20,584,296 | 19,834,848 |
| Stormwater Management & Operations | 8,485,313 | 8,936,889 | 8,996,793 |
| Transit & Paratransit | 12,010,434 | 10,902,862 | 11,406,385 |
| Totals: | 54,079,135 | 66,046,893 | 66,339,508 |

| | | | |
|----------------------------|------------|------------|------------|
| Budgeted Positions: | 464 | 484 | 491 |
|----------------------------|------------|------------|------------|

County Departments

Public Works

Field Operations

Program 2501

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 all county rights-of-way (ROW) and the structures located within them, except for 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.

Field Operations 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. These tasks range from regular duties, filling sandbags, removal of downed trees, flooding washout repairs, and general debris hauling. Personnel in Field Operations also receive calls from the Citizen's Action Center; Sheriff's Office; Florida Highway Patrol; and other sources in after-hours situations due to downed trees, emergency road repairs and clean up, dead animal removal, street flooding, and other emergency situations.

County Departments

Public Works

Field Operations

Program 2501

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Gas Taxes | 2,167,732 | 2,058,587 | 2,692,869 |
| Program/ General Revenue | 8,380,949 | 10,414,776 | 9,972,824 |
| Totals: | 10,548,681 | 12,473,363 | 12,665,693 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-----------|----------------|-----------------|-----------------|
| Personnel | 4,645,911 | 4,936,207 | 5,686,270 |
| Operating | 5,885,203 | 6,282,406 | 6,830,585 |
| Capital | 17,567 | 1,254,750 | 148,838 |
| Totals: | 10,548,681 | 12,473,363 | 12,665,693 |

| | | | |
|---------------------|----|----|----|
| Budgeted Positions: | 75 | 82 | 91 |
|---------------------|----|----|----|

Program Measures

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------------------|----------------|-----------------|-----------------|
| Paved Roads (Center Line Miles) | 1,394 | 1,405 | 1,410 |
| Unpaved Road (Center Line Miles) | 63 | 53 | 50 |
| Service Vehicles | 1,702 | 1,368 | 1,702 |
| Graded Roads (Miles) | 1,453 | 3,068 | 2,400 |
| Rights of Way Cleared (Linear Feet) | 96,057 | 300,000 | 100,000 |

County Departments

Public Works

Project Management Program 2502

The Project Management program is comprised of Project Management, Infrastructure Inspections and Bonds Administration.

The Project Management staff work with client departments to establish the project scope and coordinate 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 Bonds Administration staff ensure developer compliance with bonded improvements prior to release of project securities.

County Departments

Public Works

Project Management Program 2502

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---------------------------|------------------|------------------|------------------|
| Gen Fund/General Revenue | 622 | 0 | 0 |
| Utilities System Charges | 293,135 | 328,070 | 351,508 |
| Transportation Trust Fund | 0 | 0 | 180,546 |
| Unincorporated MSTU Fund | 1,963,400 | 2,138,329 | 2,224,354 |
| Totals: | 2,257,157 | 2,466,399 | 2,756,408 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|------------------|------------------|------------------|
| Personnel | 4,430,168 | 4,814,958 | 4,890,109 |
| Operating | -2,173,011 | -2,380,559 | -2,133,701 |
| Capital | 0 | 32,000 | 0 |
| Totals: | 2,257,157 | 2,466,399 | 2,756,408 |

| | | | |
|----------------------------|-----------|-----------|-----------|
| Budgeted Positions: | 50 | 59 | 53 |
|----------------------------|-----------|-----------|-----------|

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---|----------------|-----------------|-----------------|
| Project Expenditures | \$172,799,000 | \$105,000,000 | \$100,000,000 |
| Active Commercial/Development Projects | 298 | 475 | 475 |
| Projects & Capital Improvement | 398 | 236 | 350 |
| Projects Bond Release Inspections | 189 | 150 | 150 |

County Departments

Public Works

Traffic Management Program 2503

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 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 maintenance and repair for the county's signalized intersections (many are owned by the Florida Department of Transportation and maintained by the county), school zone flashers, street lights, traffic signs, pavement markings, and the intelligent transportation system field infrastructure. The division works in conjunction with Traffic Design and the TMC to administer adjustments to these devices and respond to emergencies that help facilitate traffic flow.

The Traffic Management Center provides a unified intelligent transportation management system for Manatee county.

County Departments

Public Works

Traffic Management Program 2503

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Program/ General Revenue | 6,077,196 | 6,946,486 | 6,573,385 |
| Unincorporated MSTU Fund | 851,356 | 1,167,124 | 1,349,121 |
| Totals: | 6,928,552 | 8,113,610 | 7,922,506 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Personnel | 4,167,858 | 4,544,330 | 4,856,775 |
| Operating | 2,727,789 | 3,519,280 | 3,015,731 |
| Capital | 32,905 | 50,000 | 50,000 |
| Totals: | 6,928,552 | 8,113,610 | 7,922,506 |
| Budgeted Positions: | 64 | 64 | 66 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--|----------------|-----------------|-----------------|
| Accident Reports Processed | 14,950 | 16,000 | 15,000 |
| Traffic Study Requests | 812 | 850 | 875 |
| Streetlights Repaired | 611 | 825 | 850 |
| CLOS Compliance Application Reviews | 434 | 375 | 480 |
| TMC - Incidents Detected | 1,607 | 1,600 | 1,600 |
| Traffic Ops - After Hours Calls | 528 | 425 | 550 |
| Development Plans & Traffic Studies | 897 | 1,000 | 940 |
| Signs Maintained | 3,930 | 6,200 | 6,400 |
| Pavement Markings Refurbished (Linear Feet) | 210,697 | 631,734 | 631,734 |

County Departments

Public Works

Infrastructure Engineering Program 2504

The Infrastructure Engineering program consists of two separate engineering divisions: Transportation Infrastructure Engineering and Utilities Infrastructure Engineering.

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 regulates all activities within the public right of way and administers Manatee County Ordinance 08-70, which provides regulation and control of all construction activity within the public right of way. In addition, the division reviews 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 provide support to the annual renewal and rehabilitation programs for the water and wastewater systems, lift station rehabilitation, and the installation of generators at lift stations countywide. Utility Infrastructure Engineering 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> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|------------------|------------------|------------------|
| Program/ General Revenue | 893,129 | 987,897 | 1,019,639 |
| Utilities System Charges | 1,084,150 | 1,349,802 | 1,495,048 |
| Unincorporated MSTU Fund | 123,940 | 231,775 | 242,188 |
| Totals: | 2,101,219 | 2,569,474 | 2,756,875 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------|------------------|------------------|------------------|
| Personnel | 1,839,307 | 2,256,989 | 2,447,097 |
| Operating | 261,912 | 312,485 | 309,778 |
| Capital | 0 | 0 | 0 |
| Totals: | 2,101,219 | 2,569,474 | 2,756,875 |
| Budgeted Positions: | 26 | 26 | 26 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---------------------------------|----------------|-----------------|-----------------|
| Right of Way Use Permits Issued | 375 | 400 | 400 |
| Construction Plans Reviewed | 238 | 157 | 157 |

County Departments

Public Works

Fleet Services Program 2505

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

Fleet Services is a customer service operation that 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. This location includes a full-service maintenance

operation and associated material distribution center. It maintains emergency vehicles, construction and agriculture equipment, and general service vehicles. The 66th Street West Fleet facility maintains 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. The facility located at the Transit/Fleet complex on Tallevast road provides maintenance of Transit passenger, support vehicles, and equipment.

Fuel Services operates as an internal service fund. It provides fuel and lubricants to the vehicles assigned to: the Board of County Commissioners, 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 over 70 fuel tanks monthly with a capacity of over 400,000 gallons. It also supplies fuel for additional county owned small lift station tanks and portable generator tanks.

County Departments

Public Works

Fleet Services Program 2505

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Charges for Services | 11,747,779 | 20,584,296 | 19,834,848 |
| Totals: | 11,747,779 | 20,584,296 | 19,834,848 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-----------|----------------|-----------------|-----------------|
| Personnel | 3,571,554 | 3,091,532 | 3,184,864 |
| Operating | 8,176,225 | 8,596,652 | 8,485,790 |
| Capital | 0 | 8,896,112 | 8,164,194 |
| Totals: | 11,747,779 | 20,584,296 | 19,834,848 |

| | | | |
|---------------------|----|----|----|
| Budgeted Positions: | 43 | 42 | 42 |
|---------------------|----|----|----|

Program Measures

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Work Orders | 8,600 | 8,500 | 8,700 |
| Preventative Maintenance | 2,500 | 2,750 | 3,000 |
| Towing for Breakdowns | 138 | 250 | 250 |
| Direct Labor Hours | 40,000 | 40,000 | 40,000 |
| % of Scheduled Work | 50% | 60% | 60% |
| Part Issues | 77,480 | 95,000 | 95,000 |

County Departments

Public Works

Stormwater Management & Operations Program 2507

The Stormwater Management & Operations program consists of Stormwater Operations and Stormwater Engineering which 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.

Stormwater Engineering provides engineering reviews 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 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 National Pollutant Discharge Elimination System based on data collected annually.

This division provides emergency response and plays a role coordinating efforts when emergency assets are staged or deployed. This unit is responsible for investigation and resolution of drainage complaints.

County Departments

Public Works

Stormwater Management & Operations Program 2507

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Gas Taxes | 1,308,409 | 1,174,044 | 1,238,293 |
| Program/ General Revenue | 1,070,224 | 1,177,065 | 1,231,232 |
| Utilities System Charges | 6,106,680 | 6,585,780 | 6,527,268 |
| Totals: | 8,485,313 | 8,936,889 | 8,996,793 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Personnel | 4,092,446 | 4,058,855 | 4,311,699 |
| Operating | 4,386,444 | 4,418,659 | 4,431,518 |
| Capital | 6,423 | 459,375 | 253,576 |
| Totals: | 8,485,313 | 8,936,889 | 8,996,793 |
| Budgeted Positions: | 63 | 66 | 68 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------|----------------|-----------------|-----------------|
| Canal Cleaning | 100,000 | 100,000 | 100,000 |
| Roadside Ditch Cleaning | 200,000 | 200,000 | 200,000 |
| Street Sweeping | 8,250 | 8,250 | 8,250 |
| Pipe Cleaning | 155,000 | 155,000 | 155,000 |
| Inlet Cleaning | 1,600 | 1,600 | 1,600 |

County Departments

Public Works

Transit & Paratransit Program 2508

The core mission of Manatee County Area Transit is to provide alternative transportation options to reduce the use of privately operated automobiles for both 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 those with Americans with Disability Act and Transportation Disadvantaged requirements. Manatee County Area Transit serves Bradenton, Ellenton, Palmetto, the Gulf Beach communities, and limited unincorporated areas of Manatee and neighboring counties. Fixed route bus service operates from 6:00 a.m. to 7:00 p.m., Monday through Saturday. Fixed route service is not offered on Sundays.

Manatee County Area Transit fixed bus routes connect with the free Manatee Trolley on Anna Maria Island. Daily trolley service operates 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 Shuttle service at Coquina Beach. The Longboat Key Shuttle is an on-demand service that operates within a defined service area on the Key, between Coquina Beach and the Bay Isles Shopping Center.

Manatee County Area Transit also offers origin to destination paratransit service by appointment for people who qualify due to age or disability. It 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 Neighborhood Services department, and other local agencies to meet transportation needs of their clients. Manatee County Area Transit also serves as the primary provider of emergency transportation services for citizens without other transportation choices during emergency events and evacuations.

County Departments

Public Works

Transit & Paratransit Program 2508

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|-------------------|-------------------|-------------------|
| Charges for Services | 1,310,482 | 3,519,536 | 1,290,317 |
| Contributions | 236,908 | 10,000 | 15,000 |
| Grants | 2,906,212 | 1,241,222 | 4,617,250 |
| Program/ General Revenue | 7,556,832 | 6,132,104 | 5,483,818 |
| Totals: | 12,010,434 | 10,902,862 | 11,406,385 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|-------------------|-------------------|-------------------|
| Personnel | 8,839,023 | 8,296,036 | 8,554,121 |
| Operating | 3,171,411 | 2,606,826 | 2,852,264 |
| Capital | 0 | 0 | 0 |
| Totals: | 12,010,434 | 10,902,862 | 11,406,385 |

| | | | |
|---------------------|-----|-----|-----|
| Budgeted Positions: | 143 | 145 | 145 |
|---------------------|-----|-----|-----|

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------|----------------|-----------------|-----------------|
| Fixed Route Ridership | 998,121 | 950,300 | 1,078,600 |
| Fixed Route Mileage | 1,141,877 | 1,196,500 | 1,196,500 |
| Trolley Ridership | 477,411 | 459,300 | 516,400 |
| Trolley Mileage | 252,496 | 283,900 | 286,700 |
| Cost Per Mile | \$6.08 | \$4.93 | \$6.07 |

Redevelopment and Economic Opportunity

The Redevelopment and Economic Opportunity Department (REO) was created in October 2016 to focus County efforts on the redevelopment and revitalization of older, urban areas of the county with an emphasis on the southwest quadrant of the county and to create greater linkages and economic opportunities between housing, community and economic development projects and programs. This includes a strong emphasis on improving the tax base; job retention and creation through economic opportunities working with local businesses; implementing the redevelopment plan for the Southwest County Improvement District and Tax Increment Financing District; and providing opportunities for new, affordable rental and homeownership projects. The Department consists of three programs: Redevelopment, Economic Development and Community Development.

REO provides administrative and policy leadership in these areas and explores enhanced and new redevelopment, economic development and housing, along with community development projects, programs, and initiatives crossing the broad spectrum of business types and income groups. This is accomplished through additional business and employment growth and new infill, mixed-use and housing opportunities through

targeted incentive programs leveraging local, regional, and national expertise and resources and engaging in strategic partnerships.










The Redevelopment program encompasses the implementation of the Southwest District Strategic Plan, whose programs and projects serve to build the tax base, attract private investment, grow quality jobs, increase connectivity and infrastructure capacity, and create a SWD brand and place. The Economic Development program promotes quality job creation through incentives and assistance for the expansion of existing local business, and attraction of new businesses to the area. The Community Development program administers between \$15-\$20 million dollars in grant and program funds from the state and federal governments for affordable housing and community development programs.

These programs work together to achieve the county's goals of a diversified economic tax base, and improved quality of life with better economic and housing opportunities for residents and businesses.

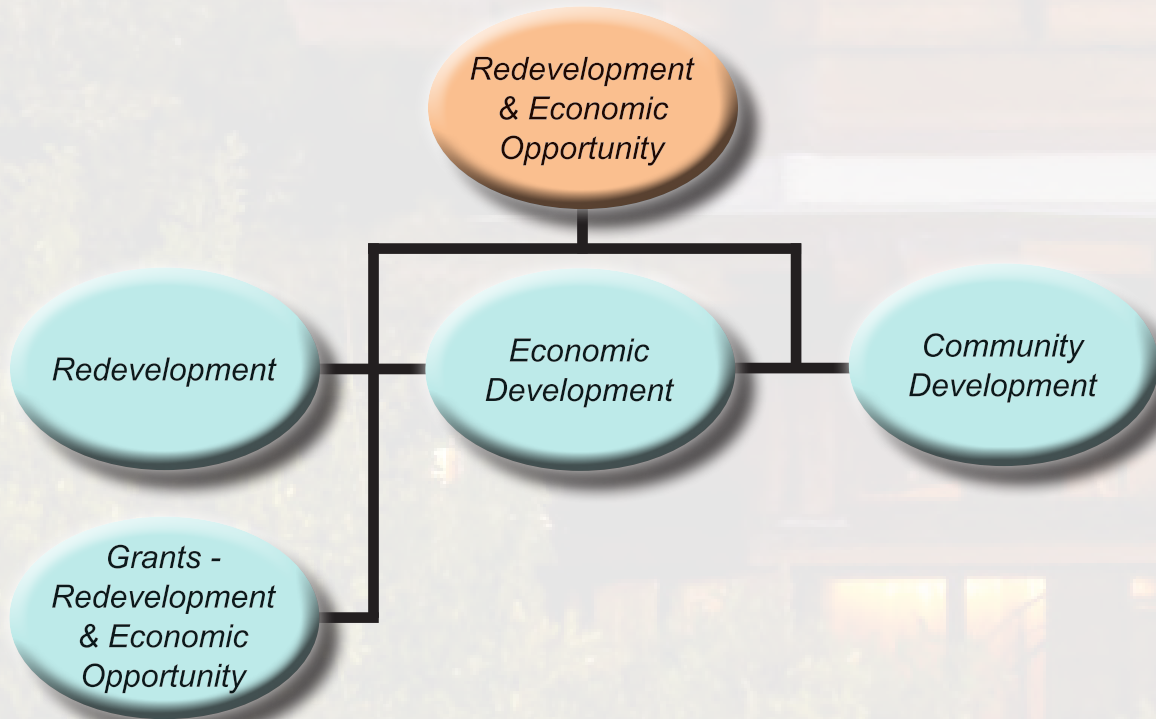
County Departments

Redevelopment and Economic Opportunity

Results First Initiatives

- 
 - Annual All Things Housing worksession
 - SWD update memos to BCC
- 
 - Updating procedures to incorporate new programs (Livable Manatee, Rapid Response, Incentives)
- 
 - Through Inclusive Manatee program, increase median income by 3% and decrease unemployment by 1.5% in Samoset target area
 - Utilization of Community Land Trust model as tool to establish long-term housing affordability
 - Exploring workforce participation improvements through link between economic development and healthcare
- 
 - Fully utilize functionality of new cloud-based software powered by Neighborly Software
- 
 - Align SWD, Community, and Economic Development funding sources to achieve maximum results in target areas
- 
 - Monthly manager meetings and cross-training of staff at all levels to ensure continuity of operations
- 
 - North County Plan, SWD Strategic Plan, 5-Year Consolidated Plan (CDBG) - identify projects and prioritize funding to coordinate implementation
- 
 - Develop five-year plan for use of SWD TIF funds to align projects with Strategic Plan goals
- 
 - Encourage changes to LDC to remove barriers to Affordable Housing and redevelopment projects

Organizational Structure



County Departments

Redevelopment and Economic Opportunity

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---------------------------|----------------|-----------------|-----------------|
| Gen Fund/General Revenue | 738,386 | 1,404,980 | 1,222,178 |
| Grants | 2,323,845 | 0 | 0 |
| Impact Fees | 361,852 | 1,202,155 | 1,401,672 |
| Southwest TIF | 822,224 | 2,012,974 | 2,544,577 |
| Transportation Trust Fund | 108,078 | 300,000 | 300,000 |
| Unincorporated MSTU Fund | 912,058 | 1,604,635 | 1,562,635 |
| Totals: | 5,266,443 | 6,524,744 | 7,031,062 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---|----------------|-----------------|-----------------|
| Redevelopment | 1,104,083 | 2,620,591 | 2,983,350 |
| Economic Development | 1,192,529 | 2,304,557 | 2,283,638 |
| Community Development | 645,986 | 1,599,596 | 1,764,074 |
| Grants - Redevelopment & Economic Opportunity | 2,323,845 | 0 | 0 |
| Totals: | 5,266,443 | 6,524,744 | 7,031,062 |

| | | | |
|---------------------|----|----|----|
| Budgeted Positions: | 19 | 20 | 20 |
|---------------------|----|----|----|

County Departments

Redevelopment and Economic Opportunity

Redevelopment Program 3601

The Redevelopment program serves as the core administrative function for the Redevelopment and Economic Opportunity department as well as the lead for planning and implementation of projects, programs and activities within the Southwest County Improvement District, commonly referred to as the Southwest District (SWD).

Department staff perform administrative and fiscal responsibilities for the department and support programs. Administrative functions in this program include departmental reports to the Board of County Commissioners and the County Administrator regarding the department's projects, fiscal payments, advisory board administrative functions, reporting, policies and procedures to carry out the business of the department, agenda functions, human resource requirements, employee benefits coordination, and management of fiscal functions.

The focus for the department's redevelopment work is the implementation of the Southwest District Strategic Plan approved by the Board in January 2019. Strategies include a wide range of projects, programs and activities that accomplish the goals of the Plan: building

the tax base, attracting private investment, growing quality jobs, increasing connectivity and infrastructure capacity, and creating a SWD brand and place. Economic development activities such as business scoping and rapid response permitting are extended to all SWD businesses with the goal of job creation and additional investment in the area. This program also manages the work activities of the two former Community Redevelopment Agency areas, which are now within the boundaries of the SWD. To accomplish these goals, staff work collaboratively with Neighborhood Services, Public Works, Building and Development Services, Property Management, Utilities and Parks and Natural Resources to identify project and capital improvement needs with a focus on urban corridors and impacted neighborhoods.

New initiatives for this program include implementing the Southwest District Strategic Plan and Work Program. Focus will include land acquisition and placemaking strategies, development of an inclusive economic development strategy, analyzing opportunity sites for catalytic projects, and targeted outreach and marketing of SWD opportunities.

County Departments

Redevelopment and Economic Opportunity

Redevelopment Program 3601

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Gen Fund/General Revenue | 212,764 | 525,539 | 370,776 |
| Southwest TIF | 822,224 | 2,012,974 | 2,544,577 |
| Unincorporated MSTU Fund | 69,095 | 82,078 | 67,997 |
| Totals: | 1,104,083 | 2,620,591 | 2,983,350 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-----------|----------------|-----------------|-----------------|
| Personnel | 634,285 | 677,667 | 684,890 |
| Operating | 469,798 | 1,409,424 | 1,298,460 |
| Capital | 0 | 533,500 | 1,000,000 |
| Totals: | 1,104,083 | 2,620,591 | 2,983,350 |

| | | | |
|---------------------|---|---|---|
| Budgeted Positions: | 8 | 7 | 7 |
|---------------------|---|---|---|

Program Measures

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---|----------------|-----------------|-----------------|
| EDI - Expanded SWD Target | 1 | 5 | 5 |
| Business Improvement Program | 0 | 3 | 3 |
| Rapid Response Permits - SWD - # of Companies | 19 | 35 | 40 |
| Growth in Tax Base from Base Year FY14 | 45% | 46% | 53% |
| SWD Median Income (Base Year FY14=\$35,001) | 40,997 | 44,726 | 44,342 |

County Departments

Redevelopment and Economic Opportunity

Economic Development

Program 3602

The Economic Development program works to promote quality job creation through retention and expansion of existing businesses and attraction of new companies throughout Manatee County. The county demonstrates a business-friendly profile through increased communication, cooperation and involvement of staff and administration with its community partners to promote economic development.

Economic Development program staff coordinate all incentive requests from businesses and manage contracts with area companies who have Board adopted, performance-based incentives. Relationships play a crucial role in the success of this program, with partnerships facilitated with area business organizations and Chambers of Commerce. Staff facilitates work through government interface with county departments, public and private sector economic development partners, neighborhood planning associations, and other state and local programs. In addition, economic development and community revitalization goals are coordinated with municipalities, community service organizations, the school district, universities, and the business community.

The Economic Development team manages the program that includes incentive grants, rapid response permitting, and business scoping. As of December 2018, approximately 90 active projects, including businesses that are new or have been retained and expanded, have received Board approval for incentives. In addition, over 6,000 jobs are projected to be created and retained over a 5-7-year period, with

an average wage of \$54,914. This is 37% higher than the 2017 average wage in Manatee County. Based on the incentives awarded the calculated return on investment to the community over a 5 to 10-year period, in direct and indirect jobs and wages, is expected to be more than \$2 billion. In addition, for every \$1 spent on incentives there is approximately \$68 in capital investment in the county.

Specific activities in the program include business friendly customer service, research and information, site location assistance, and rapid response permitting for inquiring companies. Staff coordinates incentives provided by the State Department of Economic Opportunity, including the Qualified Targeted Industries Tax Refund, and is a key player in the post-disaster recovery plan. Additionally, management participates in national and international trade missions to attract businesses to the county. In addition, staff prepares an annual report to the State Office of Economic and Demographic Research (Local Economic Development Incentives Report) on the County's progress.

This program includes new initiatives to develop strategies for inclusive economic development in underserved areas in coordination with the Community Development division. In addition, focus on business retention and expansion is increasing by providing connections to community resources, the Business Recovery Directory and informational sessions, business walks, and two annual expos.

County Departments

Redevelopment and Economic Opportunity

Economic Development Program 3602

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---------------------------|------------------|------------------|------------------|
| Gen Fund/General Revenue | 241,488 | 482,000 | 489,000 |
| Transportation Trust Fund | 108,078 | 300,000 | 300,000 |
| Unincorporated MSTU Fund | 842,963 | 1,522,557 | 1,494,638 |
| Totals: | 1,192,529 | 2,304,557 | 2,283,638 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------|------------------|------------------|------------------|
| Personnel | 250,750 | 241,035 | 213,220 |
| Operating | 941,779 | 2,059,522 | 2,070,418 |
| Capital | 0 | 4,000 | 0 |
| Totals: | 1,192,529 | 2,304,557 | 2,283,638 |
| Budgeted Positions: | 3 | 3 | 3 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------------|----------------|-----------------|-----------------|
| EDI Adopted Incentives | 1,025,508 | 950,000 | 950,000 |
| EDI Average Wage | 65,549 | 71,117 | 65,549 |
| EDI Projected Capital Investment | 31,490 | 60,000,000 | 60,000,000 |
| EDI Projected Jobs | 563 | 350 | 350 |

County Departments

Redevelopment and Economic Opportunity

Community Development Program 3603

The Community Development program implements and administers federal, state and local housing and community development grants, programs and initiatives such as the Federal Community Development Block Grant Program (CDBG), HOME Investment Partnership Program, Emergency Solutions Grant (ESG), Fair Housing Initiatives, State Housing Initiative Partnership (SHIP), and the County's Livable Manatee Incentive Program.

Community Development provides affordable housing services to income-eligible residents to assist with down payment assistance for the purchase of new and existing housing by first-time homebuyers, and substantial rehabilitation or complete replacement of dilapidated homes for existing low-income homeowners countywide. Community development initiatives encompass funding public services that benefit low to moderate-income beneficiaries, enhancing blighted communities through infrastructure improvements, as well as funding homeless initiatives in partnership with homeless providers to provide homeless prevention and rapid rehousing.

The program also administers the Livable Manatee Incentive Program for new single and multi-family development within unincorporated Manatee County to incentivize developers to provide affordable housing within the County. Incentive options can include Rapid Response on plans review for project development, fast tracking of permits for affordable housing, and payment of impact fees including education, County and utility impact fees for affordable units within a development or on infill sites.

Community Development initiatives include the implementation of Manatee County's Local Housing Assistance Plan (LHAP) through State funding; the 5-Year Consolidated Plan and Annual Action Plans through the US Department of Housing and Urban Development to provide decent and safe housing, a suitable living environment, and expand economic opportunities for low and moderate-income persons. Manatee County's Affirmatively Furthering Fair Housing (AFFH) plan which establishes initiatives to create housing and economic opportunities in racially and ethnically concentrated areas of poverty and the implementation of the County's All Things Housing Reset goals and objectives.

County Departments

Redevelopment and Economic Opportunity

Community Development Program 3603

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|------------------|------------------|
| Gen Fund/General Revenue | 284,134 | 397,441 | 362,402 |
| Impact Fees | 361,852 | 1,202,155 | 1,401,672 |
| Unincorporated MSTU Fund | 0 | 0 | 0 |
| Totals: | 645,986 | 1,599,596 | 1,764,074 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------|----------------|------------------|------------------|
| Personnel | 195,121 | 224,292 | 194,137 |
| Operating | 450,865 | 870,304 | 1,069,937 |
| Capital | 0 | 505,000 | 500,000 |
| Totals: | 645,986 | 1,599,596 | 1,764,074 |
| Budgeted Positions: | 4 | 3 | 3 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---|----------------|-----------------|-----------------|
| Down Payment Assistance - # Households | 15 | 18 | 15 |
| Rehab/Replacement - # Households | 19 | 14 | 15 |
| Livable Manatee - #Single-Family Households/\$Expended | 20/\$303,376 | 30/\$500,000 | 30/\$500,000 |
| Livable Manatee - #Mult-Family Households/\$Expended | 120/112,788 | 0 | 121/737,500 |
| CDBG \$ Expended | \$3,054,853 | \$6,300,000 | \$6,400,000 |

County Departments

Redevelopment and Economic Opportunity

Grants - Redevelopment & Economic Opportunity Program 9536

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

the Redevelopment & Economic Opportunity Department include CDBG, HOME, ESG, and SHIP.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------|----------------|-----------------|-----------------|
| Grants | 2,323,845 | 0 | 0 |
| Totals: | 2,323,845 | 0 | 0 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Personnel | 425,736 | 0 | 0 |
| Operating | 1,898,109 | 0 | 0 |
| Capital | 0 | 0 | 0 |
| Totals: | 2,323,845 | 0 | 0 |
| Budgeted Positions: | 4 | 7 | 7 |

County Departments

Utilities

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

The Potable Water program supplies, treats, distributes, and meters potable water for retail and wholesale water customers. This program also includes the quality control laboratory, water conservation, and the cross-connection control program.

The Wastewater program provides collection, pumping, and treatment of wastewater for retail and wholesale customers. It also includes laboratory services, oversight of an industrial pretreatment program, and distribution of reclaimed water.

The Solid Waste program provides garbage and recycling services to retail accounts (both

residential and commercial) by contracted waste haulers. The collected material, as well as household hazardous and other diverted waste, is managed by the county's landfill. The Solid Waste program also oversees recycling service to residential customers.

The Business Operations program performs administrative duties such as: customer service, billing, collection, fiscal services, safety, and communication services for the Utilities department's customer base and operating divisions. It also includes the infrastructure locates group, utility records, and the maintenance team.

Results First Initiatives



- Foster emerging staff through County Leadership training, preparing them for roles with increased authority and responsibility.



- Completion of joint Utilities and Public Works administrative complex located in central county.



- Continue to monitor all land development amendments that impact Utilities.



- Promote the commercial sector recycling with the completion of the Commercial How to Guide.



- Identify key milestones for major Capital Improvement Plan (CIP) projects and assign to management Employee Performance Evaluation (EPE) goals to ensure timely project completion.
- Utility infrastructure replacement rates – data-based decision-making.
- Development of a Preserve within the mitigated wetlands at the Manatee County Lena Road Landfill.



- Increase Supervisory Control and Data Acquisition (SCADA) system security through protection from natural disaster, outside threats, and cybersecurity threats.

County Departments

Utilities



- Update resolution to guide outdoor rebate programs to consider new water conservation technologies.
- Implement water and wastewater capacity reservation fees to improve capacity improvement projections.



- Replace 5,000 aging manual read water meters per year with electronic Automatic Meter Reading (AMR), moving to future Advanced Metering Infrastructure (AMI) conversion.

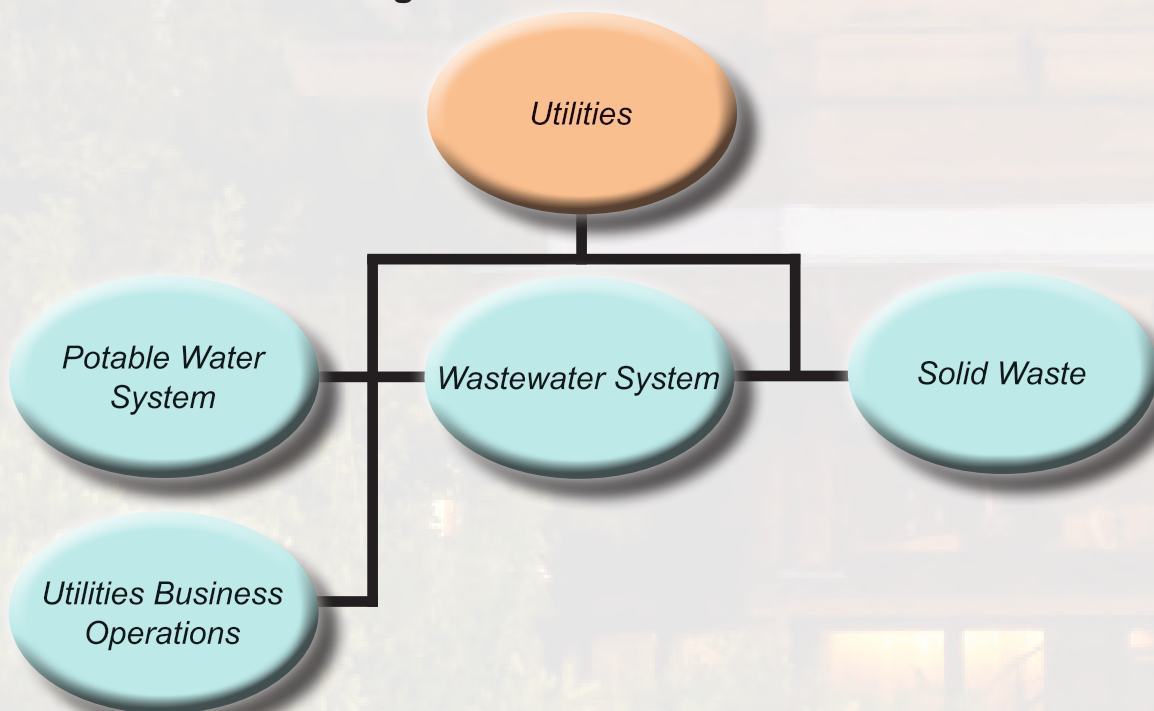


- Balance use of reserves, rates and customer affordability while maintaining level of service.
- Measure and align operating results/metrics with financial planning objectives and forecasting.



- Integrate Computerized Maintenance Management System (CMMS) throughout Water/Wastewater (W/WW) programs for efficient work planning, tracking, and information compilation for asset management.
- Expand leveraging of Business Intelligence (BI) as a tool for high level decision making regarding planning, operations, etc.
- Upgrade or replace Customer Information System (CIS) with a flexible and responsive system to effectively meet and enhance customer needs.
- Develop Geographic Information System (GIS) capabilities to assist with solid waste collection services and the future franchise hauler Request For Proposal (RFP).
- Evaluate and provide recommendations for Landfill Gas (LFG) utilization.
- Realization of the Solid Waste Master Plan with new solid waste facilities via public private partnerships.
- Upgrade the Water Treatment Plant (WTP) alum residual processing to include mechanical dewatering.

Organizational Structure



County Departments

Utilities

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Utilities System Charges | 116,660,548 | 126,115,575 | 132,173,167 |
| Totals: | 116,660,548 | 126,115,575 | 132,173,167 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------------|----------------|-----------------|-----------------|
| Potable Water System | 21,128,926 | 21,479,045 | 22,494,090 |
| Wastewater System | 32,259,361 | 34,656,154 | 37,321,258 |
| Solid Waste | 35,374,216 | 41,280,881 | 43,044,651 |
| Utilities Business Operations | 27,898,045 | 28,699,495 | 29,313,168 |
| Totals: | 116,660,548 | 126,115,575 | 132,173,167 |
| Budgeted Positions: | 422 | 423 | 436 |

County Departments

Utilities

Potable Water System Program 2301

The Manatee County Water program provides retail potable (drinking) water service to over 380,000 county and seasonal residents in unincorporated Manatee County; and the cities of Bradenton Beach, Holmes Beach, and Anna Maria. It also provides wholesale services 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 41 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 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; whose purpose is to develop and protect future water supplies that 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 its associated pumps, basins, generators, electrical components, computers, and equipment. This requires around the clock operation, scheduled preventive maintenance, and necessary emergency repairs.

Fifteen high-service pumps move finished water to the transmission main lines. The distribution system consists of over 2,000 miles of water lines ranging in size from 2 inches to 54 inches in diameter, and five booster pump stations. Water storage capacity includes 32 million gallons in storage tanks located at strategic points throughout the county.

Crews read over 125,000 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. This program maintains a meter repair and testing facility on site, and all large meters are tested for accuracy on either a semi-annual or annual basis.

The Water Compliance Division oversees compliance with all federal, state, regional, and local requirements; and permit conditions. This division also includes the Water Conservation program and the Cross-Connection Control program. The Water Conservation program increases community awareness of water related issues, educates residents about conservation and responsible irrigation, and provides incentives for customers to implement conservation measures. The Cross-Connection Control program ensures compliance of over 80,000 backflow prevention devices attached to the county water system.

The Potable Water program includes the protection; quality control, operation, and maintenance of the entire system, from the water source to a customer's tap. The drinking water program operates 24 hours a day, 7 days a week. The goal is to be "always on, always safe, always affordable."

County Departments

Utilities

Potable Water System Program 2301

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Utilities System Charges | 21,128,926 | 21,479,045 | 22,494,090 |
| Totals: | 21,128,926 | 21,479,045 | 22,494,090 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Personnel | 7,940,173 | 8,323,578 | 8,563,790 |
| Operating | 13,188,753 | 12,920,642 | 13,639,420 |
| Capital | 0 | 234,825 | 290,880 |
| Totals: | 21,128,926 | 21,479,045 | 22,494,090 |
| Budgeted Positions: | 154 | 123 | 123 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------------------|----------------|-----------------|-----------------|
| Treatment & Lab/Million Gallons | 800 | 758 | 848 |
| Distribution/Million Gallons Retail | 350 | 400 | 400 |
| Total Cost/Million Gallons | \$1,387 | \$1,424 | \$1,485 |

County Departments

Utilities

Wastewater System Program 2302

The Manatee County Wastewater program encompasses all stages of wastewater operations including conveyance, treatment, distribution and compliance. This includes maintenance of over 1,700 miles of collection lines and approximately 20,000+ manholes. Over 680+ pump (lift) stations convey raw sewage to three Water Reclamation Facilities (WRF) for treatment. The three WRFs treat approximately 22 million gallons a day of wastewater to reuse standards. A state of the art BioSolids Dryer treats solid residuals, and the final product is sold as fertilizer.

The Manatee County Master Reuse System (MCMRS) delivers approximately 18 million gallons a day of highly treated wastewater through an interconnected distribution system 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. The system consists of over 200 miles of reclaimed water mains, three pumping stations, and four large storage tanks, with a total capacity of 33.75 million gallons.

Wastewater operations are highly regulated by the Florida Administrative Code and the Department of Environmental Protection. Florida Administrative Code 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. The Central Wastewater Laboratory performs analytical tests to ensure water quality requirements are met, per the Florida Department of Environmental Protection operating permits.

Maintenance of the wastewater system is ongoing and complex, as the corrosive environment affects the useful life of the pipes, pumps, valves, and plant components. Robust preventive maintenance programs for the plants, lift stations, and collection lines are critical. It allows 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 the functions necessary to ensure the safety of the community, the staff, and the environment.

County Departments

Utilities

Wastewater System Program 2302

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Utilities System Charges | 32,259,361 | 34,656,154 | 37,321,258 |
| Totals: | 32,259,361 | 34,656,154 | 37,321,258 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Personnel | 11,149,313 | 11,232,262 | 12,388,371 |
| Operating | 21,110,048 | 22,800,614 | 23,740,085 |
| Capital | 0 | 623,278 | 1,192,802 |
| Totals: | 32,259,361 | 34,656,154 | 37,321,258 |
| Budgeted Positions: | 160 | 167 | 178 |

| <u>Program Measures</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---------------------------------------|----------------|-----------------|-----------------|
| Treatment Cost/Million Gallons | \$1,463 | \$1,705 | \$1,691 |
| Reclaimed Cost/Million Gallons Billed | 406 | 418 | 417 |
| Total Cost/Millions Gallons | \$3,645 | \$4,332 | \$4,558 |

County Departments

Utilities

Solid Waste Program 2303

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. Solid Waste offers commercial customers 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 section serves as liaisons between the waste haulers, customers, and other county staff on field related matters. They ensure haulers deliver services as specified in their agreements and related county ordinances. This section also manages 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 ensuring franchise haulers have access to residents and business after a disaster event.

The Solid Waste program includes operation of the Lena Road Landfill, which is a Class I Solid Waste Management Facility in east Manatee County on 1,200 acres, at 3333 Lena Road. The landfill operates six days a week; and manages 446,000 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, 8:00am - 5:00pm. Currently, the Lena Road Landfill is the only Class I solid waste disposal facility in the county.

The Manatee County landfill operates under 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.

Vehicles that enter the landfill must weigh in at the Scale House. This highly automated facility performs several critical functions. It determines 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, tonnage received, and reporting that information to FDEP. In addition, the Scale House attendants direct the non-franchise vehicle traffic.

The Recycling section is a critical element in the management of solid waste in the county. It receives special waste at the landfill and works to educate and promote good recycling habits to the residents and businesses 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 9:00am - 3:00pm. The program also reaches out to the community with mobile, off-site collection days and serves: the island cities, north river, 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 participate and choose to support sound environmental practices, and to the foresight of the county in developing the facilities and program.

County Departments

Utilities

Solid Waste Program 2303

Sources of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Utilities System Charges | 35,374,216 | 41,280,881 | 43,044,651 |
| Totals: | 35,374,216 | 41,280,881 | 43,044,651 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---------------------|----------------|-----------------|-----------------|
| Personnel | 3,836,204 | 3,528,029 | 3,746,794 |
| Operating | 31,538,012 | 35,664,852 | 39,292,607 |
| Capital | 0 | 2,088,000 | 5,250 |
| Totals: | 35,374,216 | 41,280,881 | 43,044,651 |
| Budgeted Positions: | 70 | 41 | 43 |

Program Measures

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---|----------------|-----------------|-----------------|
| Total Tons Landfilled | 349,707 | 332,496 | 350,000 |
| Landfill Cost Per Ton | \$18.17 | \$29.75 | \$26.98 |
| Total Tons Recycled | 59,685 | 61,170 | 64,228 |
| Households in Household Hazardous Waste Program | 8,567 | 10,000 | 10,000 |
| Households in E-Scrap Program | 10,430 | 9,000 | 9,000 |

County Departments

Utilities

Utilities Business Operations Program 2304

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

Annually, the Utilities Customer Service section answers over 140,000 phone inquiries and handles over 40,000 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. Utilities customers may utilize the call center and website, visit the office, or call after business hours to an answering service that is available 24/7.

Utilities Business Operations mails/emails over 1,500,000 bills annually; and customers make payments electronically, with cash, or by check. The Business Operations division responsibilities include: billing and collection services, payment processing and financial control, and revenue reporting. In addition, the Systems Support section

acts as a liaison with the Information Technology department for 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.

The Utilities Mapping section (Records and Locates) is responsible for marking over 5,700 miles of underground facilities and maintaining all record drawings associated with these facilities.

Operating section administration includes budget preparation and management. The fiscal division accomplishes this and: processes purchases, pays vendors, processes travel requests and reimbursements, bills for infrastructure damage, and monitors work assignments.

County Departments

Utilities

Utilities Business Operations Program 2304

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|----------------|-----------------|-----------------|
| Utilities System Charges | 27,898,045 | 28,699,495 | 29,313,168 |
| Totals: | 27,898,045 | 28,699,495 | 29,313,168 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------|----------------|-----------------|-----------------|
| Personnel | 8,716,706 | 7,416,982 | 7,458,608 |
| Operating | 19,181,339 | 21,202,051 | 21,819,098 |
| Capital | 0 | 80,462 | 35,462 |
| Totals: | 27,898,045 | 28,699,495 | 29,313,168 |

| | | | |
|---------------------|----|----|----|
| Budgeted Positions: | 38 | 92 | 92 |
|---------------------|----|----|----|



Historic
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**Manatee**
County
FLORIDA


Other County Funded Programs/Agencies



Other County Funded Programs/Agencies

Economic Development

Program 6000

Economic Development Programs include Community Redevelopment Agencies and Downtown Development Authorities for 14th

Street, Bradenton Downtown, Bradenton Beach, Bradenton Central, and Palmetto.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-------------------------|------------------|------------------|------------------|
| CRA Revenues | 4,631,668 | 5,100,824 | 5,717,238 |
| Totals: | 4,631,668 | 5,100,824 | 5,717,238 |

Uses of Funds

| <u>Sub Programs</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--|------------------|------------------|------------------|
| Palmetto Downtown Development Authority(DDA) | 1,974,883 | 2,133,604 | 2,259,310 |
| Bradenton Community Redevelopment Area (CRA) | 1,469,697 | 1,610,439 | 1,969,281 |
| Bradenton Beach DDA | 412,809 | 456,234 | 495,124 |
| 14th Street CRA (City) | 295,482 | 376,977 | 429,920 |
| Central CRA | 478,797 | 523,570 | 563,603 |
| Totals: | 4,631,668 | 5,100,824 | 5,717,238 |

Other County Funded Programs/Agencies

General Governmental

Program 6301

General Government programs are not affiliated with specific county departments, but are general governmental expenditures.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|------------------|------------------|------------------|
| Gen Fund/General Revenue | 983,494 | 1,557,229 | 1,562,499 |
| Unincorporated MSTU Fund | 1,371,189 | 674,915 | 674,915 |
| Totals: | 2,354,683 | 2,232,144 | 2,237,414 |

Uses of Funds

| <u>Sub Programs</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|------------------------|------------------|------------------|------------------|
| General County | 973,411 | 1,534,229 | 1,539,499 |
| General County MSTU | 1,371,189 | 674,915 | 674,915 |
| Ordinance Codification | 10,083 | 23,000 | 23,000 |
| Totals: | 2,354,683 | 2,232,144 | 2,237,414 |

Other County Funded Programs/Agencies

Human Services

Non-Profit Agencies - Adults Program 6401

Non-Profit Agencies-Adults is administered by the Neighborhood 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 (e.g. services provided for the physically impaired,

developmentally challenged, alcoholism, mental illness, homelessness, or spousal abuse) may be more effectively addressed by qualified local agencies outside of the county government. These community agencies often have expertise and resources that cannot be duplicated by the county.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|------------------|------------------|------------------|
| Gen Fund/General Revenue | 1,034,353 | 1,080,168 | 1,124,698 |
| Totals: | 1,034,353 | 1,080,168 | 1,124,698 |

Uses of Funds

| <u>Sub Programs</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--|------------------|------------------|------------------|
| Catholic Charities | 26,585 | 30,471 | 27,000 |
| Community Coalition on Homelessness | 554,310 | 591,617 | 591,617 |
| HOPE Family Services | 56,044 | 56,044 | 59,044 |
| Manasota Lighthouse for the Blind | 15,786 | 16,250 | 20,480 |
| UCP of Southwest Florida | 32,203 | 32,203 | 32,203 |
| Meals On Wheels | 87,546 | 91,704 | 91,704 |
| Myakka Community Center - Adults | 13,301 | 13,301 | 13,301 |
| Our Daily Bread | 15,000 | 15,000 | 17,000 |
| Salvation Army | 17,361 | 17,361 | 20,000 |
| Suncoast Center for Independent Living | 28,855 | 28,855 | 0 |
| United Way 211 Program | 62,000 | 62,000 | 126,987 |
| Suncoast Partnership to End Homelessness | 75,000 | 75,000 | 75,000 |
| Women's Resource Center | 24,034 | 24,034 | 24,034 |
| Easter Seals of SW Florida | 26,328 | 26,328 | 26,328 |
| Totals: | 1,034,353 | 1,080,168 | 1,124,698 |

Other County Funded Programs/Agencies

Non-Profit Agencies - Youth Program 6402

Non-Profit Agencies-Youth program is administered by the Neighborhood Services department, Human Services division. It provides 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.

This program provides funds for a broad spectrum of human services, to include, but not limited to: child abuse, developmental challenges, mental illnesses, and child day care. These services may be more effectively addressed by qualified local agencies outside the county government. Funds are also provided to non-profit community

agencies with drug prevention programs that can reach youth most affected by substance abuse. These programs may be residential or outpatient treatment. Community agencies often have expertise and resources that 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> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|-------------------|-------------------|-------------------|
| Gen Fund/General Revenue | | | |
| Children's Services Tax | 11,063,261 | 11,621,410 | 12,100,644 |
| Totals: | 11,063,261 | 11,621,410 | 12,100,644 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------------|-------------------|-------------------|-------------------|
| <u>Sub Programs</u> | | | |
| Childrens' Services Tax Programs | 11,063,261 | 11,621,410 | 12,100,644 |
| Totals: | 11,063,261 | 11,621,410 | 12,100,644 |

Other County Funded Programs/Agencies

Health Care Programs Program 6403

Health Care Programs is administered by the Neighborhood Services department, Human Services division, and provides 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.

| <u>Sources of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--|-------------------|-------------------|-------------------|
| Gen Fund/General Revenue Program/ General Revenue | 12,712,405 | 14,566,732 | 14,546,736 |
| Totals: | 12,712,405 | 14,566,732 | 14,546,736 |

| <u>Uses of Funds</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------------|-------------------|-------------------|-------------------|
| <u>Sub Programs</u> | | | |
| Hospital Costs | 2,375,824 | 3,526,586 | 3,526,586 |
| Indigent - Doctors Payments | 1,250,000 | 1,250,000 | 1,250,000 |
| Rural Health Services | 1,460,631 | 1,510,800 | 1,512,800 |
| Prescriptions/Emergency Room | 31,265 | 100,000 | 100,000 |
| Other Eligible Benefits | 2,268 | 250,000 | 150,000 |
| Public Health Department | 1,054,590 | 1,081,733 | 1,088,815 |
| We Care Manatee, Inc. | 77,553 | 82,000 | 83,000 |
| Medicaid Matching Funding | 4,334,110 | 4,313,220 | 4,313,220 |
| Mental Health & Transportation | 2,117,158 | 2,122,393 | 2,124,158 |
| Health Care Programs | 9,006 | 330,000 | 398,157 |
| Totals: | 12,712,405 | 14,566,732 | 14,546,736 |

Other County Funded Programs/Agencies

Judicial

Program 6100

Courts and Judicial 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> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|------------------|------------------|------------------|
| Program/ General Revenue | 3,144,386 | 3,370,084 | 3,572,442 |
| Totals: | 3,144,386 | 3,370,084 | 3,572,442 |

Uses of Funds

| <u>Sub Programs</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|-----------------------------------|------------------|------------------|------------------|
| State Attorney | 269,602 | 271,991 | 274,435 |
| Public Defender | 93,576 | 111,735 | 113,190 |
| Court Facilities/Support Costs | 144,804 | 241,420 | 249,190 |
| Court Technology | 987,213 | 1,050,334 | 1,125,872 |
| Drug Court | 507,926 | 476,765 | 484,165 |
| Circuit Court - Criminal | 15,956 | 22,500 | 25,000 |
| Circuit Court - Civil | 2,100 | 1,500 | 1,500 |
| Circuit Court - Juvenile | 32,432 | 53,988 | 114,937 |
| County Court - Civil | 58,592 | 58,084 | 59,220 |
| Judicial Center Support | 961,977 | 1,011,559 | 1,054,725 |
| Bar Association Legal Aid Society | 70,208 | 70,208 | 70,208 |
| Totals: | 3,144,386 | 3,370,084 | 3,572,442 |

Other County Funded Programs/Agencies

Miscellaneous

Program 6500

Miscellaneous 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> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|----------------------------------|------------------|------------------|------------------|
| Beach Erosion Fund | 326,110 | 300,000 | 350,000 |
| Charges for Services | 124,109 | 76,928 | 82,278 |
| Gen Fund/General Revenue | 1,071,489 | 1,070,061 | 1,070,061 |
| Metro Planning Organization Fund | 1,483,509 | 1,980,611 | 1,795,878 |
| Palm Aire MSTU Fund | 73,113 | 155,616 | 76,894 |
| Totals: | 3,078,330 | 3,583,216 | 3,375,111 |

Uses of Funds

| <u>Sub Programs</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--|------------------|------------------|------------------|
| Longboat Key Erosion Control | 326,110 | 300,000 | 350,000 |
| Street Lighting Districts | 124,109 | 76,928 | 82,278 |
| Palm Aire MSTU | 73,113 | 155,616 | 76,894 |
| Juvenile Detention | 1,071,489 | 1,070,061 | 1,070,061 |
| Sarasota-Manatee Metro Planning Organization (MPO) | 1,483,509 | 1,980,611 | 1,795,878 |
| Totals: | 3,078,330 | 3,583,216 | 3,375,111 |

Other County Funded Programs/Agencies

Other Community Services

Program 6200

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> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|------------------|------------------|------------------|
| Gen Fund/General Revenue | 2,247,153 | 2,423,646 | 2,273,646 |
| Unincorporated MSTU Fund | 0 | 1,000 | 1,000 |
| Totals: | 2,247,153 | 2,424,646 | 2,274,646 |

Uses of Funds

| <u>Sub Programs</u> | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--|------------------|------------------|------------------|
| Combat Duty Grants for Ad Valorem Tax Assistance | 0 | 5,000 | 5,000 |
| Hardship Assessment & Fee Assistance | 0 | 6,000 | 6,000 |
| Medical Examiner & Transport | 1,836,287 | 1,925,472 | 1,925,472 |
| Manatee Educational TV | 150,000 | 150,000 | 0 |
| Keep Manatee Beautiful | 53,114 | 53,114 | 53,114 |
| Mote Marine | 18,015 | 18,015 | 18,015 |
| Solution to Avoid Red Tide (START) | 9,500 | 9,500 | 9,500 |
| Indigent Burials | 100,900 | 100,045 | 100,045 |
| Neglected Cemeteries | 3,200 | 7,500 | 7,500 |
| Rubonia Community Center | 51,137 | 125,000 | 125,000 |
| Manatee Community Foundation | 25,000 | 25,000 | 25,000 |
| Totals: | 2,247,153 | 2,424,646 | 2,274,646 |

Other County Funded Programs/Agencies

Port Authority

Program 2001

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

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|-------------------|-------------------|-------------------|
| Charges for Services | 12,107,936 | 17,732,409 | 17,400,064 |
| Gen Fund/General Revenue | 446,500 | 446,500 | 446,500 |
| Totals: | 12,554,436 | 18,178,909 | 17,846,564 |

Uses of Funds

| | FY19 Actual | FY20 Adopted | FY21 Adopted |
|--------------------------|-------------------|-------------------|-------------------|
| Port Authority - Admin | 3,320,384 | 2,964,925 | 3,176,562 |
| Port - Sales & Marketing | 342,951 | 384,172 | 389,379 |
| Port - Operations | 1,310,882 | 1,336,265 | 1,361,860 |
| Port - Engineering & Mtc | 1,980,138 | 3,111,135 | 2,972,827 |
| Port - Railroad | 417,296 | 409,864 | 472,235 |
| Port - Security & Safety | 1,773,727 | 2,118,282 | 2,032,093 |
| Port - Scales | 242,423 | 280,677 | 119,083 |
| Port - Debt Service | 3,166,635 | 3,140,278 | 3,138,078 |
| Port - Reserves | 0 | 4,433,311 | 4,184,447 |
| Totals: | 12,554,436 | 18,178,909 | 17,846,564 |

Capital Improvement Plan



Capital Improvement Plan

Introduction

The Manatee County Comprehensive Plan (Objective 10.1.6) requires Manatee County to develop a Capital Improvement Plan (CIP) that provides programming and funding of capital projects 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.

The Capital Improvement Plan meets this requirement by providing a planned and programmed approach to utilizing the county's financial resources in the most responsive and efficient manner to meet its infrastructure, equipment and facility needs. The CIP serves as a "blueprint" for the future of the community's growth and development. Under direction of the Financial Management Department, the

CIP outlines an annual budget for the county's capital projects and a plan for the county's capital investments over the next five years. As defined by the Manatee County Comprehensive Plan, capital improvements include physical assets that are constructed or purchased to provide, improve, or replace a public facility, and which are large scale and high in cost. The cost of a capital improvement is generally non-recurring and may require multi-year financing.

The CIP has been adjusted to identify two types of categories for our projects which are Governmental and Enterprise projects. To be reflective of the Categories with Infrastructure Sales Tax (IST) Projects, we have further subdivided the CIP project categories similar to the IST projects. As a result, the CIP is divided in to the following:

Governmental

General Government

Building and Renovations

Libraries

Parks and Natural Resources

Athletic Fields
Beaches/Waterways
Boat Ramps
Parks & Aquatics
Preserves
Recreational Buildings and Playgrounds

Public Safety

911 & Technology
Animal Services
Building and Renovations
Criminal Justice and Public Safety
Law Enforcement

Technology

Transportation

Intersections
Road Improvements
Sidewalks

Enterprise

Potable Water

Distribution
Renewal/Replacement
Supply
Transportation Related
Treatment

Stormwater

Solid Waste

Wastewater

Collections
Growth Related
Lift Stations
Master Reuse System
Transportation Related
Treatment

Capital Improvement Plan

Infrastructure Sales Tax Introduction

Manatee County Board of County Commissioners recognized that it would be in the best interest of Manatee County to provide for safer neighborhoods, reduce traffic congestion, and improve roadways and public facilities as authorized by law, and to levy and collect a half cent sales surtax to pay the cost thereof. Wherein, Ordinance 16-35 provided for a levy, imposition, and setting of a Discretionary Local Government Infrastructure Sales Tax (IST), at a rate of one-half percent for a period of fifteen years pursuant to section 212.055(2), Florida Statutes, subject to approval by the electors of the County in a referendum which was held and passed by Manatee County voters in the general election on November 8, 2016 and became effective January 1, 2017. Unless extended by voters in a lawful referendum, the Infrastructure Sales Tax shall sunset and expire on December 31, 2031.

Infrastructure Sales Tax proceeds are collected by the Florida Department of Revenue and distributed to the County and the municipalities within the boundaries of the County and shall be used to finance, plan, and construct infrastructure (as defined in Section 212.055(2), Florida Statutes), which shall be limited to the following types of projects and equipment: roadways, sidewalks, intersections, street lights, infrastructure for law enforcement, emergency response, libraries, parks, waterways, public buildings and stormwater. In addition, all expenditures of Infrastructure Sales Tax proceeds, and any interest or investment earnings thereon, shall comply with the limitations imposed by Section 212.055(2), Florida Statutes.

Established by Ordinance 16-35 are restrictions on the use of the Infrastructure Sales Tax, provisions for the collection and distribution of the Infrastructure Sales Tax and providing for citizen

oversight with the establishment of a Citizens Oversight Committee for Infrastructure Sales Tax Advisory Board.

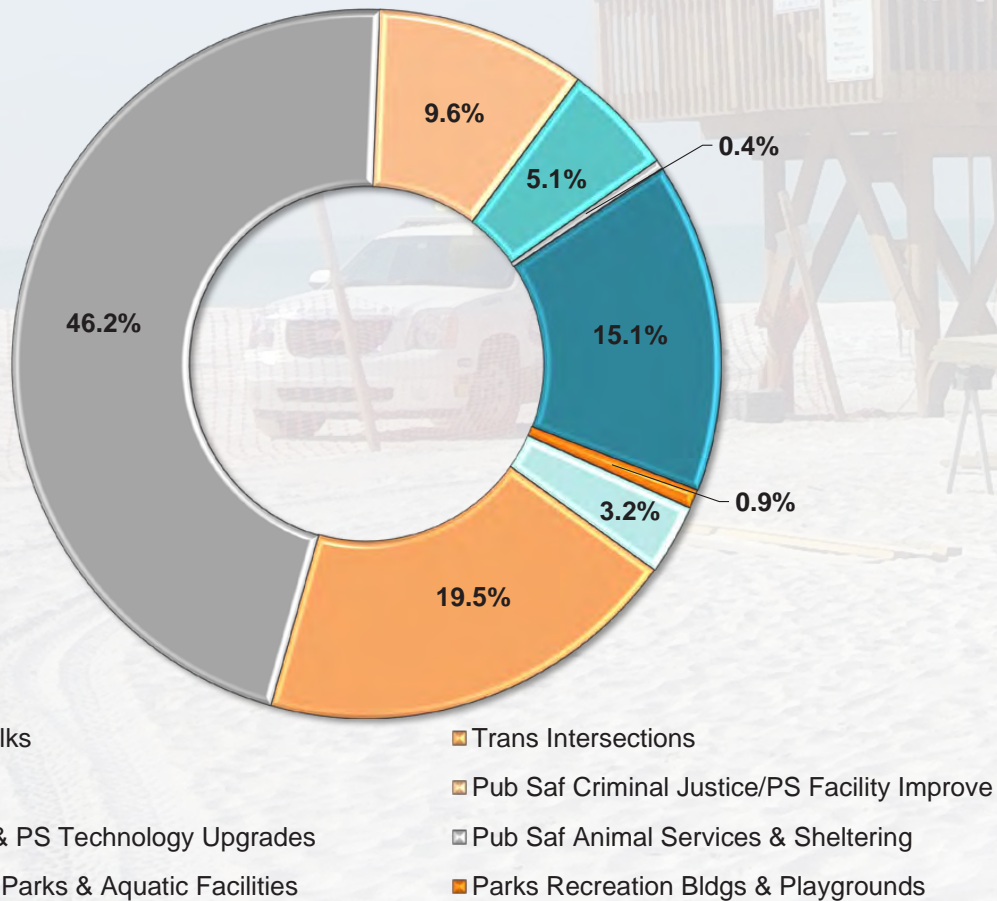
The Citizens Oversight Committee was established with Resolution R-16-128 and amended and restated with Resolution R-18-130 and provides for citizen review of its expenditures of Infrastructure Sales Tax proceeds and serves as an advisory and reporting body to the County. The Resolution establishes the Infrastructure Sales Tax proceeds for Manatee County will be spent in accordance with two items: an "Infrastructure Sales Tax Funding Categories List" establishing subcategories and percentages for expenditure of sales tax proceeds. Which further defines that future changes to the categories or percentages requires an amendment to the resolution to be adopted at a Public Hearing and creates an "Infrastructure Sales Tax Project and Equipment List" for projects and equipment to be funded by the sales tax proceeds. Future changes of projects and equipment on the list must be made through the County's Five-Year Capital Improvement Plan (CIP) or by amendment to the resolution at a Public Hearing. The seven-member Committee is appointed by the Board of County Commissioners and shall provide an annual report to the County on the expenditure of Infrastructure Sales Tax proceeds by the County no later than December 31st of each calendar year in which Infrastructure Sales Tax proceeds are expended. The Committee, its members and all its proceedings shall be governed by and comply with all applicable laws, including without limitation (1) the Florida Government in the Sunshine Law, Chapter 286, Florida Statutes, (2) the Florida Public Records Law, Chapter 119, Florida Statutes, and (3) the Florida Public Ethics Code, Chapter 112, Florida Statutes.

Capital Improvement Plan

FY21-25 Infrastructure Sales Tax Projects

| | Prior Yrs | FY21 | FY22 | FY23 | FY24 | FY25 | Future | Total |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Transportation | | | | | | | | |
| Sidewalks | 7,109,918 | 739,250 | 3,146,150 | 859,399 | 292,150 | 549,200 | 718,250 | 13,414,317 |
| Intersections | 15,543,499 | 4,470,743 | 3,083,750 | 2,135,000 | 847,250 | 245,000 | 735,000 | 27,060,242 |
| Roads | 26,486,100 | 10,615,674 | 23,557,121 | 19,302,125 | 3,772,500 | 8,661,750 | 42,671,750 | 135,067,020 |
| Transportation Total | 49,139,517 | 15,825,667 | 29,787,021 | 22,296,524 | 4,911,900 | 9,455,950 | 44,125,000 | 175,541,579 |
| Public Safety | | | | | | | | |
| Law Enf Facilities & Equipment | - | - | - | 4,617,000 | 9,055,250 | - | - | 13,672,250 |
| Criminal Justice/PS Facility Improvements | 5,328,780 | 2,196,974 | 8,521,656 | - | 5,305,000 | - | - | 21,352,410 |
| 911 & PS Technology Upgrades | 2,148,200 | 1,168,500 | 779,000 | 575,000 | 305,000 | - | - | 4,975,700 |
| Animal Services & Sheltering | 400,000 | 100,000 | 3,950,000 | 3,950,000 | - | - | - | 8,400,000 |
| Public Safety Total | 7,876,980 | 3,465,474 | 13,250,656 | 9,142,000 | 14,665,250 | - | - | 48,400,360 |
| Parks and Community | | | | | | | | |
| District Parks & Aquatic Facilities | 9,776,312 | 3,465,000 | - | 1,319,095 | 550,990 | 63,000 | 237,000 | 15,411,397 |
| Athletic Fields | 1,993,187 | - | - | - | - | - | - | 1,993,187 |
| Recreation Bldgs & Playgrounds | 3,430,000 | 200,000 | - | 509,864 | 200,000 | - | - | 4,339,864 |
| Preserves & Boat Ramps | 3,019,399 | - | 222,500 | - | 364,501 | - | - | 3,606,400 |
| Libraries & Comm Facilities | 500,000 | - | 6,447,400 | 1,352,600 | 17,308 | 482,692 | - | 8,800,000 |
| Parks and Community Total | 18,718,898 | 3,665,000 | 6,669,900 | 3,181,559 | 1,132,799 | 545,692 | 237,000 | 34,150,848 |
| Total Infrastructure Sales Tax | 75,735,395 | 22,956,141 | 49,707,577 | 34,620,083 | 20,709,949 | 10,001,642 | 44,362,000 | 258,092,787 |

FY21 Adopted Infrastructure Sales Tax Projects



Capital Improvement Plan

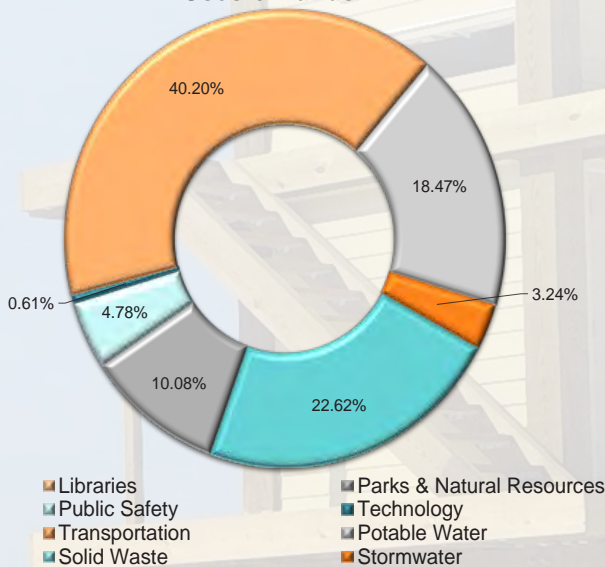
Summary Information for FY21-25 CIP Projects

The CIP spans a five-year period beginning with Fiscal Year 2021 and ending with Fiscal Year 2025. The total projected costs for projects within the FY21-FY25 plan is \$1,470,502,928. Included within that amount, \$793,494,425 represents prior

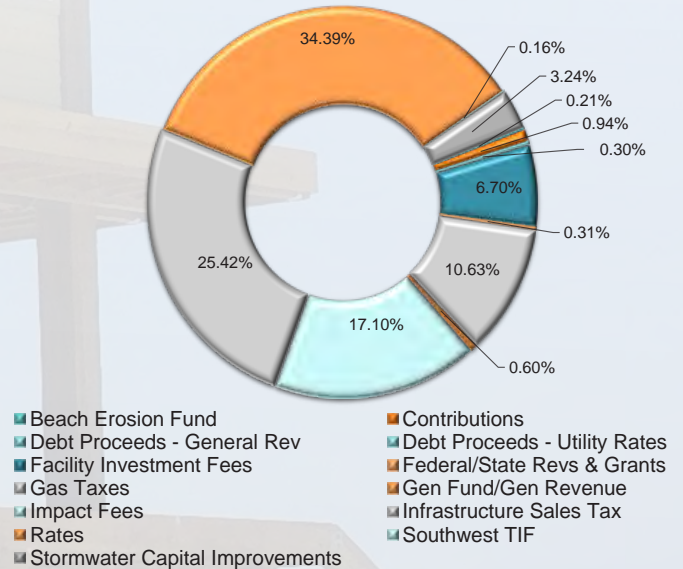
adopted projects which are carried forward from prior years and not yet completed. Future years amount totals \$99,338,650. The total projects anticipated for years 2021 through 2025 total \$577,669,853.

Countywide Sources and Uses

Uses of funds



Sources of funds



| Uses of Funds | FY21 | % | FY21-FY25 | % |
|---------------|------|---|-----------|---|
|---------------|------|---|-----------|---|

| Sources of Funds | FY21 | % | FY21-FY25 | % |
|------------------|------|---|-----------|---|
|------------------|------|---|-----------|---|

GOVERNMENTAL

| | | | | |
|---------------------------|---------------------|---------------|----------------------|---------------|
| General Government | - | 0.00% | \$18,263,000 | 2.70% |
| Libraries | - | 0.00% | 9,900,000 | 1.46% |
| Parks & Natural Resources | 9,103,841 | 10.08% | 35,808,691 | 5.28% |
| Public Safety | 4,313,974 | 4.78% | 51,491,880 | 7.61% |
| Technology | 550,000 | 0.61% | 3,640,000 | 0.54% |
| Transportation | 36,305,417 | 40.20% | 186,713,093 | 27.58% |
| Total Governmental | \$50,273,232 | 55.67% | \$305,816,664 | 45.17% |

| | | | | |
|---------------------------------|------------|--------|-------------|--------|
| Beach Erosion Fund | 193,550 | 0.21% | 5,418,650 | 0.80% |
| Contributions | 850,000 | 0.94% | 2,850,000 | 0.42% |
| Debt Proceeds - General Rev | 273,729 | 0.30% | 25,354,729 | 3.75% |
| Debt Proceeds - Utility Rates | - | 0.00% | 72,853,925 | 10.76% |
| Facility Investment Fees | 6,047,329 | 6.70% | 41,969,076 | 6.19% |
| Federal/State Revs & Grants | 275,450 | 0.31% | 6,456,750 | 0.95% |
| Gas Taxes | 9,596,101 | 10.63% | 20,781,902 | 3.07% |
| Gen Fund/Gen Revenue | 550,000 | 0.60% | 5,242,000 | 0.77% |
| Impact Fees | 15,438,261 | 17.10% | 55,895,241 | 8.26% |
| Infrastructure Sales Tax | 22,956,141 | 25.42% | 182,357,392 | 26.94% |
| Rates | 31,060,319 | 34.39% | 235,159,609 | 34.74% |
| Southwest TIF | 140,000 | 0.16% | 1,460,000 | 0.22% |
| Stormwater Capital Improvements | 2,927,744 | 3.24% | 21,209,229 | 3.13% |

ENTERPRISE

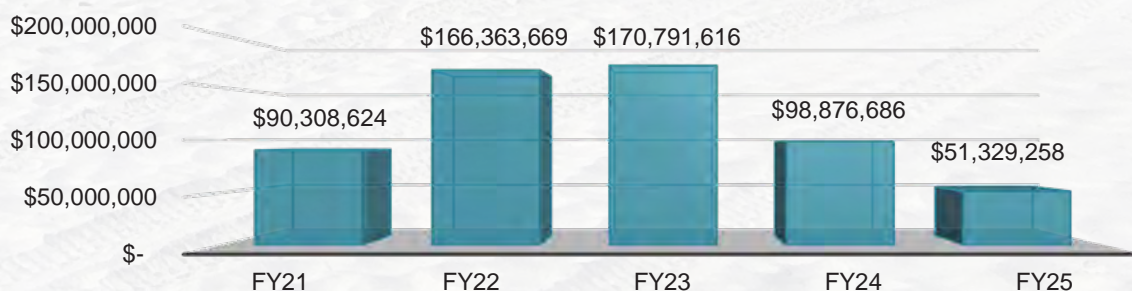
| | | | | |
|-------------------------|---------------------|---------------|----------------------|---------------|
| Potable Water | \$16,684,106 | 18.47% | \$101,994,516 | 15.07% |
| Solid Waste | - | 0.00% | 3,344,575 | 0.49% |
| Stormwater | 2,927,744 | 3.24% | 21,209,229 | 3.13% |
| Wastewater | 20,423,542 | 22.62% | 244,643,519 | 36.14% |
| Total Enterprise | \$40,035,392 | 44.33% | \$371,191,839 | 54.83% |

| | | | | |
|---------------------------|---------------------|----------------|----------------------|----------------|
| Total Use of Funds | \$90,308,624 | 100.00% | \$677,008,503 | 100.00% |
|---------------------------|---------------------|----------------|----------------------|----------------|

| | | | | |
|---------------------------|---------------------|----------------|----------------------|----------------|
| Total Use of Funds | \$90,308,624 | 100.00% | \$677,008,503 | 100.00% |
|---------------------------|---------------------|----------------|----------------------|----------------|

*These figures reflect FY21-25 and future, budget is not included in these calculations.

Capital Improvement Plan FY21- FY25

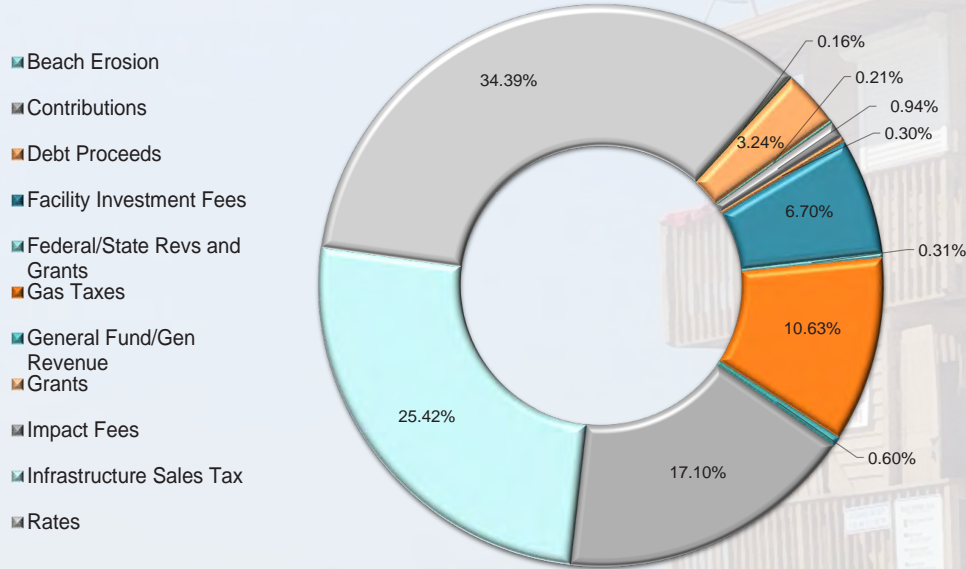


Capital Improvement Plan

Sources of Funds

The FY21 sources of revenues reflect Rates at 34.39% with Infrastructure Sales Tax at 25.42% which is a 47.65% decrease from FY20. Impact Fees attributed to 17.10% while Gas Taxes consist of 10.63% for FY21. Facility Investment Fees consist of 6.70% of the FY21 CIP. Beach

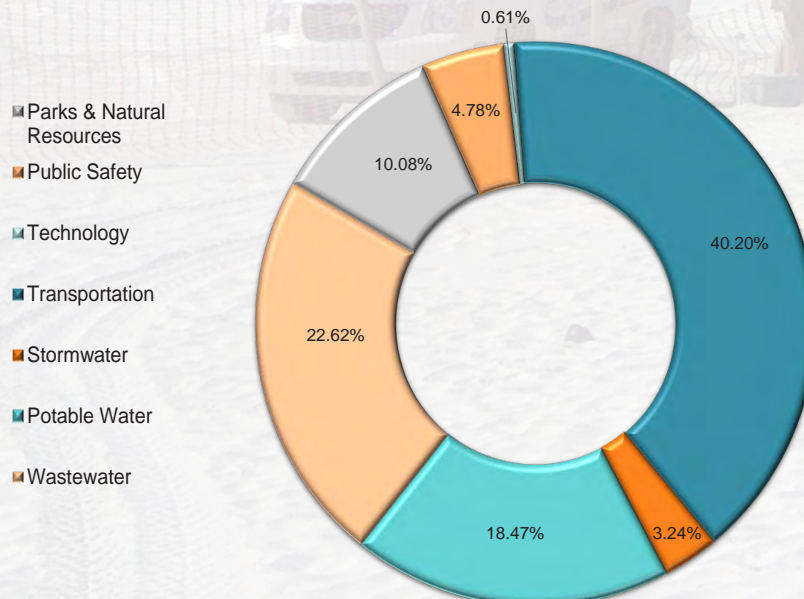
Erosion, Contributions, Debt Proceeds, Federal/State Revs and Grants, General Fund/Gen Revenue, Southwest TIF, Stormwater and Tourist Development Tax are the sources for the remaining 5.76% of the revenue for the FY21 CIP.



Uses of Funds

The CIP budget for FY21 reflects a 51.40% decrease from FY20. The largest use of funds in FY21 is Transportation at 40.20%, followed by Wastewater with 22.62% and Potable Water consisting of 18.47%. The Parks and Natural

Resources category contains 10.08% of the program costs with Libraries, Public Safety, Technology, Solid Waste and Stormwater completing the remaining 8.63%.



Capital Improvement Plan

FY21 Capital Improvement Projects By Category

Governmental

| | Project # | Status | Amount |
|---|-----------|-----------|---------------------|
| Parks & Natural Resources | | | |
| Airport Perimeter Trail | 6105560 | Requested | \$ 140,000 |
| Central Beach Nourishment 2019 | 6003416 | Existing | 238,800 |
| Coquina Beach Add'l Sand Replacement | 6003417 | Existing | 230,200 |
| East Bradenton Park Improvements | 6006704 | Existing | 850,000 |
| East Bradenton Playground Equipment | 6006705 | Requested | 200,000 |
| G.T. Bray Park District Park Pickleball | 6007507 | Existing | 2,000,000 |
| Johnson Preserve at Braden River Recreation Amenities | 6094601 | Requested | 337,620 |
| Kinnan Park Improvements | 6042401 | Existing | 482,000 |
| Lincoln Park Pool | 6023507 | Existing | 1,230,221 |
| Parrish Community Park | 6105800 | Existing | 500,000 |
| Premier Sports and County Service Center & Improvements | 6093301 | Existing | 1,530,000 |
| Premier Sports Complex - Remote Parking - Parks | 6093305 | Existing | 700,000 |
| Volunteer/Education Division Pre-Engineered Building | 6085221 | Requested | 665,000 |
| Total | | | \$ 9,103,841 |
| Public Safety | | | |
| Ambulance - University Parkway | 6105400 | Requested | \$ 517,000 |
| MCSO - Jail - New Medical Wing | 6005233 | Existing | 1,781,544 |
| Myakka Ambulance - Addition of a 24 Hour | 6105700 | Requested | 415,430 |
| New Animal Shelter - Animal Services | 6099000 | Existing | 100,000 |
| Next Generation 911 | 6099100 | Existing | 1,500,000 |
| Total | | | \$ 4,313,974 |
| Technology | | | |
| Human Resources Information System (HRIS) | 6070220 | Requested | \$ 550,000 |
| Total | | | \$ 550,000 |

Capital Improvement Plan

Governmental

Project # Status Amount

Transportation

| | Project # | Status | Amount |
|---|-----------|-----------|----------------------|
| 15th St E - US 301 | 6096460 | Existing | \$ 275,883 |
| 17th St E at US 41 | TR01904 | Requested | 200,000 |
| 22nd St E - 1st Ave E - US 41 | TR01522 | Existing | 18,450 |
| 22nd St W - Dead End - 2nd Ave W | TR01523 | Existing | 15,000 |
| 25th St W & E - Bayshore Rd - 2nd Ave E | 5400041 | Existing | 80,750 |
| 26th Ave E - 27th St E | 6096260 | Existing | 954,563 |
| 26th Ave East near 15 Street East Railroad Crossing | 6104360 | Requested | 565,200 |
| 27th St E - 38th Ave E - 26th Ave E | 6096560 | Existing | 1,500,000 |
| 2nd Ave E - 17th St E - 25th St E | 6102360 | Existing | 62,700 |
| 2nd Ave W - 17th St E - Dead End | 6102660 | Existing | 38,850 |
| 2nd Ave W -17th St E - End of Road | 6102661 | Existing | 51,750 |
| 37th Ave East near 15 Street East Railroad Crossing | TR01912 | Requested | 333,200 |
| 3rd Ave E -17th St E - 22nd St E | TR01533 | Existing | 38,850 |
| 3rd Ave E -17th St E - 22nd St W | TR01536 | Existing | 35,250 |
| 53rd Ave W at US 41 | TR01905 | Requested | 150,000 |
| 60th Ave E - US 301 / Outlet Mall Entrance | 6083160 | Existing | 1,000,000 |
| 63rd Ave E at 33rd St E Intersection | 6041860 | Existing | 1,001,000 |
| 66th St Ct E/64th St Ct E - SR 64 | 6015061 | Existing | 660,297 |
| 69th Street E and Erie Road | 6048461 | Requested | 175,000 |
| 9th Ave NW - 71st St NW - 83rd St NW | 6080460 | Existing | 265,200 |
| Ballentine Manor Sidewalk and Curb Replacement | 6104560 | Requested | 1,080,000 |
| Canal Rd - US 301 - US 41 | 6094360 | Existing | 3,000,000 |
| Creekwood Boulevard Improvements | TR01913 | Requested | 250,000 |
| Fort Hamer Rd Extension | 6054765 | Existing | 5,916,621 |
| Honore Avenue at Old Farm Road | TR01919 | Requested | 1,240,000 |
| Moccasin Wallow Rd - US 41 to Gateway Blvd | 6092560 | Existing | 13,189,403 |
| Palma Sola - 34th Ave W - 27th Ave W | 6080160 | Existing | 78,300 |
| Port Harbour Parkway at Kay Road | 6104660 | Requested | 200,000 |
| Summerfield Lakewood Ranch ROW Tree Removal | 6102060 | Existing | 325,000 |
| Tuttle Ave at 63rd Ave E (Honore Ave) - Traffic Signal and Intersection Imprv | TR01827 | Existing | 1,540,000 |
| Tuttle Ave at Bridal Falls Ln /Broadway Ave - Traffic Signal Imprv | 6049061 | Existing | 830,000 |
| Upper Manatee River Road - Mill Creek Bridge 134023 | 6030662 | Requested | 200,000 |
| Upper Manatee River Road Gates Creek Bridge 134024 | 6030663 | Requested | 180,000 |
| Verna Bethany Road | 6095061 | Requested | 800,000 |
| Woodlawn Circle S - Erie Rd - 79th Ave E | 6080260 | Existing | 54,150 |
| Total | | | \$ 36,305,417 |

Capital Improvement Plan

Enterprise

| | Project # | Status | Amount |
|--|-----------|-----------|----------------------|
| Potable Water | | | |
| 45th St E - Water Main Lowering | 6104170 | Existing | \$ 62,800 |
| Anna Maria Water Line Improvements | 6002870 | Existing | 250,000 |
| Cortez Booster Pump Station Upgrades | 6050771 | Requested | 179,760 |
| Downstream Floodway Land Acquisition | 6021672 | Existing | 100,000 |
| Elwood Booster Pump Station Upgrades | 6097370 | Existing | 1,282,530 |
| End of Service Life Distribution Line Replacement | PW01110 | Existing | 1,496,022 |
| Harbor Hills | 6104270 | Existing | 125,000 |
| Ilexhurst Water Main Improvement | 6104070 | Requested | 34,672 |
| Lake Manatee Watershed Land Purchases | 6021670 | Existing | 100,000 |
| Potable Transportation Related | PW01351 | Existing | 250,000 |
| Potable Water Line Extensions & Participation Agreements | PW01220 | Existing | 250,000 |
| Road for Utilities Administration Building | 6103101 | Requested | 4,500,000 |
| Tangelo Park | 6030272 | Existing | 2,728,382 |
| Utilities & Public Works Administration Building | 6103100 | Requested | 1,250,000 |
| Water Supply Acquisitions | 6058700 | Existing | 100,000 |
| Winter Garden Dr Water Main Replacement | 6046070 | Existing | 1,367,350 |
| WTP Alum Sludge Dewatering System | 6033072 | Requested | 2,607,590 |
| Total | | | \$ 16,684,106 |

| | | | |
|---|---------|-----------|---------------------|
| Stormwater | | | |
| Bowlees Creek Flood Mitigation | ST01948 | Requested | \$ 57,800 |
| Lake Brendan Dredging | 6003701 | Existing | 2,544,500 |
| Meadors Sub/Pennsylvania Ave Flow Diversion | ST01952 | Requested | 325,444 |
| Total | | | \$ 2,927,744 |

| | | | |
|---|---------|-----------|----------------------|
| Wastewater | | | |
| Bayshore Yacht Basin (RTU 101) Relocation and Force Main Replacement | 6097484 | Existing | \$ 491,840 |
| Colony Cove Pipeline Replacement Plan and Phase 1 Replacements | 6005685 | Existing | 4,089,000 |
| Lift Station 14-A Force Main Replacement and Extension | 6100880 | Existing | 1,867,600 |
| Lift Station and Force Main 9A Rehabilitation | 6074081 | Existing | 326,480 |
| Line Extension and Participation | WW01257 | Existing | 1,000,000 |
| Missionary Village Lift Station Rehabilitation | 6022386 | Existing | 308,460 |
| MLS 1D Electrical Rehabilitation | 6097483 | Existing | 456,060 |
| MLS 5 Electrical Rehabilitation | 6097482 | Existing | 445,540 |
| MLS N1-B Motor Control Center Rehab | 6022389 | Existing | 99,640 |
| MLS N1-B Pumps, VFD Replacement, and Wetwell Rehabilitation | 6022388 | Existing | 260,760 |
| North Service Area Force Main Replacements | 6104280 | Existing | 78,750 |
| SEWRF Capacity Improvements | WW01932 | Requested | 7,480,000 |
| South Bradenton Beach Gravity System Relocation | 6105280 | Existing | 2,571,612 |
| Southwest Water Reclamation Facility Stormwater System Rehabilitation | 6036085 | Existing | 159,000 |
| Tidevue Electrical Rehab | 6022387 | Existing | 538,800 |
| Transportation Related - Wastewater | WW01372 | Existing | 250,000 |
| Total | | | \$ 20,423,542 |

Total for FY21 CIP Projects \$ 90,308,624

Capital Improvement Plan

Operational Impacts of FY21-25 CIP

Operational costs are included in the fiscal year that the infrastructure becomes operational. Capital projects are not anticipated to cause significant impacts on the FY21 operating budget. By the end of FY22, several Infrastructure Sales Tax projects are expected to be completed and therefore we will see an increase in the operating budget at that time. Consideration of operating costs is important and new projects are undertaken if current and future operating revenues are sufficient to fund the operating costs associated with the new capital project. 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

The East County Library will have a significant ongoing operational impact when completed in FY23 for staffing of the new facility. The major operating impact in FY24 for Public Safety will include the completion of the new animal shelter project. In addition, in FY23 the NextGen 911 will have ongoing operational costs associated with this project.

Parks and Natural Resources

Parks & Natural Resources does not have any projects for FY21 that have a significant impact on the operating budget. These projects provide low-maintenance preserve recreation areas that require minimal operational resources and/or result in lower maintenance costs. The following projects will result in an impact in the upcoming operational budget for operating expenses starting in FY22:

- *Braden River Park Improvements*
- *Blackstone Dog park*
- *G.T. Bray Park - District Park Pickleball*
- *G.T. Bray Park - Tennis Court Replacement*
- *Johnson Preserve at Braden River Recreation Amenities*
- *Kinnan Park improvements*
- *Robinson Preserve Improvements - Pavilions (3)*
- *Robinson Preserve Kayak Restroom*
- *Washington Park Phase I - Park Amenities*
- *Washington Park Restrooms - CDBG Funded*

Park facilities previously funded 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.

Potable Water, Wastewater, and Stormwater

The majority of the projects listed are for renewal and replacement projects, which will not increase operating costs, and in some cases, will reduce maintenance and operating costs. In FY21 there are minimal operational costs related to the Utility projects. Additionally, there will be a small amount of operational costs in FY22 related to some Stormwater projects.

Solid Waste

There is one project in Solid Waste that will have a minimal effect on operating budgets in future years; which is the Lena Road Stage II Gas Expansion Phase I, II & III project.

Capital Improvement Plan

Transportation

Most of the projects planned are paving of 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. Infrastructure Sales Tax funding will cover the cost of multiple new sidewalk construction projects that will improve drainage along with the construction of 5-foot-wide sidewalks. 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. Transportation will realize minimal operating impact for FY21, however in FY21 there will be more substantial amounts that will affect the operating budget.

General Fund/Special Revenue Funds

| | FY21 | FY22 | FY23 | FY24 | FY25 |
|--|-----------------|---------------------|-------------------|-------------------|-------------------|
| Libraries* | | | | | |
| Personal Services | \$ - | \$ 194,017 | \$ - | \$ 559,831 | \$ - |
| Operating | - | 17,028 | - | 121,746 | - |
| Capital | - | - | - | - | - |
| Total | \$ - | \$ 211,045 | \$ - | \$ 681,577 | \$ - |
| Parks & Natural Resources* | | | | | |
| Personal Services | \$ - | \$ 314,463 | \$ 51,393 | \$ - | \$ - |
| Operating | - | 204,600 | 39,700 | - | 89,700 |
| Capital | - | - | - | - | - |
| Total | \$ - | \$ 519,063 | \$ 91,093 | \$ - | \$ 89,700 |
| Public Safety* | | | | | |
| Personal Services | \$ - | \$ 445,390 | \$ - | \$ - | \$ - |
| Operating | 2,000 | 214,743 | 227,000 | 103,320 | 145,000 |
| Capital | - | - | - | - | - |
| Total | \$ 2,000 | \$ 660,133 | \$ 227,000 | \$ 103,320 | \$ 145,000 |
| Technology | | | | | |
| Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating | - | 105,000 | - | - | - |
| Capital | - | - | - | - | - |
| Total | \$ - | \$ 105,000 | \$ - | \$ - | \$ - |
| Transportation | | | | | |
| Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating | - | 24,500 | 125,500 | 68,325 | 23,500 |
| Capital | - | - | - | - | - |
| Total | \$ - | \$ 24,500 | \$ 125,500 | \$ 68,325 | \$ 23,500 |
| General Fund/Special Revenue Funds Totals | | | | | |
| Personal Services | \$ - | \$ 953,870 | \$ 51,393 | \$ 559,831 | \$ - |
| Operating | 2,000 | 565,871 | 392,200 | 293,391 | 258,200 |
| Capital | - | - | - | - | - |
| Total | \$ 2,000 | \$ 1,519,741 | \$ 443,593 | \$ 853,222 | \$ 258,200 |
| Reconcile | - | - | - | - | - |

*Offsetting revenue will be available in the year of implementation of these operational impacts resulting in significant reduction of cost.

Capital Improvement Plan

Enterprise Funds

| | FY21 | FY22 | FY23 | FY24 | FY25 |
|-------------------------------|-------------|------------------|------------------|------------------|-----------------|
| Potable Water | | | | | |
| Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating | - | - | - | - | - |
| Capital | - | - | - | - | - |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - |
| Solid Waste | | | | | |
| Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating | - | - | 15,000 | - | - |
| Capital | - | - | - | - | - |
| Total | \$ - | \$ - | \$ 15,000 | \$ - | \$ - |
| Stormwater | | | | | |
| Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating | - | 13,500 | - | 12,000 | 4,000 |
| Capital | - | - | - | - | - |
| Total | \$ - | \$ 13,500 | \$ - | \$ 12,000 | \$ 4,000 |
| Wastewater | | | | | |
| Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating | - | 23,960 | - | - | - |
| Capital | - | - | - | - | - |
| Total | \$ - | \$ 23,960 | \$ - | \$ - | \$ - |
| Enterprise Fund Totals | | | | | |
| Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating | - | 37,460 | 15,000 | 12,000 | 4,000 |
| Capital | - | - | - | - | - |
| Total | \$ - | \$ 37,460 | \$ 15,000 | \$ 12,000 | \$ 4,000 |

Capital Improvement Plan

Prior Year and Continuing Unencumbered Grant and Project Balances

| | REVENUE CARRIED FWD. | EXPENDITURE BUDGET CARRIED FWD. |
|--|-----------------------------|---------------------------------------|
| General Fund | \$ 148,082 | \$ 148,082 |
| 2016 Revenue Improvement Bond Capital Project | 818,960 | 818,960 |
| Affordable Housing/CDBG/HOME Grants & Projects | 5,404,275 | 5,404,275 |
| Beach Erosion Control | 27,244,011 | 27,244,011 |
| Building Capital Projects | 3,324,089 | 3,324,089 |
| Emergency Medical Services Trust | 9,578 | 9,578 |
| Fleet Services | 4,700,000 | 4,700,000 |
| Highway and Gas Tax Capital Projects | 6,610,456 | 6,610,456 |
| Law Enforcement Imp Fee Cap Pr | 1,141,029 | 1,141,029 |
| Library Grants/Impact Fee/Capital Projects | 2,089,806 | 2,089,806 |
| Local Option Gas Tax Projects | 15,340,960 | 15,340,960 |
| Manatee County Transit Capital Acquisition | 14,223,300 | 14,223,300 |
| Metro Planning Organization | 12,269 | 12,269 |
| Miscellaneous Grants (Pre & Post 93)/LSCA Grant | 18,203,549 | 18,203,549 |
| Natural Resources/WCIND Grants | 295,053 | 295,053 |
| Parks and Recreation Construction Projects | 3,151,790 | 3,151,790 |
| Parks Impact Fees Capital Project Funds | 7,513,629 | 7,513,629 |
| Parks Infrastructure Sales Tax | 10,975,175 | 10,975,175 |
| Port Manatee Capital Projects | 13,754,467 | 13,754,467 |
| Public Safety & Law Enforcement Infrastructure Sales Tax | 2,036,673 | 2,036,673 |
| Public Safety Impact Fee Project Fund | 506,050 | 506,050 |
| Road Impact Fee & Assessment Capital Project Funds | 34,039,032 | 34,039,032 |
| Solid Waste 2006 Bond Projects | 131,684 | 131,684 |
| Stormwater Capital Projects | 9,344,349 | 9,344,349 |
| Tourist Development Tax | 26,054 | 26,054 |
| Transit System | 3,609 | 3,609 |
| Transportation Infrastructure Sales Tax | 38,551,583 | 38,551,583 |
| Transportation 2018 Revenue Refunding and Improvements | 301,702 | 301,702 |
| 2019 Revenue Improvement Refund Bonds Capt. Proj. | 12,000,000 | 12,000,000 |
| Utilities 2015 Revenue Refunding and Improvements | 1,960 | 1,960 |
| Utilities 2018 Revenue Bonds | 11,010,656 | 11,010,656 |
| Water and Sewer Capital & FIF Project Funds | 93,339,754 | 93,339,754 |
| | TOTAL \$ 336,253,585 | \$ 336,253,585 |

Details are provided for the Manatee County budget in the printout dated September 3, 2020 (and any amendments adopted by the Board not reflected in the above referenced print outs) and

in any amendments that may be reflected in the minutes of this Public Hearing on September 14, 2020.



Manatee
County
FLORIDA



Transfers



Transfers

Transfers Policy

Governmental accounting requires financial transactions be recorded in individual funds within 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 Service 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. Transfers generally fall into four categories:

Transfers to Capital Project Funds

| Transfer From | Transfer To | Amount |
|-----------------------------|---------------------------------------|-----------------------|
| General Fund | Build Cap Projects | \$ 1,000,000 |
| Local Option 5 Cent Gas Tax | Local Option 5 Ct Gas Tax Cap Proj | 2,900,000 |
| 5-6 Cent Gas Tax | 5-6 Cent Gas Tax Cap Projects | 333,200 |
| Infrastructure Sale Tax | Transportation | 11,347,542 |
| Infrastructure Sale Tax | Public Safety | 2,728,546 |
| Infrastructure Sale Tax | Parks & Community Projects | 1,974,184 |
| Library Impact Fees | Library Impact Fee Cap Projects | 500,000 |
| Road Impact Fees | Road Imp Fee Cap Projects | 7,771,420 |
| Public Safety Impact Fees | Public Safety Imp Fee Cap Projects | 850,000 |
| Stormwater Management | Stormwater Capital Projects | 7,927,744 |
| Southwest TIF | Southwest TIF Capital Projects | 140,000 |
| Transportation Trust | 5 & 6 Cent Gas Tax & Capital Projects | 8,549,028 |
| Transportation Trust | 5th Cent Bd Voted Gas Tax Proj. | 5,702,339 |
| Transportation Trust | 9th Cent Gas Tax Maint. Project | 1,420,114 |
| Transportation Trust | 4 Cent Gas Tax Maint. Project | 2,903,083 |
| Transportation Trust | Highway Capital Projects | 1,001,000 |
| Transportation Trust | NE Transport Impact Fee - Cap Proj | 1,600,000 |
| Water & Sewer Operating | Water & Sewer Capital Projects | 37,278,250 |
| Water & Sewer Operating | Utilities Maintenance Projects | 6,605,000 |
| Total | | \$ 102,531,450 |

Transfers

Transfers to Debt Service Funds

| Transfer From | Transfer To | Amount |
|------------------------------|--------------------------------|----------------------|
| General Fund | 2013 Rev Ref/Improvement Bonds | \$ 4,875,576 |
| General Fund | 2016 Revenue Improvement Bond | 1,102,044 |
| General Fund | 2019 Rev Refund Bonds | 763,250 |
| Assessment Revenue | 2013 Rev Ref/Improvement Bonds | 18,688 |
| Beach Erosion Control | 2016 Revenue Improvement Bond | 869,939 |
| Law Enf. Impact Fees | 2013 Rev Ref/Improvement Bonds | 993,733 |
| Local Option 4 Cent Cap Proj | 2013 Rev Ref/Improvement Bonds | 2,463,887 |
| Road Impact Fees | 2019 Rev Improv and Ref Bonds | 2,562,400 |
| Port Authority | Port Authority Debt Service | 3,138,078 |
| Public Safety Impact Fees | 2016 Revenue Improvement Bond | 158,598 |
| Public Safety Impact Fees | 2013 Rev Ref/Improvement Bonds | 275,935 |
| Solid Waste | Solid Waste Debt Service | 435,973 |
| Solid Waste | 2013 Rev Ref/Improvement Bonds | 237,432 |
| Unincorporated Services | 2016 Revenue Improvement Bond | 652,937 |
| Water & Sewer FIF | W & S Debt Service | 2,994,316 |
| Water & Sewer Operating | W & S Debt Service | 14,614,525 |
| Total | | \$ 36,157,311 |

Transfers from Special Revenue Funds to Other Funds

| Transfer From | Transfer To | Amount |
|---------------------------|------------------------------|----------------------|
| General Fund | Southwest TIF | \$ 7,009,322 |
| General Fund | Childrens' Services | 838,252 |
| General Fund | Radio | 400,000 |
| General Fund | Port TIF | 248,450 |
| General Fund | Court Technology | 350,000 |
| General Fund | Pictown Street Lighting | 1,400 |
| General Fund | Sunny Shores Street Lighting | 1,800 |
| General Fund | Hernando Ave Street Lighting | 100 |
| General Fund | Sylvan Oaks Street Lighting | 1,700 |
| General Fund | Oakwood Street Lighting | 3,000 |
| General Fund | Apollo Park Street Lighting | 300 |
| Building Capital Projects | Health Self Insurance | 500,000 |
| Solid Waste | Stormwater | 15,427,744 |
| Tourist Development Tax | Convention Center | 600,000 |
| Tourist Development Tax | General Fund | 282,000 |
| Tourist Development Tax | Parks & Rec User FD PR | 100,000 |
| Tourist Development Tax | Unincorporated Services | 218,000 |
| Transportation Trust | Transit | 5,383,818 |
| Unincorporated Services | Highway | 5,338,386 |
| Unincorporated Services | General Fund | 1,571,806 |
| Unincorporated Services | Impact Fees | 600,000 |
| Unincorporated Services | Southwest TIF | 665,671 |
| Unincorporated Services | Building Department | 130,955 |
| Unincorporated Services | Port TIF | 23,595 |
| Water & Sewer | General Fund | 2,945,142 |
| Total | | \$ 42,641,441 |

Total Interfund Transfers \$ **181,330,202**

Transfers

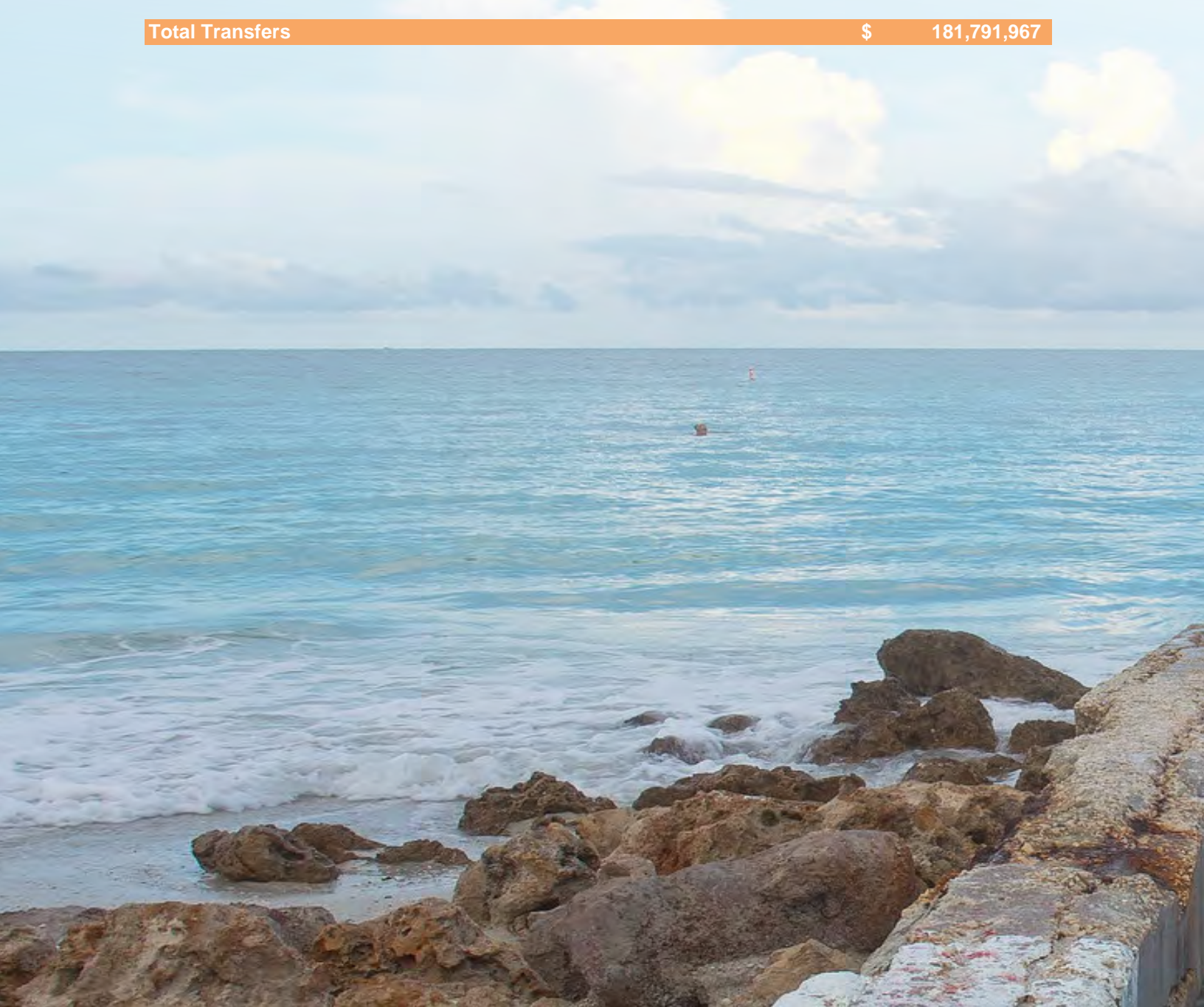
Other Transfers

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

| Transfer From | Transfer To | | Amount |
|------------------------|-------------------------------|-----------|--------------------|
| General Fund | Metropolitan Planning Org. | \$ | 15,265 |
| General Fund | Manatee County Port Authority | | 446,500 |
| | Total | \$ | 461,765 |
| Total Transfers | | \$ | 181,791,967 |



Reserves



Reserves

Reserves 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.

Reserves

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 FY21 budget, the calculation starts with the ending cash balance from FY19, adds projected revenues from FY20, then subtracts projected expenditures from FY20 to determine the beginning cash balance for FY21. 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 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 unanticipated 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.

Reserves

- 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.

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.

Reserves

Reserves and Cash Balance

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 for Contingency

| | | |
|---|-----------|-------------------|
| General Fund | \$ | 12,670,283 |
| 5 & 6 Cent Gas Tax | | 106,396 |
| Convention Center | | 150,000 |
| County 9 Cent Voted Road Resurface | | 191,148 |
| Local Option 4 Cent Maintenance Project | | 983,126 |
| Local Option 5 Cent Gas Tax | | 673,181 |
| Parks and Recreation | | 372,572 |
| Southwest TIF | | 19,373,293 |
| Transportation Trust | | 851,451 |
| Unincorporated Services Tax | | 500,000 |
| Port Manatee | | 4,184,447 |
| Total | \$ | 40,055,897 |

Reserves

Reserve for Capital Outlay

| | | |
|---|-----------|-------------------|
| Beach Erosion Control Capital Projects | \$ | 193,550 |
| Infrastructure - Parks & Community Capital Projects | | 1,000,000 |
| Infrastructure - Transportation Capital Projects | | 2,921,600 |
| Local Option 5th & 6th Cent Capital Projects | | 333,200 |
| Parks and Recreation Impact Fees & Capital Projects | | 2,230,000 |
| Roads Impact Fee Capital Projects | | 1,805,000 |
| Stormwater Capital Improvements | | 2,927,744 |
| Tourist Development Tax | | 2,000,000 |
| Water & Sewer Capital Improvements | | 10,726,022 |
| Total | \$ | 24,137,116 |

Reserve for Salary Adjustment

| | | |
|--|-----------|------------------|
| General Fund (Incl. some Constitutional Offices) | \$ | 2,961,890 |
| 911 Enhancement Fee | | 42,632 |
| Automated Systems Maintenance | | 8,512 |
| Beach Erosion Control | | 7,911 |
| Building Department Fund | | 341,894 |
| Children's Services Tax | | 26,145 |
| Communications Fund | | 15,965 |
| Convention Center | | 42,333 |
| Court Technology | | 10,687 |
| Fleet Services | | 146,778 |
| Fuel Services | | 6,116 |
| Health Self Insurance Fund | | 24,300 |
| Impact Fee Administration | | 8,546 |
| Library | | 208,414 |
| Parks and Recreation | | 308,991 |
| Phosphate Severance Tax | | 29,554 |
| Radio Fund | | 33,039 |
| Self Insurance | | 19,808 |
| Solid Waste | | 190,472 |
| Southwest TIF | | 32,020 |
| Storm Water Management | | 160,565 |
| Tourist Development Tax | | 61,360 |
| Transportation Trust/Gas Taxes | | 998,932 |
| Unincorporated Services Tax | | 431,591 |
| Water and Sewer Operating | | 1,503,201 |
| Total | \$ | 7,621,656 |

Reserves

Reserve for Cash Balance

| | | |
|--|----|----------------------|
| General Fund | \$ | 87,562,343 |
| 2018 Trans Revenue Improvements Note Capital Project | | 241,723 |
| 911 Enhancement Fees | | 1,370,208 |
| Assessment/Dredging Projects | | 2,188,358 |
| Automated Systems Maintenance | | 215,005 |
| Beach Erosion Control & Cap. Projects | | 6,725,579 |
| Building Capital Projects | | 192,544 |
| Building Department | | 8,703,020 |
| Cable Franchise Fees | | 29,712 |
| Children's' Services | | 2,133,772 |
| Communications | | 121,976 |
| Convention Center & Capital Projects | | 1,875,751 |
| Court Technology | | 297,568 |
| CRA County Capital Project Fund | | 35,857 |
| Debt Service - 2013 Rev Refunding & Improvement Bonds | | 309,464 |
| Debt Service - Revenue Improvement Bond 2016 | | 65,693 |
| Dredging Assessments | | 897,542 |
| ESCO Capital Projects | | 2,870 |
| Fleet Services | | 8,311,009 |
| Florida Boating Improvement Program | | 1,192,627 |
| Fuel Services | | 2,377,485 |
| Gas Tax 80% Constitutional Capital Projects | | 541,152 |
| Gas Tax 9th Cent Road Mtc & Resurfacing | | 2,008,290 |
| Gas Tax Local Option 4 Cents Capital/Maint. Projects | | 1,738,917 |
| Gas Tax Local Option 5 Cents Board Voted Cap. Proj. | | 1,090,247 |
| Gas Tax Local Option 5th & 6th Cent Cap. Projects | | 555,729 |
| Green Bridge Demolition | | 369,201 |
| Health Self Insurance | | 11,001,764 |
| Impact Fee Administration | | 1,566,420 |
| Infrastructure - Local Government | | 6,207,401 |
| Infrastructure - Parks & Community Capital Projects | | 27,842 |
| Infrastructure - Public Safety Capital Projects | | 4,031,703 |
| Infrastructure - Transportation Capital Projects | | 613,737 |
| Law Enforcement Impact Fees & Capital Projects | | 3,424,541 |
| Library, Eaton Trust, Library Gift, Cap Projects & Impact Fees | | 9,090,027 |
| Palm Aire MSTU | | 475,083 |
| Parks and Recreation | | 9,464,893 |
| | | Continue..... |

Reserves

Reserve for Cash Balance - Continued

| | |
|--|-----------------------|
| Parks Impact Fee & Capital Projects | 8,282,699 |
| Phosphate Severance Tax | 1,760,432 |
| Port TIF | 726,537 |
| Public Safety Impact Fees & Capital Projects | 727,323 |
| Radio | 992,446 |
| Revenue Improvement Bond 2016 - Capital Project | 98,949 |
| Revenue Improvement Notes 2013 Series | 1,323 |
| Revenue Improvement Refund Bonds 2019 - Capital Projects | 1,177,256 |
| Road Impact Fees & Capital Projects | 24,201,083 |
| Self Insurance | 9,777,921 |
| Solid Waste | 12,011,678 |
| Solid Waste Capital Projects | 2,651,538 |
| Solid Waste Debt Service | 13,022 |
| Southwest TIF | 966,834 |
| Southwest TIF Capital Projects | 101,734 |
| Special Law Enforcement Trust | 1,146,956 |
| Storm Water Management & Capital Projects | 7,459,296 |
| Street Lighting Districts | 53,624 |
| Substance Abuse Treatment | 87,860 |
| Tourist Development Tax | 4,612,096 |
| Transit System | 2,281,277 |
| Transportation Trust | 18,208,900 |
| Tree Trust | 388,281 |
| Unincorporated Services | 11,329,583 |
| Utilities & Maint./Cap. Projects | 147,267,837 |
| Water & Sewer Debt Service | 2,560,169 |
| Total | \$ 435,943,707 |

Reserve for Future Claims - To provide for projected increase in claims

| | |
|---------------------------------------|----------------------|
| Health Insurance | \$ 13,619,779 |
| Landfill Closures | 36,280,713 |
| Other Post Employment Benefits (OPEB) | 11,063,340 |
| Total | \$ 60,963,832 |

Total Reserves & Cash Balances **\$ 568,722,208**

Debt Service



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.
- 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.

The laws of the State of Florida, Florida Statute 200.181 do not impose any limitations on the amount of debt that local governments may incur. 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. 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. General Obligation debt which is supported by ad valorem taxes can be authorized only by referendum of the county's electorate tolerance.

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, 2020, Manatee County was in compliance with all covenants

Debt Service

Debt Service

Program Purpose and Description

| Sources of Funds | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---------------------------|----------------------|----------------------|----------------------|
| Assessment Revenue | \$ 26,929 | - | \$ 18,690 |
| Beach Erosion Fund | 690,422 | 716,638 | 870,220 |
| Charges for Services | 3,147,852 | 3,140,278 | 3,138,078 |
| Facility Investment Fees | 3,193,605 | 3,383,414 | 2,995,166 |
| Gen Fund/ General Revenue | 10,049,899 | 10,197,074 | 6,741,721 |
| Gas Taxes | 3,550,676 | 3,552,707 | 2,464,137 |
| Impact Fees | 3,122,799 | 2,375,670 | 3,990,846 |
| Transportation | 24,500 | - | - |
| Unincorporated MSTU Fund | 1,578,683 | 1,577,422 | 653,148 |
| Utilities System Charges | 17,377,067 | 21,612,962 | 15,292,403 |
| Total | \$ 42,762,432 | \$ 46,556,165 | \$ 36,164,409 |

| Uses of Funds | FY19 Actual | FY20 Adopted | FY21 Adopted |
|---|----------------------|----------------------|----------------------|
| Public Utilities | \$ 19,774,636 | \$ 24,217,253 | \$ 17,613,840 |
| Port Authority | 3,147,852 | 3,140,278 | 3,138,078 |
| Solid Waste | 453,883 | 436,768 | 436,273 |
| Revenue Refunding and Improvement Bonds, 2013 | 12,605,150 | 12,782,900 | 8,866,150 |
| Revenue Improvement Bonds 2016 | 393,797 | 403,562 | - |
| Revenue Improvement Notes 2013 | 503,480 | 518,858 | - |
| Revenue Improvement Bonds, 2014 | 5,061,469 | 5,056,546 | 2,784,418 |
| Revenue Improvement and Refunding Note, 2018 | 822,165 | - | - |
| Revenue Improvement Refunding Series 2019 | - | - | 2,562,400 |
| Revenue Refunding Series 2019 | - | - | 763,250 |
| Total | \$ 42,762,432 | \$ 46,556,165 | \$ 36,164,409 |

Debt Service

Ratio to Assessed Value & General Bonded Debt Per Capita

| <u>Fiscal Year</u> | <u>Tax 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> |
|--------------------|-----------------|--------------------|------------------------------------|--------------------|---|---------------------------------------|
| 2011 | 2010 | 324,168 | 24,844,685,000 | 12,045,000 | 0.048% | \$ 37.16 |
| 2012 | 2011 | 330,862 | 23,756,729,000 | 9,630,000 | 0.041% | \$ 29.11 |
| 2013 | 2012 | 333,687 | 23,257,910,000 | 7,120,000 | 0.031% | \$ 21.34 |
| 2014 | 2013 | 337,546 | 24,156,807,000 | 4,605,000 | 0.019% | \$ 13.64 |
| 2015 | 2014 | 341,405 | 25,951,635,000 | 1,825,000 | 0.007% | \$ 5.35 |
| 2016 | 2015 | 356,133 | 28,219,084,000 | 1,235,000 | 0.004% | \$ 3.47 |
| 2017 | 2016 | 368,782 | 30,541,288,401 | 635,000 | 0.002% | \$ 1.72 |
| 2018 | 2017** | 377,826 | 33,338,703,267 | - | 0.000% | \$ - |
| 2019 | 2018 | 387,414 | 36,030,205,085 | - | 0.000% | \$ - |
| 2020 | 2019 | 395,789 | 38,878,437,785 | - | 0.000% | \$ - |

*Sources: Office of Economic and Demographic Research, State of Florida (population projections), and, Manatee County Property Appraiser (Tax Roll Data - Assessed Values). Fiscal Year 2020 Net Taxable Assessed Value is based on projections of data, and can differ from the Audited Comprehensive Annual Financial Report as a result of budget earlier presentation . Prior years are revised to reflect audited final values.

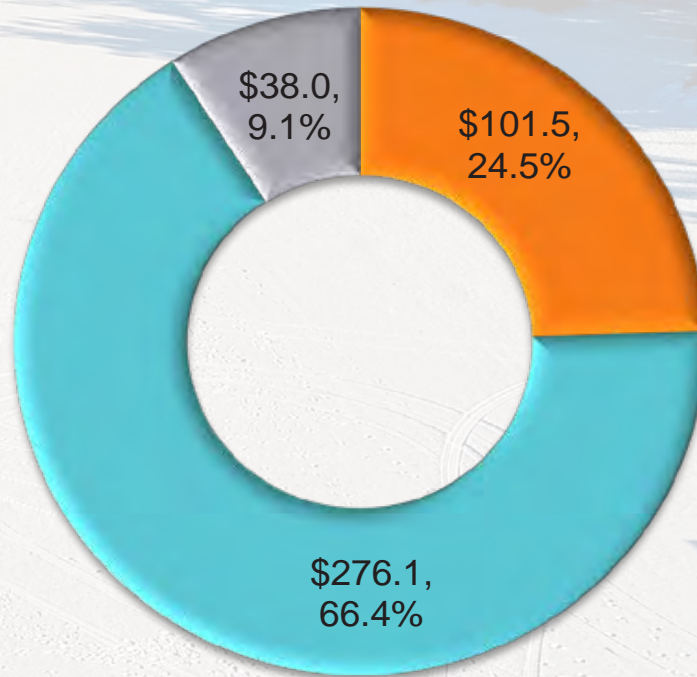
**As of September 30, 2018 the General Obligation Bonds were fully matured.

Debt Service

Summary of Outstanding Debt as Adopted

As adoption of the FY21 Budget, Manatee County's outstanding debt totaled \$631,624,707 of which \$415,562,975 is principal and \$216,061,732 is interest. The FY21 adopted budget contains debt service of \$100,784,603 of which \$81,963,922 is principal and \$18,820,681 is interest. This represents an increase of \$20,128,336. In 2020 the County issued the Revenue Improvement Refunding Bonds, Series 2019 and the Revenue

Refunding Bonds, Series 2019 to refund the Revenue Improvement and Refunding Note, Series 2018, the Revenue Improvement Note Series 2013, the Revenue Improvement Bond, Series 2014 and also to finance transportation related capital improvements related to the 44th Avenue roadway project.

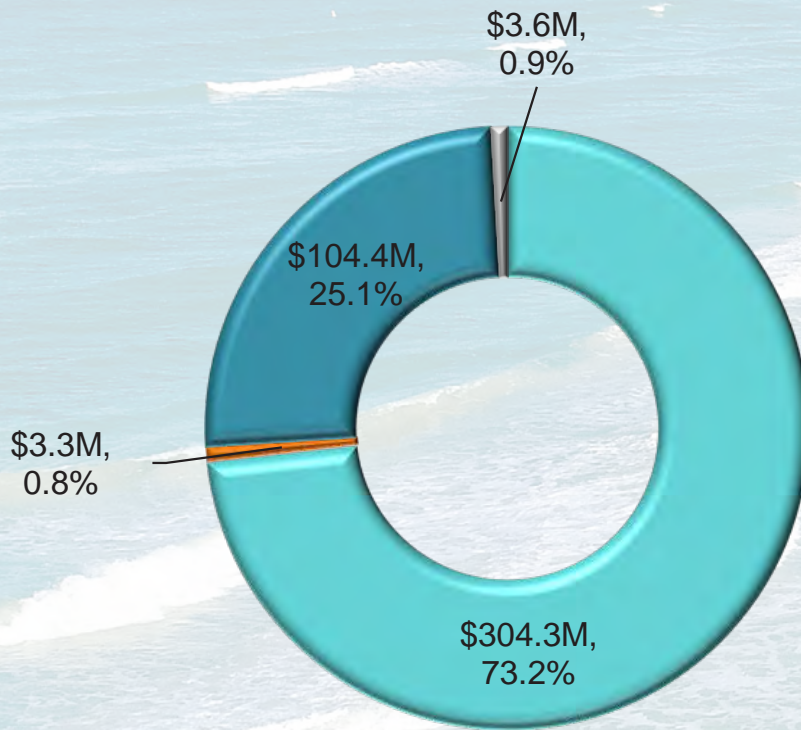


(In Millions)

■ General Government Debt ■ Public Utility Debt ■ Port Authority Debt

Debt Service

Summary of Outstanding Debt by Category



(In Millions)

- Revenue Refunding & Improvement Bonds
- Revenue & Refunding Bonds
- Revenue & Rev Improvements Notes/Loan
- Loans / Notes (Equip & Oper)

Debt Service

Summary of Outstanding Debt

| COUNTY ISSUED DEBT SERVICE | Amount Outstanding | Allocation Percentage |
|---------------------------------------|-----------------------|-----------------------|
| General Government | | |
| Revenue Improvement Note/Loan | \$ 2,000,000 | 0.48% |
| Revenue Refunding & Improvement Bonds | 91,170,000 | 21.94% |
| Revenue Refunding Bonds | 8,365,000 | 2.01% |
| | <u>\$ 101,535,000</u> | <u>24.43%</u> |
| Public Utilities | | |
| Revenue Refunding & Improvement Bonds | \$ 213,080,000 | 51.28% |
| Revenue Refunding Bonds | 62,985,000 | 15.16% |
| | <u>\$ 276,065,000</u> | <u>66.43%</u> |
| Total County Issued Debt | \$ 377,600,000 | 90.86% |
| NON-COUNTY ISSUED DEBT SERVICE | Amount Outstanding | Allocation Percentage |
| Port Authority | | |
| Loans (Equipment and Operations) | \$ 3,649,733 | 0.88% |
| Revenue Refunding Bonds | 33,005,000 | 7.94% |
| Revenue Notes | 1,308,242 | 0.31% |
| | <u>\$ 37,962,975</u> | <u>9.14%</u> |
| Total Non-County Issued Debt | \$ 37,962,975 | 9.14% |
| Total Issued Debt | \$ 415,562,975 | 100.0% |

Debt Service

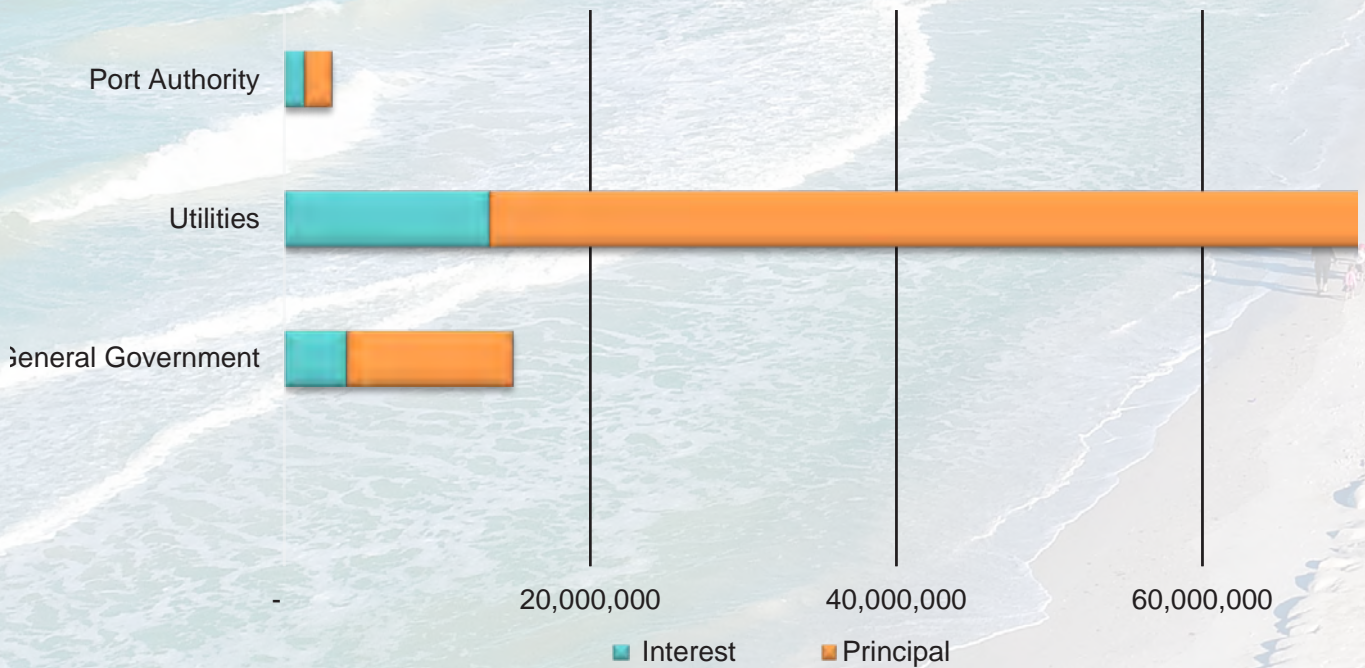
Summary of Debt Service for FY21

For the FY21 adopted budget, total debt service for the year contains \$81,963,922 principal payments and \$14,542,411 interest expense.

The breakdown of category for debt service is as follows:

| | Principal | Interest | Total |
|--------------------|----------------------|----------------------|-----------------------|
| General Government | \$ 10,890,000 | \$ 4,084,418 | \$ 14,974,418 |
| Utilities | 69,265,000 | 13,403,083 | 82,668,083 |
| Port Authority | 1,808,922 | 1,333,180 | 3,142,102 |
| Total | \$ 81,963,922 | \$ 18,820,681 | \$ 100,784,603 |

Debt Service 2021



Debt Service

Fiscal Year 2021 Summary of Principal & Interest Payments

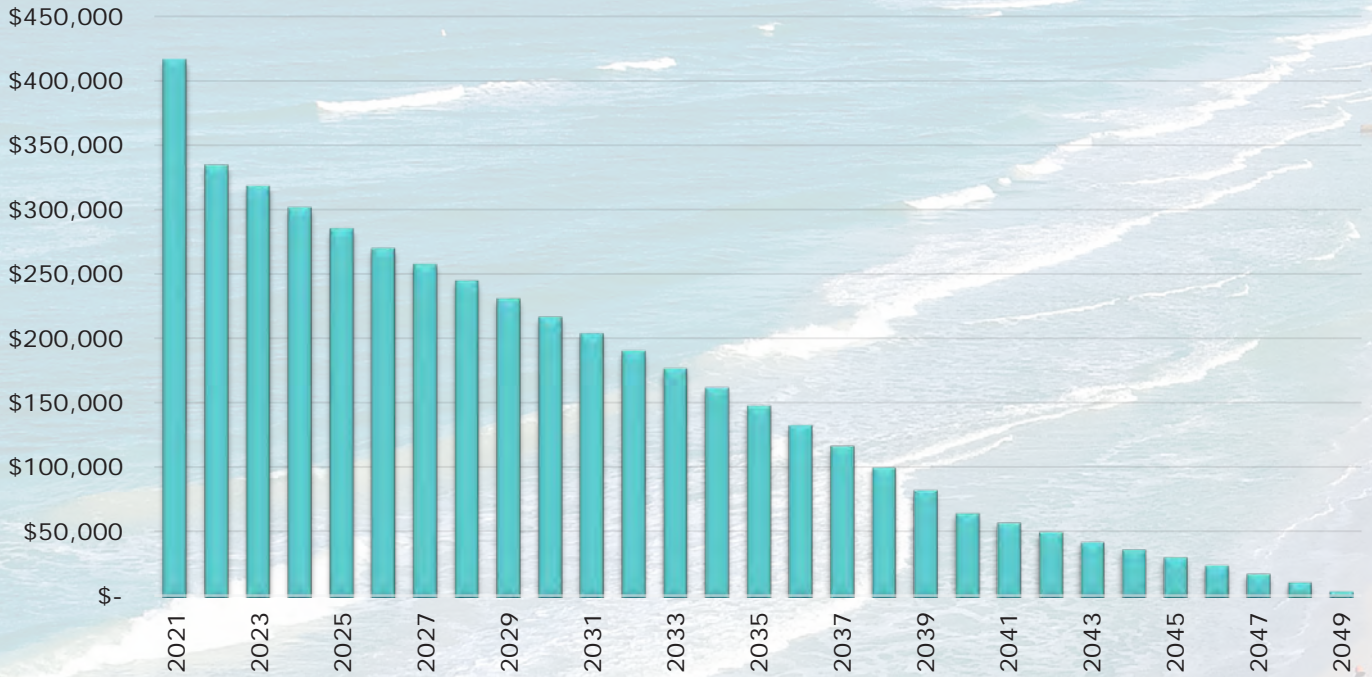
| Obligation Name | Beginning Principal Balance | Principal Payments/ Changes | Ending Principal Balance | 2021 Interest Payments | 2021 Total Payments |
|---|-----------------------------|-----------------------------|--------------------------|------------------------|-----------------------|
| Revenue Refunding and Improvement Bonds 2013 | \$ 28,435,000 | \$ (7,565,000) | \$ 20,870,000 | \$ 1,300,250 | \$ 8,865,250 |
| Revenue Improvement Bonds 2016 | 14,570,000 | (2,530,000) | 12,040,000 | 253,518 | 2,783,518 |
| Revenue Improvement Notes Series 2018 | 48,165,000 | (450,000) | 47,715,000 | 2,112,400 | 2,562,400 |
| Revenue Improvement Refunding Series 2019 | 8,365,000 | (345,000) | 8,020,000 | 418,250 | 763,250 |
| Manatee County School Board Loan 2018 | 2,000,000 | - | 2,000,000 | - | - |
| Total General Government | \$ 101,535,000 | \$ (10,890,000) | \$ 90,645,000 | \$ 4,084,418 | \$ 14,974,418 |
| Public Utilities System Revenue Improvement Bonds 2010A | \$ 15,045,000 | \$ (15,045,000) | \$ - | \$ 978,246 | \$ 16,023,246 |
| Public Utilities System Revenue Improvement Bonds 2010B | 45,300,000 | (45,300,000) | - | 3,300,024 | 48,600,024 |
| Public Utilities System Revenue Bonds 2011 | 7,910,000 | (2,510,000) | 5,400,000 | 395,500 | 2,905,500 |
| Public Utilities System Rev & Improvement Bonds 2015 | 78,040,000 | (3,765,000) | 74,275,000 | 3,343,800 | 7,108,800 |
| Public Utilities System Rev Refunding Bonds 2017 | 55,075,000 | (2,645,000) | 52,430,000 | 2,611,400 | 5,256,400 |
| Public Utilities System Revenue Improvement Bonds 2018 | 74,695,000 | - | 74,695,000 | 2,774,113 | 2,774,113 |
| Total Public Utilities | \$ 276,065,000 | \$ (69,265,000) | \$ 206,800,000 | \$ 13,403,083 | \$ 82,668,083 |
| Port Authority Revenue Refunding Bonds 2012A | \$ 4,415,000 | \$ (315,000) | \$ 4,100,000 | \$ 127,262 | \$ 442,262 |
| Port Authority Revenue Refunding Bonds 2012B | 28,590,000 | (730,000) | 27,860,000 | 1,075,025 | 1,805,025 |
| Port Authority Revenue Note 2014B | 1,308,242 | (313,503) | 994,739 | 37,462 | 350,965 |
| Port Authority FDOT State Infrastructure Loan 2007 | 1,428,398 | (246,432) | 1,181,966 | 28,568 | 275,000 |
| Port Authority FDOT State Infrastructure Loan 2017 ⁽¹⁾ | 2,221,335 | (203,987) | 2,017,348 | 64,863 | 268,850 |
| Total Port | \$ 37,962,975 | \$ (1,808,922) | \$ 36,154,053 | \$ 1,333,180 | \$ 3,142,102 |
| Grand Totals | \$ 415,562,975 | \$ (81,963,922) | \$ 333,599,053 | \$ 18,820,681 | \$ 100,784,603 |

(1) The Port Authority FDOT State Infrastructure Loan 2017 increases as projects are completed.

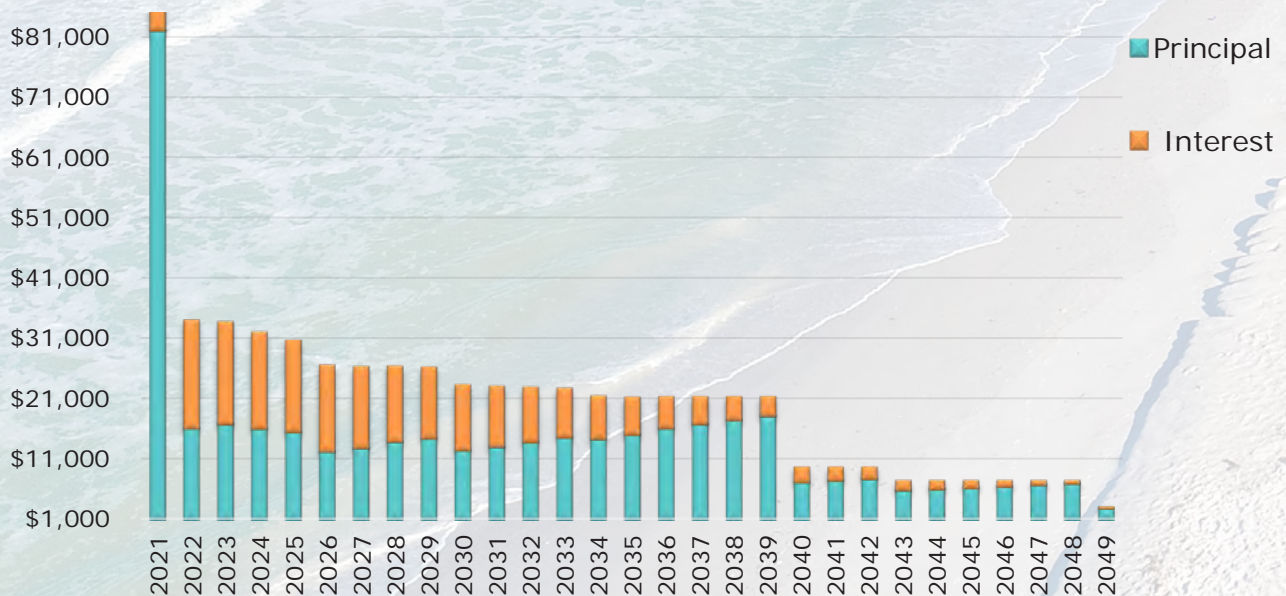
Debt Service

Outstanding Debt and Annual Debt Service - Countywide

Outstanding Debt (expressed in thousands)



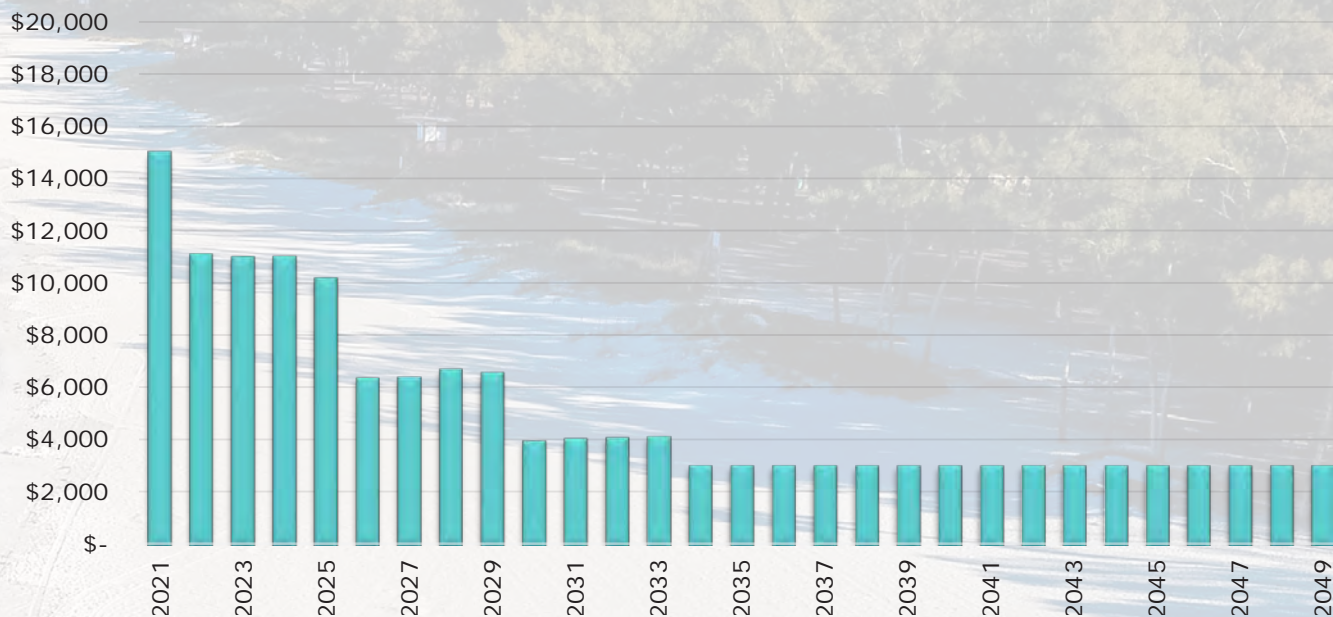
Total Debt Service (expressed in thousands)



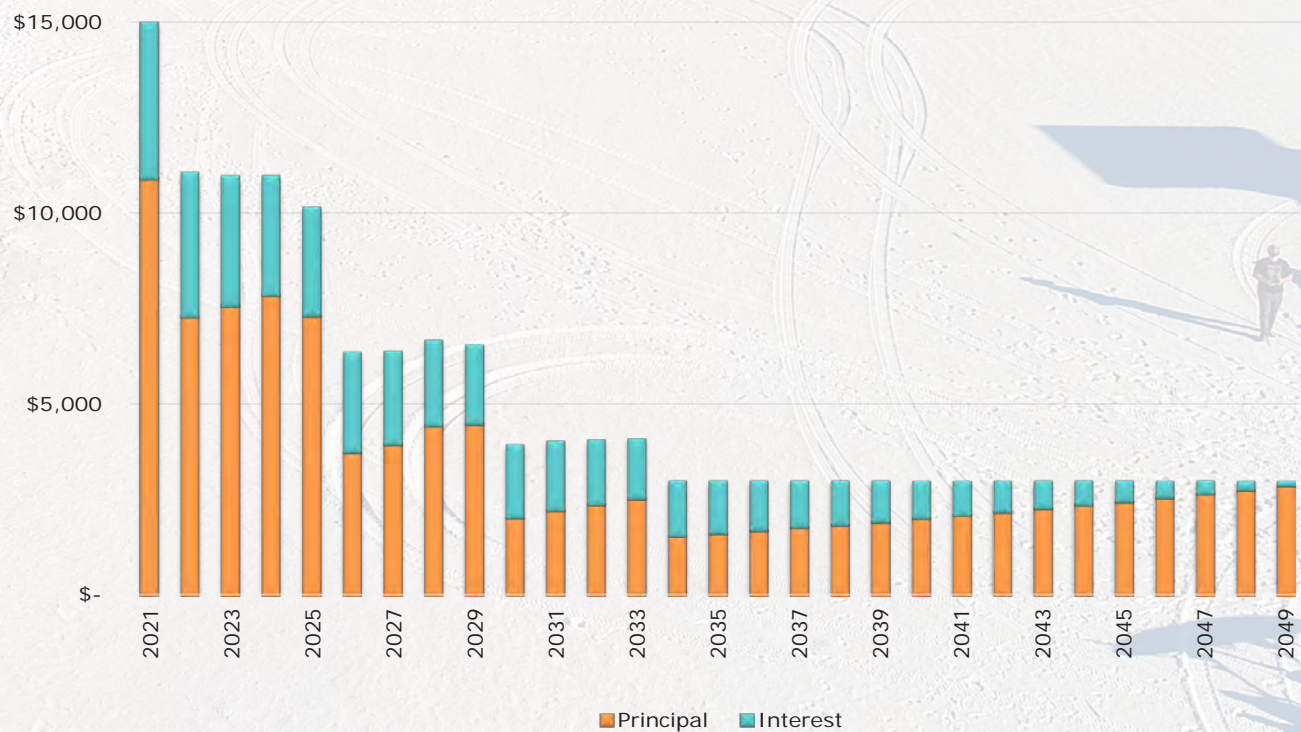
Debt Service

General Government Debt

General Government Outstanding Debt (expressed in thousands)



General Government Debt Service (expressed in thousands)

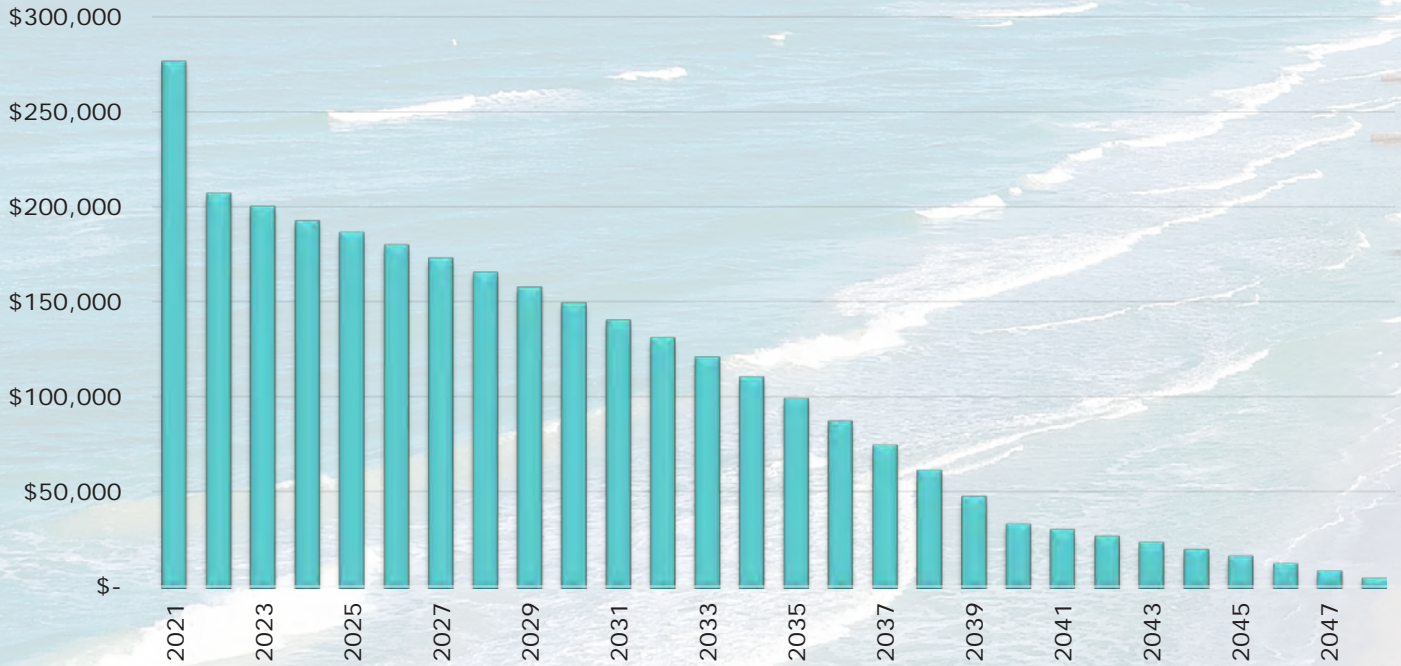


Principal Interest

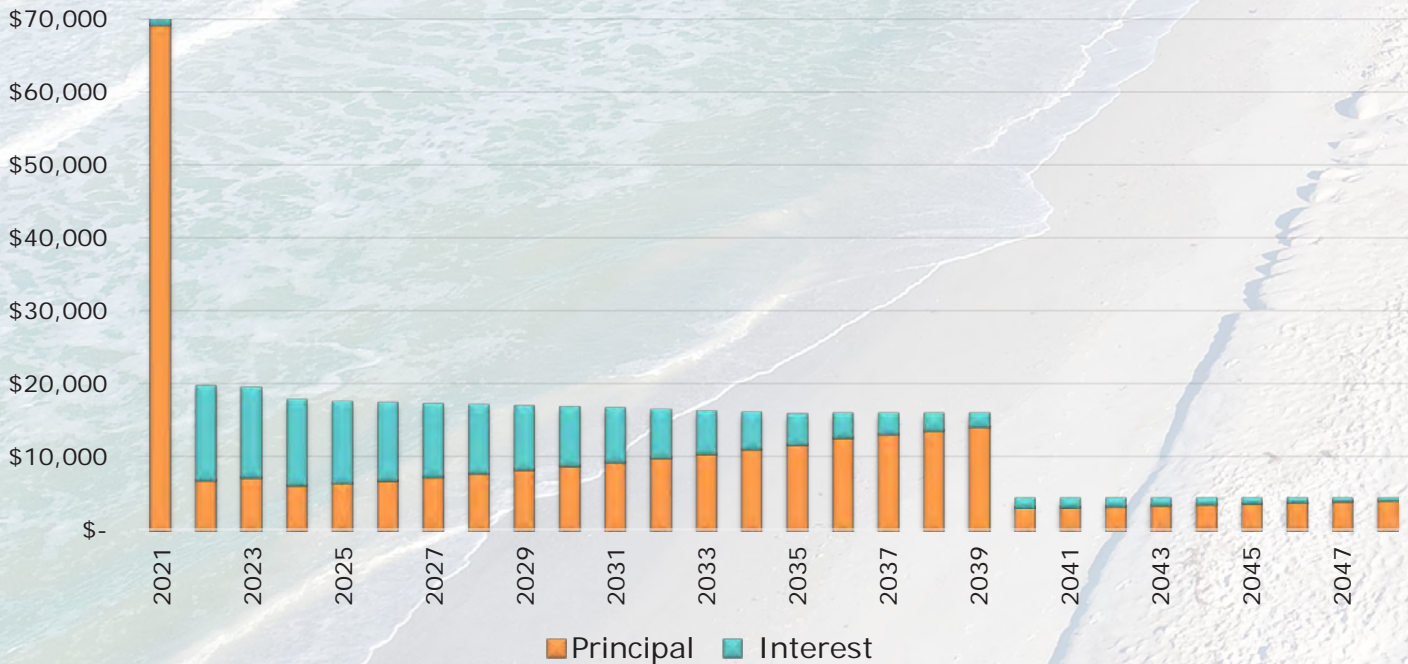
Debt Service

Public Utilities System Debt

Public Utilities System Outstanding Debt (expressed in thousands)



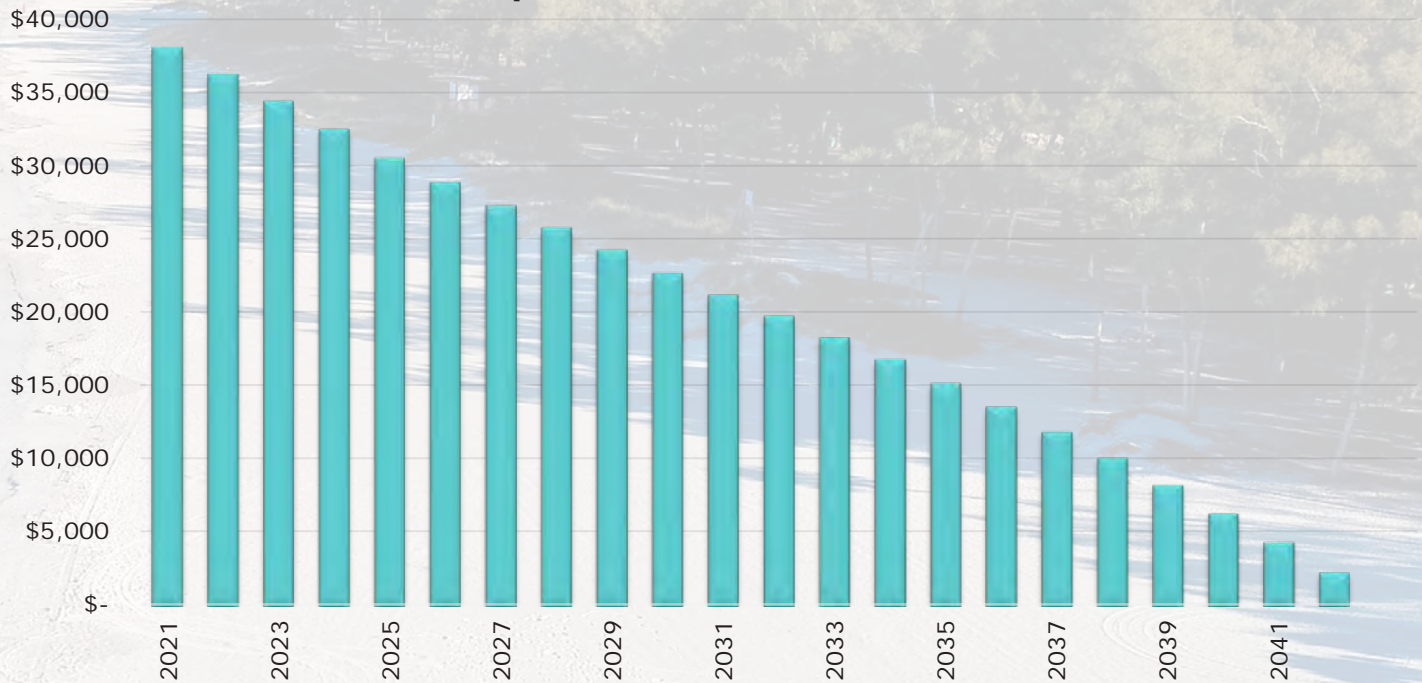
Public Utilities System Debt Service (expressed in thousands)



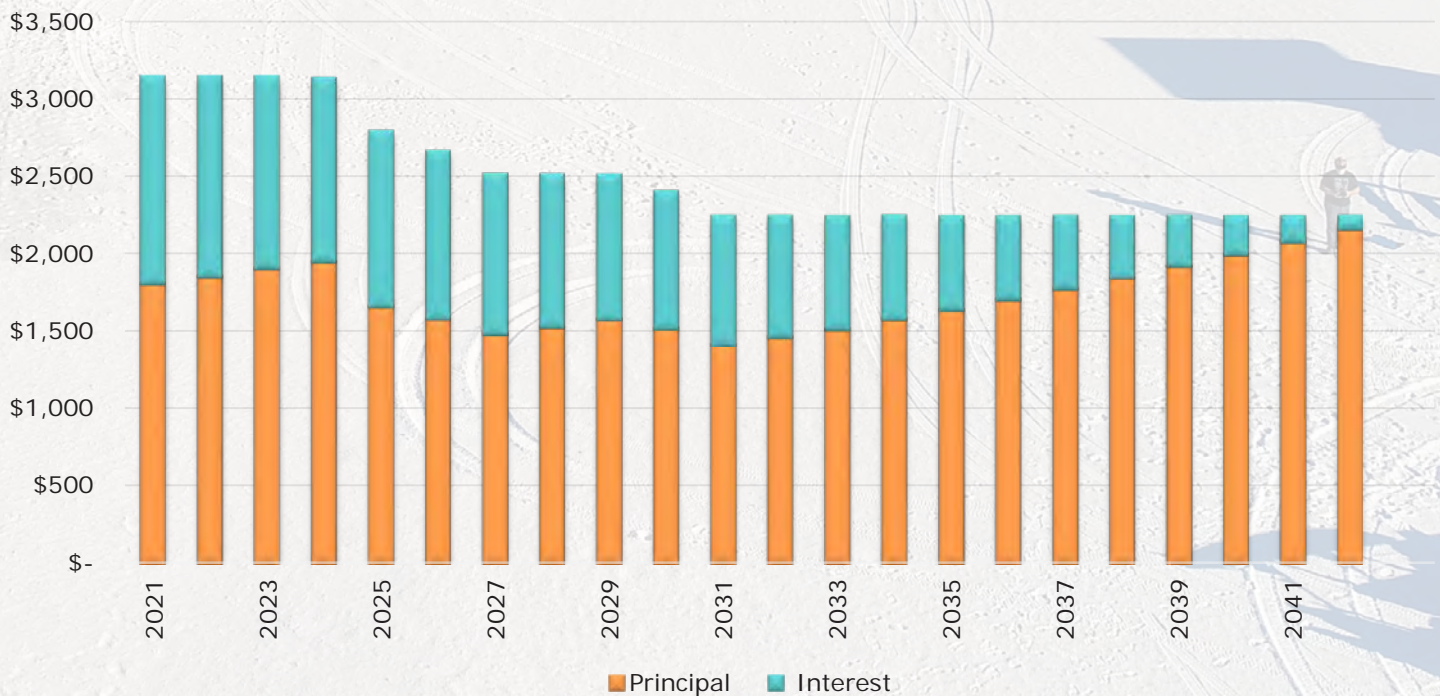
Debt Service

Port Authority Debt

Port Authority Outstanding Debt (expressed in thousands)



Port Authority Debt Service (expressed in thousands)



Debt Service

Schedule of Future Debt Service Payments

| Bond / Note Issue | FY2022 | FY2023 | FY2024 | FY2025 | FY2026 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Obligation Name | | | | | |
| Revenue Refunding and Improvement Bonds 2013 | \$ 3,177,000 | \$ 3,179,250 | \$ 3,180,750 | \$ 3,176,250 | \$ 2,910,750 |
| Revenue Improvement Bonds 2016 | 2,784,496 | 2,784,691 | 2,784,103 | 4,252,732 | - |
| Revenue Improvement and Refunding Bonds 2019 | 3,499,900 | 3,499,400 | 3,495,400 | 1,867,900 | 2,562,900 |
| Revenue Refunding Bonds 2019 | 786,000 | 816,750 | 840,000 | 866,000 | 884,500 |
| Manatee County School Board Loan 2018 | 819,980 | 689,867 | 678,266 | - | - |
| Total General Government | \$ 11,067,376 | \$ 10,969,958 | \$ 10,978,519 | \$ 10,162,882 | \$ 6,358,150 |
| Public Utilities System Rev Ref Bonds 2011 | \$ 2,905,000 | \$ 2,903,250 | \$ - | \$ - | \$ - |
| Public Utilities System Rev & Improv Bonds 2015 | 3,155,550 | 3,155,550 | 4,605,550 | 4,688,050 | 4,782,800 |
| Public Utilities System Rev Ref Bonds 2017 | 5,249,150 | 5,240,650 | 5,240,650 | 5,128,400 | 5,129,150 |
| Public Utilities System Rev Improv Bonds 2018 | 4,364,113 | 4,364,613 | 4,361,113 | 4,363,613 | 4,361,613 |
| Total Public Utilities | \$ 15,673,813 | \$ 15,664,063 | \$ 14,207,313 | \$ 14,180,063 | \$ 14,273,563 |
| Port Authority FDOT State Infrastructure Loan 2007 | \$ 275,000 | \$ 275,000 | \$ 275,000 | \$ 275,000 | \$ 148,874 |
| Port Authority Revenue Ref Bonds Series 2012A | 445,962 | 443,650 | 443,750 | 445,250 | 444,750 |
| Port Authority Revenue Ref Bonds Series 2012B | 1,801,775 | 1,804,425 | 1,801,325 | 1,802,625 | 1,801,138 |
| Port Authority Revenue Notes 2014B | 350,966 | 350,965 | 342,902 | - | - |
| Port Authority FDOT State Infrastructure Loan 2017 | 268,850 | 268,850 | 268,850 | 268,850 | 268,850 |
| Total Port | \$ 3,142,553 | \$ 3,142,890 | \$ 3,131,827 | \$ 2,791,725 | \$ 2,663,612 |
| Grand Totals | \$ 29,883,742 | \$ 29,776,911 | \$ 28,317,659 | \$ 27,134,670 | \$ 23,295,325 |

Debt Service

Schedule of Future Debt Service Payments

| FY2027 | FY2028 | FY2029 | FY2030 | FY2031 | FY2032-49 | TOTAL |
|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| \$ 2,907,000 | \$ 3,172,250 | \$ 3,177,550 | \$ - | \$ - | \$ - | \$ 24,880,800 |
| - | - | - | - | - | - | 12,606,022 |
| 2,563,150 | 2,561,650 | 2,558,400 | 2,998,400 | 2,999,400 | 53,958,750 | 82,565,250 |
| 915,750 | 949,000 | 819,000 | 943,750 | 1,035,750 | 2,179,000 | 11,035,500 |
| - | - | - | - | - | - | 2,188,113 |
| \$ 6,385,900 | \$ 6,682,900 | \$ 6,554,950 | \$ 3,942,150 | \$ 4,035,150 | \$ 56,137,750 | \$ 133,275,685 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,808,250 |
| 4,903,800 | 5,019,300 | 5,154,050 | 5,281,550 | 5,425,550 | 69,915,850 | 116,087,600 |
| 5,127,150 | 5,132,150 | 5,133,400 | 5,135,650 | 5,128,400 | 20,520,250 | 72,165,000 |
| 4,360,113 | 4,363,863 | 4,364,963 | 4,362,163 | 4,363,763 | 74,158,440 | 117,788,370 |
| \$ 14,391,063 | \$ 14,515,313 | \$ 14,652,413 | \$ 14,779,363 | \$ 14,917,713 | \$ 164,594,540 | \$ 311,849,220 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,248,874 |
| 443,950 | 442,850 | 446,450 | 444,600 | 441,944 | 443,975 | 4,887,131 |
| 1,803,838 | 1,803,388 | 1,796,888 | 1,799,512 | 1,804,712 | 24,253,612 | 42,273,238 |
| - | - | - | - | - | - | 1,044,833 |
| 268,850 | 268,850 | 268,850 | 160,301 | - | - | 2,311,101 |
| \$ 2,516,638 | \$ 2,515,088 | \$ 2,512,188 | \$ 2,404,413 | \$ 2,246,656 | \$ 24,697,587 | \$ 51,765,177 |
| \$ 23,293,601 | \$ 23,713,301 | \$ 23,719,551 | \$ 21,125,926 | \$ 21,199,519 | \$ 245,429,877 | \$ 496,890,082 |

Debt Service

Schedule of Debt Service Requirements

GENERAL GOVERNMENT

Revenue Refunding and Improvement Bonds, Series 2013

Original Par: \$ 79,640,000
 Outstanding Par: \$ 39,370,000

Debt Repayment Schedule:

| | Fiscal Year | Principal | Interest | Total |
|--|-------------|---------------|--------------|---------------|
| Purpose: Advance refund a portion of Rev Impr Bonds, Bond Series, 2004, Impr Bonds Series, 2006 and Rev Refunding and Impr Bonds 2004. Bond will fund capital improvements and/or reimburse the County for prior capital expenditures. | 2021 | \$ 7,565,000 | \$ 1,300,250 | \$ 8,865,250 |
| | 2022 | 2,255,000 | 922,000 | 3,177,000 |
| | 2023 | 2,370,000 | 809,250 | 3,179,250 |
| | 2024 | 2,490,000 | 690,750 | 3,180,750 |
| | 2025 | 2,610,000 | 566,250 | 3,176,250 |
| | 2026-2029 | 11,145,000 | 1,022,550 | 12,167,550 |
| | | \$ 28,435,000 | \$ 5,311,050 | \$ 33,746,050 |

Revenue Improvement Bonds, Series 2016

Original Par: \$ 35,295,000
 Outstanding Par: \$ 19,290,000

Debt Repayment Schedule:

| | Fiscal Year | Principal | Interest | Total |
|----------------------------|-------------|---------------|------------|---------------|
| Purpose: Funding New Money | 2021 | \$ 2,530,000 | \$ 253,518 | \$ 2,783,518 |
| | 2022 | 2,575,000 | 209,496 | 2,784,496 |
| | 2023 | 2,620,000 | 164,691 | 2,784,691 |
| | 2024 | 2,665,000 | 119,103 | 2,784,103 |
| | 2025 | 4,180,000 | 72,732 | 4,252,732 |
| | | \$ 14,570,000 | \$ 819,540 | \$ 15,389,540 |

Manatee County School Board Loan, 2018

Original Par: \$ 2,000,000
 Outstanding Par: \$ 2,000,000

Debt Repayment Schedule:

| | Fiscal Year | Principal | Interest | Total |
|--|-------------|--------------|------------|--------------|
| Purpose: Fort Hamer Road extension for new Parrish High School | 2021 | \$ - | \$ - | \$ - |
| | 2022 | 666,667 | 153,313 | 819,980 |
| | 2023 | 666,667 | 23,200 | 689,867 |
| | 2024 | 666,666 | 11,600 | 678,266 |
| | | \$ 2,000,000 | \$ 188,113 | \$ 2,188,113 |

Revenue Improvement Refunding Bonds, Series 2019

Original Par: \$ 48,590,000
 Outstanding Par: \$ -

Debt Repayment Schedule:

| | Fiscal Year | Principal | Interest | Total |
|---|-------------|---------------|---------------|---------------|
| Purpose: Refund the Revenue Improvement and Refunding Note, Series 2018 and finance transportation related capital improvement related to the 44th Avenue East - 45th Street - 44th Avenue Plaza East | 2021 | \$ 450,000 | \$ 2,112,400 | \$ 2,562,400 |
| | 2022 | 1,410,000 | 2,089,900 | 3,499,900 |
| | 2023 | 1,480,000 | 2,019,400 | 3,499,400 |
| | 2024 | 1,550,000 | 1,945,400 | 3,495,400 |
| | 2025 | - | 1,867,900 | 1,867,900 |
| | 2026-2030 | 4,270,000 | 8,974,500 | 13,244,500 |
| | 2031-2035 | 7,425,000 | 7,565,750 | 14,990,750 |
| | 2036-2040 | 9,295,000 | 5,698,400 | 14,993,400 |
| | 2041-2045 | 11,410,000 | 3,580,200 | 14,990,200 |
| | 2046-2049 | 10,875,000 | 1,108,800 | 11,983,800 |
| | | \$ 48,165,000 | \$ 36,962,650 | \$ 85,127,650 |

Revenue Refunding Bonds, Series 2019

Original Par: \$ 8,660,000
 Outstanding Par: \$ -

Debt Repayment Schedule:

| | Fiscal Year | Principal | Interest | Total |
|---|-------------|--------------|--------------|---------------|
| Purpose: Refund the Revenue Improvement and Refunding Note, Series 2018 and finance transportation related capital improvement related to the 44th Avenue East - 45th Street - 44th Avenue Plaza East | 2021 | \$ 345,000 | \$ 418,250 | \$ 763,250 |
| | 2022 | 385,000 | 401,000 | 786,000 |
| | 2023 | 435,000 | 381,750 | 816,750 |
| | 2024 | 480,000 | 360,000 | 840,000 |
| | 2025 | 530,000 | 336,000 | 866,000 |
| | 2026-2030 | 3,275,000 | 1,237,000 | 4,512,000 |
| | 2031-2033 | 2,915,000 | 299,750 | 3,214,750 |
| | | \$ 8,365,000 | \$ 3,433,750 | \$ 11,798,750 |

Debt Service

PUBLIC UTILITIES

Public Utilities System Revenue Improvement Bonds, Series 2010A

Original Par: \$ 17,925,000
 Outstanding Par: 17,925,000

Debt Repayment Schedule:

| | Fiscal Year | Principal | Interest | Total |
|---------------------------|-------------|--------------|---------------|--------------|
| Purpose: Funded new money | 2021 | \$ 2,995,000 | \$ 978,246 | \$ 3,973,246 |
| | 2022 | 3,115,000 | 794,023 | 3,909,023 |
| | 2023 | 3,240,000 | 596,190 | 3,836,190 |
| | 2024 | 3,380,000 | 383,937 | 3,763,937 |
| | 2025 | 2,315,000 | 157,444 | 2,472,444 |
| | | | \$ 15,045,000 | \$ 2,909,840 |

Public Utilities System Revenue Improvement Bonds, Series 2010B

Original Par: \$ 45,300,000
 Outstanding Par: \$ 45,300,000

Debt Repayment Schedule:

| | Fiscal Year | Principal | Interest | Total |
|---------------------------|-------------|------------|---------------|---------------|
| Purpose: Funded new money | 2021 | \$ - | \$ 3,300,024 | \$ 3,300,024 |
| | 2022 | - | 3,300,024 | 3,300,024 |
| | 2023 | - | 3,300,024 | 3,300,024 |
| | 2024 | - | 3,300,024 | 3,300,024 |
| | 2025 | 1,210,000 | 3,300,024 | 4,510,024 |
| | 2026-2030 | 19,895,000 | 13,320,984 | 33,215,984 |
| | 2031-2035 | 24,195,000 | 5,497,348 | 29,692,348 |
| | | | \$ 45,300,000 | \$ 35,318,452 |

Public Utilities System Revenue Bonds, Series 2011

Original Par: \$ 22,650,000
 Outstanding Par: \$ 10,295,000

Debt Repayment Schedule:

| | Fiscal Year | Principal | Interest | Total |
|--|-------------|--------------|--------------|--------------|
| Purpose: Advance refunded a portion of the Public utilities Revenue Refunding and Imprv Bonds, Series 2003 | 2021 | \$ 2,510,000 | \$ 395,500 | \$ 2,905,500 |
| | 2022 | 2,635,000 | 270,000 | 2,905,000 |
| | 2023 | 2,765,000 | 138,250 | 2,903,250 |
| | | | \$ 7,910,000 | \$ 803,750 |

Public Utilities System Revenue & Improvement Bonds, Series 2015

Original Par: \$ 91,485,000
 Outstanding Par: \$ 81,630,000

Debt Repayment Schedule:

| | Fiscal Year | Principal | Interest | Total |
|--|-------------|--------------|---------------|---------------|
| Purpose: Refunded a portion of the Public utilities Revenue Refunding and Imprv Bonds, Series 2006 | 2021 | \$ 3,765,000 | \$ 3,343,800 | \$ 7,108,800 |
| | 2022 | - | 3,155,550 | 3,155,550 |
| | 2023 | - | 3,155,550 | 3,155,550 |
| | 2024 | 1,450,000 | 3,155,550 | 4,605,550 |
| | 2025 | 1,605,000 | 3,083,050 | 4,688,050 |
| | 2026-2030 | 11,125,000 | 14,016,500 | 25,141,500 |
| | 2031-2035 | 17,735,000 | 10,927,400 | 28,662,400 |
| | 2036-2039 | 42,360,000 | 4,319,000 | 46,679,000 |
| | | | \$ 78,040,000 | \$ 45,156,400 |

Public Utilities System Revenue Refunding Bonds, Series 2017

Original Par: \$ 55,075,000
 Outstanding Par: \$ 55,075,000

Debt Repayment Schedule:

| | Fiscal Year | Principal | Interest | Total | |
|---|-------------|--------------|---------------|---------------|---------------|
| Purpose: Refunded a portion of the Public utilities Revenue Improvement Bonds, Series 2010A & 2010B | 2021 | \$ 2,645,000 | \$ 2,611,400 | \$ 5,256,400 | |
| | 2022 | 2,770,000 | 2,479,150 | 5,249,150 | |
| | 2023 | 2,900,000 | 2,340,650 | 5,240,650 | |
| | 2024 | 3,045,000 | 2,195,650 | 5,240,650 | |
| | 2025 | 17,055,000 | 8,595,250 | 25,650,250 | |
| | 2026-2030 | 21,730,000 | 3,927,100 | 25,657,100 | |
| | 2031-2035 | 4,930,000 | 197,200 | 5,127,200 | |
| | | | \$ 55,075,000 | \$ 22,346,400 | \$ 77,421,400 |

Public Utilities System Revenue Improvement Bonds, Series 2018

Original Par: \$ 74,695,000
 Outstanding Par: \$ 74,695,000

Debt Repayment Schedule:

| | Fiscal Year | Principal | Interest | Total | |
|--|-------------|------------|---------------|---------------|----------------|
| Purpose: Issued for the purpose of financing certain additions, extensions and improvements to the Utility System. | 2021 | \$ - | \$ 2,774,113 | \$ 2,774,113 | |
| | 2022 | 1,590,000 | 2,774,113 | 4,364,113 | |
| | 2023 | 1,670,000 | 2,694,613 | 4,364,613 | |
| | 2024 | 1,750,000 | 2,611,113 | 4,361,113 | |
| | 2025 | 1,840,000 | 2,523,613 | 4,363,613 | |
| | 2026-2030 | 10,560,000 | 11,252,715 | 21,812,715 | |
| | 2031-2035 | 12,530,000 | 9,279,888 | 21,809,888 | |
| | 2036-2040 | 14,860,000 | 6,950,944 | 21,810,944 | |
| | 2041-2045 | 17,700,000 | 4,111,720 | 21,811,720 | |
| | 2046-2048 | 12,195,000 | 894,651 | 13,089,651 | |
| | | | \$ 74,695,000 | \$ 45,867,483 | \$ 120,562,483 |

Debt Service

PORT AUTHORITY

Florida Department of Transportation, 2007 State Infrastructure Bank Loan - Port Authority

Original Par: \$ 4,500,000
Outstanding Par: \$ 1,669,998

Debt Repayment Schedule:

| | <u>Fiscal Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|---------------------------|--------------------|---------------------|------------------|---------------------|
| Purpose: Funded new money | 2021 | \$ 246,432 | \$ 28,568 | \$ 275,000 |
| | 2022 | 251,361 | 23,639 | 275,000 |
| | 2023 | 256,388 | 18,612 | 275,000 |
| | 2024 | 261,516 | 13,484 | 275,000 |
| | 2025 | 266,746 | 8,254 | 275,000 |
| | 2026 | 145,955 | 2,919 | 148,874 |
| | | <u>\$ 1,428,398</u> | <u>\$ 95,476</u> | <u>\$ 1,523,874</u> |

Port Authority Revenue Refunding Bonds, Series 2012A

Original Par: \$ 6,605,000
Outstanding Par: \$ 4,720,000

Debt Repayment Schedule:

| | <u>Fiscal Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|---------------------------|--------------------|---------------------|-------------------|---------------------|
| Purpose: Funded new money | 2021 | \$ 315,000 | \$ 127,262 | \$ 442,262 |
| | 2022 | 325,000 | 120,962 | 445,962 |
| | 2023 | 330,000 | 113,650 | 443,650 |
| | 2024 | 340,000 | 103,750 | 443,750 |
| | 2024 | 350,000 | 95,250 | 445,250 |
| | 2026-2030 | 1,910,000 | 312,600 | 2,222,600 |
| | 2031-2032 | 845,000 | 40,919 | 885,919 |
| | | <u>\$ 4,415,000</u> | <u>\$ 914,393</u> | <u>\$ 5,329,393</u> |

Port Authority Revenue Refunding Bonds, Series 2012B

Original Par: \$ 33,730,000
Outstanding Par: \$ 29,300,000

Debt Repayment Schedule:

| | <u>Fiscal Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|---------------------------|--------------------|----------------------|----------------------|----------------------|
| Purpose: Funded new money | 2021 | \$ 730,000 | \$ 1,075,025 | \$ 1,805,025 |
| | 2022 | 745,000 | 1,056,775 | 1,801,775 |
| | 2023 | 770,000 | 1,034,425 | 1,804,425 |
| | 2024 | 790,000 | 1,011,325 | 1,801,325 |
| | 2025 | 815,000 | 987,625 | 1,802,625 |
| | 2026-2030 | 4,495,000 | 4,509,764 | 9,004,764 |
| | 2031-2035 | 6,770,000 | 3,572,724 | 10,342,724 |
| | 2036-2040 | 9,240,000 | 1,984,800 | 11,224,800 |
| | 2041-2042 | 4,235,000 | 255,800 | 4,490,800 |
| | | <u>\$ 28,590,000</u> | <u>\$ 15,488,263</u> | <u>\$ 44,078,263</u> |

Port Authority Revenue Note, Series 2014B

Original Par: \$ 3,000,000
Outstanding Par: \$ 1,612,113

Debt Repayment Schedule:

| | <u>Fiscal Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--|--------------------|---------------------|------------------|---------------------|
| Purpose: Refunding Port Logistec Loans | 2021 | \$ 313,503 | \$ 37,462 | \$ 350,965 |
| | 2022 | 323,664 | 27,302 | 350,966 |
| | 2023 | 334,153 | 16,812 | 350,965 |
| | 2024 | 336,922 | 5,980 | 342,902 |
| | | <u>\$ 1,308,242</u> | <u>\$ 87,556</u> | <u>\$ 1,395,798</u> |

*Refunded the Port Logistec Loan-2008

*Refunded the Port Logistec Loan-2010

Florida Department of Transportation, 2017 State Infrastructure Bank Loan - Port Authority

Original Par: \$ 4,000,000
Outstanding Par: \$ 2,373,806

Debt Repayment Schedule:

| | <u>Fiscal Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|---|--------------------|---------------------|-------------------|---------------------|
| Purpose: New Money- To be used to finance a portion of the Berth Rehabilitation Project | 2021 | \$ 203,987 | \$ 64,863 | \$ 268,850 |
| | 2022 | 209,943 | 58,907 | 268,850 |
| | 2023 | 216,074 | 52,776 | 268,850 |
| | 2024 | 222,383 | 46,467 | 268,850 |
| | 2025 | 228,877 | 39,973 | 268,850 |
| | 2026-2029 | 1,140,071 | 95,630 | 1,235,701 |
| | | <u>\$ 2,221,335</u> | <u>\$ 358,616</u> | <u>\$ 2,579,951</u> |

GRAND TOTAL \$ 415,562,975 \$ 216,061,732 \$ 631,624,707

Debt Service

Rating Agency Analysis

Independent assessments of the relative credit worthiness of municipal securities are conducted by rating agencies. The agencies assign grades which are generally known as “Issuer Default Ratings” (IDRs) or also commonly known as Credit Ratings. The grades are 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 and they opine on an entity’s relative vulnerability to default on financial obligations. These grades are a critical driver in determining the cost of borrowed funds in the municipal bond market.

Moody’s Investors Service, Fitch Ratings and Standard and Poor’s Corporation are the three major rating agencies that rate municipal debt. However, Fitch Ratings and Moody’s have been primarily the rating agencies which 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 within their respective rating scales. On September 6, 2019 Manatee County, Florida was rated by Fitch rating agency, which assured the County’s strong credit rating of AAA for Advalorem Bonds and AA+ for Non-Advalorem Bonds. On September 12, 2019 the County was upgraded rating from Aa2 to Aaa for Advalorem Bonds and to Aa1 for non-Advalorem Bonds by Moody’s rating agency. In August 14, 2020 Manatee County Public Utilities was rated by Fitch rating agency.

Debt Service

Where is MANATEE COUNTY Bond Ratings Rank - Based on the Fitch and Moody's Rating Scales

| Grade | Bond Rating | | |
|------------------|--------------|---------|---------------------------------------|
| | FitchRatings | Moody's | |
| Investment Grade | AAA | Aaa | Manatee County Advalorem Bonds |
| | AA+ | Aa1 | Manatee County Non-Advalorem Bonds |
| | AA+ | Aa2 | Manatee County Port Authority |
| | AAA | Aa1 | Manatee County Public Utilities Bonds |

| Categories | | Rating Grade Description | | |
|--------------|---------|--|--|--|
| FitchRatings | Moody's | | | |
| AAA | Aaa | Investment Grade (Low to Moderate Credit Risk) | Highest Grade Credit Demonstrates extremely strong capacity to meet its financial commitments. Lowest default risk and highly unlikely to be adversely affected by foreseeable events. | |
| AA+ | Aa1 | | Very High Grade Credit Demonstrates very strong capacity to meet financial commitments. Very Low default risk and not significantly vulnerable to adverse business or economic conditions | |
| AA | Aa2 | | High Grade Credit Demonstrates strong capacity to meet its financial commitments, but its more susceptible to the adverse effect of changes in circumstances and economic conditions. Upper Medium grade and low default risk. | |
| AA- | Aa3 | | Good Grade Credit Demonstrates adequate capacity to meet financial commitments, but adverse business or economic conditions are more likely to impair this capacity. Medium-grade and low default Risk. | |
| A+ | A1 | | Speculative Grade Credit Demonstrates to have elevated vulnerability to default risk., particularly in the event of adverse changes in business or economic conditions over time; however business or financial flexibility exists which supports the servicing of financial commitments. | |
| A | A2 | | Speculative Grade (Higher Level of Credit Risk) | Very Speculative Grade Credit Demonstrates to indicate that material default Risk is present, but a limited margin of safety remains. Financial Commitments are currently being met; however, capacity for continued payment is vulnerable to deterioration in the business and economic environment. |
| A- | A3 | Substantial Risks- In Default Demonstrates that Default is imminent or inevitable. It has the weakest credit worthiness . | | |
| BBB+ | Baa1 | | | Substantial Risks- In Default Demonstrates that issuer has experienced an uncured payment default on a bond, loan or other material financial obligation but which has not entered into bankruptcy filings, administration, receivership, liquidation or other formal winding-up procedure, or which has otherwise ceased business. |
| BBB | Baa2 | | | |
| BBB- | Baa3 | | | |
| BB+ | Ba1 | | | |
| BB | Ba2 | | | |
| BB- | Ba3 | | | |
| B+ | B1 | | | |
| B | B2 | | | |
| B- | B3 | | | |
| CCC+ | Caa1 | | | |
| CCC | Caa2 | | | |
| CCC- | Caa3 | | | |
| CC | Ca | | | |
| C | C | | | |
| | RD | | | |
| D | D | | | |

Budget By Fund



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 30th. 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 balances were identified 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 may assume that reserves will 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 may result in year-end balance projections that reflect a decreasing fund balance. This has been part of the historical budget stabilization plan; yet projected fund balances are estimated to 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.

Fund balances are the result of careful management 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 committed to replace

Budget By Fund

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.

Budget By Fund

Expenditures Matrix by Fund & Department

| Fund | BCC/Admin, Cty Attorney & Fin Mgmt | Neighbhd Services/ Redevelopment & Econ Op | Property Mgmt | Parks and Natural Resources | Planning Building Inspections | Public Safety | Utilities Operations | Public Works |
|---|--|---|----------------------|-----------------------------------|-------------------------------------|----------------------|-------------------------|----------------------|
| General Fund | \$ 9,105,618 | \$ 5,286,588 | \$ 15,447,990 | \$ 1,685,087 | \$ - | \$ 34,475,171 | \$ - | \$ - |
| Affordable Housing | - | 1,401,672 | - | - | - | - | - | - |
| Beach Erosion | - | - | - | 231,244 | - | - | - | - |
| Building Department | - | - | - | - | 11,192,883 | - | - | - |
| Cable Franchise Fees | - | - | - | - | - | - | - | - |
| Children's Services | - | 832,586 | - | - | - | - | - | - |
| Civic Center | - | - | - | - | - | - | - | - |
| County 5Ct Bd Voted Gas Tax & Projects | - | - | - | - | - | - | - | 2,450,000 |
| Court Technology Fees | - | - | - | - | - | - | - | - |
| Debt-2013 Revenue Ref and Improv Bonds | - | - | - | - | - | - | - | - |
| Debt-2016 Revenue Improv Bonds | - | - | - | - | - | - | - | - |
| Debt-2019 Rev Refund Bonds | - | - | - | - | - | - | - | - |
| Debt-Utilities Debt Service | - | - | - | - | - | - | - | - |
| Dredging Assessments | - | - | - | - | - | - | - | - |
| EMS Trust & 911 Enhancement Fee | - | - | - | - | 13,593 | 1,705,649 | - | - |
| Florida Boating Improvements | - | - | - | 200,000 | - | - | - | - |
| Green Bridge Demolition | - | - | - | - | - | - | - | - |
| Health Care Fund | - | - | - | - | - | - | - | - |
| Impact Fee Administration | 944,019 | - | - | - | - | - | - | - |
| Internal Svcs-Central Stores | - | - | - | - | - | - | - | 4,371,610 |
| Internal Svcs-Automated Sys Maint | - | - | - | - | - | - | - | - |
| Internal Svcs-Fleet Services | - | - | - | - | - | - | - | 15,463,238 |
| Internal Svcs-Health Self Insurance | - | - | - | - | - | - | - | - |
| Internal Svcs-Self-Insurance | 10,539,575 | - | - | - | - | - | - | - |
| Internal Svcs-Telecommunications | - | - | - | - | - | - | - | - |
| Internal Svcs-Radio Communications | - | - | - | - | - | - | - | - |
| Invest Fee-Sewer Facility | - | - | - | - | - | - | - | - |
| Invest Fee-Water Facility | - | - | - | - | - | - | - | - |
| Library Services | - | 7,986,352 | - | - | - | - | - | - |
| Natural Resources Grants | - | - | - | - | - | - | - | - |
| Palm Aire MSTU | - | - | - | - | - | - | - | - |
| Parks and Recreation | - | - | 6,718,122 | 5,659,388 | - | - | - | - |
| Participation Project | - | - | - | - | - | - | - | - |
| Phosphate Severance Tax | - | - | - | 996,828 | - | - | - | - |
| Port Authority & Debt Service | - | - | - | - | - | - | - | - |
| Projects-Beach Erosion Control | - | - | - | - | - | - | - | - |
| Projects-Building Capital | - | - | - | - | - | - | - | - |
| Projects-Gas Tax Capital | - | - | - | - | - | - | - | - |
| Projects-Highway Capital | - | - | - | - | - | - | - | - |
| Projects-Law Enf Impact Fees | - | - | - | - | - | - | - | - |
| Projects-Library Impact Fees | - | - | - | - | - | - | - | - |
| Projects-Parks Impact Fees | - | - | - | - | - | - | - | - |
| Projects-Intrastructure Parks Capital Projects | - | - | - | - | - | - | - | - |
| Projects-Public Safety Impact Fees | - | - | - | - | - | - | - | - |
| Projects-Intrastructure Public Safety Capital Projects | - | - | - | - | - | - | - | - |
| Projects-Roads Impact Fees | - | - | - | - | - | - | - | - |
| Projects-Roads/Bridges Maint | - | - | - | - | - | - | - | 5,574,101 |
| Projects-Intrastructure Transportation Capital Projects | - | - | - | - | - | - | - | - |
| Projects-Utilities Maint & Capital | - | - | - | - | - | - | 6,605,000 | - |
| Redevelopment Districts (Southwest & Port TIF) | - | 2,596,976 | - | - | - | - | - | - |
| Sarasota Manatee Metro Plan Org | - | - | - | - | - | - | - | - |
| Solid Waste/Debt, Capital & Imp Fees | - | - | - | - | - | - | 43,044,651 | - |
| Spec Law Enforc Trust-Fed /State | - | - | - | - | - | - | - | - |
| Stormwater Utility & Projects | - | - | - | 637,702 | - | - | - | 6,527,268 |
| Street Lighting Districts | - | - | - | - | - | - | - | - |
| Substance Abuse Treatment | - | - | - | - | - | - | - | - |
| Tourist Development Tax | - | - | 462,817 | 357,515 | - | - | - | - |
| Transit & Transit Capital | - | - | - | - | - | - | - | 11,406,385 |
| Transportation | - | 300,000 | 748,750 | - | - | - | - | 18,984,687 |
| Tree Trust Fund | - | - | - | - | - | - | - | - |
| Unincorporated MSTU | - | 2,465,715 | - | - | 7,304,032 | 95,670 | - | 3,815,663 |
| Utilities Operations | - | - | 180,075 | 1,631,597 | - | - | 89,128,516 | 1,846,556 |
| Total | \$ 20,589,212 | \$ 20,869,889 | \$ 23,557,754 | \$ 11,399,361 | \$ 18,510,508 | \$ 36,276,490 | \$ 138,778,167 | \$ 70,439,508 |

Budget By Fund

| Conv.&Visitors Bureau; Inf. Tech; Human Resources, Port | Debt Service | Const. Officers | Non Dept / Misc/Other Agencies | Subtotal | Transfers | Capital Projects | Reserves - Capital | Reserves - Contingency | Cash Bal Prior Year & Non Exp | Total |
|--|---------------|-----------------|--------------------------------------|----------------|----------------|---------------------|-----------------------|---------------------------|----------------------------------|------------------|
| \$ 13,159,100 | \$ - | \$ 173,841,221 | \$ 28,736,448 | \$ 281,737,223 | \$ 17,056,959 | \$ - | \$ - | \$ 15,632,173 | \$ 87,562,343 | \$ 401,988,698 |
| - | - | - | - | 1,401,672 | - | - | - | - | 775,214 | 2,176,886 |
| - | - | 96,545 | 350,000 | 677,789 | 869,939 | - | - | 7,911 | 1,215,501 | 2,771,140 |
| - | - | - | - | 11,192,883 | - | - | - | 341,894 | 8,703,020 | 20,237,797 |
| - | - | - | - | - | - | - | - | - | 29,712 | 29,712 |
| - | - | 398,279 | 12,100,644 | 13,331,509 | - | - | - | 26,145 | 2,133,772 | 15,491,426 |
| 2,605,063 | - | - | - | 2,605,063 | - | - | - | 192,333 | 1,875,751 | 4,673,147 |
| - | - | - | - | 2,450,000 | 2,900,000 | 3,380,709 | - | 673,181 | 1,090,247 | 10,494,137 |
| - | - | 180,435 | 1,125,872 | 1,306,307 | - | - | - | 10,687 | 297,568 | 1,614,562 |
| - | 8,866,150 | - | - | 8,866,150 | - | - | - | - | 157,687 | 9,023,837 |
| - | 2,784,418 | - | - | 2,784,418 | - | - | - | - | 65,693 | 2,850,111 |
| - | 763,250 | - | - | 763,250 | - | - | - | - | 23,280 | 786,530 |
| - | 17,613,840 | - | - | 17,613,840 | - | - | - | - | 3,946,949 | 21,560,789 |
| - | - | 3,090 | - | 3,090 | - | - | - | - | 897,542 | 900,632 |
| - | - | - | - | 1,719,242 | - | - | - | 42,632 | 1,370,208 | 3,132,082 |
| - | - | - | - | 200,000 | - | - | - | - | 1,192,627 | 1,392,627 |
| - | - | - | - | - | - | - | - | - | 369,201 | 369,201 |
| - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | 944,019 | - | - | - | 8,546 | 791,206 | 1,743,771 |
| - | - | - | - | 4,371,610 | - | - | - | 6,116 | 2,377,485 | 6,755,211 |
| 2,260,387 | - | - | - | 2,260,387 | - | - | - | 8,512 | 215,005 | 2,483,904 |
| - | - | - | - | 15,463,238 | - | - | - | 146,778 | 8,311,009 | 23,921,025 |
| 58,983,199 | - | - | - | 58,983,199 | - | - | - | 24,300 | 35,684,883 | 94,692,382 |
| - | - | - | - | 10,539,575 | - | - | - | 19,808 | 9,777,921 | 20,337,304 |
| 892,274 | - | - | - | 892,274 | - | - | - | 15,965 | 121,976 | 1,030,215 |
| 1,770,417 | - | - | - | 1,770,417 | - | - | - | 33,039 | 992,446 | 2,795,902 |
| - | - | - | - | - | 1,697,343 | - | 4,721,363 | - | 25,255,882 | 31,674,588 |
| - | - | - | - | - | 1,296,973 | 1,075,966 | 250,000 | - | 29,693,206 | 32,316,145 |
| - | - | 295,753 | - | 8,282,105 | - | - | - | 208,414 | 7,878,990 | 16,369,509 |
| - | - | - | - | - | - | - | - | - | - | - |
| - | - | 3,883 | 76,894 | 80,777 | - | - | - | - | 475,083 | 555,860 |
| 273,598 | - | 363,267 | - | 13,014,375 | - | - | - | 681,563 | 9,464,893 | 23,160,831 |
| - | - | 10,010 | - | 10,010 | 18,688 | - | - | - | 2,188,358 | 2,217,056 |
| - | - | - | - | 996,828 | - | - | - | 29,554 | 1,760,432 | 2,786,814 |
| 10,524,039 | 3,138,078 | - | - | 13,662,117 | 3,138,078 | - | - | 4,184,447 | - | 20,984,642 |
| - | - | - | - | - | - | - | 193,550 | - | 5,510,078 | 5,703,628 |
| - | - | - | - | - | 500,000 | 550,000 | - | - | 646,793 | 1,696,793 |
| - | - | - | - | - | 2,463,887 | 2,881,192 | 333,200 | - | 1,301,722 | 6,980,001 |
| - | - | - | - | - | - | 3,274,729 | - | - | 740,490 | 4,015,219 |
| - | - | - | - | - | 993,733 | - | - | - | 3,424,541 | 4,418,274 |
| - | - | - | - | - | 500,000 | - | - | - | 1,161,667 | 1,661,667 |
| - | - | - | - | - | - | 1,749,841 | 2,230,000 | - | 8,020,785 | 12,000,626 |
| - | - | - | - | - | 1,974,184 | 2,665,000 | 1,000,000 | - | 791,352 | 6,430,536 |
| - | - | - | - | - | 1,284,533 | 848,500 | - | - | 725,823 | 2,858,856 |
| - | - | - | - | - | 2,728,546 | 3,465,474 | - | - | 5,088,461 | 11,282,481 |
| - | - | - | - | - | 10,333,820 | 8,804,920 | 1,805,000 | - | 23,702,316 | 44,646,056 |
| - | - | - | - | 5,574,101 | 333,200 | - | - | 1,435,589 | 3,652,997 | 10,995,887 |
| - | - | - | - | - | 11,347,542 | 12,904,067 | 2,921,600 | - | 5,002,370 | 32,175,579 |
| - | - | - | - | 6,605,000 | - | 21,305,660 | 5,754,659 | - | 16,244,087 | 49,909,406 |
| - | - | - | - | 2,596,976 | 140,000 | 140,000 | - | 19,405,313 | 1,830,962 | 24,113,251 |
| - | - | - | 1,795,878 | 1,795,878 | - | - | - | - | - | 1,795,878 |
| - | 436,273 | - | - | 43,480,924 | 16,101,149 | - | - | 190,472 | 50,956,951 | 110,729,496 |
| - | - | - | - | - | - | - | - | - | 1,146,956 | 1,146,956 |
| - | - | - | - | 7,164,970 | 7,927,744 | - | 2,927,744 | 160,565 | 7,459,296 | 25,640,319 |
| - | - | 2,294 | 82,278 | 84,572 | - | - | - | - | 53,624 | 138,196 |
| - | - | - | 5,000 | 5,000 | - | - | - | - | 87,860 | 92,860 |
| 6,093,574 | 70,000 | 262,453 | - | 7,246,359 | 1,200,000 | - | 2,000,000 | 61,360 | 4,612,096 | 15,119,815 |
| - | - | - | - | 11,406,385 | - | - | - | - | 2,281,277 | 13,687,662 |
| - | - | 303,042 | 3,892,995 | 24,229,474 | 26,559,382 | - | - | 1,695,464 | 18,208,900 | 70,693,220 |
| - | - | - | - | - | - | - | - | - | 388,281 | 388,281 |
| - | - | 550,768 | 675,915 | 14,907,763 | 8,983,350 | - | - | 931,591 | 11,329,583 | 36,152,287 |
| 418,877 | - | 1,860 | - | 93,207,481 | 61,442,917 | - | - | 1,503,201 | 74,687,882 | 230,841,481 |
| \$ 96,980,528 | \$ 36,234,409 | \$ 176,312,900 | \$ 48,841,924 | \$ 698,790,650 | \$ 181,791,967 | \$ 63,046,058 | \$ 24,137,116 | \$ 47,677,553 | \$ 496,907,539 | \$ 1,512,350,883 |

Budget By Fund

Comparison of Budgeted Expenditures

Comparison of Budgeted Expenditures By Fund

| | FY20 Adopted Gross Budget | FY21 Adopted Gross Budget | Difference | % Change |
|---|------------------------------|------------------------------|------------------------|---------------|
| General Fund (Including 14th Street and South County CRA Funds) | \$ 389,432,798 | \$ 401,988,698 | \$ 12,555,900 | 3.22% |
| 911 Enhancement Fee Fund | 2,783,163 | 3,132,082 | 348,919 | 12.54% |
| Affordable Housing Subsidy Fund | 2,722,775 | 2,176,886 | (545,889) | -20.05% |
| Assessment Project Funds | 2,920,412 | 3,117,688 | 197,276 | 6.76% |
| Automated Systems Maintenance Fund | 2,992,051 | 2,483,904 | (508,147) | -16.98% |
| Beach Erosion Control Tourist Tax & Capital Projects Fund | 20,877,563 | 8,474,768 | (12,402,795) | -59.41% |
| Building Capital Projects Funds | 3,612,405 | 1,385,509 | (2,226,896) | -61.65% |
| Building Department Fund | 17,692,966 | 20,237,797 | 2,544,831 | 14.38% |
| Children's Services Tax Fund | 13,842,495 | 15,491,426 | 1,648,931 | 11.91% |
| Communications Fund | 939,852 | 1,030,215 | 90,363 | 9.61% |
| Convention Center Fund | 4,352,135 | 4,673,147 | 321,012 | 7.38% |
| Court Technology Fee Fund | 1,499,404 | 1,614,562 | 115,158 | 7.68% |
| Debt Service Funds | 18,980,558 | 16,371,037 | (2,609,521) | -13.75% |
| Fleet & Fuel Services Funds | 29,134,981 | 30,676,236 | 1,541,255 | 5.29% |
| Florida Boating Improvement Program Fund | 1,386,009 | 1,392,627 | 6,618 | 0.48% |
| Gas Tax Capital Projects Funds | 7,354,959 | 10,257,630 | 2,902,671 | 39.47% |
| Gas Tax Road Maintenance Funds | 11,736,787 | 18,101,764 | 6,364,977 | 54.23% |
| Green Bridge Demolition Fund | 351,215 | 369,201 | 17,986 | 5.12% |
| Health Self Insurance Fund | 87,778,433 | 94,692,382 | 6,913,949 | 7.88% |
| Highway Capital Projects Funds | 4,075,429 | 4,132,990 | 57,561 | 1.41% |
| Impact Fee Administration Fund | 1,206,693 | 1,743,771 | 537,078 | 44.51% |
| Infrastructure Sales Tax Operating & Capital Projects Funds | 67,307,471 | 49,887,096 | (17,420,375) | -25.88% |
| Law Enforcement Impact Fee Funds | 4,305,535 | 4,418,274 | 112,739 | 2.62% |
| Library Funds | 13,582,696 | 16,369,509 | 2,786,813 | 20.52% |
| Library Impact Fee Fund | 3,575,138 | 1,661,667 | (1,913,471) | -53.52% |
| Metropolitan Planning Organization (MPO) Fund | 1,980,611 | 1,795,878 | (184,733) | -9.33% |
| Miscellaneous Funds (Less Than \$100,000) | 149,662 | 207,799 | 58,137 | 38.85% |
| Palm Aire Landscape MSTU Fund | 462,163 | 555,860 | 93,697 | 20.27% |
| Parks & Recreation Capital Projects Fund | 3,939,436 | 261,914 | (3,677,522) | -93.35% |
| Parks & Recreation Fund | 18,232,514 | 23,160,831 | 4,928,317 | 27.03% |
| Parks Impact Fee Funds and Capital Projects Funds | 11,567,428 | 12,000,626 | 433,198 | 3.74% |
| Phosphate Severance Tax Fund | 2,903,714 | 2,786,814 | (116,900) | -4.03% |
| Port Authority & Debt Service | 21,319,187 | 20,984,642 | (334,545) | -1.57% |
| Port TIF Fund | 439,021 | 729,350 | 290,329 | 66.13% |
| Public Safety Impact Fee & Capital Projects Funds | 2,840,284 | 2,860,356 | 20,072 | 0.71% |
| Radio Fund | 1,918,004 | 2,795,902 | 877,898 | 45.77% |
| Roads Impact Fee Project Funds | 59,592,142 | 44,646,056 | (14,946,086) | -25.08% |
| Self Insurance Fund | 21,806,357 | 20,337,304 | (1,469,053) | -6.74% |
| Solid Waste Capital Projects Fund | 4,079,186 | 2,651,538 | (1,427,648) | -35.00% |
| Solid Waste Operating & Debt Service Funds | 108,506,485 | 108,077,958 | (428,527) | -0.39% |
| Special Law Enforcement Trust Funds | 659,162 | 1,146,956 | 487,794 | 74.00% |
| Stormwater Operating & Capital Improvement Funds | 19,487,274 | 25,640,319 | 6,153,045 | 31.57% |
| Street Lighting Districts Funds | 99,032 | 138,196 | 39,164 | 39.55% |
| SW TIF Operating and Capital Projects Funds | 16,160,452 | 23,348,044 | 7,187,592 | 44.48% |
| Tourist Development Tax Fund | 21,270,532 | 15,119,815 | (6,150,717) | -28.92% |
| Transit Operating & Capital Funds | 13,088,468 | 13,687,662 | 599,194 | 4.58% |
| Transportation Trust Fund | 64,831,592 | 70,693,220 | 5,861,628 | 9.04% |
| Tree Trust Fund | 165,337 | 388,281 | 222,944 | 134.84% |
| Unincorporated Municipal Services Taxing Unit Fund (UMSTU) | 30,862,441 | 36,152,287 | 5,289,846 | 17.14% |
| Utilities Capital Projects Funds | 91,417,814 | 102,655,763 | 11,237,949 | 12.29% |
| Utilities Maintenance Projects Fund | 11,904,376 | 12,631,156 | 726,780 | 6.11% |
| Water & Sewer Operating & Debt Service Funds | 296,078,816 | 251,015,490 | (45,063,326) | -15.22% |
| Totals | \$ 1,540,205,413 | \$ 1,512,350,883 | \$ (27,854,530) | -1.81% |

Budget By Fund

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

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|---------------------------|---------------------------|---------------------------|
| Beginning Balance/Budgeted Cash | 101,999,589 | 98,581,575 | 104,556,335 |
| Subtotal | 101,999,589 | 98,581,575 | 104,556,335 |
| Revenues to be received during Fiscal Year: | | | |
| Property Taxes | 184,316,446 | 205,357,091 | 220,348,796 |
| Other Taxes | 2,724,907 | 3,097,895 | 2,538,596 |
| Licenses and permits | 936,842 | 771,250 | 920,250 |
| Intergovernmental | 50,612,882 | 51,302,124 | 48,039,812 |
| Charges for services | 37,215,290 | 31,491,919 | 28,748,658 |
| Fines and forfeitures | 584,046 | 593,500 | 500,500 |
| Interest income | 3,897,694 | 2,400,000 | 2,500,000 |
| Contributions | 1,217,770 | 1,398,805 | 1,249,141 |
| Miscellaneous | 4,545,650 | 4,465,600 | 3,189,421 |
| Operating grants | 644,922 | 0 | 0 |
| Transfers from other funds | 4,677,495 | 5,016,948 | 4,798,948 |
| Less Statutory 5% | 0 | -15,043,909 | -15,401,759 |
| Subtotal | 291,373,944 | 290,851,223 | 297,432,363 |
| Total Sources | <u>393,373,533</u> | <u>389,432,798</u> | <u>401,988,698</u> |

Budget By Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|--------------------|--------------------|--------------------|
| Budgeted Expenditures by Department in this fund: | | | |
| County Administration | 3,335,999 | 3,313,848 | 3,284,313 |
| Clerk of Circuit Court | 7,926,169 | 8,091,369 | 8,273,484 |
| Property Appraiser | 4,849,684 | 5,203,814 | 5,537,035 |
| Sheriff | 137,825,881 | 142,843,756 | 147,539,390 |
| Supervisor of Elections | 2,364,710 | 2,494,518 | 2,511,530 |
| Tax Collector | 9,367,187 | 9,538,510 | 9,979,782 |
| County Attorney | 2,691,174 | 2,854,402 | 2,964,159 |
| Financial Management | 2,097,554 | 2,600,343 | 2,857,146 |
| Human Resources | 1,602,331 | 1,749,249 | 1,791,923 |
| Information Technology Dept | 10,067,520 | 10,857,748 | 11,367,177 |
| Public Defender | 93,576 | 111,735 | 113,190 |
| Public Safety | 27,906,167 | 31,499,476 | 34,475,171 |
| States Attorney | 269,602 | 271,991 | 274,435 |
| Public Works(Transp/Prj Mgt) | 621 | 0 | 0 |
| Court Administrator | 670,829 | 719,269 | 735,575 |
| General Government | 5,645,313 | 6,658,053 | 7,279,737 |
| Court Costs | 1,023,771 | 1,086,059 | 1,131,725 |
| Parks&NaturalResourcesDept | 1,425,998 | 1,553,362 | 1,685,087 |
| Property Management Dept | 14,136,242 | 14,955,329 | 15,447,990 |
| Neighborhood Services Dept | 20,430,359 | 23,252,983 | 23,151,259 |
| Redevelop&EconomicOpportunity | 738,387 | 1,404,980 | 1,222,178 |
| Guardian Ad Litem | 27,087 | 53,988 | 114,937 |
| Subtotal | 254,496,160 | 271,114,782 | 281,737,223 |

Budget By Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|---|-------------------|-------------------|-------------------|
| Transfers Out to Other Funds/Agencies: | | | |
| Transfer to Library | 2,332 | 0 | 0 |
| Tran to Child Svc Tax Fund | 838,252 | 838,252 | 838,252 |
| Tran to Parks & Rec User Fd Pr | 2,884,500 | 0 | 0 |
| Transfer to MPO | 17,897 | 21,045 | 15,265 |
| TranstoPictownStLightDistrict | 600 | 1,200 | 1,400 |
| TranstoSunnyShoresMSBU | 547 | 1,500 | 1,800 |
| Tranfers to Grant >7/03 | 239,490 | 0 | 0 |
| Tran To Impact Fee Admin 2007 | 500,000 | 0 | 0 |
| TSF:HernandoAveStreetLights | 0 | 0 | 100 |
| Trans to Court Technology | 0 | 375,000 | 350,000 |
| TranstoSylvanOaksLightDistr | 0 | 0 | 1,700 |
| TranstoApolloPkStLightDistrict | 0 | 0 | 300 |
| Tsf to RevRef/Imp Bds 2013 | 6,862,320 | 7,029,650 | 4,875,576 |
| Tsf to Rev Imp Note 2013 | 392,676 | 403,087 | 0 |
| Tsf to Rev Impr Bond-2014 | 503,481 | 518,858 | 0 |
| Tsf to Rev Impr Bond-2016 | 2,231,664 | 2,244,970 | 1,102,044 |
| Tsf to RvRefundBonds 2019 | 0 | 0 | 763,250 |
| Tr to P&R Capital Projects | 1,850,000 | 0 | 0 |
| Tr to Highway Capital Projects | 500,000 | 0 | 0 |
| Tr to Build Cap Projects | 500,000 | 2,100,000 | 1,000,000 |
| Tran to Port Operating | 446,500 | 446,500 | 446,500 |
| Tran to Motor Pool Fund | 211,740 | 0 | 0 |
| TransToAutomatedSystemsMaint | 135,000 | 0 | 0 |
| Tran to Radio-PubSfty | 200,000 | 100,000 | 400,000 |
| TranstoOakwoodStLightDistrict | 597 | 1,100 | 3,000 |
| Transfer to Port TIF | 111,187 | 165,581 | 248,450 |
| Transfer to Southwest TIF | 4,131,215 | 5,654,528 | 7,009,322 |
| Subtotal | 22,559,997 | 19,901,271 | 17,056,959 |

Budget By Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|---------------------------|---------------------------|---------------------------|
| Reserves & Set Aside Amounts: | | | |
| Boards Reserve Contingency | 0 | 1,050,000 | 1,050,000 |
| Reserves - Econ Dev/Livable Manatee | 0 | 500,000 | 500,000 |
| Reserves - Grant | 0 | 488,671 | 601,798 |
| Reserves - Special Counsel | 0 | 150,000 | 150,000 |
| Reserves - Department Shortfall | 0 | 170,000 | 170,000 |
| Reserves - CRAs | 0 | 1,064,523 | 0 |
| Reserves - Sheriff | 0 | 1,500,000 | 1,500,000 |
| Reserves - Sustainable Camera Model | 0 | 50,000 | 50,000 |
| Reserves - GIS/Technology Security | 0 | 500,000 | 0 |
| Reserves - Debt Service | 0 | 1,500,000 | 1,500,000 |
| Reserves - Drug Court Grant Shortfall | 0 | 193,751 | 193,751 |
| Reserves - East County Library | 0 | 1,706,650 | 0 |
| Reserves - NonProfit Adults (3%) | 0 | 35,000 | 35,000 |
| Reserves - Onbase | 0 | 150,000 | 150,000 |
| Reserves - HR Software | 0 | 75,000 | 0 |
| Reserves - Budget Software | 0 | 250,000 | 0 |
| Reserves - Fiber Optic Expansion | 0 | 175,000 | 175,000 |
| Reserves - Renovations | 0 | 1,000,000 | 0 |
| Sheriff Requested Reserves | 0 | 0 | 2,457,667 |
| FY21 RV estimates- St.Revenue | 0 | 0 | 1,062,984 |
| FY21 RV Estimates- Comm Svcs Tax | 0 | 0 | 57,266 |
| FY21 RV Estimates-Half-Cent | 0 | 0 | 3,016,817 |
| Salary Adjustment - Attrition/FRS | 0 | 2,197,262 | 2,849,864 |
| Salary Adjustment - Constitutionals | 0 | 67,829 | 46,424 |
| Reserves- Attrition | 0 | 1,365,018 | 0 |
| Reserves- Compression | 0 | 163,466 | 0 |
| Health Insurance Credit Employee | 0 | 0 | 65,602 |
| Cash Balance - Operating | 0 | 59,638,580 | 61,351,729 |
| Budget Stabilization | 0 | 17,925,995 | 19,710,614 |
| Reserve- Disaster Recovery | 0 | 6,500,000 | 6,500,000 |
| Subtotal | 0 | 98,416,745 | 103,194,516 |
| Total Uses | <u>277,056,158</u> | <u>389,432,798</u> | <u>401,988,698</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.

Budget By Fund

911 Enhancement Fee Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|------------------|------------------|------------------|
| Beginning Balance/Budgeted Cash | 1,393,712 | 1,138,837 | 1,470,149 |
| Subtotal | 1,393,712 | 1,138,837 | 1,470,149 |
| Revenues to be received during Fiscal Year: | | | |
| Other Taxes | 1,814,674 | 1,725,000 | 1,720,000 |
| Interest income | 29,123 | 5,870 | 29,403 |
| Transfers from other funds | 63,289 | 0 | 0 |
| Less Statutory 5% | 0 | -86,544 | -87,470 |
| Subtotal | 1,907,086 | 1,644,326 | 1,661,933 |
| Total Sources | 3,300,798 | 2,783,163 | 3,132,082 |
| Budgeted Expenditures by Department in this fund: | | | |
| Public Safety | 1,681,433 | 1,676,523 | 1,719,242 |
| Subtotal | 1,681,433 | 1,676,523 | 1,719,242 |
| Transfers Out to Other Funds/Agencies: | | | |
| Subtotal | 0 | 0 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Compression | 0 | 3,537 | 0 |
| Salary Adjustment PFP | 0 | 47,031 | 41,622 |
| Health Insurance Credit Employee | 0 | 0 | 1,010 |
| Reserves- Budget Stabilization | 0 | 720,767 | 1,017,833 |
| Cash Balance - Operating | 0 | 335,305 | 352,375 |
| Subtotal | 0 | 1,106,640 | 1,412,840 |
| Total Uses | 1,681,433 | 2,783,163 | 3,132,082 |

Budget By Fund

Affordable Housing Subsidy Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------------|-------------------------|-------------------------|
| Beginning Balance/Budgeted Cash | 3,025,232 | 2,697,152 | 2,123,951 |
| Subtotal | 3,025,232 | 2,697,152 | 2,123,951 |
| Revenues to be received during Fiscal Year: | | | |
| Interest income | 77,696 | 26,972 | 55,721 |
| Transfers from other funds | 500,000 | 0 | 0 |
| Less Statutory 5% | 0 | -1,349 | -2,786 |
| Subtotal | 577,696 | 25,623 | 52,935 |
| Total Sources | <u>3,602,928</u> | <u>2,722,775</u> | <u>2,176,886</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Redevelop&EconomicOpportunity | 361,852 | 1,202,155 | 1,401,672 |
| Subtotal | 361,852 | 1,202,155 | 1,401,672 |
| Reserves & Set Aside Amounts: | | | |
| Cash Balance | 0 | 1,520,620 | 280,334 |
| Cash Balance-Stabilization | 0 | 0 | 494,880 |
| Subtotal | 0 | 1,520,620 | 775,214 |
| Total Uses | <u>361,852</u> | <u>2,722,775</u> | <u>2,176,886</u> |

Budget By Fund

Assessment Project Funds

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------------|-------------------------|-------------------------|
| Beginning Balance/Budgeted Cash | 2,719,356 | 2,801,662 | 2,952,343 |
| Subtotal | 2,719,356 | 2,801,662 | 2,952,343 |
| Revenues to be received during Fiscal Year: | | | |
| Interest income | 96,846 | 10,000 | 59,047 |
| Assessments | 47,734 | 115,000 | 115,000 |
| Less Statutory 5% | 0 | -6,250 | -8,702 |
| Subtotal | 144,580 | 118,750 | 165,345 |
| Total Sources | <u>2,863,936</u> | <u>2,920,412</u> | <u>3,117,688</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Public Works(Transp/Prj Mgt) | 1,656 | 13,010 | 13,100 |
| Subtotal | 1,656 | 13,010 | 13,100 |
| Transfers Out to Other Funds/Agencies: | | | |
| Tsf to RevRef/Imp Bds 2013 | 26,760 | 26,942 | 18,688 |
| Subtotal | 26,760 | 26,942 | 18,688 |
| Reserves & Set Aside Amounts: | | | |
| Cash Balance - Assessment Projects | 0 | 7,390 | 5,740 |
| Cash Balance- Dredging Assessments | 0 | 845,808 | 897,542 |
| Budget Stabilization | 0 | 2,027,262 | 2,182,618 |
| Subtotal | 0 | 2,880,460 | 3,085,900 |
| Total Uses | <u>28,416</u> | <u>2,920,412</u> | <u>3,117,688</u> |

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

Budget By Fund

Automated Systems Maintenance Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------------|-------------------------|-------------------------|
| Beginning Balance/Budgeted Cash | 795,100 | 1,097,439 | 347,931 |
| Subtotal | 795,100 | 1,097,439 | 347,931 |
| Revenues to be received during Fiscal Year: | | | |
| Charges for services | 2,142,645 | 1,984,328 | 2,241,434 |
| Interest income | 26,352 | 10,000 | 6,959 |
| Miscellaneous | 31 | 0 | 0 |
| Transfers from other funds | 135,000 | 0 | 0 |
| Less Statutory 5% | 0 | -99,716 | -112,420 |
| Subtotal | 2,304,028 | 1,894,612 | 2,135,973 |
| Total Sources | <u>3,099,128</u> | <u>2,992,051</u> | <u>2,483,904</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Information Technology Dept | 2,173,361 | 2,387,451 | 2,260,387 |
| Subtotal | 2,173,361 | 2,387,451 | 2,260,387 |
| Transfers Out to Other Funds/Agencies: | | | |
| Subtotal | 0 | 0 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Reserves-Compression | 0 | 505 | 0 |
| Salary Adjustment-PFP | 0 | 8,913 | 8,235 |
| Health Insurance Credit Employee | 0 | 0 | 277 |
| ASM-Operating | 0 | 477,490 | 215,005 |
| Budget Stabilization | 0 | 117,692 | 0 |
| Subtotal | 0 | 604,600 | 223,517 |
| Total Uses | <u>2,173,361</u> | <u>2,992,051</u> | <u>2,483,904</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.

Budget By Fund

Beach Erosion Control Tourist Tax & Capital Projects Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------|-------------------|------------------|
| Beginning Balance/Budgeted Cash | 9,478,680 | 11,766,839 | 6,384,083 |
| Subtotal | 9,478,680 | 11,766,839 | 6,384,083 |
| Revenues to be received during Fiscal Year: | | | |
| Other Taxes | 3,173,558 | 3,124,446 | 2,187,112 |
| Intergovernmental | 45,254 | 0 | 0 |
| Interest income | 334,878 | 150,000 | 13,609 |
| Transfers from other funds | 2,410 | 6,000,000 | 0 |
| Less Statutory 5% | 0 | -163,722 | -110,036 |
| Subtotal | 3,556,100 | 9,110,724 | 2,090,685 |
| Total Sources | 13,034,780 | 20,877,563 | 8,474,768 |
| Budgeted Expenditures by Department in this fund: | | | |
| Financial Management | 421,314 | 393,733 | 446,545 |
| Parks&NaturalResourcesDept | 964,867 | 75,000 | 231,244 |
| Subtotal | 1,386,181 | 468,733 | 677,789 |
| Transfers Out to Other Funds/Agencies: | | | |
| Tran to Beach Erosion Control | 2,410 | 0 | 0 |
| Tsf to Rev Impr Bond-2016 | 685,704 | 690,170 | 869,939 |
| Tr to Beach Erosion Control | 0 | 6,000,000 | 0 |
| Subtotal | 688,114 | 6,690,170 | 869,939 |
| Reserves & Set Aside Amounts: | | | |
| Salary Reserves | 0 | 0 | 7,813 |
| Health Insurance Credit Employee | 0 | 0 | 98 |
| Cash Balance - Beach Erosion Capital | 0 | 619,512 | 5,510,078 |
| Cash Balance - Beach Erosion | 0 | 5,743,623 | 311,128 |
| Budget Stabilization | 0 | 0 | 904,373 |
| Reserves - Capital Projects - Beach | 0 | 7,355,525 | 193,550 |
| Subtotal | 0 | 13,718,660 | 6,927,040 |
| Total Uses | 2,074,295 | 20,877,563 | 8,474,768 |

Budget By Fund

Building Capital Projects Funds

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------------|-------------------------|-------------------------|
| Beginning Balance/Budgeted Cash | 1,450,727 | 1,512,405 | 385,509 |
| Subtotal | 1,450,727 | 1,512,405 | 385,509 |
| Revenues to be received during Fiscal Year: | | | |
| Interest income | 373,341 | 0 | 0 |
| Transfers from other funds | 500,000 | 2,100,000 | 1,000,000 |
| Subtotal | 873,341 | 2,100,000 | 1,000,000 |
| Transfers Out to Other Funds/Agencies: | | | |
| Subtotal | 0 | 0 | 0 |
| Total Sources | <u>2,324,068</u> | <u>3,612,405</u> | <u>1,385,509</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Convention and Visitors Bureau | 19,910 | 0 | 0 |
| Human Resources | 0 | 0 | 550,000 |
| Information Technology Dept | 1,051,809 | 0 | 0 |
| Public Safety | 1,980 | 0 | 0 |
| General Government | 111,099 | 0 | 0 |
| Property Management Dept | 327,494 | 1,900,000 | 0 |
| Building & Development Service | 226,057 | 0 | 0 |
| Subtotal | 1,738,349 | 1,900,000 | 550,000 |

Budget By Fund

Building Capital Projects Funds

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|---|-------------------------|-------------------------|-------------------------|
| Transfers Out to Other Funds/Agencies: | | | |
| Transfer to General Fund | 79,680 | 0 | 0 |
| Transfer to Highway | 21,702 | 0 | 0 |
| Transfer to Library | 3,972 | 0 | 0 |
| Tran to Unincrp Srvs Fund | 4,969 | 0 | 0 |
| Trans to 911 Enhancement Fund | 63,289 | 0 | 0 |
| Tran to Building Dept Fund | 6,669 | 0 | 0 |
| Tran to W & S Operating | 39,191 | 0 | 0 |
| Tran to Stormwater | 1,693 | 0 | 0 |
| Transfer to Landfill | 6,543 | 0 | 0 |
| TranToFuelServices | 1,652 | 0 | 0 |
| Tran to Motor Pool Fund | 11,070 | 0 | 0 |
| Tran to Self Ins Trust Fd | 1,354 | 0 | 0 |
| Trans to Health Self Ins | 3,230 | 500,000 | 500,000 |
| Tran to Radio-PubSfty | 1,266 | 0 | 0 |
| Subtotal | 246,280 | 500,000 | 500,000 |
| Reserves & Set Aside Amounts: | | | |
| Cash Balance - 2016Rev ImpBds | 0 | 571,519 | 98,949 |
| Cash Balance - ESCO Cap Project | 0 | 780 | 1,185 |
| Cash Balance - ESCO PH2 CapProj | 0 | 838 | 1,685 |
| Cash Balance- 2013RevRef&ImpBds | 0 | 40,563 | 41,146 |
| Cash Balance - Bldg Cap Proj | 0 | 598,705 | 192,544 |
| Subtotal | 0 | 1,212,405 | 335,509 |
| Total Uses | <u>1,984,629</u> | <u>3,612,405</u> | <u>1,385,509</u> |

Budget By 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 FY19 | Adopted FY20 | Adopted FY21 |
|--|--------------------------|--------------------------|--------------------------|
| Beginning Balance/Budgeted Cash | 15,388,746 | 11,933,100 | 13,920,349 |
| Subtotal | 15,388,746 | 11,933,100 | 13,920,349 |
| Revenues to be received during Fiscal Year: | | | |
| Licenses and permits | 5,600,056 | 5,425,065 | 5,917,526 |
| Charges for services | 36,000 | 0 | 0 |
| Fines and forfeitures | 33,469 | 26,273 | 27,843 |
| Interest income | 394,840 | 200,000 | 278,407 |
| Miscellaneous | 301,860 | 273,831 | 288,322 |
| Transfers from other funds | 137,624 | 130,955 | 130,955 |
| Less Statutory 5% | 0 | -296,258 | -325,605 |
| Subtotal | 6,503,848 | 5,759,866 | 6,317,448 |
| Total Sources | <u>21,892,594</u> | <u>17,692,966</u> | <u>20,237,797</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Building & Development Service | 9,321,971 | 10,501,304 | 11,192,883 |
| Subtotal | 9,321,971 | 10,501,304 | 11,192,883 |
| Transfers Out to Other Funds/Agencies: | | | |
| Subtotal | 0 | 0 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Reserves- Compression | 0 | 18,191 | 0 |
| Reserves- Salary | 0 | 353,578 | 333,837 |
| Health Insurance Credit Employee | 0 | 0 | 8,057 |
| Cash Balance - Operating | 0 | 2,100,262 | 2,306,955 |
| Reserves - Budget Stabilization | 0 | 4,719,631 | 6,396,065 |
| Subtotal | 0 | 7,191,662 | 9,044,914 |
| Total Uses | <u>9,321,971</u> | <u>17,692,966</u> | <u>20,237,797</u> |

Budget By Fund

Children's Services Tax Fund

This fund is a special revenue fund used to account for the Children's Services tax levy and corresponding operating and contract service costs of children's programs. Revenues are generated by .3333 millage assessment on property tax values. When the tax was enacted, the ordinance states that the revenues generated are not to supplant items that were currently funded. \$838,252 for substance abuse prevention was funded from the General Fund before the tax was enacted; this amount is now transferred to the Children's Services Tax Fund each year.

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|--------------------------|--------------------------|--------------------------|
| Beginning Balance/Budgeted Cash | 743,431 | 679,516 | 1,438,717 |
| Subtotal | 743,431 | 679,516 | 1,438,717 |
| Revenues to be received during Fiscal Year: | | | |
| Property Taxes | 11,603,299 | 12,928,397 | 13,872,210 |
| Interest income | 150,369 | 45,000 | 37,745 |
| Miscellaneous | 148,127 | 0 | 0 |
| Transfers from other funds | 838,252 | 838,252 | 838,252 |
| Less Statutory 5% | 0 | -648,670 | -695,498 |
| Subtotal | 12,740,047 | 13,162,979 | 14,052,709 |
| Total Sources | <u>13,483,478</u> | <u>13,842,495</u> | <u>15,491,426</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Neighborhood Services Dept | 12,140,388 | 12,816,448 | 13,331,509 |
| Subtotal | 12,140,388 | 12,816,448 | 13,331,509 |
| Reserves & Set Aside Amounts: | | | |
| Reserves- Compression | 0 | 2,021 | 0 |
| Salary Adjustments - PFP/Attrition/FRS | 0 | 26,500 | 25,559 |
| Health Insurance Credit Employee | 0 | 0 | 586 |
| Cash Balance - Children's Services | 0 | 997,526 | 2,133,772 |
| Subtotal | 0 | 1,026,047 | 2,159,917 |
| Total Uses | <u>12,140,388</u> | <u>13,842,495</u> | <u>15,491,426</u> |

Budget By Fund

Communications Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-----------------------|-----------------------|-------------------------|
| Beginning Balance/Budgeted Cash | 167,580 | 119,697 | 169,723 |
| Subtotal | 167,580 | 119,697 | 169,723 |
| Revenues to be received during Fiscal Year: | | | |
| Charges for services | 816,255 | 861,321 | 902,387 |
| Interest income | 4,089 | 2,000 | 3,394 |
| Miscellaneous | 2,063 | 0 | 0 |
| Less Statutory 5% | 0 | -43,166 | -45,289 |
| Subtotal | 822,407 | 820,155 | 860,492 |
| Total Sources | <u>989,987</u> | <u>939,852</u> | <u>1,030,215</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Information Technology Dept | 818,629 | 864,023 | 892,274 |
| Subtotal | 818,629 | 864,023 | 892,274 |
| Transfers Out to Other Funds/Agencies: | | | |
| Subtotal | 0 | 0 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Reserves-Compression | 0 | 758 | 0 |
| Salary Adjustment-PFP | 0 | 16,825 | 15,591 |
| Health Insurance Credit Employee | 0 | 0 | 374 |
| Communications | 0 | 58,246 | 121,976 |
| Subtotal | 0 | 75,829 | 137,941 |
| Total Uses | <u>818,629</u> | <u>939,852</u> | <u>1,030,215</u> |

Budget By Fund

Convention Center Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|------------------|------------------|------------------|
| Beginning Balance/Budgeted Cash | 2,697,684 | 2,184,916 | 2,465,729 |
| Subtotal | 2,697,684 | 2,184,916 | 2,465,729 |
| Revenues to be received during Fiscal Year: | | | |
| Charges for services | 1,740,465 | 1,597,579 | 1,597,579 |
| Interest income | 85,840 | 7,000 | 49,315 |
| Contributions | 0 | 50 | 50 |
| Miscellaneous | 37,726 | 45,075 | 45,075 |
| Transfers from other funds | 600,000 | 600,000 | 600,000 |
| Less Statutory 5% | 0 | -82,485 | -84,601 |
| Subtotal | 2,464,031 | 2,167,219 | 2,207,418 |
| Total Sources | 5,161,715 | 4,352,135 | 4,673,147 |
| Budgeted Expenditures by Department in this fund: | | | |
| Convention and Visitors Bureau | 2,857,971 | 2,770,704 | 2,605,063 |
| Subtotal | 2,857,971 | 2,770,704 | 2,605,063 |
| Transfers Out to Other Funds/Agencies: | | | |
| Subtotal | 0 | 0 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Reserves - Contingency - Civic Center | 0 | 150,000 | 150,000 |
| Reserves- Compression | 0 | 3,790 | 0 |
| Reserves- Salary | 0 | 46,413 | 41,333 |
| Health Insurance Credit Employee | 0 | 0 | 1,000 |
| Cash Balance - Civic Center Operating | 0 | 1,381,228 | 529,479 |
| Budget Stabilization | 0 | 0 | 1,346,272 |
| Subtotal | 0 | 1,581,431 | 2,068,084 |
| Total Uses | 2,857,971 | 4,352,135 | 4,673,147 |

Budget By Fund

Court Technology Fee Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------------|-------------------------|-------------------------|
| Beginning Balance/Budgeted Cash | 476,737 | 410,479 | 544,305 |
| Subtotal | 476,737 | 410,479 | 544,305 |
| Revenues to be received during Fiscal Year: | | | |
| Charges for services | 750,519 | 750,000 | 750,000 |
| Interest income | 8,172 | 1,500 | 8,165 |
| Miscellaneous | 3,493 | 0 | 0 |
| Transfers from other funds | 0 | 375,000 | 350,000 |
| Less Statutory 5% | 0 | -37,575 | -37,908 |
| Subtotal | 762,184 | 1,088,925 | 1,070,257 |
| Total Sources | <u>1,238,921</u> | <u>1,499,404</u> | <u>1,614,562</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Clerk of Circuit Court | 138,170 | 179,374 | 180,435 |
| Court Administrator | 20,310 | 19,792 | 21,530 |
| General Government | 29,857 | 0 | 0 |
| Court Costs | 966,903 | 1,030,542 | 1,104,342 |
| Subtotal | 1,155,240 | 1,229,708 | 1,306,307 |
| Transfers Out to Other Funds/Agencies: | | | |
| Subtotal | 0 | 0 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Salary Adjustment - PFP | 0 | 11,926 | 10,625 |
| Health Insurance Credit Employee | 0 | 0 | 62 |
| Cash Balance -Court Technology | 0 | 248,327 | 263,399 |
| Reserves- Budget Stabilization | 0 | 9,443 | 34,169 |
| Subtotal | 0 | 269,696 | 308,255 |
| Total Uses | <u>1,155,240</u> | <u>1,499,404</u> | <u>1,614,562</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.

Budget By Fund

Debt Service Funds

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|--------------------------|--------------------------|--------------------------|
| Beginning Balance/Budgeted Cash | 120,242 | 183,442 | 1,362,689 |
| Subtotal | 120,242 | 183,442 | 1,362,689 |
| Revenues to be received during Fiscal Year: | | | |
| Interest income | 211,742 | 39,500 | 35,715 |
| Transfers from other funds | 19,296,520 | 18,759,591 | 14,974,419 |
| Less Statutory 5% | 0 | -1,975 | -1,786 |
| Subtotal | 19,508,262 | 18,797,116 | 15,008,348 |
| Total Sources | <u>19,628,504</u> | <u>18,980,558</u> | <u>16,371,037</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| General Government | 25,250 | 0 | 0 |
| Debt Service | 19,386,061 | 18,761,866 | 14,976,218 |
| Subtotal | 19,411,311 | 18,761,866 | 14,976,218 |
| Reserves & Set Aside Amounts: | | | |
| Debt - 2013 Debt Svc | 0 | 155,071 | 157,687 |
| Debt - 2016 Rev Improvmt Bonds | 0 | 63,348 | 65,693 |
| Debt - Ameresco Energy 2013 | 0 | 273 | 1,323 |
| Debt - Rev Imp and Ref 2019 | 0 | 0 | 1,153,976 |
| Debt - Revenue Refunding Bonds 2019 | 0 | 0 | 16,140 |
| Subtotal | 0 | 218,692 | 1,394,819 |
| Total Uses | <u>19,411,311</u> | <u>18,980,558</u> | <u>16,371,037</u> |

Budget By Fund

Fleet & Fuel Services Funds

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------|-------------------|-------------------|
| Beginning Balance/Budgeted Cash | 8,808,390 | 10,990,779 | 12,785,368 |
| Subtotal | 8,808,390 | 10,990,779 | 12,785,368 |
| Revenues to be received during Fiscal Year: | | | |
| Charges for services | 19,031,534 | 18,920,206 | 18,452,784 |
| Interest income | 255,262 | 54,954 | 255,709 |
| Miscellaneous | 230,434 | 24,000 | 24,000 |
| Gain on disposition of assets | 636,383 | 100,000 | 100,000 |
| Transfers from other funds | 1,601,982 | 0 | 0 |
| Less Statutory 5% | 0 | -954,958 | -941,625 |
| Subtotal | 21,755,595 | 18,144,202 | 17,890,868 |
| Total Sources | 30,563,985 | 29,134,981 | 30,676,236 |
| Budgeted Expenditures by Department in this fund: | | | |
| Financial Management | 99,081 | 0 | 0 |
| Public Works(Transp/Prj Mgt) | 18,024,870 | 20,584,296 | 19,834,848 |
| Subtotal | 18,123,951 | 20,584,296 | 19,834,848 |
| Transfers Out to Other Funds/Agencies: | | | |
| Tran to Radio-PubSfty | 4,660 | 0 | 0 |
| Subtotal | 4,660 | 0 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Reserves-Compression | 0 | 10,611 | 0 |
| Salary Adjustment PFP | 0 | 170,274 | 148,570 |
| Health Insurance Credit Employee | 0 | 0 | 4,324 |
| Fuel Services Operating | 0 | 1,037,987 | 875,545 |
| Mobile Fuel Vehicle | 0 | 331,872 | 31,872 |
| Fuel Budget Stabilization | 0 | 882,943 | 1,501,940 |
| Fleet Operating | 0 | 3,078,873 | 3,128,378 |
| Fleet Budget Stabilization | 0 | 3,038,125 | 5,150,759 |
| Subtotal | 0 | 8,550,685 | 10,841,388 |
| Total Uses | 18,128,611 | 29,134,981 | 30,676,236 |

Budget By Fund

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 FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------------|-------------------------|-------------------------|
| Beginning Balance/Budgeted Cash | 965,845 | 1,039,074 | 1,031,038 |
| Subtotal | 965,845 | 1,039,074 | 1,031,038 |
| Revenues to be received during Fiscal Year: | | | |
| Intergovernmental | 363,529 | 360,000 | 360,000 |
| Interest income | 25,521 | 5,195 | 20,620 |
| Transfers from other funds | 169,682 | 0 | 0 |
| Less Statutory 5% | 0 | -18,260 | -19,031 |
| Subtotal | 558,732 | 346,935 | 361,589 |
| Total Sources | <u>1,524,577</u> | <u>1,386,009</u> | <u>1,392,627</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Parks&NaturalResourcesDept | 75,320 | 200,000 | 200,000 |
| Subtotal | 75,320 | 200,000 | 200,000 |
| Transfers Out to Other Funds/Agencies: | | | |
| Tr to P&R Capital Projects | 560,000 | 0 | 0 |
| Subtotal | 560,000 | 0 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Reserves for Stabilization | 0 | 0 | 1,152,627 |
| Cash Balance - Operating | 0 | 1,186,009 | 40,000 |
| Subtotal | 0 | 1,186,009 | 1,192,627 |
| Total Uses | <u>635,320</u> | <u>1,386,009</u> | <u>1,392,627</u> |

Budget By Fund

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 FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------------|-------------------------|--------------------------|
| Beginning Balance/Budgeted Cash | 1,905,694 | 3,170,002 | 1,469,259 |
| Subtotal | 1,905,694 | 3,170,002 | 1,469,259 |
| Revenues to be received during Fiscal Year: | | | |
| Interest income | 587,381 | 350,000 | 28,838 |
| Transfers from other funds | 7,241,036 | 3,852,457 | 8,760,974 |
| Less Statutory 5% | 0 | -17,500 | -1,441 |
| Subtotal | 7,828,417 | 4,184,957 | 8,788,371 |
| Total Sources | <u>9,734,111</u> | <u>7,354,959</u> | <u>10,257,630</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Public Works(Transp/Prj Mgt) | 3,050,887 | 3,215,688 | 6,261,901 |
| Subtotal | 3,050,887 | 3,215,688 | 6,261,901 |
| Transfers Out to Other Funds/Agencies: | | | |
| Tsf to RevRef/Imp Bds 2013 | 3,528,420 | 3,552,457 | 2,463,887 |
| Subtotal | 3,528,420 | 3,552,457 | 2,463,887 |
| Reserves & Set Aside Amounts: | | | |
| Cash Balance - 5 Cent Capital | 0 | 54,054 | 7,551 |
| Cash Balance - Gas Tax Capital | 0 | 237,644 | 412,623 |
| Cash Balance - 5-6 Cent Gas Tax | 0 | 14,809 | 198,012 |
| Cash Balance - 4 Cent Gas tax Capital | 0 | 280,307 | 580,456 |
| Capital Projects - 5&6 Ct Cap | 0 | 0 | 333,200 |
| Subtotal | 0 | 586,814 | 1,531,842 |
| Total Uses | <u>6,579,307</u> | <u>7,354,959</u> | <u>10,257,630</u> |

Budget By Fund

Gas Tax Road Maintenance Funds

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------|-------------------|-------------------|
| Beginning Balance/Budgeted Cash | 10,180,489 | 1,317,217 | 4,960,721 |
| Subtotal | 10,180,489 | 1,317,217 | 4,960,721 |
| Revenues to be received during Fiscal Year: | | | |
| Interest income | 185,363 | 143,864 | 99,213 |
| Transfers from other funds | 8,601,812 | 10,282,899 | 13,046,790 |
| Less Statutory 5% | 0 | -7,193 | -4,960 |
| Subtotal | 8,787,174 | 10,419,570 | 13,141,043 |
| Total Sources | 18,967,663 | 11,736,787 | 18,101,764 |
| Budgeted Expenditures by Department in this fund: | | | |
| Public Works(Transp/Prj Mgt) | 7,586,087 | 9,136,864 | 8,024,101 |
| Subtotal | 7,586,087 | 9,136,864 | 8,024,101 |
| Transfers Out to Other Funds/Agencies: | | | |
| Tr to 2 Ct Loc Option Gs Tx | 1,000,000 | 0 | 333,200 |
| Tr to 4 Ct Gs Tx Cap Proj Fund | 1,110,000 | 0 | 0 |
| Transfer to: 5ctBdVoteCapProj | 1,580,613 | 300,000 | 2,900,000 |
| Subtotal | 3,690,613 | 300,000 | 3,233,200 |
| Reserves & Set Aside Amounts: | | | |
| FY21 State RV Adj Gas Taxes | 0 | 0 | 1,953,851 |
| Reserves - Compression | 0 | 9,348 | 0 |
| Salary Adjustment - PFP | 0 | 160,449 | 149,490 |
| Health Insurance Credit Employee | 0 | 0 | 5,429 |
| 1-4 Ct Gas Tax Operating | 0 | 227,877 | 239,625 |
| 5 Ct Gas Tax - Operating | 0 | 301,210 | 1,070,000 |
| 9th Ct Resurface - Operating | 0 | 237,097 | 330,000 |
| Cash Balance - Road Maint - Operating | 0 | 121,737 | 125,706 |
| Budget Stabilization | 0 | 788,992 | 2,827,383 |
| Cash Balance -5-6 Cent Gas Tax | 0 | 453,213 | 142,979 |
| Subtotal | 0 | 2,299,923 | 6,844,463 |
| Total Uses | 11,276,700 | 11,736,787 | 18,101,764 |

Budget By Fund

Green Bridge Demolition Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-----------------------|-----------------------|-----------------------|
| Beginning Balance/Budgeted Cash | 343,733 | 349,559 | 362,317 |
| Subtotal | 343,733 | 349,559 | 362,317 |
| Revenues to be received during Fiscal Year: | | | |
| Interest income | 9,321 | 1,743 | 7,246 |
| Less Statutory 5% | 0 | -87 | -362 |
| Subtotal | 9,321 | 1,656 | 6,884 |
| Total Sources | <u>353,054</u> | <u>351,215</u> | <u>369,201</u> |
| Reserves & Set Aside Amounts: | | | |
| Cash Balance - Green Bridge | 0 | 351,215 | 369,201 |
| Subtotal | 0 | 351,215 | 369,201 |
| Total Uses | <u>0</u> | <u>351,215</u> | <u>369,201</u> |

Budget By Fund

Health Self Insurance Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------|-------------------|-------------------|
| Beginning Balance/Budgeted Cash | 36,360,403 | 33,860,492 | 36,935,053 |
| Subtotal | 36,360,403 | 33,860,492 | 36,935,053 |
| Revenues to be received during Fiscal Year: | | | |
| Charges for services | 49,631,118 | 54,008,583 | 57,000,873 |
| Interest income | 1,070,571 | 204,000 | 750,000 |
| Miscellaneous | 2,237,589 | 2,016,829 | 2,520,000 |
| Gain on disposition of assets | 1 | 0 | 0 |
| Transfers from other funds | 3,230 | 500,000 | 500,000 |
| Less Statutory 5% | 0 | -2,811,471 | -3,013,544 |
| Subtotal | 52,942,509 | 53,917,941 | 57,757,329 |
| Total Sources | 89,302,912 | 87,778,433 | 94,692,382 |
| Budgeted Expenditures by Department in this fund: | | | |
| County Administration | 26,009 | 0 | 0 |
| Human Resources | 54,364,503 | 54,298,248 | 58,983,199 |
| Subtotal | 54,390,512 | 54,298,248 | 58,983,199 |
| Transfers Out to Other Funds/Agencies: | | | |
| Subtotal | 0 | 0 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Reserves-Compression | 0 | 1,769 | 0 |
| Reserves- Salary | 0 | 27,788 | 23,643 |
| Health Insurance Credit Employee | 0 | 0 | 657 |
| EHB Operating | 0 | 6,665,742 | 7,236,255 |
| Reserves- (Non Claims) 20% | 0 | 1,843,816 | 1,874,035 |
| Reserves- Prescription RX (20% | 0 | 1,657,728 | 1,891,474 |
| Reserves-Cash Balance- Dental | 0 | 60,000 | 60,000 |
| Reserves-Cash Balance-Medical | 0 | 7,094,600 | 7,748,445 |
| Reserves-Run off Claims (15%) | 0 | 5,320,950 | 5,811,334 |
| Reserves-Cash Balance- OPEB | 0 | 10,807,792 | 11,063,340 |
| Subtotal | 0 | 33,480,185 | 35,709,183 |
| Total Uses | 54,390,512 | 87,778,433 | 94,692,382 |

Budget By Fund

Highway Capital Projects Funds

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|--------------------------|-------------------------|-------------------------|
| Beginning Balance/Budgeted Cash | 300,550 | 4,074,429 | 3,130,990 |
| Subtotal | 300,550 | 4,074,429 | 3,130,990 |
| Revenues to be received during Fiscal Year: | | | |
| Interest income | 425,454 | 1,053 | 1,053 |
| Contributions | 3,453,740 | 0 | 0 |
| Capital grants | 452,115 | 0 | 0 |
| Transfers from other funds | 1,083,290 | 0 | 1,001,000 |
| Less Statutory 5% | 0 | -53 | -53 |
| Subtotal | 5,414,600 | 1,000 | 1,002,000 |
| Total Sources | <u>5,715,150</u> | <u>4,075,429</u> | <u>4,132,990</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Public Works(Transp/Prj Mgt) | 14,726,131 | 2,425,000 | 3,274,729 |
| Subtotal | 14,726,131 | 2,425,000 | 3,274,729 |
| Transfers Out to Other Funds/Agencies: | | | |
| Subtotal | 0 | 0 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Cash Balance - 2013 Transp Bonds | 0 | 30,519 | 110,631 |
| Cash Balance- 2018TranspNote Cap | 0 | 167,589 | 241,723 |
| Cash Balance- 2019 RvImprRef Bonds | 0 | 0 | 7,140 |
| Highway Capital Proj Cash Balance | 0 | 1,452,321 | 498,767 |
| Subtotal | 0 | 1,650,429 | 858,261 |
| Total Uses | <u>14,726,131</u> | <u>4,075,429</u> | <u>4,132,990</u> |

Budget By Fund

Impact Fee Administration Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------------|-------------------------|-------------------------|
| Beginning Balance/Budgeted Cash | 202,745 | 261,367 | 595,373 |
| Subtotal | 202,745 | 261,367 | 595,373 |
| Revenues to be received during Fiscal Year: | | | |
| Charges for services | 529,250 | 360,501 | 565,354 |
| Interest income | 8,214 | 3,000 | 11,907 |
| Miscellaneous | 73 | 0 | 0 |
| Transfers from other funds | 820,000 | 600,000 | 600,000 |
| Less Statutory 5% | 0 | -18,175 | -28,863 |
| Subtotal | 1,357,537 | 945,326 | 1,148,398 |
| Total Sources | <u>1,560,282</u> | <u>1,206,693</u> | <u>1,743,771</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| County Administration | 1,136,257 | 953,808 | 944,019 |
| Subtotal | 1,136,257 | 953,808 | 944,019 |
| Transfers Out to Other Funds/Agencies: | | | |
| Subtotal | 0 | 0 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Reserves- Compression | 0 | 505 | 0 |
| Salary Adjustments- PFP | 0 | 10,051 | 8,361 |
| Health Insurance Credit Employee | 0 | 0 | 185 |
| Cash Balance -Impact Fee Admin | 0 | 241,338 | 190,513 |
| Budget Stabilization | 0 | 991 | 600,693 |
| Subtotal | 0 | 252,885 | 799,752 |
| Total Uses | <u>1,136,257</u> | <u>1,206,693</u> | <u>1,743,771</u> |

Budget By Fund

Infrastructure Sales Tax Operating & Capital Projects Funds

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------|-------------------|-------------------|
| Beginning Balance/Budgeted Cash | 13,716,808 | 13,614,680 | 11,375,219 |
| Subtotal | 13,716,808 | 13,614,680 | 11,375,219 |
| Revenues to be received during Fiscal Year: | | | |
| Other Taxes | 25,528,788 | 28,158,372 | 23,429,130 |
| Interest income | 1,434,014 | 201,984 | 214,666 |
| Transfers from other funds | 25,844,034 | 26,750,453 | 16,050,272 |
| Less Statutory 5% | 0 | -1,418,018 | -1,182,191 |
| Subtotal | 52,806,836 | 53,692,791 | 38,511,877 |
| Total Sources | 66,523,644 | 67,307,471 | 49,887,096 |
| Budgeted Expenditures by Department in this fund: | | | |
| Sheriff | 1,524,896 | 694,800 | 1,781,544 |
| Financial Management | 325,258 | 0 | 0 |
| Public Safety | 358,088 | 938,200 | 1,583,930 |
| Public Works(Transp/Prj Mgt) | 2,258,846 | 17,534,184 | 12,904,067 |
| Parks&NaturalResourcesDept | 2,852,643 | 3,026,279 | 2,665,000 |
| Property Management Dept | 0 | 0 | 100,000 |
| Neighborhood Services Dept | 0 | 500,000 | 0 |
| Subtotal | 7,319,731 | 22,693,463 | 19,034,541 |
| Transfers Out to Other Funds/Agencies: | | | |
| TsfToInfraStrTransportCapPrj | 18,271,732 | 18,912,570 | 11,347,542 |
| TsfToInfraPubSftyLawEnCapPrj | 4,030,073 | 4,547,577 | 2,728,546 |
| TsfToInfraPks/CommFacilCapPrj | 3,542,229 | 3,290,306 | 1,974,184 |
| Subtotal | 25,844,034 | 26,750,453 | 16,050,272 |
| Reserves & Set Aside Amounts: | | | |
| FY21 RV Estimate IST - 850 | 0 | 0 | 4,388,633 |
| Cash Balance - Public Safety IST | 0 | 100,000 | 4,031,703 |
| Cash Balance - Transp IST | 0 | 1,685,848 | 613,737 |
| FY21 RV Estimate IST - 851 | 0 | 0 | 1,055,258 |
| Reserves - Cash Balance | 0 | 100,000 | 27,842 |
| FY21 RV Estimate IST - 852 | 0 | 0 | 763,510 |
| Reserves - Capital Projects - Parks & | 0 | 0 | 1,000,000 |
| Capital Projects - Public Safety IST | 0 | 4,629,557 | 0 |
| Reserves - Capital Projects - Transport | 0 | 11,348,150 | 2,921,600 |
| Subtotal | 0 | 17,863,555 | 14,802,283 |
| Total Uses | 33,163,765 | 67,307,471 | 49,887,096 |

Budget By Fund

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 FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------------|-------------------------|-------------------------|
| Beginning Balance/Budgeted Cash | 2,892,765 | 2,785,535 | 2,668,274 |
| Subtotal | 2,892,765 | 2,785,535 | 2,668,274 |
| Revenues to be received during Fiscal Year: | | | |
| Licenses and permits | 2,083,772 | 1,600,000 | 1,842,105 |
| Interest income | 125,103 | 0 | 0 |
| Less Statutory 5% | 0 | -80,000 | -92,105 |
| Subtotal | 2,208,875 | 1,520,000 | 1,750,000 |
| Total Sources | <u>5,101,640</u> | <u>4,305,535</u> | <u>4,418,274</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Information Technology Dept | 282,352 | 0 | 0 |
| General Government | 501,875 | 800,660 | 0 |
| Subtotal | 784,228 | 800,660 | 0 |
| Transfers Out to Other Funds/Agencies: | | | |
| Tsf to RevRef/Imp Bds 2013 | 1,373,220 | 1,432,774 | 993,733 |
| Subtotal | 1,373,220 | 1,432,774 | 993,733 |
| Reserves & Set Aside Amounts: | | | |
| Law Enf Imp Fee Capital - Countywide | 0 | 229,660 | 253,032 |
| Law Enf Imp Fees-Operating-Unincorp | 0 | 1,842,441 | 3,171,509 |
| Subtotal | 0 | 2,072,101 | 3,424,541 |
| Total Uses | <u>2,157,448</u> | <u>4,305,535</u> | <u>4,418,274</u> |

Budget By Fund

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 FY19 | Adopted FY20 | Adopted FY21 |
|--|--------------------------|--------------------------|--------------------------|
| Beginning Balance/Budgeted Cash | 3,151,830 | 4,248,952 | 6,232,257 |
| Subtotal | 3,151,830 | 4,248,952 | 6,232,257 |
| Revenues to be received during Fiscal Year: | | | |
| Property Taxes | 8,616,293 | 9,600,295 | 10,301,147 |
| Intergovernmental | 175,550 | 0 | 0 |
| Charges for services | 27,209 | 20,000 | 20,000 |
| Fines and forfeitures | 56,749 | 50,000 | 70,000 |
| Interest income | 174,236 | 54,699 | 124,644 |
| Contributions | 179,071 | 100,000 | 155,000 |
| Miscellaneous | 28 | 0 | 0 |
| Transfers from other funds | 6,304 | 0 | 0 |
| Less Statutory 5% | 0 | -491,250 | -533,539 |
| Subtotal | 9,235,440 | 9,333,744 | 10,137,252 |
| Total Sources | <u>12,387,270</u> | <u>13,582,696</u> | <u>16,369,509</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Neighborhood Services Dept | 7,767,297 | 7,930,442 | 8,282,105 |
| Subtotal | 7,767,297 | 7,930,442 | 8,282,105 |
| Transfers Out to Other Funds/Agencies: | | | |
| Subtotal | 0 | 0 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Reserves - Compression | 0 | 17,938 | 0 |
| Salary Adjustments | 0 | 219,294 | 203,237 |
| Health Insurance Credit Employee | 0 | 0 | 5,177 |
| Cash Balance - Eaton Trust | 0 | 2,000 | 2,000 |
| Cash Balance - Library Gift | 0 | 25,000 | 25,000 |
| Cash Balance - Operating | 0 | 1,559,089 | 1,671,104 |
| Budget Stabilization | 0 | 3,828,933 | 6,180,886 |
| Subtotal | 0 | 5,652,254 | 8,087,404 |
| Total Uses | <u>7,767,297</u> | <u>13,582,696</u> | <u>16,369,509</u> |

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

Budget By Fund

Library Impact Fee Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------------|-------------------------|-------------------------|
| Beginning Balance/Budgeted Cash | 1,714,573 | 1,228,138 | 662,917 |
| Subtotal | 1,714,573 | 1,228,138 | 662,917 |
| Revenues to be received during Fiscal Year: | | | |
| Licenses and permits | 958,575 | 600,000 | 525,000 |
| Interest income | 56,510 | 0 | 0 |
| Transfers from other funds | 1,030,000 | 1,777,000 | 500,000 |
| Less Statutory 5% | 0 | -30,000 | -26,250 |
| Subtotal | 2,045,085 | 2,347,000 | 998,750 |
| Total Sources | <u>3,759,658</u> | <u>3,575,138</u> | <u>1,661,667</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Neighborhood Services Dept | 46,090 | 1,777,000 | 0 |
| Subtotal | 46,090 | 1,777,000 | 0 |
| Transfers Out to Other Funds/Agencies: | | | |
| TransferToLibraryImpFeeCapPrj | 1,030,000 | 1,777,000 | 500,000 |
| Subtotal | 1,030,000 | 1,777,000 | 500,000 |
| Reserves & Set Aside Amounts: | | | |
| Cash Balance- LibraryImpFee Capital | 0 | 4,382 | 544,802 |
| Cash Balance-Library ImpFeesUnincorp | 0 | 16,756 | 616,865 |
| Subtotal | 0 | 21,138 | 1,161,667 |
| Total Uses | <u>1,076,090</u> | <u>3,575,138</u> | <u>1,661,667</u> |

Budget By Fund

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 FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------------|-------------------------|-------------------------|
| Subtotal | 0 | 0 | 0 |
| Revenues to be received during Fiscal Year: | | | |
| Miscellaneous | 123 | 105,635 | 96,216 |
| Operating grants | 1,428,685 | 1,957,066 | 1,778,113 |
| Transfers from other funds | 13,360 | 21,045 | 15,265 |
| Less Statutory 5% | 0 | -103,135 | -93,716 |
| Subtotal | 1,442,167 | 1,980,611 | 1,795,878 |
| Total Sources | <u>1,442,167</u> | <u>1,980,611</u> | <u>1,795,878</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| MPO | 1,483,509 | 1,980,611 | 1,795,878 |
| Subtotal | 1,483,509 | 1,980,611 | 1,795,878 |
| Total Uses | <u>1,483,509</u> | <u>1,980,611</u> | <u>1,795,878</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.

Budget By Fund

Miscellaneous Funds (Less Than \$100,000)

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|----------------|-----------------|-----------------|
| Beginning Balance/Budgeted Cash | 158,841 | 141,850 | 184,921 |
| Subtotal | 158,841 | 141,850 | 184,921 |
| Revenues to be received during Fiscal Year: | | | |
| Fines and forfeitures | 7,331 | 6,500 | 6,500 |
| Interest income | 8,780 | 1,723 | 17,582 |
| Contributions | -2,595 | 0 | 0 |
| Less Statutory 5% | 0 | -411 | -1,204 |
| Subtotal | 13,516 | 7,812 | 22,878 |
| Total Sources | <u>172,357</u> | <u>149,662</u> | <u>207,799</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Neighborhood Services Dept | 8,713 | 5,000 | 5,000 |
| Redevelop&EconomicOpportunity | 108,684 | 0 | 0 |
| Subtotal | 117,397 | 5,000 | 5,000 |
| Reserves & Set Aside Amounts: | | | |
| Cash Balance - So Cty CRA Capital | 0 | 24,195 | 35,857 |
| Cash Balance - Library Capital Projects | 0 | 33,781 | 49,370 |
| Cash Balance - Substance Abuse | 0 | 1,000 | 1,000 |
| Reserves - Cash Balance - Cable Fee | 0 | 14,640 | 29,712 |
| Reserves - Substance Abuse | 0 | 71,046 | 86,860 |
| Subtotal | 0 | 144,662 | 202,799 |
| Total Uses | <u>117,397</u> | <u>149,662</u> | <u>207,799</u> |

Budget By Fund

Miscellaneous Grants Fund

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|----------------|-----------------|-----------------|
| Beginning Balance/Budgeted Cash | 511,389 | 0 | 0 |
| Subtotal | 511,389 | 0 | 0 |
| Revenues to be received during Fiscal Year: | | | |
| Intergovernmental | 183,831 | 0 | 0 |
| Interest income | 13,368 | 0 | 0 |
| Subtotal | 197,199 | 0 | 0 |
| Total Sources | <u>708,588</u> | <u>0</u> | <u>0</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Parks&NaturalResourcesDept | 183,831 | 0 | 0 |
| Subtotal | 183,831 | 0 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Subtotal | 0 | 0 | 0 |
| Total Uses | <u>183,831</u> | <u>0</u> | <u>0</u> |

Budget By Fund

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 FY19 | Adopted FY20 | Adopted FY21 |
|--|-----------------------|-----------------------|-----------------------|
| Beginning Balance/Budgeted Cash | 374,940 | 346,629 | 428,589 |
| Subtotal | 374,940 | 346,629 | 428,589 |
| Revenues to be received during Fiscal Year: | | | |
| Property Taxes | 111,161 | 120,115 | 125,398 |
| Interest income | 11,692 | 1,500 | 8,572 |
| Less Statutory 5% | 0 | -6,081 | -6,699 |
| Subtotal | 122,854 | 115,534 | 127,271 |
| Total Sources | <u>497,794</u> | <u>462,163</u> | <u>555,860</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Public Works(Transp/Prj Mgt) | 76,388 | 159,346 | 80,777 |
| Subtotal | 76,388 | 159,346 | 80,777 |
| Reserves & Set Aside Amounts: | | | |
| Cash Balance - Palm Aire MSTU | 0 | 302,817 | 16,156 |
| Budget Stabilization | 0 | 0 | 458,927 |
| Subtotal | 0 | 302,817 | 475,083 |
| Total Uses | <u>76,388</u> | <u>462,163</u> | <u>555,860</u> |

Budget By Fund

Parks & Recreation Capital Projects Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------------|-------------------------|-----------------------|
| Beginning Balance/Budgeted Cash | 218,584 | 388,667 | 261,914 |
| Subtotal | 218,584 | 388,667 | 261,914 |
| Revenues to be received during Fiscal Year: | | | |
| Interest income | 57,664 | 0 | 0 |
| Operating grants | 413,715 | 0 | 0 |
| Capital grants | 328,103 | 0 | 0 |
| Transfers from other funds | 3,869,231 | 3,550,769 | 0 |
| Subtotal | 4,668,713 | 3,550,769 | 0 |
| Total Sources | <u>4,887,297</u> | <u>3,939,436</u> | <u>261,914</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Parks and Recreation | 160,053 | 0 | 0 |
| Parks&NaturalResourcesDept | 1,169,279 | 3,550,769 | 0 |
| Subtotal | 1,329,332 | 3,550,769 | 0 |
| Transfers Out to Other Funds/Agencies: | | | |
| Tran to FBIP Fund | 169,682 | 0 | 0 |
| Subtotal | 169,682 | 0 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Cash Balance - Parks Capital Projects | 0 | 388,667 | 261,914 |
| Subtotal | 0 | 388,667 | 261,914 |
| Total Uses | <u>1,499,014</u> | <u>3,939,436</u> | <u>261,914</u> |

Budget By Fund

Parks & Recreation Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------|-------------------|-------------------|
| Beginning Balance/Budgeted Cash | 1,174,573 | 3,805,860 | 7,712,716 |
| Subtotal | 1,174,573 | 3,805,860 | 7,712,716 |
| Revenues to be received during Fiscal Year: | | | |
| Property Taxes | 10,575,228 | 11,791,877 | 12,652,721 |
| Charges for services | 2,536,397 | 2,641,811 | 2,751,735 |
| Interest income | 186,916 | 50,000 | 154,255 |
| Contributions | 81,779 | 0 | 0 |
| Miscellaneous | 732,718 | 597,000 | 597,200 |
| Transfers from other funds | 2,984,500 | 100,000 | 100,000 |
| Less Statutory 5% | 0 | -754,034 | -807,796 |
| Subtotal | 17,097,537 | 14,426,654 | 15,448,115 |
| Total Sources | 18,272,110 | 18,232,514 | 23,160,831 |
| Budgeted Expenditures by Department in this fund: | | | |
| Tax Collector | 212,488 | 235,838 | 240,402 |
| Convention and Visitors Bureau | 109,312 | 237,477 | 273,598 |
| Parks&NaturalResourcesDept | 5,796,705 | 5,588,458 | 5,782,253 |
| Property Management Dept | 6,648,580 | 7,369,324 | 6,718,122 |
| Subtotal | 12,767,085 | 13,431,097 | 13,014,375 |
| Transfers Out to Other Funds/Agencies: | | | |
| Transfer to General Fund | 73,296 | 0 | 0 |
| Tr to P&R Capital Projects | 10,000 | 0 | 0 |
| Tran to Motor Pool Fund | 263,500 | 0 | 0 |
| Subtotal | 346,796 | 0 | 0 |

Budget By Fund

Parks & Recreation Fund

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------|-------------------|-------------------|
| Reserves & Set Aside Amounts: | | | |
| Lincoln Park Pool | 0 | 0 | 372,572 |
| Reserves-Compression | 0 | 26,781 | 0 |
| Salary Adjustment - PFP | 0 | 298,948 | 299,998 |
| Health Insurance Credit Employee | 0 | 0 | 8,993 |
| Cash Balance - Operating | 0 | 2,746,009 | 2,664,673 |
| Budget Stabilization | 0 | 1,016,129 | 6,081,770 |
| Cash Balance - Golf Course Capital | 0 | 275,000 | 275,000 |
| Cash Balance - Beach Concession | 0 | 195,100 | 100,000 |
| Reserves - Enhance Security/Integrity | 0 | 43,450 | 43,450 |
| Reserves - Enhanced Security | 0 | 200,000 | 200,000 |
| Beach Support - Countywide | 0 | 0 | 100,000 |
| Subtotal | 0 | 4,801,417 | 10,146,456 |
| Total Uses | <u>13,113,881</u> | <u>18,232,514</u> | <u>23,160,831</u> |

Budget By Fund

Parks Impact Fee Funds and Capital Projects Funds

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|--------------------------|--------------------------|--------------------------|
| Beginning Balance/Budgeted Cash | 8,323,805 | 6,098,678 | 9,031,876 |
| Subtotal | 8,323,805 | 6,098,678 | 9,031,876 |
| Revenues to be received during Fiscal Year: | | | |
| Licenses and permits | 3,979,059 | 3,125,000 | 3,125,000 |
| Interest income | 349,929 | 0 | 0 |
| Miscellaneous | 5,129 | 0 | 0 |
| Transfers from other funds | 6,751,285 | 2,500,000 | 0 |
| Less Statutory 5% | 0 | -156,250 | -156,250 |
| Subtotal | 11,085,402 | 5,468,750 | 2,968,750 |
| Total Sources | <u>19,409,207</u> | <u>11,567,428</u> | <u>12,000,626</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Parks and Recreation | 71,249 | 0 | 0 |
| Parks&NaturalResourcesDept | 4,742,836 | 170,000 | 1,749,841 |
| Property Management Dept | 338 | 0 | 0 |
| Subtotal | 4,814,422 | 170,000 | 1,749,841 |
| Transfers Out to Other Funds/Agencies: | | | |
| TsfToPNRImpactUnincorpCapPrj | 6,751,285 | 2,500,000 | 0 |
| Subtotal | 6,751,285 | 2,500,000 | 0 |
| Reserves & Set Aside Amounts: | | | |
| PNRImpact-UnincorpCapitalPrj | 0 | 365,414 | 2,424,710 |
| Park CntyWide Impact-Capital Cash Bal | 0 | 592,335 | 1,219,947 |
| PNR Impact Fees-Op-Unincorp | 0 | 484,679 | 4,376,128 |
| PNR Impact Fees - UnincorpCapitalPrj | 0 | 5,162,896 | 2,230,000 |
| Parks Projects-Capital-Countywide | 0 | 2,292,104 | 0 |
| Subtotal | 0 | 8,897,428 | 10,250,785 |
| Total Uses | <u>11,565,707</u> | <u>11,567,428</u> | <u>12,000,626</u> |

Budget By Fund

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 FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------------|-------------------------|-------------------------|
| Beginning Balance/Budgeted Cash | 2,320,470 | 2,263,969 | 2,296,142 |
| Subtotal | 2,320,470 | 2,263,969 | 2,296,142 |
| Revenues to be received during Fiscal Year: | | | |
| Intergovernmental | 1,127,621 | 653,416 | 470,575 |
| Interest income | 65,110 | 20,000 | 45,922 |
| Less Statutory 5% | 0 | -33,671 | -25,825 |
| Subtotal | 1,192,731 | 639,745 | 490,672 |
| Total Sources | <u>3,513,201</u> | <u>2,903,714</u> | <u>2,786,814</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Parks&NaturalResourcesDept | 900,485 | 948,588 | 996,828 |
| Subtotal | 900,485 | 948,588 | 996,828 |
| Transfers Out to Other Funds/Agencies: | | | |
| Tranfers to Grant >7/03 | 12,000 | 0 | 0 |
| Subtotal | 12,000 | 0 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Reserves-Compression | 0 | 2,021 | 0 |
| Salary Adjustment - PFP | 0 | 31,290 | 28,831 |
| Health Insurance Credit Employee | 0 | 0 | 723 |
| Cash Balance - Phosphate Severance | 0 | 189,718 | 205,276 |
| Budget Stabilization | 0 | 1,732,097 | 1,555,156 |
| Subtotal | 0 | 1,955,126 | 1,789,986 |
| Total Uses | <u>912,485</u> | <u>2,903,714</u> | <u>2,786,814</u> |

Budget By Fund

Port Authority & Debt Service

| | Actual FY18 | Adopted FY19 | Adopted FY20 | Planned FY21 |
|--|-------------------|-------------------|-------------------|-------------------|
| Subtotal | 0 | 0 | 0 | 0 |
| Revenues to be received during Fiscal Year: | | | | |
| Charges for services | 15,472,688 | 14,502,228 | 17,182,409 | 17,182,409 |
| Interest income | 198,046 | 75,000 | 150,000 | 150,000 |
| Miscellaneous | 393,983 | 1,188,275 | 1,333,285 | 1,333,285 |
| Operating grants | 131,620 | 0 | 0 | 0 |
| Transfers from other funds | 4,113,853 | 3,685,508 | 3,586,778 | 3,586,778 |
| Less Statutory 5% | 0 | -788,275 | -933,285 | -933,285 |
| Subtotal | 20,310,191 | 18,662,736 | 21,319,187 | 21,319,187 |
| Total Sources | 20,310,191 | 18,662,736 | 21,319,187 | 21,319,187 |
| Budgeted Expenditures by Department in this fund: | | | | |
| Port Authority | 15,305,705 | 11,920,499 | 13,745,598 | 13,745,598 |
| Subtotal | 15,305,705 | 11,920,499 | 13,745,598 | 13,745,598 |
| Transfers Out to Other Funds/Agencies: | | | | |
| Tran to Port Capital Improv | 481,333 | 0 | 0 | 0 |
| Tran to Port Debt Service | 3,186,020 | 3,239,008 | 3,140,278 | 3,140,278 |
| Tran to Port Grants Cap Proj | -84,555 | 0 | 0 | 0 |
| Subtotal | 3,582,798 | 3,239,008 | 3,140,278 | 3,140,278 |
| Reserves & Set Aside Amounts: | | | | |
| Reserves-Contingency | 0 | 3,503,229 | 4,433,311 | 4,433,311 |
| Subtotal | 0 | 3,503,229 | 4,433,311 | 4,433,311 |
| Total Uses | 18,888,504 | 18,662,736 | 21,319,187 | 21,319,187 |

Budget By Fund

Port TIF Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-----------------------|-----------------------|-----------------------|
| Beginning Balance/Budgeted Cash | 277,954 | 253,725 | 446,184 |
| Subtotal | 277,954 | 253,725 | 446,184 |
| Revenues to be received during Fiscal Year: | | | |
| Interest income | 8,834 | 4,200 | 11,706 |
| Transfers from other funds | 121,746 | 181,306 | 272,045 |
| Less Statutory 5% | 0 | -210 | -585 |
| Subtotal | 130,580 | 185,296 | 283,166 |
| Total Sources | <u>408,534</u> | <u>439,021</u> | <u>729,350</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Redevelop&EconomicOpportunity | 150,138 | 2,813 | 2,813 |
| Subtotal | 150,138 | 2,813 | 2,813 |
| Reserves & Set Aside Amounts: | | | |
| Cash Balance - Port TIF-Operating | 0 | 436,208 | 563 |
| Budget Stabilization | 0 | 0 | 725,974 |
| Subtotal | 0 | 436,208 | 726,537 |
| Total Uses | <u>150,138</u> | <u>439,021</u> | <u>729,350</u> |

Budget By Fund

Public Safety Impact Fee & Capital Projects Funds

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------------|-------------------------|-------------------------|
| Beginning Balance/Budgeted Cash | 1,925,763 | 1,104,534 | 1,074,606 |
| Subtotal | 1,925,763 | 1,104,534 | 1,074,606 |
| Revenues to be received during Fiscal Year: | | | |
| Licenses and permits | 1,098,907 | 985,000 | 985,000 |
| Interest income | 46,824 | 0 | 0 |
| Transfers from other funds | 911,000 | 800,000 | 0 |
| Less Statutory 5% | 0 | -49,250 | -49,250 |
| Subtotal | 2,056,732 | 1,735,750 | 935,750 |
| Total Sources | <u>3,982,495</u> | <u>2,840,284</u> | <u>2,010,356</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Public Safety | 873,739 | 876,750 | 0 |
| Subtotal | 873,739 | 876,750 | 0 |
| Transfers Out to Other Funds/Agencies: | | | |
| Tsf to RevRef/Imp Bds 2013 | 395,412 | 397,846 | 275,935 |
| Tsf to Rev Impr Bond-2016 | 541,620 | 544,308 | 158,598 |
| Tsf to Pub Safety Impact Fee | 885,780 | 800,000 | 0 |
| TsfToPubSafetyImpFeeUnincorCap | 0 | 0 | 850,000 |
| Subtotal | 1,822,812 | 1,742,154 | 1,284,533 |
| Reserves & Set Aside Amounts: | | | |
| Pub Safety Imp Fee-Cap-Countywide | 0 | 56,404 | 302,879 |
| Public Safety Imp Fee-Op-Unincorp | 0 | 164,976 | 422,944 |
| Subtotal | 0 | 221,380 | 725,823 |
| Total Uses | <u>2,696,551</u> | <u>2,840,284</u> | <u>2,010,356</u> |

Budget By Fund

Radio Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------------|-------------------------|-------------------------|
| Beginning Balance/Budgeted Cash | 1,320,248 | 928,168 | 1,314,526 |
| Subtotal | 1,320,248 | 928,168 | 1,314,526 |
| Revenues to be received during Fiscal Year: | | | |
| Charges for services | 1,382,529 | 906,670 | 1,112,000 |
| Interest income | 36,773 | 30,000 | 26,291 |
| Contributions | 2,485 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Operating grants | 16,626 | 0 | 0 |
| Transfers from other funds | 296,796 | 100,000 | 400,000 |
| Less Statutory 5% | 0 | -46,834 | -56,915 |
| Subtotal | 1,735,208 | 989,836 | 1,481,376 |
| Total Sources | <u>3,055,456</u> | <u>1,918,004</u> | <u>2,795,902</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Information Technology Dept | 2,132,794 | 1,498,417 | 1,770,417 |
| Subtotal | 2,132,794 | 1,498,417 | 1,770,417 |
| Transfers Out to Other Funds/Agencies: | | | |
| Subtotal | 0 | 0 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Reserves-Compression | 0 | 2,021 | 0 |
| Salary adjustments | 0 | 36,042 | 32,345 |
| Health Insurance Credit Employee | 0 | 0 | 694 |
| Radio-Operating | 0 | 299,683 | 360,691 |
| Budget Stabilization | 0 | 81,841 | 631,755 |
| Subtotal | 0 | 419,587 | 1,025,485 |
| Total Uses | <u>2,132,794</u> | <u>1,918,004</u> | <u>2,795,902</u> |

Budget By Fund

Roads Impact Fee Project Funds

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------|-------------------|-------------------|
| Beginning Balance/Budgeted Cash | 52,419,473 | 40,852,418 | 25,926,519 |
| Subtotal | 52,419,473 | 40,852,418 | 25,926,519 |
| Revenues to be received during Fiscal Year: | | | |
| Licenses and permits | 21,787,443 | 9,331,579 | 9,331,579 |
| Interest income | 2,067,771 | 938,263 | 508,544 |
| Transfers from other funds | 21,040,098 | 8,983,374 | 9,371,420 |
| Less Statutory 5% | 0 | -513,492 | -492,006 |
| Subtotal | 44,895,312 | 18,739,724 | 18,719,537 |
| Total Sources | 97,314,785 | 59,592,142 | 44,646,056 |
| Budgeted Expenditures by Department in this fund: | | | |
| Public Works(Transp/Prj Mgt) | 5,378,686 | 10,737,000 | 8,804,920 |
| Subtotal | 5,378,686 | 10,737,000 | 8,804,920 |
| Transfers Out to Other Funds/Agencies: | | | |
| Tsf to Rev Impr Note-2016 | 822,090 | 0 | 0 |
| Tsf to RvImpRfBnds 2019 | 0 | 0 | 2,562,400 |
| Tran to Rd Imp F | 330,396 | 0 | 0 |
| Tsf to NE Rd Imp Fee-Projects | 4,500,000 | 5,461,828 | 3,100,000 |
| Tsf to NW Rd Imp Fee-Projects | 6,600,000 | 0 | 3,300,000 |
| Tsf to SE Road Imp Cap Proj | 9,609,702 | 3,521,546 | 1,371,420 |
| Subtotal | 21,862,188 | 8,983,374 | 10,333,820 |

Budget By Fund

Roads Impact Fee Project Funds

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------|-------------------|-------------------|
| Reserves & Set Aside Amounts: | | | |
| Cash Balance - NW Roads Capital | 0 | 588,239 | 239,294 |
| Cash Balance - SW Roads Capital | 0 | 184,027 | 489,039 |
| Cash Balance - SW Roads Operating | 0 | 3,546,050 | 3,849,686 |
| Cash Balance - Roads Dist D Capital | 0 | 51,173 | 45,682 |
| Cash Balance - Roads Dist F Capital | 0 | 5,864 | 4,791 |
| Cash Balance - NE Roads Operating | 0 | 1,021,284 | 3,371,730 |
| Cash Balance - NW Roads Operating | 0 | 2,564,544 | 950,301 |
| Cash Balance - SE Roads Capital | 0 | 1,166,632 | 1,802,978 |
| Cash Balance - SE Roads Operating | 0 | 25,315,453 | 12,607,574 |
| Cash Balance - NE Roads Capital | 0 | 18,502 | 341,241 |
| Reserves - Capital Projects - SE Dist | 0 | 0 | 1,805,000 |
| Reserves - Capital SE Roads Operating | 0 | 5,410,000 | 0 |
| Subtotal | 0 | 39,871,768 | 25,507,316 |
| Total Uses | <u>27,240,874</u> | <u>59,592,142</u> | <u>44,646,056</u> |

Budget By Fund

Self Insurance Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------|-------------------|-------------------|
| Beginning Balance/Budgeted Cash | 13,355,200 | 14,089,864 | 11,106,780 |
| Subtotal | 13,355,200 | 14,089,864 | 11,106,780 |
| Revenues to be received during Fiscal Year: | | | |
| Charges for services | 8,238,038 | 7,654,227 | 9,019,795 |
| Interest income | 358,892 | 41,006 | 250,000 |
| Miscellaneous | 428,880 | 427,391 | 446,546 |
| Operating grants | 1,472 | 0 | 0 |
| Transfers from other funds | 1,354 | 0 | 0 |
| Less Statutory 5% | 0 | -406,131 | -485,817 |
| Subtotal | 9,028,636 | 7,716,493 | 9,230,524 |
| Total Sources | 22,383,836 | 21,806,357 | 20,337,304 |
| Budgeted Expenditures by Department in this fund: | | | |
| County Attorney | 9,019,795 | 10,970,962 | 10,539,575 |
| Subtotal | 9,019,795 | 10,970,962 | 10,539,575 |
| Transfers Out to Other Funds/Agencies: | | | |
| Subtotal | 0 | 0 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Reserves-Compression | 0 | 1,516 | 0 |
| Reserves-Salary Adjustment-PFP | 0 | 22,416 | 19,510 |
| Health Insurance Credit Employee | 0 | 0 | 298 |
| Self Insurance - Auto | 0 | 1,405,490 | 1,271,130 |
| Self Insurance- Workmen's | 0 | 8,108,597 | 7,333,440 |
| Self Insurance - General & Property | 0 | 1,297,376 | 1,173,351 |
| Subtotal | 0 | 10,835,395 | 9,797,729 |
| Total Uses | 9,019,795 | 21,806,357 | 20,337,304 |

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

Budget By Fund

Solid Waste Capital Projects Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------------|-------------------------|-------------------------|
| Beginning Balance/Budgeted Cash | 4,144,622 | 4,064,936 | 2,637,288 |
| Subtotal | 4,144,622 | 4,064,936 | 2,637,288 |
| Revenues to be received during Fiscal Year: | | | |
| Interest income | 135,095 | 15,000 | 15,000 |
| Less Statutory 5% | 0 | -750 | -750 |
| Subtotal | 135,095 | 14,250 | 14,250 |
| Total Sources | <u>4,279,717</u> | <u>4,079,186</u> | <u>2,651,538</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Utilities Department | 652,455 | 1,672,000 | 0 |
| Subtotal | 652,455 | 1,672,000 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Cash Balance - Solid Waste Capital | 0 | 2,407,186 | 2,651,538 |
| Subtotal | 0 | 2,407,186 | 2,651,538 |
| Total Uses | <u>652,455</u> | <u>4,079,186</u> | <u>2,651,538</u> |

Budget By Fund

Solid Waste Operating & Debt Service Funds

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|---------------------------|---------------------------|---------------------------|
| Beginning Balance/Budgeted Cash | 50,929,950 | 62,972,217 | 60,517,371 |
| Subtotal | 50,929,950 | 62,972,217 | 60,517,371 |
| Revenues to be received during Fiscal Year: | | | |
| Charges for services | 46,621,351 | 46,566,521 | 48,179,631 |
| Interest income | 1,455,938 | 690,515 | 1,210,606 |
| Miscellaneous | 369,266 | 214,333 | 214,620 |
| Operating grants | 10,134,258 | 0 | 0 |
| Gain on disposition of assets | 247,731 | 0 | 0 |
| Transfers from other funds | 437,441 | 436,468 | 435,973 |
| Less Statutory 5% | 0 | -2,373,569 | -2,480,243 |
| Subtotal | 59,265,986 | 45,534,268 | 47,560,587 |
| Total Sources | <u>110,195,936</u> | <u>108,506,485</u> | <u>108,077,958</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Utilities Department | 38,045,721 | 41,717,649 | 43,480,924 |
| Subtotal | 38,045,721 | 41,717,649 | 43,480,924 |
| Transfers Out to Other Funds/Agencies: | | | |
| Tsf to RevRef/Imp Bds 2013 | 340,008 | 342,331 | 237,432 |
| Tran to Stormwater | 9,537,500 | 9,000,000 | 15,427,744 |
| Tran to Solid Waste Debt Serv | 430,898 | 436,468 | 435,973 |
| Subtotal | 10,308,406 | 9,778,799 | 16,101,149 |
| Reserves & Set Aside Amounts: | | | |
| Reserves-Compression | 0 | 10,359 | 0 |
| Salary Adjustment - PFP | 0 | 197,418 | 185,868 |
| Health Insurance Credit Employee | 0 | 0 | 4,604 |
| Reserves - Solid Waste Debt Service | 0 | 11,259 | 13,022 |
| Solid Waste Operating | 0 | 20,510,288 | 12,011,678 |
| Landfill Closure | 0 | 36,280,713 | 36,280,713 |
| Subtotal | 0 | 57,010,037 | 48,495,885 |
| Total Uses | <u>48,354,128</u> | <u>108,506,485</u> | <u>108,077,958</u> |

Budget By Fund

Special Law Enforcement Trust Funds

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------------|-----------------------|-------------------------|
| Beginning Balance/Budgeted Cash | 1,156,058 | 496,000 | 967,083 |
| Subtotal | 1,156,058 | 496,000 | 967,083 |
| Revenues to be received during Fiscal Year: | | | |
| Fines and forfeitures | 118,322 | 170,000 | 170,000 |
| Interest income | 32,112 | 1,750 | 19,341 |
| Less Statutory 5% | 0 | -8,588 | -9,468 |
| Subtotal | 150,433 | 163,162 | 179,873 |
| Total Sources | <u>1,306,491</u> | <u>659,162</u> | <u>1,146,956</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Sheriff | 361,355 | 0 | 0 |
| Subtotal | 361,355 | 0 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Cash Balance - Federal Law Enf Trust | 0 | 356,168 | 611,856 |
| Cash Balance - State Law Enf Trust | 0 | 302,994 | 535,100 |
| Subtotal | 0 | 659,162 | 1,146,956 |
| Total Uses | <u>361,355</u> | <u>659,162</u> | <u>1,146,956</u> |

Budget By Fund

Stormwater Operating & Capital Improvement Funds

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------|-------------------|-------------------|
| Beginning Balance/Budgeted Cash | 6,896,788 | 6,435,054 | 2,256,869 |
| Subtotal | 6,896,788 | 6,435,054 | 2,256,869 |
| Revenues to be received during Fiscal Year: | | | |
| Charges for services | 103,539 | 25,000 | 25,000 |
| Interest income | 260,954 | 29,968 | 4,434 |
| Operating grants | 108,337 | 0 | 0 |
| Gain on disposition of assets | 32,379 | 0 | 0 |
| Transfers from other funds | 12,076,693 | 13,000,000 | 23,355,488 |
| Less Statutory 5% | 0 | -2,748 | -1,472 |
| Subtotal | 12,581,902 | 13,052,220 | 23,383,450 |
| Total Sources | 19,478,690 | 19,487,274 | 25,640,319 |
| Budgeted Expenditures by Department in this fund: | | | |
| Public Works(Transp/Prj Mgt) | 8,896,694 | 10,652,850 | 6,527,268 |
| Parks&NaturalResourcesDept | 664,610 | 626,668 | 637,702 |
| Public Works Projects | 231,346 | 0 | 0 |
| Subtotal | 9,792,650 | 11,279,518 | 7,164,970 |
| Transfers Out to Other Funds/Agencies: | | | |
| Tran to Stormwtr Cap Proj | 2,537,500 | 4,000,000 | 7,927,744 |
| Subtotal | 2,537,500 | 4,000,000 | 7,927,744 |
| Reserves & Set Aside Amounts: | | | |
| Reserves-Compression | 0 | 16,928 | 0 |
| Salary Adjustment - PFP | 0 | 158,920 | 155,502 |
| Health Insurance Credit Employee | 0 | 0 | 5,063 |
| Reserves-Stormwater Improvements | 0 | 1,013,210 | 0 |
| Cash Balance -Stormwater Capital | 0 | 176,208 | 7,137,101 |
| Stormwater - Operating | 0 | 2,242,490 | 322,195 |
| Reserves - Capital Projects - Strmwtr | 0 | 600,000 | 2,927,744 |
| Subtotal | 0 | 4,207,756 | 10,547,605 |
| Total Uses | 12,330,150 | 19,487,274 | 25,640,319 |

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.

Budget By Fund

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 FY19 | Adopted FY20 | Adopted FY21 |
|--|-----------------------|----------------------|-----------------------|
| Beginning Balance/Budgeted Cash | 30,233 | 26,601 | 54,270 |
| Subtotal | 30,233 | 26,601 | 54,270 |
| Revenues to be received during Fiscal Year: | | | |
| Charges for services | 68,786 | 72,109 | 78,526 |
| Interest income | 1,835 | 133 | 1,082 |
| Transfers from other funds | 84,244 | 3,800 | 8,300 |
| Less Statutory 5% | 0 | -3,611 | -3,982 |
| Subtotal | 154,865 | 72,431 | 83,926 |
| Total Sources | <u>185,098</u> | <u>99,032</u> | <u>138,196</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Tax Collector | 1,092 | 1,137 | 1,358 |
| Public Works(Transp/Prj Mgt) | 125,088 | 77,941 | 83,214 |
| Subtotal | 126,179 | 79,078 | 84,572 |

Budget By Fund

Street Lighting Districts Funds

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|----------------|-----------------|-----------------|
| Reserves & Set Aside Amounts: | | | |
| Cash Balance - 28thAve.E Street light | 0 | 1,198 | 1,187 |
| Cash Balance - Apollo Park Streetlight | 0 | 70 | 31 |
| Cash Balance - Cape Vista Street Light | 0 | 716 | 720 |
| Cash Balance - Gulf & Bay Street Light | 0 | 677 | 667 |
| Cash Balance - Hernando Ave | 0 | 59 | 42 |
| Cash Balance - Holiday Heights | 0 | 2,005 | 2,016 |
| Cash Balance - Lake Park Streetlight | 0 | 884 | 877 |
| Cash Balance - Oakwood | 0 | 35 | 1,624 |
| Cash Balance - Pictown Street Lighting | 0 | 86 | 42 |
| Cash Balance - Rubonia Street Lighting | 0 | 1,098 | 1,406 |
| Cash Balance - Sunny Shores MSBU | 0 | 20 | 165 |
| Cash Balance - Tropical Harbor Lights | 0 | 434 | 106 |
| Cash Balance - Washington Garden | 0 | 304 | 0 |
| Cash Balance 20% - Samoset St Light | 0 | 0 | 1,064 |
| Cash Balance- Sylvan Oaks | 0 | 1 | 22 |
| Budget Stabilization - 28thAveE Street | 0 | 1,372 | 1,154 |
| Budget Stabilization - Cape Vista | 0 | 1,419 | 1,438 |
| Budget Stabilization - Gulf&Bay | 0 | 1,847 | 2,435 |
| Budget Stabilization - Holiday Heights | 0 | 4,084 | 2,560 |
| Budget Stabilization - Rubonia | 0 | 1,217 | 0 |
| Budget Stabilization- Samoset | 0 | 0 | 33,681 |
| Reserves - Budget Stabilization | 0 | 2,428 | 2,387 |
| Subtotal | 0 | 19,954 | 53,624 |
| Total Uses | <u>126,179</u> | <u>99,032</u> | <u>138,196</u> |

Budget By Fund

SW TIF Operating and Capital Projects Funds

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|--------------------------|--------------------------|--------------------------|
| Beginning Balance/Budgeted Cash | 6,121,683 | 9,911,917 | 15,157,805 |
| Subtotal | 6,121,683 | 9,911,917 | 15,157,805 |
| Revenues to be received during Fiscal Year: | | | |
| Interest income | 250,049 | 60,000 | 394,996 |
| Transfers from other funds | 4,523,554 | 6,191,535 | 7,814,993 |
| Less Statutory 5% | 0 | -3,000 | -19,750 |
| Subtotal | 4,773,603 | 6,248,535 | 8,190,239 |
| Total Sources | <u>10,895,286</u> | <u>16,160,452</u> | <u>23,348,044</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Neighborhood Services Dept | 26,306 | 54,234 | 52,399 |
| Redevelop&EconomicOpportunity | 672,086 | 2,010,161 | 2,681,764 |
| Subtotal | 698,392 | 2,064,395 | 2,734,163 |
| Transfers Out to Other Funds/Agencies: | | | |
| Transfer to SW TIF Cap Prj | 0 | 0 | 140,000 |
| Subtotal | 0 | 0 | 140,000 |
| Reserves & Set Aside Amounts: | | | |
| Reserves - Economic Development | 0 | 1,354,575 | 1,937,329 |
| Reserves - Catalytic Projects | 0 | 6,772,880 | 9,686,647 |
| Reserves - Infrastructure Related | 0 | 2,709,151 | 3,874,659 |
| Reserves - Land Assembly | 0 | 1,354,575 | 1,937,329 |
| Reserves - Placemaking & Quality of | 0 | 1,354,575 | 1,937,329 |
| Reserves-Compression | 0 | 1,769 | 0 |
| Salary Adjustment - PFP | 0 | 35,554 | 31,212 |
| Health Insurance Credit Employee | 0 | 0 | 808 |
| SWTIF - Capital Projects | 0 | 100,099 | 101,734 |
| SWTIF-Operating | 0 | 412,879 | 966,834 |
| Subtotal | 0 | 14,096,057 | 20,473,881 |
| Total Uses | <u>698,392</u> | <u>16,160,452</u> | <u>23,348,044</u> |

Budget By Fund

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 FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------|-------------------|-------------------|
| Beginning Balance/Budgeted Cash | 12,757,368 | 9,372,402 | 6,737,539 |
| Subtotal | 12,757,368 | 9,372,402 | 6,737,539 |
| Revenues to be received during Fiscal Year: | | | |
| Other Taxes | 12,694,231 | 12,497,784 | 8,748,448 |
| Intergovernmental | 110,641 | 0 | 0 |
| Interest income | 350,323 | 23,563 | 75,000 |
| Contributions | 77,500 | 0 | 0 |
| Miscellaneous | 211 | 3,000 | 0 |
| Less Statutory 5% | 0 | -626,217 | -441,172 |
| Subtotal | 13,232,906 | 11,898,130 | 8,382,276 |
| Total Sources | 25,990,274 | 21,270,532 | 15,119,815 |
| Budgeted Expenditures by Department in this fund: | | | |
| Convention and Visitors Bureau | 10,667,914 | 8,698,846 | 6,426,027 |
| Parks&NaturalResourcesDept | 141,458 | 348,724 | 357,515 |
| Property Management Dept | 432,228 | 447,500 | 462,817 |
| Subtotal | 11,241,599 | 9,495,070 | 7,246,359 |
| Transfers Out to Other Funds/Agencies: | | | |
| Transfer to General Fund | 0 | 500,000 | 282,000 |
| Tran to Parks & Rec User Fd Pr | 100,000 | 100,000 | 100,000 |
| Tran to Unincrp Srvs Fund | 0 | 0 | 218,000 |
| Tr to P&R Capital Projects | 1,449,231 | 3,550,769 | 0 |
| Tran to Civic Center | 600,000 | 600,000 | 600,000 |
| Subtotal | 2,149,231 | 4,750,769 | 1,200,000 |

Budget By Fund

Tourist Development Tax Fund

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------|-------------------|-------------------|
| Reserves & Set Aside Amounts: | | | |
| Reserves Compression | 0 | 4,295 | 0 |
| Salary Adjustment - PFP | 0 | 67,606 | 59,692 |
| Health Insurance Credit Employee | 0 | 0 | 1,668 |
| Cash Balance - Operating | 0 | 2,849,168 | 1,701,544 |
| Budget Stabilization | 0 | 2,103,624 | 2,910,552 |
| Reserve - Capital Projects | 0 | 2,000,000 | 2,000,000 |
| Subtotal | 0 | 7,024,693 | 6,673,456 |
| Total Uses | <u>13,390,830</u> | <u>21,270,532</u> | <u>15,119,815</u> |

Budget By Fund

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 FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------|-------------------|-------------------|
| Beginning Balance/Budgeted Cash | 4,111,604 | 4,111,604 | 2,624,519 |
| Subtotal | 4,111,604 | 4,111,604 | 2,624,519 |
| Revenues to be received during Fiscal Year: | | | |
| Charges for services | 1,322,371 | 1,293,500 | 1,193,500 |
| Interest income | 77,039 | 5,025 | 52,487 |
| Contributions | 216,967 | 0 | 0 |
| Miscellaneous | 148,621 | 110,000 | 115,000 |
| Operating grants | 5,677,308 | 1,241,222 | 4,617,250 |
| Capital grants | 4,600,125 | 450,000 | 0 |
| Transfers from other funds | 7,429,488 | 6,032,104 | 5,383,818 |
| Less Statutory 5% | 0 | -154,987 | -298,912 |
| Subtotal | 19,471,920 | 8,976,864 | 11,063,143 |
| Total Sources | 23,583,524 | 13,088,468 | 13,687,662 |
| Budgeted Expenditures by Department in this fund: | | | |
| Public Works(Transp/Prj Mgt) | 22,640,746 | 10,902,862 | 11,406,385 |
| Subtotal | 22,640,746 | 10,902,862 | 11,406,385 |
| Transfers Out to Other Funds/Agencies: | | | |
| Tran to Motor Pool Fund | 135,361 | 0 | 0 |
| Subtotal | 135,361 | 0 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Cash Balance - Transit - Operating | 0 | 2,180,572 | 2,281,277 |
| Budget Stabilization | 0 | 5,034 | 0 |
| Subtotal | 0 | 2,185,606 | 2,281,277 |
| Total Uses | 22,776,107 | 13,088,468 | 13,687,662 |

Budget By Fund

Transportation Trust Fund

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

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------|-------------------|-------------------|
| Beginning Balance/Budgeted Cash | 25,577,365 | 22,320,711 | 29,635,621 |
| Subtotal | 25,577,365 | 22,320,711 | 29,635,621 |
| Revenues to be received during Fiscal Year: | | | |
| Property Taxes | 8,829,493 | 9,836,908 | 10,555,033 |
| Other Taxes | 20,732,922 | 21,808,430 | 19,374,129 |
| Intergovernmental | 5,478,692 | 5,686,992 | 5,098,798 |
| Charges for services | 1,455,493 | 908,500 | 908,500 |
| Interest income | 888,280 | 468,112 | 592,712 |
| Contributions | 1,486,265 | 0 | 650,000 |
| Miscellaneous | 3,937,281 | 420,000 | 420,000 |
| Operating grants | 436,919 | 0 | 0 |
| Transfers from other funds | 4,860,088 | 5,338,386 | 5,338,386 |
| Less Statutory 5% | 0 | -1,956,447 | -1,879,959 |
| Subtotal | 48,105,433 | 42,510,881 | 41,057,599 |
| Total Sources | 73,682,798 | 64,831,592 | 70,693,220 |
| Budgeted Expenditures by Department in this fund: | | | |
| Public Works(Transp/Prj Mgt) | 16,931,336 | 19,815,338 | 19,287,729 |
| Property Management Dept | 571,074 | 738,180 | 748,750 |
| Redevelop&EconomicOpportunity | 108,078 | 300,000 | 300,000 |
| Subtotal | 17,610,488 | 20,853,518 | 20,336,479 |

Budget By Fund

Transportation Trust Fund

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|---|-------------------|-------------------|-------------------|
| Transfers Out to Other Funds/Agencies: | | | |
| Transfers | 4,187,110 | 4,393,980 | 3,892,995 |
| Trans to:Co 9ct Voted Gas Tx | 1,339,875 | 1,505,228 | 1,420,114 |
| Tran to LocOpt4Ct Maint Proj | 1,041,816 | 1,488,015 | 2,903,083 |
| Transfer To:5ctBdVote Gas Tax | 3,955,026 | 4,464,451 | 5,702,339 |
| Trans to 5&6Ct Gax Tax | 2,265,095 | 2,825,205 | 3,021,254 |
| Tsf to Rev Impr Note-2016 | 25,250 | 0 | 0 |
| Tr to Highway Capital Projects | 583,290 | 0 | 1,001,000 |
| Tr to 4 Ct Gs Tx Cap Proj Fund | 3,550,423 | 3,552,457 | 5,527,774 |
| Tsf to NE Rd Imp Fee-Projects | 0 | 0 | 1,600,000 |
| Tran to Transit | 7,429,488 | 6,032,104 | 5,383,818 |
| Tran to Motor Pool Fund | 584,358 | 0 | 0 |
| Tran to Radio-PubSfty | 90,870 | 0 | 0 |
| Subtotal | 25,052,601 | 24,261,440 | 30,452,377 |
| Reserves & Set Aside Amounts: | | | |
| Reserves - Fuel | 0 | 300,000 | 300,000 |
| FY21 RV Estimates- Comm Svcs Tax | 0 | 0 | 7,294 |
| FY21 RV Estimates- 7th Cent/Constit. | 0 | 0 | 544,157 |
| Reserves- Compression | 0 | 64,932 | 0 |
| Salary Adjustment - PFP | 0 | 855,709 | 820,829 |
| Health Insurance Credit Employee | 0 | 0 | 23,184 |
| Budget Stabilization | 0 | 8,136,344 | 6,799,291 |
| RTMC Video Wall Replacement 37% | 0 | 185,000 | 0 |
| ROW | 0 | 500,000 | 500,000 |
| FDOT Traffic Signal Timing 2503 DU 12 | 0 | 152,529 | 152,529 |
| Cash Balance - Operating | 0 | 9,207,120 | 10,507,080 |
| Reserves-Contracted Shell Placement | 0 | 250,000 | 250,000 |
| Reserves-AMI Trolley Vehicle | 0 | 65,000 | 0 |
| Subtotal | 0 | 19,716,634 | 19,904,364 |
| Total Uses | 42,663,089 | 64,831,592 | 70,693,220 |

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.

Budget By Fund

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 FY19 | Adopted FY20 | Adopted FY21 |
|--|-----------------------|-----------------------|-----------------------|
| Beginning Balance/Budgeted Cash | 183,555 | 162,665 | 324,172 |
| Subtotal | 183,555 | 162,665 | 324,172 |
| Revenues to be received during Fiscal Year: | | | |
| Interest income | 6,323 | 813 | 6,483 |
| Miscellaneous | 99,560 | 2,000 | 61,000 |
| Less Statutory 5% | 0 | -141 | -3,374 |
| Subtotal | 105,883 | 2,672 | 64,109 |
| Total Sources | <u>289,438</u> | <u>165,337</u> | <u>388,281</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Parks&NaturalResourcesDept | 69,509 | 0 | 0 |
| Subtotal | 69,509 | 0 | 0 |
| Reserves & Set Aside Amounts: | | | |
| Cash Balance - Tree Trust | 0 | 165,337 | 388,281 |
| Subtotal | 0 | 165,337 | 388,281 |
| Total Uses | <u>69,509</u> | <u>165,337</u> | <u>388,281</u> |

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

Budget By Fund

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 FY19 | Adopted FY20 | Adopted FY21 |
|--|--------------------------|--------------------------|--------------------------|
| Beginning Balance/Budgeted Cash | 10,287,880 | 8,246,005 | 11,256,484 |
| Subtotal | 10,287,880 | 8,246,005 | 11,256,484 |
| Revenues to be received during Fiscal Year: | | | |
| Property Taxes | 15,401,249 | 17,202,109 | 18,549,875 |
| Licenses and permits | 4,286,706 | 3,944,234 | 4,109,730 |
| Charges for services | 1,194,829 | 1,426,622 | 1,428,000 |
| Fines and forfeitures | 1,039,639 | 894,072 | 1,584,740 |
| Interest income | 568,310 | 301,916 | 225,130 |
| Miscellaneous | 71,172 | 37,822 | 79,160 |
| Transfers from other funds | 4,969 | 0 | 218,000 |
| Less Statutory 5% | 0 | -1,190,339 | -1,298,832 |
| Subtotal | 22,566,875 | 22,616,436 | 24,895,803 |
| Total Sources | <u>32,854,755</u> | <u>30,862,441</u> | <u>36,152,287</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Public Safety | 94,207 | 91,195 | 95,670 |
| Public Works(Transp/Prj Mgt) | 2,938,696 | 3,537,228 | 3,815,663 |
| General Government | 1,845,045 | 1,213,243 | 1,225,683 |
| Neighborhood Services Dept | 664,843 | 852,512 | 904,080 |
| Building & Development Service | 5,300,349 | 5,769,891 | 7,304,032 |
| Redevelop&EconomicOpportunity | 912,058 | 1,604,635 | 1,562,635 |
| Subtotal | 11,755,197 | 13,068,704 | 14,907,763 |

Budget By Fund

Unincorporated Municipal Services Taxing Unit Fund (UMSTU)

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|---|-------------------|-------------------|-------------------|
| Transfers Out to Other Funds/Agencies: | | | |
| Transfer to General Fund | 1,571,806 | 1,571,806 | 1,571,806 |
| Transfer to Highway | 4,838,386 | 5,338,386 | 5,338,386 |
| Transfer to Impact Fee Admin | 820,000 | 600,000 | 600,000 |
| Tran to Building Dept Fund | 130,955 | 130,955 | 130,955 |
| Tsf to Rev Impr Bond-2016 | 1,567,896 | 1,576,198 | 652,937 |
| Tran to Motor Pool Fund | 74,000 | 0 | 0 |
| Transfer to Port TIF | 10,559 | 15,725 | 23,595 |
| Transfer to Southwest TIF | 392,339 | 537,007 | 665,671 |
| TranstoSamoset Streetlt Dis | 82,500 | 0 | 0 |
| Subtotal | 9,488,441 | 9,770,077 | 8,983,350 |
| Reserves & Set Aside Amounts: | | | |
| Reserves - Boards Reserve | 0 | 500,000 | 500,000 |
| Reserves - Street Light Pilot Program | 0 | 350,000 | 0 |
| Reserves - Compression | 0 | 29,813 | 0 |
| Salary Adjustment - PFP | 0 | 388,507 | 421,308 |
| Health Insurance Credit Employee | 0 | 0 | 10,283 |
| Cash Balance - Operating | 0 | 4,651,420 | 4,864,541 |
| Budget Stabilization | 0 | 2,103,920 | 6,465,042 |
| Subtotal | 0 | 8,023,660 | 12,261,174 |
| Total Uses | 21,243,638 | 30,862,441 | 36,152,287 |

Budget By Fund

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 FY19 | Adopted FY20 | Adopted FY21 |
|--|--------------------|-------------------|--------------------|
| Beginning Balance/Budgeted Cash | 43,860,891 | 49,817,815 | 47,777,513 |
| Subtotal | 43,860,891 | 49,817,815 | 47,777,513 |
| Revenues to be received during Fiscal Year: | | | |
| Interest income | 4,041,400 | 1,684,210 | 1,684,211 |
| Contributions | 20,079,527 | 15,789,473 | 16,842,105 |
| Transfers from other funds | 38,000,000 | 25,000,000 | 37,278,250 |
| Less Statutory 5% | 0 | -873,684 | -926,316 |
| Subtotal | 62,120,927 | 41,599,999 | 54,878,250 |
| Total Sources | 105,981,818 | 91,417,814 | 102,655,763 |
| Budgeted Expenditures by Department in this fund: | | | |
| Utilities Department | 24,096,678 | 25,130,509 | 22,381,626 |
| Subtotal | 24,096,678 | 25,130,509 | 22,381,626 |
| Transfers Out to Other Funds/Agencies: | | | |
| Tran to W & S Debt Svc | 2,878,787 | 2,106,045 | 2,994,316 |
| Subtotal | 2,878,787 | 2,106,045 | 2,994,316 |
| Reserves & Set Aside Amounts: | | | |
| Cash Balance -Utilities Capital Projects | 0 | 8,810,029 | 10,217,931 |
| Reserves - Util Rev Bnds,2018 | 0 | 1,058,380 | 1,327,715 |
| Reserves - Utilities 2015 Rev Ref & Imp | 0 | 1,066,894 | 59,065 |
| Reserves - Capital Projects - FIFs | 0 | 32,730,655 | 29,693,206 |
| Reserves - SewerFIF | 0 | 18,638,799 | 25,255,882 |
| Reserve for Capital-FIF-Capital | 0 | 250,000 | 250,000 |
| Reserves - Capital Projects - Sewer | 0 | 1,000,000 | 4,721,363 |
| Reserves - Capital Projects - W/S | 0 | 626,503 | 5,754,659 |
| Subtotal | 0 | 64,181,260 | 77,279,821 |
| Total Uses | 26,975,465 | 91,417,814 | 102,655,763 |

Budget By Fund

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 FY19 | Adopted FY20 | Adopted FY21 |
|--|-------------------------|--------------------------|--------------------------|
| Beginning Balance/Budgeted Cash | 5,765,903 | 5,299,376 | 6,026,156 |
| Subtotal | 5,765,903 | 5,299,376 | 6,026,156 |
| Revenues to be received during Fiscal Year: | | | |
| Interest income | 19,085 | 0 | 0 |
| Operating grants | -17,089 | 0 | 0 |
| Transfers from other funds | 4,000,000 | 6,605,000 | 6,605,000 |
| Subtotal | 4,001,996 | 6,605,000 | 6,605,000 |
| Total Sources | <u>9,767,899</u> | <u>11,904,376</u> | <u>12,631,156</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Utilities Department | 5,670,061 | 6,605,000 | 6,605,000 |
| Subtotal | 5,670,061 | 6,605,000 | 6,605,000 |
| Reserves & Set Aside Amounts: | | | |
| Reserves - Cash Balance | 0 | 5,299,376 | 6,026,156 |
| Subtotal | 0 | 5,299,376 | 6,026,156 |
| Total Uses | <u>5,670,061</u> | <u>11,904,376</u> | <u>12,631,156</u> |

Budget By Fund

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 FY19 | Adopted FY20 | Adopted FY21 |
|--|---------------------------|---------------------------|---------------------------|
| Beginning Balance/Budgeted Cash | 139,874,243 | 142,594,228 | 93,763,047 |
| Subtotal | 139,874,243 | 142,594,228 | 93,763,047 |
| Revenues to be received during Fiscal Year: | | | |
| Licenses and permits | 16,775 | 13,942 | 14,360 |
| Charges for services | 138,852,129 | 138,620,388 | 142,778,999 |
| Fines and forfeitures | 28,522 | 16,749 | 17,251 |
| Interest income | 8,591,821 | 2,937,802 | 1,897,329 |
| Contributions | 31,587,223 | 528,112 | 543,955 |
| Miscellaneous | 1,587,205 | 1,690,652 | 1,741,371 |
| Operating grants | 189,385 | 0 | 0 |
| Gain on disposition of assets | 41,196 | 0 | 0 |
| Transfers from other funds | 17,864,493 | 15,074,311 | 17,608,841 |
| Less Statutory 5% | 0 | -7,284,751 | -7,349,663 |
| Interest Rebate | 1,770,365 | 1,887,383 | 0 |
| Subtotal | 200,529,113 | 153,484,588 | 157,252,443 |
| Total Sources | <u>340,403,356</u> | <u>296,078,816</u> | <u>251,015,490</u> |
| Budgeted Expenditures by Department in this fund: | | | |
| Information Technology Dept | 410,233 | 405,489 | 418,877 |
| Utilities Department | 121,849,276 | 109,053,807 | 106,744,216 |
| Public Works(Transp/Prj Mgt) | 1,377,286 | 1,677,872 | 1,846,556 |
| Parks&NaturalResourcesDept | 1,613,843 | 1,606,393 | 1,631,597 |
| Property Management Dept | 95,058 | 168,460 | 180,075 |
| Subtotal | 125,345,696 | 112,912,021 | 110,821,321 |
| Transfers Out to Other Funds/Agencies: | | | |
| Transfer to General Fund | 2,945,142 | 2,945,142 | 2,945,142 |
| Transfer to 402 Pub Wks Maint | 4,000,000 | 6,605,000 | 6,605,000 |
| Tran to W & S Debt Svc | 14,946,515 | 12,968,266 | 14,614,525 |
| Tran to W & S Capital Improv | 38,000,000 | 25,000,000 | 37,278,250 |
| Tran to Motor Pool Fund | 320,301 | 0 | 0 |
| Subtotal | 60,211,958 | 47,518,408 | 61,442,917 |

Budget By Fund

Water & Sewer Operating & Debt Service Funds

| | Actual FY19 | Adopted FY20 | Adopted FY21 |
|--|--------------------|--------------------|--------------------|
| Reserves & Set Aside Amounts: | | | |
| Reserves - Compression | 0 | 107,125 | 0 |
| Salary Adjustment - PFP | 0 | 1,542,353 | 1,463,051 |
| Health Insurance Credit Employee | 0 | 0 | 40,150 |
| Cash Balance - Utility System Debt Svc | 0 | 3,223,417 | 2,560,169 |
| Reserve- Crossover 2017 Bonds | 0 | 51,175,912 | 0 |
| Utility System Operations | 0 | 27,572,531 | 36,896,820 |
| Reserve Maintenance & Future Projects | 0 | 52,027,049 | 37,791,062 |
| Subtotal | 0 | 135,648,387 | 78,751,252 |
| Total Uses | <u>185,557,654</u> | <u>296,078,816</u> | <u>251,015,490</u> |

Financial Structure and Policies



Financial Structure and Policies

Financial Structure

The Governmental Entity

Manatee County is 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 Circuit Court, Property Appraiser, Sheriff, Supervisor of Election, and Tax Collector.

The Board of County Commissioners is responsible 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 ensure 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 2021 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 and parks fund.

Financial Structure and Policies

- 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 capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.
 - 5 & 6 Cent Gas Tax Fund
 - 5Ct Voted Gas Tax
 - 911 Enhancement
 - Assessment Revenue
 - Beach Erosion Control
 - Building Department
 - Cable Franchise Fees
 - Children's Services
 - Const. 5 & 6 80% Maint. Proj.
 - County 9 Ct Voted Road Resurfacing
 - Court Technology
 - Department of Natural Resources Grants
 - Dredging Assessment
 - EMS Trust
 - EMS/Public Safety Impact Fees
 - Florida Boating Improvement Program
 - Green Bridge Demolition
 - Impact Fee Administration – Affordable Housing
 - Impact Fee Administration
 - Law Enforcement Impact Fees
 - Library Impact Fees
 - Library, Library Gift & Eaton Trust
 - Local Opt. 4Ct Maint. Proj.
 - Palm Aire MSTU
 - Parks Impact Fees
 - Phosphate Severance Tax
 - Port TIF (County)
 - Sarasota-Manatee MPO
 - Southwest TIF (County)
 - Spec. Federal Law Enf. Trust
 - Special Law Enforcement State Trust
 - Street Lighting Districts
 - Substance Abuse
 - Tourist Development
 - Transportation Impact Fees
 - Transportation Trust
 - Tree Trust
 - Unincorporated MSTU

Financial Structure and Policies

- Debt Service Funds - Debt service funds are used to account for the annual payment of principal, interest and expenditures on long-term general government debt, other than bonds payable from the operations of an enterprise fund.
 - 2013 Revenue Refunding & Improvement Bonds & Note
 - 2014 General Obligation Refunding
 - 2014 Revenue Improvement Bonds
 - 2018 Revenue Improvement Bonds & Note
 - 2019 Revenue Improvement & Improvement Bonds
 - 2019 Revenue Refunding 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.
 - 2013 Revenue Refunding & Improvement Bonds & Note Transportation Capital Projects
 - 2016 Revenue Improvement Bond & Note Capital Projects
 - 2018 Revenue Refunding & Improvement Note Capital Project
 - 2019 Revenue Refunding & Improvement Bonds Capital Project
 - 5Ct Board Voted Capital Project
 - Beach Erosion Control Projects
 - Building Capital Projects
 - Comprehensive Jail Facility
 - ESCO & ESCO PH2 Capital Projects
 - Gas Tax Capital Projects
 - Highway Capital Projects
 - Infrastructure-Parks and Community Facilities Capital Projects
 - Infrastructure-Public Safety and Law Enforcement Capital Projects
 - Infrastructure-Transportation Capital Project
 - Law Enforcement Impact Fee Capital Projects
 - Law Enforcement Impact Fees-Unincorporated
 - Library Capital Projects
 - Local Government Infrastructure Sales Surtax
 - Local Option 4th Cent Gas Tax Projects
 - Local Option 5th & 6th Cent Gas Tax Projects
 - Parks & Recreation Capital Projects
 - Parks Impact Fees Projects
 - PNR Impact Fees-Unincorporated
 - Public Safety Impact Fee Project Fund
 - Public Safety Impact Fees-Unincorporated
 - Road Assessment Capital Projects
 - Road Impact Fees Projects

Financial Structure and Policies

- South Cty CRA Cap Projects
- SW TIF Capital Projects
- Transportation Impact Fees 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.

- Civic Center
- Port Manatee
- Port Manatee Debt Service
- Sewer Facility Invest Fees
- Solid Waste
- Solid Waste Capital Improvements
- Solid Waste Debt Service
- Stormwater Capital Improvements
- Stormwater Management
- Transit System & Transit Capital Projects
- Utility Bond Funds
- Utility Maintenance Projects
- Water & Sewer Capital Improvements
- Water & Sewer Debt Service
- Water & Sewer Operating
- Water Facility Invest Fees

Financial Structure and Policies

- 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.
 - Automated Systems Maintenance
 - Communications
 - Fleet Services
 - Fuel Services
 - Health Self Insurance
 - Radio
 - Self-Insurance

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:

- Agency Funds
- Trust Funds

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 fund's 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.

Financial Structure and Policies

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 adopted. Public hearings are held to obtain taxpayers comments.
3. Within fifteen days after submission of the tentative budget, public hearings are held, and a final budget is adopted.
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.

Financial Structure and Policies

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.

| | | |
|--------------------|---------------|---------------|
| | <u>FY20</u> | <u>FY21</u> |
| Adopted Net Budget | \$757,046,906 | \$740,016,159 |

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 2021 adopted gross budget is \$1,851,663,075.

Financial Policies

Section I - 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.

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 in R-94-270, 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.

Financial Structure and Policies

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 year project appropriations will also be shown on the summary, to be continued into the next fiscal year, separately from net new appropriations.

Financial Structure and Policies

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.

Section II - 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.

Financial Structure and Policies

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 delineates the current operations of the department. Departments can submit “desired” decision units for program expansions, enhancements or for new programs.

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)

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.

Financial Structure and Policies

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 interim 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.
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 III - Administration of the Five-Year Capital Improvement Plan

Purpose and Intent

This section is established to provide for the applicability and effect of the Five-Year Capital Improvement Plan 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 Plan. 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.

Applicability

The Five-Year Capital Improvement Plan 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 \$250,000 or more from county funds for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land.

Financial Structure and Policies

Review and Revision

Each year the Five-Year Capital Improvement Plan shall be updated by resolution of the Board of County Commissioners. Such review and revision of the Capital Improvement Plan shall be consistent with the Goals, Objectives, and Policies of the Manatee County Comprehensive Plan.

Consistency of Governmental Development

1. For the purpose of the consistency requirement of the Program, the first year of the Five Year Capital Improvement Plan shall apply to all capital improvement projects undertaken by the County of Manatee for which funds were or will be appropriated in fiscal year 2021, 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, 2020.
2. Year two of the Five Year Capital Improvement Plan shall apply to all capital improvement projects for which funds will be appropriated in Fiscal Year 2022. Projects for Year Two are subject to availability of funds and subsequent appropriation of funds by the Board of County Commissioners.
3. Years Three through Five of the Five Year Capital Improvement Plan 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.
4. 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 Plan as follows:
 - a. Emergencies - Projects found by the Board of County Commissioners to be of an emergency nature may be undertaken without amendment to the program.
 - b. 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.

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Administrative Provisions

1. Capital improvement shall be deemed consistent with the Capital Improvement Plan 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.
2. 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.
3. 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:
 - a. Engineering and architectural plans and specifications (upon which the project cost will be estimated).
 - b. Adoption of budget amendments subsequent to completion of plans and specification that may be necessary to properly fund the project.
4. 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.
5. To the maximum extent possible, engineering and architectural plans and specifications prepared for roadway projects contained in the Capital Improvement Plan 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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6. This Five-Year Capital Improvement Plan 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 Plan 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.

Funding Sources

1. 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.
2. A resolution is an affirmative action of the Board towards the issuance of bonds to finance or refinance the Capital Improvement Plan 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.
3. 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 Plan in one or more series and issues. The authority established is implemented by subsequent resolutions of the Board of County Commissioners.

Section IV - 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

Financial Structure and Policies

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,
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 V - 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.

Investment Responsibilities

1. 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.

- a. 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 her capacity as the Clerk, and the Chief Financial Officer to the Board. The Clerk is herewith delegated the responsibility of establishing detailed

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investment and accounting procedures to govern the day to day investment activities necessary to carry out these investment policies.

b. Authorized Investments - Manatee County is authorized under Florida Statutes Chapter 125.31 to undertake investments in the following authorized investments:

- i. The Local Government Surplus Funds Trust Fund (State Pool).
- ii. Florida Counties Investment Trust (FCIT); (State Investment Trust).
- iii. Direct obligations of the U.S. Government, such as, U.S. Treasury obligations.
- iv. Obligations guaranteed by the U.S. Government as to principal and interest.
- v. Time deposits and savings accounts in banks and savings and loan associations, organized under the laws of Florida or the United States, doing business in and situated in this state. All such deposits shall be collateralized as provided for by Florida Statutes Chapter 280 (Exhibit 4).
- vi. 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.
- vii. 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.
- viii. Bankers' Acceptances that are eligible for purchase by the Federal Reserve Banks and have a Letter of Credit rating of AA or better.
- ix. 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.
- x. 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.

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c. Collateral Requirements General:

- i. 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.

- ii. In the event of a repeal of Chapter 280, the county shall adopt alternative collateralization policies.
- iii. 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 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.

2. 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.

Investment Objectives

1. Safety of Capital

- a. 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.
- b. 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

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- increased, or the maturity has been reduced, or the quality of the investment has been improved.
2. Maintenance of Adequate Liquidity
 - a. 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.
 3. Return on Investments
 - a. 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.
 4. Prudence and Ethical Standards
 - a. 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 expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.
 - b. The "prudent person" standard is herewith understood to mean the following:
 - i. "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."

Investment Policies

1. 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.

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a. Reducing Credit Risk

i. Acceptable Investments:

1. Legally authorized investments were set forth above in Section 1A. The following is an expansion of that list.
 - a. U.S. Treasury Obligations:
 - b. U.S. Treasury Obligations consist of U.S. Treasury Bills, U.S. Treasury Notes, and U.S. Treasury Bonds.
 - c. Obligations guaranteed by the U.S. Government, as to principal and interest:
 - d. Export Import Bank
 - e. Farmers Home Administration
 - f. General Services Administration
 - g. Government National Mortgage Association (GNMA)
 - h. Penn Transportation Certificates
 - i. Ship Financing Bonds Title 13
 - j. Small Business Administration
 - k. Washington Metropolitan Transit Authority Bonds
2. 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:
 - a. Savings Accounts
 - b. Money Market Accounts (NOW)
 - c. Certificates of Deposits (non-negotiable type)
3. Specific obligations of the following U.S. Government Agencies:
 - a. Federal Farm Credit Banks (FFCB)
 - b. Federal Home Loan Mortgage Corporation (FHLMC) Participation certificates or debentures
 - c. Federal Home Loan Bank (FHLB) or its banks Government National Mortgage Association (GNMA); also see above under U.S. Government guaranteed.
 - d. Federal National Mortgage Association (FNMA), Participation Certificates, or debentures, which are guaranteed by the GNMA.
4. 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.

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5. Commercial Paper:
 - a. 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.
6. Bankers' Acceptances:
 - a. Bankers' Acceptances that are eligible for purchase by the Federal Reserve Banks and have a Letter of Credit rating of AA or better.
7. Tax-Exempt Obligations:
 - a. 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.

ii. Approved Broker/Dealers

1. 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.
2. 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.
3. 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.
4. 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.

Financial Structure and Policies

iii. Safekeeping of Securities

1. 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.
2. 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.

iv. Delivery vs. Payment

1. 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.
2. Delivery in or out of safekeeping with a Federal Reserve Bank will not be done simultaneously.

v. Collateralization

1. 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.

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3. At no time will the collateral (margin ratios) be less than the following provisions:
4. 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% | 103% |
| 1 to 5 Years | 102% | 103% | 104% |
| Over 5 Years | 103% | 104% | 105% |

5. Securities issued by FNMA, FFCB, FHLB; quoted daily in the Wall Street Journal.
 6. 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.
- vi. Bidding Process
1. 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.

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2. 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.

vii. Diversification of Portfolio

1. 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% |
| Other U.S. Government Agencies..... | 30% |
| State Investment Pool..... | 40% |
| Commercial Paper..... | 20% |
| Bankers' Acceptances..... | 20% |
| FCIT..... | 40% |

2. 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.

3. No more than 20% of the entire portfolio may be placed with any one bank, savings and loan or security dealer.

viii. Written Repurchase Agreements

1. 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.

Financial Structure and Policies

- b. Reducing Interest Rate Risk
 - i. 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:
 - ii. Pooled Cash and Investments (no restrictions):
 - 1. 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.
 - iii. Restricted Accounts:
 - 1. Securities will have a maximum maturity consistent with the nature of the restricted accounts.

2. Policies to Ensure Adequate Liquidity

- a. Maintenance of Liquidity Base
 - i. 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.
- b. Maximum Maturity on Repurchase Agreement
 - i. The maximum maturity for any single Repurchase Agreement except for the daily repurchase agreement with the concentration bank will be one (1) year.
- c. Purchase Securities with Active Secondary Market
 - i. 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.

3. Policies to Achieve Investment Return Objectives

- a. Active Portfolio Management
 - i. 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.

Financial Structure and Policies

- a. Portfolio Maturity Management
 - ii. 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.
- b. Bond Swaps
 - iii. 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:
 1. Swaps to Increase Yield:
 - a. 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.
 2. Swaps to Reduce Maturity:
 - a. 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.
 3. Swaps to Increase Portfolio Quality:
 - a. 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.
 - iv. 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.

Financial Structure and Policies

4. Policies to Ensure Ethical and Prudent Action

a. Establishment of Internal Controls

i. 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:

1. Control of collusion
2. Separation of functions
3. Separation of transaction authority from accounting and record keeping
4. Custodial safekeeping
5. Avoidance of bearer-form securities
6. Avoidance of physical delivery securities
7. Clear delegation of authority to subordinate staff members
8. Specific limitations regarding securities losses and remedial action
9. Written confirmation of telephone transactions for investments and wire transfers
10. Documentation of transactions and strategies
11. Development of a wire transfer agreement with the concentration bank outlining the various controls and security provisions for making and receiving wire transfers.

b. Training and Education

i. 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.

Section VI - 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 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.

Financial Structure and Policies

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.

Section VII - Reserve Policy from Resolution R-10-098

On May 25, 2010, the County Commission adopted R-10-098 regarding budgeted reserves to ensure appropriate amounts are available for operating cash and emergency reserves:

Purpose and Intent

1. Establish policies for committed and uncommitted reserve amounts.
2. Identify the funds to which the policies apply.
3. Define the terms that are used in reporting and budgeting reserves.
4. Provide guidance as to how reserves are to be used in emergency situations.

Financial Structure and Policies

General Considerations

Maintaining 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.

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.

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.

Calculation of Beginning Balance

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 2021 budget, the calculation starts with the ending cash balance from 2019, adds projected revenues from 2020, then subtracts projected expenditures from 2020 to determine the beginning cash balance for 2021. Because this estimate should always be conservative, it is recommended that the number derived from the calculation described above be reduced by a factor approximately five percent before entering a beginning cash balance figure in the fund budget for the future year.

Calculation of Budgeted Funds Available for Reserves

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.

Financial Structure and Policies

Identification of Committed Reserves

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.

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.

Calculation of Minimum Level of Uncommitted Reserves

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.

Funds Subject to This Policy

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.

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.

Financial Structure and Policies

Use of Reserves and Other Cash Sources in Emergency Situations

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.

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.

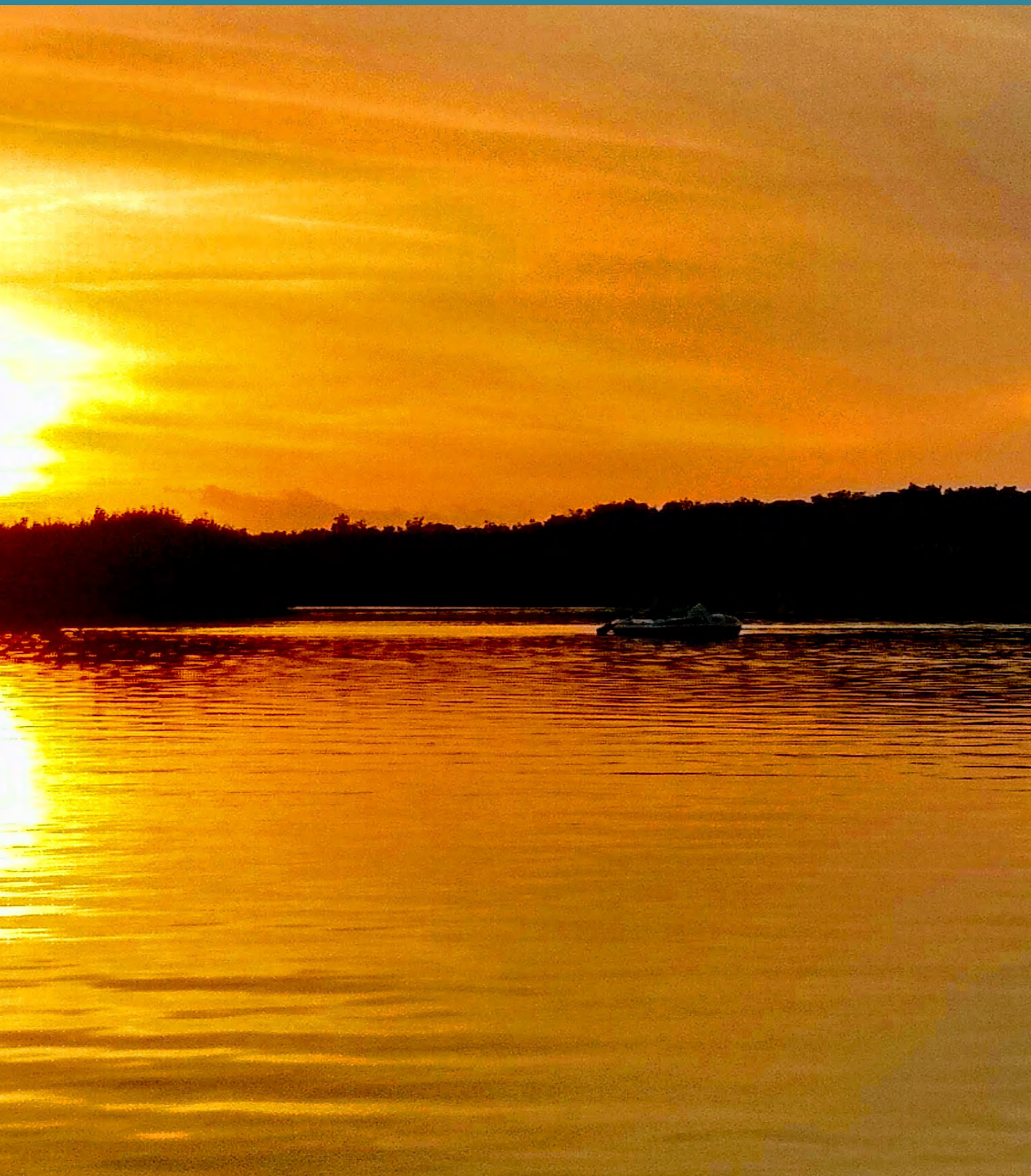
1. For an initial period of time, existing contingency reserves would be adequate in most cases to provide funding for these special accounts. However, in an emergency of major proportions, requiring staff efforts over extended periods of time as well as significant capital outlay and contractual service 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.

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.



Manatee
County
FLORIDA

Supplement Information



Supplement Information

Statistical Information

| | |
|--|-----------------------|
| Date Constitutionally Established | January 9, 1855 |
| Date of Present Constitutional Establishment | May 4, 1921 |
| Form of Government | Constitutional County |
| Present Area | 743 Square Miles |
| Total Property Assessment | \$48.85 Billion |

Education

| | |
|------------------------------------|-------|
| Number of Schools (K-12, Adult Ed) | |
| High Schools | 7 |
| Middle Schools | 9 |
| Elementary Schools | 31 |
| Post Secondary Schools | 1 |
| Alternative Educations Schools | 3 |
| Charter/Contract Schools | 25 |
| FY19 Budget Per Pupil | 4,279 |

Ambulance Service

| | |
|---------------------|-----|
| Number of Stations | 21 |
| EMS Staff Positions | 164 |

Fire Protection:

| | |
|----------------------|-----|
| Number of Stations | 34 |
| Number of Employees | 503 |
| Number of Volunteers | 53 |

Infrastructure Information

| | |
|-----------------------|-------|
| Miles of County Roads | |
| Paved | 1,404 |
| Shelled | 59 |

Convention Center

| | |
|-----------------|----------------|
| Number of Seats | 4,000 |
| Total Area | 49,200 sq. ft. |

Election Information

| | |
|--|---------|
| Eligible Voters - Nov 2018 | 245,088 |
| Ballots cast General Election - Nov 2018 | 164,885 |

Sheriff Protection

| | |
|---------------------|-------|
| Number of Stations | 7 |
| Number of Employees | 1,230 |

Construction Permits

| | |
|--------------------------|---------------|
| Permits Issued | 32,790 |
| Est. Construction Values | 1,023,848,195 |

Utility System

| | |
|--------------------------|--------------|
| Water Storage Capacity | 33.6 MGD* |
| Daily Water Production | 44.3 MGD* |
| Daily Sewer Flow | 24.467 MGD* |
| Solid Waste Per Year | 264,995 Tons |
| *Million Gallons per Day | |

Parks

| | |
|------------------------|--------|
| Number of County Parks | 41 |
| Park Acreage | 1,289 |
| Number of Preserves | 20 |
| Preserves Acreage | 27,868 |

Libraries

| | |
|-----------------|---------|
| Central Library | 1 |
| Branches | 5 |
| Total Volumes | 557,997 |

Supplement Information

Demographic Statistics (Last Ten Years)

| Fiscal Year | Population Estimate | Population Change | Per Capita Income | Median Age | School Enrollment | Unemployment Rate |
|-------------|---------------------|-------------------|-------------------|------------|-------------------|-------------------|
| 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 | 7.2% |
| 2014 | 337,546 | 1.2% | 46,700 | 46 | 46,800 | 6.1% |
| 2015 | 341,405 | 1.1% | 43,800 | 46 | 47,700 | 5.1% |
| 2016 | 356,133 | 4.3% | 44,800 | 46 | 48,600 | 4.7% |
| 2017 | 368,782 | 3.6% | 45,900 | 46 | 48,867 | 3.3% |
| 2018 | 377,826 | 2.5% | 47,300 | 46 | 49,152 | 2.9% |
| 2019 | 387,414 | 2.5% | 48,300 | 46 | 49,835 | 3.0% |

Source: 2019 Comprehensive Annual Financial Report (CAFR), produced by the Clerk of Circuit Court

Principal Property Taxpayers (\$ in Thousands)

| Taxpayer | Assessed Value | % of Total Net Assessed Value | Ranking |
|--|----------------|-------------------------------|---------|
| Florida Power & Light | \$ 1,181,956 | 3.28% | 1 |
| Tropicana Products, Inc. | \$ 343,865 | 0.95% | 2 |
| Mosaic Fertilizer, LLC. | \$ 177,481 | 0.49% | 3 |
| Gulfstream Natural Gas System, LLC. | \$ 140,124 | 0.39% | 4 |
| Peace River Electric, Co Op, Inc. | \$ 124,894 | 0.35% | 5 |
| Manatee Memorial Hospital | \$ 110,788 | 0.31% | 6 |
| Gulf Coast Factory Shops | \$ 110,000 | 0.31% | 7 |
| Publix Super Markets, Inc | \$ 80,358 | 0.22% | 8 |
| Wal-Mart Stores, Inc. | \$ 80,189 | 0.22% | 9 |
| Frontier Florida LLC/Verizon Florida, Inc. | \$ 79,917 | 0.22% | 10 |

Source: 2019 Comprehensive Annual Financial Report (CAFR), produced by the Clerk of Circuit Court

Supplement Information

Principal Employers

| Employer | # Employees | Rank | % of Total County Employment |
|--|-------------|------|------------------------------|
| Manatee County School Board | 5,634 | 1 | 3.22% |
| Publix | 2,577 | 2 | 1.47% |
| Beall's, Inc. | 2,363 | 3 | 1.35% |
| Manatee Memorial Hospital | 2,183 | 4 | 1.25% |
| Manatee County Government | 1,968 | 5 | 1.12% |
| Manatee County Sheriff's Department | 1,222 | 6 | 0.70% |
| Pacific Tomato Growers | 1,139 | 7 | 0.65% |
| Tropicana Products, Inc. | 900 | 8 | 0.51% |
| State College of Florida, Manatee-Sarasota | 889 | 9 | 0.51% |
| IMG Academies | 832 | 10 | 0.48% |

Total number of individuals employed within Manatee County **174,997**

Source: 2019 Comprehensive Annual Financial Report (CAFR), produced by the Clerk of Circuit Court

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 services benefiting only the unincorporated areas are funded from MSTU property tax revenues.

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 appropriately 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 FY21 is provided below:

| | FY21 Adopted |
|------------------------------|----------------------|
| Ad Valorem MSTU | \$17,622,380 |
| Permits and Licenses | 3,904,244 |
| Charges for Services | 1,356,600 |
| Fines and Forfeitures | 1,505,503 |
| Interest Income | 213,874 |
| Miscellaneous | 75,193 |
| Transfers | 218,000 |
| Total Revenue | \$ 24,895,793 |
| Cash Carry Over | 11,256,494 |
| Total Funds Available | \$36,152,287 |

Supplement Information

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.

A complete list of Unincorporated Municipal Services Taxing Unit expenditures adopted for FY21 is provided below:

| <i>Operating Cost Centers</i> | <i>FY21 Adopted</i> |
|--|----------------------------|
| <i>Building & Development Services</i> | |
| Planning and Development | \$3,954,346 |
| Code Enforcement | 3,349,686 |
| <i>Public Works</i> | |
| Project Management | \$2,224,354 |
| Traffic Management | 1,349,121 |
| Infrastructure Engineering | 242,188 |
| <i>Neighborhood Services</i> | |
| Neighborhood Development | \$903,080 |
| Hardship Assessment Assistance | \$1,000 |
| <i>Redevelopment and Economic Opportunity</i> | |
| Redevelopment | \$67,997 |
| Economic Development | 1,494,638 |
| Community Development | 0 |
| <i>Public Safety</i> | |
| Emergency Management/Planning | 95,670 |
| <i>Other Departments</i> | |
| Tax Collector Commission | \$371,303 |
| Property Appraiser | 179,465 |
| MSTU General County | 674,915 |
| <i>Transfers</i> | |
| Local Road Maintenance | 5,338,386 |
| General Fund | 1,571,806 |
| Impact Fee | 600,000 |
| Building Department | 130,955 |
| Revenue Improvement Bonds, 2016 | 652,937 |
| Port TIF | 23,595 |
| Southwest TIF | 665,671 |
| <i>Reserves</i> | |
| Reserve for Contingency | \$500,000 |
| Reserve for Salary Adjustments | 431,591 |
| Reserve for Cash Balance | 11,329,583 |
| Reserve for Capital Projects | 0 |
| Total Expenditures | \$36,152,287 |

Supplement Information

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, provide benefit to municipal areas; or are revenues and expenditures 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 FY20 budget has been prepared to comply with all constitutional and statutory provisions and Florida law concerning taxation of municipal and unincorporated areas of the county.

Public Utilities System

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.

Supplement Information

Water & Sewer Operating

| Department | Section | | FY21 Adopted |
|---|---------------------------------|-----------|-------------------------|
| Utilities | Customer Service | \$ | 2,839,217 |
| Utilities | Emergency Mgmt/Planning | | 111,176 |
| Utilities | Accounts Receivable | | 2,765,009 |
| Utilities | Meter Section | | 4,571,448 |
| Information Services | LIS Mapping | | 418,877 |
| Public Works | Engineering | | 1,495,048 |
| Property Management | Survey | | 180,075 |
| Utilities | Utility Locations | | 937,135 |
| Public Works | Infrastructure Inspections | | 351,508 |
| Public Works | Utility Records | | 789,273 |
| Utilities | Administration | | 20,739,400 |
| Utilities | Water Treatment & Laboratory | | 12,432,118 |
| Natural Resources | Watershed Management | | 1,080,356 |
| Utilities | Water Transmission | | 4,356,777 |
| Utilities | Water System Maintenance | | 1,007,864 |
| Utilities | Reclaimed Services | | 2,100,003 |
| Utilities | SW Sewer Plant | | 4,900,649 |
| Utilities | SE Sewer Plant | | 4,060,873 |
| Utilities | North Sewer Plant | | 2,977,006 |
| Utilities | Sludge Dryer | | 1,029,566 |
| Utilities | WW Laboratory | | 1,618,097 |
| Utilities | WW Lift Stations | | 12,188,522 |
| Utilities | WW Collections | | 8,428,842 |
| Utilities | WW Industrial Compliance | | 584,663 |
| Utilities | In-House Overhead | | 1,860 |
| Utilities | Water Conservation | | 566,784 |
| Utilities | Water/Sewer Warehouse | | 124,094 |
| Neighborhood Services | Water Conservation | | 356,929 |
| Natural Resources | Ecological and Marine Resources | | 194,312 |
| Total Water & Sewer Operating Fund | | \$ | 93,207,481 |

Supplement Information

Stormwater Management

| Department | Section | | FY21 Adopted |
|---|-----------------|-----------|-------------------------|
| Natural Resources | Water Quality | \$ | 637,702 |
| Public Works | Operations | | 5,182,151 |
| Public Works | Management | | 1,095,117 |
| Public Works | Maint. Projects | | 250,000 |
| Total Stormwater Management Fund | | \$ | 7,164,970 |

Solid Waste

| Department | Section | | FY21 Adopted |
|---|-------------------------|-----------|-------------------------|
| Utilities | Emergency Mgmt/Planning | \$ | 122,176 |
| Utilities | Customer Service | | 30,188,255 |
| Utilities | Scale House | | 475,813 |
| Utilities | Landfill Operations | | 9,475,020 |
| Utilities | Solid Waste Enforcement | | 529,887 |
| Utilities | Recycling Operations | | 1,419,500 |
| Utilities | Erie Road Closure | | 54,000 |
| Utilities | Lena Road Closure | | 780,000 |
| Total Solid Waste Fund | | \$ | 43,044,651 |
| Total Consolidated Utilities Funds | | \$ | 143,417,102 |

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.

Agency Funds

A fund used to account for resources received and held by the government unit as an agent for others.

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 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.

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.

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.

Glossary

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 Plan (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 Plan (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.

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.

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.

Committed Reserves

The total amount of reserves budgeted in a fund that is committed or allocated for specific purposes.

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.

Glossary

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.

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. In financial statements 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.

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.

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 first exemptions for homesteads at \$25,000. An additional \$25,000 exemption was added in 2008 to apply for values between \$50,000 - \$75,000 and does not include a benefit on school tax. That means that a homeowner with property assessed at \$100,000 would have to pay taxes on \$50,000 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.

Glossary

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.

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).

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.

Impact Fees

Impact fees are a fee that is imposed by the County on new or proposed development projects to pay for all or a portion of the costs of providing public services to the new development. Impact fees are a charge on new development to help fund and pay for the construction or needed expansion of offsite capital improvements. These fees are implemented to help reduce the economic burden on the County associated with population growth within the area.

Infrastructure

Major capital assets and facilities that serve a long-term purpose such as roads, bridges, drainage systems, and water and sewer systems.

Infrastructure Sales Tax (IST)

The levy and collection of a one half-cent sales surtax collected by the Florida Department of Revenue and distributed to the County and the municipalities within the boundaries of the County, used to finance, plan, and construct infrastructure (as defined in Section 212.055(2), Florida Statutes), and limited to the following types of projects and equipment: roadways, sidewalks, intersections, street lights, infrastructure for law enforcement, emergency response, libraries, parks, waterways, public buildings and stormwater.

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.

Glossary

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.

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.

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.

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.

Glossary

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.

Recommended Budget

The budget submitted by the County Administrator to the Board of County Commissioners prior to the 15 days after the certification of the ad valorem tax roll by the Property Appraiser.

Replacement Equipment

Equipment requested by a department for replacing like or similar equipment to be retired because of unserviceability.

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.

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.

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.

Glossary

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.

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 2020 will be funded with ad valorem tax revenues resulting from the millage rate applied to property values as they were assessed on January 1, 2019, for tax year 2019.

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.

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.

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.

Uncommitted Reserves

The amount of reserves budgeted in a fund that is not committed or allocated for a specific purpose.

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.

Glossary

Unincorporated Municipal Services Taxing Unit (MSTU)

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.

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.

Voted Millage

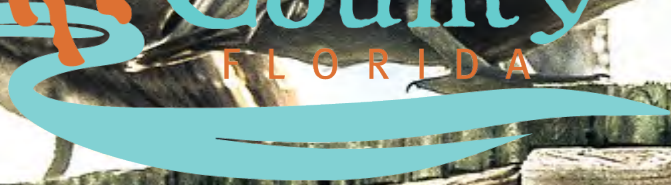
Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.

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.



Manatee
County
FLORIDA



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Manatee County Government

County Administration

Cheri Coryea, County Administrator
John Osborne, Deputy County Administrator
Karen Stewart, Deputy County Administrator
Mitchell Palmer, County Attorney

Constitutional Officers

Angelina M. Colonnese, Clerk of Circuit Court
Rick Wells, Sheriff
Ken Burton Jr., Tax Collector
Charles E. Hackney, Property Appraiser
Michael Bennett, Supervisor of Elections

Department Directors

John R. Barnott, Building and Development Services
Elliott J. Falcione, Convention and Visitors Bureau
Jan Brewer, Financial Management
Kim Stroud, Human Resources
Paul Alexander, Information Technology
Ava Ehde, Neighborhood Services
Charles A. Hunsicker, Parks and Natural Resources
Charles H. Bishop, Property Management
Jacob Saur, Public Safety
Chad Butzow, Public Works
Geri Lopez, Redevelopment and Economic Opportunity
Mike Gore, Utilities

