

Manatee County, Florida



**Fiscal Year 2014 Adopted
&**

**Fiscal Year 2015 Planned
Budget**





Front cover photographs courtesy of Jonathan Sabin

Posted and Published December 18, 2013



BOARD OF COUNTY COMMISSIONERS

Adopted Budget – FY2014 Planned Budget – FY2015

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www.mymanatee.org/budget

Ed Hunzeker
County Administrator

Jim Seuffert, Director
Financial Management Department



BOARD OF COUNTY COMMISSIONERS MANATEE COUNTY, FLORIDA



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



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

DISTINGUISHED BUDGET AWARD



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Manatee County, Florida for its annual budget for the fiscal year beginning October 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

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

Prepared by the Financial Management Department

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Introduction





INTRODUCTION

Provided herewith is the budget document for the FY14 adopted budget. The adopted budget for FY14 is balanced in the net amount of \$529,926,429. This includes a countywide property tax rate of 6.4326 mills (including voted debt service).

The net budget amount represents new appropriations for expenditures in FY14 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 pages 59 - 60.

OVERVIEW OF BUDGET DEVELOPMENT

The Financial Management department received budget requests from county departments and most of the constitutional officers prior to May 1. 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 recommended budget with property tax proceeds based on estimated taxable values, which was submitted to the Board of County Commissioners on May 30.

During the month of June, public work sessions were conducted with the Commission, staff, and interested citizens. On July 15 the proposed budget was updated to reflect tax proceeds from the certified taxable values and submitted to the Board. On September 10 and September 19, two public hearings were held to allow input from the public and any make amendments to the proposed budget. At the conclusion of the second public hearing on September 19, 2013, the budget was adopted by the Board of County Commissioners.

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

GUIDE TO UNDERSTANDING THE BUDGET DOCUMENT

This budget document is intended to provide concise and understandable information about the Manatee County budget for FY14 and about the programs, services and other items that are funded in the budget. The table of contents in the front of the document lists subjects covered in the document and the page on which each subject can be found.

The county's budget year, or fiscal year, covers the period from October 1 of the year in which it is adopted through September 30 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 2013 is designated as FY14 throughout this document.

Budget amounts shown in this document are aggregated at the major category level rather than at the line item level. Program measure indicators are shown with each program/cost center in order to identify the level of service performed by each program. Each departmental section within this document is preceded by a department appropriation summary that totals the program/cost center detail for that department. The expenditure section shows FY12 audited actuals, FY13 audited actuals, FY14 adopted and FY15 planned budget totals. Revenue for FY14 adopted and FY15 planned are estimates based Department of Revenue estimates or internal analysis.

Pages 36-60 present charts and graphs that provide an overview and summary information about the county's planned tax rate, revenues, and expenditures for FY14.



INTRODUCTION

Pages 62-171 present information about county programs and expenditures. This section is organized by county department. A departmental summary page is included which provides summary information on operating budgets, positions and funding sources for each department.

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

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

The Manatee County budget is developed via biennial, zero-based program budgeting process. County departments are broken down in programs and each program is divided in 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 funds available are used. In the property tax supported areas of the budget, there are not sufficient funds available to provide funding for all decision units representing the "continuation" level of service; therefore, funding and service reductions have been necessary. In all cases, efforts have been made to avoid reducing any program to a level at which the program cannot function effectively.

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

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

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

The Board of County Commissioners is presented a balanced budget in late May or early June showing each program and the decision units which are funded and unfunded. During work sessions, each program and decision unit is reviewed and two or more commissioners can agree to "flag" a decision unit for further



INTRODUCTION

consideration. At a “reconciliation” workshop, normally held in late July or early August, these flagged items are brought back to the Board for a decision as to their status for funding. This document includes only the funded decision units. Because detailed decision unit information is such a voluminous document, it is not included here, but may be found on the county’s website at www.mymanatee.org/budget.

A program page is provided for each program’s budget within each department. On each program page is narrative information about the program and a description of the program. There are columns that show the program’s appropriations for actual expenditures in FY12 and FY13, the new adopted fiscal year and the next planned fiscal year to provide recent history for comparisons. The number of budgeted regular employees staffing the program is shown below the expenditure amounts. Where available, statistical information about the program measures provided by a program is included. That information is shown in the lower section of the page. Constitutional officers (Clerk, Sheriff, Tax Collector, Property Appraiser and Supervisor of Elections) are separately elected officials and do not submit program measures for inclusion in our budget document.

Pages 173-181 in the document show county expenditures that are generally not associated with county departments programs or agencies, such as independent districts under the Board of County Commissioners (Port Authority, Economic Development, non-county agencies (Health department and non-profit agencies). Expenditures for these programs are grouped by fund of functional similarity and shown in summary form.

Additional topics are located as follows:

- Capital Projects, pages 183-190
- Transfers, pages 192-193
- Reserves, pages 195-203
- Debt Service, pages 205-220
- Fund Summaries, pages 258-317

A recap of the calendar for the FY14 budget is provided below:

FY14 BUDGET CALENDAR

January, 2013

Review departmental budgets for FY14 & FY15. Advise County Administrator if major changes are necessary.

February – March, 2013

Adjust FY14 & FY15 budget as necessary and rebalance funds.

March, 2013

Capital Improvement Plan (CIP) updated for FY14 – FY18.

May 30, 2013

The County Administrator presented the FY14 Recommended and FY15 Planned Budget to the Board of County Commissioners.

June 11, 2013

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

June 13, 2013

The Capital Improvement Plan for Fiscal Years 2014 - 2018 was presented to the Board of County Commissioners



INTRODUCTION

June 20, 2013

Public Hearing was held to take comments regarding the Recommended Budget. Constitutional Officer's budgets were presented to the Board of County Commissioners.

July 1, 2013

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

July 15, 2013

The Budget Office provides a Proposed FY14 Budget to the Board Records Office as the receiving office for the Board of County Commissioners.

August 1, 2013

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

August, 2013

The Property Appraiser mails 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.

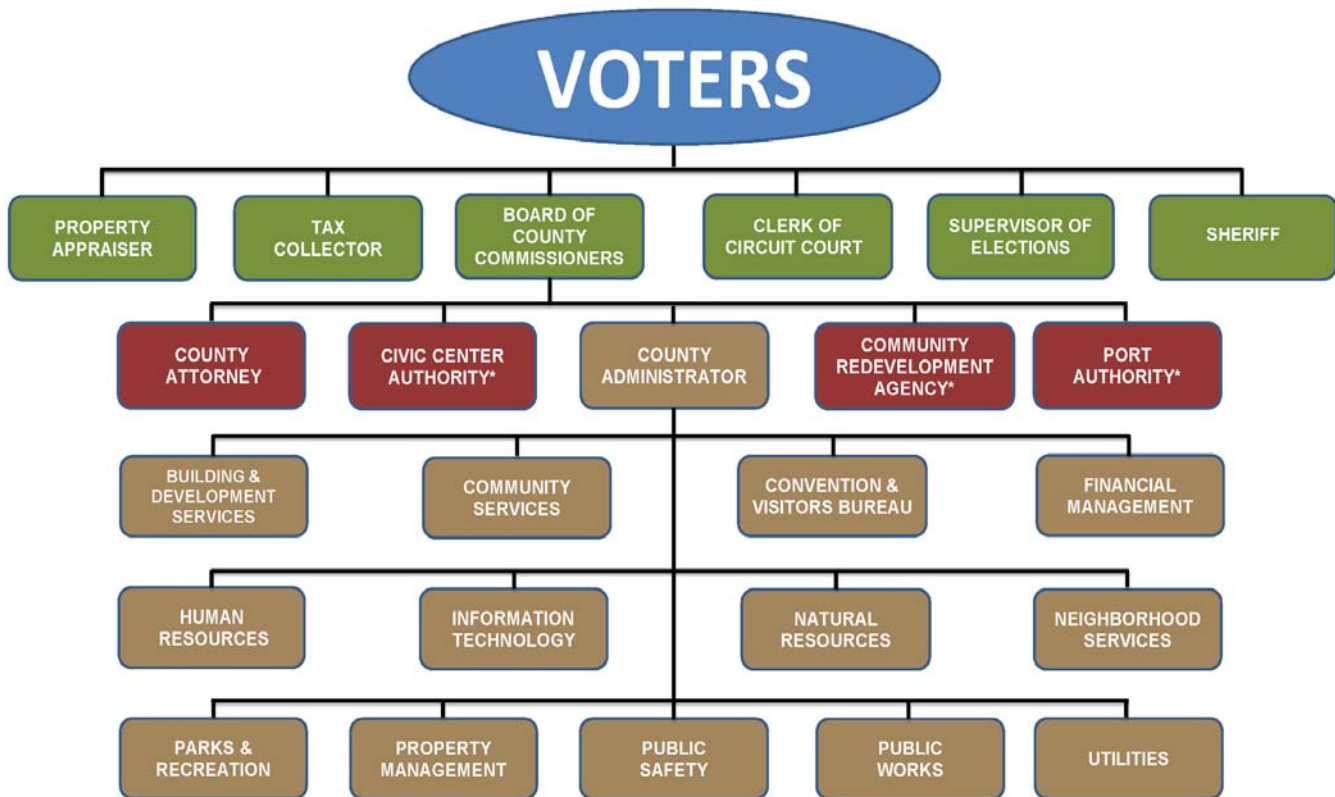
September, 2013

On September 10, 2013, the first public hearing was held as announced on the TRIM notice. The second public hearing was announced by placing an ad in the local newspaper, a summary of the budget and a notice of the date, time and place of the second required public hearing. On September 19, 2013, at the second public hearing, the millage rate and the final FY14 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.mymanatee.org/budget and/or the Comprehensive Annual Financial Report (CAFR) at: <http://www.manateeclerk.com/Departments/Finance/FinancialReports/CAFR.aspx>.



COUNTYWIDE ORGANIZATION CHART



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

MISSION STATEMENT

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



DESCRIPTION OF MANATEE COUNTY



Geography and Demographics

Located midway along the west coast of Florida, the county's boundaries encompass 740 square miles. The county is bordered on the north by Hillsborough County, on the south by Sarasota County, on the east by Hardee and DeSoto Counties, and on the west by the Gulf of Mexico. There are six incorporated municipalities within Manatee County; Palmetto, Bradenton, Bradenton Beach, Holmes Beach, Anna Maria, and Longboat Key. Bradenton is the largest city in Manatee County with a population of 50,389 and serves as the county seat.

The county's population has grown 16 percent from 278,001 in 2002 to 330,302 in 2012, based on estimates from the University of Florida, Bureau of Economics and Business Research (BEBR). While the county is known to be one of the best retirement areas in the nation, the median age has dropped from 49 in 1970 to 46 in 2010. Median household income is now at \$45,565, based on information from the 2010 census.

County Economy

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

Port Manatee is located in the northwestern corner of Manatee County. It fronts Tampa Bay and borders the Manatee-Hillsborough county line. An access channel from the Port connects with the federal channel in Tampa Bay only ten miles from the Gulf of Mexico. Port Manatee is the fifth largest of Florida's 15 deepwater seaports. As the major shipping gateway to our community, the Port Authority manages the importing and exporting of many agriculture and



DESCRIPTION OF MANATEE COUNTY

industrial products. The Port is a leading venue for shipments of citrus juices and beverages and operates in foreign trade zone #169.

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

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

Governing Manatee County – Board of County Commissioners

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

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

Role of the County Administrator

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

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

Commissioners Serve on Other Boards

The Board also serves as the Civic Center Authority, the Port Authority for Port Manatee and as the governing board for two community redevelopment areas in the unincorporated area. Individual Board members serve on various boards, authorities, and commissions, such as the



DESCRIPTION OF MANATEE COUNTY

Tampa Bay Regional Planning Council, Metropolitan Planning Organization, Council of Governments, Peace River Water District and Southwest Florida Water Management 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.

Other Elected Officials

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

Other Government Agencies

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



Budget Message





MEMORANDUM



County Administrator's Office
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Bradenton, FL 34205

MANATEE COUNTY FLORIDA

Phone: 941.745.3717
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To: Board of County Commissioners
From: Ed Hunzeker, County Administrator
Date: July 26, 2013
Subject: Budget Update

This Budget Update will detail budget revisions included in the updated July 15, 2013 Proposed Budget that is now on file with the Office of the Clerk of the Circuit Court and Comptroller, and posted on the county web site. In my original budget proposal submitted on May 30, 2013, I prefaced my recommendations with the statement that my biennial budget recommendation for FY14-FY15 would not be business as usual. I proposed significant changes in how we pay for county government, while at the same time recommending actions to reduce property tax rates and address major financial challenges we expect to face over the next several years. However the dramatic changes originally proposed were not well received by some.

Even though we have established a proven track record in recent years of reducing property taxes when many other jurisdictions were raising rates, few seem to remember that over the past seven years, from FY07 through FY13, the county reduced property taxes by \$82 million, or 35 percent. The original budget recommendation for the coming fiscal year could have reduced property taxes by up to an additional \$26 million, and was proven feasible by the line item detail presented and explained in budget worksessions. Therefore, as we update our budget recommendations to reflect the July 1, 2013 certified tax roll values, and after the unsuccessful effort to get voter approval for the healthcare initiative, I am also withdrawing my earlier recommendations that we implement a franchise fee on electric utilities and shift the budget for the Sheriff's road patrol to the MSTU. Instead, I am recommending that we go back to "holding the line" on tax rates for FY14 and maintain them at the same level as in FY13.

On the expenditure side of the budget, all of the decision unit information presented at the in depth reviews of the zero based budget decision units for the 53 programs included in the budgets for county departments remains as originally proposed. There are budget changes on the expenditure side in reserve and non-departmental accounts, and they will be described later in this memorandum.

The certified taxable property values for the FY14 Budget provided by the Property Appraiser on July 1, 2013 represented an increase of 3.8 percent over the taxable values certified for FY13. Since the May 30, 2013 budget was predicated on an estimate of a 3.1 percent increase in values, the latest figures provide an additional increment of revenue to support the FY14 Budget if tax rates are held at the FY13 level. However, it is recommended that we continue to adhere to the basic strategy outlined in the May 30, 2013 budget, which is that we do not create growth in the tax



Budget Update

July 26, 2013

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supported areas of the budget by adding new positions or creating new programs. Additional details will be provided below.

This updated budget includes changes on the revenue side that reflect the absence of revenue from the proposed health care surtax, as well as from the electric franchise fees. The major change on the expenditure side is caused by the return of the Sheriff's road patrol to the General Fund. The revenue reductions are replaced by returning the proposed property tax rates to 6.2993 countywide and .6109 in the unincorporated area, which are the same rates levied in FY13. The estimated effects of these millage rates on a typical home will be shown on the updated charts and graphs accompanying this letter.

Based on these revisions, property tax revenue will now constitute approximately 30 percent of the net budget total revenue compared to 26 percent in the May 30 recommendation.

It is important to remember, as we demonstrated in our budget stabilization projections, even as property values and property tax revenue begin to grow, our revenues are not yet covering expenses. Therefore we must continue to draw down reserves for the next several years to maintain our current level of operations. If we can maintain current austerity practices, revenues will eventually recover to the point reserves are no longer required to balance the budget. Although I am not recommending any reductions in force or in levels of service, the Commission does have the option of expanding some services or agencies by making corresponding reductions in other areas, or by adjusting the tax rate. These options will be discussed in the Budget Reconciliation meeting scheduled for August 1, 2013.

Because our plan relies heavily on reserves that have to be stretched out over at least four more years, there is very little flexibility to identify additional funds without adjusting taxes. For every additional dollar from reserves we might want to add to this budget, we actually will need to draw down more dollars from reserves over the span of our planning period, which will quickly diminish the feasibility of our long range plan. This will be discussed in more detail in our first workshop next week.

In this revised proposal, the Net Budget for FY14 is now \$519,877,503 (excluding Port Manatee). Cumulatively, the county budget has declined by \$71 million over the past eight years, and property tax revenue as recommended is about \$76 million lower than eight years ago. The process used to adjust taxable values for homestead property eligible for "Save Our Homes" tax exemptions caps increases in the taxable value of eligible properties based on the Consumer Price Index (CPI), with increases limited to three percent. For FY14, homestead properties cannot increase in taxable value by more than the 2012 CPI increase of 1.7 percent.

As part of the budget process, local governments are required to disclose whether the proposed millage rates produce any increase in revenue beyond amounts attributable to adding new construction to the tax rolls. In this budget, we are following our past



Budget Update

July 26, 2013

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practice maintaining the same rates as the previous years. However, unlike recent years, the growth in our tax base will yield an increase in revenue after considering amounts attributable to new construction. When compared to what the rate would be if it was "rolled back" to become revenue neutral, the difference between rollback and the proposed rate is 2.36 percent.

On the expenditure side, the other major changes to the FY14 Budget as compared to the May 30th proposal are:

Increased allocations for Community Redevelopment Areas due to change in millage rate to be applied to increment values - \$860,000;

Increased reserves due to slightly higher valuations in the tax roll - \$1,200,000.

There were also several smaller increases and decreases included in budget adjustments, the net effect of which did not significantly change the budget total or any decision units. With regard to the increased \$1.2 million in General Fund reserves resulting from the higher valuations, it is recommended that the money be held in reserve pending a future decision as to the best way to invest the money without creating expenses for recurring growth in our government. Options for future use of the money could include:

Reducing reliance on nonrecurring budget stabilization reserves;

Strategic investment in information technology infrastructure;

Reduce borrowing needs for capital projects;

Supplement declining funds for health care services in FY 15.

Due to the removal from the budget of revenue from the Healthcare Sales Tax, all of the items that were proposed to be funded from that source have been moved back to their former location in the budget. Approximately \$10 million was moved from the accounts established for the new sales tax revenue back to the General Fund. The items in the Health Care Fund that might have been funded from the sales tax have reverted to being funded from the remainder of the corpus from the sale of Manatee Memorial Hospital. As a result, the FY15 budget for those items shows a shortfall of about \$1.4 million.

Although this budget will preserve our county programs and services for another year, it is very important to remember we are operating at a deficit, which means the budget for programs supported by property taxes and general revenue is spending more money than we are taking in. We are able to do this by drawing down reserves. In the event the Commission wants to consider adding a new program, enhancing an existing program, or shifting any costs in to this area of the budget, additional draw down of reserves will be required for the foreseeable future. Therefore, if a program



Budget Update

July 26, 2013

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enhancement would cost \$500,000, we should be aware there would be a repetitive draw down from reserves for at least a five year period, until revenues recover. That means we would have to plan to draw down \$2,500,000 from reserves if we want to fund the program. Staff proposes against any additional expenditure of this nature, because if we deplete reserves below recommended amounts, the amount of reserves required in the future to sustain current operations may not be available. If it is absolutely necessary due to extreme circumstances to add or enhance a program, with appropriate direction staff would then propose the decision units would have to be reduced from the budget in order to free up funding for the new item(s).



Budget Update

July 26, 2013

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CONCLUSION

This memorandum is provided as an update to the original budget message submitted on May 30, 2013. Numerous sections in the May 30 document that refer to the original revenue restructuring and tax reduction plan are now obsolete. However, nearly all of the information provided on May 30 regarding the expenditure side of the budget is still accurate except for changes noted herein.

The county commission has held budget work sessions, on May 30th, June 5th, June 10th, June 11th, June 13th, and June 20th. A public hearing on the budget was held on June 20, 2013. A Budget Reconciliation meeting, at which flagged items will be discussed and the tentative millage rate will be set, is scheduled for August 1, 2013. Two more public hearings will be held on the budget, one on September 10, 2013 at 6:00 PM, and one on September 19, 2013 at 6:00 PM. The first public hearing in September will be noticed to all taxpayers via the notices of proposed property taxes sent out by mail. The second public hearing will be noticed by a newspaper advertisement published in accordance with requirements established by Florida Statute.

Sincerely,

A handwritten signature in blue ink, appearing to be "Ed Hunzeker".

Ed Hunzeker
County Administrator

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

FMD13-014



MEMORANDUM



FINANCIAL MANAGEMENT DEPT.
1112 Manatee Ave. W., Suite 939
Bradenton, FL 34205

MANATEE COUNTY FLORIDA

Phone: 941-745-3730
Fax: 941-742-5826
www.mymanatee.org

To: Board of County Commissioners

Thru: Ed Hunzeker, County Administrator 

From: Jim Seuffert, Director, Financial Management Department

Date: September 9, 2013

Subject: Budget Update for First Public Hearing

The first public hearing for the Fiscal Year 2013-2014 Budget will be held at 6:00 p.m. on September 10, 2013 in the County Commission chambers. An agenda has been provided separately. The purpose of this memo is to provide information on changes that will be included in the tentative budget to be adopted at this hearing.

After receipt of the July 1 certified tax roll, a balanced budget in the net amount of \$519,877,503 was filed with Board Records prior to the July 15 statutory deadline. A budget reconciliation session was held on August 1, 2013 which resulted in the Board of County Commissioners voting to maintain the current millage rate. The tentative net budget (now including Port Manatee) to be approved at the first public hearing totals \$529,926,429 which is exclusive of cash balances, non-expendable trust funds, internal services and internal transfers, and prior year project budgets. The gross total of all items in the FY13-14 Budget, which includes all items shown on the revenue and expenditure side of the budget, transfers, internal services, cash balances, non-expendable trust funds, and amounts carried forward from prior years, is \$1,225,864,942.

Property tax rates will not change from the millage rates approved by the Board on August 1, 2013 at countywide millage rate of 6.2993, voted debt service millage of .1333, and the unincorporated rate at .6109.

In the Tentative Budget resolution that will be presented for approval, funds previously budgeted in reserve for compensation increases for the Sheriff, the Clerk of Court, the Property Appraiser, and the Supervisor of Elections have now been moved into the budgets for those officers. The revised amounts are shown on the attached schedule. Also, the additional \$ 1.2 million that the commission voted to add to the Sheriff's budget for additional staff is now included in the Sheriff's budget. None of the changes result in an increase or decrease for the net budget.



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Budget Update
September 10, 2013
Page 2

We would like to bring the following budget adjustments to the attention of the County Commission:

- 1) The Port budget is now included in the net amount of \$10,665,079, covering both the operating and debt service budgets for the Port Authority. This accounts for most of the budget change cited above.
- 2) Additional funding for the State Attorney and drug court programs have been included for \$65,911 and two additional contract positions for \$ 87,000.
- 3) The Children's Services budget has been increased to add the recent funding submitted by the Children's Services Advisory Board: \$17,500 has been added to the Manatee Community Action Agency, Inc. (MCAA), Whole Child Manatee program to underwrite the cost of the Whole Child Advisor position.
- 4) The Children's Services budget for DJJ funding has been decreased by \$1,000,000 and funds will be transferred to reserve for use in future years.
- 5) Due to the Legislature approving extended uses for Phosphate Severance Tax funds, four decision units and three positions have been added to the Natural Resource's Department (which are fully funded by Phosphate Severance Tax).
- 6) After review of the workload due to increased funding for capital projects, it is recommended that two purchasing positions be added which will be funded through transfers from project budgets – no additional funding is required.

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

The Capital Improvement Program (CIP) for Fiscal Years 2014-2018 will also be approved at the second public hearing on September 19 and a memo on changes made to the CIP will be forthcoming.

If you have questions concerning the budget, please let us know in advance of the upcoming public hearing. As in past practice, it is requested that the proposed budget be approved as presented to accommodate the timing of required advertising. If directed, necessary changes to the budget can be included and adopted at the final public hearing on September 19, 2013.

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

JS/JB
FMD 13-017



**Manatee County Government
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	<u>FY14 Reserve</u> <u>Balance</u>	<u>FY 14</u> <u>Recommended</u>	<u>Reserve</u> <u>Adjustments</u>	<u>FY 14 Proposed</u>
Sheriff Budget:				
Sheriff Base		89,490,857	4,163,248	93,654,105
Requested Services		5,726,839		5,726,839
SHERIFF TOTAL	-	95,217,696	4,163,248	99,380,944
Clerk of Courts Budget:				
Clerk Base		6,248,875	168,891	6,417,766
CLERK TOTAL	-	6,248,875	168,891	6,417,766
Property Appraiser (PAO) Budget:				
PAO Base (GF Only)		3,480,522	114,465	3,594,987
PAO Base (Non-GF)		307,413		307,413
PAO TOTAL	-	3,787,935	114,465	3,902,400
Supervisor Of Elections (SOE) Budget:				
Salary		1,240,359	28,362	1,268,721
Operating		1,032,968		1,032,968
Capital Outlay		40,000		40,000
SOE TOTAL	-	2,313,327	28,362	2,341,689
Reserve Impacts:				
Salary Reserves - Sheriff	2,962,099		(2,962,099)	-
Salary Reserves - Clerk	168,891		(168,891)	-
Salary Reserves - PAO	114,465		(114,465)	-
Salary Reserves - SOE	28,362		(28,362)	-
Other Reserves - Sheriff	1,201,149		(1,201,149)	-
RESERVE TOTAL	4,474,966	-	(4,474,966)	-
GRAND TOTAL	4,474,966	107,567,833	-	112,042,799

Short Term Goals & Accomplishments





2013 County Administrator Goals

Customer Service Improvements

- (CS1) Ensure more community engagement for better understanding of the needs and desires of our residents by conducting at least three public polls on the county website on pertinent county government related issues under consideration by staff or the BCC. Department assigned: County Administration. Target completion: August, 2013. Status: In Progress. Reason: Because of challenges presented by the county website's content management system, we discovered that a poll cannot easily be added to the website. Instead, an alternative polling/public opinion tool has been prioritized on a list of pressing items the web team is working on.
- (CS2) Conduct a content audit of all departmental web landing pages and increase content value to improve accuracy and relevance of information for the public. Department assigned: Information Technology. Target completion: September, 2013. Status: Complete.
- (CS3) Implement the back-flow program, allowing the county to act in the property owner's stead as relates to annual testing and maintenance requirement for the backflow device. Department assigned: Utilities. Target completion: June, 2013. Status: Complete.

Internal Department Improvements

- (ID1) Complete design and permitting for the transit/fleet facility to include repair bays, offices, warehousing, and infrastructure. Department assigned: Property Management. Target completion: September, 2013. Status: In Progress. Reason: Land acquisition took longer than anticipated, but was completed in 2013. Design and permitting are now scheduled to be complete by September, 2014.

Fiscal Responsiveness

- (FR1) Develop and present to the Board of County Commissioners alternative funding scenarios to lessen the reliance on property taxes and diversify revenues sources. Department assigned: Financial Management. Target completion: June, 2013. Status: Complete.
- (FR2) Continue the evaluation of the existing fee for services structure and make recommendations to the BCC on at least four areas. Department assigned: Financial Management. Target completion: September, 2013. Status: Complete.
- (FR3) Develop a recommendation for the BCC as to the future funding of health care for the underinsured to include a focus on prevention, and access to care. Department



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assigned: County Admin/Community Services. Target completion: July, 2013. Status: Complete. The County Administrator provided Commissioners with a recommended plan, and a proposed budget, that would have both funded health care costs and reduced local property taxes through revenues generated by a half-cent sales tax. Manatee voters voted against the proposal in a June referendum.

- (FR4) Secure consultation services to review existing 911 infrastructure and evaluate new options for Next Generation 911 (NextGen 911). Develop transition plan for NextGen 911 services. Department assigned: Information Technology. Target completion: August, 2013. Status: Complete.
- (FR5) Engage a consultant for the Unified Communications (phone system transition) program and review preliminary recommendations with costing scenarios. Department assigned: Information Technology. Target completion: March, 2013. Status: Complete.
- (FR6) Develop recommendations for the BCC regarding the juvenile detention funding issue. Department assigned: County Admin/FMD/Community Services. Target completion: June, 2013. Status: In Progress. Reason: DJJ has been ordered by the courts to modify their billing criteria, so prior alternate funding proposals may no longer be cost effective. The county is continuing to gather information to make better recommendations.
- (FR7) Complete preliminary energy audits for the downtown campus and the detention center at the Port and make recommendations regarding the contracting with energy service companies performing the audits for measure implementation. Department assigned: Property Management. Target completion: September, 2013. Status: Complete.

Projects

- (P1) Develop typical standard Complete Street cross sections in coordination with the Complete Streets Workgroup and consistent with the Complete Streets Policy in order to provide a more multi-modal community. Department assigned: Public Works. Target completion: March, 2013. Status: Complete.
- (P2) Update the Comprehensive Plan thoroughfare maps and associated tables to be more consistent with the Metropolitan Planning Organizations' cost feasibility plans and to more accurately reflect the current population growth trends. Department assigned: Building & Development Services. Target completion: August, 2013. Status: In Progress. Reason: Work is continuing on this project but resources have been utilized elsewhere to keep departmental business going. Revised completion date: December, 2014.
- (P3) Explore and report on a conceptual sustainability plan for the No Kill initiative. Department assigned: Public Safety. Target completion: July, 2013. Status: In



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progress. Reason: Current programs are continuing to increase the save rate – from 56% in November, 2011 to 85% in September, 2013. The No-Kill coalition is continuing to explore and develop strategies and plans to sustain and improve the save rate.

- (P4) Complete the design and permitting for Little League ball fields on property at Blackstone Park. Department assigned: Property Management. Target completion: September, 2013. Status: Complete.
- (P5) Complete Historic Preservation Ordinance and become a Certified Local Government. Department assigned: Building & Development Services. Target completion: September, 2013. Status: Complete.
- (P6) Create \$15 million in direct private sector economic stimulus through focused bidding/request for proposals, contract execution, and management of projects within the Capital Improvement Program (CIP). This will create a win-win situation by providing needed new and rehabilitated county infrastructure while at the same time providing economic stimulus for private sector businesses. The community will benefit through increased job opportunities and by having improved and/or expanded facilities for transportation and utilities services. Department assigned: Public Works. Target completion: September, 2013. Status: Complete.
- (P7) Partner to bring Symphony in the Sand and Pirate Fest to fruition for community and economic stimulus. Department assigned: County Administration. Target completion: November, 2013. Status: Complete.
- (P8) Complete a review of the property acquisition process with stakeholders including the County Attorney's office and evaluate opportunities for improvement. Department assigned: Property Management. Target completion: July, 2013. Status: Complete.
- (P9) Complete the Housing Standards Manual for Code Enforcement. Department assigned: Building & Development Services. Target completion: August, 2013. Status: In Progress. Reason: Manual is in the County Attorney's Office for review. Once reviewed, the County Attorney's Office will review and complete Ordinances for approval by the Board of County Commissioners. Revised completion date: February, 2014.
- (P10) Develop alternatives for the Board's determination to move forward with "How Will We Grow – A Conversation with the Community". Department assigned: Building & Development Services. Target completion: September, 2013. Status: Complete.
- (P11) Complete the Land Development Code rewrite, Phase I, by September, 2013. Phase II is scheduled for completion by September, 2014. The initiative will enable the county to carve out Code Enforcement, Building, and other non-pertinent code, thereby creating a true Land Development Code for our customers. Create Comprehensive Plan Amendments with the proposed changes to the Land Development Code. Department assigned: Building & Development Services. Target completion: Phase I, September, 2013. Status: Complete.



2013 Departmental Accomplishments

Building & Development Services

- Construction Review/Inspection Manager CJ Dupre` selected as Building Official of the Year by the Building Officials Association of Florida;
- Completed Goal P5 from the 2013 County Administrators Goals - Complete Historic Preservation Ordinance and become a Certified Local Government;
- Completed Goal P10 from the 2013 County Administrators Goals - Develop alternatives for the Board's determination to move forward with "How Will We Grow – A Conversation with the Community";
- Completed Goal P11 from the 2013 County Administrators Goals - Complete the Land Development Code rewrite, Phase I, by September, 2013. Phase II is scheduled for completion by September, 2014. The initiative will enable the county to carve out Code Enforcement, Building, and other non-pertinent code, thereby creating a true Land Development Code for our customers. Create Comprehensive Plan Amendments with the proposed changes to the Land Development Code.

Community Services

- Implemented the Florida Department of Law Enforcement FALCON program, used for identifying criminal suspects and reporting data;
- Implemented the Veteran Information Management System (VIMS), providing the capability to complete numerous Veteran Affairs forms through one self-contained program;
- Processed backlog of over 12,000 bills through the implementation of the Indigent Healthcare Solutions (HIS) software;
- Created a butterfly and sensory garden at the Palmetto Library, with workshops to teach concepts of butterfly gardening;
- Mobile Irrigation Lab visits assisted 1,320 households in reducing monthly potable water usage by an average of 6,202 gallons;
- Farm City Week, from November 14 – 22, 2013, had over 7,000 participants, where participants learned about the importance of the over \$640 million economic impact of agriculture in Manatee County.

Convention & Visitors Bureau

- Booked three dates for a regional home show currently utilizing the Tampa, Orlando, and Daytona Beach convention centers and hosted;
- Hosted Sysco's regional food show, previously hosted at the Tampa Convention Center;



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- Hosted the State of Florida Neighborhoods conference, presented by the Neighborhood Services Department. Over 240 people attended the 3 day conference from all parts of the State;
- Created and implemented the “Value of Tourism” ambassador program.

Financial Management

- Utilized effective budget stabilization strategy which resulted in a balanced budget with a 3.8% property tax value increase and no service level reductions;
- Refunding and Improvement Bonds were issued in March, 2013, refinancing \$79,640,000 of previously issued debt. The issue refunded prior bonds to fund certain capital improvements and reimburse the county for prior eligible capital expenditures and to achieve net present value interest savings on future debt service;
- Revenue Refunding Bonds for the Port Authority were issued in November, 2012 for \$40,335,000 in tax-exempt bonds to refinance all prior outstanding debt. The refunding achieved present value savings of \$1,251,828 or 7.24% of the outstanding debt;
- Earned 28th consecutive award for Distinguished Budget Presentation from the Government Finance Officers Association (GFOA).

Human Resources

- Graduated 61 employees from the county’s Leadership Academy – a 12 course training program designed to give non-supervisors an opportunity to learn supervisory roles and techniques;
- Conducted 53 training classes with over 1,650 participants. Classes included sessions of LEAD (Listen, Evaluate, Align, Deliver) customer service training, Essentials of Business Writing, Workplace Sensitivity, and Cultural Diversity in the Workplace.

Information Technology

- Enterprise Resource Planning (ERP) projects were initiated for Human Resources, Purchasing, Finance, and Building & Development Services;
- Completed Goal FR5 from the 2013 County Administrators Goals, which engaged a consultant for the unified communications phone system transition project, and reviewed preliminary recommendations with costing scenarios;
- Completed Goal CS2 from the 2013 County Administrators Goals, which conducted a content audit of all departmental web landing pages and increased content value to improve accuracy and relevance of information for the public;



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- Partnered with constitutional offices, courts, and Board of County Commission departments to enable business strategies to enhance the mission of Manatee County Government. Internal centers of competency were developed to maintain and protect information assets and ensure business continuity, and leverage financial resources through shared business services.

Natural Resources

- Acquired 150 acres for Robinson Preserve through a partnership with the Conservation Foundation of the Gulf Coast;
- Secured \$27 million in federal funding for the 2014 beach renourishment project and for the completion of the Cedar Hammock Wares Creek Flood Protection Project;
- Completed renovation at Warner's Bayou/59th Street Boat Ramp.

Neighborhood Services

- The Manatee County Public Library System earned the State of Florida Innovative Library of the Year and the Betty Davis Youth Program of Year awards;
- The Island Library was reopened following a \$200,000 renovation with technology and customer service improvements;
- Completed and opened the Community Development Project of Volunteers of America in Palmetto (3 special multi-housing units for veteran housing);
- Hosted the State of Florida Neighborhoods Conference in July, 2013;
- Presented the first 3 year report for Economic Development Incentives to the Board of County Commissioners – 1,032 new quality jobs created at an average of \$41,650 per year, and provided economic incentives of \$2,590,773 for the 3 year period.

Parks & Recreation

- Completed the first phase of restoration at Bennett Park, including grading and planting of 50 acres of uplands and 25 acres of wetlands;
- Conservatory Park was completed, with shelter, restrooms, paved walking trails, observation decks and playground equipment;
- Continued public/private partnership with Pope Golf, LLC., to manage the county's two public golf courses.

Property Management

- Completed Goal FR7 from the 2013 County Administrators Goals, completed preliminary energy audits for the downtown campus and the detention center at the Port and make recommendations regarding the contracting with energy service companies performing the audits for measure implementation;



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- Completed Goal P4 from the 2013 County Administrators Goals, completed the design and permitting for Little League ball fields on property at Blackstone Park;
- For the Fort Hamer Intersection, there are seven parcels (3 owners) at the intersection of US301 and Fort Hamer Road. All parcels have been submitted to the County Attorney's Office for suit processing and the Order of Takings should be complete in FY14.

Public Safety

- Implemented a "No-Kill" resolution to improve our save rate for animals, which in 2011 was 56%, in 2012 was 76%, and in 2013 was 85%.

Public Works

- Received the Fleet Masters Award for the Best Public Fleet from the American Equipment Management Professionals;
- Expended \$47.8 million on projects identified in the Capital Improvement Program (CIP), a significant stimulus to the local economy;
- Began rebranding of Transit buses, shelters and seating, enhancing community appeal;
- Completed the following transportation projects: El Conquistador Parkway, the intersection of Erie and 69th Street, and the replacement of the Riverview Boulevard Bridge;
- Responded to over 1,000 Citizen Action Center request, with average response time less than 2 days;
- The Wares Creek project moved in to the construction phase, and the 44th Avenue from 1st to 19th was successfully bid and awarded for construction.

Utilities

- Implemented the Ebill system, which is being utilized by over 2,200 customers, providing more efficient, timely service to our customers;
- An interim goal issued by the State of Florida in regard to recycling solid waste has been met, with 40% being recycled. The final goal is 75% recycling by 2020;
- Expanded the biosolids dryer to include processing for the City of Sarasota. From the city, a monthly average of approximately 530 is being processed, and \$32,000 revenue is being generated.

Charts & Graphs



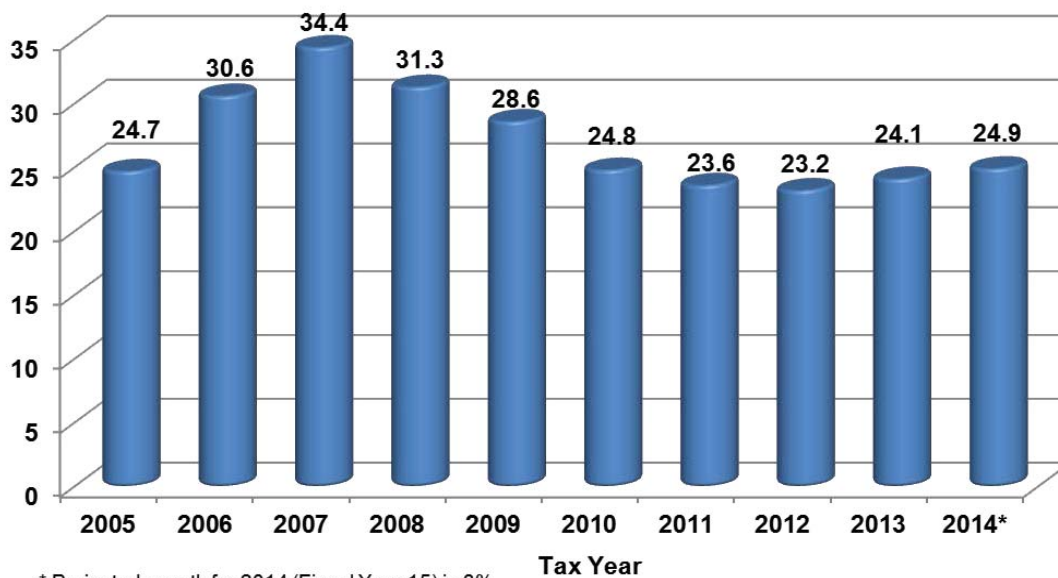


TAXABLE PROPERTY VALUES in Florida have seen substantial change during the past 10 years, the result of the changing political and economic climates. In October 2007, a special session of the Florida legislature introduced a Constitutional Amendment known as “Amendment 1”, subsequently approved by voters 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 provide much tax relief for businesses and investors who had experienced the most dramatic tax increases prior to 2007. Amendment 1 resulted in a 6% reduction in property tax revenue for Manatee County Government.

In addition to the property tax revenue loss from Amendment 1, additional property tax revenue declines have occurred since FY07 due to reduced valuation of taxable property values because of the housing market and real estate collapse. From 2007 to 2012, valuations decreased almost 33% from \$34.4 to \$23.2 billion, before the trend reversed in 2013.

The chart below shows that from 2005 to 2007, taxable property valuation increased from \$24.7 to \$34.4 billion or 39% within the two year period. Since 2007, the Great Recession caused property values to decrease by 28%. 2013 appears to mark a turnaround for property values which increased by 4% over the previous year. Strengthening trends in new construction and sustained increases in home prices are indicators that taxable values will continue this trend into 2015.

PROPERTY VALUES
In Billions

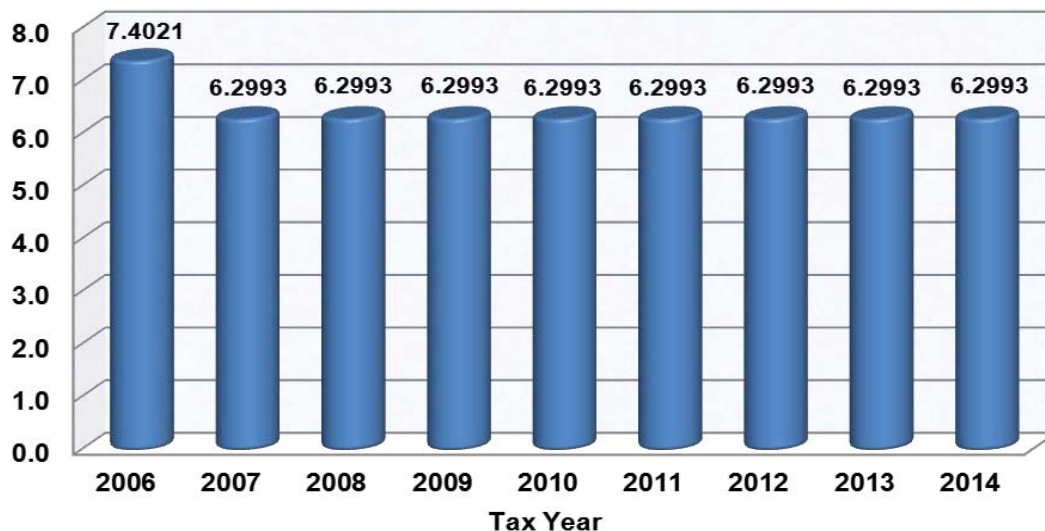


The Property Appraiser provides assessments as of January 1, 2013, which are the basis for the Fiscal Year 14 millage levies. In other words, the millage rate set by the Board of County Commissioners for the FY14 budget in September 2013 is applied to the property tax value for 2013 to determine the property tax revenue available for county government in the FY14 budget.



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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 a property tax levy, multiply the taxable value of the property by the millage rate and divide by 1,000. Since Tax Year 2007 (for FY08), Manatee County government's countywide millage rate has remained constant at 6.2993 mills as shown on this chart. The millage decrease from Tax Year 2006 (for FY07) to Tax Year 2007 (for FY08) reflects the implementation of Amendment 1 as explained on the previous page.



Tax year 2013 assessments provide the basis for Fiscal Year 2014 millage levies and budget.

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

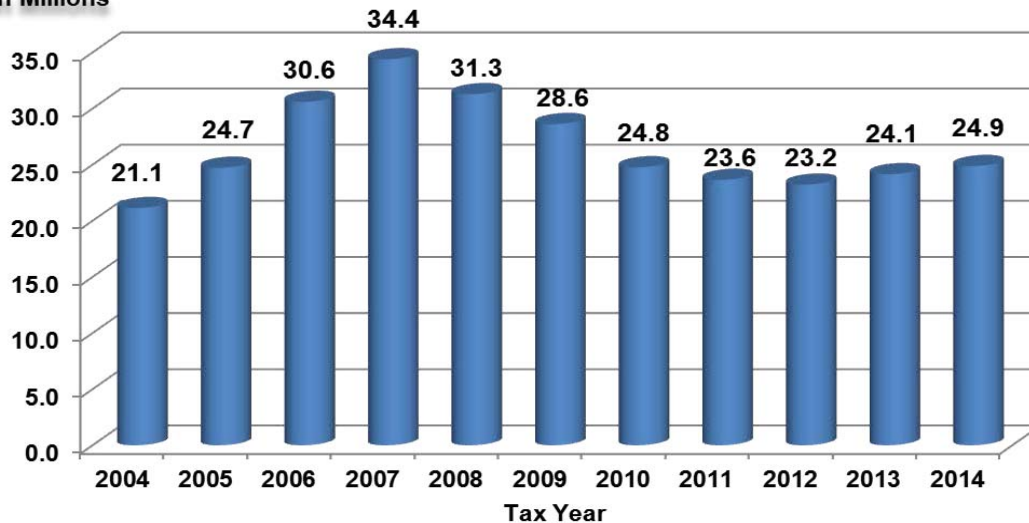
FISCAL YEAR	COUNTYWIDE OPERATIONS	MSTU UNINCORP	VOTED DEBT
2005	7.7245	0.7274	0.1543
2006	7.5719	0.7274	0.1344
2007	7.4021	0.7274	0.1042
2008	6.2993	0.6109	0.0876
2009	6.2993	0.6109	0.0956
2010	6.2993	0.6109	0.1090
2011	6.2993	0.6109	0.1254
2012	6.2993	0.6109	0.1303
2013	6.2993	0.6109	0.1333
2014	6.2993	0.6109	0.1333
2015	6.2993	0.6109	0.1333



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VALUE OF ONE MILL is equal to one dollar of taxes for every thousand dollars of taxable property value. The increase in property value 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 received sufficient revenues to meet rising costs, pay cash for some capital projects and build up cash reserves. As the value of a mill has decreased the past several years, these reserves are being used for budget stabilization in order that the size of government can be downsized slowly and methodically so as not to disrupt essential services.

VALUE OF ONE MILL In Millions



Tax year 2013 assessments provide the basis for Fiscal Year 2014 millage levies and budget.

THE MILLAGE SUMMARY below shows no change in the millage rates from the previous fiscal year. FY14 will mark the seventh year the county has maintained countywide operating millage at 6.2993 and the unincorporated MSTU (municipal services taxing unit) millage at 0.6109.

MILLAGE SUMMARY

	FY 2013 ADOPTED	FY 2014 ADOPTED	DIFFERENCE
Countywide Operating	6.2993	6.2993	0.0000
Unincorporated MSTU	0.6109	0.6109	0.0000
SUB-TOTAL Unincorp	6.9102	6.9102	0.0000
Palm-Aire MSTU	0.2546	0.2546	0.0000
Voted Debt Service	0.1333	0.1333	0.0000

A millage levy imposed on residents of the Palm Aire subdivision also remains the same at 0.2546



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mills. This levy provides for enhanced maintenance of rights of way in this area of the county.

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

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

COMPARISON OF TAXES*



	<u>FY 2013 ADOPTED</u>	<u>FY 2014 ADOPTED</u>	<u>DIFFERENCE</u>
Countywide Operating	\$ 944.89	\$ 944.89	\$ 0.00
Unincorporated MSTU	\$ 91.63	\$ 91.63	\$ 0.00
(A resident of a municipality would not receive this levy, but would instead receive a municipality levy)			
SUB-TOTAL Unincorporated Area Operating	\$ 1,036.52	\$1,036.52	\$ 0.00
 Palm-Aire MSTU	 \$ 38.19	 \$ 38.19	 \$ 0.00
Voted Debt Service	\$ 19.99	\$ 19.99	\$ 0.00

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

COMPARISON OF COUNTY TAXES LEVIED BY RESIDENCY*



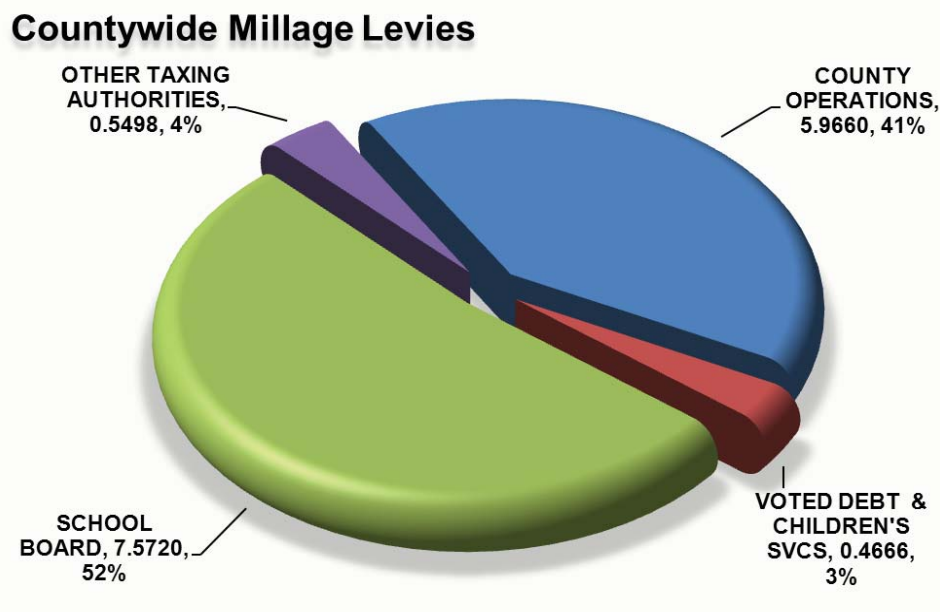
<u>RESIDENTS In:</u>	<u>FY 2013 ADOPTED</u>	<u>FY 2014 ADOPTED</u>	<u>DIFFERENCE</u>
Municipality**	\$ 964.89	\$ 964.89	\$ 0.00
Unincorporated MSTU	\$ 1,056.52	\$ 1,056.52	\$ 0.00
Palm-Aire MSTU	\$ 1,094.71	\$ 1,094.71	\$ 0.00

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

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



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



When considering the total millage of 14.5544 from all countywide authorities, 52% or 7.5720 mills is needed to support the education system in Manatee County.

The millage for county operations and the Sheriff totals 5.9660 or 41% of the tax levy. This includes functions under the Board of County Commissioners such as the library, transportation maintenance and traffic safety, and public safety including EMS, emergency management, and 911 center operations. The millage rate also provides for the budget for the Sheriff, operations of the jail, funding for courts and judicial operations, as well as the other Constitutional Offices.

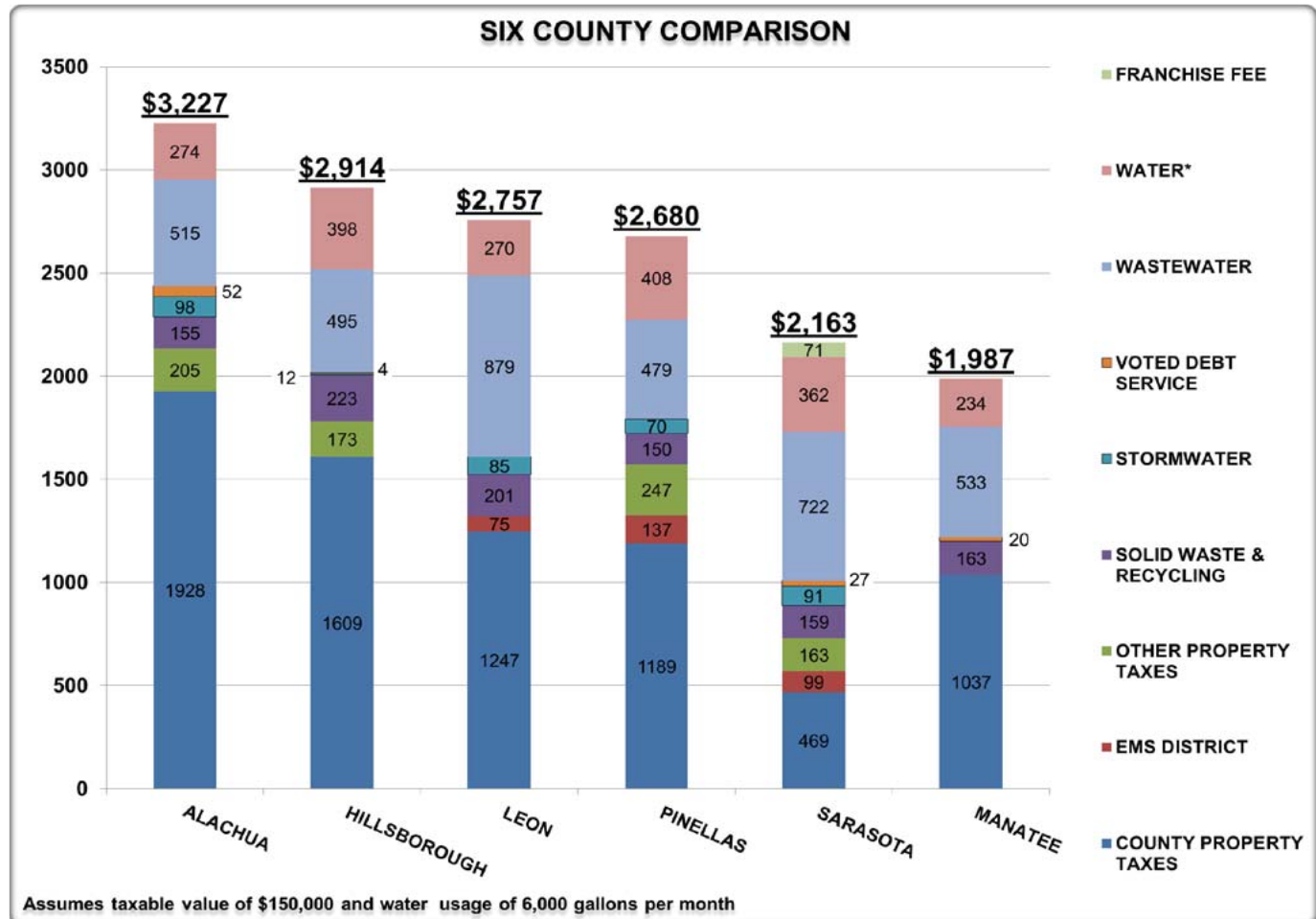
The levy of 0.4666 mills for voted/special projects represents 3% of the millage levy and provides funding to pay debt services (0.1333 mills) on a general obligation bond issue approved by the voters for the purchase of watershed property. This purchase now known as Duette Preserve prevented the use of watershed acreage for phosphate mining. The Children's Services Tax millage of 0.3333 mills has been levied by the county since it was approved in a non-binding referendum in 1990. Recommendations for the use of this money are made by an advisory board that reviews and monitors the use of the funds by the many government and non-profit agencies that provide services to children in our community.

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



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SIX COUNTY COMPARISON Below is a comparison of county property taxes using actual millage rates for FY14 for all counties, and the most currently available information for other taxes/services for all other areas.



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

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

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



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SUMMARY OF MAJOR REVENUES

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted
Property Taxes	\$164,066,021	\$157,521,358	\$154,441,281	\$165,979,859
Other Taxes	28,740,519	29,877,420	30,629,435	30,637,089
Licenses and Permits	6,722,314	7,778,670	10,320,073	9,029,158
Intergovernmental Revenues	98,370,978	77,359,620	83,273,828	44,081,285
Charges for Services	183,939,895	192,269,104	262,856,610	268,478,492
Fines & Foreitures	1,540,193	1,127,790	1,841,772	1,729,013
Miscellaneous Revenues	233,280,165	158,854,325	138,178,329	102,204,853
Cash Carryover	0	0	0	483,086,523
Total Revenues	\$716,660,085	\$624,788,287	\$681,541,328	\$1,105,226,272

EXPENDITURES BY MAJOR FUND TYPE

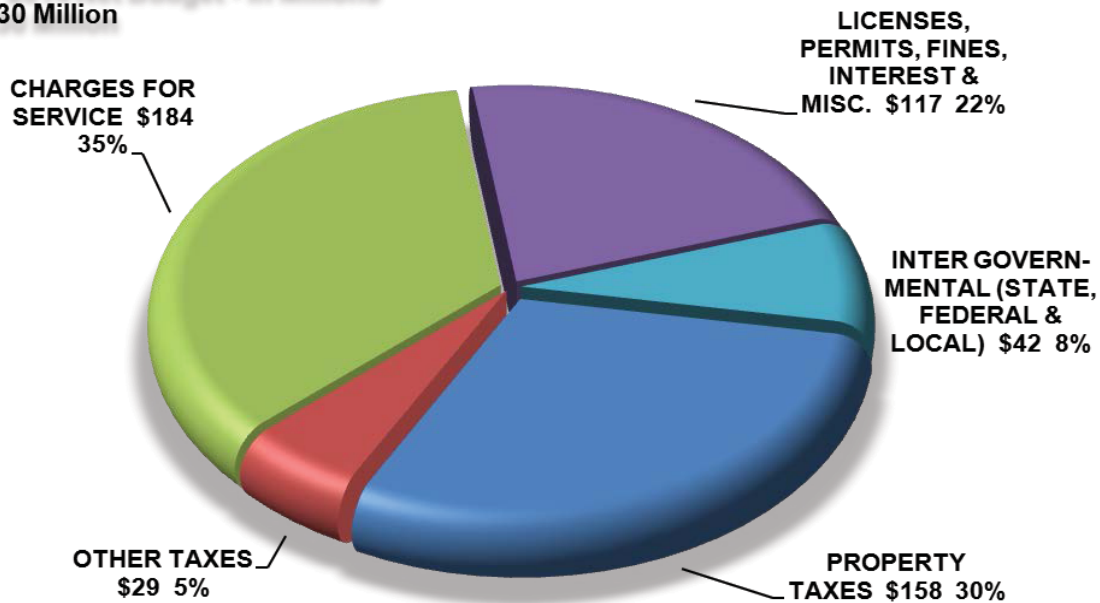
General (Incl. Recreation Fund)	\$219,510,269	\$216,230,286	\$211,659,772	\$296,103,581
Transportation Trust	35,796,533	30,331,244	30,174,463	49,747,690
Special Revenues	103,481,708	97,653,918	84,044,543	143,186,880
Debt Services	19,648,672	19,536,351	106,458,378	18,984,742
Capital Projects	48,533,590	26,543,421	27,876,388	82,135,881
Enterprise	247,644,261	229,158,375	254,771,777	370,234,244
Internal Service	65,816,525	67,812,508	62,762,433	144,833,254
Total Expenditures	\$740,431,558	\$687,266,103	\$777,747,754	\$1,105,226,272
Reserves for Cash Balance				(365,953,976)
Total Planned Expenditures				739,272,296
Change from Prior Year				(38,475,458)
% Change				-4.96%



REVENUE BY SOURCE Of the total net available resources to Manatee County government in this budget of \$529,926,429, approximately 30% or \$158 million comes from property taxes. Another 8% or \$42 million comes from federal and state grants - including transit grants, and from state sales tax, state revenue sharing, and other governmental sources. Over \$117 million or 22% is received from licensing and permit fees, fines, interest and other miscellaneous sources. Over \$117 million or 22% is received from licensing and permit fees, fines, interest and other miscellaneous sources.

REVENUE BY SOURCE

FY 2014 Net Budget - In Millions
\$530 Million



A large source of revenue, \$184 million, comes from charges for services. This means the charge for the service or product is based on the cost to provide and maintain the service. Users of county services, which are primarily water, sewer, and garbage customers, along with users of the convention center and other county facilities, provide 35% of the county's net funding.

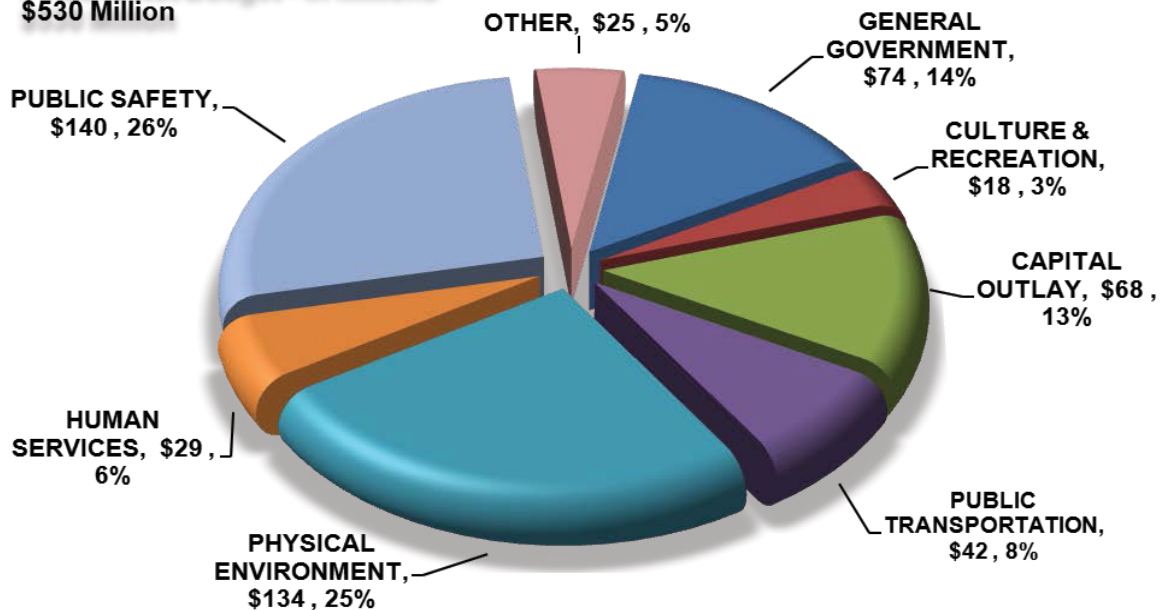
A small portion, 5% or slightly over \$29 million, is derived from other taxes which include tourist development taxes, communication services taxes and gas taxes.

APPROPRIATION BY FUNCTION The next chart shows budgeted expenditures by categories corresponding to the state chart of accounts which makes this information useful for comparison to other Florida counties. The categories do not necessarily relate to county departments because each county organizes departmental functions differently and portions of departments may be reported in different state categories.



APPROPRIATION BY FUNCTION

FY 2014 Net Budget - In Millions
\$530 Million



Public Transportation, including road maintenance, the transit system, and Port Manatee operations comprises 8% or about \$42 million of the net adopted budget of \$529,926,429. Capital Outlay includes monies budgeted or reserved for large projects for roads, utilities, parks, buildings or other capital expenditures. This category accounts for 13% or \$68 million. Reserves, gas tax transfers to the cities, economic development and tourist development are listed in the Other category and comprise 5% or \$25 million.

The General Government category accounts for 14% of the budget or \$74 million. This category includes governmental administration, general debt service, planning services, support services, and the budgets of the Clerk of Courts, Tax Collector, Property Appraiser and Supervisor of Elections. The monies budgeted for parks, recreation programs and libraries are shown as Culture and Recreation, and comprise 3% or about \$18 million.

The Public Safety budget category has a budget of \$140 million or 26% of the funds available. This category includes the budget for the Sheriff and operation of the jail, ambulance services, building permitting and inspections and code enforcement. The Human Services category at approximately \$29 million or 6% provides funding for veterans' services, indigent medical programs, and assistance to non-profit agencies providing services to needy citizens. The category also includes programs funded by the Children's Services tax of 1/3 of a mill levied after the 1990 voter referendum.

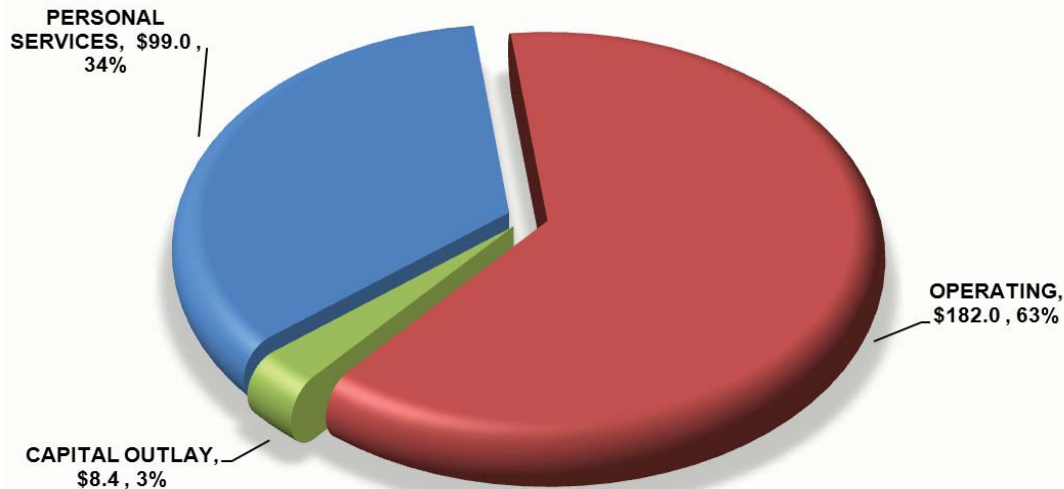
The final category, Physical Environment, comprises 25% or \$134 million of the budget expenditures. The largest portion is attributed to the utilities and landfill budget, while the budgets for agriculture and environmental programs are also included.



APPROPRIATION BY MAJOR CATEGORY The operating budget for departments reporting directly to the Board of County Commissioners is \$289.4 million for Fiscal Year 2014.

APPROPRIATION BY MAJOR CATEGORY

BOARD OF COUNTY COMMISSIONERS DIRECT REPORTING
FY 2014



This amount is allocated to personal services costs of \$99.0 million, which includes salaries, employee health benefits and other fringe benefits, operating costs of \$182.0 million, and operating capital of \$8.4 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.



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

SUMMARY OF APPROPRIATIONS BY DEPARTMENT / AGENCY / PROGRAM

Department/Agency/Programs	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2015 Planned
Board of County Commissioners/ County Administrator	\$45,948,591	\$40,974,515	\$46,087,064	\$46,132,064
County Attorney	11,361,068	10,188,754	11,462,895	11,739,335
Building & Development Services	6,916,352	8,052,746	8,533,068	8,571,094
Community Services	3,888,716	3,818,589	4,113,310	4,109,131
Convention & Visitors Bureau	8,303,072	7,015,808	7,198,603	7,247,381
Financial Management	2,398,313	2,072,378	1,941,594	1,941,597
Human Resources	863,132	884,439	908,195	908,195
Information Technology	10,411,505	10,494,267	10,905,769	10,852,869
Natural Resources	3,297,047	3,479,870	3,645,965	3,644,958
Neighborhood Resources	8,425,089	8,008,070	9,971,709	9,499,443
Parks & Recreation	10,982,619	8,690,716	9,702,953	9,276,660
Property Management	10,018,839	11,160,499	11,760,506	11,303,211
Public Safety	19,942,964	19,912,458	20,756,510	20,742,802
Public Works	38,949,603	37,826,376	46,467,882	48,251,676
Utilities	84,106,571	84,078,229	99,140,723	98,586,594
Subtotal Board Departments	\$265,813,481	\$256,657,714	\$292,596,746	\$292,807,010
Clerk of the Circuit Court	\$8,377,628	\$7,433,613	\$7,009,254	\$7,009,254
Property Appraiser	4,015,175	4,033,555	4,392,753	4,392,753
Sheriff	105,852,950	105,942,544	109,162,710	109,162,710
Supervisor of Elections	2,084,117	2,365,830	4,941,689	2,341,689
Tax Collector	7,488,574	7,212,572	9,099,589	9,099,589
Subtotal Constitutional Officers*	\$127,818,444	\$126,988,114	\$134,605,995	\$132,005,995
* Constitutional officer amounts reflect amounts funded by the BCC and include contracted programs and support costs.				
Miscellaneous County Programs	\$3,281,409	\$2,838,876	\$2,584,080	\$2,583,864
Human Services Programs	25,413,047	25,471,306	25,540,086	24,995,086
Judicial Programs	3,109,265	3,016,777	3,373,721	3,373,721
General Governmental	2,624,128	2,362,612	2,753,215	2,753,215
Debt Service Funds	43,400,515	39,635,679	37,237,238	35,616,719
Other Community Services	1,768,868	1,851,050	1,866,274	1,866,274
Port Authority	11,276,556	12,477,293	10,665,079	10,665,079
Economic Development	3,635,882	3,348,594	3,422,238	3,422,238
Subtotal Other Programs	\$94,509,670	\$91,002,187	\$87,441,931	\$85,276,196
GRAND TOTAL **	\$488,141,595	\$474,648,015	\$514,644,672	\$510,089,201

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



HISTORICAL SUMMARY OF AD VALOREM TAXES Ad valorem taxes are generated by the levy of taxes on real property. The Florida Constitution authorizes a county to levy up to 10 mills for countywide purposes on all taxable property within the county. Additional levies are allowed in unincorporated areas and with voter approval. Homeowners who occupy their primary residence more than six months per year are allowed a \$50,000 “homestead” exemption from the taxable value of their real property. Real estate used as a homestead by a totally disabled person is exempt from ad valorem taxation. The reduced tax proceeds for FY08 are the result of a state law requiring counties to either lower their millage rates based on prior year expenditures or adopt the same or higher millage by a greater than majority vote of the Commission or by referendum, depending on the level of increased millage. Manatee County chose to lower its FY08 millage rate by 9%. For FY09, the ad valorem tax estimates were further reduced due to the passage of Amendment 1 to the State Constitution which doubled the homestead exemption from \$25,000 to \$50,000 and implemented provisions to allow portability of savings experienced as a result of the 1995 “Save Our Homes” amendment which limited property value increases to a maximum of 3% per year. Ad valorem projections reflect a turnaround since 2012 and are entirely the result of increases in property values, due to property tax rates being held at FY 2013 rates.

AD VALOREM TAXES

In Millions

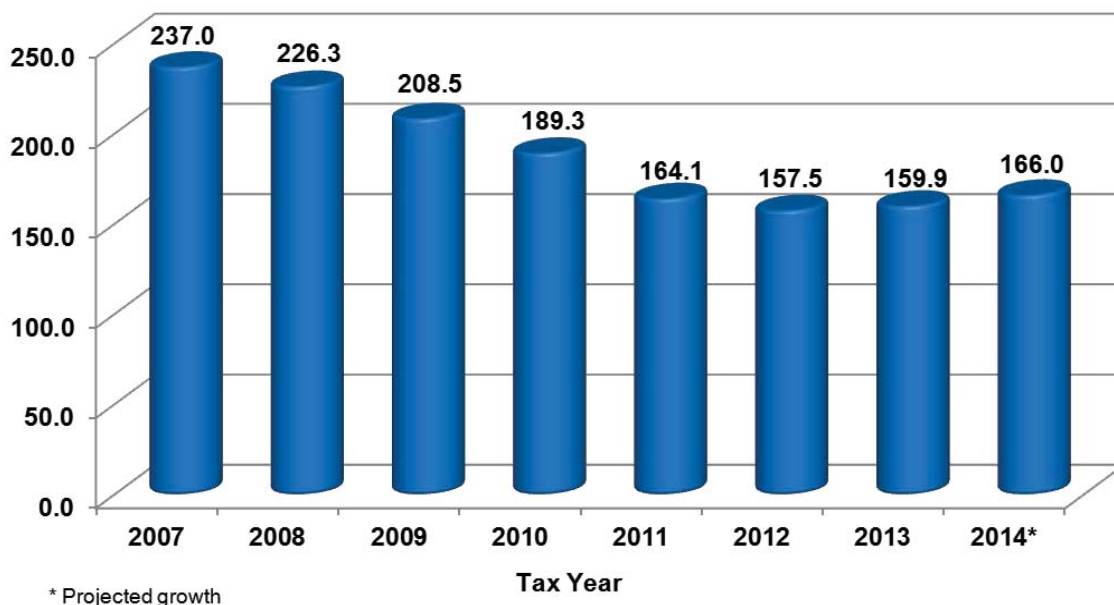
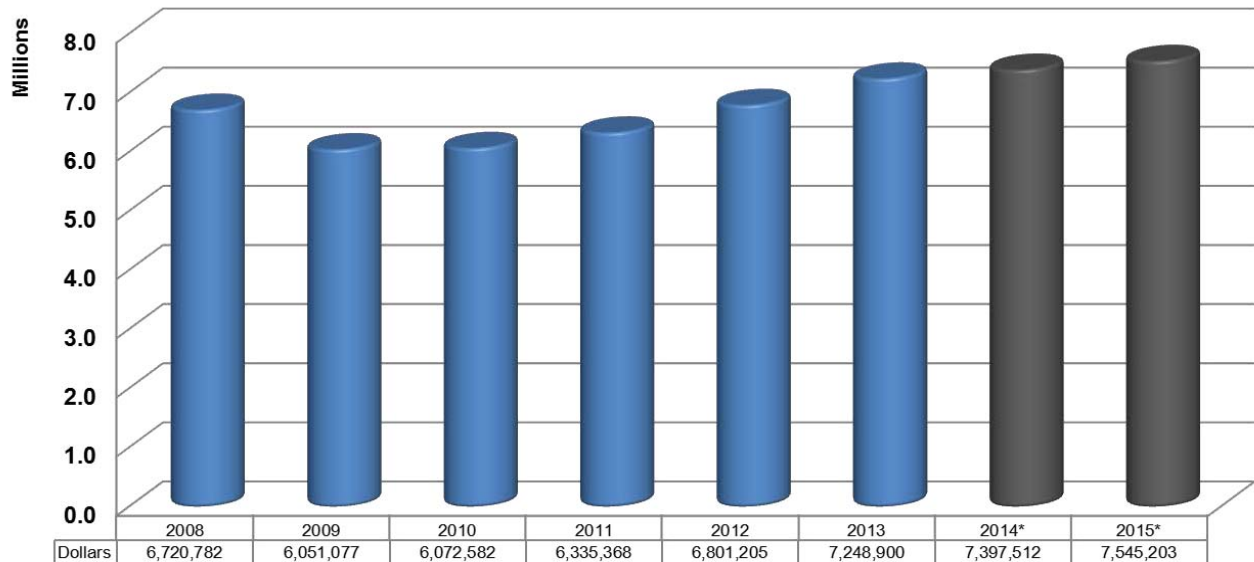


Figure shown for 2014 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.



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

STATE REVENUE SHARING

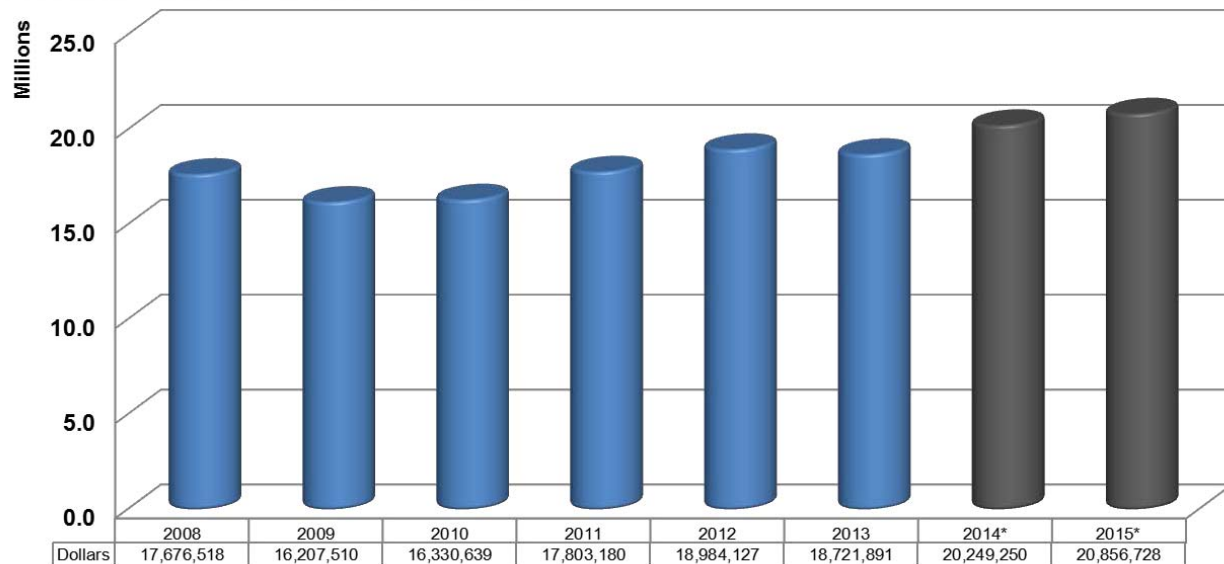


* Figures shown for 2014 – 2015 are budgeted and reflect a 5% allowance which was deducted from the total taxes per Florida law.



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

STATE SHARED SALES TAX

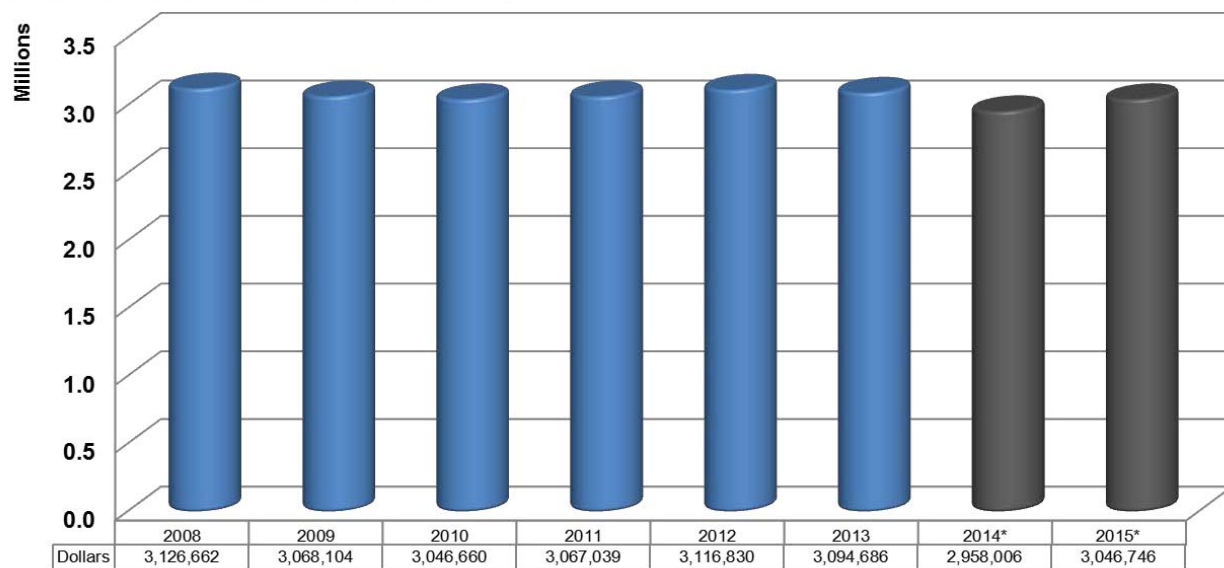


* Figures shown for 2014 – 2015 are budgeted and reflect a 5% allowance which was deducted from the total taxes per Florida law.



HISTORICAL SUMMARY OF CONSTITUTIONAL GAS TAX A two-cent per gallon tax on motor fuel was authorized by the Florida Constitution in 1941 and adopted by Florida voters in 1943. This tax is a transportation revenue source for counties only and is allocated based on a county's proportion of statewide area, population, and gas tax receipts. The tax is received and used for road maintenance, drainage, transit, and operations in the Transportation Trust Fund. As ad valorem tax revenues have declined, more of this gas tax has been shifted from capital projects to eligible operating costs. Taxes are remitted by dealers to the Florida Department of Revenue, and then transferred to the State Board of Administration for distribution to counties. Collections for the past several years reflect a declining level of fuel consumption due to the economic downturn and conservation efforts. 2014 – 2015 projections are very conservative due to economic uncertainty and pending threat of higher gasoline prices that may significantly impact consumption.

CONSTITUTIONAL GAS TAX

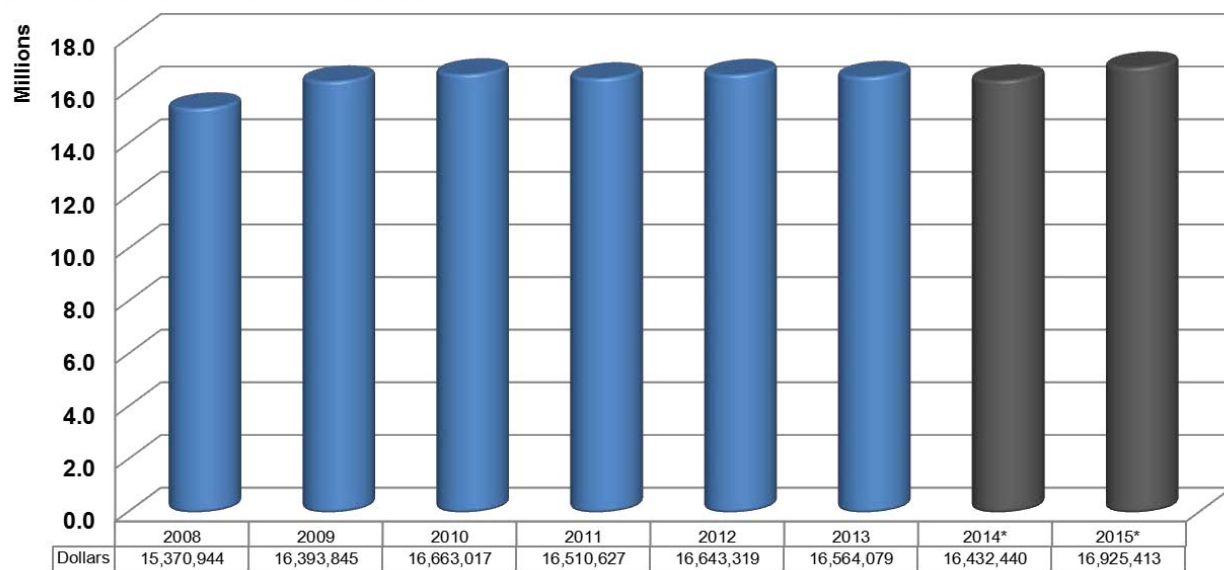


* Figures shown for 2014 – 2015 are budgeted and reflect a 5% allowance which was deducted from the total taxes per Florida law.



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

LOCAL OPTION GAS TAX

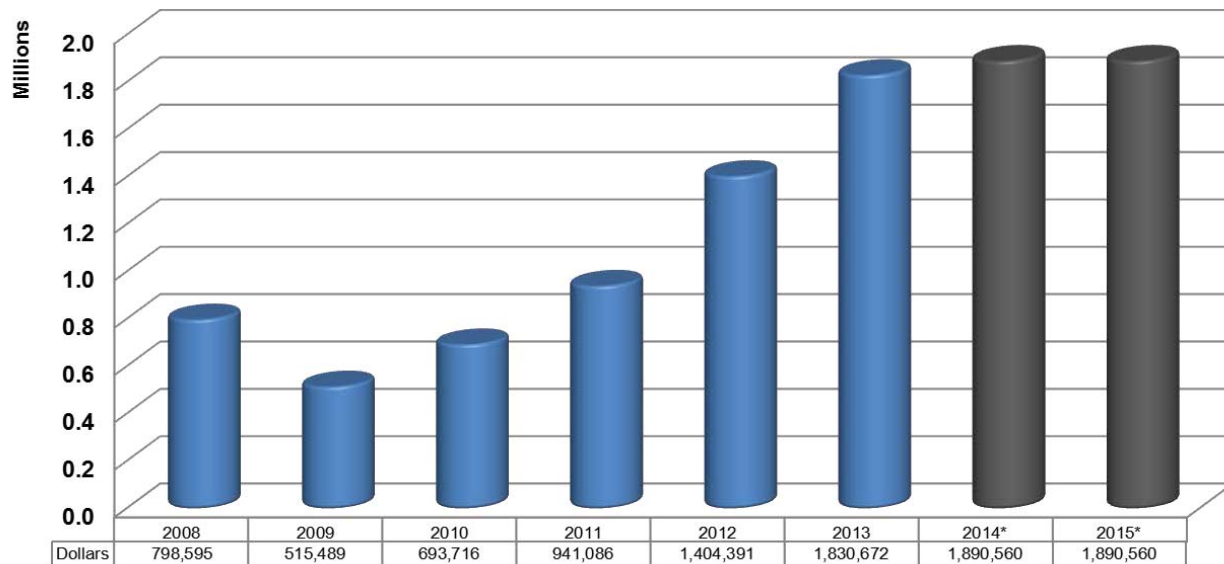


* Figures shown for 2014 – 2015 are budgeted and reflect a 5% allowance which was deducted from the total taxes per Florida law.



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

PLANNING FEES

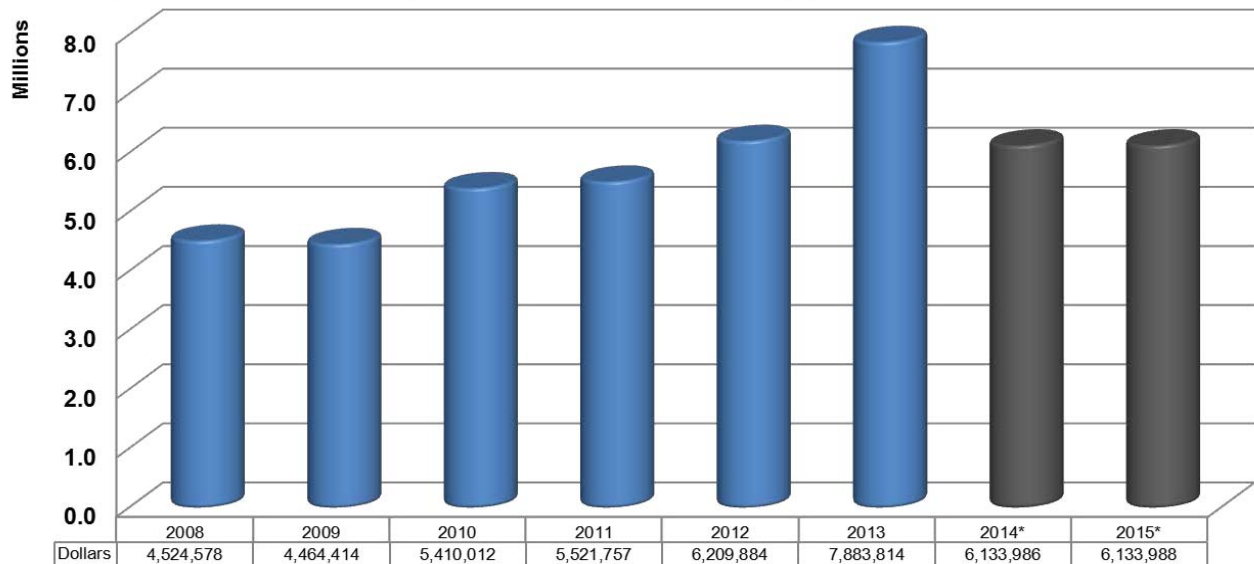


* Figures shown for 2014 – 2015 are budgeted and reflect a 5% allowance which was deducted from the total fees per Florida law.



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

BUILDING AND INSPECTIONS FEES/CHARGES

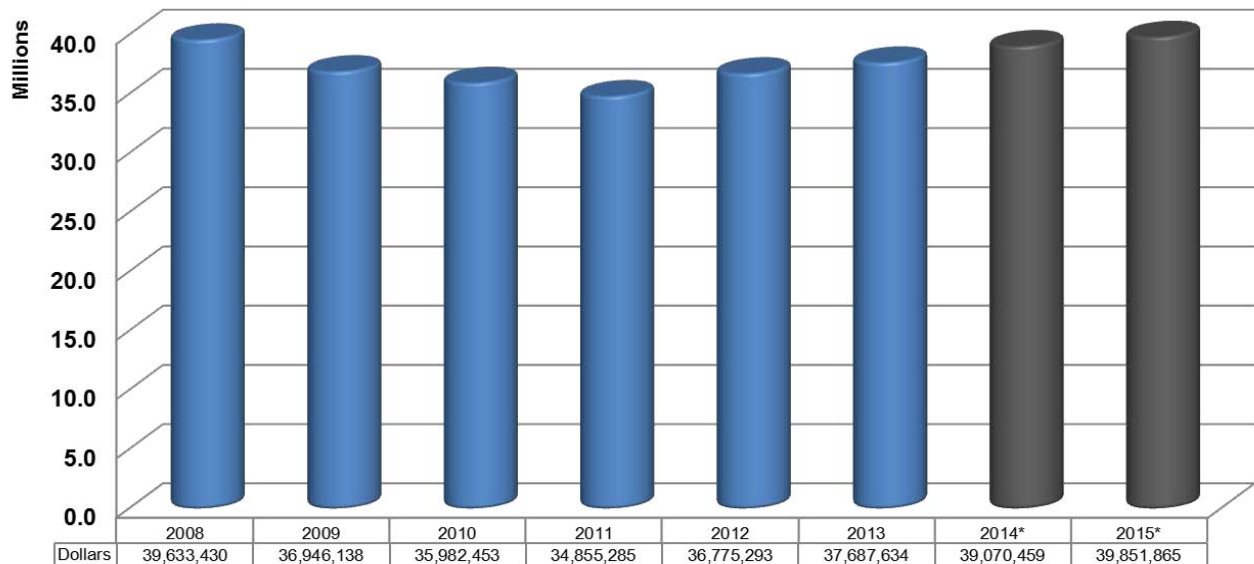


* Figures shown for 2014 – 2015 are budgeted and reflect a 5% allowance which was deducted from the total fees per Florida law.



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

SOLID WASTE FEES/CHARGES

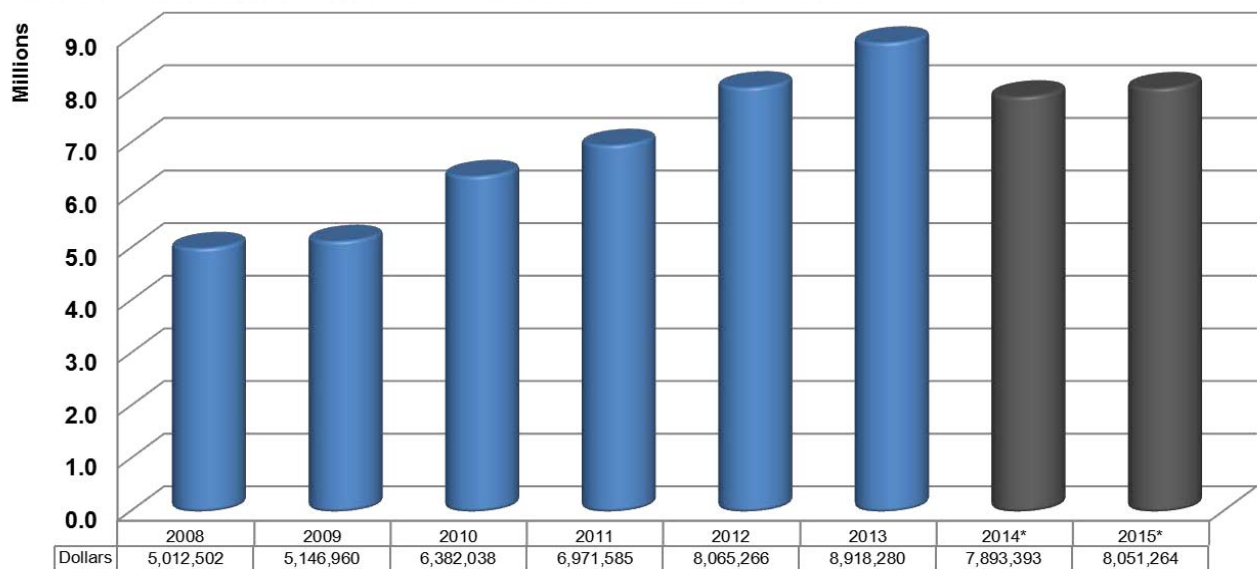


Figures shown for 2014 – 2015 are budgeted and reflect a 5% allowance which was deducted from the total fees per Florida law.



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

LOCAL OPTION TOURIST DEVELOPMENT TAX



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



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

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

PLANNED USE OF STABILIZATION RESERVES						
Tax Supported Funds (Excluding Children's Services Tax)						
Revenue Assumptions	FY14	FY15	FY16	FY17	FY18	Total
Property Tax Growth		3.0%	3.0%	3.0%	3.0%	
Other Revenue Growth		3.0%	3.0%	3.0%	3.0%	
Budget Assumptions						
Annual Sources of Funds	257.4	265.1	273.1	281.3	289.7	
Annual Uses of Funds	276.3	280.8	285.3	289.8	294.3	
Sources - Uses = (Deficit)	(18.9)	(15.7)	(12.2)	(8.5)	(4.6)	(59.9)
Stabilization Reserve Assumptions						
Beginning Reserve Balance	47.0	17.1	9.4	6.2	(0.3)	47.0
Additional Resources - Historical Savings Per Year	2.0	2.0	2.0	2.0	2.0	10.0
Interfund Loan (temporary project funding)	(13.0)	6.0	7.0	-	-	-
Reserves Used	(18.9)	(15.7)	(12.2)	(8.5)	(4.6)	(59.9)
Ending Reserve Balance	17.1	9.4	6.2	(0.3)	(2.9)	(2.9)

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

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



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

SUMMARY OF BUDGETED POSITIONS The list below shows positions which report to the Board of County Commissioners by department, with the exception of 10 positions funded by the county for court administration and guardian ad-litem services. Positions for the School Board, constitutional offices, and other taxing authorities do not report to the County Commission and are excluded from this listing.

BUDGETED POSITIONS FY 2012 - FY 2014



<u>DEPARTMENT</u>	<u>FY 2012 ADOPTED</u>	<u>FY 2013 CURRENT</u>	<u>FY 2014 ADOPTED</u>	<u>INCREASE/ DECREASE</u>
BOARD OF COUNTY COMMISSIONERS	10	10	10	
COUNTY ADMINISTRATOR	12	14	14	
COUNTY ATTORNEY	23	23	23	
BUILDING & DEVELOPMENT	79	86	86	
COMMUNITY SERVICES	81	78	78	
CONVENTION & VISITORS	21	20	20	
FINANCIAL MANAGEMENT	24	24	26	2
HUMAN RESOURCES	10	10	10	
INFORMATION TECHNOLOGY	67	74	74	
NATURAL RESOURCES	31	30	33	3
NEIGHBORHOOD SERVICES	82	81	81	
PARKS & RECREATION	95	95	95	
PROPERTY MANAGEMENT	102	107	107	
PUBLIC SAFETY	238	230	230	
PUBLIC WORKS	383	386	386	
UTILITIES	390	391	393	2
SUB-TOTAL BOCC	1,648	1,659	1,666	7
COURT ADMINISTRATION	9	9	9	
GUARDIAN AD LITEM	1	1	1	
GRAND TOTAL	1,658	1,669	1,676	7

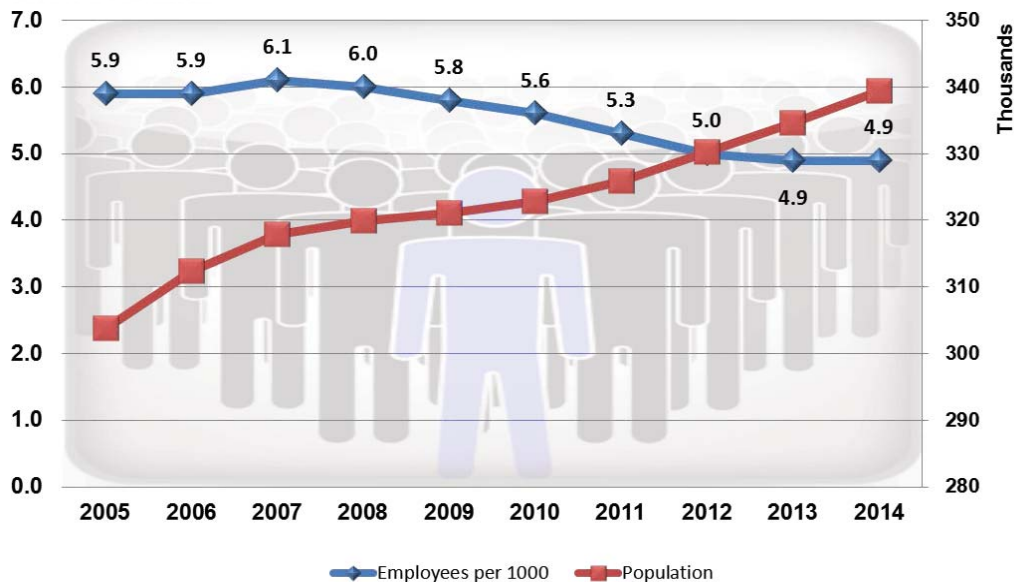
The seven positions added between FY13 and FY14 are funded using alternative sources other than the Ad Valorem (property tax). The two Utilities positions are funded through utility fees, the two Financial Management positions are funded with internal service charges and the three Natural Resources positions utilize inter-governmental revenue.



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

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

EMPLOYEES PER 1000 RESIDENTS with POPULATION



SUMMARY OF THE ADOPTED BUDGET The chart on the following two pages shows the adopted budget summary of revenue sources and uses by functional categories for major funds.

The county's gross sources are \$1.1 billion. When budgets for ongoing grants and projects are carried over, and budgets for special taxing districts are added, the sources total just over \$1.2 billion. However, because governmental accounting requires carryover funding to be counted as a "revenue" and monies transferring from one fund to be counted as a "new revenue" in the receiving fund, some of these sources are double-counted. To reflect only the "new sources", the double-counted amounts are deducted on the following chart to more accurately report a "Net New Sources" amount of \$529,926,429.

In the Uses section, the amounts budgeted to be spent are shown by functional category. Double-counted amounts are also deducted from the expenditures to reflect the "Net New Uses" budget of \$529,926,429.

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



Manatee County Government

FY 2014 Adopted and FY 2015 Planned Budget

MANATEE COUNTY ADOPTED BUDGET SUMMARY FISCAL YEAR 2013 - 2014

SOURCES	GENERAL FUND	TRANSPORTATION TRUST FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS
Property Taxes:				
General Fund	132,170,746			
Transportation		5,854,138		
Library			5,998,983	
Unincorporated MSTU			10,608,155	
Children's Services			8,046,121	
Palm Aire MSTU			83,751	
Voted Debt Service				3,217,965
Other Taxes:				
Other Taxes	3,112,000	17,697,305	9,827,784	
Licenses & Permits:				
Licenses & Permits	455,100		8,206,207	
Intergovernmental:				
Federal	283,072		1,365,224	
State	30,000,734	4,460,690	1,370,110	
Other	3,507,175		20,855	1,173,425
Charge For Service:				
Public Utilities				
Other	29,598,793	810,900	1,243,093	
Fines & Forfeitures:				
Fines & Forfeitures	560,500		1,137,913	
Miscellaneous Revenues:				
Interest Income	300,000	100,000	282,082	1,817
Other	5,653,884	1,563,835	10,742,516	
Total Revenue	\$205,642,004	\$30,486,868	\$58,932,794	\$4,393,207
Non-Revenue:				
Cash Carryover	89,868,073	18,196,779	76,330,226	363,395
Internal Services				
Interfund Transfers	10,875,604	2,588,386	10,870,506	14,447,800
Statutory 5%	-10,282,100	-1,524,343	-2,946,646	-219,660
GROSS SOURCES	\$296,103,581	\$49,747,690	\$143,186,880	\$18,984,742
Confirmation of Unencumbered Prior Year Project/Grant Balances				
Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority, Law Library)				
TOTAL				
Less:				
Cash Balance	-70,507,814	-15,328,766	-68,884,845	-420,978
Interfund Transfers	-10,875,604	-2,588,386	-10,870,506	-14,447,800
Internal Services				
Prior Year Project/Grant Balances				
Other Special Taxing Districts				
USES				
Expenditures:				
General Government	51,734,743		3,987,014	18,563,764
Public Safety	131,164,056		8,657,387	
Physical Environment	2,105,375		1,734,425	
Public Transportation		12,927,919	10,537,029	
Economic Environment	4,541,053		7,800,138	
Human Services	11,428,105		17,266,812	
Culture & Recreation	9,599,497		6,757,253	
Transfers To Other Govt.		3,468,123		
Interfund Transfers	10,124,080	17,379,920	15,773,236	
Internal Services				
Reserves:				
Contingency	4,898,858	642,962	1,788,741	
Capital Outlay	0			
Cash Balance	70,507,814	15,328,766	68,884,845	420,978
Prior Year Appropriations				
Non Expendable Trusts				
GROSS USES	\$296,103,581	\$49,747,690	\$143,186,880	\$18,984,742
Confirmation of Unencumbered Prior Year Project/Grant Balances				
Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority, Law Library)				
Less:				
Cash Balance	-70,507,814	-15,328,766	-68,884,845	-420,978
Interfund Transfers	-10,875,604	-2,588,386	-10,870,506	-14,447,800
Internal Services				
Non Expendable Trust				
Prior Year Project/Grant Balances				
Other Special Taxing Districts				



Manatee County Government

FY 2014 Adopted and FY 2015 Planned Budget

MANATEE COUNTY ADOPTED BUDGET SUMMARY FISCAL YEAR 2013 - 2014

	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTALS
SOURCES				
Property Taxes:				
General Fund				132,170,746
Transportation				5,854,138
Library				5,998,983
Unincorporated MSTU				10,608,155
Children's Services				8,046,121
Palm Aire MSTU				83,751
Voted Debt Service				3,217,965
Other Taxes:				
Other Taxes				30,637,089
Licenses & Permits:				
Licenses & Permits		367,851		9,029,158
Intergovernmental:				
Federal				1,648,296
State		1,900,000		37,731,534
Other				4,701,455
Charge For Service:				
Public Utilities		144,118,654		144,118,654
Other		18,106,323		49,759,109
Fines & Forfeitures:				
Fines & Forfeitures		30,600		1,729,013
Miscellaneous Revenues:				
Interest Income	108,531	682,470	321,362	1,796,262
Other	75,000	5,839,343	1,151,742	25,026,320
Total Revenue	\$183,531	\$171,045,241	\$1,473,104	\$472,156,749
Non-Revenue:				
Cash Carryover	70,011,301	155,753,635		410,523,409
Internal Services			147,163,843	147,163,843
Interfund Transfers	11,950,225	51,987,630		102,720,151
Statutory 5%	-9,176	-8,552,262	-3,803,693	-27,337,880
GROSS SOURCES	\$82,135,881	\$370,234,244	\$144,833,254	\$1,105,226,272
Confirmation of Unencumbered Prior Year Project/Grant Balances				118,090,069
Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority, Law Library)				2,548,601
TOTAL				\$1,225,864,942
Less:				
Cash Balance	-32,554,506	-140,049,529		-327,746,438
Interfund Transfers	-11,950,225	-51,987,630		-102,720,151
Internal Services			-144,833,254	-144,833,254
Prior Year Project/Grant Balances				-118,090,069
Other Special Taxing Districts				-2,548,601
			NET NEW SOURCES	\$529,926,429
USES				
Expenditures:				
General Government	2,912,800			77,198,321
Public Safety	939,200			140,760,643
Physical Environment		141,995,708		145,835,508
Public Transportation	26,518,286	18,635,394		68,618,628
Economic Environment				12,341,191
Human Services				28,694,917
Culture & Recreation	1,269,350	1,997,508		19,623,608
Transfers To Other Govt.				3,468,123
Interfund Transfers	4,462,525	54,980,390		102,720,151
Internal Services			73,469,293	73,469,293
Reserves:				
Contingency		1,280,215	124,121	8,734,897
Capital Outlay	13,479,214	11,295,500		24,774,714
Cash Balance	32,554,506	140,049,529	71,239,840	398,986,278
Prior Year Appropriations				-
Non Expendable Trusts				-
GROSS USES	\$82,135,881	\$370,234,244	\$144,833,254	\$1,105,226,272
Confirmation of Unencumbered Prior Year Project/Grant Balances				118,090,069
Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority, Law Library)				2,548,601
Less:				
Cash Balance	-32,554,506	-140,049,529		-327,746,438
Interfund Transfers	-11,950,225	-51,987,630		-102,720,151
Internal Services			-144,833,254	-144,833,254
Non Expendable Trust				0
Prior Year Project/Grant Balances				-118,090,069
Other Special Taxing Districts				-2,548,601
			NET NEW USES	\$529,926,429

County Commissioners / County Administrator





Manatee County Government

FY 2014 Adopted and FY 2015 Planned Budget

County Administration

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

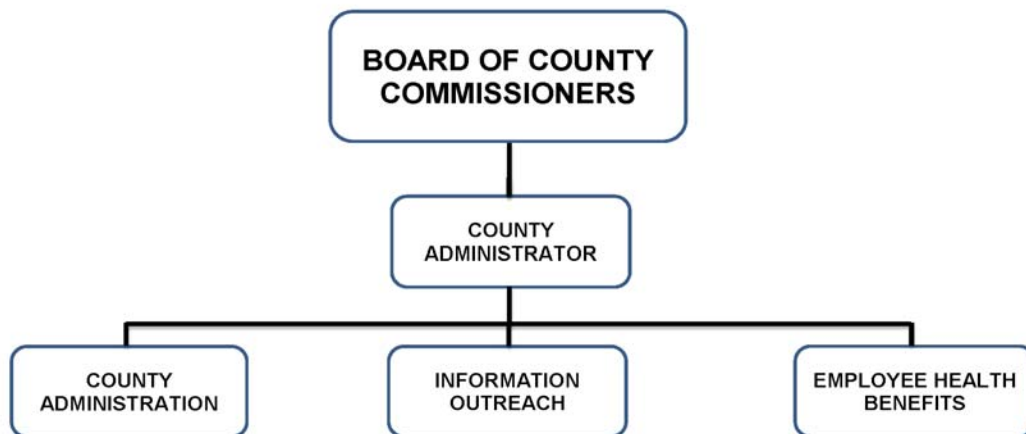
The Board of County Commissioners consists of the seven elected commissioners and their support staff. Support staff provides administrative support to the seven County Commissioners and the County Administrator, while the Board is responsible for establishing policies through adoption of formal resolutions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

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

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

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

ORGANIZATIONAL STRUCTURE





Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget
County Administration

SOURCES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	43,827,332	38,662,633	43,912,246	43,957,246
Gen Fund/General Revenue	2,116,488	2,311,883	2,174,818	2,174,818
Other Taxes	5,021	0	0	0
Totals:	45,948,841	40,974,516	46,087,064	46,132,064

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
County Administration/Board of County Commissioners	1,691,675	1,822,452	1,691,862	1,691,862
Information Outreach	429,834	489,431	482,956	482,956
Employee Health Benefits	43,827,332	38,662,633	43,912,246	43,957,246
Grants - County Administration	0	0	0	0
Totals:	45,948,841	40,974,516	46,087,064	46,132,064

Budgeted Positions:	22	24	24	24
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Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget
County Administration

Program 0101

County Administration/Board of County Commissioners

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	1,691,675	1,822,452	1,691,862	1,691,862
Totals:	1,691,675	1,822,452	1,691,862	1,691,862

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	1,583,557	1,694,466	1,553,781	1,553,781
Operating	104,968	127,986	138,081	138,081
Capital	3,150	0	0	0
Totals:	1,691,675	1,822,452	1,691,862	1,691,862
Budgeted Positions:	15	16	16	16

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
BCC Appointments/Briefings	6,319	7,707	8,000	8,000
BCC Incoming Calls	8,837	8,732	8,800	8,800



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget
County Administration

Program 0103

Information Outreach

PROGRAM PURPOSE AND DESCRIPTION

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	424,813	489,431	482,956	482,956
Other Taxes	5,021	0	0	0
Totals:	429,834	489,431	482,956	482,956

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	196,690	208,752	197,426	197,426
Operating	207,666	256,555	275,530	275,530
Capital	25,478	24,124	10,000	10,000
Totals:	429,834	489,431	482,956	482,956
Budgeted Positions:	3	3	3	3

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Information Requests	28,694	24,271	25,500	25,500
Requests for Service	4,308	3,713	3,800	3,800
Email Requests	16,798	14,734	16,000	16,000
Immediate Resolutions	21,810	15,667	17,000	17,000



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget
County Administration

Program 0104

Employee Health Benefits

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	43,827,332	38,662,633	43,912,246	43,957,246
Totals:	43,827,332	38,662,633	43,912,246	43,957,246

<u>USES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	327,368	336,132	305,586	305,586
Operating	43,499,964	38,326,501	43,606,660	43,651,660
Capital	0	0	0	0
Totals:	43,827,332	38,662,633	43,912,246	43,957,246
Budgeted Positions:	4	5	5	5

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Participants in Health Plan	6,578	6,537	6,600	6,600
Medical Claims	106,456	104,001	106,000	106,000
Rx Claims	111,517	102,573	112,000	112,000

Constitutional Officers





CONSTITUTIONAL OFFICERS BUDGETS

Constitutional Office	FY12 Adopted	FY13 Adopted	FY14 Adopted
Clerk of Circuit Court	\$ 6,212,044	\$ 6,269,779	\$ 6,555,936
Clerk Support Costs	\$ 477,104	\$ 458,130	\$ 453,318
Funded Positions	94	94	94
Property Appraiser	\$ 3,769,493	\$ 3,769,841	\$ 4,201,302
Property Appraiser Support Costs	\$ 215,343	\$ 189,834	\$ 191,451
Funded Positions	51	51	53
Sheriff	\$ 92,688,929	\$ 92,085,450	\$ 99,380,943
Sheriff Support Costs	\$ 4,807,268	\$ 4,794,436	\$ 4,781,767
Jail Medical Costs	\$ 5,700,000	\$ 5,700,000	\$ 5,000,000
Funded Positions	1,159	1,157	1,172
Supervisor of Elections-Incl Supt Costs	\$ 2,058,309	\$ 2,313,327	\$ 2,341,689
Capital Equipment - Computer System			\$ 2,600,000
Funded Positions	19	19	19
Tax Collector	\$ 8,296,694	\$ 8,321,583	\$ 8,912,923
Tax Collector Support Costs	\$ 201,750	\$ 190,890	\$ 186,666
Funded Positions	95	95	95

Above amounts represent on 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.

Additional information on the budget and operations of these offices is available from their respective websites, which are linked on www.mymanatee.org.

County Attorney





County Attorney

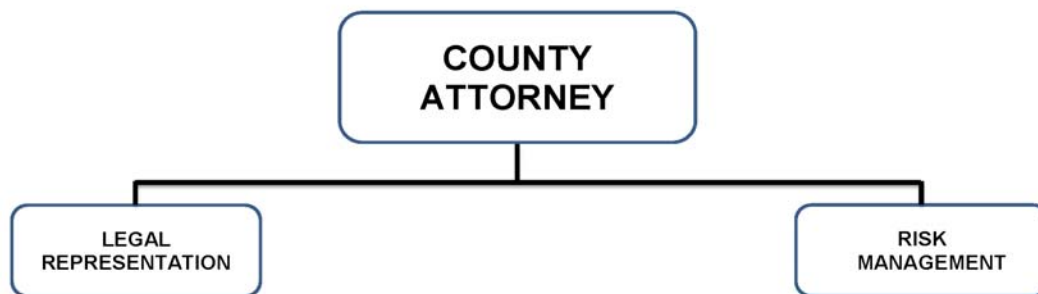
The County Attorney's Office (CAO) provides legal advice and representation to the Board of County Commissioners (the Board), the County Administrator and the various operating departments of county government. Advice is typically dispensed by way of formal memoranda in response to written Request(s) for Legal Services. Representation typically occurs when the county is a party to litigation, whether as plaintiff or defendant. 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 conflict counsel, the CAO supervises, reviews and coordinates the work of such outside attorneys.

The CAO also provides legal advice and representation to a variety of agencies and advisory bodies under the jurisdiction of the Board and (upon direction of the Board and with the consent of the County Attorney) to constitutional officers and other units of local government 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





Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

County Attorney

SOURCES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	9,540,031	8,429,348	9,738,440	10,014,880
Gen Fund/General Revenue	1,821,037	1,759,407	1,724,455	1,724,455
Totals:	11,361,068	10,188,755	11,462,895	11,739,335

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Legal Representation	2,156,551	2,127,421	2,074,455	2,074,455
Risk Management (Internal Service)	9,204,517	8,061,334	9,388,440	9,664,880
Grants - County Attorney	0	0	0	0
Totals:	11,361,068	10,188,755	11,462,895	11,739,335

Budgeted Positions:	23	23	23	23
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Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget
County Attorney

Program 0701

Legal Representation

PROGRAM PURPOSE AND DESCRIPTION

The County Attorney's Office (CAO) provides legal advice and representation to the Board of County Commissioners (the Board), the County Administrator and the various operating departments of county government. Advice is typically dispensed by way of formal memoranda in response to written Request(s) for Legal Services. Representation typically occurs when the county is a party to litigation, whether as plaintiff or defendant. 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 conflict counsel, the CAO supervises, reviews and coordinates the work of such outside attorneys.

The CAO also provides legal advice and representation to a variety of agencies and advisory bodies under the jurisdiction of the Board and (upon direction of the Board and with the consent of the County Attorney) to constitutional officers and other units of local government 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.

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	335,514	368,014	350,000	350,000
Gen Fund/General Revenue	1,821,037	1,759,407	1,724,455	1,724,455
Totals:	2,156,551	2,127,421	2,074,455	2,074,455

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	1,900,995	1,860,602	1,736,550	1,736,550
Operating	255,556	263,319	337,905	337,905
Capital	0	3,500	0	0
Totals:	2,156,551	2,127,421	2,074,455	2,074,455
Budgeted Positions:	18	18	18	18

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Cases Under Litigation	544	325	400	450
Requests for Legal Services	392	334	400	450
Hours Billed	20,081	20,358	21,000	21,000



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget
County Attorney

Program 0702

Risk Management (Internal Service)

PROGRAM PURPOSE AND DESCRIPTION

The self insurance program is established to provide a system through which Manatee County can protect its assets, comply with applicable legal requirements, 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, for repair and replacement of damaged county vehicles and other property, and for asserting claims against other persons and entities. It also includes management of sufficient commercial insurance to cover catastrophic losses and liabilities.

The intent of the self insurance program is twofold. The first is to provide coverage in the same manner and to the same extent as though commercial general liability, automobile liability, automobile collision, automobile comprehensive, and workers' compensation insurance had been purchased. The second is to fairly and promptly compensate persons injured by acts or omissions of county employees for which Manatee County has liability.

Note: Personnel funding of \$3,094,618 for FY14, recommended in the table below, includes \$2,782,000 for Workers Compensation funding contributions as determined by actuarial report dated September 30, 2012 with a 75% confidence level.

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	9,204,517	8,061,334	9,388,440	9,664,880
Totals:	9,204,517	8,061,334	9,388,440	9,664,880

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	2,835,848	2,973,743	3,094,618	3,164,618
Operating	6,368,669	5,087,591	6,293,822	6,500,262
Capital	0	0	0	0
Totals:	9,204,517	8,061,334	9,388,440	9,664,880
Budgeted Positions:	5	5	5	5

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
First Reports of Injury	223	211	206	200
Property/Casualty Claims	593	277	270	263

County Departments





Building & Development Services

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

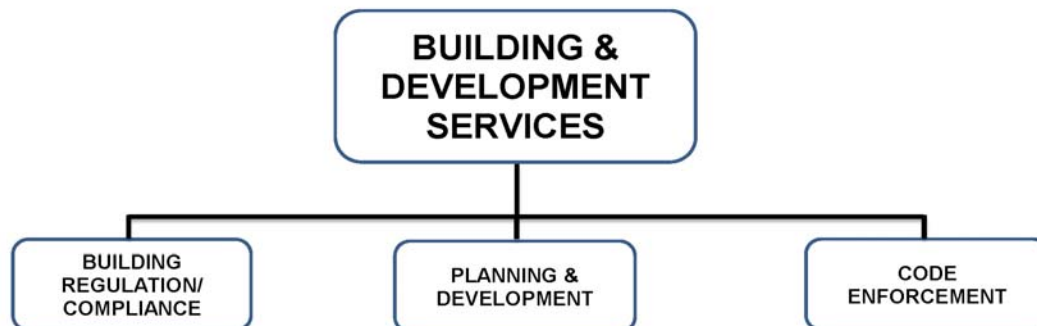
The Building Regulation/Compliance program consists of the permitting intake, contractor licensing, plans review, floodplain management, inspections and administrative functions. This program contains the permitting process from beginning to end.

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

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

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

ORGANIZATIONAL STRUCTURE





Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Building & Development Services

SOURCES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	5,234,991	6,693,402	7,625,862	7,665,892
Unincorporated MSTU Fund	1,681,361	1,359,344	907,206	905,202
Totals:	6,916,352	8,052,746	8,533,068	8,571,094

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Building Regulation/Compliance	3,599,777	4,219,870	4,767,351	4,797,287
Planning and Development	2,347,409	2,550,262	2,181,382	2,191,476
Code Enforcement	969,166	1,282,614	1,584,335	1,582,331
Grants - Building and Development Services	0	0	0	0
Totals:	6,916,352	8,052,746	8,533,068	8,571,094

Budgeted Positions:	79	83	86	86
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**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Building & Development Services

Program 3501

Building Regulation/Compliance

PROGRAM PURPOSE AND DESCRIPTION

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

The Permitting section handles the intake and issuance of all permits applied for in unincorporated Manatee County. In fiscal year 2011/2012 we issued 14,411 permits.

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	3,599,777	4,219,870	4,767,351	4,797,287
Totals:	3,599,777	4,219,870	4,767,351	4,797,287

<u>USES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	2,335,283	2,565,028	2,699,986	2,699,976
Operating	1,263,348	1,650,056	2,067,365	2,097,311
Capital	1,146	4,786	0	0
Totals:	3,599,777	4,219,870	4,767,351	4,797,287
Budgeted Positions:	40	46	50	50

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Inspections Performed	61,302	64,400	92,472	110,966
Permits Issued	14,411	15,700	17,946	19,740
Contractors Qualification Files Maintained	1,956	2,400	1,825	1,800
Flodd Reviews	2,164	2,596	2,845	3,271
CRS Mailers for Floodplain Properties	133,314	135,000	131,909	133,000



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Building & Development Services

Program 3502

Planning and Development

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

This program is also responsible for implementation of the County Administrator's How Will We Grow project. For 2013 this includes public outreach, coordinating an Urban Land Institute advisory panel and report and preparing amendments to land development regulations as required by the Board as a result of this project.

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	1,552,333	1,751,012	2,181,382	2,191,476
Unincorporated MSTU Fund	795,076	799,250	0	0
Totals:	2,347,409	2,550,262	2,181,382	2,191,476

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	1,856,325	1,772,451	1,698,234	1,698,228
Operating	491,084	717,822	483,148	493,248
Capital	0	59,989	0	0
Totals:	2,347,409	2,550,262	2,181,382	2,191,476

Budgeted Positions:	26	24	23	23
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<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Plan Amendments Processed	3	3	2	3
Preliminary/Final Site Plans	33	30	39	42
Administrative Determinations	77	75	105	110
Amendments to Approved Plans	40	45	26	20
Final Plat Reviews	17	15	25	30
Administrative Permits	21	24	10	15
Tree Removal Permits	45	50	89	93



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Building & Development Services

Program 3503

Code Enforcement

PROGRAM PURPOSE AND DESCRIPTION

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

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

Code Enforcement has also been assigned the task of managing the Red Light Enforcement Program, which requires staff to monitor and approve or deny Notice of Violations for running red lights.

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	82,881	722,520	677,129	677,129
Unincorporated MSTU Fund	886,285	560,094	907,206	905,202
Totals:	969,166	1,282,614	1,584,335	1,582,331



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Building & Development Services

Program 3503

Code Enforcement

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	701,646	700,227	760,956	760,952
Operating	267,520	581,135	823,379	821,379
Capital	0	1,252	0	0
Totals:	969,166	1,282,614	1,584,335	1,582,331
Budgeted Positions:	13	13	13	13

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Junk Vehicles Posted/Towed	843	1,168	1,200	1,150
Codes Complaints	10,632	10,605	10,700	10,750
Lot Clearing/Complaints	1,690	1,725	1,700	1,700
Lots Mowed	316	396	390	375



Community Services

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

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

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

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

ORGANIZATIONAL STRUCTURE





Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Community Services

SOURCES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	960,132	625,599	818,500	818,500
Children's Services Tax	467,493	471,373	454,907	454,907
Gen Fund/General Revenue	2,219,789	2,464,815	2,516,131	2,511,952
Grants	0	0	0	0
Utilities System Charges	241,302	256,802	323,772	323,772
Totals:	3,888,716	3,818,589	4,113,310	4,109,131

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
County Probation	1,433,576	1,418,325	1,585,447	1,585,449
Human Services	1,479,322	1,517,043	1,431,081	1,426,900
Agriculture & Extension Service	975,818	883,221	1,096,782	1,096,782
Grants - Community Services	0	0	0	0
Totals:	3,888,716	3,818,589	4,113,310	4,109,131

Budgeted Positions:	81	80	78	78
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**Grant revenues and expenditures are not included within the FY14/FY15 Budget. Grant amounts will be added to the adopted budget with budget amendments during the fiscal year when the grants are accepted/approved by the Board. The positions noted above include grant funded positions in order to facilitate position comparisons between the years.



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Community Services

Program 1001

County Probation

PROGRAM PURPOSE AND DESCRIPTION

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	958,637	624,349	817,000	817,000
Gen Fund/General Revenue	474,939	793,976	768,447	768,449
Totals:	1,433,576	1,418,325	1,585,447	1,585,449

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	1,271,237	1,257,164	1,345,806	1,345,808
Operating	152,968	161,161	239,641	239,641
Capital	9,371	0	0	0
Totals:	1,433,576	1,418,325	1,585,447	1,585,449
Budgeted Positions:	28	28	27	27

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Supervised Probation	14,800	13,397	13,400	13,400
Pretrial Intervention	1,230	1,153	1,200	1,200
Supervised Release	6,050	3,264	3,300	3,300
Community Service Hours	74,242	57,871	58,000	58,000
Violation of Probation Fines	\$62,314	\$37,367	\$38,000	\$38,000
Offender Work Program Participants	225	307	300	300
Offender Work Program Fees	\$215,121	\$101,146	\$100,000	\$100,000



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Community Services

Program 1002

Human Services

PROGRAM PURPOSE AND DESCRIPTION

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	1,011,829	1,045,670	976,174	971,993
Children's Services Tax	467,493	471,373	454,907	454,907
Totals:	1,479,322	1,517,043	1,431,081	1,426,900

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	1,359,093	1,349,172	1,290,208	1,290,212
Operating	120,229	165,432	136,673	136,688
Capital	0	2,439	4,200	0
Totals:	1,479,322	1,517,043	1,431,081	1,426,900
Budgeted Positions:	25	24	24	24

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Aging Services-Clients Assisted	580	632	670	670
Aging Services Funds Disbursed	\$1,246,099	\$1,234,147	\$1,319,460	\$1,319,460
Human Svcs Benefits Program-Clients Assisted	1,500	507	600	600
Human Services Programs Funds Disbursed	\$480,000	\$168,134	\$0	\$0
Childrens Services Funding Agreements	94	85	59	59
Childrens Services Funds Disbursed	\$9,170,225	\$8,489,366	\$7,278,331	\$7,278,331
Human Services Special Projects Grants/Contracts Managed	82	73	65	65
Human Services Special Projects Funds Disbursed	\$16,582,000	\$19,093,010	\$18,994,865	\$18,994,865
Veteran Services-Clients Assisted	7,258	9,178	9,500	9,500



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Community Services

Program 1005

Agriculture & Extension Service

PROGRAM PURPOSE AND DESCRIPTION

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	1,495	1,250	1,500	1,500
Gen Fund/General Revenue	733,021	625,169	771,510	771,510
Utilities System Charges	241,302	256,802	323,772	323,772
Totals:	975,818	883,221	1,096,782	1,096,782

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	861,853	780,091	912,871	912,871
Operating	113,965	101,124	183,911	183,911
Capital	0	2,006	0	0
Totals:	975,818	883,221	1,096,782	1,096,782
Budgeted Positions:	24	24	22	22

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Educational Program Attendance	33,429	40,128	40,300	40,300
Client Consultations	203,500	145,460	146,050	146,050
Conservation Planning	1,422	1,500	1,500	1,500
Newsletters/Publications Distributed	848,100	983,804	984,500	984,500
Diagnostic Evaluations	5,110	3,600	3,660	3,660
# Volunteers / # Hours Served	403/33,970	383/38,559	384/39,120	384/39,120
Website Visits	271,456	427,295	427,000	427,000

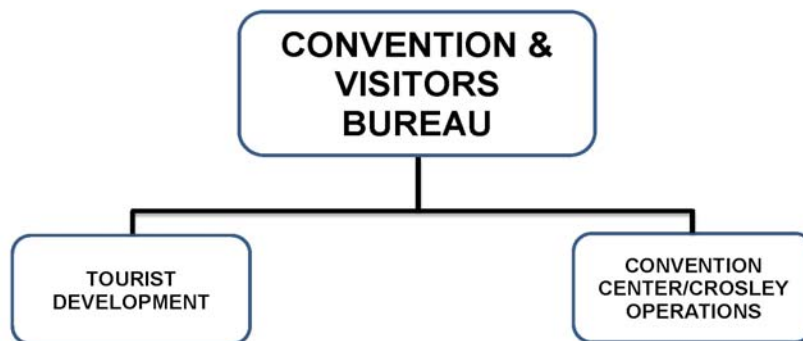


Convention and Visitors Bureau

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

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

ORGANIZATIONAL STRUCTURE





Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Convention and Visitors Bureau

SOURCES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	3,690,529	1,342,089	1,452,508	1,542,502
Gen Fund/General Revenue	100,000	0	0	0
Tourist Development Tax	4,512,544	5,673,718	5,746,095	5,704,879
Totals:	8,303,073	7,015,807	7,198,603	7,247,381

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Tourist Development	4,049,854	5,188,648	5,201,095	5,249,879
Convention Center/Crosley Operations	4,253,219	1,827,159	1,997,508	1,997,502
Grants - BACVB	0	0	0	0
Totals:	8,303,073	7,015,807	7,198,603	7,247,381

Budgeted Positions:	21	20	20	20
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Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Convention and Visitors Bureau

Program 1101

Tourist Development

PROGRAM PURPOSE AND DESCRIPTION

The Bradenton Area Convention & Visitors Bureau (BACVB) manages a comprehensive marketing and promotions program and budgets salary with tourism tax revenues. The tourism tax is imposed on overnight stays in paid accommodations within Manatee County for a period of 6 months or less. The current tax rate stands at 5%. The breakdown of expenditure funding is as follows:

Four cents are used for marketing, promotions, public relations, convention center and advertising for the destination

One cent is designated for beach renourishment.

All tourism-related programs and activities of the BACVB are recommended by the Tourist Development Council (TDC) and approved by the Board of County Commissioners. The TDC is a 9-member advisory board comprised of 3 elected officials (including a County Commissioner who acts as Chair), 2 interested citizens and 4 owners/operators of paid accommodations that rent for six months or less.

FY 2013 was a successful tourism year and our goal is to continue to diversify and grow our product. With that, our current challenges are as follows:

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

Develop the European market by procuring business with tour operators.

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	37,310	114,930	55,000	145,000
Tourist Development Tax	4,012,544	5,073,718	5,146,095	5,104,879
Totals:	4,049,854	5,188,648	5,201,095	5,249,879



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Convention and Visitors Bureau

Program 1101

Tourist Development

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	507,318	517,105	574,901	574,901
Operating	3,531,558	4,671,543	4,626,194	4,674,978
Capital	10,978	0	0	0
Totals:	4,049,854	5,188,648	5,201,095	5,249,879
Budgeted Positions:	8	8	9	9
<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Tourism Tax Collections	\$8,065,000	\$8,918,000	\$9,096,000	\$9,278,287
Visitation	2,734,000	2,871,900	2,972,400	3,115,100
Estimated Economic Impact	\$828,494,305	\$901,233,200	\$969,375,300	\$1,047,891,3



**Manatee County Government
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Convention and Visitors Bureau

Program 1102

Convention Center/Crosley Operations

PROGRAM PURPOSE AND DESCRIPTION

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

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

Current challenges our facilities will face over the next two years:

Convention Center Hotel Development

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

Baywalk from Crosley Estate to Ringling - Development of Phase I Baywalk from the USF Campus through Powel Crosley Estate to the border of New College.

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	3,653,219	1,227,159	1,397,508	1,397,502
Gen Fund/General Revenue	100,000	0	0	0
Tourist Development Tax	500,000	600,000	600,000	600,000
Totals:	4,253,219	1,827,159	1,997,508	1,997,502

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	866,900	765,546	751,359	751,353
Operating	3,386,319	1,061,613	1,246,149	1,246,149
Capital	0	0	0	0
Totals:	4,253,219	1,827,159	1,997,508	1,997,502
Budgeted Positions:	13	12	11	11

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Exhibit Hall/Convention Events	106	155	165	170
Crosley Events	139	143	150	150



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Financial Management

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

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

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

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

ORGANIZATIONAL STRUCTURE





Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Financial Management

SOURCES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	1,755,894	1,814,036	1,757,603	1,757,606
Program/ General Revenue	642,419	258,342	183,991	183,991
Totals:	2,398,313	2,072,378	1,941,594	1,941,597

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Management & Budget	702,670	785,632	740,839	740,842
Purchasing	1,053,224	1,028,404	1,016,764	1,016,764
Impact Fee Administration	642,419	258,342	183,991	183,991
Totals:	2,398,313	2,072,378	1,941,594	1,941,597

Budgeted Positions:	24	24	26	26
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Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Financial Management

Program 1401

Management & Budget

PROGRAM PURPOSE AND DESCRIPTION

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	702,670	785,632	740,839	740,842
Totals:	702,670	785,632	740,839	740,842

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	667,482	742,804	690,082	690,085
Operating	35,188	42,828	50,757	50,757
Capital	0	0	0	0
Totals:	702,670	785,632	740,839	740,842
Budgeted Positions:	7	7	8	8



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Financial Management

Program 1402

Purchasing

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	1,053,224	1,028,404	1,016,764	1,016,764
Totals:	1,053,224	1,028,404	1,016,764	1,016,764

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	996,084	962,619	945,382	945,382
Operating	57,140	65,785	71,382	71,382
Capital	0	0	0	0
Totals:	1,053,224	1,028,404	1,016,764	1,016,764
Budgeted Positions:	15	15	17	17

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Purchase Orders Issued	3,225	3,518	3,225	2,986
Invitation for Bids Issued	65	40	65	61
Request for Proposals Issued	35	35	35	64
Work Assignment Agreements	208	207	208	238
Purchase Card Transactions	11,978	12,602	11,978	13,941



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Financial Management

Program 1405

Impact Fee Administration

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Program/ General Revenue	642,419	258,342	183,991	183,991
Totals:	642,419	258,342	183,991	183,991



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Financial Management

Program 1405

Impact Fee Administration

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	201,726	119,583	72,986	72,986
Operating	440,693	138,759	111,005	111,005
Capital	0	0	0	0
Totals:	642,419	258,342	183,991	183,991
Budgeted Positions:	2	2	1	1

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Estimates Given for Fees	391	356	350	350
Building Permit Reviews	867	968	950	950
Planning Dept Preapplications Processed	73	139	135	135
Alternate Impact Fee Analyses Processed	1	0	0	0
Annual Inflationary Review of Impact Fees	1	0	0	0
Cltizens Action Center Cases	2	0	0	0
Claims for Refund of Unexpended Impact Fees Reviewed	0	0	0	0
Impact Fee Credit Authorizations Processed	16	22	20	20



Human Resources

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

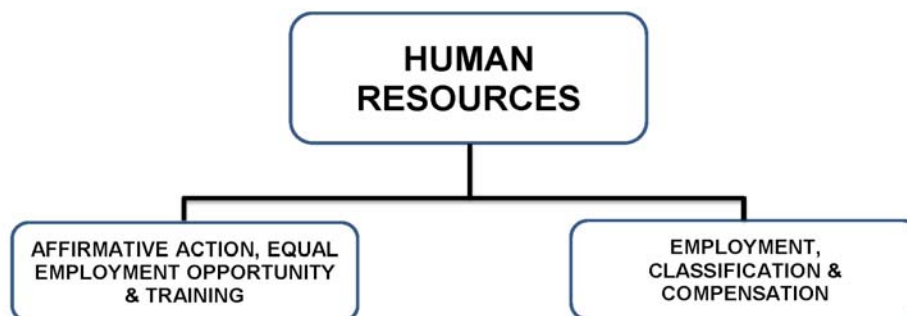
This department contains two divisions:

- Affirmative Action, Equal Employment Opportunity, and Training
- Employment, Classification, and Compensation

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

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

ORGANIZATIONAL STRUCTURE





Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Human Resources

SOURCES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	863,133	884,440	908,195	908,195
Totals:	863,133	884,440	908,195	908,195

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Human Resources	863,133	884,440	908,195	908,195
Grants - Human Resources	0	0	0	0
Totals:	863,133	884,440	908,195	908,195

Budgeted Positions:	10	10	10	10
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Human Resources

Program 1501

Human Resources

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

The AA/EEO/training division coordinates the "PRIDE" (Proudly Recognizing Innovative Dedicated Employees) program, which combines the employee suggestion and employee performance incentive programs designed to reward employees for ideas that result in cost savings and improved efficiencies or outstanding performance that goes above and beyond the call of duty, and the fun club, which offers a variety of discounts to county employees. This division is also responsible for the coordination of individual and team awards, including employee of the month/year, and organizing the county's annual longevity banquet where commission members and the County Administrator recognize employees for their years of service.

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

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



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Human Resources

Program 1501

Human Resources

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	863,133	884,440	908,195	908,195
Totals:	863,133	884,440	908,195	908,195

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	665,301	656,873	700,887	700,887
Operating	194,942	227,567	207,308	207,308
Capital	2,890	0	0	0
Totals:	863,133	884,440	908,195	908,195
Budgeted Positions:	10	10	10	10

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Positions Advertised	292	322	350	360
Applications/Resumes Received	12,773	14,415	16,000	18,000
New Employees Processed/Hired	208	225	300	325
Average # of Employees	1,559	1,592	1,600	1,625



Information Technology

The Information Technology department is responsible for offering multiple forms of technology and communication 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 Court, Court Administration, Sheriff, Property Appraiser, Supervisor of Elections, State Attorney and Public Defender.

The Information Technology department has six budget programs, with programs corresponding to functional areas of services provided. These budget programs are Operations, Client Services, Software Applications, Geographic Information Systems (GIS), Telecommunications and Radio.

The Operations program provides support and maintenance to the core hardware systems of the county including servers, storage and security of the overall computer network. This budget program also includes the director and fiscal support of the entire Information Technology department.

The Client Services program provides desktop hardware and software assistance services to computer devices owned by the county. This includes the administration of the internal service fund for the replacement of computer equipment.

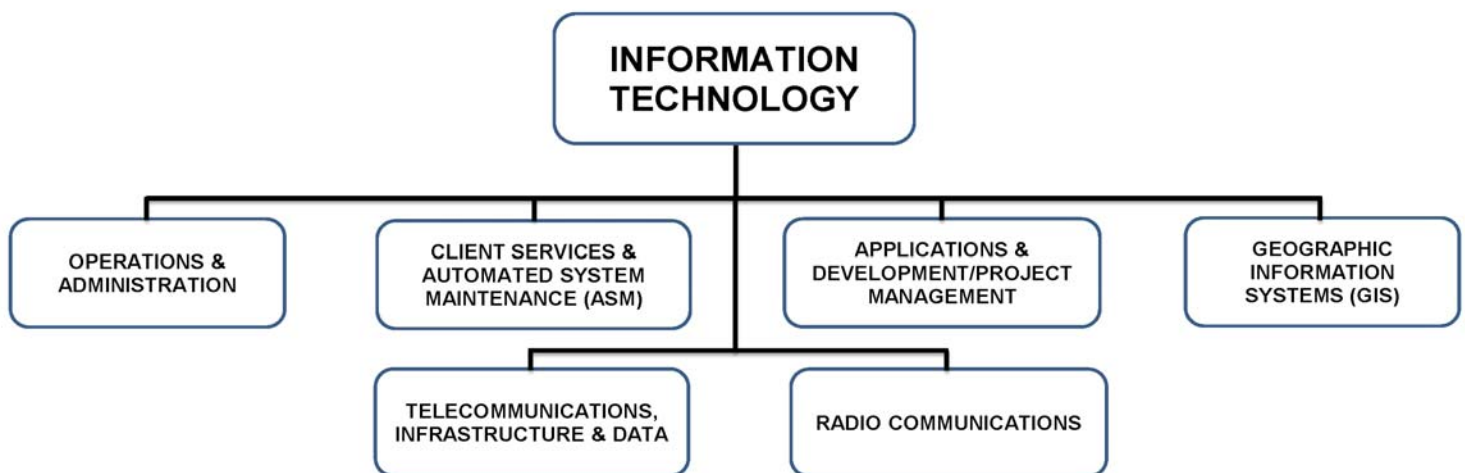
The Software Applications program is responsible for enterprise wide software applications. This includes maintenance, upgrades and modifications as required by the various departments of Manatee County. This budget program also includes the Project Management group that is responsible for identifying and prioritizing the workload of the overall department.

The GIS program is responsible for the maintenance and updating of the map database for Manatee County.

The Telecommunications program includes the telecom group that maintains the entire telephone system of the county and most constitutional offices and the Network group that is responsible for the maintenance and expansion of the computer fiber network throughout the county.

The Radio program provides maintenance, to the county radio network and provides for the repairs, maintenance and replacement of the individual radio devices, including portable, stationary and vehicle mounted mobile devices.

ORGANIZATIONAL STRUCTURE





Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Information Technology

SOURCES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	1,960,228	2,488,106	2,840,162	2,860,162
Gen Fund/General Revenue	7,455,812	7,392,763	7,048,291	7,093,591
Program/ General Revenue	668,212	286,289	706,600	588,400
Utilities System Charges	327,253	327,108	310,716	310,716
Totals:	10,411,505	10,494,266	10,905,769	10,852,869

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Operations and Administration	3,112,202	2,775,183	2,433,643	2,453,943
Client Services and Automated Systems Maintenance (ASM)	2,045,844	1,963,414	2,164,920	2,185,920
Applications & Development/Project Management	2,174,549	2,411,028	2,321,586	2,342,586
Geographic Information Systems (GIS)	700,377	690,445	733,102	736,102
Telecommunications, Infrastructure & Data Center	1,018,615	1,124,775	1,379,742	1,379,742
Radio Communications	1,359,918	1,529,421	1,872,776	1,754,576
Grants - Information Technology	0	0	0	0
Totals:	10,411,505	10,494,266	10,905,769	10,852,869

Budgeted Positions:	75	73	74	74
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**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Information Technology

Program 1601

Operations and Administration

PROGRAM PURPOSE AND DESCRIPTION

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	3,112,202	2,775,183	2,433,643	2,453,943
Totals:	3,112,202	2,775,183	2,433,643	2,453,943

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	1,323,372	1,356,408	1,379,432	1,379,432
Operating	1,114,060	963,141	1,054,211	1,074,511
Capital	674,770	455,634	0	0
Totals:	3,112,202	2,775,183	2,433,643	2,453,943
Budgeted Positions:	19	18	16	16

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Work Orders Completed	6,292	7,965	8,000	8,000
Target of 100% Satisfaction for IT	99%	99%	100%	100%
Telecom: Work Orders Completed	934	963	1,000	1,000
# of Networked PC's & Printers	2,378	2,448	2,500	2,500



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Information Technology

Program 1602 **Client Services and Automated Systems Maintenance (ASM)**

PROGRAM PURPOSE AND DESCRIPTION

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	969,685	870,997	1,115,868	1,135,868
Gen Fund/General Revenue	1,076,159	1,092,417	1,049,052	1,050,052
Totals:	2,045,844	1,963,414	2,164,920	2,185,920

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	1,066,189	1,098,116	1,050,102	1,050,102
Operating	979,655	865,298	964,818	985,818
Capital	0	0	150,000	150,000
Totals:	2,045,844	1,963,414	2,164,920	2,185,920
Budgeted Positions:	15	15	15	15



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Information Technology

Program 1603

Applications & Development/Project Management

PROGRAM PURPOSE AND DESCRIPTION

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	2,174,549	2,411,028	2,321,586	2,342,586
Totals:	2,174,549	2,411,028	2,321,586	2,342,586

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	1,608,972	1,589,732	1,672,516	1,672,516
Operating	565,577	821,296	649,070	670,070
Capital	0	0	0	0
Totals:	2,174,549	2,411,028	2,321,586	2,342,586
Budgeted Positions:	21	19	20	20



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Information Technology

Program 1604

Geographic Information Systems (GIS)

PROGRAM PURPOSE AND DESCRIPTION

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	373,124	363,337	422,386	425,386
Utilities System Charges	327,253	327,108	310,716	310,716
Totals:	700,377	690,445	733,102	736,102

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	548,155	536,216	512,098	512,098
Operating	152,222	154,229	221,004	224,004
Capital	0	0	0	0
Totals:	700,377	690,445	733,102	736,102
Budgeted Positions:	7	7	7	7



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Information Technology

Program 1605

Telecommunications, Infrastructure & Data Center

PROGRAM PURPOSE AND DESCRIPTION

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	298,837	373,977	558,118	558,118
Gen Fund/General Revenue	719,778	750,798	821,624	821,624
Totals:	1,018,615	1,124,775	1,379,742	1,379,742

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	348,853	417,115	541,475	541,475
Operating	669,762	707,660	838,267	838,267
Capital	0	0	0	0
Totals:	1,018,615	1,124,775	1,379,742	1,379,742
Budgeted Positions:	5	6	8	8



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Information Technology

Program 1606

Radio Communications

PROGRAM PURPOSE AND DESCRIPTION

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	691,706	1,243,132	1,166,176	1,166,176
Program/ General Revenue	668,212	286,289	706,600	588,400
Totals:	1,359,918	1,529,421	1,872,776	1,754,576

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	596,077	595,627	559,064	559,064
Operating	761,204	933,794	888,712	770,512
Capital	2,637	0	425,000	425,000
Totals:	1,359,918	1,529,421	1,872,776	1,754,576

Budgeted Positions:	8	8	8	8
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<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
800 MHz System Users	3,445	3,395	3,500	3,500



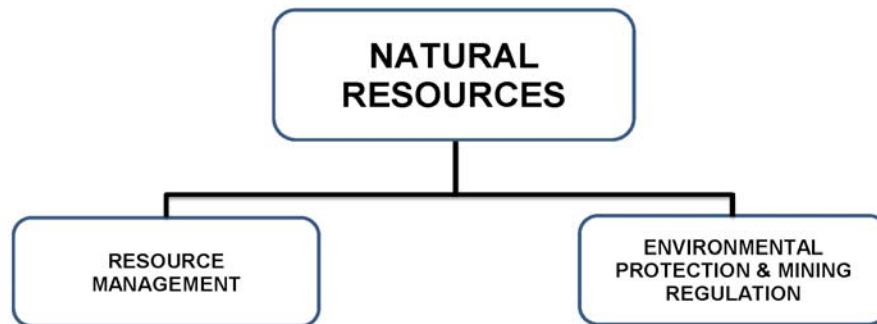
Natural Resources

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

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

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

ORGANIZATIONAL STRUCTURE





Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Natural Resources

SOURCES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	220,101	169,178	129,182	129,182
Gen Fund/General Revenue	1,331,111	1,071,408	1,318,834	1,297,703
Phosphate Severance Tax	295,256	390,085	339,881	339,881
Program/ General Revenue	4,946	237,152	200,000	200,000
Tourist Development Tax	204,841	211,525	299,798	335,271
Utilities System Charges	1,240,792	1,400,522	1,358,270	1,342,921
Totals:	3,297,047	3,479,870	3,645,965	3,644,958

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Resource Management	2,040,633	2,212,684	2,425,368	2,425,364
Environmental Protection & Mining Regulation	1,256,414	1,267,186	1,220,597	1,219,594
Grants - Natural Resources	0	0	0	0
Totals:	3,297,047	3,479,870	3,645,965	3,644,958

Budgeted Positions:	31	29	33	33
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Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Natural Resources

Program 3201

Resource Management

PROGRAM PURPOSE AND DESCRIPTION

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

Resource Management was established to conserve and protect the natural resources of Manatee County. The program manages and maintains over 30,000 acres contained in 16 public preserves in the county. Resource Management's priority is the conservation of the natural and cultural resources, while maintaining and restoring the ecological integrity of the historic native ecosystems. Water resource protection is a primary factor in land management and land use decisions.

The staff of the Natural Resources Department is continually working to restore or enhance disturbed and degraded areas of our county conservation lands to their native condition by using natural processes of prescribed fire burns in combination with mechanical cutting and clearing. Invasive, non-native plant species which negatively alter natural plant communities are removed by select application of herbicide. The Resource Management Division endeavors to provide excellent visitor experiences and access to these beautiful natural areas by maintaining all facilities and trails for passive recreational use.

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

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

Anna Maria Island contains 9 miles of sandy beach coastline which provides citizens abundant recreational activities while at the same time serves as a buffer to lessen the damages to private property, emergency evacuation routes and public property. Over time, these beaches require renourishment due to coastal storms and natural erosion which displace the sand. This renourishment effort is managed by this department by participating with the State of Florida and the federal government through cost sharing.

	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>
<u>SOURCES OF FUNDS</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Planned</u>
Charges for Services	84,080	79,211	45,000	45,000
Gen Fund/General Revenue	909,692	752,329	976,070	955,942
Program/ General Revenue	4,946	237,152	200,000	200,000
Tourist Development Tax	204,841	211,525	299,798	335,271
Utilities System Charges	837,074	932,467	904,500	889,151
Totals:	2,040,633	2,212,684	2,425,368	2,425,364



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Natural Resources

Program 3201

Resource Management

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	1,008,399	1,023,309	1,118,688	1,118,684
Operating	1,016,131	1,183,701	1,306,680	1,306,680
Capital	16,103	5,674	0	0
Totals:	2,040,633	2,212,684	2,425,368	2,425,364
Budgeted Positions:	18	18	21	21

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Visitors to County Preserves	1,079,405	1,150,000	1,175,000	1,190,000
Acres of Controlled Burns	3,552	3,878	5,000	5,000
Volunteer Hours - Preserves	8,402	10,725	7,500	8,000
Tagged Vessels	15	15	15	15
Vessels Removed	11	10	20	20
Outreach Events - Educational	27	39	15	15
Outreach Events - # of Attendees	6,178	7,239	5,000	5,000
Public Programs	187	172	150	150
Public Programs - # of Attendees	3,093	4,161	2,500	3,000



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Natural Resources

Program 3202

Environmental Protection & Mining Regulation

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12 Actual</u>	<u>FY 12-13 Actual</u>	<u>FY 13-14 Adopted</u>	<u>FY 14-15 Planned</u>
Charges for Services	136,021	89,967	84,182	84,182
Gen Fund/General Revenue	421,419	319,079	342,764	341,761
Phosphate Severance Tax	295,256	390,085	339,881	339,881
Utilities System Charges	403,718	468,055	453,770	453,770
Totals:	1,256,414	1,267,186	1,220,597	1,219,594



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Natural Resources

Program 3202

Environmental Protection & Mining Regulation

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	930,449	901,608	849,910	849,907
Operating	296,428	345,300	344,087	344,087
Capital	29,537	20,278	26,600	25,600
Totals:	1,256,414	1,267,186	1,220,597	1,219,594
Budgeted Positions:	13	11	12	12
<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Pollutant Storage Tank Compliance	347	286	156	150
Well Permits	461	404	410	425
Laboratory Analyses	14,286	19,000	19,000	19,000
Landspreading Inspections	24	12	0	0
Air Quality Observations	26,280	26,280	26,280	26,280
Mining - Official Visits	89	83	96	108
Mining - Aerial Inspections	4	4	4	4
Mining - New Permits	1	4	4	2
Non-Mining Mitigation Inspections	70	60	64	64



Neighborhood Services

The Manatee County Public Library program consists of six community information centers (facilities). Annually, over 1 million individuals visit the Manatee County Libraries in-person and many of those individuals attended a program or meeting in one of these libraries. In addition, over 1,200,000 patrons visit the library's website annually to use online journal articles, eBooks, eAudio, and virtual resources. The use of our materials reached the three million mark this year, the highest ever, despite this being a time when some question the need for libraries. Information access is changing rapidly and our Manatee community directly reflects this change as they embrace online resources such as eJournals, eBooks, and eAudio to complete homework, and seek mobile use employing an iPad, smart phone or eReader. Unfortunately, the price of eResources are triple those of their print counterpart, so our already reduced budget is further impacted (eBooks average cost is \$90 per book). Finally, the recent Pew Research Center annual report shows that one out of every three homes do not have Internet access or a computer, so the library continues to fill that growing gap as well as the one established by the closure of so many social service and job offices (nearly all applications are online today).

The reference section answers more than 300,000 reference questions in-person, via email, and via online Ask-A-Librarian statewide service. Electronic resources including video collections, financial, educational, and language databases, and a digital archival photographs, interlibrary loans and Federal documents are also provided. Youth services (serving birth to age eighteen) include regular and special event programming, outreach to schools, storytelling, creative development and homework support, parental resources and assistance, reading guidance, as well as early childhood literacy and library use instruction. One excellent example is the annual Mana Con comic convention, which inspires not only local youth, but also other libraries within the State. This year the Manatee libraries earned the Betty Davis Miller Youth Service Award from the Florida Library Association for this annual event.

The library program offers patrons multiple choices of library materials, including traditional print books, ebooks, e-audios, magazines/newspapers, music CDs, videos, DVDs and books on tape in cassette, MP3, Playaway, and CD format. Special collections include genealogy, young adult, large print, micro-materials, a Florida and Manatee County Historical Collections, literacy and foreign languages.

The library outreach program brings library services to the community through book talks, e-book training, lectures and Nooks - deposit collections of library materials. Sites such as head-start centers, VPKs, adult congregate meal sites and local community centers are served on a regular basis.

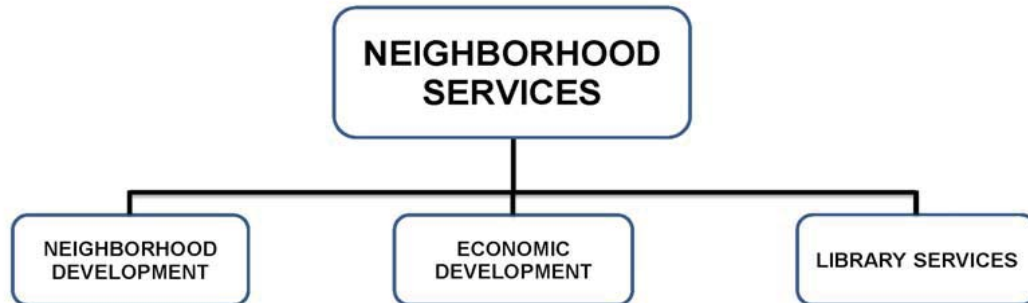
The library program works in partnership with various community groups to provide specialized services. These include the Literacy Council of Manatee County, Realize Bradenton, Suncoast Workforce, local historical organizations, METV, HOPE Family Services, AARP, USF, ITT and the MTI. For example, one library partnership with Suncoast Workforce Board and Goodwill supports monthly job services to help job seekers locally.

As part of the Tampa Bay Library Consortium (TBLC) the library program provides reciprocal borrowing access to nine surrounding counties for Manatee County patrons. Additionally, the Manatee library staff help provide professional development support as well as receive it via TBLC. The library program is supported by the Library Board of Trustees, the Library Foundation, the six location based Friends of the Library, and volunteers who provide over 25,000 hours of service each year. During 2013, the Manatee County Public Library System also earned the Innovative Award from the Florida Library Association.



Neighborhood Services

ORGANIZATIONAL STRUCTURE





Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Neighborhood Services

SOURCES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	18,771	20,922	15,000	15,000
Fines & Forfeitures	129,271	126,592	140,000	145,000
Grants	325,657	241,277	202,700	202,700
Program/ General Revenue	7,951,390	7,619,279	9,614,009	9,136,743
Totals:	8,425,089	8,008,070	9,971,709	9,499,443

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Neighborhood Development	517,403	438,867	703,884	689,830
Economic Development	2,055,838	2,034,611	2,930,195	2,481,483
Library Services	5,851,848	5,534,592	6,337,630	6,328,130
Grants - Neighborhood Services	0	0	0	0
Totals:	8,425,089	8,008,070	9,971,709	9,499,443

Budgeted Positions:	82	81	81	81
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**Grant revenues and expenditures are not included within the FY14/FY15 Budget. Grant amounts will be added to the adopted budget with budget amendments during the fiscal year when the grants are accepted/approved by the Board. The positions noted above include grant funded positions in order to facilitate position comparisons between the years.



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Neighborhood Services

Program 3401

Neighborhood Development

PROGRAM PURPOSE AND DESCRIPTION

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

The intensive mandated reporting for the Community Development Block Grant (CDBG) functions are contained in this program and require a high level of commitment by the administration. Manatee County is an entitlement community and thus eligible for federal funds in 2014-2015. Accurate regulatory compliance procedures are performed in this program and include all aspects of the Integrated Disbursement and Information System (IDIS), Disaster Recovery and Grant Reporting (DRGR) system, required by the Department of Housing and Urban Development (HUD) in order to fund, track and evaluate programs and services with Federal funds. Additional responsibilities of staff in this program include timely reporting of numerous Federal Systems such as Electronic Streamline Non-Competing Award Process (e-Snaps), American Recovery and Reimbursement Act, Semi Annual Labor, Minority Business Enterprise/Women's Business (MBE/WBE), Recovery Act Management and Performance System (RAMPS), and Section 3 Federal Accountability and Transparency Act (FFATA)/Federal Sub-award Reporting System (FSRS).

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Program/ General Revenue	517,403	438,867	703,884	689,830
Totals:	517,403	438,867	703,884	689,830



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Neighborhood Services

Program 3401

Neighborhood Development

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	368,438	299,989	324,258	324,254
Operating	148,965	138,878	379,626	365,576
Capital	0	0	0	0
Totals:	517,403	438,867	703,884	689,830
Budgeted Positions:	11	8	8	8

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
<u>PROGRAM MEASURES</u>				
SHIP Program Assistance	0	0	10	8
SHIP Rehabilitation	0	14	3	2
HOME/CDBG	27	26	39	30
Acquisition/Demolition/ Construction Incentives				
Neighborhood Stabilization Grants	0	37	0	0
Affordable Housing Impact Fees	5	2	50	50
Mitigation Assessments	1	4	6	5
CDBG Projects / CDBG Public Services & Code Enforcement	0/15,764	2,300/13,000	5,330/13,810	6,000/13,000
Court Watch Cases Followed	362	62	0	0
Emergency Solution Grant (ESG) # of families served	0	0	10	10



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Neighborhood Services

Program 3403

Economic Development

PROGRAM PURPOSE AND DESCRIPTION

The Economic Development program focuses on the role county government plays in establishing a business friendly environment that promotes quality job creation, expansion, and/or retention of companies within all of Manatee County. The program presents an "At Your Service" approach to cultivate relationships with the business community. The goal of this program crosses all department and administration boundaries in an effort to promote economic development. As of October 1, 2012, 50 companies and 3,539 jobs (annual average wage at \$35,633 or above \$40,978, 115% of average, of local area median wage) have been proposed by companies working within the Economic Development Incentive program (EDI) over the next five years. The calculated return on investment to the community as of October 1, 2012, in direct and indirect jobs, and in wages based on the incentives awarded is expected to be in excess of \$1.7 billion.

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

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

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

Two Community Redevelopment Areas (14th Street West and South County) are managed by staff and advisory boards in their respective areas. Capital improvements to these areas provide economic stimulus and redevelopment. Where appropriate, coordination of federal and state grant funds allow for capital improvements which enhance the value of these areas.

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Program/ General Revenue	2,055,838	2,034,611	2,930,195	2,481,483
Totals:	2,055,838	2,034,611	2,930,195	2,481,483



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Neighborhood Services

Program 3403

Economic Development

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	368,632	375,237	369,100	369,100
Operating	1,687,206	1,659,374	2,561,095	2,112,383
Capital	0	0	0	0
Totals:	2,055,838	2,034,611	2,930,195	2,481,483
Budgeted Positions:	5	5	5	5

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Business Contacts	124	127	125	125
Economic Development Forums	14	9	4	4
Businesses with Expedited Permits	50	44	60	60
First Point Business Customers	98	83	100	100
CRA Board Meetings	10	8	8	8
Other Community Connectors	55	43	47	52
Neighborhood Connections	2,900	2,989	3,288	3,617
Neighborhood/HOA Meetings	22	47	51	56
Participation in Countywide Events	1	19	21	23



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Neighborhood Services

Program 3404

Library Services

PROGRAM PURPOSE AND DESCRIPTION

The Manatee County Public Library program consists of six community information centers (facilities). Annually, over 1 million individuals visit the Manatee County Libraries in-person and many of those individuals attended a program or meeting in one of these libraries. In addition, over 1,200,000 patrons visit the library's website annually to use online journal articles, eBooks, eAudio, and virtual resources. The use of our materials reached the three million mark this year, the highest ever, despite this being a time when some question the need for libraries. Information access is changing rapidly and our Manatee community directly reflects this change as they embrace online resources such as eJournals, eBooks, and eAudio to complete homework, and seek mobile use employing an iPad, smart phone or eReader. Unfortunately, the price of eResources are triple those of their print counterpart, so our already reduced budget is further impacted (eBooks average cost is \$90 per book). Finally, the recent Pew Research Center annual report shows that one out of every three homes do not have Internet access or a computer, so the library continues to fill that growing gap as well as the one established by the closure of so many social service and job offices (nearly all applications are online today).

The reference section answers more than 300,000 reference questions in-person, via email, and via online Ask-A-Librarian statewide service. Electronic resources including video collections, financial, educational, and language databases, and a digital archival photographs, interlibrary loans and Federal documents are also provided. Youth services (serving birth to age eighteen) include regular and special event programming, outreach to schools, storytelling, creative development and homework support, parental resources and assistance, reading guidance, as well as early childhood literacy and library use instruction. One excellent example is the annual Mana Con comic convention, which inspires not only local youth, but also other libraries within the State. This year the Manatee libraries earned the Betty Davis Miller Youth Service Award from the Florida Library Association for this annual event.

The library program offers patrons multiple choices of library materials, including traditional print books, ebooks, e-audios, magazines/newspapers, music CDs, videos, DVDs and books on tape in cassette, MP3, Playaway, and CD format. Special collections include genealogy, young adult, large print, micro-materials, a Florida and Manatee County Historical Collections, literacy and foreign languages.

The library outreach program brings library services to the community through book talks, e-book training, lectures and Nooks - deposit collections of library materials. Sites such as head-start centers, VPKs, adult congregate meal sites and local community centers are served on a regular basis.

The library program works in partnership with various community groups to provide specialized services. These include the Literacy Council of Manatee County, Realize Bradenton, Suncoast Workforce, local historical organizations, METV, HOPE Family Services, AARP, USF, ITT and the MTI. For example, one library partnership with Suncoast Workforce Board and Goodwill supports monthly job services to help job seekers locally.

As part of the Tampa Bay Library Consortium (TBLC) the library program provides reciprocal borrowing access to nine surrounding counties for Manatee County patrons. Additionally, the Manatee library staff help provide professional development support as well as receive it via TBLC. The library program is supported by the Library Board of Trustees, the Library Foundation, the six location based Friends of the Library, and volunteers who provide over 25,000 hours of service each year. The Manatee County Public Library System also earned the Innovative Award from the Florida Library Association, which speaks to the creative

	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>
<u>SOURCES OF FUNDS</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Planned</u>
Charges for Services	18,771	20,922	15,000	15,000
Fines & Forfeitures	129,271	126,592	140,000	145,000
Grants	325,657	241,277	202,700	202,700
Program/ General Revenue	5,378,149	5,145,801	5,979,930	5,965,430
Totals:	5,851,848	5,534,592	6,337,630	6,328,130



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Neighborhood Services

Program 3404

Library Services

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	3,238,668	2,995,947	3,096,312	3,094,312
Operating	2,609,310	2,522,625	3,241,318	3,233,818
Capital	3,870	16,020	0	0
Totals:	5,851,848	5,534,592	6,337,630	6,328,130
Budgeted Positions:	60	62	62	62
<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Meetings/Programs Attended	42,869	44,464	45,000	46,000
Reference Questions Answered	286,789	365,718	400,000	425,000
Circulation - Traditional	1,284,088	1,251,575	1,250,000	1,250,000
Circulation - Technology	1,099,412	1,316,314	1,500,000	1,750,000
Circulation - In Library Use	231,281	243,402	250,000	250,000
Public Computer Section	232,346	329,277	350,000	375,000
Job & Social Service Computer Sessions	10,945	10,967	12,000	14,000



Parks and Recreation

Through its mission of creating lifelong memories, the Parks and Recreation department provides opportunities for Manatee County residents and visitors to improve their lives by recreating quality, safe and beautiful parks.

This department has three programs, Parks Maintenance, Recreation Programs and the Golf Course Operations program.

Within these programs, there are three divisions, Administration/Fiscal Services, Recreation Services and Parks Maintenance.

Administration Services provides administrative, fiscal management, policy guidance and oversight and contract management for parks and recreational programs.

Recreation Services supervises, coordinates and implements county recreational programs, services and facilities to ensure quality and safety for over 500,000 participants annually.

Parks Maintenance provides maintenance to 52 parks and 42 non-park, Board of County Commissioner and Constitutional Officers' facilities covering more than 1,000 acres, maintains beach park facilities and monitors landscaping and general maintenance contracts for our facilities.

The Golf Course Operations program provides two eighteen hole golf courses (Manatee County Golf Course and Buffalo Creek Golf Course) owned by Manatee County and operated by Pope Golf, LLC, beginning in FY12. They offer year-round play with clubhouse and pro shop facilities.

ORGANIZATIONAL STRUCTURE





Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Parks and Recreation

SOURCES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	4,104,456	2,203,576	2,196,774	1,930,774
Gen Fund/General Revenue	6,878,162	6,487,141	7,506,179	7,345,886
Totals:	10,982,618	8,690,717	9,702,953	9,276,660

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Parks Maintenance	5,410,818	5,973,021	6,760,709	6,651,296
Recreation Programs	2,964,773	2,343,327	2,416,744	2,365,864
Golf Course Operations	2,607,027	374,369	525,500	259,500
Grants - Parks & Recreation	0	0	0	0
Totals:	10,982,618	8,690,717	9,702,953	9,276,660

Budgeted Positions:	95	95	95	95
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Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Parks and Recreation

Program 1801

Parks Maintenance

PROGRAM PURPOSE AND DESCRIPTION

The Parks Maintenance program consists of two divisions, Administration/Fiscal Services and Parks/Grounds Maintenance.

Administrative/Fiscal Services is responsible for providing administrative and fiscal support services for both of the departmental programs and countywide recreational services and programming serving over 500,000 participants annually. All administrative staff is assigned to the administrative/recreation complex at G.T. Bray Park located in West Bradenton. This division provides direction and leadership, policy guidance, and oversees the management of personnel, 200 plus contracts, fiscal, budget, capital improvement projects and other administrative functions.

The Parks Maintenance division provides maintenance and inspections for (52) parks and (42) Board of County Commissioner and Constitutional Officer's and non-park facility landscapes including all athletic fields, restrooms, administration office/recreation center, gymnasium, tennis/racquet center, aquatic center (including a dive well and splash park maintained by Aquatic staff), pools (G.T. Bray, East Bradenton and John H. Marble), splash parks, boat ramps, dog parks, volleyball courts, basketball courts, tennis courts, skate parks, racquetball courts, horseshoe courts, bocce ball courts, playgrounds, trails and two.six miles of beach.

Under an agreement with the Property Management department, Parks Maintenance is responsible for maintaining all park water fountains, site furniture (tables, trash receptacles, etc.), tennis courts, athletic fields lighting, basketball courts, racquetball courts, fencing and landscaping (for parks and non-park facilities). Parks Maintenance is also responsible for the day to day routine repairs to the park restrooms, pavilions, concession stands and dugouts. The Property Management department is responsible for major repairs/renovations (i.e. new roofs, heating and cooling systems, etc), and also for the maintenance of all Parks and Recreation staffed buildings with the exception of maintenance buildings located in the parks.

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	5,410,818	5,973,021	6,760,709	6,651,296
Totals:	5,410,818	5,973,021	6,760,709	6,651,296

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	3,076,038	3,560,045	3,530,047	3,530,047
Operating	2,310,872	2,377,863	2,784,762	2,889,549
Capital	23,908	35,113	445,900	231,700
Totals:	5,410,818	5,973,021	6,760,709	6,651,296
Budgeted Positions:	76	76	76	76



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Parks and Recreation

Program 1802

Recreation Programs

PROGRAM PURPOSE AND DESCRIPTION

The Recreation Services division is responsible for programs, activities, and special events including 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, teen/game room, tennis and racquetball courts, a 50 meter pool, dive well, splash ground and kiddie pool. It also houses multipurpose rooms for youth programs, exercise and fitness classes, personal training sessions, rentals for birthday parties, social gatherings, a catering kitchen and a wifi cafe. Front desk staff is responsible for processing payments for all programs and services offered, racquet repairs and stringing services, and maintaining the clay tennis courts three times per day.

Recreational Services is responsible for the Youth Camp Program, which includes the Summer Blast Camp, Teen Camp and specialty camps that provide participants with a variety of supervised recreational activities and field trips. A teen program is also offered during after school hours. Athletics staff coordinates with youth and adult sports organizations serving 1,000 plus teams on over 70 athletic fields. The aquatic staff manages three pool facilities at G.T. Bray, East Bradenton and John H. Marble Parks, and two splash grounds at Pride and Lincoln Park, which offer swim lessons and lifeguard training. Staff also offers two signature events that include the Goblin Gathering and the A Night Before Christmas, coordinates all special event permits, and park and pavilion rentals county wide. Manatee County also partners with Sarasota County to offer the Gulf Coast Senior Games offering 20 plus sporting events to seniors ages 50 and above.

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	1,497,429	1,829,207	1,671,274	1,671,274
Gen Fund/General Revenue	1,467,344	514,120	745,470	694,590
Totals:	2,964,773	2,343,327	2,416,744	2,365,864



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Parks and Recreation

Program 1802

Recreation Programs

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	1,617,746	1,073,770	1,089,169	1,089,171
Operating	1,321,910	1,242,082	1,252,575	1,261,693
Capital	25,117	27,475	75,000	15,000
Totals:	2,964,773	2,343,327	2,416,744	2,365,864
Budgeted Positions:	19	19	19	19
<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Tennis Clay Court Participants	20,555	20,169	20,100	20,100
Special Event Participants	3,196	3,200	3,200	3,200
Pavilion/Facility Rentals	1,476	1,565	1,500	1,500
Summer Camp Participants	12,070	12,896	12,500	12,500
Athletic Program Participants	374,343	423,766	425,000	430,000
Swim Lesson/Pool Rental Participants	3,575	3,600	3,700	3,700
Racquet Center Rental (Hours)	3,912	4,496	4,200	4,200
Field Rentals	11,617	11,102	11,250	11,250
Athletic Tournaments	89	45	47	50



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Parks and Recreation

Program 1803

Golf Course Operations

PROGRAM PURPOSE AND DESCRIPTION

In August 2011, a franchise license agreement was signed with Pope Golf, LLC.(PGL) to operate both Manatee County Golf Course and the Buffalo Creek Golf Course, and to maintain both courses beginning October 1, 2011. Franchise revenues are paid to the county based on a percentage of gross revenues received by PGL, per the agreement schedule.

The Manatee County Golf Course and Buffalo Creek Golf Course are both regulation par 72 courses and operate as daily fee golf courses, open for play to Manatee County residents at a discounted rate and regular rates to the general public.

Amenities include a clubhouse, snack bar, driving range and practice putting and chipping areas.

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	2,607,027	374,369	525,500	259,500
Totals:	2,607,027	374,369	525,500	259,500

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	84,015	1,291	0	0
Operating	2,523,012	30,440	525,500	259,500
Capital	0	342,638	0	0
Totals:	2,607,027	374,369	525,500	259,500
Budgeted Positions:	0	0	0	0



Property Management

The Property Management department consists of six programs: Building Management, Construction Services, Property Acquisition, Survey, Records and Replacement and Renewal Projects.

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

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

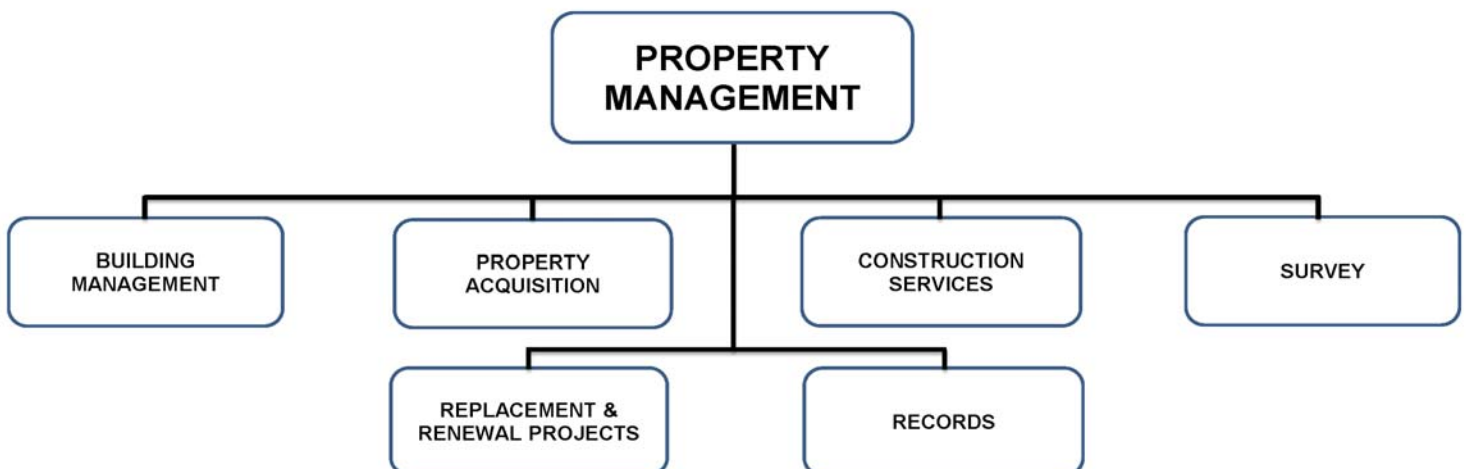
Property Acquisition manages land purchases, easements, land exchanges, leases, vacations and acquisition of property for capital improvement road projects for all county needs.

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

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

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

ORGANIZATIONAL STRUCTURE





Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Property Management

SOURCES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	1,146,520	1,811,457	1,255,000	1,255,000
Gen Fund/General Revenue	8,261,622	8,678,178	9,866,423	9,409,128
Program/ General Revenue	518,961	538,690	461,230	461,230
Utilities System Charges	91,737	132,174	177,853	177,853
Totals:	10,018,840	11,160,499	11,760,506	11,303,211

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Building Management	6,222,843	6,575,162	7,043,388	6,781,088
Property Acquisition	518,961	538,690	461,230	461,230
Construction Services	1,515,668	1,507,959	1,651,266	1,651,266
Survey	445,118	475,548	518,273	518,278
Replacement and Renewal Projects	1,112,970	1,421,691	1,350,000	1,155,000
Records	203,280	641,449	736,349	736,349
Grants - Property Management	0	0	0	0
Totals:	10,018,840	11,160,499	11,760,506	11,303,211

Budgeted Positions:	102	103	107	107
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**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Property Management

Program 3301

Building Management

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	589,945	1,098,919	600,000	600,000
Gen Fund/General Revenue	5,632,898	5,476,243	6,443,388	6,181,088
Totals:	6,222,843	6,575,162	7,043,388	6,781,088

<u>USES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	3,125,163	3,100,489	2,881,325	2,881,325
Operating	3,080,468	3,438,765	4,162,063	3,899,763
Capital	17,212	35,908	0	0
Totals:	6,222,843	6,575,162	7,043,388	6,781,088

Budgeted Positions:	65	67	62	62
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<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Square Feet Maintained (Millions)	1.98	2.05	2.05	2.05
Square Feet Per Staffing Level	34,137	35,964	36,707	36,850
Work Completed Successfully	98%	98%	98%	98%
Electric Usage in 4 Main Buildings (Millions of Kilowatts)	11,957	11,612	11,500	11,475
Recycling Programs Initiated	2	1	1	2



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Property Management

Program 3302

Property Acquisition

PROGRAM PURPOSE AND DESCRIPTION

The Property Acquisition program manages the acquisition and conveyance of real property to the county for property purchases required by the county for capital improvement projects. This program also manages the purchase of any property the county may need for its general operation and as may be required for compliance with provisions of the Land Development Code.

The Property Acquisition program administers vacation requests related to subdivisions of record, easements and road right-of-way which have been dedicated for public purpose. The program undertakes research related to and administers the disposition of surplus county owned real and improved property.

The Property Acquisition program negotiates with property owners, reviews and/or prepares title reports, title insurance binders, appraisal reports, conveyance instruments and resolutions, legal descriptions, right-of-way maps, construction drawings, surveys and sketches. The program maintains a detailed database of all real and improved property owned by the county.

This program also has the responsibility of negotiating 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>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Program/ General Revenue	518,961	538,690	461,230	461,230
Totals:	518,961	538,690	461,230	461,230

<u>USES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	476,034	489,548	413,922	413,922
Operating	42,890	49,142	47,308	47,308
Capital	37	0	0	0
Totals:	518,961	538,690	461,230	461,230
Budgeted Positions:	7	7	7	7

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Total Parcels Acquired	77	66	100	100
Vacations/Exchanges	4	7	10	15



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Property Management

Program 3303

Construction Services

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	419,913	401,066	350,000	350,000
Gen Fund/General Revenue	1,095,755	1,106,893	1,301,266	1,301,266
Totals:	1,515,668	1,507,959	1,651,266	1,651,266



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Property Management

Program 3303

Construction Services

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	1,165,494	1,075,392	1,238,479	1,238,479
Operating	328,979	431,126	412,787	412,787
Capital	21,195	1,441	0	0
Totals:	1,515,668	1,507,959	1,651,266	1,651,266
Budgeted Positions:	24	18	22	22

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
# of Capital Improvement Projects Supported	34	24	20	20
# of Replacement/Renewal Projects Supported	26	25	21	21
% of Construction Costs Within 5% of Budget	95%	95%	95%	95%
% of Projects Completed Within 30 Days of Approved Schedule	95%	94.%	95%	95%



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Property Management

Program 3304

Survey

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	353,381	343,374	340,420	340,425
Utilities System Charges	91,737	132,174	177,853	177,853
Totals:	445,118	475,548	518,273	518,278



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Property Management

Program 3304

Survey

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	403,385	385,947	384,402	384,407
Operating	41,733	89,601	133,871	133,871
Capital	0	0	0	0
Totals:	445,118	475,548	518,273	518,278
Budgeted Positions:	6	6	6	6

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Surveys/Drawings	36/25	27/13	25/12	25/12
% Completed On Schedule	95%	100%	100%	100%
Plat Reviews	29	67	50	50
% Completed On Schedule	100%	100%	100%	100%
Design Reviews	79	124	130	130
% Completed On Schedule	96%	95%	95%	95%
Description/Sketch Review	143	95	90	90
% Completed On Schedule	100%	100%	100%	100%



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Property Management

Program 3305

Replacement and Renewal Projects

PROGRAM PURPOSE AND DESCRIPTION

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	1,112,970	1,421,691	1,350,000	1,155,000
Totals:	1,112,970	1,421,691	1,350,000	1,155,000

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	180	0	0	0
Operating	1,111,611	1,237,735	1,350,000	1,155,000
Capital	1,179	183,956	0	0
Totals:	1,112,970	1,421,691	1,350,000	1,155,000
Budgeted Positions:	0	0	0	0



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Property Management

Program 3308

Records

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	136,662	311,472	305,000	305,000
Gen Fund/General Revenue	66,618	329,977	431,349	431,349
Totals:	203,280	641,449	736,349	736,349



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Property Management

Program 3308

Records

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	138,461	499,555	512,384	512,384
Operating	64,819	141,894	199,465	199,465
Capital	0	0	24,500	24,500
Totals:	203,280	641,449	736,349	736,349
Budgeted Positions:	0	5	10	10

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
PROGRAM MEASURES				
Customer Service - Files Processed	0	22,266	25,600	29,500
Customer Service - Revenue	\$0	\$9,174	\$11,000	\$12,000
Copy Center - Total Prints	0	1,494,792	1,570,000	1,648,000
Copy Center - Revenue	\$0	\$111,743	\$117,000	\$123,000
Courier/Mailroom - Pieces	0	263,060	302,519	347,000
Courier/Mailroom - Postage Amount	\$0	\$410,052	\$513,000	\$597,000
Records Center - Boxes In	0	2,407	2,500	2,600
Records Center - Boxes Out	0	1,927	1,300	1,500
OnBase Statistics - Scanned Documents	0	646,531	776,000	931,000



Public Safety

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

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

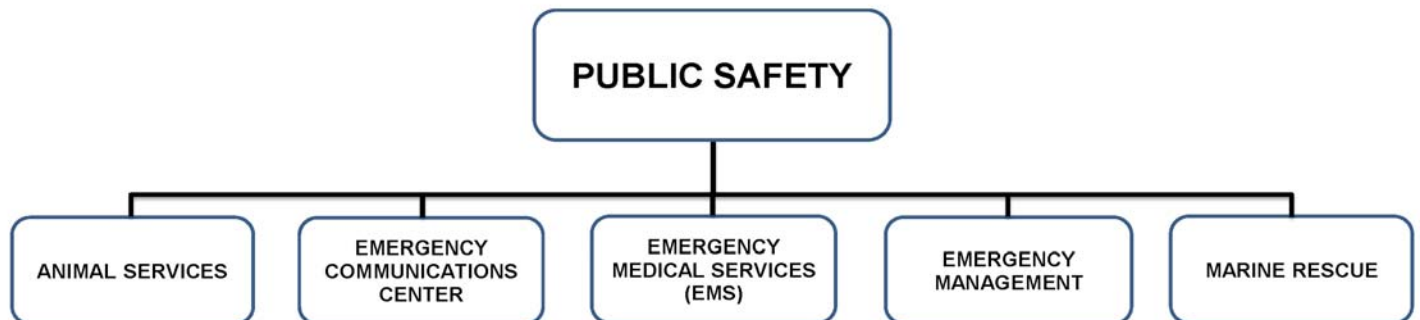
Emergency Medical Services provides basic and advanced life support services for ill or injured patients, including hospital transport and inter-facility transport. In 2011 EMS Billing was transferred into this program, combining field operations with the business side of the division.

The Emergency Communications Center (ECC) provides 911 call center and emergency medical, fire, and law enforcement dispatch protocols. The ECC program includes Public Safety Information Technology (IT) which provides information technology services for the Public Safety department's unique technology systems such as the computer-aided dispatch (CAD) system. Switchboard operations for county government are also part of the ECC program which answers and disseminates approximately 18,000 calls per month for all county departments and constitutional offices.

Animal Services provides animal control services countywide and animal adoption services from both the Palmetto facility and downtown Bradenton adoption center.

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

ORGANIZATIONAL STRUCTURE





Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Public Safety

SOURCES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
911 Surcharge	1,644,227	1,683,230	1,510,956	1,510,956
Charges for Services	8,317,228	9,949,706	9,346,500	9,346,500
Gen Fund/General Revenue	9,595,771	7,764,112	9,497,054	9,483,346
Grants	0	0	0	0
Licenses & Permits	385,738	515,410	402,000	402,000
Totals:	19,942,964	19,912,458	20,756,510	20,742,802

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Animal Services	1,570,829	1,533,634	1,544,422	1,544,422
Emergency Communications Center	3,824,282	3,624,579	3,910,177	3,929,250
Emergency Medical Services (EMS)	13,399,981	13,529,159	14,111,894	14,116,133
Emergency Management	386,157	424,951	537,966	500,946
Marine Rescue	761,715	800,135	652,051	652,051
Grants - Public Safety	0	0	0	0
Totals:	19,942,964	19,912,458	20,756,510	20,742,802

Budgeted Positions:	230	230	230	230
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**Grant revenues and expenditures are not included within the FY14/FY15 Budget. Grant amounts will be added to the adopted budget with budget amendments during the fiscal year when the grants are accepted/approved by the Board. The positions noted above include grant funded positions in order to facilitate position comparisons between the years.



**Manatee County Government
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Public Safety

Program 2201

Animal Services

PROGRAM PURPOSE AND DESCRIPTION

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

	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>
<u>SOURCES OF FUNDS</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Planned</u>
Charges for Services	103,899	97,261	134,000	134,000
Gen Fund/General Revenue	1,081,192	920,963	1,008,422	1,008,422
Licenses & Permits	385,738	515,410	402,000	402,000
Totals:	1,570,829	1,533,634	1,544,422	1,544,422

USES OF FUNDS

	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Planned</u>
Personnel	1,067,788	1,058,976	1,028,787	1,028,787
Operating	494,779	474,658	515,635	515,635
Capital	8,262	0	0	0
Totals:	1,570,829	1,533,634	1,544,422	1,544,422
Budgeted Positions:	22	22	22	22

	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>
<u>PROGRAM MEASURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Planned</u>
Calls For Service Response	8,030	7,406	8,500	8,500
Animals Adopted/ Reclaimed/Transferred	3,132	4,047	3,800	3,800
Animals Impounded	4,756	5,099	4,800	4,800
Animals Euthanized	1,149	737	900	900
Animal Save Rate	76%	86%	90%	90%



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Public Safety

Program 2203

Emergency Communications Center

PROGRAM PURPOSE AND DESCRIPTION

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

The ECC division contains the Manatee County switchboard program whose operators routinely process up to 18,000 calls per month during business hours for multiple internal county departments and constitutional offices. Switchboard employees also greet and assist visitors at the County Administration Building.

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

The following Florida statutes support the ECC:

- FS 365.171: Mandates the formation of the county 911 facility/system and establishes the authority and accountability within the County Commission's purview.
- FS 365.172: Addresses expectations of Public Safety Answering Point (PSAP) capabilities to process wireless 911 calls.
- FS 365.173: Establishes the State 911 Wireless Board. Also establishes parameters for a 911 surcharge fee collection and disbursement system.
- FS 465.165: Mandates all 911 Public Safety Telecommunicators (PSTs) to become certified by October, 2012.

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
911 Surcharge	1,644,227	1,683,230	1,510,956	1,510,956
Gen Fund/General Revenue	2,180,055	1,941,349	2,399,221	2,418,294
Totals:	3,824,282	3,624,579	3,910,177	3,929,250

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	2,662,239	2,565,014	2,502,632	2,502,605
Operating	1,104,602	1,059,565	1,407,545	1,426,645
Capital	57,441	0	0	0
Totals:	3,824,282	3,624,579	3,910,177	3,929,250

Budgeted Positions:	43	43	43	43
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<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
911 Calls	234,206	229,949	236,850	236,850
EMS Calls Dispatched	39,142	40,396	42,000	42,000
Fire Calls Dispatched	45,367	36,989	37,350	37,350
Animal Services Calls Taken	997	1,100	1,200	1,200
Marine Rescue Calls Taken	968	772	860	860



**Manatee County Government
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Public Safety

Program 2204

Emergency Medical Services (EMS)

PROGRAM PURPOSE AND DESCRIPTION

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	8,213,329	9,852,445	9,212,500	9,212,500
Gen Fund/General Revenue	5,186,652	3,676,714	4,899,394	4,903,633
Totals:	13,399,981	13,529,159	14,111,894	14,116,133

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	9,732,564	9,693,041	10,242,307	10,242,307
Operating	3,494,026	3,677,001	3,814,587	3,818,826
Capital	173,391	159,117	55,000	55,000
Totals:	13,399,981	13,529,159	14,111,894	14,116,133
Budgeted Positions:	148	148	148	148

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Average Response Time	7.3 mins	7.4 mins	7.4 mins	7.4 mins
Emergency Responses	39,510	39,836	41,000	41,000
Transports	27,483	28,172	29,000	29,000



Manatee County Government
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Public Safety

Program 2205

Emergency Management

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	386,157	424,951	537,966	500,946
Totals:	386,157	424,951	537,966	500,946



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Public Safety

Program 2205

Emergency Management

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	220,958	252,321	254,768	254,768
Operating	139,918	172,630	246,998	242,978
Capital	25,281	0	36,200	3,200
Totals:	386,157	424,951	537,966	500,946
Budgeted Positions:	4	4	4	4
<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Special Needs Registrations	658	548	700	700
Disaster Preparedness Presentations	63	32	55	55
Disaster Plans Developed/Reviewed	348	344	275	275
Emergency Exercises Participation	59	32	25	25
Grant Awards (\$)	\$234,998	\$280,615	\$283,271	\$283,271



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Public Safety

Program 2206

Marine Rescue

PROGRAM PURPOSE AND DESCRIPTION

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	761,715	800,135	652,051	652,051
Totals:	761,715	800,135	652,051	652,051

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	646,067	685,083	523,436	523,436
Operating	115,648	110,660	128,615	128,615
Capital	0	4,392	0	0
Totals:	761,715	800,135	652,051	652,051
Budgeted Positions:	11	11	11	11

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Preventions	14,078	13,200	14,000	14,000
Ordinance Violations/Citations	14,583	22,300	22,000	22,000
Beach Attendance (Estimated)	2,040,000	2,208,000	2,300,000	2,300,000
Rescues	66	76	70	70
Beach Incidents	15,502	15,700	16,000	16,000
Medical Emergencies	1,714	1,750	1,800	1,800



Public Works

The Public Works department (PWD) is dedicated to enhancing the quality of life in Manatee County by providing services in response to the needs of those who live, work, and visit our county.

PWD enhances the quality of life within our community through sustaining and improving the level of service expected by Manatee County's taxpayers. Opportunities for cooperative relationships with private industries and community leaders are welcomed. Beyond the day-to-day business of providing service, the staff within Public Works stands ready to execute contingency plans should our community receive damage from a natural or man-made disaster.

The Public Works department has seven budget programs, with corresponding divisions related to functional areas of service. These budget programs are Field Operations, Project Management, Traffic Management, Infrastructure Engineering, Fleet Services, Stormwater Management, and Transit and Paratransit.

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

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

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

The Infrastructure Engineering program is comprised of the Transportation Infrastructure Engineering division and the Utilities Infrastructure Engineering division. Combining both of these engineering divisions into one program provides the optimum level of coordination among project initiatives and maintenance throughout Manatee County.

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

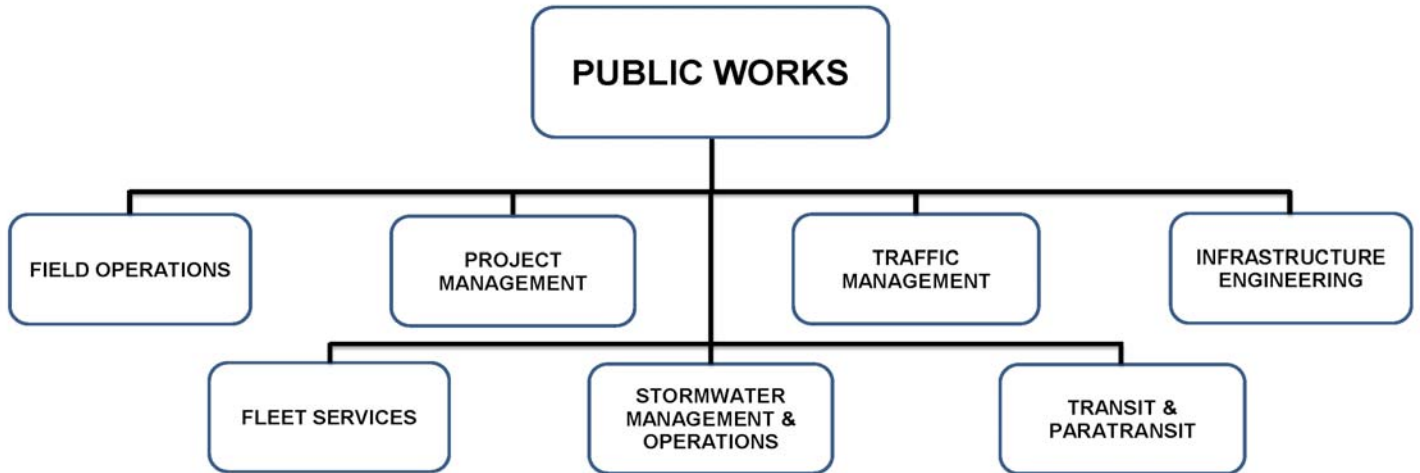
The Stormwater Management program contains the Stormwater Management and Operations divisions. This contains the stormwater section of the Field Operations division and Stormwater Engineering. Providing a dedicated program for the stormwater functions will enable the department to collect accurate data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

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



Public Works

ORGANIZATIONAL STRUCTURE





Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Public Works

SOURCES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	11,753,519	11,779,519	17,786,845	18,600,308
Contributions	58,257	364,624	60,000	60,000
Gas Tax	3,822,678	2,753,399	1,785,805	1,785,805
Grants	1,767,566	1,784,129	1,900,000	1,900,000
Program/ General Revenue	16,537,291	15,898,835	18,932,180	19,556,880
Unincorporated MSTU Fund	552,633	510,864	588,995	588,995
Utilities System Charges	4,457,660	4,735,007	5,414,057	5,759,688
Totals:	38,949,604	37,826,377	46,467,882	48,251,676

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Field Operations	8,437,167	7,060,847	7,689,953	7,964,163
Project Management	1,289,171	1,306,654	1,249,869	1,249,869
Traffic Management	4,305,689	4,495,095	5,079,098	5,305,134
Infrastructure Engineering	1,410,029	1,327,786	1,739,961	1,739,961
Fleet Services	10,575,990	10,573,567	16,621,845	17,435,308
Stormwater Management & Operations	4,918,256	5,252,745	6,090,356	6,560,443
Transit & Paratransit	8,013,302	7,809,683	7,996,800	7,996,798
Grants - Public Works	0	0	0	0
Totals:	38,949,604	37,826,377	46,467,882	48,251,676

Budgeted Positions:	383	383	386	386
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Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Public Works

Program 2501

Field Operations

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gas Tax	3,822,678	2,753,399	1,785,805	1,785,805
Program/ General Revenue	4,614,489	4,307,448	5,904,148	6,178,358
Totals:	8,437,167	7,060,847	7,689,953	7,964,163



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Public Works

Program 2501

Field Operations

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	4,146,057	4,130,442	3,768,497	3,768,495
Operating	3,218,838	2,911,697	3,921,456	4,195,668
Capital	1,072,272	18,708	0	0
Totals:	8,437,167	7,060,847	7,689,953	7,964,163
Budgeted Positions:	75	75	75	75

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Paved Roads (Center Line Miles)	1,358	1,364	1,364	1,368
Unpaved Road (Center Line Miles)	70	68	68	64
Service Vehicles	1,326	1,325	1,323	1,323
Graded Roads (Miles)	2,766	2,664	2,760	2,758
Rights of Way Cleared (Linear Feet)	322,952	319,568	300,000	300,000



Public Works

Program 2502

Project Management

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Program/ General Revenue	1,005,568	1,010,281	961,316	961,316
Utilities System Charges	283,603	296,373	288,553	288,553
Totals:	1,289,171	1,306,654	1,249,869	1,249,869



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Public Works

Program 2502

Project Management

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	2,203,886	2,223,349	2,372,691	2,372,691
Operating	-917,120	-919,778	-1,122,822	-1,122,822
Capital	2,405	3,083	0	0
Totals:	1,289,171	1,306,654	1,249,869	1,249,869
Budgeted Positions:	34	34	36	36

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Project Expenditures	\$31,753,416	\$47,805,082	\$60,000,000	\$60,000,000
Active Commercial/Development Projects	462	478	500	515
Projects & Capital Improvement Projects Bond Release Inspections	68	72	80	96



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Public Works

Program 2503

Traffic Management

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Program/ General Revenue	3,753,056	3,984,231	4,490,103	4,716,139
Unincorporated MSTU Fund	552,633	510,864	588,995	588,995
Totals:	4,305,689	4,495,095	5,079,098	5,305,134



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Public Works

Program 2503

Traffic Management

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	2,556,158	2,502,473	2,712,204	2,712,204
Operating	1,647,531	1,859,757	2,341,894	2,567,930
Capital	102,000	132,865	25,000	25,000
Totals:	4,305,689	4,495,095	5,079,098	5,305,134
Budgeted Positions:	49	49	49	49
	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
PROGRAM MEASURES				
Accident Reports Processed	11,154	11,846	9,000	9,500
Traffic Study Requests	434	472	400	420
Zone Counts Completed	313	325	324	330
CLOS Compliance Application Reviews	152	147	175	175
TMC _ Incidents Detected	281	968	700	725
Signals - After Hours Trouble Calls	22	58	50	50



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Public Works

Program 2504

Infrastructure Engineering

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Program/ General Revenue	542,737	481,407	782,444	782,444
Utilities System Charges	867,292	846,379	957,517	957,517
Totals:	1,410,029	1,327,786	1,739,961	1,739,961

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	1,285,713	1,175,131	1,578,189	1,578,189
Operating	124,316	108,668	161,772	161,772
Capital	0	43,987	0	0
Totals:	1,410,029	1,327,786	1,739,961	1,739,961

Budgeted Positions:	22	22	22	22
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<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Right of Way Use Permits Issued	292	259	362	386
Construction Plans Reviewed	75	77	85	93



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Public Works

Program 2505

Fleet Services

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	10,575,990	10,573,567	16,621,845	17,435,308
Totals:	10,575,990	10,573,567	16,621,845	17,435,308



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Public Works

Program 2505

Fleet Services

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	2,348,526	2,352,501	2,278,916	2,278,916
Operating	8,227,464	8,221,066	9,652,205	9,630,568
Capital	0	0	4,690,724	5,525,824
Totals:	10,575,990	10,573,567	16,621,845	17,435,308
Budgeted Positions:	38	38	38	38
	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
PROGRAM MEASURES				
Work Orders	7,815	8,178	7,800	7,800
Preventative Maintenance	2,610	2,114	2,000	2,000
Towing for Breakdowns	180	245	225	225
Direct Labor Hours	27,110	30,162	28,000	28,000
% of Scheduled Work	32	52.87	50	50
Part Issues	94,211	91,658	87,000	87,000



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Public Works

Program 2507

Stormwater Management & Operations

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Program/ General Revenue	1,611,491	1,660,490	1,922,369	2,046,825
Utilities System Charges	3,306,765	3,592,255	4,167,987	4,513,618
Totals:	4,918,256	5,252,745	6,090,356	6,560,443

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	2,719,105	2,855,938	2,927,259	2,927,258
Operating	2,187,643	2,393,642	3,163,097	3,633,185
Capital	11,508	3,165	0	0
Totals:	4,918,256	5,252,745	6,090,356	6,560,443

Budgeted Positions:	55	55	55	55
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<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Canal Cleaning	138,993	71,469	100,000	100,000
Roadside Ditch Cleaning	211,676	214,838	200,000	200,000
Street Sweeping	7,640	9,633	9,000	9,000
Pipe Cleaning	161,654	183,907	180,000	180,000
Inlet Cleaning	1,344	1,072	1,000	1,000



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Public Works

Program 2508

Transit & Paratransit

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	1,177,529	1,205,952	1,165,000	1,165,000
Contributions	58,257	364,624	60,000	60,000
Grants	1,767,566	1,784,129	1,900,000	1,900,000
Program/ General Revenue	5,009,950	4,454,978	4,871,800	4,871,798
Totals:	8,013,302	7,809,683	7,996,800	7,996,798



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Public Works

Program 2508

Transit & Paratransit

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	5,544,176	5,720,841	5,267,204	5,267,202
Operating	2,469,126	2,088,842	2,729,596	2,729,596
Capital	0	0	0	0
Totals:	8,013,302	7,809,683	7,996,800	7,996,798
Budgeted Positions:	110	110	111	111
<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Fixed Route Ridership	1,237,356	1,257,734	1,285,000	1,310,700
Fixed Route Mileage	944,981	933,131	965,400	970,000
Trolley Ridership	501,458	522,935	545,000	566,800
Trolley Mileage	380,548	370,961	380,000	380,000
Cost Per Mile	\$4.22	\$4.50	\$4.46	\$4.44



Utilities

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

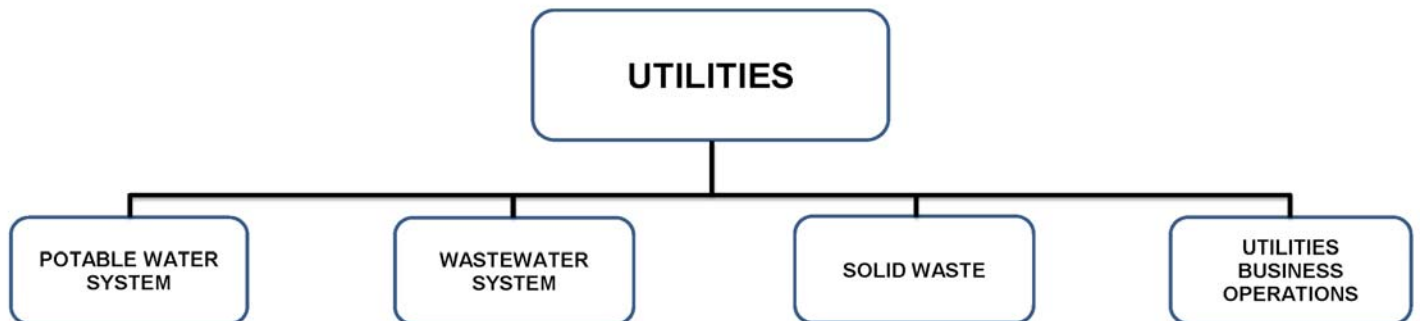
The Potable Water program is responsible for the supply, treatment, distribution, and metering of retail and wholesale water customers. This program also includes the quality control laboratory, water conservation, the maintenance team, the infrastructure locates group, and utility records.

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

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

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

ORGANIZATIONAL STRUCTURE





Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Utilities

SOURCES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Utilities System Charges	84,106,571	84,078,230	99,140,723	98,586,594
Totals:	84,106,571	84,078,230	99,140,723	98,586,594

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Potable Water System	18,297,295	18,343,171	21,202,384	21,320,605
Wastewater System	22,148,695	22,212,728	27,777,343	26,835,891
Solid Waste	28,919,785	29,626,009	34,123,926	34,610,511
Utilities Business Operations	14,740,796	13,896,322	16,037,070	15,819,587
Grants - Utilities	0	0	0	0
Totals:	84,106,571	84,078,230	99,140,723	98,586,594

Budgeted Positions:	390	390	393	393
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**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Utilities

Program 2301

Potable Water System

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

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

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

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

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

The Potable Water program includes the protection, quality control, operation and maintenance of the entire system, from the water source to a customers' tap. The drinking water program operates 24 hours a day, 7 days a week. Our goal is to be "always on, always safe, always affordable".

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Utilities System Charges	18,297,295	18,343,171	21,202,384	21,320,605
Totals:	18,297,295	18,343,171	21,202,384	21,320,605



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Utilities

Program 2301

Potable Water System

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	7,776,067	7,796,047	7,516,200	7,508,364
Operating	10,521,228	10,547,124	13,226,314	13,279,641
Capital	0	0	459,870	532,600
Totals:	18,297,295	18,343,171	21,202,384	21,320,605
Budgeted Positions:	139	139	141	141
<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Treatment & Lab/Million Gallons	681	722	800	806
Distribution/Million Gallons Retail	212	302	310	322
Total Cost/Million Gallons	\$1,394	\$1,336	\$1,519	\$1,591



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Utilities

Program 2302

Wastewater System

PROGRAM PURPOSE AND DESCRIPTION

The Manatee County Wastewater program encompasses all stages of wastewater operations. This includes maintenance of over 1,925 miles of collection lines, including both gravity and force mains, and 24,000 manholes. These lines are served by almost 600 pumping (lift) stations that move the wastewater to the plants. Three plants treat approximately 25 million gallons of the county's wastewater every day. The three plants, one located in the north area of the county, one in the southeast, and one in the southwest, are served by a centralized laboratory that performs tests at all stages of treatment. Once fully treated, reclaimed water is stored at the plants and pumped through an interconnected pipeline to customers throughout the county. Solid residuals are treated in the biosolids dryer and are sold as fertilizer.

Wastewater operations are highly regulated by the Florida Administrative Code (FAC), the Department of Environmental Protection, and the Manatee County Sewer Use Ordinance. FAC sections include requirements for pretreatment monitoring of industrial customers, wastewater sampling, testing and reporting, minimum staffing levels and training, operation of collection systems, laboratory methodology, and treatment levels, among others.

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Utilities System Charges	22,148,695	22,212,728	27,777,343	26,835,891
Totals:	22,148,695	22,212,728	27,777,343	26,835,891

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	8,190,777	8,403,795	8,231,205	8,238,525
Operating	13,957,918	13,808,933	18,546,329	18,015,204
Capital	0	0	999,809	582,162
Totals:	22,148,695	22,212,728	27,777,343	26,835,891
Budgeted Positions:	145	145	147	147

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Treatment Cost/Million Gallons	\$1,324	\$1,352	\$1,505	\$1,469
Reclaimed Cost Per Account	\$105	\$135	\$136	\$136
Total Cost Per Account	\$246	\$236	\$288	\$283



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Utilities

Program 2303

Solid Waste

PROGRAM PURPOSE AND DESCRIPTION

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

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

The Solid waste program includes operation of the Lena Road Landfill. The landfill is a Class I Solid Waste Management Facility. It is located in east Manatee County, on 1,200 acres, at 3333 Lena Road. The landfill operates six days a week, managing 263,000 tons of material, delivered annually by contracted waste haulers, other municipalities within the county and residents. The days and hours of operation are Monday through Saturday, 8:00 am - 5:00 pm. The Lena Road Landfill is the only solid waste disposal facility currently in the county.

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

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Utilities System Charges	28,919,785	29,626,009	34,123,926	34,610,511
Totals:	28,919,785	29,626,009	34,123,926	34,610,511



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Utilities

Program 2303

Solid Waste

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	2,967,459	2,879,106	2,812,093	2,812,078
Operating	25,952,326	26,746,903	30,411,833	31,549,433
Capital	0	0	900,000	249,000
Totals:	28,919,785	29,626,009	34,123,926	34,610,511
Budgeted Positions:	40	40	39	39

<u>PROGRAM MEASURES</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Total Tons Landfilled	263,248	281,202	282,000	284,000
Landfill Cost Per Ton	\$22	\$19.30	\$23.04	\$23.40
Total Tons Recycled	36,747	33,171	34,000	34,500
Households in Household Hazardous Waste Program	3,985	7,856	8,000	8,500
Households in E-Scrap Program	3,427	5,957	6,000	6,500



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Utilities

Program 2304

Utilities Business Operations

PROGRAM PURPOSE AND DESCRIPTION

The Utilities Department Business Operations program is responsible for the administration of the operating programs (potable water, wastewater and solid waste), all customer service functions and support services to the operation including the Utilities warehouse.

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

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Utilities System Charges	14,740,796	13,896,322	16,037,070	15,819,587
Totals:	14,740,796	13,896,322	16,037,070	15,819,587

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Personnel	3,877,624	4,031,685	4,148,329	4,148,869
Operating	10,863,172	9,864,637	11,834,585	11,666,562
Capital	0	0	54,156	4,156
Totals:	14,740,796	13,896,322	16,037,070	15,819,587
Budgeted Positions:	66	66	66	66

Other County Funded Programs / Agencies





Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Port Authority

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

SOURCES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	10,830,056	12,030,793	10,218,579	10,218,579
Gen Fund/General Revenue	446,500	446,500	446,500	446,500
Totals:	11,276,556	12,477,293	10,665,079	10,665,079

USES OF FUNDS

	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Port Authority - Admin	2,105,349	2,220,687	1,988,935	1,988,935
Port - Sales & Marketing	656,377	560,109	522,220	522,220
Port - Operations	1,186,823	1,359,246	1,078,952	1,078,952
Port - Engineering & Mtc	1,507,255	1,408,029	1,321,505	1,321,505
Port - Railroad	763,057	764,656	652,185	652,185
Port - Security & Safety	1,182,289	1,231,925	1,368,355	1,368,355
Port - Scales	137,467	151,417	142,812	142,812
Port - Capital Projects	0	0	0	0
Port - Debt Service	3,737,939	4,781,224	3,563,630	3,563,630
Port - Reserves	0	0	26,485	26,485
Grants - Port Manatee	0	0	0	0
Totals:	11,276,556	12,477,293	10,665,079	10,665,079



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Economic Development Programs

Program 6000

Economic Development Programs

PROGRAM PURPOSE AND DESCRIPTION

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
CRA Revenues	3,635,881	3,348,594	3,422,238	3,422,238
Totals:	3,635,881	3,348,594	3,422,238	3,422,238

USES OF FUNDS

<u>SUB PROGRAMS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Palmetto Downtown Development Authority(DDA)	1,485,097	1,357,676	1,504,754	1,504,754
Bradenton Community Redevelopment Area (CRA)	1,145,863	1,088,104	1,070,371	1,070,371
Bradenton Beach DDA	229,315	230,107	234,944	234,944
14th Street CRA (City)	253,547	211,622	193,834	193,834
Central CRA	522,059	461,085	418,335	418,335
Totals:	3,635,881	3,348,594	3,422,238	3,422,238



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

General Governmental

Program 6301

General Government

PROGRAM PURPOSE AND DESCRIPTION

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	1,541,336	1,416,472	1,928,181	1,928,181
Unincorporated MSTU Fund	1,082,792	946,139	825,034	825,034
Totals:	2,624,128	2,362,611	2,753,215	2,753,215

USES OF FUNDS

<u>SUB PROGRAMS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
General County	1,534,451	1,411,287	1,928,181	1,928,181
General County MSTU	1,082,792	946,139	825,034	825,034
Ordinance Codification	6,885	5,185	0	0
Totals:	2,624,128	2,362,611	2,753,215	2,753,215



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Human Services Programs

Program 6401

Non-Profit Agencies - Adults

PROGRAM PURPOSE AND DESCRIPTION

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	612,584	628,866	630,782	630,782
Totals:	612,584	628,866	630,782	630,782

USES OF FUNDS

<u>SUB PROGRAMS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Catholic Charities	12,290	30,460	30,471	30,471
Community Coalition on Homelessness	154,310	148,323	154,310	154,310
Center for Deaf & Hard of Hearing	45,436	47,326	52,570	52,570
HOPE Family Services	56,044	56,044	56,044	56,044
Manasota Lighthouse for the Blind	16,250	16,250	16,250	16,250
UCP of Southwest Florida	58,531	57,001	58,531	58,531
Meals On Wheels	38,477	53,496	38,496	38,496
Myakka Community Center - Adults	13,301	13,301	13,301	13,301
Our Daily Bread	7,237	7,237	7,237	7,237
Salvation Army	17,361	17,361	17,361	17,361
Suncoast Center for Independent Living	28,854	28,855	28,855	28,855
United Way 211 Program	35,765	35,765	35,765	35,765
Suncoast Partnership to End Homelessness	86,828	86,828	86,828	86,828
Volunteer Services	7,137	-4,144	0	0
Women's Resource Center	24,345	24,345	24,345	24,345
Suncoast Community Capital	10,418	10,418	10,418	10,418
Totals:	612,584	628,866	630,782	630,782



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Human Services Programs

Program 6402

Non-Profit Agencies - Youth

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	838,252	838,252	838,252	838,252
Children's Services Tax	6,139,092	6,288,391	6,320,694	6,320,694
Totals:	6,977,344	7,126,643	7,158,946	7,158,946

USES OF FUNDS

<u>SUB PROGRAMS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Children's Services Tax Programs	6,164,808	7,094,636	7,158,946	7,158,946
Non-Profit Agencies Serving Youth	212,917	1,176	0	0
Youth Subst. Abuse Trtmt & Prevent.	599,619	30,831	0	0
Totals:	6,977,344	7,126,643	7,158,946	7,158,946



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Human Services Programs

Program 6403

Health Care Programs

PROGRAM PURPOSE AND DESCRIPTION

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	8,865,767	8,244,314	8,339,089	8,339,089
Program/ General Revenue	8,957,354	9,471,484	9,411,269	7,050,070
Totals:	17,823,121	17,715,798	17,750,358	15,389,159

USES OF FUNDS

<u>SUB PROGRAMS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Hospital Costs	7,961,150	8,268,261	8,033,820	8,033,820
Indigent - Doctors Payments	1,250,000	1,000,000	1,000,000	1,000,000
Rural Health Services	618,316	973,068	794,170	794,170
Prescriptions/Emergency Room	136,537	141,702	200,000	200,000
Other Eligible Benefits	168,532	162,745	276,154	276,154
Public Health Department	1,750,268	2,293,733	2,368,664	1,823,664
We Care Manatee, Inc.	69,730	68,967	74,975	74,975
Medicaid Matching Funding	4,965,976	3,907,698	4,100,000	4,100,000
Mental Health & Transportation	902,612	899,624	902,575	902,575
Totals:	17,823,121	17,715,798	17,750,358	17,205,358



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Judicial Programs

Program 6100

Courts/Judicial

PROGRAM PURPOSE AND DESCRIPTION

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Charges for Services	570,826	723,359	700,000	700,000
Fines & Forfeitures	1,211,576	1,095,706	1,006,800	1,006,800
Grants	191,655	3,868	0	0
Program/ General Revenue	1,135,209	1,193,844	1,666,921	1,666,921
Totals:	3,109,266	3,016,777	3,373,721	3,373,721

USES OF FUNDS

<u>SUB PROGRAMS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
State Attorney	500,174	469,717	555,996	555,996
Public Defender	137,726	142,042	136,386	136,386
Court Facilities/Support Costs	186,604	174,153	192,557	192,557
Court Technology	642,979	607,391	732,277	732,277
Clerk Court Work	11,700	7,350	0	0
Drug Court/JAG/DUI Court	351,433	279,565	393,468	393,468
Circuit Court - Criminal	3,000	2,500	5,000	5,000
Circuit Court - Civil	3,640	1,000	1,500	1,500
Circuit Court - Juvenile	64,409	71,043	75,391	75,391
County Court - Civil	50,629	49,979	50,375	50,375
Judicial Center Support	1,066,972	1,141,833	1,160,563	1,160,563
Bar Association Legal Aid Society	90,000	70,204	70,208	70,208
Totals:	3,109,266	3,016,777	3,373,721	3,373,721



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Miscellaneous Programs

Program 6500

Miscellaneous Programs

PROGRAM PURPOSE AND DESCRIPTION

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

<u>SOURCES OF FUNDS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Beach Erosion Fund	216,927	238,082	265,000	265,000
Charges for Services	66,237	69,708	69,860	69,644
Gen Fund/General Revenue	82,000	0	740,000	740,000
Metro Planning Organization	1,119,273	1,178,280	1,381,272	1,381,272
Palm Aire MSTU Fund	58,088	64,145	127,948	127,948
Children's Services Tax	1,738,884	1,288,660	0	0
Totals:	3,281,409	2,838,875	2,584,080	2,583,864

USES OF FUNDS

<u>SUB PROGRAMS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Longboat Key Erosion Control	216,927	238,082	265,000	265,000
Street Lighting Districts	66,237	69,708	69,860	69,644
Palm Aire MSTU	58,088	64,145	127,948	127,948
Juvenile Detention	1,820,884	1,288,660	740,000	740,000
Sarasota-Manatee Metro Planning Organization (MPO)	1,119,273	1,178,280	1,381,272	1,381,272
Totals:	3,281,409	2,838,875	2,584,080	2,583,864



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Other Community Services

Program 6200

Other Community Services

PROGRAM PURPOSE AND DESCRIPTION

Other Community Services contains 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>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Gen Fund/General Revenue	1,768,868	1,851,049	1,865,274	1,685,274
Unincorporated MSTU Fund	0	0	1,000	1,000
Totals:	1,768,868	1,851,049	1,866,274	1,686,274

USES OF FUNDS

<u>SUB PROGRAMS</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>FY 13-14</u> <u>Adopted</u>	<u>FY 14-15</u> <u>Planned</u>
Accessibility Improvements	45,052	0	50,000	50,000
Combat Duty Grants for Ad Valorem Tax Assistance	209	755	13,000	13,000
Hardship Assessment & Fee Assistance	0	0	11,000	11,000
Medical Examiner & Transport	1,300,221	1,335,721	1,492,904	1,492,904
Manatee Educational TV	274,938	273,712	135,616	135,616
Keep Manatee Beautiful	53,114	53,114	50,739	50,739
Mote Marine	18,015	18,012	18,015	18,015
Solution to Avoid Red Tide (START)	9,500	0	9,500	9,500
Indigent Burials	65,324	109,070	80,500	80,500
Neglected Cemeteries	2,495	5,665	5,000	5,000
Rubonia Community Center	0	55,000	0	0
Totals:	1,768,868	1,851,049	1,866,274	1,866,274

Capital Projects





Introduction

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

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

Property Management

- General Government
- Natural Resources
- Parks and Recreation

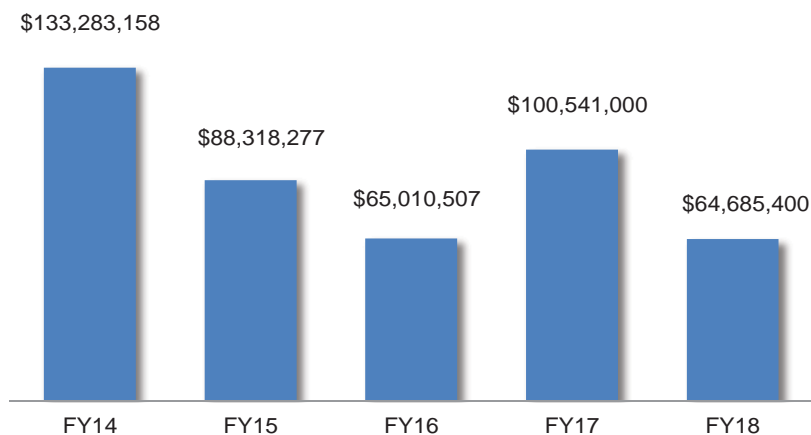
Public Works

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

Summary Information for 2014-2018 CIP Projects

The CIP spans a five-year period beginning with Fiscal Year 2014 and ending with Fiscal Year 2018. The total projected costs for projects within the FY14-FY18 plan is \$790,299,946. Included within that amount is \$299,421,604 of prior adopted projects which are carried forward from prior years which are not yet completed. The total projects anticipated for years 2014 through 2018 total \$451,838,342. In addition, the plan identifies \$39,040,000 of projects for future years beyond the five year plan scope.

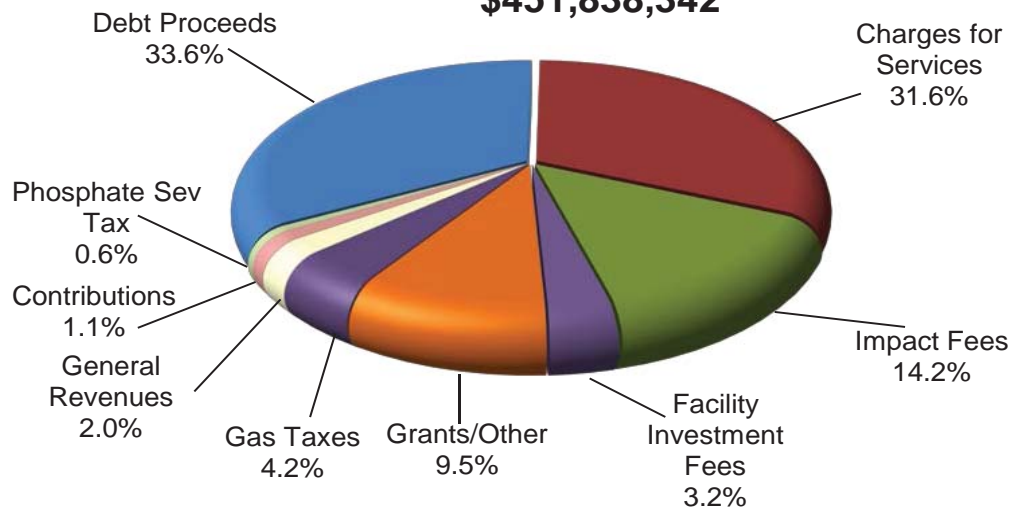
Capital Improvement Program FY 2014 - FY 2018





Summary Information for Sources and Uses of CIP FY14-18

Sources of Capital Funds - FY14 - FY18
\$451,838,342



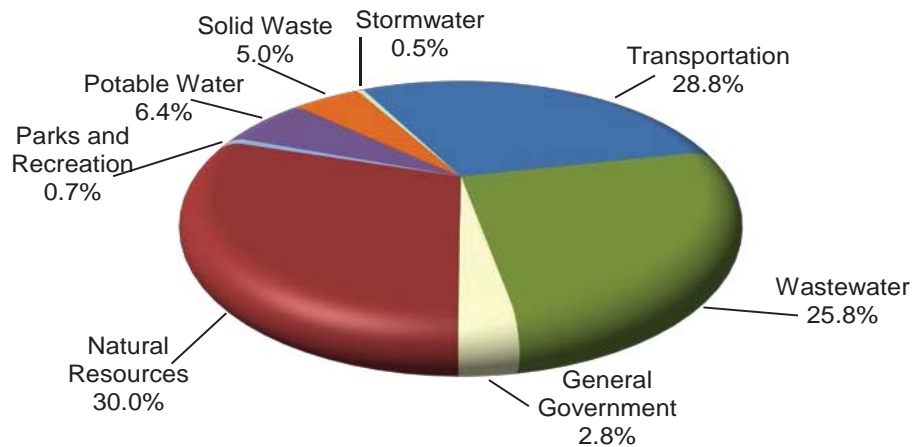
	FY14	FY15	FY16	FY17	FY18
Sources of Funds					
Debt Proceeds	\$ 35,122,950	\$18,463,111	\$11,561,860	\$ 55,938,761	\$30,894,318
Charges for Services	16,419,500	39,279,889	40,095,640	21,387,239	25,541,082
Impact Fees	27,158,044	12,008,233	6,943,528	12,650,000	5,200,000
Facility Investment Fees	6,080,000	3,675,000	1,275,000	1,700,000	1,610,000
Grants/Other	29,763,744	4,378,277	2,062,500	6,925,000	-
Gas Taxes	11,518,856	1,908,767	2,274,979	1,940,000	1,440,000
General Revenues	4,285,064	3,605,000	797,000	-	-
Contributions	75,000	5,000,000	-	-	-
Phosphate Sev Tax	2,860,000	-	-	-	-
	\$ 133,283,158	\$88,318,277	\$65,010,507	\$ 100,541,000	\$64,685,400
Uses of Funds					
General Government	\$ 3,852,000	\$ 3,370,000	\$ 797,000	\$ -	\$ -
Natural Resources	40,048,400	6,700,000	900,000	275,000	-
Parks and Recreation	914,400	1,787,000	2,343,507	300,000	-
Potable Water	8,495,000	20,685,000	23,690,000	29,936,000	13,385,400
Solid Waste	6,602,000	5,965,000	1,825,000	-	-
Stormwater	632,500	-	-	-	-
Transportation	38,338,858	12,578,777	6,875,000	49,390,000	37,490,000
Wastewater	34,400,000	37,232,500	28,580,000	20,640,000	13,810,000
	\$ 133,283,158	\$88,318,277	\$65,010,507	\$ 100,541,000	\$64,685,400



Summary Information for 2014 CIP Projects

Uses of Capital Funds - FY14

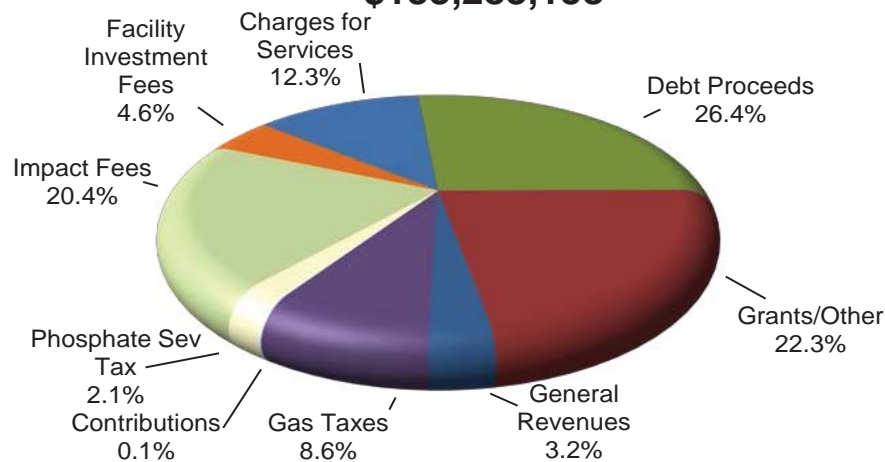
\$133,283,158



The largest categories of expenditures for the FY14 CIP are for Natural Resources with 30% of the total FY14 CIP. One project within this category consists of the largest portion of the total which is the Anna Maria Island Beach Nourishment at \$33,505,950, which is 83.7% of the Natural Resources category. Transportation makes up the second largest portion of the Capital Improvement Program, at 28.8% of the total. The Wastewater category contains 25.8% of the program costs with General Government, Parks and Recreation, Potable Water, Stormwater, and Solid Waste completing the remaining 15.4% of the total.

Sources of Capital Funds - FY14

\$133,283,158



Based upon the above graph, Impact Fees are 20.4% of the sources for revenue for the FY14 CIP, Debt Proceeds are 26.4%, and Grants/Other are 22.3%. Charges for Services are 12.3% and Facility Investment Fees are 4.6% of the sources for capital which consists of Utility and Solid Waste rates. General Revenues, Gas Taxes, Phosphate Severance Taxes and Contributions are the sources for the remaining 14% of revenue for the FY14 CIP.



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

FY14 Capital Improvement Projects By Category

General Government

ADA Restroom Retrofit at the Ag Center	\$ 125,000
BCC Video Security System	250,000
Detention Center Door Automation Control System Replacement	400,000
Manatee County Detention Center - Chiller Plant/Upgrades	289,200
Supervisor of Elections Renovation	287,800
VoIP Initiative	2,500,000
	\$ 3,852,000

Natural Resources

Anna Maria Island Beach Nourishment	\$ 33,505,950
Coquina South Boat Ramp	200,000
Erosion Control Groins	2,860,000
Neal Preserve Phase III	50,000
Robinson Preserve Expansion	3,232,450
Rye Preserve Environmental Center	200,000
	\$ 40,048,400

Parks & Recreation

Bennett Park	\$ 431,700
Coquina Beach	177,500
Creekwood Park	60,000
Fort Hamer Park	95,200
Hidden Harbour Park	150,000
	\$ 914,400

Potable Water

Anna Maria Water Line Improvements	\$ 250,000
Distribution Building/ Annex Rehab (66th Street Complex)	1,200,000
Downstream Floodway Land Acquisition	100,000
Fort Hamer Water Main Crossing	2,250,000
Garden Heights - Water	1,425,000
Key Royale Waterline	300,000
Lake Manatee Ultra Filtration Membrane Process Upgrade	1,200,000
Lake Manatee Watershed Land Purchases	100,000
US301/CR675-Moccasin Wallow	90,000
Water Supply Acquisitions	100,000
Water Treatment Plant Biological Treatment Unit	1,000,000
Whitfield Avenue / Lockwood Ridge To Prospect - 16 Inch Water	480,000
	\$ 8,495,000

Solid Waste

Lena Road Landfill Disposal Preparation - Stage 2	\$ 5,100,000
Lena Road Landfill Gas Collection Expansion, Stage III, Phase III	360,000
Lena Road Landfill Gas Electric Generation - Phase II	1,000,000
Lena Road Landfill Scalehouse Canopy	142,000
	\$ 6,602,000

Stormwater

Tallevast Road - Tuttle Ave/Prospect Ave	\$ 632,500
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Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Transportation

44th Ave E - 45th Street to Caruso Road	\$ 700,000
44th Avenue East From 19th Street Court East To 30th Street East	6,800,000
44th Avenue East From 30th Street East To 45th Street East	3,100,000
45th Street East - 44th Avenue East / State Road 70	1,200,000
53rd Avenue West - 43rd Street West to 75th Street West	2,125,000
Ellenton Gillette Road - US 301 / Moccasin Wallow Road	2,425,000
Ellenton Gillette Road at 38th Street East Railroad Crossing	500,000
Erie Road - US 301 to US 301	3,100,000
Fort Hamer / Upper Manatee River Road - Bridge	14,715,000
Gulf Drive at Marina Drive Intersection	134,370
Rye Road - State Road 64 / Upper Manatee River Road	150,000
Singletary Road Bridge #134057 Improvements	550,000
State Road 64 at 57th Street East (Morgan Johnson) Intersection	150,000
State Road 70 at Lakewood Ranch Boulevard Intersection	364,488
Taylor Road Bridge #134101 Replacement	550,000
Upper Manatee River Road - State Road 64 to Curve	1,575,000
US 301 At Ellenton Gillette Road Intersection Improvements	200,000
	<hr/>
	\$ 38,338,858

Wastewater

51st St Gravity Sewer Main Sewer Replacement	\$ 170,000
Force Main 18M Rehabilitation	700,000
Force Main 1D Rehabilitation	470,000
Force Main 1M Rehabilitation	800,000
Force Main 1MA Replacement	204,000
Force Main 27A from 51st St W to the Southwest Water Rec Facility	2,300,000
Manatee Agricultural Reuse Supply Management Improvements	815,000
North Water Reclamation Facility Deep Injection Well	3,225,000
North Water Reclamation Facility Fiber Optics	315,000
North Water Reclamation Facility Sludge Holding Improvements	3,050,000
Southeast Water Reclamation Facility - Lake Filtering System	1,300,000
Southeast Water Reclamation Facility Dedicated Reject Line	725,000
Southeast Water Reclamation Facility Headworks Rehabilitation	2,650,000
Southeast Water Reclamation Facility Internal Recycle Pumps	1,675,000
Southeast Water Reclamation Facility Sludge Holding Tank Improvements	1,485,000
Southeast Water Reclamation Maintenance Bldg	750,000
Southeast Water Reclamation Ten Million Gallon Storage Tanks/Inter	3,000,000
Southwest Water Reclamation Facility Automatic Backwash Filter Rehabilitation	800,000
Southwest Water Reclamation Facility Clarifier 3 and 4 Rehabilitation	1,900,000
Southwest Water Reclamation Facility Headworks Rehabilitation	800,000
Southwest Water Reclamation Facility Process Modifications for Nitrogen Removal	4,975,000
SWWRF Roof Over Sludge Trailer	275,000
Tara 20 Force Main Parallel to Lena Road	505,000
Trailer Estates Sewer Rehabilitation	1,250,000
US301/CR675-Moccasin Wallow - Reclaimed	236,000
US301/CR675-Moccasin Wallow - Sewer	25,000
	<hr/>
	\$ 34,400,000

Total for FY14 CIP Projects

\$ 133,283,158



Operational Impacts

Capital projects are not anticipated to cause significant impacts on FY14 operating budgets. Below is a more in-depth examination of the effect capital projects are expected to have on future operating budget by program area. Since most staff and operating costs for project management, in-house engineering, and indirect costs are charged to projects, construction activity does not impact related operating budgets.

General Government

General government projects are not expected to have significant impacts on general government operations. The FY14 capital budget includes two renovation projects which are an ADA restroom retrofit at the Ag Center and the Supervisor of Elections office renovation. Technical upgrades include the BCC Video Security System, the Detention Center Door Automation Control System Replacement and the VoIP Initiative for communications which involve minimal operating impact. The Manatee County Detention Center Chiller upgrades do not have an impact within the FY14 budget but will involve impacts in future years. Savings established from the Chiller upgrades have been used to offset any debt service requirements established by the project.

Natural Resources

Natural Resources projects include beach renourishment, boat ramp replacements, and several low-maintenance passive recreation areas that require minimal operation resources and/or result in lower maintenance costs. The completion of the Robinson Preserve Environmental Center, Robinson Preserve Office, and Rye Preserve Environmental Center will bring moderate impacts in the upcoming operational budget for operating expenses.

Parks and Recreation

Park facilities previously funded and improvements within the CIP will have minimal staff initially, as emphasis will be placed on passive recreation activities. Staff will be added gradually to enhance services at these facilities, as the county's tax base returns to pre-recession levels.

Potable Water and Wastewater, Stormwater Utility Projects

The majority of projects listed are for renewal and replacement projects, which will not increase operating costs, and in some cases, will reduce maintenance and operating costs. Projected completion of the Distribution Building/Annex Rehabilitation, the Lake Manatee Ultra Filtration Membrane Process Upgrade, North Water Reclamation Facility Deep Injection Well, and the Water Treatment Plant Biological Treatment Unit will add additional operating costs in FY16 which will be covered by utility system user charges.

Solid Waste

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

Transportation

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



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Operational Impacts of FY14 – 18 CIP

General Fund/Special Revenue Funds				Enterprise Funds			
	FY15	FY16	FY17		FY15	FY16	FY17
General Government				Potable Water			
Personal Services				Personal Services			
Operating	\$ 35,000	\$ 135,000	\$ 135,000	Operating	\$ -	\$ -	\$ 100,000
Capital				Capital			
	<u>\$ 35,000</u>	<u>\$ 135,000</u>	<u>\$ 135,000</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>
Natural Resources				Solid Waste			
Personal Services				Personal Services			
Operating	\$ 53,100	\$ 53,100	\$ 53,100	Operating	\$ 14,000	\$ 19,000	\$ 19,000
Capital				Capital			
	<u>\$ 53,100</u>	<u>\$ 53,100</u>	<u>\$ 53,100</u>		<u>\$ 14,000</u>	<u>\$ 19,000</u>	<u>\$ 19,000</u>
Parks & Recreation				Stormwater			
Personal Services				Personal Services			
Operating	\$ 10,150	\$ 10,150	\$ 10,150	Operating	\$ 25,000	\$ 25,000	\$ 25,000
Capital				Capital			
	<u>\$ 10,150</u>	<u>\$ 10,150</u>	<u>\$ 10,150</u>		<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
Transportation				Wastewater			
Personal Services				Personal Services			
Operating	\$ 470	\$ 470	\$ -	Operating	\$ 25,000	\$ 200,000	\$ 200,000
Capital				Capital			
	<u>\$ 470</u>	<u>\$ 470</u>	<u>\$ -</u>		<u>\$ 25,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>
Grand Totals				Grand Totals			
Personal Services				Personal Services			
Operating	\$ 98,720	\$ 198,720	\$ 198,250	Operating	\$ 64,000	\$ 244,000	\$ 344,000
Capital				Capital			
	<u>\$ 98,720</u>	<u>\$ 198,720</u>	<u>\$ 198,250</u>		<u>\$ 64,000</u>	<u>\$ 244,000</u>	<u>\$ 344,000</u>



**Prior Year & Continuing Unencumbered Grant & Project Balances
Confirmed for FY14**

	Revenue Carried Forward	Expenditure Budget Carried Forward
General Fund	\$ 30,483	\$ 30,483
Emergency Medical Services Trust	14,275	14,275
Affordable Housing/CDBG /HOME Grants & Projects	2,537,348	2,537,348
Natural Resources / WCIND Grants	909,582	909,582
Miscellaneous Grants	4,741,091	4,741,091
Library Grants/Capital Projects	14,649	14,649
Parks & Recreation Construction Projects	2,614,196	2,614,196
Highway & Gas Tax Capital Projects	1,890,455	1,890,455
Building Capital Projects	2,485,695	2,485,695
Beach Erosion Control	4,672,993	4,672,993
Dredging Capital Projects	303,826	303,826
Local Option Gas Tax Projects	4,173,691	4,173,691
Transportation 2004 Bond Projects	3,369,658	3,369,658
Parks Impact Fees Capital Project Funds	4,046,240	4,046,240
Road Impact Fee & Assessment Capital Project Funds	22,658,306	22,658,306
South County CRA Capital Projects	2,977,806	2,977,806
2013 Revenue Improvement Bond Projects	745,729	745,729
Transportation 2013 Bond Projects	1,901,369	1,901,369
2013 Revenue Bond (ESCO) Project	5,926,224	5,926,224
Water and Sewer Capital & FIF Project Funds	7,670,377	7,670,377
Utilities 2010 Bond Projects	12,001,577	12,001,577
Utilities 2006 Bond Projects	101,858	101,858
Manatee County Transit Capital Acquisition	24,058,407	24,058,407
Port Manatee Capital Projects	5,320,660	5,320,660
Stormwater Capital Projects	1,257,230	1,257,230
Public Safety Impact Fee Project Fund	138,924	138,924
Solid Waste 2006 Bond Projects	446,897	446,897
Fleet Services	1,080,523	1,080,523
Total	<u>\$ 118,090,069</u>	<u>\$ 118,090,069</u>



Transfers



Manatee County Government

FY 2014 Adopted and FY 2015 Planned Budget

TRANSFERS in Florida have seen substantial change during the past 10 years. Governmental accounting requires financial transactions be recorded in individual funds and account groups, each of which is a separate accounting entity. Each fund is accounted for by providing a separate, self-balancing set of accounts comprised of its assets, liabilities, reserves, equities, revenues, and expenditures. Different fund types include General Fund, Special Revenue funds, Debt Services funds, Capital Project funds, Enterprise funds, and Internal Services funds.

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

Transfers to Capital Project Funds:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>
Parks & Rec. Impact Fee	Parks & Rec Cap Projects	\$ 2,200,000
Road Impact Fees	Road Imp Fee Cap Projects	6,200,000
Utilities	Solid Waste Capital Projects	5,100,000
Utilities	Utilities Maintenance Projects	7,800,000
Utilities	Water & Sewer Capital Projects	10,322,500
Transportation Trust	4 Cent Gas Tax Maint. Projects	1,073,864
Transportation Trust	9th Cent Gas Tax Maint. Projects	1,206,799
Transportation Trust	5th Cent Bd Voted Gas Tax Projects	4,148,160
Transportation Trust	Gas Tax Capital Projects	5,882,985
Total		\$ 43,934,308

Transfers to Debt Service Funds:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>
Assessment Revenue	2004 Bond Debt Service	\$ 20,232
Assessment Revenue	2013 Rev Ref/Improve Bonds	5,952
General Fund	2013 Rev Improve Note	219,603
General Fund	2013 Rev Ref/Improve Bonds	2,140,687
General Fund	2010 Refunding Debt Service	1,307,740
General Fund	2004 Bond Debt Service	1,172,086
General Fund	2006 Bond Debt Service	3,748,941
Law Enf. Impact Fees	2013 Rev Ref/Improve Bonds	532,661
Law Enf. Impact Fees	2004 Bond Debt Service	478,739
Law Enf. Impact Fees	2006 Bond Debt Service	401,672
Local Option 4 Cent Cap Proj	2004 Bond Debt Service	2,663,820
Local Option 4 Cent Cap Proj	2013 Rev Ref/Improve Bonds	886,405
Parks Impact Fees	2010 Refunding Debt Service	146,156
Port Manatee	Port Manatee Debt Service	3,563,630
Public Safety Impact Fees	2013 Rev Ref/Improve Bonds	76,626
Public Safety Impact Fees	2006 Bond Debt Service	312,412
Solid Waste	2004 Bond Debt Service	256,698
Solid Waste	2013 Rev Ref/Improve Bonds	77,370
Solid Waste	Solid Waste Debt Service	464,540
Water & Sewer	W & S Debt Service	9,585,454
Water & Sewer FIF	W & S Debt Service	5,102,646
Total		\$ 33,164,070



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Transfers from one fund to another for specific purpose

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

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>
Building Capital Projects	General Fund	\$ 562,300
General Fund	Childrens' Services	838,252
Health Care Fund	General Fund	100,000
Parks Capital Projects	General Fund	50,000
Solid Waste	Stormwater	3,934,248
Tourist Development Tax	Civic Center	600,000
Tourist Development Tax	General Fund	500,000
Transportation Trust	Transit	5,068,112
Unincorporated Services	Building Department	487,705
Unincorporated Services	General Fund	890,000
Unincorporated Services	Hwy-Local Road Maintenance	2,588,386
Water & Sewer	General Fund	8,773,304
	Total	\$ 24,392,307
Total Interfund Transfers		\$ 101,490,685

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.

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>
General Fund	Metropolitan Planning Org.	\$ 20,855
General Fund	14th Street CRA	156,327
General Fund	South County CRA	73,089
General Fund	Port Manatee	446,500
South Cty Capital Projects	South County CRA	300,000
Local Option 2 ¢ Gas Tax	Other Municipalities	584,258
Local Option 4 ¢ Gas Tax	Other Municipalities	1,256,268
Local Option 5 ¢ Gas Tax	Other Municipalities	1,289,396
Ninth Cent Gas Tax	Other Municipalities	338,201
Unincorporated Services	Impact Fees	210,447
Unincorporated Services	14th Street CRA	15,160
Unincorporated Services	South County CRA	7,088
	Total	\$ 4,697,589
Total Transfers		\$ 106,188,274



Reserves



RESERVE POLICY

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

BUDGET POLICY – RESERVES

Resolution No. R-10-098

1. PURPOSE AND INTENT

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

2. GENERAL CONSIDERATIONS

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



RESERVE POLICY

3. CALCULATION OF BEGINNING BALANCE

- A. To prepare fund budget estimates for the future year, the first source of funds for which an estimate is provided is typically the beginning cash balance, also known as the cash carryover. This estimate is derived by starting with the ending cash balance from the financial statements from the years previous, adding all projected revenues for the current year, and subtracting all project expenses for the current year. For instance, for the 2009-2010 budget, the calculation starts with the ending cash balance from 2007-2008, adds projected revenues from 2008-2009, then subtracts projected expenditures from 2008-2009 to determine the beginning cash balance for 2009-2010. Because this estimate should always be conservative, it is recommended that the number derived from the calculation described above be reduced by a factor of approximately five percent before entering a beginning cash balance figure in the fund budget for the future year.

4. CALCULATION OF BUDGETED FUNDS AVAILABLE FOR RESERVES

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

5. IDENTIFICATION OF COMMITTED RESERVES

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

6. CALCULATION OF MINIMUM LEVEL OF UNCOMMITTED RESERVES

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



RESERVE POLICY

7. FUNDS SUBJECT TO THIS POLICY

- A. This policy shall apply to the General Fund, the Transportation Trust Fund, the Unincorporated Municipal Services Taxing Unit Fund, the Utility Fund, and the Solid Waste Fund. Calculations for the Utility Fund, the Solid Waste Fund, and the Transportation Trust Fund may include uncommitted reserves in related (i.e. – funded from similarly restricted revenues) capital project funds and/or maintenance funds to meet the twenty percent requirement.
- B. For all other funds with budgets in excess of \$500,000, reserve levels will be established annually via an administrative process taking into account cash flow, operating needs, and emergency requirements. In these cases, written notations explaining the reserve calculation will be provided.

8. USE OF RESERVES AND OTHER CASH SOURCES IN EMERGENCY SITUATIONS

- A. It is important to note that in an emergency event, cash available to mitigate problems that might be encountered due to interrupted cash flow and due to the need to make large unbudgeted expenditures to preserve public health and safety will be greater than the twenty percent of operating expenditures used to establish minimum cash balances.
 - 1. Typically there will be many millions in cash available in capital project budgets and other non-operating accounts that could be reallocated to provide needed cash flow.
 - 2. It is generally expected, and verified by past experience that any amounts reallocated in this fashion will be reimbursed at near one hundred percent levels through FEMA.
- B. Procedures have been established to set up special expenditure accounts to capture expenditures related to the emergency for the purpose of documenting costs for FEMA reimbursement.
 - 1. For an initial period of time, existing contingency reserves would be adequate in most cases to provide funding for these special accounts. However, in an emergency of major proportions, requiring staff efforts over extended periods of time as well as significant capital outlay and contractual service expenditures, additional sources of funds may be required.
 - 2. The situation may be exacerbated if the emergency has caused interruption of revenue collection efforts, which could result in budgeted funds being available, but without actual cash to support the budget.
- C. In a major emergency, the uncommitted reserves would be one of the sources of funds for the operational and capital expenditures required to address the emergency. However, other funding sources may also be available, and should be considered for use. Such other sources may include capital project funds, interfund loans, and short term borrowing.



RESERVE POLICY

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.

DEFINITIONS – BUDGET TERMINOLOGY

Budgeted Cash Carryover – the amount used in the annual budget as a source of funds based on the estimated beginning cash balance for each fund in the annual budget.

Committed Reserves – the total amount of reserves budgeted in a fund that is committed or allocated for specific purposes.

Uncommitted Reserves – the amount of reserves budgeted in a fund that is not committed or allocated for a specific purpose.

Operating Expenditures – Budgeted expenditures for personal services, operating expenses, and monthly interfund transfers. Does not include budgeted expenditures for capital items, reserves, and interfund transfers to debt service and capital project funds.

DEFINITIONS – FINANCIAL STATEMENT TERMINOLOGY

Beginning Cash Balance – An amount calculated from audited financial statements, which reflects the unrestricted cash available in a fund as of the beginning of a fiscal year.

Ending Fund Balance – The total year ending fund balance for each fund as shown in the audited financial statements. This includes cash and non-cash items.

Ending Cash Balance – An amount calculated from audited financial statements, reflecting the unrestricted cash portion of the year ending fund balance in a fund.

Restricted or Reserved Fund Balance – An entry in the audited financial statements identifying the portion of the fund balance in a fund that may be reserved due to legal or formal financial commitments. Criteria to determine restricted amounts are established by the Governmental Accounting Standards Board (GASB). Although the restricted or reserved fund balance as of the end of one fiscal year could be a part of the committed reserves identified in the following year's budget, the two terms are not synonymous.

Unrestricted or Unreserved Fund Balance – An entry in the audited financial statements identifying the portion of the fund balance of a fund that is not restricted from general use, or reserved due to legal and/or financial commitments. Criteria to determine unrestricted and unreserved fund balance amounts are established by the Governmental Accounting Standards Board (GASB). Portions of the unrestricted or unreserved fund balance as of the end of a fiscal year may be shown as committed reserves in the budget for the following year.



RESERVES & CASH BALANCES

Included in the annual budget are reserve accounts which set aside monies for designated or undesignated purposes, falling into various categories for the FY14 budget, as listed below. Reserve funds cannot be spent unless approval, by the Board of County Commissioners via budget amendment resolution, is received. Some reserves are directly connected to departmental operating budgets shown in the previous section of this document. However, most of the departmental operating budgets are in the General Fund and do not have specified reserves. Therefore, in order to have a consistent format to display and compare departmental budgets, reserves are shown separately below. The "Budget by Fund" section also contains information as to specific amounts set aside within the reserves in each fund.

- 1) Reserve for Contingency – Monies budgeted to fund unanticipated expenditures which result from unforeseen budgetary impacts or emergency conditions such as a natural disaster. Funds cannot be used unless approved by resolution of the Board of County Commissioners. The General Fund Reserve includes amounts set aside for specific purposes which are budgeted when needed or when details are finalized. The General Fund Reserve for Contingency for unanticipated expenses is \$1,047,089.

General Fund	\$3,049,704
Building Department Fund	500,000
Convention Center	150,000
Phosphate Severance Tax	80,000
Port Manatee	26,485
Storm Water Management	140,000
Tourist Development Tax	650,000
Transit System Capital Improvements	54,416
Transportation Trust	314,335
Unincorporated Services	7,342
Utilities	<u>69,132</u>

TOTAL **\$5,041,414**

- 2) Reserve for Capital Outlay – Monies budgeted primarily to fund capital improvement projects for FY14. In accordance with the FY 2014-2018 Capital Improvement Program (CIP), amounts for projects will be appropriated to the individual projects identified in the CIP.

Local Option Gas Tax Capital Projects	\$3,303,102
Parks Impact Fee Capital Projects	627,500
Roads Impact Fees Capital Projects	9,548,612
Solid Waste Capital Projects	1,142,000
Stormwater Capital Projects	632,500
Water & Sewer Capital Improvements	<u>9,521,000</u>

TOTAL **\$24,774,714**



Manatee County Government
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RESERVES & CASH BALANCES

- 3) Reserve for Salary Adjustment – Monies budgeted to fund salary and benefit compensation increases as specified in the approved employee compensation policy. Budget amendments transfer the reserves to departmental budgets as needed. For FY14, monies budgeted in this reserve are primarily for pay increases, as well as for severance, vacation, and retirement payouts for those terminating employment with the county.

General Fund (Incl. some Constitutional Offices)	\$1,849,154
911 Enhancement Fee	47,804
Automated Systems Maintenance	4,482
Beach Erosion Control	3,401
Building Department Fund	83,666
Children's Services Tax	12,506
Communications Fund	4,368
Convention Center	16,302
Court Technology	6,150
CRA - 14th St County	2,044
CRA - South County	2,021
Fleet Services	75,896
Health Self Insurance Fund	10,930
Library	100,755
Phosphate Severance Tax	9,944
Radio Fund	16,368
Self Insurance	12,077
Solid Waste	81,768
Storm Water Management	66,322
Tourist Development Tax	19,061
Transportation Trust/Gas Taxes	460,598
Unincorporated Services Tax	132,076
Water and Sewer Operating	<u>675,790</u>

TOTAL **\$3,693,483**



RESERVES & CASH BALANCES

- 4) Reserve for Cash Balances – Estimated available cash balances and reserves for prior year encumbrances as of the beginning of the new fiscal year for each fund. These estimates are not part of the net budget and may be revised based on updated information during the budget process. Budget stabilization reserves are included in the cash balances.

General Fund	\$70,507,814
911 Enhancement Fees	863,955
Assessment/Dredging Projects	2,114,302
Automated Systems Maintenance	2,303,072
Beach Erosion Control & Cap. Projects	2,198,611
Building Capital Projects	1,200,241
Building Department	10,457,358
Cable Franchise Fees	21,020
Central Stores/Fuel Services	2,223,075
Children's' Services	1,333,019
Communications	414,249
Community Redevelopment Area - 14th Street	516,631
Community Redevelopment Area - South County	51,056
Convention Center & Convention Center Capital Projects	1,817,807
Court Technology	214,497
CRA - South County Capital Projects	2,589,413
Debt Service - 2003 G.O. Refunding Bonds	399,358
Debt Service - 2004 Revenue Improvement Bonds	4,140
Debt Service - 2004 Transportation Bonds	8,387
Debt Service - 2006 Revenue Improvement Bonds	9,019
Debt Service - 2013 Rev Refunding & Improvement Bonds	569
Dredging Assessments	124,954
EMS Impact Fees	7,798
Fleet Services	8,814,049
Florida Boating Improvement Program	834,897
Gas Tax 80% Constitutional Capital Projects	839,209
Gas Tax 9th Cent Road Mtc & Resurfacing	1,000,911
Gas Tax Local Option 4 Cents Capital/Maint. Projects	2,345,374
Gas Tax Local Option 5 Cents Board Voted Cap. Proj.	6,284,787
Gas Tax Local Option 5th & 6th Cent Cap. Projects	9,640,287



Manatee County Government
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RESERVES & CASH BALANCES

Reserve for Cash Balances – Cont.

Green Bridge Demolition	332,110
Health Care Fund	7,033,366
Health Self Insurance	13,075,387
Impact Fee Administration	2,984,397
Jail Facility	36,728
Law Enforcement Impact Fees & Capital Projects	2,028,545
Library, Library Eaton Trust, Library Gift & Cap Projects	1,806,738
Natural Resources Grants	988,021
Palm Aire MSTU	127,315
Parks Impact Fee & Capital Projects	3,779,445
Phosphate Severance Tax	7,533,283
Public Safety Impact Fees & Capital Projects	425,885
Radio Public Safety	118,345
Road Impact Fees & Capital Projects	15,435,918
Self Insurance	11,259,361
Solid Waste	23,211,624
Solid Waste Capital Projects	1,769,306
Special Law Enforcement Trust	980,646
Storm Water Management & Capital Projects	2,061,127
Street Lighting Districts	60,018
Substance Abuse Treatment	24,615
Tourist Development Tax	6,707,014
Transit System	49,562
Transportation Trust	15,328,766
Tree Trust	447,168
Unincorporated Services	8,069,324
Utilities & Maint./Cap. Projects	80,449,812
Utilities 2010A	164,512
Utilities 2010B	107,482
Water & Sewer Debt Service	<u>5,009,063</u>
TOTAL	\$340,544,742



Manatee County Government
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RESERVES & CASH BALANCES

- 5) Reserve for Future Uses – To provide for projected increases in claims liabilities in the county's self-insured insurance programs and landfill closures.

Health Insurance	\$22,060,000
Other Post Employment Benefits (OPEB)	10,972,302
Landfill Closures	25,409,234
TOTAL	\$58,441,536
TOTAL RESERVES & CASH BALANCES	\$432,495,889

Debt Service





**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Debt Service

Program 5001

Debt Service

PROGRAM PURPOSE AND DESCRIPTION

Debt Service

<u>SOURCES OF FUNDS</u>	<u>FY 11-12 Actual</u>	<u>FY 12-13 Actual</u>	<u>FY 13-14 Adopted</u>	<u>FY 14-15 Planned</u>
Assessment Revenue	102,516	528,838	61,184	47,998
Charges for Services	17,085,960	13,546,295	11,926,742	11,209,507
Facility Investment Fee	5,864,496	6,200,000	5,102,646	4,857,385
Gen Fund/General Revenue	8,922,213	8,899,159	8,589,057	9,213,775
Gas Tax	3,906,034	3,111,374	3,550,225	1,935,949
Intergovernmental	3,033,246	2,893,385	3,002,137	3,060,808
Impact Fees	1,500,272	1,461,915	1,948,266	2,142,608
Ad Valorem Property Taxes	2,985,778	2,994,713	3,056,981	3,148,689
Totals:	43,400,515	39,635,679	37,237,238	35,616,719

USES OF FUNDS

<u>SUB PROGRAMS</u>	<u>FY 11-12 Actual</u>	<u>FY 12-13 Actual</u>	<u>FY 13-14 Adopted</u>	<u>FY 14-15 Planned</u>
Dredging Assessments	4,827	2,642	50,000	50,000
General Obligation Refunding Bonds 2003	2,926,341	2,923,986	2,908,415	2,908,815
Transportation Bonds 2004	4,938,637	2,944,250	2,940,750	0
Public Utilities	21,060,548	17,851,722	14,688,100	13,982,109
Golf Course	14,833	0	0	0
Port Authority	2,414,045	3,024,302	3,563,630	3,563,630
Revenue Improvement Bonds, 2006	5,684,275	4,466,775	4,463,025	4,465,275
Revenue Improvement Bonds, 2004	3,181,000	1,654,900	1,650,825	0
Solid Waste	453,397	453,975	464,540	464,430
Revenue Refunding Bonds, 2010	2,722,612	2,578,800	2,568,650	1,712,700
Rev Refunding Bonds 2013	0	3,716,027	3,719,700	8,124,000
Revenue Improvement Notes 2013	0	18,300	219,603	345,760
Totals:	43,400,515	39,635,679	37,237,238	35,616,719



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). This policy has also been incorporated in the county's comprehensive plan, which is adopted by ordinance of the Board of County Commissioners, and approved by the State of Florida.

The policy provisions described below use a variety of ratios as the basis for our policy to set limits on the amount of reserve bond debt that the county can issue. The ratios are based on non-ad valorem (non-property tax) sources of revenue and apply to revenue bonds, which can be issued with approval of the Board of County Commissioners.

Debt policy provisions require that the county shall not issue additional debt payable from non-ad valorem county monies unless:

- The total outstanding non self-supporting revenue debt service in any year is less than 50% of total non-ad valorem revenues of the county.
- Gross non-ad valorem revenues (all legally available non-ad valorem revenues of the county from whatever source) for the preceding fiscal year are at least 2.00 times the average annual debt service of all indebtedness of the county payable from non-ad valorem revenues, and,
- Net non-ad valorem revenues for the preceding fiscal year are at least 1.10 times the average annual debt service of all indebtedness of the county payable from non-ad valorem revenues.

General Obligation debt, supported by ad valorem taxes, can be authorized only by referendum of the county's electorate. The laws of the State of Florida do not impose any limitations on the amount of debt that local governments may incur. At the present time it is believed that the electorate's tolerance for General Obligation debt is far below that of the rating agencies and the markets, so the debt policy does not set limits on General Obligation debt. Each debt issue is evaluated separately to determine the duration over which the debt will be paid, and whether to use a negotiated or competitive process to underwrite the issue.

Bond covenants differ in their coverage requirements depending on the type of revenue pledged to cover the debt service. For the fiscal year ending September 30, 2013, Manatee County was in compliance with all covenants. Manatee County's general obligation bond ratings are AA+ from Fitch, AA from Standard and Poor's, and Aa2 from Moody's.



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

RATIO TO ASSESSED VALUE & GENERAL BONDED DEBT PER CAPITA

<u>Year</u>	<u>Population*</u>	<u>Net Taxable Assessed Value*</u>	<u>Bonded Debt</u>	<u>Ratio of Bonded Debt to Assessed Value</u>	<u>General Bonded Debt Per Capita</u>
2003	286,884	18,583,896,787	29,240,000	0.157%	\$ 101.92
2004	293,837	21,156,037,000	27,240,000	0.129%	\$ 92.70
2005	300,298	24,759,022,000	25,205,000	0.102%	\$ 83.93
2006	311,102	30,735,678,000	23,130,000	0.075%	\$ 74.35
2007	315,890	34,453,086,000	21,015,000	0.061%	\$ 66.53
2008	323,374	33,493,766,000	18,860,000	0.056%	\$ 58.32
2009	330,201	28,673,792,000	16,655,000	0.058%	\$ 50.44
2010	318,176	24,844,685,000	14,385,000	0.058%	\$ 45.21
2011	324,168	23,756,729,000	12,045,000	0.051%	\$ 37.16
2012	330,862	23,257,910,000	9,630,000	0.041%	\$ 29.11
2013	333,687	24,140,775,612	7,120,000	0.029%	\$ 21.34

*Sources: Bureau of Economic and Business Research (BEBR), University of Florida (population), and, Manatee County Property Appraiser (Assessed Values)



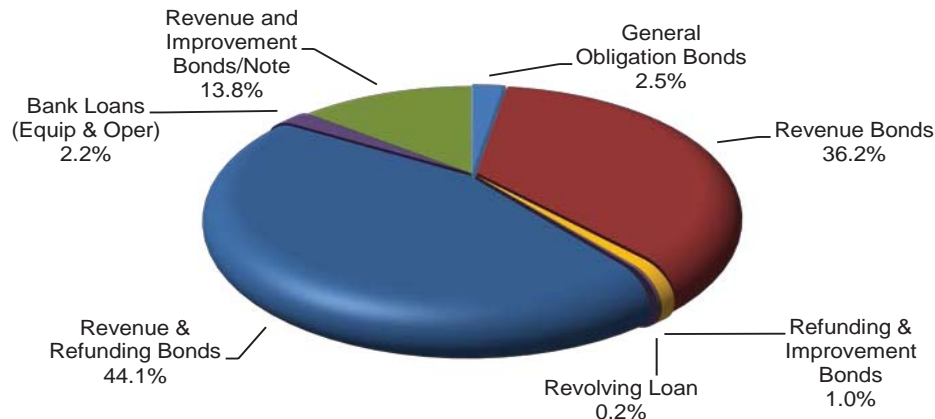
Manatee County Government
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**Summary of Outstanding Debt
As of September 30, 2013**

As of September 30, 2013, Manatee County's outstanding debt totaled \$290,106,792*. The FY14 budget contains debt service of \$ 37,096,684 for an additional principal decrease of \$22,732,879 for the FY14 fiscal year. Since 2010, the county has issued four bond issues. All were refunding bonds to save the county significant interest costs in its Utility System, General Government (Non-Advalorem), and the Port. The county has refunded most of its higher interest rate debt during the recent historically low interest rate environment.

*excludes accreted interest

Summary of Outstanding Debt as of 09/30/13

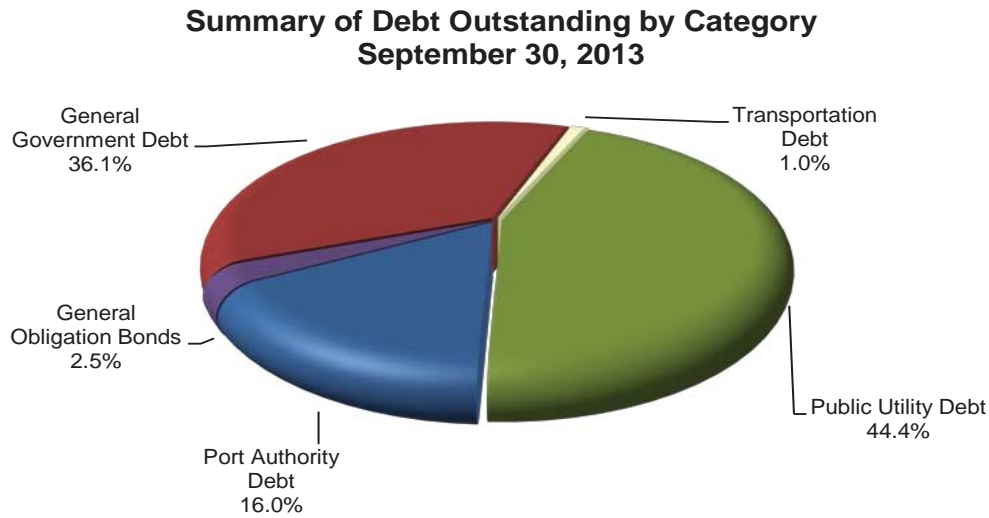


	Principal Amount	Allocation %
General Obligation Bonds	\$ 7,120,000	2.45%
Revenue Bonds	104,933,724	36.17%
Refunding & Improvement Bonds	2,800,000	0.97%
Revolving Loan	682,973	0.24%
Revenue & Refunding Bonds	128,255,000	44.21%
Bank Loans (Equip & Oper)	6,246,337	2.15%
Revenue and Improvement Bonds/Note	40,068,758	13.81%
	<u>\$ 290,106,792</u>	<u>100.00%</u>



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Summary of Debt Outstanding By Category As of September 30, 2013



	<u>Amount Outstanding</u>	<u>Allocation Percentage</u>
COUNTY ISSUED DEBT SERVICE		
General Government		
General Obligation Bonds	\$ 7,120,000	2.45%
Revenue Bonds	104,933,724	36.17%
	<u>112,053,724</u>	<u>38.62%</u>
Transportation		
Refunding and Improvement Bonds	2,800,000	0.97%
Public Utilities		
Revolving Loan	682,973	0.24%
Revenue & Refunding Bonds	128,255,000	44.21%
	<u>128,937,973</u>	<u>44.45%</u>
Total County Issued Debt	243,791,697	84.04%
NON-COUNTY ISSUED DEBT SERVICE		
Port Authority		
Bank Loans (Equipment and Operations)	6,246,337	2.15%
Revenue & Improvement Bonds & Note	40,068,758	13.81%
	<u>46,315,095</u>	<u>15.96%</u>
Total Non-County Issued Debt	46,315,095	15.96%
Total Issued Debt	\$ 290,106,792	100.00%



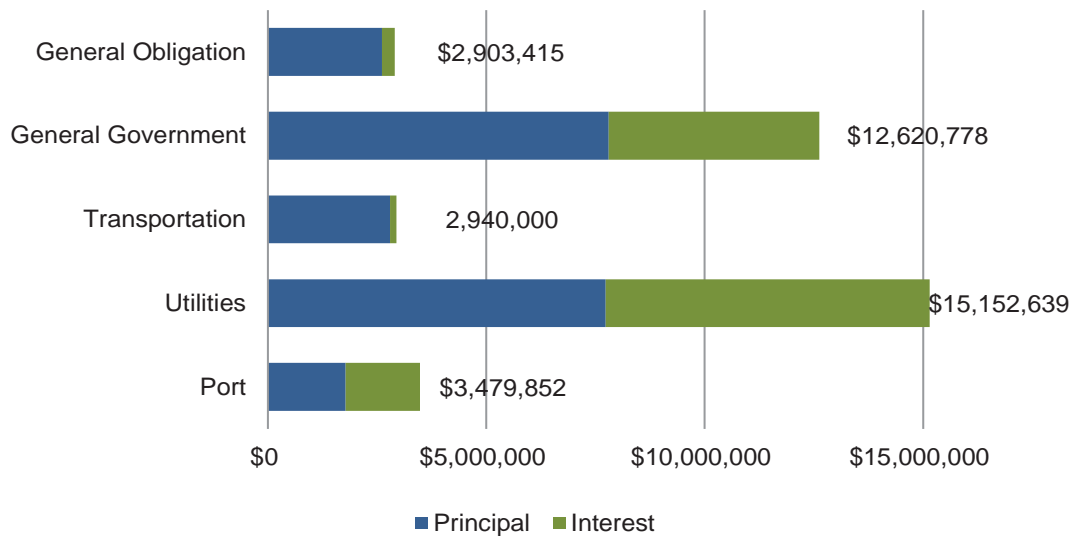
Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Summary of Debt Service for FY14

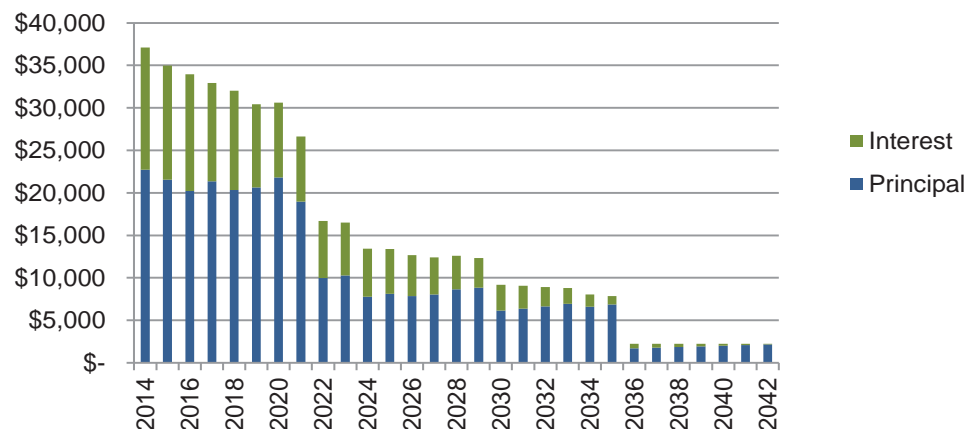
For the FY14 budget, total debt service for the year contains \$22,732,879 of principal payments and \$14,363,805 of interest expense. The breakdown of category for debt service is as follows:

Debt Service 2014

	Principal	Interest	Total
General Obligation	\$ 2,615,000	\$ 288,415	\$ 2,903,415
General Government	7,805,000	4,815,778	12,620,778
Transportation	2,800,000	140,000	2,940,000
Utilities	7,732,973	7,419,666	15,152,639
Port	1,779,906	1,699,946	3,479,852
	\$ 22,732,879	\$ 14,363,805	\$ 37,096,684



Debt Service Outstanding (expressed in thousands)





Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

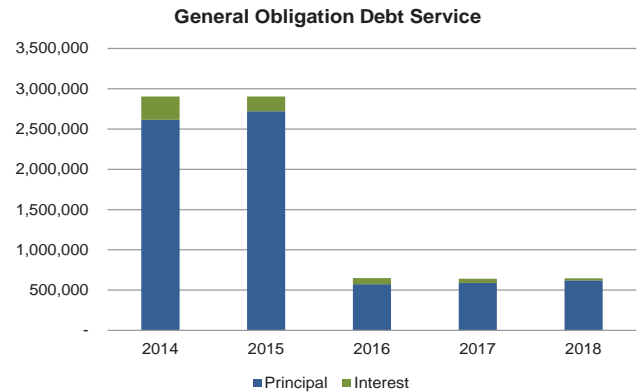
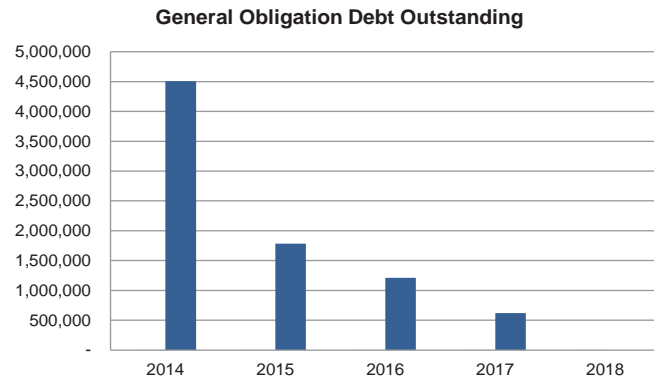
Fiscal Year 2014 Summary of Principal & Interest Payments

Obligation Name	Beginning Principal Balance	Additions	Principal Payments/ Changes	Ending Principal Balance	Interest Payments	Total Payments
General Obligation Ref Bonds 2003	\$ 7,120,000		\$ (2,615,000)	\$ 4,505,000	\$ 288,415	\$ 2,903,415
Revenue Imprv Bonds 2004	1,595,000		(1,595,000)	-	55,825	1,650,825
Revenue Imprv Bonds 2006	12,155,000		(3,855,000)	8,300,000	607,750	4,462,750
Revenue Refunding Bonds 2010	7,160,000		(2,320,000)	4,840,000	248,650	2,568,650
Revenue Refunding Bonds 2013	78,040,000		(35,000)	78,005,000	3,683,950	3,718,950
Revenue Improvement Note (EsCO) 2013	5,983,724		-	5,983,724	219,603	219,603
Total General Government	\$ 112,053,724	\$ -	\$ (10,420,000)	\$ 101,633,724	\$ 5,104,193	\$ 15,524,193
Transp Rev Refunding & Imprv Bond Series 2004	\$ 2,800,000		\$ (2,800,000)	\$ -	\$ 140,000	\$ 2,940,000
Total Transportation	\$ 2,800,000	\$ -	\$ (2,800,000)	\$ -	\$ 140,000	\$ 2,940,000
Public Utilities State Revolving Fund Loan	\$ 682,973		\$ (682,973)	\$ -	\$ 24,382	\$ 707,355
Public Utilities System Rev Bonds Series 2006	27,470,000		(2,920,000)	24,550,000	1,291,600	4,211,600
Public Utilities System Rev Bonds Series 2010A	17,925,000		-	17,925,000	1,149,634	1,149,634
Public Utilities System Rev Bonds Series 2010B	45,300,000		-	45,300,000	3,300,024	3,300,024
Public Utilities System Rev Bonds Series 2010C	6,720,000		-	6,720,000	295,475	295,475
Public Utilities System Rev Bonds Series 2010D	8,190,000		(2,245,000)	5,945,000	343,501	2,588,501
Public Utilities System Refunding Bonds 2011	22,650,000		(1,885,000)	20,765,000	1,015,050	2,900,050
Total Public Utilities	\$ 128,937,973	\$ -	\$ (7,732,973)	\$ 121,205,000	\$ 7,419,666	\$ 15,152,639
Port Authority Revenue Bonds Series 2012A	\$ 6,375,000		\$ (260,000)	\$ 6,115,000	\$ 183,863	\$ 443,863
Port Authority Revenue Bonds Series 2012B	33,195,000		(605,000)	32,590,000	1,194,850	1,799,850
Port Authority Logistec Equipment Loan 2008	1,488,213		(111,811)	1,376,402	114,271	226,082
Port Authority-FL Local Gov't Finance Loan	-		-	-	-	-
Port Authority FDOT State Infrastructure Loan	3,023,304		(214,534)	2,808,770	60,466	275,000
Port Authority Logistec Equipment Loan 2010	1,734,820		(89,803)	1,645,017	135,540	225,343
Port Authority Improvement Note 2011	498,758		(498,758)	-	10,956	509,714
Total Port	\$ 46,315,095	\$ -	\$ (1,779,906)	\$ 44,535,189	\$ 1,699,946	\$ 3,479,852
Grand Totals	\$ 290,106,792	\$ -	\$ (22,732,879)	\$ 267,373,913	\$ 14,363,805	\$ 37,096,684

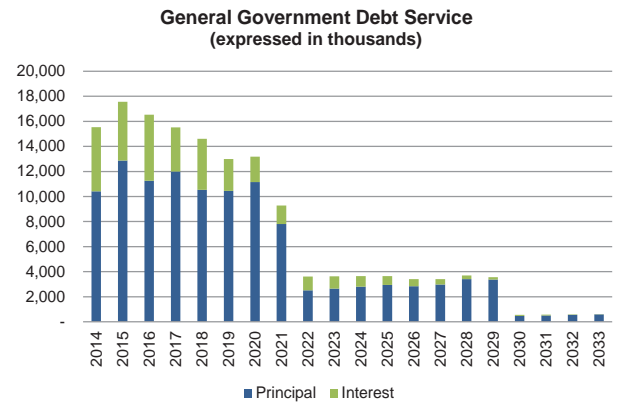
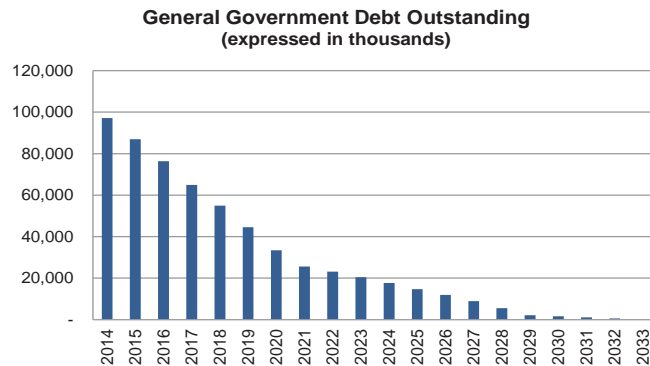


Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

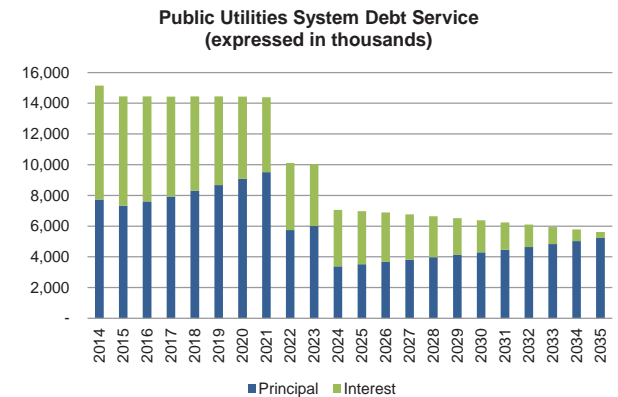
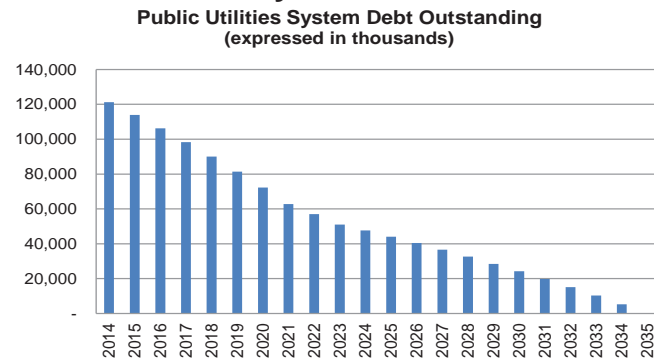
Debt Service Outstanding and Annual Debt Service General Obligation Debt



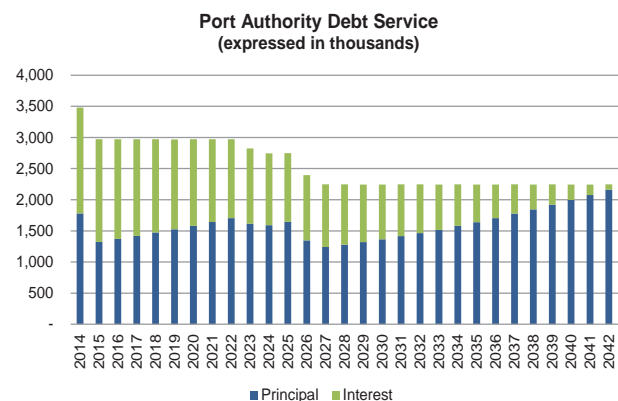
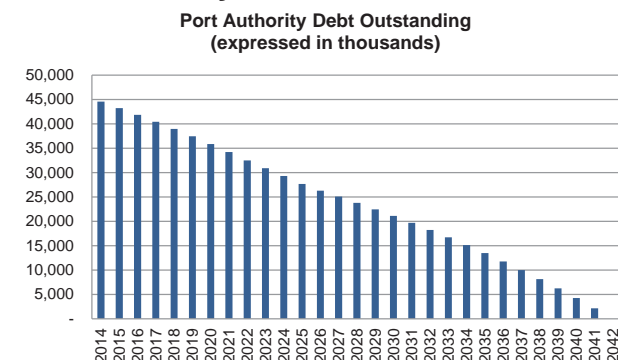
General Government Debt



Public Utilities System Debt



Port Authority Debt





Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Schedule of Future Debt Service

Bond Issue	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
Obligation Name							
General Obligation Ref Bonds 2003	\$ 2,903,815	\$ 650,015	\$ 641,440	\$ 646,660			
Revenue Imprv Bonds 2006	\$ 4,465,000	\$ 5,681,800					
Revenue Refunding Bonds 2010	1,712,700	1,720,275	1,718,700				
Revenue Refunding Bonds 2013	8,123,250	8,126,250	12,778,000	13,581,000	12,604,250	12,782,000	8,865,250
Revenue Improvement Note (EsCO) 2013	345,760	356,811	368,195	379,919	391,996	402,662	415,475
Total General Government	\$ 17,550,525	\$ 16,535,151	\$ 15,506,335	\$ 14,607,579	\$ 12,996,246	\$ 13,184,662	\$ 9,280,725
Utilities Series 2006	\$ 4,210,600	\$ 4,210,337	\$ 4,209,550	\$ 4,208,050	\$ 4,208,250	\$ 4,211,500	\$ 4,210,500
Utilities Series 2010A	1,149,634	1,149,634	1,149,634	1,149,634	1,149,634	4,029,634	3,973,246
Utilities Series 2010B	3,300,024	3,300,024	3,300,024	3,300,024	3,300,024	3,300,024	3,300,024
Utilities Series 2010C	295,475	295,475	1,605,475	2,883,075	2,884,200		
Utilities Series 2010D	2,587,306	2,586,965	1,276,333				
Utilities Series 2011	2,903,500	2,905,150	2,899,950	2,901,750	2,903,500	2,899,750	2,905,500
Total Public Utilities	\$ 14,446,539	\$ 14,447,585	\$ 14,440,966	\$ 14,442,533	\$ 14,445,608	\$ 14,440,908	\$ 14,389,270
Port Authority Revenue Bonds Series 2012A	\$ 443,663	\$ 443,363	\$ 445,263	\$ 441,863	\$ 443,313	\$ 444,463	\$ 442,263
Port Authority Revenue Bonds Series 2012B	1,802,750	1,804,150	1,799,950	1,805,300	1,799,900	1,801,000	1,805,025
Port Authority FDOT State Infrastructure Loan	275,000	275,000	275,000	275,000	275,000	275,000	275,000
Port Authority Logistec Equipment Loan 2008	226,020	225,952	225,880	225,801	225,716	225,625	225,524
Port Authority Logistec Equipment Loan 2010	225,344	225,343	225,343	225,343	225,344	225,343	225,344
Total Port	\$ 2,972,777	\$ 2,973,808	\$ 2,971,436	\$ 2,973,307	\$ 2,969,273	\$ 2,971,431	\$ 2,973,156
Grand Totals	\$ 34,969,841	\$ 33,956,544	\$ 32,918,737	\$ 32,023,419	\$ 30,411,127	\$ 30,597,001	\$ 26,643,151



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Schedule of Future Debt Service

Bond Issue	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027-42	TOTAL
Obligation Name							
General Obligation Ref Bonds 2003							\$ 4,841,930
Revenue Imprv Bonds 2006							\$ 10,146,800
Revenue Refunding Bonds 2010							\$ 5,151,675
Revenue Refunding Bonds 2013	3,177,000	3,179,250	3,180,750	3,176,250	2,910,750	9,256,800	\$101,740,800
Revenue Improvement Note (EsCO) 2013	428,671	442,264	456,263	468,911	483,763	3,678,893	\$ 8,619,583
Total General Government	\$ 3,605,671	\$ 3,621,514	\$ 3,637,013	\$ 3,645,161	\$ 3,394,513	\$ 12,935,693	\$ 130,500,788
							\$ -
Utilities Series 2006							\$ 29,468,787
Utilities Series 2010A	3,909,023	3,836,190	3,763,937	2,472,444			\$ 27,732,644
Utilities Series 2010B	3,300,024	3,300,024	3,300,024	4,510,024	6,888,170	56,020,162	\$100,418,596
Utilities Series 2010C							\$ 7,963,700
Utilities Series 2010D							\$ 6,450,604
Utilities Series 2011	2,905,000	2,903,250					\$ 26,127,350
Total Public Utilities	\$10,114,047	\$10,039,464	\$ 7,063,961	\$ 6,982,468	\$ 6,888,170	\$ 56,020,162	\$198,161,681
Port Authority Revenue Bonds Series 2012A	\$ 445,963	\$ 443,650	\$ 443,750	\$ 445,250	\$ 444,750	\$ 2,663,769	\$ 7,991,323
Port Authority Revenue Bonds Series 2012B	1,801,775	1,804,425	1,801,325	1,802,625	1,801,138	33,261,950	\$ 54,891,313
Port Authority FDOT State Infrastructure Loan	275,000	275,000	275,000	275,000	148,874		\$ 3,173,874
Port Authority Logistec Equipment Loan 2008	225,416	75,113					\$ 1,881,047
Port Authority Logistec Equipment Loan 2010	225,343	225,343	225,343	225,343			\$ 2,478,776
Total Port	\$ 2,973,497	\$ 2,823,531	\$ 2,745,418	\$ 2,748,218	\$ 2,394,762	\$ 35,925,719	\$ 70,416,333
Grand Totals	\$16,693,215	\$16,484,509	\$13,446,392	\$13,375,847	\$12,677,445	\$104,881,574	\$399,078,802



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

SCHEDULE OF DEBT SERVICE REQUIREMENTS

GENERAL GOVERNMENT

General Obligation Refunding Bonds, Series 2003

		Debt Repayment Schedule:			
Original Par:	\$ 29,240,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Outstanding Par:	\$ 7,120,000	2014	\$ 2,615,000	\$ 288,415	\$ 2,903,415
		2015	2,720,000	183,815	2,903,815
Purpose: Current refunded GO		2016-2018	1,785,000	153,115	1,938,115
Refunding Bonds, Series 1993,			\$ 7,120,000	\$ 625,345	\$ 7,745,345
which advanced refunded prior bonds					

Revenue Improvement Bonds, Series 2006

		Debt Repayment Schedule:			
Original Par:	\$ 59,585,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Outstanding Par:	\$ 12,155,000 *	2014	\$ 3,855,000	\$ 607,750	\$ 4,462,750
Purpose: Funded new money		2015	4,050,000	415,000	4,465,000
		2016	4,250,000	1,431,800	5,681,800
			\$ 12,155,000	\$ 2,454,550	\$ 14,609,550

* Partially refunded with the County's 2013 Bonds

Revenue Refunding Bonds, Series 2010

		Debt Repayment Schedule:			
Original Par:	\$ 14,210,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Outstanding Par:	\$ 7,160,000	2014	\$ 2,320,000	\$ 248,650	\$ 2,568,650
Purpose: Refund the Revenue Refunding		2015	1,540,000	172,700	1,712,700
and Impr Bonds, Series 1999 and		2016-2017	3,300,000	138,975	3,438,975
Revenue Refunding Bonds,			\$ 7,160,000	\$ 560,325	\$ 7,720,325
Series 2000					

Revenue Refunding and Improvement Bonds, Series 2013

		Debt Repayment Schedule:			
Original Par:	\$ 79,640,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Outstanding Par:	\$ 78,040,000	2014	\$ 35,000	\$ 3,683,950	\$ 3,718,950
Purpose: Advance refund a portion of Rev Impr Bonds,		2015	4,440,000	3,683,250	8,123,250
Bond Series, 2004, Impr Bonds Series, 2006		2016	4,665,000	3,461,250	8,126,250
and Rev Refunding and Impr Bonds 2004.		2017	9,550,000	3,228,000	12,778,000
Bond will fund capital improvements and/or		2018	9,735,000	3,846,000	13,581,000
reimburse the County for prior capital		2019-2023	33,370,000	7,237,750	40,607,750
expenditures.		2024-2028	13,160,000	2,187,000	15,347,000
		2029	3,085,000	92,550	3,177,550
			\$ 78,040,000	\$ 27,419,750	\$ 105,459,750

Revenue Improvement Note, Series 2013

		Debt Repayment Schedule:			
Original Par:	\$ 5,983,724	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Outstanding Par:	\$ 5,983,724	2014	\$ -	\$ 219,603	\$ 219,603
Purpose: Energy improvement projects at		2015	127,315	218,445	345,760
Jail Facility		2016	143,183	213,628	356,811
		2017	159,974	208,221	368,195
		2018	177,731	202,188	379,919
		2019-2023	1,184,626	896,442	2,081,068
		2024-2028	1,791,440	631,378	2,422,818
		2029-2033	2,399,455	265,557	2,665,012
			\$ 5,983,724	\$ 2,855,462	\$ 8,839,186



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

PUBLIC UTILITIES

Public Utilities Revenue Improvement Bonds, Series 2006

Original Par:	\$ 44,895,000	Debt Repayment Schedule:			
Outstanding Par:	\$ 27,470,000	Fiscal Year	Principal	Interest	Total
Purpose: Funded new money		2014	\$ 2,920,000	\$ 1,291,600	\$ 4,211,600
		2015	3,065,000	1,145,600	4,210,600
		2016	3,195,000	1,015,337	4,210,337
		2017	3,330,000	879,550	4,209,550
		2018	3,495,000	713,050	4,208,050
		2019-2023	11,465,000	1,165,250	12,630,250
			<u>\$ 27,470,000</u>	<u>\$ 6,210,387</u>	<u>\$ 33,680,387</u>

Public Utilities System Revenue BABS Bonds Series 2010A

Original Par:	\$ 17,925,000	Debt Repayment Schedule:			
Outstanding Par:	\$ 17,925,000	Fiscal Year	Principal	Interest	Total
Purpose: Funded new money		2014	\$ -	\$ 1,149,634	\$ 1,149,634
		2015	-	1,149,634	1,149,634
		2016	-	1,149,634	1,149,634
		2017	-	1,149,634	1,149,634
		2018	-	1,149,634	1,149,634
		2019-2023	12,230,000	4,667,727	16,897,727
		2024-2028	5,695,000	541,381	6,236,381
			<u>\$ 17,925,000</u>	<u>\$ 10,957,278</u>	<u>\$ 28,882,278</u>

Public Utilities System Revenue RZEDB Bonds Series 2010B

Original Par:	\$ 45,300,000	Debt Repayment Schedule:			
Outstanding Par:	\$ 45,300,000	Fiscal Year	Principal	Interest	Total
Purpose: Funded new money		2014	\$ -	\$ 3,300,024	\$ 3,300,024
		2015	-	3,300,024	3,300,024
		2016	-	3,300,024	3,300,024
		2017	-	3,300,024	3,300,024
		2018	-	3,300,024	3,300,024
		2019-2023	-	16,500,120	16,500,120
		2024-2028	12,680,000	15,437,776	28,117,776
		2029-2033	22,360,000	8,837,751	31,197,751
		2034-2035	10,260,000	1,142,853	11,402,853
			<u>\$ 45,300,000</u>	<u>\$ 58,418,620</u>	<u>\$ 103,718,620</u>

Public Utilities System Revenue Impr Bonds, Series 2010C

Original Par:	\$ 6,720,000	Debt Repayment Schedule:			
Outstanding Par:	\$ 6,720,000	Fiscal Year	Principal	Interest	Total
Purpose: Funded new money		2014	\$ -	\$ 295,475	\$ 295,475
		2015	-	295,475	295,475
		2016	-	295,475	295,475
		2017	1,310,000	295,475	1,605,475
		2018	2,650,000	233,075	2,883,075
		2019-2023	2,760,000	124,200	2,884,200
			<u>\$ 6,720,000</u>	<u>\$ 1,539,175</u>	<u>\$ 8,259,175</u>



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Public Utilities System Revenue Bonds Series 2010D

Original Par: \$ 8,190,000
Outstanding Par: \$ 8,190,000

Debt Repayment Schedule:

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funded new money	2014	\$ 2,245,000	\$ 343,501	\$ 2,588,501
	2015	2,320,000	267,306	2,587,306
	2016	2,410,000	176,965	2,586,965
	2017	1,215,000	61,333	1,276,333
		<u>\$ 8,190,000</u>	<u>\$ 849,105</u>	<u>\$ 9,039,105</u>

Public Utilities System Revenue Bonds Series 2011

Original Par: \$ 22,650,000
Outstanding Par: \$ 22,650,000

Debt Repayment Schedule:

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Advance refunded a portion of the Public utilities Revenue Refunding and Imprv Bonds, Series 2003	2014	\$ 1,885,000	\$ 1,015,050	\$ 2,900,050
	2015	1,945,000	958,500	2,903,500
	2016	2,005,000	900,150	2,905,150
	2017	2,080,000	819,950	2,899,950
	2018	2,165,000	736,750	2,901,750
	2019-2023	12,570,000	1,947,000	14,517,000
		<u>\$ 22,650,000</u>	<u>\$ 6,377,400</u>	<u>\$ 29,027,400</u>

Port Authority Revenue Refunding Bonds, Series 2012A

Original Par: \$ 6,605,000
Outstanding Par: \$ 6,375,000

Debt Repayment Schedule:

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funded new money	2014	\$ 260,000	\$ 183,863	\$ 443,863
	2015	265,000	178,663	443,663
	2016	270,000	173,363	443,363
	2017	280,000	165,263	445,263
	2018	285,000	156,863	441,863
	2019-2023	1,570,000	649,652	2,219,652
	2024-2028	1,800,000	420,550	2,220,550
	2029-2033	1,645,000	131,969	1,776,969
		<u>\$ 6,375,000</u>	<u>\$ 2,060,186</u>	<u>\$ 8,435,186</u>

Port Authority Revenue Refunding Bonds, Series 20 Debt Repayment Schedule:

Original Par: \$ 33,730,000
Outstanding Par: \$ 33,195,000

Purpose: Funded new money	2014	\$ 605,000	\$ 1,194,850	\$ 1,799,850
	2015	620,000	1,182,750	1,802,750
	2016	640,000	1,164,150	1,804,150
	2017	655,000	1,144,950	1,799,950
	2018	680,000	1,125,300	1,805,300
	2019-2023	3,650,000	5,362,125	9,012,125
	2024-2028	4,215,000	4,797,314	9,012,314
	2029-2033	5,435,000	4,011,727	9,446,727
	2034-2038	8,545,000	2,682,000	11,227,000
	2039-2042	8,150,000	831,000	8,981,000
	\$ 33,195,000	\$ 23,496,166	\$ 56,691,166	



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Port Authority FDOT State Infrastructure Bank Loan Debt Repayment Schedule:

Original Par: \$ 4,500,000

Outstanding Par: \$ 3,023,304

Purpose: Funded new money

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 214,534	\$ 60,466	\$ 275,000
2015	218,825	56,175	275,000
2016	223,201	51,799	275,000
2017	227,665	47,335	275,000
2018	232,218	42,782	275,000
2019-2023	1,232,644	142,356	1,375,000
2024-2026	674,217	24,657	698,874
	<u>\$ 3,023,304</u>	<u>\$ 425,570</u>	<u>\$ 3,448,874</u>

Port Authority Logistec Loan - 2008

Original Par: \$ 1,978,000

Outstanding Par: \$ 1,488,213

Purpose: Funded crane equipment

Debt Repayment Schedule:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 111,811	\$ 114,271	\$ 226,082
2015	121,091	104,929	226,020
2016	131,141	94,811	225,952
2017	142,026	83,854	225,880
2018	153,814	71,987	225,801
2019-2023	828,330	149,064	977,394
	<u>\$ 1,488,213</u>	<u>\$ 618,916</u>	<u>\$ 2,107,129</u>

Port Authority Logistec Loan - 2010

Original Par: \$ 1,965,005

Outstanding Par: \$ 1,734,820

Purpose: Funded crane equipment

Debt Repayment Schedule:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 89,803	\$ 135,540	\$ 225,343
2015	97,257	128,087	225,344
2016	105,329	120,014	225,343
2017	114,071	111,272	225,343
2018	123,539	101,804	225,343
2019-2023	789,616	337,101	1,126,717
2024-2025	415,205	35,481	450,686
	<u>\$ 1,734,820</u>	<u>\$ 969,299</u>	<u>\$ 2,704,119</u>



Rating Agency Analysis

Independent assessments of the relative credit worthiness of municipal securities are provided by rating agencies. They furnish letter grades that convey their assessment of the ability and willingness of a borrower to repay its debt in full and on time. Credit ratings issued by these agencies are a major function in determining the cost of borrowed funds in the municipal bond market.

Moody's Investors Service, Standard and Poor's Corporation, and Fitch Ratings are the three major rating agencies that rate municipal debt. These rating agencies have provided a rating assessment of credit worthiness for Manatee County. There are five primary factors that comprise their ratings:

- Economic conditions – stability of trends
- Debt history of county – debt and debt position
- Governmental/administration – leadership and organizational structure of the county
- Financial performance-current financial status and the history of financial reports
- Debt management-debt policies, including long-term planning

Each of the rating agencies has their own method of assigning a rating on the ability and willingness of a borrower to repay in full and on time. Issuers must pay a fee for the opportunity to have one or more rating agencies rate existing and proposed debt issuance. The following chart outlines how the ratings reflect credit worthiness, ranging from very strong securities to speculative and default situations and illustrates where Manatee County has been rated by Moody's and Fitch.



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Where Manatee County Bond Ratings Rank on the Fitch and Moody's Rating Scales

(Manatee County Ratings Outlined in Red)

Moody's Rating	Modifier *	Moody's Definitions	Fitch Rating	Modifier *	Fitch Definitions
Aaa		Demonstrates the strongest creditworthiness relative to other US municipal or tax-exempt issuers or issues.	AAA		Lowest expectation of default risk. Assigned only in cases of exceptionally strong capacity for payment of financial commitments.
Aa1	1, 2 or 3	Manatee County General Obligation Bonds	AAA		Manatee County General Obligation Bonds
Aa	1, 2 or 3	Demonstrates very strong creditworthiness relative to other US municipal or tax-exempt issuers or issues.	AA	+ / -	Expectation of very low default risk. Capacity for payment of financial commitments is considered strong.
Aa2		Manatee County Utility Bonds Manatee County Revenue Bonds Manatee County Port Authority	AA+		Manatee County Utility Bonds Manatee County Revenue Bonds Manatee County Port Authority
A	1, 2 or 3	Demonstrates above-average creditworthiness relative to other US municipal or tax-exempt issuers or issues.	A	+ / -	Expectation of low default risk. Capacity for payment of financial commitments is considered strong.
Baa	1, 2 or 3	Demonstrates average creditworthiness relative to other US municipal or tax-exempt issuers or issues.	BBB	+ / -	Expectation of default risk are low. Capacity for payment of financial commitments is considered adequate.
Ba	1, 2 or 3	Demonstrates below-average creditworthiness relative to other US municipal or tax-exempt issuers or issues.	BB	+ / -	Elevated vulnerability to default risk. Financial flexibility exists which supports servicing of financial commitments.
B	1, 2 or 3	Demonstrates weak creditworthiness relative to other US municipal or tax-exempt issuers or issues.	B	+ / -	Material default risk is present but a limited margin of safety remains. Financial commitments are currently being met but capacity for continued payment is vulnerable to business exteriorization.
Caa	1, 2 or 3	Demonstrates very weak creditworthiness relative to other US municipal or tax-exempt issuers or issues.	CCC		Default is a real possibility.
Ca		Issuers or issues rated Ca demonstrate extremely weak creditworthiness relative to other US municipal or tax-exempt issuers or issues.	CC		Default appears probable.
C		Demonstrates the weakest creditworthiness relative to other US municipal or tax-exempt issuers or issues.	C		Default is imminent or inevitable.
			RD		Experienced an uncured payment default on a bond, loan, or other material financial obligation but has not entered into bankruptcy filings, administration, receivership, liquidation or other formal winding-up procedure and has not otherwise ceased business.

*Modifiers 1, 2 and 3 indicate where obligation ranks in each category.

*Modifiers of "+" or "-" denote relative status within major rating categories.

Modifier 1 ranks in the higher end, 2 ranks in the mid-range, and 3 ranks in the lower end.

Financial Structure & Policies





COUNTY GOVERNMENT FINANCIAL STRUCTURE

THE GOVERNMENTAL ENTITY

Manatee County is a non-charter county established under the Constitution and the laws of the State of Florida. Manatee County is governed by a seven member Board of County Commissioners. Five members represent a geographical district within the county while two members represent the county at-large. There are five additional officers elected countywide: Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

The Board of County Commissioners is responsible for adopting the county budget and provides all funding used by the constitutional offices with the exception of fees collected by the Clerk of the Circuit Court, the Tax Collector, and the Property Appraiser. The Finance department, under the direction of the Clerk of the Circuit Court, maintains the accounting system for the county's operations and is responsible for accounting, managing, and disbursing the county's monies.

The annual budget is a plan for current expenditures and the adopted means of financing them. The annual budget is prepared and managed by the Financial Management department under the direction of the County Administrator. The Board of County Commissioners adopts budgets for the operations of the county as a whole, including, but not limited to: Port Manatee, the Manatee County Civic Center, the Manatee County Tourist Development Council, and a countywide public utilities system.

GOVERNMENTAL ACCOUNTING

The accounting system provides the basis for budgetary control. Formal budgetary integration combines budgetary accounts into the general ledger so that actual revenues and expenditures are always measured against the budget to assure that expenditures do not exceed appropriations.

The financial transactions of the county are recorded in individual funds and account groups, each of which is a separate accounting entity. Each fund is accounted for by providing a separate, self-balancing set of accounts comprised of its assets, liabilities, reserves, equities, revenues, and expenditures. The county adopts budgets for the following fund types and account groups (a list of county operating funds for each fund type for the fiscal year 2014 budget is shown below each description).

1. **GOVERNMENTAL FUNDS** - The focus of governmental funds measurement is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income.

Governmental funds are accounted for using the modified accrual basis of accounting. The following are governmental funds:

GENERAL FUND - The general fund is the general operating fund of the county. All general tax revenues and other receipts that accounting principles do not require to be accounted for in a separate fund are accounted for in the general fund.

SPECIAL REVENUE FUNDS - Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major



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capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Transportation Trust	Library, Library Gift & Eaton Trust
Assessment Revenue	Local Infrastructure Surtax
Tourist Development	EMS/Public Safety Impact Fees
5 & 6 Cent Gas Tax Fund	Special Law Enforcement State Trust
Phosphate Severance Tax	Green Bridge Demolition
Impact Fee Administration	Unincorporated MSTU
Parks Impact Fees	911 Enhancement
Roads Impact Fees	Law Enforcement Impact Fees
Palm Aire MSTU	Beach Erosion Control
Transportation Impact Fees	Street Lighting Districts
Port TIF (County)	5Ct Voted Gas Tax
Court Technology	Tree Trust
Cable Franchise Fees	Children's Services
Sarasota-Manatee MPO	Substance Abuse
Schrader Trust Animal Control	Health Care
Const. 5 & 6 80% Maint. Proj.	County 9 Ct Voted Road Resurfacing
Local Opt. 4Ct Maint. Proj.	EMS Trust
Building Department	Florida Boating Improvement Program
Dredging Assessment	Spec. Federal Law Enf. Trust
14 th Street CRA (County)	South County CRA (County)

DEBT SERVICE FUNDS - Debt service funds are used to account for the annual payment of principal, interest and expenditures on long-term general obligation debt, other than bonds payable from the operations of an enterprise fund.

2003 General Obligation Refunding
2004 Transportation Bonds
2004, 2006 & 2010 Revenue Refunding & Improvement Bonds
2013 Revenue Refunding & Improvement Bonds & Note

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.

Building Capital Projects	Local Option 4th Cent Gas Tax Projects
Parks Impact Fees Projects	Local Option 5th & 6th Cent Gas Tax Proj.
Gas Tax Capital Projects	5Ct Board Voted Capital Project
Parks & Recreation Capital Projects	2004 Transportation Bonds
Road Impact Fees Projects	Library Capital Projects
Beach Erosion Control Projects	Transportation Impact Fees Projects
Dredging Capital Projects	Comprehensive Jail Facility
South Cty CRA Cap Projects	Road Assessment Capital Projects

2. **PROPRIETARY FUNDS** - The focus of proprietary fund measurement is upon determination of net income, financial position, and changes in financial position. Proprietary funds use the accrual basis of accounting. The following are proprietary funds:

ENTERPRISE FUNDS - Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the stated



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intent is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed primarily through user charges. Enterprise funds are also used where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Water & Sewer Operating	Utility Maintenance Projects
Water & Sewer Debt Service	Sewer Facility Invest Fees
Water & Sewer Cap Improvements	Water Facility Invest Fees
Solid Waste 2006 Bonds	Utility Bond Funds
Manatee County Golf Course	Transit System & Transit Cap Projects
Civic Center	Port Manatee
Civic Center Capital Projects	Port Manatee Debt Service
Solid Waste	Stormwater Management
Solid Waste Debt Service	Stormwater Capital Improvements
Solid Waste Capital Improvements	Buffalo Creek Debt Service Fund

INTERNAL SERVICE FUNDS - Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the county or to other governmental units on a cost reimbursement basis.

Radio	Health Self Insurance
Automated Systems Maintenance	Self Insurance
Fleet Services	Communications
Fuel Services	

3. **FIDUCIARY FUNDS** - Fiduciary funds are used to account for assets held by a governmental unit acting as a trustee for units, or other funds of the same governmental unit. Funds use the accrual basis of accounting. The following are fiduciary funds:

None

AGENCY FUNDS - A fund used to account for resources received and held by the governmental unit as an agent for others.

None

TRUST FUNDS - A fund used to account for resources received and held by the governmental unit as trustee, to be expended or invested in accordance with the conditions of the trust.

None



BUDGETARY BASIS DATA

The county adopts operating budgets for all governmental and proprietary funds on a modified accrual basis, which is not always the same basis of accounting that is used to account for the actual results of operations. Depreciation expense is not budgeted; however, expenditures for capital outlays are capitalized into fixed assets and eliminated from the results of operations on a Generally Accepted Accounting Principles (GAAP) basis. Principal repayment and interest expense are budgeted as expenditures in proprietary funds, but principal repayment is accounted for as a reduction to bond payable liability. Accumulated compensated absence leave in proprietary funds is reflected in the funds financial statements on the accrual basis, but are not budgeted as expenditures.

The County Administrator's budget development process is explained in the budget message found in the beginning of this document. When the budget process reaches the point at which the budget is to be submitted to the Board of County Commissioners, the remaining steps in the process are prescribed by statute.

The following are the procedures required by statute and followed by the Board in establishing the budget for the county:

1. Within 15 days after certification of the ad valorem tax roll by the Property Appraiser, a proposed operating budget is presented to the Board of County Commissioners for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. By Board resolution, a tentative budget is submitted to the public. Public hearings are held to obtain taxpayers comments.
3. Fifteen days after submission of the tentative budget, a final budget is proposed and public hearings are held.
4. Prior to September 30, the county's operating budget is legally enacted through passage of a resolution.
5. During the year, the County Administrator or designee acts on intradepartmental budget changes that do not alter the total revenue or expenditures budgeted to a fund or department. All other budget changes (whether they are transfers between departments or alterations of total revenues or expenditures in a fund) are approved by Board resolution.
6. Florida Statutes 129, Section 7, as amended in 1978, provides that only expenditures in excess of total fund budgets are unlawful. The fund level is, therefore, the level of control for budgetary considerations.
7. Formal budgetary integration is employed as a management control device during the year for all fund types.



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NET BUDGET

The net budget is used to represent the amount of new appropriations for expenditure in the new fiscal year. The net budget excludes interfund transfers, internal services, trust fund reserves, cash balance reserves not intended for expenditure, and capital projects fund budgets from prior years. Interfund transfers and internal service payments are movements of monies from one fund to another for the purpose of accurately accounting for expenditures in accordance with Generally Accepted Accounting Principles. Transfers and internal service payments result in showing the funds transferred as being expended twice and to avoid double counting they are excluded from the net budget.

	FISCAL YEAR 2013	FISCAL YEAR 2014
ADOPTED NET BUDGET	\$463,515,878	\$529,926,429

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 gross budget amount for the fiscal year 2014 adopted budget is \$1,105,226,272.



BUDGET IMPLEMENTATION AND ADMINISTRATION POLICY

On September 27, 1994, the Board of County Commissioners adopted Resolution R-94-270, which consolidated and codified existing policies and practices, and also initiated some new procedures designed to reduce paperwork and facilitate budget administration. The policy portion of Resolution R-94-270 is extracted below.

Section I **BUDGET IMPLEMENTATION AND ADMINISTRATION POLICY** **From Resolution R-94-270**

AUTHORITY AND ACCOUNTABILITY

The County Administrator is responsible for managing all financial resources budgeted under the Board of County Commissioners. Keeping within overall budget limits as adopted or amended, the County Administrator has the authority, subject to controls set forth herein, to adjust allocations of resources to accomplish the goals and objectives of the Board of County Commissioners. The County Administrator or designee will establish criteria to use in evaluating financial management performance of department managers.

BUDGET DEVELOPMENT

The County Administrator or designee will set forth procedures and guidelines to be followed by departments in developing budget requests. Departmental budget requests will be reviewed, analyzed, and aggregated into budget recommendations that will reflect the objectives and policies of the Board of County Commissioners. The proposed budget will be presented to the Board of County Commissioners and adopted in accordance with Florida law. Budget recommendations will include Reserves as deemed appropriate by the County Administrator. In addition to Reserves for Contingency, other Reserves may be budgeted for items including but not limited to: Reserve for Cash Balance which will include monies intended to be used for cash flow purposes and should, in aggregate, be adequate to ensure availability of operating cash prior to receipt of budgeted revenue; Prior Year Appropriation, for encumbrances and items budgeted and/or requisitioned in the previous year but not delivered or invoiced in the previous year; Reserve for Salary Adjustment, which will be budgeted in funds to pay for planned merit increases, wage adjustments, and unrealized attrition, and distributed to operating cost centers only if needed; Reserve for Capital Outlay, which may include funds set aside for capital equipment and/or capital improvements. Reserves for Contingency may include funds for specific items or activities which are not intended for purchase unless specific authorization from the Board of County Commissioners is given during the fiscal year.

Budgets will be established and expended to reflect as accurately as possible all costs related to activities of each program or cost center. To accomplish this, salaries will be allocated between appropriate cost centers when necessary. Indirect cost allocations will be used to the greatest extent possible. Intergovernmental charges will be used as a mechanism to properly reflect costs when appropriate. An attrition factor, based on experience, may be applied to departmental salary budget allocations.



A balanced budget will be prepared with estimated receipts to include balances brought forward equal to the total appropriations and reserves. A budget summary will be presented with each year's tentative budget to meet the budget summary requirements of Florida Statute 129.03(3)(a)(b). The summary will show a gross budget total which will include all items shown on the expenditure side of the budget, including transfers, internal services, and cash balances. Since this overstates and does not represent the net new appropriations for expenditure in a fiscal year, a net budget will be calculated by subtracting from the gross budget all transfers, internal services, prior year appropriations, and cash balances. Prior year project appropriations will also be shown on the summary, to be continued into the next fiscal year, separately from net new appropriations.

BUDGET ADMINISTRATION

With adoption of a budget, the Board of County Commissioners is approving a broad policy plan as well as the estimated funding needs at the fund and departmental level. Line items and cost centers are subsets of fund and departmental budgets established for control and tracking purposes, and are not mandates to fully expend funds appropriated, nor are they unchangeable limits.

The Budget Officer, with approval of the County Administrator or designee, has authority to approve transfers of funds between cost centers and line items as long as the transfer is within department and fund limits. Procedures for making such transfers will be developed and implemented by the County Administrator or Budget Officer with the cooperation and approval of the Clerk of the Circuit Court. In the absence of such procedures, such transfers will require a budget resolution approved by the Board of County Commissioners. Budget resolutions will identify the fund, department, and cost centers affected by the amendment. Line items need not be included on budget amendments if a procedure to identify the line item portions of budget amendments is developed and implemented by the County Administrator and with the cooperation and approval of the Clerk of the Circuit Court. Scrivener errors on budget resolutions may be corrected by the County Administrator using the same forms and procedures used for transfers between cost centers.

Budget adjustments that cross departmental or fund lines require approval by resolution of the Board of County Commissioners. Budget adjustments that appropriate unanticipated revenue available within or transferred to a fund (which may include unbudgeted fund balances from prior years) also require a resolution adopted by the Board of County Commissioners.

Budget control will be exercised at the cost center level. Budget line items may show negative balances, but total budgets of cost centers may not be exceeded. Budget performance will be evaluated based on budget and actual amounts as of the end of the fiscal year.

COUNTY ADMINISTRATOR GUIDELINES

Pursuant to policy set forth in Resolution R-94-270, the County Administrator set forth the following guidelines and procedures for budget development.

BUDGET DEVELOPMENT GUIDELINES



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The County Administrator has implemented a “zero-based” process in which funds are allocated by program rather than by department. All county departments which report to the County Administrator have examined each program and service to evaluate the needs and have prioritized these services as “decision units” in accordance with available resources.

The term “zero-based” means that each program starts with no funding. The minimum cost necessary to operate the program is then determined, and becomes the “base unit”. The base is then built upon by adding additional “decision units” with each unit being the cost for an increase in the level of service provided by the program. Each decision unit builds on the preceding unit up to a “continuation level” which outlines the current operations of the department. Departments can submit “desired” decision units for program expansions, enhancements or for new programs.

Non-recurring items are funded from non-recurring sources, usually fund balance, and recurring budget items are funded from recurring sources.

Replacement equipment and major building repair needs are usually the highest priority non-recurring items.



ACCOUNTING AND REPORTING PRACTICES (Basis of Budgeting and Accounting)

Accounting and Reporting: Procedures and Practices

1. Maintain accounting and reporting practices in conformance with the Uniform Accounting System of the State of Florida and Generally Accepted Accounting Principles (GAAP).
2. Maintain accounting system records on a basis consistent with the accepted standards for local government accounting according to Governmental Accounting and Financial Reporting (GAFR), the National Council on Governmental Accounting (NCGA), and the Governmental Accounting Standards Board (GASB).
3. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Governmental Funds and Expendable Trust Funds are accounted for using a current financial resources measurement focus on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated sick pay and accumulated vacation pay, which are not recorded as expenditures; (2) prepaid insurance and similar items, which are reported only on the Balance Sheet and do not affect expenditures; and (3) principal and interest on general long-term debt, which are recognized when due. Budgets for Governmental Funds are also prepared on the modified accrual basis.

All Proprietary and Nonexpendable Trust Funds are accounted for using a flow of economic resources measurement focus on an accrual basis of accounting. Revenues are recognized in the period in which they are earned and expenses are recognized in the period incurred.

The preparation of financial statements in conformity with Generally Accepted Accounting Principles, as applicable to governmental units, requires management to make use of estimates that affect the reported amounts in the financial statements. Actual results could differ from estimates.

4. Provide regular monthly financial statements prepared in accordance with GAAP to the Board of County Commissioners and the public that include all fund groups.
5. Provide regular monthly trial balances to county departments of line item financial activity by type of revenue and expenditure. Financial information is also available "on line" to all departments.
6. Insure that an annual financial and compliance audit of the county's financial records is conducted by an independent firm of certified public accountants whose findings and opinions are published and available for public review.
7. Maintain a continuing program of internal audits.



8. Seek, annually, the Government Finance Officers Association (GFOA) Certificate of Achievement in Financial Reporting and the GFOA's annual Distinguished Budget Presentation Award.

Section II
ADMINISTRATION OF THE FIVE YEAR
CAPITAL IMPROVEMENT PROGRAM

1. PURPOSE AND INTENT

This section is established to provide for the applicability and effect of the Five Year Capital Improvement Program for the Manatee County Board of County Commissioners, and to set forth the specific requirements and procedures related to the revision and update of the Capital Improvement Program. It is the intent of this resolution that its prescriptive provisions shall be implemented, in part, through the completion of the Capital Improvement projects as described herein.

2. APPLICABILITY

The Five Year Capital Improvement Program shall apply to capital improvement projects undertaken by the County of Manatee, Florida. For the purposes of this section, the term "capital improvement project" shall mean a nonrecurring expenditure of \$50,000 or more from county funds for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land.

3. REVIEW AND REVISION

Each year the Five Year Capital Improvement Program shall be updated by resolution of the Board of County Commissioners. Such review and revision of the Capital Improvement Program shall be consistent with the Goals, Objectives, and Policies of the Manatee County Comprehensive Plan.

4. CONSISTENCY OF GOVERNMENTAL DEVELOPMENT

- A. For the purpose of the consistency requirement of the Program, the first year of the Five Year Capital Improvement Program shall apply to all capital improvement projects undertaken by the County of Manatee for which funds were or will be appropriated in fiscal year 2013, 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, 2012.
- B. Year Two of the Five Year Capital Improvement Program shall apply to all capital improvement projects for which funds will be appropriated in Fiscal Year 2014. Projects for Year Two are subject to availability of funds and subsequent appropriation of funds by the Board of County Commissioners.



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- C. Years Three through Five of the Five Year Capital Improvement Program shall represent general county policy with respect to capital improvements programming, subject to review and revision on a case by case basis during each of the succeeding budget years, and subject to availability of funds.
- D. Notwithstanding Paragraphs A, B and C above, the County of Manatee may undertake other capital improvement projects not shown in the current year of the Five Year Capital Improvement Program as follows:
 - (1) Emergencies - Projects found by the Board of County Commissioners to be of an emergency nature may be undertaken without amendment to the program.
 - (2) Other Projects - If not so found to be of an emergency nature, such projects that are deemed by the Manatee County Board of County Commissioners to be of higher priority by resolution of the Board of County Commissioners.

Provided, however, that in all cases, such projects shall be otherwise consistent with the prescriptive provisions of the Plan.

5. ADMINISTRATIVE PROVISIONS

- A. Capital improvement shall be deemed consistent with the Capital Improvement Program where they are consistent as to general location, scale and type of facility as provided in the CIP project description, although it need not be consistent in revenue sources or manner of operation.
- B. If funding for a project identified in the CIP as a future year project or a project of record becomes available in advance of the year for which it is planned, the Board of County Commissioners may proceed to implement that project when funding becomes available without an amendment to the Plan.
- C. Amounts shown in the CIP as estimated project costs are estimates and not intended to serve as precise project budgets. This also applies to initial appropriations for the capital projects. A precise project budget will be established for a project upon completion of the following:
 - (1) Engineering and architectural plans and specifications (upon which the project cost will be estimated).
 - (2) Adoption of budget amendments subsequent to completion of plans and specification that may be necessary to properly fund the project.
- D. Budgets for projects shall be adopted by the Board of County Commissioners as provided in Resolution R-94-270 which establishes the Manatee County Budget Administration and Implementation Policy. Budget Administration Procedures as provided for under Resolution R-94-270 allow the Budget Officer or his designee



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to authorize the Purchasing division to encumber items which require exception to the level of budget control established in the Budget Administration Procedures. This authorization can be given for approved projects, items previously approved for expenditure by the Board of County Commissioners, items required by law, or other expressed priorities of the Board of County Commissioners. Projects included in this CIP and previous CIPs are to be considered "approved projects" for the purpose of encumbering funds in anticipation of formal budget amendment in order to meet significant time constraints or provide for improved fiscal resource management.

- E. To the maximum extent possible, engineering and architectural plans and specifications prepared for roadway projects contained in the Capital Improvement Program will incorporate landscaping, pedestrian/bicycle facilities and other aesthetic design considerations that enhance the image of the community and reduce the impacts to adjacent land uses.
- F. This Five Year Capital Improvement Program is prepared to be consistent with the Capital Improvement Element of the Comprehensive Plan subject to any proposed amendments to the plan presented to the Board of County Commissioners. If any provisions of this resolution are not consistent with the Comprehensive Plan, then the Comprehensive Plan shall prevail over any provisions of this resolution. Projects in the Five Year Capital Improvement Program that impact on the Capital Improvement Element of the Comprehensive Plan may require subsequent adoption of ordinances and/or amendments to the Comprehensive Plan before the projects can be initiated.

6. FUNDING SOURCES

- A. It is the intent of the Board of County Commissioners that any project included in the program may be financed and refinanced using bond proceeds. Language is provided to ensure that the issuance of bonds to finance projects remains as a viable alternative, even if other fund sources are used to initially finance projects.
- B. A resolution is an affirmative action of the Board towards the issuance of bonds to finance or refinance the Capital Improvement Program of the county in accordance with the laws of the state and the applicable provisions of the Internal Revenue Code of 1986, as amended, and the rules and regulations of the Internal Revenue Service applicable thereto.
- C. The Board determines to issue, to the extent necessary to provide financing for projects, or refinancing for such projects funded from other sources, its general obligation and revenue bonds pursuant to the laws of the State of Florida and, if required by the laws of the State, or the Constitution, a referendum vote on such general obligation bonds, for the capital improvements described in the Five Year Capital Improvement Program in one or more series and issues. The authority established is implemented by subsequent resolutions of the Board of County Commissioners.



Section III
DEBT POLICY

The Board of County Commissioners approved the current debt policy in 1985. We have used this policy to negotiate favorable terms on bond insurance, and to receive ratings which get bond issues secured with our covenant to budget and appropriate funds annually for debt obligations (rather than pledge a specific revenue source). This policy has also been incorporated in the county's Comprehensive Plan, which is adopted by ordinance of the Board of County Commissioners, and approved by the State of Florida.

Debt policy provisions require that the county shall not issue additional debt payable from non-ad valorem county monies unless:

1. The total outstanding non self-supporting revenue debt service in any year is less than 50% of total non-ad valorem revenues for the county,
2. Gross non-ad valorem revenues (all legally available non-ad valorem revenues of the county from whatever source) for the preceding fiscal year are at least 2.00 times the average annual debt service of all indebtedness of the county payable from non ad-valorem revenues, and,
3. Net non-ad valorem revenues for the preceding fiscal year are at least 1.10 times the average annual debt service of all indebtedness of the county payable from non-ad valorem revenues.

General Obligation debt, supported by ad valorem taxes, can be authorized only by referendum of the county's electorate. The laws of the State of Florida do not impose any limitations on the amount of debt that local governments may incur.



Section IV
INVESTMENT POLICIES

These investment policies apply to all financial assets of Manatee County, which are under the direct control of the Board of County Commissioners of Manatee County. These policies do not include any financial assets under the direct control of any of the constitutional officers of Manatee County. At such time as the funds under their direct control pass to Manatee County, then these policies will be applicable.

I. INVESTMENT RESPONSIBILITIES

A. LEGAL REQUIREMENTS

Investments of Manatee County are subject to Florida Statutes Chapter 125.31. These investment policies are established to supplement the existing statutory authority.

1. Investment Authority of Manatee County

Investments of Manatee County must conform to the provisions of Florida Statutes Chapter 125.31, as amended from time to time. The Board of County Commissioners shall establish the overall investment policies and the implementation is delegated to the Clerk of Circuit Court, acting in his capacity as the Clerk, and the Chief Financial Officer to the Board. The Clerk is herewith delegated the responsibility of establishing detailed investment and accounting procedures to govern the day to day investment activities necessary to carry out these investment policies.

2. Authorized Investments

Manatee County is authorized under Florida Statutes Chapter 125.31 to undertake investments in the following authorized investments:

- a. The Local Government Surplus Funds Trust Fund (State Pool).
- b. Florida Counties Investment Trust (FCIT); (State Investment Trust).
- c. Direct obligations of the U.S. Government, such as, U.S. Treasury obligations.
- d. Obligations guaranteed by the U.S. Government as to principal and interest.
- e. Time deposits and savings accounts in banks and savings and loan associations, organized under the laws of Florida or the United States, doing business in and situated in this state. All such deposits shall be collateralized as provided for by Florida Statutes Chapter 280 (Exhibit 4).



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- f. Obligations of the:
 - 1. Federal Farm Credit Banks (FFCB).
 - 2. Federal Home Loan Mortgage Corporation (FHLMC) participation certificates.
 - 3. Federal Home Loan Bank (FHLB) or its banks.
 - 4. Government National Mortgage Association (GNMA), including Federal National Mortgage Association (FNMA) participation certificates, which are guaranteed by the GNMA.
- g. Commercial Paper of U.S. Corporations having a rating of at least two of the following three ratings: A-1, P-1 and F-1, as rated by Standard & Poors, Moody's, and Fitch Investors Service rating services.
- h. Bankers' Acceptances that are eligible for purchase by the Federal Reserve Banks and have a Letter of Credit rating of AA or better.
- i. Tax-exempt obligations of the State of Florida and its various local governments, including Manatee County. Tax-exempt obligations with a rating of A or less must be an insured issue through MBIA (or an equivalent company). Issues rated A+ or higher may or may not carry an insurance backing.

Manatee County is herewith authorized to enter into Repurchase Agreements (for purchase and subsequent sale) for any of the investments authorized above in categories c, d, e, or f.

3. Collateral Requirements General:

Manatee County is required by the provisions in Florida Statutes Chapter 280 to place its deposits only in a "qualified public depository", as that term is defined in the Florida Statutes. Any deposit placed in a qualified public depository is deemed to be adequately collateralized by Florida Statutes. Subsequent failure by a qualified public depository to timely return public deposits to Manatee County will be governed by Chapter 280, as amended.

In the event of a repeal of Chapter 280, the county shall adopt alternative collateralization policies.

Repurchase Agreements:



The county is herewith required to seek collateral for any Repurchase Agreement not covered under Chapter 280. Collateral placed for any repurchase agreement will be governed by the Master Repurchase Agreements executed between Manatee County and the various security brokers/dealers, including banks and savings and loan associations. The terms for collateral will be based on economic and financial conditions existing at the time of the repurchase agreement and credit risk of the particular broker/dealer or financial institution which enters into the repurchase agreement with Manatee County.

B. COUNTY FUNDS AND BOND ORDINANCE REQUIREMENTS

All county funds under the direct control of the Board of County Commissioners are herewith covered by these Investment Policies.

Certain funds have outstanding bond issues, which have specific investment policies contained within the bond ordinances and official statements. Those policies were adopted using Florida Statutes Chapter 125.31 and are not in conflict with these Investment Policies.

II. INVESTMENT OBJECTIVES

A. SAFETY OF CAPITAL

Safety of capital is regarded as the highest priority in the handling of investments for Manatee County. All other investment objectives are secondary to the safety of capital. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value.

From time to time, securities may be traded for other similar securities to improve yield, maturity or credit risk. For these type transactions, a loss may be incurred for accounting purposes, provided any of the following occurs with respect to the replacement security: the yield has been increased, or the maturity has been reduced, or the quality of the investment has been improved.

B. MAINTENANCE OF ADEQUATE LIQUIDITY

The investment portfolio must be structured in such a manner that will provide sufficient liquidity to pay obligations as they become due. Specific policies describing the manner in which adequate liquidity is maintained is described in Section III.B of these policies.

C. RETURN ON INVESTMENTS

The county seeks to optimize return on investments within the constraints of safety and liquidity. The investment portfolio shall be designed with the annual objective of exceeding the average return on three month (90 day) U.S. Treasury Bills by an average of fifty (50) basis points.



D. PRUDENCE AND ETHICAL STANDARDS

The standard of prudence to be used by investment officials shall be the "prudent person" and shall be applied in the context of managing an overall portfolio. Investment officers, or persons performing the investment functions, acting in accordance with written policies and procedures, and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

The "prudent person" standard is herewith understood to mean the following:

"Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

III. INVESTMENT POLICIES

A. SPECIFIC POLICIES TO ENSURE SAFETY OF PRINCIPAL

The following specific policies are set forth below to provide additional guidance in implementing the first investment objective of safety of capital.

1. Reducing Credit Risk

a. Acceptable Investments:

Legally authorized investments were set forth above in Section 1A. The following is an expansion of that list.

U.S. Treasury Obligations:

U.S. Treasury Obligations consist of U.S. Treasury Bills, U.S. Treasury Notes, and U.S. Treasury Bonds.

Obligations guaranteed by the U.S. Government, as to principal and interest:

Export Import Bank
Farmers Home Administration
General Services Administration
Government National Mortgage Association (GNMA)
Penn Transportation Certificates
Ship Financing Bonds Title 13



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Small Business Administration Washington Metropolitan Transit Authority Bonds

Time Deposits and Savings Deposits of banks and savings and loans organized under the laws of Florida or the U.S. Government and operating in Florida:

Savings Accounts
Money Market Accounts (NOW)
Certificates of Deposits (non-negotiable type)

Specific obligations of the following U.S. Government Agencies:

Federal Farm Credit Banks (FFCB)

Federal Home Loan Mortgage Corporation (FHLMC)
Participation certificates or debentures

Federal Home Loan Bank (FHLB) or its banks Government National Mortgage Association (GNMA); also see above under U.S. Government guaranteed.

Federal National Mortgage Association (FNMA), Participation Certificates, or debentures, which are guaranteed by the GNMA.

Manatee County is herewith authorized to enter into Repurchase Agreements (for purchase and subsequent sale) for any of the investments authorized in the first four categories above.

Commercial Paper:

Commercial Paper of U.S. Corporations having a rating of at least two of the following three ratings: A-1, P-1 and F-1, as rated by Standard & Poors, Moody's, and Fitch Investors Service rating services.

Bankers' Acceptances:

Bankers' Acceptances that are eligible for purchase by the Federal Reserve Banks and have a Letter of Credit rating of AA or better.

Tax-Exempt Obligations:

Tax-exempt obligations of the State of Florida and its various local governments, including Manatee County. Tax-exempt obligations with a rating of A or less, must be



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an insured issue through MBIA (or an equivalent company). Issues rated A+ or higher may or may not carry an insurance backing.

b. Approved Broker/Dealers

It is the policy of Manatee County to purchase securities only from those broker/dealers (or their agents) or banks included on the county's approved list, as approved by the Clerk of Circuit Court. The approved list will be developed in accordance with these Investment Policies.

For banks and savings and loan associations to be included on the approved list, they must be a qualified public depository, as determined by the State of Florida. A listing of the qualified public depositories is available on a quarterly basis from the Florida Administrative Weekly.

Only brokers and dealers (or their agents) included on the Federal Reserve Bank of New York's list of primary government securities dealers will be included on the county's approved list.

Repurchase Agreements will be conducted only with principals and not through third party brokers acting as agents. Repurchase Agreements will be in the form specified in Section h below.

c. Safekeeping of Securities

To protect against potential fraud and embezzlement, the investment securities of the county shall be secured through third-party custody and safekeeping procedures. Investments held in custody and safekeeping by the Federal Reserve Bank of Jacksonville or any other Reserve Bank will qualify as third-party safekeeping. Other banks may qualify as third-party banks for safekeeping provided the securities are held in the Trust Department of the bank, and the total assets of the bank are in excess of \$4 billion.

Certificates of deposits and other time deposits do not need to be placed with a third-party custodian, since they are collateralized through Chapter 280 of the Florida Statutes. Prior to any securities being transferred to a third-party custodian bank, a custodian/safekeeping agreement will be executed by both parties and placed on file.

d. Delivery vs. Payment

Simultaneous to the release of county funds to purchase a security, there will be a delivery of the securities purchased.



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Accordingly, for any sale of securities, there will be a simultaneous transfer of money to the county before the release of the securities. This policy ensures that the county neither transfers money or securities before receiving the other portion of the transaction. Rather both transfers will happen simultaneous through a custodial bank, authorized to conduct transactions for the county.

Delivery in or out of safekeeping with a Federal Reserve Bank will not be done simultaneously.

e. Collateralization

Collateral for public deposits is controlled by the State of Florida through Chapter 280 of the Florida Statutes. The county shall not be under any obligation to secure additional collateral beyond the provisions set forth in Chapter 280, except in the case of Repurchase Agreements.

Collateral requirement for Repurchase Agreements will be contained in the Master Repurchase Agreement, executed between the county and the broker/dealer or bank. The actual collateral requirements will be based on economic and financial conditions existing at the time of execution, as well as the credit risk of the particular broker/dealer or financial institution which enters into the repurchase agreement with the county.

At no time will the collateral (margin ratios) be less than the following provisions:

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.

<u>Maturity of Purchased Securities</u>	<u>U.S. Treasury Securities</u>	<u>U.S. Discount And Coupon Securities</u>	<u>Agency Mortgage- Backed Or Other</u>
Under 1 Year	101%	102%	103%
1 to 5 Years	102%	103%	104%
Over 5 Years	103%	104%	105%

Securities issued by FNMA, FFCB, FHLB; quoted daily in the Wall Street Journal.



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Market Value. In determining market value, dealers' bid prices shall be used, as quoted daily in the Wall Street Journal and accrued interest shall be included.

f. Bidding Process

All investments, except the daily open repurchase agreement with the concentration bank and certain offered securities by broker/dealers whose purchase needs to be done immediately or the specific transaction cannot take place, will be purchased through dealers and banks on the approved list. The county is under no obligation to secure competitive bids from all the dealers or banks on the approved list. Rather a decision will be made by the Investment officials as to the institutions that have been the most competitive over the last few weeks, and they will be contacted for a bid. Documentation will be retained for all bids, with the winning bid clearly identified. If for any reason, the highest interest rate bid was not selected, then the reasons leading to that decision will be clearly indicated on the bidding forms.

In certain circumstances where a dealer or bank informs the county of a potential purchase or sale that must be completed within minutes of notification, then the competitive bidding policy will be waived. The Clerk of Circuit Court or the Director of Finance must approve all of these particular transaction types after they have been completed.

g. Diversification of Portfolio

Prudent investing necessitates that the portfolio be diversified as to instruments and dealers. The following maximum limits are guidelines established for diversification by instrument. These guidelines may be revised by the Clerk of Circuit Court for specific circumstances:

Repurchase Agreements.....	35%
Certificates of Deposit.....	60%
U.S. Treasury Bills/Notes.....	75%
Other U.S. Government Agencies.....	30%
State Investment Pool.....	40%
Commercial Paper.....	20%
Bankers' Acceptances.....	20%
FCIT.....	40%

To allow efficient and effective placement of proceeds from bond sales, the limit on repurchase agreements may be exceeded for a maximum of five business days following the receipt of bond



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proceeds, on the direction of the Clerk of Circuit Court.

No more than 20% of the entire portfolio may be placed with any one bank, savings and loan or security dealer.

h. Written Repurchase Agreements

All repurchase agreements must be in written form using the Public Securities Association (PSA) Master Repurchase Agreement as a guide. Annex 1 of this guide shall materially conform to the recommendations by the Government Finance Officers Association. Agreements not substantially conforming to this Master and Annex 1 are unacceptable.

2. Reducing Interest Rate Risk

The longer the maturity of a particular investment, the greater its price volatility. Accordingly, the county seeks to limit its risk by maintaining the maturities of its investment portfolio in short-term investments. Maturity guidelines are established below:

Pooled Cash and Investments (no restrictions):

No security shall have a maturity exceeding two years. The weighted average to maturity for the portfolio shall be less than 365 days or 1 year.

Restricted Accounts:

Securities will have a maximum maturity consistent with the nature of the restricted accounts.

B. POLICIES TO ENSURE ADEQUATE LIQUIDITY

1. Maintenance of Liquidity Base

A liquidity base of approximately two months of anticipated disbursements, excluding bond construction payments or other bond payments made from escrow or trust accounts, will be kept in relatively short-term investments. These would include the State Investment Pool, Repurchase Agreements and U.S. Treasury Obligations.

2. Maximum Maturity on Repurchase Agreement

The maximum maturity for any single Repurchase Agreement except for the daily repurchase agreement with the concentration bank will be one (1) year.

3. Purchase Securities with Active Secondary Market



Although many securities are acceptable for investment using the legal authorized list, some are not very desirable from a liquidity standpoint. Accordingly, although investments may be on the authorized list, only those securities with an active secondary market may be purchased from that list.

C. POLICIES TO ACHIEVE INVESTMENT RETURN OBJECTIVES

1. Active Portfolio Management

It is the policy of the county to actively manage the investment portfolio within the constraints outlined in these investment policies. By using an active portfolio management philosophy, rather than a "buy and hold" philosophy, portfolio yield will be enhanced without any appreciable increase in risk.

2. Portfolio Maturity Management

When structuring the maturity composition of the portfolio, it is the policy of the county to evaluate current and expected interest rate yields, by evaluating the general economic conditions. Whenever interest rates are expected to increase in the near future, actions will be taken on the portfolio to shorten the maturities. Accordingly, whenever interest rates are expected to decrease, the maturities of the portfolio will be lengthened, as appropriate. Specific procedures for evaluating the general economic conditions are to be incorporated into the Investment Procedures.

3. Bond Swaps

It shall be the policy of the county to pursue bond swaps as they may present themselves over the term of any investment. The following categories of bond swaps are considered appropriate for the county:

a. Swaps to Increase Yield:

Market aberrations are often caused by supply and demand conditions for particular securities. For example, if a short supply exists for a particular maturity range, then it may be advantageous to swap out of the security in a short supply and into another similar security in a different maturity range.

b. Swaps to Reduce Maturity:

Market aberrations occasionally create a situation where longer maturity securities are yielding the same or less than securities with a shorter maturity. Portfolio quality can be improved by



switching from the longer maturity security to the shorter maturity with little or no interest rate penalty.

c. Swaps to Increase Portfolio Quality:

Market aberrations occasionally create a situation where certain higher risk securities yield the same or less than an equivalent lower risk security. Portfolio quality can be improved by switching from the higher risk security to a lower risk security without any interest rate penalty.

Temporary accounting losses on swaps can be incurred provided the loss is more than offset by the higher yield. Procedures for evaluating and recording bond swaps will be developed by the investment officials.

D. POLICIES TO ENSURE ETHICAL AND PRUDENT ACTION

1. Establishment of Internal Controls

It is the policy of the county to establish a system of internal controls, which shall be in writing. The internal controls shall address the following points:

- a. Control of collusion
- b. Separation of functions
- c. Separation of transaction authority from accounting and record keeping
- d. Custodial safekeeping
- e. Avoidance of bearer-form securities
- f. Avoidance of physical delivery securities
- g. Clear delegation of authority to subordinate staff members
- h. Specific limitations regarding securities losses and remedial action
- i. Written confirmation of telephone transactions for investments and wire transfers
- j. Documentation of transactions and strategies
- k. Development of a wire transfer agreement with the concentration bank outlining the various controls and security provisions for making and receiving wire transfers.



2. Training and Education

It is the policy of the county to provide periodic training in investments for the investment personnel through courses and seminars offered by the Government Finance Officers Association and other organizations.



Section V

FUND BALANCE POLICY

The Fund Balance Analysis provides a schedule for beginning and ending balances in each fund. The beginning fund balance for the upcoming budget year is estimated by reviewing each fund to project the outcome of revenues and expenditures as of September 30. To this estimated beginning balance, projected revenues are added and projected expenditures and reserves are deducted to provide the estimated ending balance.

To ensure that fund balance, in aggregate, is always adequate to provide cash flow until anticipated revenues are realized, a minimum fund balance level is determined for each major operating budget fund based on the individual history of revenue inflow and cash outflow. Manatee County restricts the funding for on-going operations to recurring revenue sources. Fund balance is not used for recurring expenditures, but is used to fund non-recurring operation or capital expenditures when it is determined that sufficient fund balance is available.

Capital project balances are projected at zero dollars to attempt to appropriate all available sources. We expect that all project appropriations will be expended over the life of the project.

Estimates of ending fund balances are conservative for several reasons:

1. The balances reflect the policy of using one-time monies such as fund balances for one-time purchase (e.g., equipment, renovations and improvements, projects, etc.). Also, all projections are based on "cash" and exclude constitutional officer balances, and thus, will be lower than fund balances shown on financial statements.
2. Revenues are estimated conservatively. New fees or revised fees for services are not included until adopted by the Board of County Commissioners, which often happens after adoption of the annual budget. Additionally, Florida state law requires that revenue estimates budgeted be reduced by a 5% contingency factor. Thus, revenues actually received in a year almost always exceed the revenue estimate that was adopted in the annual budget.
3. Budgeted reserves are available for expenditure, and although large portions are never expended, year-end balance projections assume that reserves may be spent. When beginning balances were projected, the assumption was made that reserves would not be spent unless the need could be forecasted at the time of the beginning balance projection.

The combination of factors listed above usually results in year-end balance projections that reflect a decreasing fund balance. This is part of the budget plan; even at the decreased amount, fund balances will be more than sufficient to meet policy requirements. In most years, actual fund balances turn out to be higher. Historically, we have seen fund balances in Manatee County remain stable for the above listed reasons.



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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:



Section VI

RESERVE POLICY From Resolution R-10-098

1. PURPOSE AND INTENT

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

2. GENERAL CONSIDERATIONS

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

3. CALCULATION OF BEGINNING BALANCE

- A. To prepare fund budget estimates for the future year, the first source of funds for which an estimate is provided is typically the beginning cash balance, also known as the cash carryover. This estimate is derived by starting with the ending cash balance from the financial statements from the years previous, adding all projected revenues for the current year, and subtracting all projected expenses for the current year. For instance, for the 2012 budget, the calculation starts with the ending cash balance from 2010, adds projected revenues from 2011, then subtracts projected



expenditures from 2011 to determine the beginning cash balance for 2012. Because this estimate should always be conservative, it is recommended that the number derived from the calculation described above be reduced by a factor approximately five percent before entering a beginning cash balance figure in the fund budget for the future year.

4. CALCULATION OF BUDGETED FUNDS AVAILABLE FOR RESERVES

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

5. IDENTIFICATION OF COMMITTED RESERVES

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

6. CALCULATION OF MINIMUM LEVEL OF UNCOMMITTED RESERVES

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

7. FUNDS SUBJECT TO THIS POLICY

- A. This policy shall apply to the General Fund, the Transportation Trust Fund, the Unincorporated Municipal Services Taxing Unit Fund, the Utility Fund, and the Solid Waste Fund. Calculations for the Utility Fund, the Solid Waste Fund, and the Transportation Trust Fund may include uncommitted reserves in related (i.e. – funded from similarly restricted revenues) capital project funds and/or maintenance funds to meet the twenty percent requirement.
- B. For all other funds with budgets in excess of \$500,000, reserve levels will be established annually via an administrative process taking into account cash flow, operating needs, and emergency requirements. In these cases, written notations explaining the reserve calculation will be provided.

8. USE OF RESERVES AND OTHER CASH SOURCES IN EMERGENCY SITUATIONS



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- A. It is important to note that in an emergency event, cash available to mitigate problems that might be encountered due to interrupted cash flow and due to the need to make large unbudgeted expenditures to preserve public health and safety will be greater than the twenty percent of operating expenditures used to establish minimum cash balances.
 - 1. Typically there will be many millions in cash available in capital project budgets and other non-operating accounts that could be reallocated to provide needed cash flow.
 - 2. It is generally expected, and verified by past experience that any amounts reallocated in this fashion will be reimbursed at near one hundred percent levels through FEMA.
- B. Procedures have been established to set up special expenditure accounts to capture expenditures related to the emergency for the purpose of documenting costs for FEMA reimbursement.
 - 1. For an initial period of time, existing contingency reserves would be adequate in most cases to provide funding for these special accounts. However, in an emergency of major proportions, requiring staff efforts over extended periods of time as well as significant capital outlay and contractual service expenditures, additional sources of funds may be required.
 - 2. The situation may be exacerbated if the emergency has caused interruption of revenue collection efforts, which could result in budgeted funds being available, but without actual cash to support the budget.
- C. In a major emergency, the uncommitted reserves would be one of the sources of funds for the operational and capital expenditures required to address the emergency. However, other funding sources may also be available, and should be considered for use. Such other sources may include capital project funds, interfund loans, and short term borrowing. In recent decades, FEMA has always provided for reimbursement of nearly all emergency outlays expended by local governments. Therefore, there are reasonable expectations that FEMA funds will be available to repay short term loans, interfund loans, and funds depleted from reserves and capital projects.

Budget By Fund





FUND BALANCE POLICY

The fund balance analysis provides a schedule for beginning and ending balances in each fund. The beginning fund balance for the upcoming budget year is estimated by reviewing each fund to project the outcome of revenues and expenditures as of September 30. To this estimated beginning balance, projected revenues are added, and projected expenditures and reserves are deducted to provide the estimated ending balance.

To ensure that fund balance, in aggregate, is always adequate to provide cash flow until anticipated revenues are realized, a minimum fund balance level is determined for each major operating budget fund based on the individual history of revenue inflow and cash outflow. Manatee County restricts the funding for ongoing operations to recurring revenue sources. Fund balance is not typically used for recurring expenditures, but is used to fund non-recurring operation or capital expenditures when it is determined that sufficient fund balance is available. As an exception to this policy, beginning in FY 2010, reserves above the amounts needed for operating cash and minimum fund balance were set aside in a Budget Stabilization fund to allow for gradual downsizing of county government in response to declining property tax values.

Capital project balances are projected at zero dollars to attempt to appropriate all available sources. We expect that all project appropriations will be expended over the life of the project.

Estimates of ending fund balances are conservative for several reasons;

1. The balance projections reflect the policy of using one-time monies such as fund balances for one-time purchases (e.g., equipment, renovations and improvements, projects, etc.) Also, all projections are based on "cash" and exclude constitutional officer balances, and thus will be lower than fund balances shown on financial statements.
2. Revenues are estimated conservatively. New fees or revised fees for services are not included until adopted by the Board of County Commissioners, which often happens after adoption of the annual budget. Additionally, Florida law requires that revenue estimates budgeted be reduced by a 5% contingency factor. Thus, revenues actually received in a year almost always exceed the revenue estimate that was adopted in the annual budget.
3. Budgeted reserves are available for expenditure, and although large portions are never expended, year-end balance projections assume that reserves may be spent. When beginning balances were projected, the assumption was made that reserves would not be spent unless the need could be forecasted at the time of the beginning balance projection.

The combination of factors listed above usually results in year-end balance projections that reflect a decreasing fund balance. This is part of the budget plan; even at the decreased amount, fund balances will be more than sufficient to meet policy requirements. In most years, actual fund balances turn out to be higher. Historically, we have seen fund balances in Manatee County remain stable for the above listed reasons.

Several of our major funds are budgeted for FY14 with a decrease in their estimated ending fund balance. These decreases in fund balance are the result of spending down some of the balances which we have accumulated in the funds for Budget Stabilization purposes and for specific one-time expenditures. These expenditures are for planned uses of fund balance and we have been careful to make sure the balances are still at a strong level in each fund and meet cash flow,



FUND BALANCE POLICY

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 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.



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COMPARISON OF BUDGETED EXPENDITURES BY FUND

	FY13 Adopted Gross Budget	FY14 Adopted Gross Budget	Difference	% Change
General Fund	282,204,402	296,103,581	13,899,179	4.93%
911 Enhancement Fee Fund	2,667,010	2,329,320	(337,690)	-12.66%
Affordable Housing Subsidy Funds	1,268,125	3,012,599	1,744,474	137.56%
Assessment Project Revenue Fund	2,328,462	2,327,465	(997)	-0.04%
Automated Systems Maintenance Fund	4,843,141	3,423,422	(1,419,719)	-29.31%
Beach Erosion Control Tourist Tax & Cap Projects	1,635,283	2,961,279	1,325,996	81.09%
Building Capital Projects Fund	4,272,589	5,614,541	1,341,952	31.41%
Building Department Fund	8,895,995	15,808,375	6,912,380	77.70%
Children's Services Tax Fund	10,035,371	9,194,038	(841,333)	-8.38%
Convention Center & Capital Projects Funds	2,696,085	3,981,617	1,285,532	47.68%
County Community Redevelopment Areas (CRA's)	4,346,766	4,111,931	(234,835)	-5.40%
Debt Service Funds	18,635,626	18,984,742	349,116	1.87%
Fleet & Fuel Services Funds	31,364,141	27,734,865	(3,629,276)	-11.57%
Gas Tax Capital Funds	23,151,050	26,976,608	3,825,558	16.52%
Gas Tax Road Maintenance Funds	20,889,737	16,469,016	(4,420,721)	-21.16%
Health Care Fund	26,624,275	16,550,665	(10,073,610)	-37.84%
Health Self Insurance Fund	80,406,351	90,030,865	9,624,514	11.97%
Law Enforcement Impact Fee Fund	3,710,883	3,441,617	(269,266)	-7.26%
Library Operating Funds	7,483,953	8,152,768	668,815	8.94%
Metropolitan Planning Organization (MPO) Fund	1,390,672	1,381,272	(9,400)	-0.68%
Parks & Recreation Capital Projects	1,566,315	972,856	(593,459)	-37.89%
Parks Impact Fee Funds	2,744,797	6,549,595	3,804,798	138.62%
Phosphate Severance Tax Fund	7,840,399	8,142,977	302,578	3.86%
Port Manatee	11,044,936	10,665,079	(379,857)	-3.44%
Port Manatee Debt	2,976,306	3,563,630	587,324	19.73%
Radio Communications Fund	2,658,409	2,007,489	(650,920)	-24.49%
Road Impact Fee Funds	38,264,076	49,677,902	11,413,826	29.83%
Self Insurance Fund	19,400,388	20,659,878	1,259,490	6.49%
Solid Waste Capital Projects Funds	5,743,858	8,371,306	2,627,448	45.74%
Solid Waste Operating and Debt Service Funds	83,334,310	93,123,948	9,789,638	11.75%
Special Law Enforcement Trust Funds	1,494,101	980,646	(513,455)	-34.37%
Stormwater Operating & Capital Improvement	6,539,232	7,521,706	982,474	15.02%
Tourist Development Tax Fund	8,972,660	13,893,710	4,921,050	54.84%
Transit System Fund	7,530,400	8,100,778	570,378	7.57%
Transportation Trust Fund	46,518,818	49,747,690	3,228,872	6.94%
Unincorporated Municipal Services Taxing Unit	18,657,222	20,811,120	2,153,898	11.54%
Utilities Capital Project Funds	28,562,319	26,247,053	(2,315,266)	-8.11%
Utilities Maintenance Project Fund	8,447,926	11,400,169	2,952,243	34.95%
Water & Sewer Operating and Debt Service Funds	158,812,620	197,258,958	38,446,338	24.21%
Miscellaneous Funds - balance less than \$1 million	5,951,704	6,939,196	987,492	16.59%
TOTALS	\$1,005,910,713	\$1,105,226,272	\$99,315,559	9.9%



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

EXPENDITURE MATRIX BY FUND & DEPARTMENT

Fund	Department	BCC/Admin Cty Attorney Fin Mgmt	Community/ Neighbor Services	Property Mgmt	Natural Resources Parks & Rec	Planning Building Inspections	Public Safety	Utilities Operations	Public Works
General Fund		5,986,876	13,060,058	11,176,569	10,840,307		19,230,413		-
Automated Sys Maint-Internal Svcs									
Beach Maintenance					444,414				
Building Department						4,767,351			
Cable Franchise Fees		15,000							
Children's Services			454,907						
Civic Center									
Court Technology Fees									
Debt Service									
Dredging Assessments									
EMS Trust;911;Radio Communication							3,290,337		
Facility Investment Fees - Water & Sewer									
Fleet Services-Internal Svcs									10,302,125
Florida Boating Improvements					250,000				
Fuel/Central Stores-Internal Svcs									6,319,720
Golf Courses & Debt Service									
Green Bridge Demolition									
Health Care Fund			9,192,490						
Health Self Insurance-Internal Svcs		43,912,246							
Impact Fee Administration		183,991	65,000						
Impact Fees-Public Safety							-		
Library Services			6,337,630						
Natural Resources Grants									
Palm Aire MSTU									
Participation Project									
Phosphate Severance Tax					519,750				
Port Authority & Debt Service									
Proj-Building Capital									
Proj-Dredging Assessments									
Proj-Law Enf Impact Fees & Proj									
Proj-Parks Impact Fees & Proj									
Proj-Utilities Maint & Capital								8,335,000	
Redevelopment Districts			381,686						
Sarasota Manatee metro Plan org									
Self-Insurance-Internal Svcs		9,388,440							
Solid Waste/Debt,Capital & Imp Fees									34,123,926
Spec Law Enforc Trust-Fed /State									
Stormwater Utility & Proj					402,035				4,167,987
Street Lighting Districts									69,874
Substance Abuse Treatment			5,000						
Telecommunications-Internal Svcs									
Tourist Development									
Transit & Transit Capital									7,996,800
Transportation									16,033,885
Transportation Capital Projects									8,134,004
Tree Trust Fund									
Unincorporated MSTU			1,873,737			3,765,717			1,629,881
Utilities Operations				177,853				64,613,542	1,246,070
Total		59,486,553	31,370,508	11,354,422	12,456,506	8,533,068	22,520,750	72,948,542	90,024,272



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

EXPENDITURE MATRIX BY FUND & DEPARTMENT

Internal Svcs / Other Depts	Debt Service	Const Officers	Non Dept / Misc/Other Agencies	Subtotal	Transfers	Capital Projects	Reserves - Capital	Reserves - Contingency	Cash Bal Prior Year & Non Exp	Total
10,132,754		131,532,457	8,613,395	210,572,829	10,124,080			4,898,858	70,507,814	296,103,581
1,115,868				1,115,868				4,482	2,303,072	3,423,422
		49,853	265,000	759,267				3,401	2,198,611	2,961,279
				4,767,351				583,666	10,457,358	15,808,375
				15,000					21,020	36,020
		234,660	7,158,946	7,848,513				12,506	1,333,019	9,194,038
1,997,508				1,997,508				166,302	1,817,807	3,981,617
		138,170	594,107	732,277				6,150	214,497	952,924
	33,159,068	92,796		33,251,864				-	5,946,506	39,198,370
	50,000	2,000		52,000					124,954	176,954
				3,290,337				64,172	982,300	4,336,809
				-	5,102,646		6,080,000		4,155,805	15,338,451
				10,302,125			-	73,792	8,814,049	19,189,966
				250,000					834,897	1,084,897
				6,319,720			-	2,104	2,223,075	8,544,899
				-						-
				-					332,110	332,110
			224,809	9,417,299	100,000				7,033,366	16,550,665
				43,912,246				33,043,232	13,075,387	90,030,865
				248,991					2,984,397	3,233,388
				-	389,038	-			433,683	822,721
		169,623		6,507,253				100,755	1,544,760	8,152,768
									988,021	988,021
		2,567	127,948	130,515					127,315	257,830
		10,000	25	10,025	26,184				1,614,156	1,650,365
				519,750				89,944	7,533,283	8,142,977
7,074,964	3,563,630			10,638,594	3,563,630			26,485	-	14,228,709
				-	612,300	4,284,450	-		1,989,353	6,886,103
				-					500,146	500,146
				-	1,413,072				2,028,545	3,441,617
				-	2,346,156	836,900	77,500		3,289,039	6,549,595
				8,335,000		6,376,500	3,441,000		3,639,806	21,792,306
		269,080		650,766	300,000			4,065	3,157,100	4,111,931
		1,381,272		1,381,272					-	1,381,272
				9,388,440				12,077	11,259,361	20,659,878
	464,540			34,588,466	9,832,856	5,460,000	1,142,000	81,768	50,390,164	101,495,254
				-					980,646	980,646
			51,735	4,621,757			632,500	206,322	2,061,127	7,521,706
		2,113		71,987					60,018	132,005
				5,000					24,615	29,615
558,118				558,118				4,368	414,249	976,735
4,771,095	17,128	199,412	430,000	5,417,635	1,100,000			669,061	6,707,014	13,893,710
				7,996,800				54,416	49,562	8,100,778
	-	175,157	187,000	16,396,042	17,379,920			642,962	15,328,766	49,747,690
				8,134,004	9,750,225	26,518,286	13,401,714	131,971	35,546,981	93,483,181
				-					447,168	447,168
825,034		309,223		8,403,592	4,198,786			139,418	8,069,324	20,811,120
1,475,165		10,000	403,255	67,925,885	36,481,258			744,922	72,409,730	177,561,795
27,950,506	37,254,366	132,928,031	19,706,572	526,534,096	102,720,151	43,476,136	24,774,714	41,767,199	365,953,976	1,105,226,272



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

General Fund (Including Parks & Recreation and Golf Course 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).

In FY11, GASB Statement 54 was implemented and as a result of the revised definitions, the Parks and Recreation User fund has been combined into the General Fund. During FY12, the golf course funds were combined into the General Fund due to privatization of course operations.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	89,868,073	75,936,490
Subtotal	0	0	89,868,073	75,936,490
Revenues to be received during Fiscal Year:				
Property Taxes	125,431,998	122,901,979	132,170,746	136,135,869
Other Taxes	3,193,830	3,045,586	3,112,000	3,112,000
Licenses and permits	441,683	561,500	455,100	455,100
Intergovernmental	30,061,410	30,227,414	33,507,909	34,303,090
Charges for services	32,887,604	31,312,415	29,593,793	30,045,717
Fines and forfeitures	619,044	636,492	560,500	560,500
Interest income	367,309	337,100	300,000	300,000
Contributions	1,658,744	1,005,520	909,474	909,474
Miscellaneous	3,465,529	4,043,676	4,749,410	4,749,410
Operating grants	724,308	217,997	283,072	283,072
Transfers from other funds	4,617,151	8,372,083	10,875,604	10,563,304
Less Statutory 5%	0	0	-10,282,100	-10,542,712
Subtotal	203,468,610	202,661,762	206,235,508	210,874,824
Transfers Out to Other Funds/Agencies:				
Subtotal	0	0	0	0
TOTAL REVENUES	203,468,610	202,661,762	296,103,581	286,811,314
Budgeted Expenditures by Department in this fund:				
County Administration	2,083,068	2,307,234	2,154,818	2,154,818
Clerk of Circuit Court	8,239,458	7,295,443	6,871,084	6,871,084
Property Appraiser	3,708,103	3,730,480	3,786,438	3,786,438
Sheriff	105,493,334	105,691,169	109,162,710	109,162,710
Supervisor of Elections	2,134,973	2,372,405	4,941,689	2,341,689
Tax Collector	6,591,714	6,286,984	6,770,536	6,965,562
County Attorney	2,156,551	2,127,421	2,074,455	2,074,455
Community Services	14,951,803	14,111,195	15,363,922	15,359,743
Financial Management	1,755,894	1,814,036	1,757,603	1,757,606
Human Resources	863,132	884,439	908,195	908,195
Information Technology Dept	7,455,812	7,392,763	7,048,291	7,093,591
Parks and Recreation	11,019,898	8,548,374	9,568,181	9,141,888
Public Defender	137,726	142,042	136,386	136,386
Public Safety	18,987,756	18,248,648	19,338,949	19,325,261
States Attorney	500,174	469,717	555,996	555,996
Public Works(Transp/Prj Mgt)	2,819	-496	0	0



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

General Fund (Including Parks & Recreation and Golf Course Funds)

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Budgeted Expenditures by Department in this fund:				
Court Administrator	189,496	188,069	201,732	201,732
General Government	5,192,738	4,781,771	5,355,419	5,355,419
Court Costs	1,126,843	1,189,135	1,217,763	1,217,763
Natural Resources Dpt	1,466,448	1,240,587	1,272,126	1,271,123
Property Management Dept	9,306,910	10,618,103	11,176,569	10,719,269
Neighborhood Services Dept	555,460	570,698	845,576	588,400
Guardian Ad Litem	55,274	62,304	64,391	64,391
Subtotal	203,975,384	200,072,521	210,572,829	207,053,519
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	140,671	0	0	0
Tran to Child Svc Tax Fund	838,252	838,248	838,252	838,252
Transfer to Impact Fee Admin	0	200,000	0	0
Transfer to MPO	18,515	25,473	20,855	20,855
Tranfers to Grant >7/03	95,362	72,084	0	0
Transfer to 14thSt CRA	137,277	137,550	156,327	156,327
Transfer to SoCounty CRA	140,870	18,241	73,089	73,089
Trans to Court Technology	161,808	0	0	0
Transfer to 2004 Rev Imp Bnds	2,220,068	1,136,929	1,172,086	0
Transfer to 2006 Rev Imp Bonds	5,267,052	4,242,219	3,748,941	3,750,831
Tsf to Revenue Refund Bds 2010	1,435,093	1,363,137	1,307,740	500,493
Tsf to RevRef/Imp Bds 2013	0	2,138,574	2,140,687	4,675,362
Tsf to Rev Imp Note 2013	0	18,300	219,603	345,760
Tr to P&R Capital Projects	1,416,905	0	0	0
Tr to Build Cap Projects	2,205,642	400,000	0	3,500,000
Trans to County GC	96,936	0	0	0
Tran to Cnty GC Debt Svc	10,422	0	0	0
Tran to Transit	200,000	0	0	0
Tran to Port Operating	446,500	446,500	446,500	446,500
Tran to Civic Center	100,000	0	0	0
Trans to Buffalo Ck Golf Crse	327,491	0	0	0
Trans to Buf Ck Golf Debt Svc	42,720	0	0	0
Tran to Radio-PubSfty	0	549,996	0	550,000
Subtotal	15,301,585	11,587,251	10,124,080	14,857,469
Reserves & Set Aside Amounts:				
BCC Contingency Reserve	0	0	1,047,089	1,047,089
Economic Development	0	0	500,000	500,000
Grant Match/Elderly/Slosberg Driv Ed	0	0	470,000	470,000
Sanctions Coordinator	0	0	40,000	40,000
Special Counsel Reserve/Expert Witnesses	0	0	200,000	200,000
IT Equipment/Improvements	0	0	200,000	200,000
Future Healthcare Shortfall	0	0	0	1,138,642
Reserve for FMD Reduction Adjustment	0	0	33,283	33,283
Blackstone/ Bennett Costs in FY14	0	0	150,141	151,029



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

General Fund (Including Parks & Recreation and Golf Course Funds)

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Reserves & Set Aside Amounts:				
P25 Radio Project	0	0	200,000	0
IFAS	0	0	209,191	0
Salary Adjustment	0	0	1,249,795	1,249,795
Salary Adj - Constitutional Officers	0	0	37,901	37,901
Salary Reserve - Tran to other tax funds	0	0	561,458	561,458
Cash Balance - Operating	0	0	43,740,540	42,848,215
Economic Development FY12	0	0	122,998	122,998
Prior Year Encumbrances / Rollovers	0	0	6,000,000	6,000,000
Budget Stabilization	0	0	14,700,000	4,786,916
Beach Improvement - Concession Revenue	0	0	519,276	650,000
Medicaid Match	0	0	1,563,000	1,101,000
Const Officers-return of excess funds	0	0	3,000,000	3,000,000
Medicaid Match	0	0	662,000	762,000
P-25 Radio System Consulting Fees	0	0	200,000	0
Subtotal	0	0	75,406,672	64,900,326
<u>TOTAL EXPENDITURES</u>	<u>219,276,969</u>	<u>211,659,772</u>	<u>296,103,581</u>	<u>286,811,314</u>

*For Constitutional Officers, the amounts on this report include support costs paid by the county in addition to the Constitutional Officers budget.



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

2004 Transportation Revenue & Improvements Capital Projects

This fund is used to account for transportation capital improvements funded by the 2004 Transportation Bonds.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	215,263	215,263
Subtotal	0	0	215,263	215,263
Revenues to be received during Fiscal Year:				
Interest income	57,644	25,890	0	0
Miscellaneous	0	12	0	0
Subtotal	57,644	25,902	0	0
TOTAL REVENUES	<u>57,644</u>	<u>25,902</u>	<u>215,263</u>	<u>215,263</u>
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	1,841,529	2,650,281	0	0
Subtotal	1,841,529	2,650,281	0	0
Reserves & Set Aside Amounts:				
Reserves - Cash - 2004 Transp Bonds	0	0	215,263	215,263
Subtotal	0	0	215,263	215,263
TOTAL EXPENDITURES	<u>1,841,529</u>	<u>2,650,281</u>	<u>215,263</u>	<u>215,263</u>

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



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

911 Enhancement Fee Fund

Fees charged to telephone and cell phone users partially cover the cost of operating the 911 emergency communications division of Public Safety and are accounted for in this fund. County dispatchers answer all 911 calls for Manatee County and several municipalities.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	893,912	863,955
Subtotal	0	0	893,912	863,955
Revenues to be received during Fiscal Year:				
Other Taxes	1,639,865	1,684,563	1,509,906	1,509,906
Interest income	4,362	2,215	1,050	1,050
Less Statutory 5%	0	0	-75,548	-75,548
Subtotal	1,644,227	1,686,778	1,435,408	1,435,408
TOTAL REVENUES	<u>1,644,227</u>	<u>1,686,778</u>	<u>2,329,320</u>	<u>2,299,363</u>
Budgeted Expenditures by Department in this fund:				
Public Safety	1,735,544	1,683,230	1,417,561	1,417,541
Subtotal	1,735,544	1,683,230	1,417,561	1,417,541
Reserves & Set Aside Amounts:				
Reserves - Salary Adjustment	0	0	47,804	47,804
Reserves - Cash Balance - Operating	0	0	863,955	834,018
Subtotal	0	0	911,759	881,822
TOTAL EXPENDITURES	<u>1,735,544</u>	<u>1,683,230</u>	<u>2,329,320</u>	<u>2,299,363</u>



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Affordable Housing Subsidy Funds

This fund was created to provide funds that enable the county to subsidize owner occupied affordable housing by paying a portion of impact fees due on eligible properties. The money has been provided via a transfer from the General Fund; unspent balances may be transferred back to the General Fund if needed as a secondary source of budget stabilization money.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	3,012,599	3,012,599
Subtotal	0	0	3,012,599	3,012,599
Revenues to be received during Fiscal Year:				
Interest income	18,232	8,982	0	0
Subtotal	18,232	8,982	0	0
<u>TOTAL REVENUES</u>	<u>18,232</u>	<u>8,982</u>	<u>3,012,599</u>	<u>3,012,599</u>
Budgeted Expenditures by Department in this fund:				
Financial Management	8,309	0	0	0
Neighborhood Services Dept	3,767	4,980	65,000	65,000
Subtotal	12,076	4,980	65,000	65,000
Reserves & Set Aside Amounts:				
Reserves - Cash Balance - Operating	0	0	736,900	736,900
Reserves - Budget Stabilization	0	0	2,210,699	2,210,699
Subtotal	0	0	2,947,599	2,947,599
<u>TOTAL EXPENDITURES</u>	<u>12,076</u>	<u>4,980</u>	<u>3,012,599</u>	<u>3,012,599</u>



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Assessment Project Funds

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

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	2,207,728	2,239,256
Subtotal	0	0	2,207,728	2,239,256
Revenues to be received during Fiscal Year:				
Interest income	50,688	68,324	11,039	11,197
Assessments	93,745	531,774	115,000	115,000
Transfers from other funds	0	582,648	0	0
Less Statutory 5%	0	0	-6,302	-6,310
Subtotal	144,432	1,182,746	119,737	119,887
TOTAL REVENUES	144,432	1,182,746	2,327,465	2,359,143
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	12,159	20,218	62,025	62,025
Subtotal	12,159	20,218	62,025	62,025
Transfers Out to Other Funds/Agencies:				
Tr to Dredge Assessment Fund	0	582,648	0	0
Transfer to 2004 Trnsp Rev Bd	74,326	52,493	20,232	0
Tsf to RevRef/Imp Bds 2013	0	5,946	5,952	12,998
Subtotal	74,326	641,087	26,184	12,998
Reserves & Set Aside Amounts:				
Reserves - Cash Balance	0	0	500,146	502,522
Reserves - Cash Balance - Operating	0	0	1,739,110	1,781,598
Subtotal	0	0	2,239,256	2,284,120
TOTAL EXPENDITURES	86,485	661,305	2,327,465	2,359,143

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



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Automated Systems Maintenance Fund

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

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	2,232,285	2,303,072
Subtotal	0	0	2,232,285	2,303,072
Revenues to be received during Fiscal Year:				
Charges for services	1,176,869	1,065,136	1,240,000	1,240,000
Interest income	18,128	8,757	13,828	13,828
Less Statutory 5%	0	0	-62,691	-62,691
Subtotal	1,194,997	1,073,893	1,191,137	1,191,137
TOTAL REVENUES	<u>1,194,997</u>	<u>1,073,893</u>	<u>3,423,422</u>	<u>3,494,209</u>
Budgeted Expenditures by Department in this fund:				
Information Technology Dept	1,042,118	953,797	1,115,868	1,135,868
Subtotal	1,042,118	953,797	1,115,868	1,135,868
Reserves & Set Aside Amounts:				
Reserves - Salary Adjustment	0	0	4,482	4,482
Reserves - IT Replacement Program	0	0	1,303,072	1,353,859
Reserves - IT Networking Equipment	0	0	1,000,000	1,000,000
Subtotal	0	0	2,307,554	2,358,341
TOTAL EXPENDITURES	<u>1,042,118</u>	<u>953,797</u>	<u>3,423,422</u>	<u>3,494,209</u>



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

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 that are carried over from previous years and are not reflected below.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	1,368,034	2,198,611
Subtotal	0	0	1,368,034	2,198,611
Revenues to be received during Fiscal Year:				
Other Taxes	1,613,053	1,783,656	1,661,767	1,695,003
Intergovernmental	1,977,399	570,700	0	0
Interest income	9,480	18,229	15,333	15,334
Contributions	105,040	11,910	0	5,263,158
Miscellaneous	28	16,286	0	0
Capital grants	1,584	0	0	0
Transfers from other funds	1,215,585	0	0	0
Less Statutory 5%	0	0	-83,855	-348,675
Subtotal	4,922,169	2,400,781	1,593,245	6,624,820
TOTAL REVENUES	4,922,169	2,400,781	2,961,279	8,823,431
Budgeted Expenditures by Department in this fund:				
County Administration	-100,269	7,620	0	0
Financial Management	265,318	291,592	314,853	315,850
Parks and Recreation	84,561	114,515	134,772	134,772
Natural Resources Dpt	4,340,742	1,393,529	309,642	5,309,642
Subtotal	4,590,352	1,807,256	759,267	5,760,264
Transfers Out to Other Funds/Agencies:				
Tr to Beach Erosion Control	1,215,585	0	0	0
Subtotal	1,215,585	0	0	0
Reserves & Set Aside Amounts:				
Reserves - Salary Adjustment	0	0	3,401	3,401
Reserves - Cash Balance	0	0	66,739	67,056
Reserves - Cash Balance - Operating	0	0	2,131,872	2,992,710
Subtotal	0	0	2,202,012	3,063,167
TOTAL EXPENDITURES	5,805,937	1,807,256	2,961,279	8,823,431



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Building Capital Projects Funds

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

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	5,587,998	1,200,241
Subtotal	0	0	5,587,998	1,200,241
Revenues to be received during Fiscal Year:				
Interest income	80,748	34,097	27,940	6,001
Contributions	14,093	31,418	0	0
Capital grants	58,401	0	0	0
Transfers from other funds	2,205,642	1,203,459	0	3,500,000
Bond proceeds	0	3,883,456	0	0
Less Statutory 5%	0	0	-1,397	-300
Subtotal	2,358,884	5,152,430	26,543	3,505,701
TOTAL REVENUES	2,358,884	5,152,430	5,614,541	4,705,942
Budgeted Expenditures by Department in this fund:				
Information Technology Dept	299,726	-25,976	2,500,000	2,500,000
Public Safety	1,429,449	781,016	0	0
Public Works(Transp/Prj Mgt)	0	148,000	0	0
General Government	2,696,098	1,226,794	0	0
Property Management Dept	1,044,104	5,215	1,352,000	870,000
Subtotal	5,469,376	2,135,050	3,852,000	3,370,000
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	116,905	3,957,373	562,300	300,000
Transfer to Law Enforce Impact	15,478	0	0	0
Subtotal	132,383	3,957,373	562,300	300,000
Reserves & Set Aside Amounts:				
Reserves - Cash Balance	0	0	1,200,241	1,035,942
Subtotal	0	0	1,200,241	1,035,942
TOTAL EXPENDITURES	5,601,759	6,092,423	5,614,541	4,705,942



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

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 FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	9,178,805	10,457,358
Subtotal	0	0	9,178,805	10,457,358
Revenues to be received during Fiscal Year:				
Licenses and permits	5,768,907	7,488,137	6,045,300	6,045,300
Charges for services	29,636	40,274	18	20
Fines and forfeitures	55,540	60,161	65,199	65,199
Interest income	36,187	29,448	8,294	8,294
Miscellaneous	385,475	335,558	346,310	346,310
Transfers from other funds	487,685	487,704	487,705	487,705
Less Statutory 5%	0	0	-323,256	-323,256
Subtotal	6,763,430	8,441,283	6,629,570	6,629,572
TOTAL REVENUES	6,763,430	8,441,283	15,808,375	17,086,930
Budgeted Expenditures by Department in this fund:				
Building & Development Service	3,599,777	4,219,870	4,767,351	4,797,287
Subtotal	3,599,777	4,219,870	4,767,351	4,797,287
Transfers Out to Other Funds/Agencies:				
Subtotal	0	0	0	0
Reserves & Set Aside Amounts:				
Reserves - IFAS	0	0	500,000	0
Reserves - Salary Adjustment	0	0	83,666	83,666
Reserves - Cash Balance - Operating	0	0	10,457,358	12,205,977
Subtotal	0	0	11,041,024	12,289,643
TOTAL EXPENDITURES	3,599,777	4,219,870	15,808,375	17,086,930

The Building fund continues to be self-sufficient, and the amount of \$487,705 transferred from other funds correctly shows the non-fee related building activities cost that was determined by the Maximus study in 2010. The study determined the cost of activities which are not related to requirements of the building code and should not be covered by building permit fees.



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Children's Services Tax Fund

The Children's Services fund is a special revenue fund used to account for the Children's Services tax levy and corresponding operating and contract service costs of children's programs. Revenues are generated by .3333 millage assessment on property tax values.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	634,126	1,333,019
Subtotal	0	0	634,126	1,333,019
Revenues to be received during Fiscal Year:				
Property Taxes	7,642,192	7,489,734	8,046,121	8,287,504
Interest income	27,108	11,726	3,171	6,665
Miscellaneous	89	102	0	0
Operating grants	81,134	83,568	78,771	78,771
Transfers from other funds	838,252	838,248	838,252	838,252
Less Statutory 5%	0	0	-406,403	-418,647
Subtotal	8,588,775	8,423,378	8,559,912	8,792,545
TOTAL REVENUES	8,588,775	8,423,378	9,194,038	10,125,564
Budgeted Expenditures by Department in this fund:				
Community Services	9,411,226	9,111,048	7,848,513	7,853,341
Subtotal	9,411,226	9,111,048	7,848,513	7,853,341
Reserves & Set Aside Amounts:				
Reserves - Salary Adjustment	0	0	12,506	12,506
Reserves - Tax Base Adjustment	0	0	28,777	0
Reserves - Cash Balance - Operating	0	0	1,304,242	2,259,717
Subtotal	0	0	1,345,525	2,272,223
TOTAL EXPENDITURES	9,411,226	9,111,048	9,194,038	10,125,564



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Communications Fund

This fund accounts for the user charges and costs of the centralized telephone system. Prior to the current year, this fund was combined with Radio operations.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	480,256	414,249
Subtotal	0	0	480,256	414,249
Revenues to be received during Fiscal Year:				
Charges for services	472,719	460,889	520,000	520,000
Interest income	4,046	1,563	2,610	2,610
Miscellaneous	0	360	0	0
Less Statutory 5%	0	0	-26,131	-26,131
Subtotal	476,765	462,812	496,479	496,479
TOTAL REVENUES	<u>476,765</u>	<u>462,812</u>	<u>976,735</u>	<u>910,728</u>
Budgeted Expenditures by Department in this fund:				
Information Technology Dept	306,380	376,925	558,118	558,118
Subtotal	306,380	376,925	558,118	558,118
Reserves & Set Aside Amounts:				
Reserves - Salary Adjustment	0	0	4,368	4,368
Reserves - Cash Balance - Telecomm	0	0	414,249	348,242
Subtotal	0	0	418,617	352,610
TOTAL EXPENDITURES	<u>306,380</u>	<u>376,925</u>	<u>976,735</u>	<u>910,728</u>

Fund balance in this fund was reallocated by Clerk's Finance between Communications (Fund 504) and Radio (Fund 509) based on financial history, with new balances apportioned into each fund during FY13.



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Convention Center Funds

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

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	1,893,432	1,892,807
Subtotal	0	0	1,893,432	1,892,807
Revenues to be received during Fiscal Year:				
Charges for services	1,394,057	1,391,605	1,505,150	1,505,150
Interest income	22,668	5,235	10,661	10,661
Contributions	213	0	200	200
Miscellaneous	51,332	58,770	50,500	50,500
Transfers from other funds	1,276,569	600,000	600,000	600,000
Less Statutory 5%	0	0	-78,326	-78,326
Subtotal	2,744,839	2,055,610	2,088,185	2,088,185
TOTAL REVENUES	<u>2,744,839</u>	<u>2,055,610</u>	<u>3,981,617</u>	<u>3,980,992</u>
Budgeted Expenditures by Department in this fund:				
Convention and Visitors Bureau	5,208,237	2,406,863	1,997,508	1,997,502
Subtotal	5,208,237	2,406,863	1,997,508	1,997,502
Transfers Out to Other Funds/Agencies:				
Tran to Civic Center	676,569	0	0	0
Subtotal	676,569	0	0	0
Reserves & Set Aside Amounts:				
Reserves - R&R Projects	0	0	150,000	150,000
Reserves - Salary Adjustment	0	0	16,302	16,302
Reserves - Cash Balance - BACVB	0	0	1,552,447	1,551,828
Reserves - Capital Projects	0	0	65,360	65,360
Reserves - Budget Stabilization	0	0	200,000	200,000
Subtotal	0	0	1,984,109	1,983,490
TOTAL EXPENDITURES	<u>5,884,806</u>	<u>2,406,863</u>	<u>3,981,617</u>	<u>3,980,992</u>

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



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

County Community Redevelopment Areas (CRAs) Funds

The 14th Street CRA and the South County CRA were created by FS 163.340(8) in 2002 to improve conditions and stimulate economic growth in areas deemed to be blighted. Rehabilitation, conservation and redevelopment occurs using tax increment financing to improve conditions. These CRAs are located in the unincorporated area of the county and a CRA advisory board makes recommendations regarding area improvements to the Board of County Commissioners.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	3,557,095	3,157,101
Subtotal	0	0	3,557,095	3,157,101
Revenues to be received during Fiscal Year:				
Interest income	25,840	11,637	3,339	2,838
Transfers from other funds	605,121	320,899	551,664	551,664
Less Statutory 5%	0	0	-167	-142
Subtotal	630,961	332,536	554,836	554,360
TOTAL REVENUES	630,961	332,536	4,111,931	3,711,461
Budgeted Expenditures by Department in this fund:				
Neighborhood Services Dept	527,561	484,982	650,766	604,206
Subtotal	527,561	484,982	650,766	604,206
Transfers Out to Other Funds/Agencies:				
Transfer to SoCounty CRA	300,000	150,000	300,000	300,000
Subtotal	300,000	150,000	300,000	300,000
Reserves & Set Aside Amounts:				
Reserves - Salary Adjustment	0	0	4,065	4,065
Reserves - Cash - Capital - South County	0	0	2,589,413	2,289,413
Reserves - Cash Balance - 14th Street	0	0	516,631	427,328
Reserves - South County	0	0	51,056	86,449
Subtotal	0	0	3,161,165	2,807,255
TOTAL EXPENDITURES	827,561	634,982	4,111,931	3,711,461

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



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Court Technology Fee Fund

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

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	287,924	220,647
Subtotal	0	0	287,924	220,647
Revenues to be received during Fiscal Year:				
Charges for services	570,826	723,359	700,000	700,000
Interest income	-14	151	0	0
Miscellaneous	36	0	0	0
Transfers from other funds	161,808	0	0	0
Less Statutory 5%	0	0	-35,000	-35,000
Subtotal	732,656	723,510	665,000	665,000
TOTAL REVENUES	732,656	723,510	952,924	885,647
Budgeted Expenditures by Department in this fund:				
Clerk of Circuit Court	138,170	138,170	138,170	138,170
Court Administrator	0	0	1,098	1,098
General Government	0	633	0	0
Court Costs	504,809	469,220	593,009	593,009
Subtotal	642,979	608,023	732,277	732,277
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	0	479,564	0	0
Subtotal	0	479,564	0	0
Reserves & Set Aside Amounts:				
Reserves - Salary Adjustment	0	0	6,150	6,150
Reserves - Cash Balance - Operating	0	0	174,743	147,220
Reserves - Pub Def Paperless File Proj	0	0	39,754	0
Subtotal	0	0	220,647	153,370
TOTAL EXPENDITURES	642,979	1,087,587	952,924	885,647

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.



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Debt Service Funds

These funds reflect principal and interest payments on bonded debt for governmental projects, golf courses, and General Obligation bonds. Debt service for Water & Sewer funds are not shown here but are reported separately with the enterprise fund.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	363,395	417,651
Subtotal	0	0	363,395	417,651
Revenues to be received during Fiscal Year:				
Property Taxes	2,985,778	2,994,713	3,217,965	3,314,504
Intergovernmental	1,145,863	1,088,104	1,173,425	1,173,425
Interest income	49,480	19,124	1,817	1,837
Contributions	321,149	0	0	0
Transfers from other funds	15,399,856	14,266,033	14,447,800	13,532,980
Bond proceeds	0	73,839,826	0	0
Less Statutory 5%	0	0	-219,660	-224,488
Premium on bonds	0	14,231,114	0	0
Subtotal	19,902,127	106,438,915	18,621,347	17,798,258
TOTAL REVENUES	19,902,127	106,438,915	18,984,742	18,215,909
Budgeted Expenditures by Department in this fund:				
Parks and Recreation	14,461	0	0	0
General Government	0	463,517	0	0
Debt Service	19,536,351	105,994,861	18,563,764	17,651,277
Subtotal	19,550,812	106,458,378	18,563,764	17,651,277
Transfers Out to Other Funds/Agencies:				
Subtotal	0	0	0	0
Reserves & Set Aside Amounts:				
Reserves - Cash Balance	0	0	13,233	9,135
Reserves - Cash Balance-TRR&I 2004	0	0	8,387	8,387
Reserves - GO 2003 Bonds Debt Service	0	0	387,850	547,110
Reserves - Tax Base Adjustment	0	0	11,508	0
Subtotal	0	0	420,978	564,632
TOTAL EXPENDITURES	19,550,812	106,458,378	18,984,742	18,215,909



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Fleet & Fuel Services Funds

This fund is an internal service fund used to account for the user charges and operating costs of the county vehicle and equipment fleet. This report also reflects centralized purchasing of fuel used by county departments and other governmental agencies.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	12,911,777	11,037,126
Subtotal	0	0	12,911,777	11,037,126
Revenues to be received during Fiscal Year:				
Charges for services	13,586,700	13,473,950	15,505,000	16,755,000
Interest income	106,214	35,610	35,251	30,927
Contributions	321,917	139,878	0	0
Miscellaneous	21,748	44,129	18,000	18,000
Gain on disposition of assets	408,132	348,887	45,000	45,000
Less Statutory 5%	0	0	-780,163	-842,447
Subtotal	14,444,709	14,042,454	14,823,088	16,006,480
TOTAL REVENUES	14,444,709	14,042,454	27,734,865	27,043,606
Budgeted Expenditures by Department in this fund:				
Financial Management	66,441	70,545	0	0
Public Works(Transp/Prj Mgt)	12,703,772	13,060,679	16,621,845	17,435,308
Subtotal	12,770,214	13,131,225	16,621,845	17,435,308
Reserves & Set Aside Amounts:				
Reserves - Salary Adjustment	0	0	75,896	75,896
Reserves - Cash Balance - Fuel Services	0	0	2,223,075	1,689,899
Reserves - Cash Balance - Fleet	0	0	7,814,049	6,842,503
Reserves - Fleet Replacement - FY14&15	0	0	1,000,000	1,000,000
Subtotal	0	0	11,113,020	9,608,298
TOTAL EXPENDITURES	12,770,214	13,131,225	27,734,865	27,043,606



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

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 FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	750,259	834,897
Subtotal	0	0	750,259	834,897
Revenues to be received during Fiscal Year:				
Intergovernmental	353,299	365,889	350,000	350,000
Interest income	4,579	3,042	2,251	2,504
Transfers from other funds	77,784	0	0	0
Less Statutory 5%	0	0	-17,613	-17,625
Subtotal	435,662	368,931	334,638	334,879
TOTAL REVENUES	435,662	368,931	1,084,897	1,169,776
Budgeted Expenditures by Department in this fund:				
Natural Resources Dpt	6,666	81,662	250,000	250,000
Subtotal	6,666	81,662	250,000	250,000
Transfers Out to Other Funds/Agencies:				
Tr to P&R Capital Projects	0	140,000	0	0
Subtotal	0	140,000	0	0
Reserves & Set Aside Amounts:				
Reserves - Cash Balance - Operating	0	0	834,897	919,776
Subtotal	0	0	834,897	919,776
TOTAL EXPENDITURES	6,666	221,662	1,084,897	1,169,776



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

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 FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	23,362,895	11,757,527
Subtotal	0	0	23,362,895	11,757,527
Revenues to be received during Fiscal Year:				
Interest income	180,235	88,697	66,829	50,792
Capital grants	594,258	1,296,074	0	0
Transfers from other funds	4,014,526	3,112,472	3,550,225	1,935,949
Less Statutory 5%	0	0	-3,341	-2,540
Subtotal	4,789,019	4,497,243	3,613,713	1,984,201
TOTAL REVENUES	<u>4,789,019</u>	<u>4,497,243</u>	<u>26,976,608</u>	<u>13,741,728</u>
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	1,066,918	2,775,478	7,665,754	508,767
Subtotal	1,066,918	2,775,478	7,665,754	508,767
Transfers Out to Other Funds/Agencies:				
Trans to 5&6Ct Gas Tax	0	156,649	0	0
Transfer to 2004 Trnsp Rev Bd	3,906,034	2,225,845	2,663,820	0
Tsf to RevRef/Imp Bds 2013	0	885,529	886,405	1,935,949
Subtotal	3,906,034	3,268,023	3,550,225	1,935,949
Reserves & Set Aside Amounts:				
Reserves - Cash Balance	0	0	1,676,570	1,676,570
Reserves - Future Projects	0	0	273,316	292,316
Reserves - 5th & 6th Gas Tax C I P	0	0	7,799,245	5,759,478
Reserves - Cash Balance	0	0	2,158,396	2,168,648
Reserves - Capital Projects	0	0	3,853,102	1,400,000
Subtotal	0	0	15,760,629	11,297,012
TOTAL EXPENDITURES	<u>4,972,952</u>	<u>6,043,501</u>	<u>26,976,608</u>	<u>13,741,728</u>



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Gas Tax Road Maintenance Funds

These funds track the use of Local Option Gas Tax and maintain the funding and expenditures for small projects and maintenance of the transportation system, roads, sidewalks and signalization systems.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	7,670,997	8,203,040
Subtotal	0	0	7,670,997	8,203,040
Revenues to be received during Fiscal Year:				
Interest income	53,374	27,414	38,355	41,015
Miscellaneous	0	6	0	0
Transfers from other funds	8,495,858	9,443,230	8,761,583	8,779,685
Less Statutory 5%	0	0	-1,919	-2,050
Subtotal	8,549,232	9,470,650	8,798,019	8,818,650
TOTAL REVENUES	<u>8,549,232</u>	<u>9,470,650</u>	<u>16,469,016</u>	<u>17,021,690</u>
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	8,688,561	6,312,272	8,134,004	8,134,008
Subtotal	8,688,561	6,312,272	8,134,004	8,134,008
Reserves & Set Aside Amounts:				
Reserves - Salary Adjustment	0	0	131,971	131,971
Cash Balance Const 5 & 6 80% Rd Maint	0	0	565,893	568,581
Cash Balance County 9Ct Voted Rd Resurf	0	0	1,000,911	980,566
Cash Balance Local Option 4 Cent	0	0	186,978	259,567
Cash Balance Local Option 5 Ct	0	0	4,608,217	4,552,883
Cash Balance 5 & 6 Cent Maintenance	0	0	1,841,042	2,394,114
Subtotal	0	0	8,335,012	8,887,682
TOTAL EXPENDITURES	<u>8,688,561</u>	<u>6,312,272</u>	<u>16,469,016</u>	<u>17,021,690</u>



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Green Bridge Demolition

Monies received from the state and interest earnings are required to be held in this fund for demolition of the "Old Green Bridge" should it no longer be useful as a fishing pier.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	330,540	332,110
Subtotal	0	0	330,540	332,110
Revenues to be received during Fiscal Year:				
Interest income	1,992	974	1,653	1,661
Less Statutory 5%	0	0	-83	-83
Subtotal	1,992	974	1,570	1,578
<u>TOTAL REVENUES</u>	<u>1,992</u>	<u>974</u>	<u>332,110</u>	<u>333,688</u>
Reserves & Set Aside Amounts:				
Reserves - Cash Balance - Operating	0	0	332,110	333,688
Subtotal	0	0	332,110	333,688
<u>TOTAL EXPENDITURES</u>	<u>0</u>	<u>0</u>	<u>332,110</u>	<u>333,688</u>



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Health Care Fund

The Health Care Trust fund was established when Manatee County sold Manatee Memorial Hospital in 1984. After the expiration of the Trust, corpus monies were combined into a Health Care fund in accordance with action by the Board of County Commissioners effective June, 2008. The use of these funds includes payments to all area hospitals and physicians for indigent health care. Current spending rates will deplete this fund by 2015. A community based task force is exploring alternatives for reducing costs and creating new revenue sources.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	16,511,450	7,033,366
Subtotal	0	0	16,511,450	7,033,366
Revenues to be received during Fiscal Year:				
Interest income	234,685	88,342	41,279	17,583
Less Statutory 5%	0	0	-2,064	-879
Subtotal	234,685	88,342	39,215	16,704
TOTAL REVENUES	<u>234,685</u>	<u>88,342</u>	<u>16,550,665</u>	<u>7,050,070</u>
Budgeted Expenditures by Department in this fund:				
Community Services	8,957,353	9,471,484	9,417,299	8,872,299
Subtotal	8,957,353	9,471,484	9,417,299	8,872,299
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	100,000	100,000	100,000	100,000
Subtotal	100,000	100,000	100,000	100,000
Reserves & Set Aside Amounts:				
Reserves - Cash Balance - Operating	0	0	7,033,366	24,066
Fund Shortage	0	0	0	-1,946,295
Subtotal	0	0	7,033,366	-1,922,229
TOTAL EXPENDITURES	<u>9,057,353</u>	<u>9,571,484</u>	<u>16,550,665</u>	<u>7,050,070</u>



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Health Self Insurance Fund

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

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	43,230,864	46,107,689
Subtotal	0	0	43,230,864	46,107,689
Revenues to be received during Fiscal Year:				
Charges for services	45,935,614	40,783,499	48,028,337	48,028,337
Interest income	196,664	103,885	216,154	216,154
Miscellaneous	1,058,058	546,100	1,018,668	1,018,668
Less Statutory 5%	0	0	-2,463,158	-2,463,158
Subtotal	47,190,335	41,433,484	46,800,001	46,800,001
TOTAL REVENUES	47,190,335	41,433,484	90,030,865	92,907,690
Budgeted Expenditures by Department in this fund:				
County Administration	43,827,333	38,662,633	43,912,246	43,957,246
Subtotal	43,827,333	38,662,633	43,912,246	43,957,246
Transfers Out to Other Funds/Agencies:				
Subtotal	0	0	0	0
Reserves & Set Aside Amounts:				
Reserves - Salary Adjustment	0	0	10,930	10,930
Reserves - Cash Balance	0	0	13,075,387	13,307,922
Reserves - Dental Claims	0	0	60,000	60,000
Reserves - Medical Claims	0	0	22,000,000	24,099,290
Reserves - OPEB Claims	0	0	10,972,302	11,472,302
Subtotal	0	0	46,118,619	48,950,444
TOTAL EXPENDITURES	43,827,333	38,662,633	90,030,865	92,907,690

The budget for this fund is still under construction pending review of the actuarial study and refinement of claims projections for the internal service fund.



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Highway Capital Projects Funds

This fund accounts for highway capital improvements not funded by gas tax or impact fees. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	144,392	144,392
Subtotal	0	0	144,392	144,392
Revenues to be received during Fiscal Year:				
Interest income	491	4,076	0	0
Bond proceeds	0	1,916,718	0	0
Subtotal	491	1,920,794	0	0
<u>TOTAL REVENUES</u>	<u>491</u>	<u>1,920,794</u>	<u>144,392</u>	<u>144,392</u>
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	0	17,110	0	0
Subtotal	0	17,110	0	0
Reserves & Set Aside Amounts:				
Reserves - Cash Balance	0	0	144,392	144,392
Subtotal	0	0	144,392	144,392
<u>TOTAL EXPENDITURES</u>	<u>0</u>	<u>17,110</u>	<u>144,392</u>	<u>144,392</u>



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Impact Fee Administration

The Impact Fee Administration funds include special revenue funds used to account for the administrative costs associated with the collection and expenditure of impact fees. The administrative surcharge was suspended in 2007, and the program is currently funded using accumulated reserves until depleted.

The county has set aside funding for Affordable Housing subsidies which pay impact fees for qualified projects.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	9,202	36,798
Subtotal	0	0	9,202	36,798
Revenues to be received during Fiscal Year:				
Charges for services	177,479	21	0	0
Interest income	4,183	935	1,200	1,200
Transfers from other funds	0	200,000	210,447	182,851
Less Statutory 5%	0	0	-60	-60
Subtotal	181,662	200,955	211,587	183,991
TOTAL REVENUES	181,662	200,955	220,789	220,789
Budgeted Expenditures by Department in this fund:				
Financial Management	634,110	258,342	183,991	183,991
Subtotal	634,110	258,342	183,991	183,991
Reserves & Set Aside Amounts:				
Reserves - Cash Balance - Operating	0	0	36,798	36,798
Subtotal	0	0	36,798	36,798
TOTAL EXPENDITURES	634,110	258,342	220,789	220,789



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

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 FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	2,385,334	2,028,545
Subtotal	0	0	2,385,334	2,028,545
Revenues to be received during Fiscal Year:				
Licenses and permits	1,278,996	1,477,768	1,100,000	1,100,000
Interest income	23,358	7,611	11,877	10,092
Transfers from other funds	1,025,478	0	0	0
Less Statutory 5%	0	0	-55,594	-55,505
Subtotal	2,327,831	1,485,379	1,056,283	1,054,587
TOTAL REVENUES	<u>2,327,831</u>	<u>1,485,379</u>	<u>3,441,617</u>	<u>3,083,132</u>
Budgeted Expenditures by Department in this fund:				
General Government	359,616	251,375	0	0
Property Management Dept	572,424	305,805	0	0
Subtotal	932,040	557,181	0	0
Transfers Out to Other Funds/Agencies:				
Transfer to 2004 Rev Imp Bnds	955,241	513,318	478,739	0
Transfer to 2006 Rev Imp Bonds	306,627	200,263	401,672	401,875
Tsf to RevRef/Imp Bds 2013	0	532,135	532,661	1,163,357
Trans to Law Enforce Imp Cap	1,010,000	0	0	0
Subtotal	2,271,868	1,245,716	1,413,072	1,565,232
Reserves & Set Aside Amounts:				
Reserves - Cash Balance	0	0	9,978	9,978
Reserves - Cash Balance - Operating	0	0	1,683,167	1,507,922
Reserves for Capital for Add Deputies	0	0	335,400	0
Subtotal	0	0	2,028,545	1,517,900
TOTAL EXPENDITURES	<u>3,203,908</u>	<u>1,802,897</u>	<u>3,441,617</u>	<u>3,083,132</u>



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Library Capital Projects

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

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	261,978	261,978
Subtotal	0	0	261,978	261,978
Revenues to be received during Fiscal Year:				
Interest income	1,882	717	0	0
Subtotal	1,882	717	0	0
TOTAL REVENUES	1,882	717	261,978	261,978
Budgeted Expenditures by Department in this fund:				
Neighborhood Services Dept	392,519	8,072	0	0
Subtotal	392,519	8,072	0	0
Transfers Out to Other Funds/Agencies:				
Transfer to Library	118,292	0	0	0
Subtotal	118,292	0	0	0
Reserves & Set Aside Amounts:				
Reserves - Cash Balance	0	0	261,978	261,978
Subtotal	0	0	261,978	261,978
TOTAL EXPENDITURES	510,811	8,072	261,978	261,978



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

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 and the Library Gift fund.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	2,103,451	1,544,690
Subtotal	0	0	2,103,451	1,544,690
Revenues to be received during Fiscal Year:				
Property Taxes	5,337,605	5,632,082	5,998,983	6,178,952
Intergovernmental	171,782	166,877	167,000	167,000
Charges for services	18,771	20,922	15,000	15,000
Fines and forfeitures	129,272	126,592	140,000	145,000
Interest income	19,454	10,200	11,019	8,989
Contributions	153,876	94,916	35,700	35,700
Miscellaneous	3,753	4	0	0
Transfers from other funds	118,292	0	0	0
Less Statutory 5%	0	0	-318,385	-327,532
Subtotal	5,952,804	6,051,592	6,049,317	6,223,109
TOTAL REVENUES	5,952,804	6,051,592	8,152,768	7,767,799
Budgeted Expenditures by Department in this fund:				
Neighborhood Services Dept	6,029,404	5,710,263	6,507,253	6,501,353
Subtotal	6,029,404	5,710,263	6,507,253	6,501,353
Transfers Out to Other Funds/Agencies:				
Subtotal	0	0	0	0
Reserves & Set Aside Amounts:				
Reserves - Salary Adjustment	0	0	100,755	100,755
Reserves - Cash Balance - Operating	0	0	1,523,114	1,165,691
Reserves - Tax Base Adjustment	0	0	21,646	0
Subtotal	0	0	1,645,515	1,266,446
TOTAL EXPENDITURES	6,029,404	5,710,263	8,152,768	7,767,799

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.



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

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 FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Subtotal	0	0	0	0
Revenues to be received during Fiscal Year:				
Intergovernmental	325,931	510,563	0	0
Miscellaneous	65	269	71,600	71,600
Operating grants	1,101,156	1,152,211	1,360,418	1,360,418
Transfers from other funds	18,515	25,473	20,855	20,855
Less Statutory 5%	0	0	-71,601	-71,601
Subtotal	1,445,667	1,688,516	1,381,272	1,381,272
<u>TOTAL REVENUES</u>	<u>1,445,667</u>	<u>1,688,516</u>	<u>1,381,272</u>	<u>1,381,272</u>
Budgeted Expenditures by Department in this fund:				
MPO	1,445,204	1,688,843	1,381,272	1,381,272
Subtotal	1,445,204	1,688,843	1,381,272	1,381,272
<u>TOTAL EXPENDITURES</u>	<u>1,445,204</u>	<u>1,688,843</u>	<u>1,381,272</u>	<u>1,381,272</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.



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Miscellaneous Funds (Less Than \$100,000)

The Cable Franchise Fees fund, EMS Impact Fees fund, the Substance Abuse fund, and the Comprehensive Jail Facility fund make up the Miscellaneous fund balance. The fund balance for each is less than \$100,000.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	105,690	90,161
Subtotal	0	0	105,690	90,161
Revenues to be received during Fiscal Year:				
Other Taxes	5,021	0	0	0
Fines and forfeitures	3,883	3,980	4,400	4,400
Interest income	548	363	306	228
Less Statutory 5%	0	0	-235	-231
Subtotal	9,451	4,344	4,471	4,397
TOTAL REVENUES	<u>9,451</u>	<u>4,344</u>	<u>110,161</u>	<u>94,558</u>
Budgeted Expenditures by Department in this fund:				
County Administration	34,622	0	15,000	15,000
Community Services	0	0	5,000	5,000
Subtotal	34,622	0	20,000	20,000
Reserves & Set Aside Amounts:				
Reserves - Cash - Comp Jail Facility	0	0	36,728	36,728
Reserves - Cash - Substance Abuse	0	0	24,615	23,912
Reserves - Cash - Cable Franchise	0	0	21,020	6,120
Reserves - Cash - EMS Impact Fees	0	0	7,798	7,798
Subtotal	0	0	90,161	74,558
TOTAL EXPENDITURES	<u>34,622</u>	<u>0</u>	<u>110,161</u>	<u>94,558</u>



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Miscellaneous Grants

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	988,021	988,021
Subtotal	0	0	988,021	988,021
Revenues to be received during Fiscal Year:				
Intergovernmental	456,849	536,755	0	0
Interest income	5,245	2,857	0	0
Operating grants	8,687	7,323	0	0
Subtotal	470,781	546,934	0	0
Reserves & Set Aside Amounts:				
Subtotal	0	0	0	0
<u>TOTAL REVENUES</u>	<u>470,781</u>	<u>546,934</u>	<u>988,021</u>	<u>988,021</u>
Budgeted Expenditures by Department in this fund:				
Natural Resources Dpt	465,536	544,078	0	0
Subtotal	465,536	544,078	0	0
Reserves & Set Aside Amounts:				
Reserves - Cash Balance - Operating	0	0	247,005	247,005
Reserves - Budget Stabilization	0	0	741,016	741,016
Subtotal	0	0	988,021	988,021
<u>TOTAL EXPENDITURES</u>	<u>465,536</u>	<u>544,078</u>	<u>988,021</u>	<u>988,021</u>



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

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 FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	177,424	127,315
Subtotal	0	0	177,424	127,315
Revenues to be received during Fiscal Year:				
Property Taxes	79,113	77,948	83,751	86,263
Interest income	1,503	808	887	634
Less Statutory 5%	0	0	-4,232	-4,345
Subtotal	80,617	78,756	80,406	82,552
<u>TOTAL REVENUES</u>	<u>80,617</u>	<u>78,756</u>	<u>257,830</u>	<u>209,867</u>
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	60,385	66,426	130,515	130,566
Subtotal	60,385	66,426	130,515	130,566
Reserves & Set Aside Amounts:				
Reserves - Cash Balance - Operating	0	0	127,015	79,301
Reserves - Tax Base Adjustment	0	0	300	0
Subtotal	0	0	127,315	79,301
<u>TOTAL EXPENDITURES</u>	<u>60,385</u>	<u>66,426</u>	<u>257,830</u>	<u>209,867</u>



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

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 FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	897,343	490,405
Subtotal	0	0	897,343	490,405
Revenues to be received during Fiscal Year:				
Intergovernmental	32,377	57,769	0	0
Interest income	24,254	14,750	4,487	2,452
Contributions	0	800,000	75,000	0
Miscellaneous	0	6	0	0
Operating grants	0	17,113	0	0
Capital grants	849,288	755,449	0	0
Transfers from other funds	1,416,905	340,000	0	0
Less Statutory 5%	0	0	-3,974	-123
Subtotal	2,322,824	1,985,087	75,513	2,329
TOTAL REVENUES	<u>2,322,824</u>	<u>1,985,087</u>	<u>972,856</u>	<u>492,734</u>
Budgeted Expenditures by Department in this fund:				
Parks and Recreation	794,652	738,376	0	0
Public Works(Transp/Prj Mgt)	340,590	140,279	0	0
Natural Resources Dpt	938,235	2,066,544	432,450	135,000
Property Management Dept	213	23,274	0	0
Neighborhood Services Dept	9,828	0	0	0
Subtotal	2,083,518	2,968,474	432,450	135,000
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	0	0	50,000	0
Tran to FBIP Fund	77,784	0	0	0
Subtotal	77,784	0	50,000	0
Reserves & Set Aside Amounts:				
Reserves - Cash Balance Undesignated	0	0	490,406	257,734
Reserves - Capital Projects FY 14	0	0	0	100,000
Subtotal	0	0	490,406	357,734
TOTAL EXPENDITURES	<u>2,161,302</u>	<u>2,968,474</u>	<u>972,856</u>	<u>492,734</u>



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Parks Impact Fee Project Funds

These funds account for the revenues and expenditures related to impact fees collected for construction and expansion of Parks projects. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	2,250,250	3,289,039
Subtotal	0	0	2,250,250	3,289,039
Revenues to be received during Fiscal Year:				
Licenses and permits	1,851,133	3,028,122	2,200,000	2,200,000
Intergovernmental	24,648	352	0	0
Interest income	20,099	14,193	9,837	2,598
Transfers from other funds	1,870,665	1,588,946	2,200,000	2,244,000
Less Statutory 5%	0	0	-110,492	-110,130
Subtotal	3,766,545	4,631,613	4,299,345	4,336,468
TOTAL REVENUES	3,766,545	4,631,613	6,549,595	7,625,507
Budgeted Expenditures by Department in this fund:				
Parks and Recreation	975,540	1,560,852	95,200	450,000
Natural Resources Dpt	0	49,341	0	0
Property Management Dept	103,431	383,765	741,700	1,337,000
Subtotal	1,078,971	1,993,958	836,900	1,787,000
Transfers Out to Other Funds/Agencies:				
Transfer to-Pk Cnty Imp Fee	0	443,109	0	0
Tsf to Revenue Refund Bds 2010	138,553	125,000	146,156	97,453
Tsf to Pk Ctywide Imp fee	1,721,592	1,145,837	2,200,000	2,244,000
Trf to Park NEW A Imp Fee-Proj	7	0	0	0
Tsf to PK Imp Fee NEW B Proj	94,710	0	0	0
Tsf to Pk Imp Fee NEW C Proj	1,156	0	0	0
Tsf to Parks NEW D ImpFee Proj	11,239	0	0	0
Tsf to Park Imp Fee NEW E Proj	322	0	0	0
Tran fm Park NEW F Imp Fee Prj	41,639	0	0	0
Subtotal	2,009,218	1,713,946	2,346,156	2,341,453
Reserves & Set Aside Amounts:				
Reserves - District A Capital Proj Cash	0	0	3,338	3,338
Reserves - District B Capital Proj Cash	0	0	80	80
Reserves - District C Capital Proj Cash	0	0	17,985	17,985
Reserves - District D Capital Proj Cash	0	0	24,898	24,898
Reserves - New District B Cap Proj Cash	0	0	146	146
Reserves - New District D Cap Proj Cash	0	0	174,391	174,391
Reserves - Parks F Capital Proj Cash	0	0	200	200
Reserves - Parks New A Imp Fee Cash	0	0	6,688	6,688
Reserves - Parks New F Cap Proj Cash	0	0	42,109	42,109
Reserves - District E Capital Proj Cash	0	0	12,558	12,558
Reserves - Countywide Impact Fee Cash	0	0	3,006,074	3,214,089



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Parks Impact Fee Project Funds

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Reserves & Set Aside Amounts:				
Reserves - New District Cap Proj Cash	0	0	572	572
Reserves - Pk Cntywide Capital Proj	0	0	77,500	0
Subtotal	0	0	3,366,539	3,497,054
<u>TOTAL EXPENDITURES</u>	<u>3,088,189</u>	<u>3,707,904</u>	<u>6,549,595</u>	<u>7,625,507</u>



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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 FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	7,363,977	7,803,008
Subtotal	0	0	7,363,977	7,803,008
Revenues to be received during Fiscal Year:				
Intergovernmental	674,381	789,853	800,000	800,000
Interest income	41,874	21,408	20,000	20,000
Less Statutory 5%	0	0	-41,000	-41,000
Subtotal	716,255	811,260	779,000	779,000
<u>TOTAL REVENUES</u>	<u>716,255</u>	<u>811,260</u>	<u>8,142,977</u>	<u>8,582,008</u>
Budgeted Expenditures by Department in this fund:				
Natural Resources Dpt	295,256	390,085	519,750	519,750
Subtotal	295,256	390,085	519,750	519,750
Transfers Out to Other Funds/Agencies:				
Tr to P&R Capital Projects	0	200,000	0	0
Subtotal	0	200,000	0	0
Reserves & Set Aside Amounts:				
Reserves - Phosphate Tax	0	0	80,000	80,000
Reserves - Salary Adjustment	0	0	9,944	9,944
Reserves - Cash Balance - Operating	0	0	4,673,283	7,972,314
Capital Reserves	0	0	2,860,000	0
Subtotal	0	0	7,623,227	8,062,258
<u>TOTAL EXPENDITURES</u>	<u>295,256</u>	<u>590,085</u>	<u>8,142,977</u>	<u>8,582,008</u>



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Port Manatee

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Subtotal	0	0	0	0
Revenues to be received during Fiscal Year:				
Charges for services	9,668,483	9,756,772	9,757,358	9,757,358
Interest income	20,918	-2,649	41,221	41,221
Contributions	500,000	0	0	0
Miscellaneous	436,930	194,431	957,820	957,820
Operating grants	7,669	0	0	0
Gain on disposition of assets	2,593	0	0	0
Transfers from other funds	1,877,618	446,500	446,500	446,500
Less Statutory 5%	0	0	-537,820	-537,820
Gain on Impaired Asset	1,050,754	0	0	0
Subtotal	13,564,965	10,395,054	10,665,079	10,665,079
TOTAL REVENUES	13,564,965	10,395,054	10,665,079	10,665,079
Budgeted Expenditures by Department in this fund:				
Port Authority	13,016,351	12,859,917	7,074,964	7,074,964
Subtotal	13,016,351	12,859,917	7,074,964	7,074,964
Transfers Out to Other Funds/Agencies:				
Tran to Port Capital Improv	402,567	2,258,376	0	0
Tran to Port Debt Service	3,047,743	2,493,622	3,563,630	3,563,630
Subtotal	3,450,310	4,751,998	3,563,630	3,563,630
Reserves & Set Aside Amounts:				
RESERVES - CONTINGENCY	0	0	26,485	26,485
Subtotal	0	0	26,485	26,485
TOTAL EXPENDITURES	16,466,661	17,611,915	10,665,079	10,665,079



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Port Manatee Debt Service

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Subtotal	0	0	0	0
Revenues to be received during Fiscal Year:				
Interest income	129,421	436,730	0	0
Transfers from other funds	5,247,743	2,493,622	3,563,630	3,563,630
Subtotal	5,377,165	2,930,352	3,563,630	3,563,630
<u>TOTAL REVENUES</u>	<u>5,377,165</u>	<u>2,930,352</u>	<u>3,563,630</u>	<u>3,563,630</u>
Budgeted Expenditures by Department in this fund:				
Port Authority	1,368,845	2,139,789	3,563,630	3,563,630
Subtotal	1,368,845	2,139,789	3,563,630	3,563,630
<u>TOTAL EXPENDITURES</u>	<u>1,368,845</u>	<u>2,139,789</u>	<u>3,563,630</u>	<u>3,563,630</u>



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Public Safety Impact Fee & Capital Projects

This fund accounts for the revenues and expenditures relating to impact fees collected for emergency services such as EMS and emergency communications

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	338,352	425,885
Subtotal	0	0	338,352	425,885
Revenues to be received during Fiscal Year:				
Licenses and permits	484,703	755,941	500,000	500,000
Interest income	6,869	2,217	1,654	2,092
Transfers from other funds	186,000	240,000	0	0
Less Statutory 5%	0	0	-25,083	-25,105
Subtotal	677,572	998,159	476,571	476,987
TOTAL REVENUES	<u>677,572</u>	<u>998,159</u>	<u>814,923</u>	<u>902,872</u>
Budgeted Expenditures by Department in this fund:				
Public Safety	952,989	168,781	0	0
Subtotal	952,989	168,781	0	0
Transfers Out to Other Funds/Agencies:				
Transfer to 2006 Rev Imp Bonds	99,851	14,649	312,412	312,569
Tsf to RevRef/Imp Bds 2013	0	76,550	76,626	167,354
Tsf to Pub Safety Impact Fee	186,000	240,000	0	0
Subtotal	285,851	331,199	389,038	479,923
Reserves & Set Aside Amounts:				
Reserves - Cash Balance	0	0	7,674	7,674
Reserves - Cash Balance - Operating	0	0	418,211	415,275
Subtotal	0	0	425,885	422,949
TOTAL EXPENDITURES	<u>1,238,840</u>	<u>499,980</u>	<u>814,923</u>	<u>902,872</u>



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Radio Fund

This fund accounts for the 800 MHz radio program which was transferred from Public Safety to the Information Technology department in FY13. Prior to the current year, this fund was combined with Telephone Communications.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	896,279	118,345
Subtotal	0	0	896,279	118,345
Revenues to be received during Fiscal Year:				
Charges for services	691,706	1,243,133	1,166,176	1,166,176
Interest income	913	1,531	3,519	473
Contributions	0	18,857	0	0
Miscellaneous	0	42	0	0
Transfers from other funds	0	549,996	0	550,000
Less Statutory 5%	0	0	-58,485	-58,332
Subtotal	692,619	1,813,558	1,111,210	1,658,317
TOTAL REVENUES	692,619	1,813,558	2,007,489	1,776,662
Budgeted Expenditures by Department in this fund:				
Information Technology Dept	661,359	1,573,529	1,872,776	1,754,576
Subtotal	661,359	1,573,529	1,872,776	1,754,576
Transfers Out to Other Funds/Agencies:				
Tran to Self Ins Trust Fd	0	2,219	0	0
Subtotal	0	2,219	0	0
Reserves & Set Aside Amounts:				
Reserves - Salary Adjustment	0	0	16,368	16,368
Reserves - Operating	0	0	118,345	5,718
Subtotal	0	0	134,713	22,086
TOTAL EXPENDITURES	661,359	1,575,747	2,007,489	1,776,662

Fund balance in this fund was re-allocated by Clerk's Finance between Communications (Fund 504) and Radio (new Fund 509) based on financial history, with new balances apportioned into each fund during FY13.



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Roads Impact Fee Project Funds

These funds are used to account for the revenues and expenditures relating to impact fees collected for transportation projects. Capital Project Funds include multi-year project budgets that are carried over from previous years and are not reflected below.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	37,497,977	15,996,833
Subtotal	0	0	37,497,977	15,996,833
Revenues to be received during Fiscal Year:				
Licenses and permits	5,795,038	8,710,046	6,271,872	6,271,872
Interest income	385,415	199,309	22,785	22,785
Capital grants	998,712	0	0	0
Transfers from other funds	20,943,073	8,612,551	6,200,000	6,200,000
Less Statutory 5%	0	0	-314,732	-314,732
Subtotal	28,122,238	17,521,906	12,179,925	12,179,925
TOTAL REVENUES	28,122,238	17,521,906	49,677,902	28,176,758
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	4,170,231	5,204,412	18,852,532	10,021,233
Subtotal	4,170,231	5,204,412	18,852,532	10,021,233
Transfers Out to Other Funds/Agencies:				
Tran to Rd Imp A	48,771	0	0	0
Tran to Rd Imp B	61,560	0	0	0
Tran to Rd Imp C	203,175	0	0	0
Tran to Rd Imp D	814,598	0	0	0
Tran to Rd Imp E	923	0	0	0
Tran to Rd Imp F	221,718	0	0	0
Tsf to NE Rd Imp Fee-Projects	3,092,328	2,738,499	1,500,000	1,500,000
Tsf to NW Rd Imp Fee-Projects	3,000,000	274,052	400,000	400,000
Tsf to SE Road Imp Cap Proj	10,000,000	5,000,000	4,000,000	4,000,000
Tsf to SW Transp Cap Imp Fee	3,500,000	600,000	300,000	300,000
Subtotal	20,943,073	8,612,551	6,200,000	6,200,000
Reserves & Set Aside Amounts:				
Reserves - Cash Balance - NW	0	0	4,446,512	4,646,512
Reserves - Cash Balance - SW	0	0	3,248,904	1,923,904
Reserves - Cash Balance - Dist A	0	0	4,798	4,798
Reserves - Cash Balance - Old B	0	0	94	94
Reserves - Cash Balance Old District C	0	0	13,677	13,677
Reserves - Cash Balance - Old D	0	0	11,929	11,929
Reserves - Cash Balance - Old F	0	0	470	470
Reserves - Cash Balance - Old E	0	0	860,341	860,341
Reserves - Cash Balance NE	0	0	943,433	943,433
Reserves - Cash Balance - NW	0	0	163,178	163,178
Reserves - Cash Balance - SE	0	0	139,406	1,348,173
Reserves - Cash Balance - SE	0	0	1,666,830	1,666,830



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Roads Impact Fee Project Funds

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Reserves & Set Aside Amounts:				
Reserves - Cash Balance - SW	0	0	44,505	44,505
Reserves - Cash Balance - NE	0	0	3,532,681	127,681
Reserves - CIP - NW	0	0	71,000	200,000
Reserves - CIP - SE	0	0	9,477,612	0
Subtotal	0	0	24,625,370	11,955,525
<u>TOTAL EXPENDITURES</u>	<u>25,113,304</u>	<u>13,816,963</u>	<u>49,677,902</u>	<u>28,176,758</u>



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Self Insurance Fund

This fund accounts for the costs and claims of worker's compensation, automobile, property and general liability insurances.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	12,811,653	11,259,361
Subtotal	0	0	12,811,653	11,259,361
Revenues to be received during Fiscal Year:				
Charges for services	6,614,630	7,003,281	8,141,216	8,141,216
Interest income	82,124	38,687	50,000	50,000
Miscellaneous	144,373	86,623	70,074	70,074
Transfers from other funds	0	2,219	0	0
Less Statutory 5%	0	0	-413,065	-413,065
Subtotal	6,841,127	7,130,810	7,848,225	7,848,225
<u>TOTAL REVENUES</u>	<u>6,841,127</u>	<u>7,130,810</u>	<u>20,659,878</u>	<u>19,107,586</u>
Budgeted Expenditures by Department in this fund:				
County Attorney	9,205,105	8,062,106	9,388,440	9,664,880
Subtotal	9,205,105	8,062,106	9,388,440	9,664,880
Reserves & Set Aside Amounts:				
Reserves - Salary Adjustment	0	0	12,077	12,077
Reserves - Claims - Self Insurance	0	0	11,259,361	9,430,629
Subtotal	0	0	11,271,438	9,442,706
<u>TOTAL EXPENDITURES</u>	<u>9,205,105</u>	<u>8,062,106</u>	<u>20,659,878</u>	<u>19,107,586</u>

Miscellaneous revenues include subrogations which vary based on claim activity.



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Solid Waste Capital Projects Funds

These funds account for the capital projects associated with the Solid Waste Fund. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	3,252,765	1,409,306
Subtotal	0	0	3,252,765	1,409,306
Revenues to be received during Fiscal Year:				
Interest income	41,736	18,569	19,517	8,344
Transfers from other funds	0	0	5,100,000	4,574,235
Less Statutory 5%	0	0	-976	-417
Subtotal	41,736	18,569	5,118,541	4,582,162
TOTAL REVENUES	<u>41,736</u>	<u>18,569</u>	<u>8,371,306</u>	<u>5,991,468</u>
Budgeted Expenditures by Department in this fund:				
Utilities Department	731,045	3,564,827	5,460,000	0
Subtotal	731,045	3,564,827	5,460,000	0
Reserves & Set Aside Amounts:				
Reserves - Cash Balance	0	0	1,769,306	26,468
Reserves - CIP	0	0	1,142,000	5,965,000
Subtotal	0	0	2,911,306	5,991,468
TOTAL EXPENDITURES	<u>731,045</u>	<u>3,564,827</u>	<u>8,371,306</u>	<u>5,991,468</u>



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Solid Waste Operating & Debt Service Funds

This fund supports 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 combined report also includes the debt service costs on solid waste project bonds.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	53,320,622	48,620,858
Subtotal	0	0	53,320,622	48,620,858
Revenues to be received during Fiscal Year:				
Charges for services	36,812,818	37,687,634	41,126,799	41,949,332
Interest income	325,516	170,848	269,188	269,188
Miscellaneous	15,573	12,232	13,261	13,529
Gain on disposition of assets	0	14,841	0	0
Transfers from other funds	463,489	463,288	464,540	464,430
Less Statutory 5%	0	0	-2,070,462	-2,111,602
Subtotal	37,617,396	38,348,843	39,803,326	40,584,877
TOTAL REVENUES	37,617,396	38,348,843	93,123,948	89,205,735
Budgeted Expenditures by Department in this fund:				
Utilities Department	31,606,879	32,463,331	34,588,466	35,074,941
Subtotal	31,606,879	32,463,331	34,588,466	35,074,941
Transfers Out to Other Funds/Agencies:				
Transfer to 2004 Trnsp Rev Bd	943,868	657,852	256,698	0
Tsf to RevRef/Imp Bds 2013	0	77,294	77,370	168,979
Tran to Stormwater	3,713,744	3,934,248	3,934,248	3,934,248
Tran to Solid Waste Debt Serv	463,489	463,288	464,540	464,430
Tran to Solid Waste Cap Imp	0	0	5,100,000	4,574,235
Subtotal	5,121,101	5,132,682	9,832,856	9,141,892
Reserves & Set Aside Amounts:				
Reserves - Salary Adjustment	0	0	81,768	81,768
Reserves - Operating - Solid Waste	0	0	23,211,624	19,497,900
Reserves - Landfill Closure Costs	0	0	25,409,234	25,409,234
Subtotal	0	0	48,702,626	44,988,902
TOTAL EXPENDITURES	36,727,980	37,596,013	93,123,948	89,205,735



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Special Law Enforcement Trust Funds

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

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	692,357	980,646
Subtotal	0	0	692,357	980,646
Revenues to be received during Fiscal Year:				
Fines and forfeitures	218,143	290,422	300,000	300,000
Interest income	6,323	2,138	3,462	4,903
Less Statutory 5%	0	0	-15,173	-15,245
Subtotal	224,466	292,560	288,289	289,658
<u>TOTAL REVENUES</u>	<u>224,466</u>	<u>292,560</u>	<u>980,646</u>	<u>1,270,304</u>
Budgeted Expenditures by Department in this fund:				
Sheriff	564,909	177,274	0	0
Subtotal	564,909	177,274	0	0
Reserves & Set Aside Amounts:				
Reserves - Cash Balance - Operating	0	0	980,646	1,270,304
Subtotal	0	0	980,646	1,270,304
<u>TOTAL EXPENDITURES</u>	<u>564,909</u>	<u>177,274</u>	<u>980,646</u>	<u>1,270,304</u>



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Stormwater Operating & Capital Improvement Funds

The Stormwater Management fund accounts for stormwater management and maintenance costs. Interfund transfers are made to the Stormwater Capital Improvement fund for stormwater projects which are included in this report. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	3,549,017	2,044,190
Subtotal	0	0	3,549,017	2,044,190
Revenues to be received during Fiscal Year:				
Charges for services	94,677	126,037	25,000	30,000
Interest income	29,275	9,095	15,464	8,616
Miscellaneous	50	4,100	0	0
Gain on disposition of assets	0	53,105	0	0
Capital grants	1,095,953	1,399,294	0	0
Transfers from other funds	3,713,744	3,934,248	3,934,248	3,934,248
Less Statutory 5%	0	0	-2,023	-1,930
Subtotal	4,933,699	5,525,879	3,972,689	3,970,934
TOTAL REVENUES	<u>4,933,699</u>	<u>5,525,879</u>	<u>7,521,706</u>	<u>6,015,124</u>
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	7,423,582	5,765,667	4,167,987	4,513,618
Natural Resources Dpt	403,718	468,055	453,770	453,770
Subtotal	7,827,300	6,233,722	4,621,757	4,967,388
Reserves & Set Aside Amounts:				
Reserves - Contingency	0	0	140,000	140,000
Reserves - Salary Adjustmemt	0	0	66,322	66,322
Reserves - Cash Balance Projects	0	0	591,476	587,871
Reserves - Cash Balance - Operating	0	0	1,469,651	253,543
Reserves - Cash Balance - Capital	0	0	632,500	0
Subtotal	0	0	2,899,949	1,047,736
TOTAL EXPENDITURES	<u>7,827,300</u>	<u>6,233,722</u>	<u>7,521,706</u>	<u>6,015,124</u>

Charges for services include staff costs eligible to be charged and billed to capital projects. Operating expenditures in this fund may fluctuate from year-to-year depending on the timing of non-recurring Southwest Florida Water Management District (SWFWMD) stormwater monitoring costs periodically funded from cash balances.



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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 FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	64,762	60,018
Subtotal	0	0	64,762	60,018
Revenues to be received during Fiscal Year:				
Charges for services	68,278	67,152	70,460	70,460
Interest income	508	239	326	300
Less Statutory 5%	0	0	-3,543	-3,538
Subtotal	68,787	67,392	67,243	67,222
TOTAL REVENUES	68,787	67,392	132,005	127,240
Budgeted Expenditures by Department in this fund:				
Tax Collector	1,114	1,066	1,100	1,100
Public Works(Transp/Prj Mgt)	67,180	70,665	70,887	70,671
Subtotal	68,293	71,731	71,987	71,771
Reserves & Set Aside Amounts:				
Reserves - Cash Balance	0	0	4,104	2,899
Reserves - Cash Balance - Operating	0	0	55,914	52,570
Subtotal	0	0	60,018	55,469
TOTAL EXPENDITURES	68,293	71,731	132,005	127,240



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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.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	7,498,335	7,742,014
Subtotal	0	0	7,498,335	7,742,014
Revenues to be received during Fiscal Year:				
Other Taxes	6,452,213	7,134,624	6,647,068	6,780,012
Charges for services	0	123,798	0	90,000
Interest income	33,302	19,843	29,906	36,483
Miscellaneous	37,310	114,930	55,000	55,000
Less Statutory 5%	0	0	-336,599	-348,075
Subtotal	6,522,824	7,393,195	6,395,375	6,613,420
TOTAL REVENUES	<u>6,522,824</u>	<u>7,393,195</u>	<u>13,893,710</u>	<u>14,355,434</u>
Budgeted Expenditures by Department in this fund:				
Convention and Visitors Bureau	4,271,490	5,418,178	5,417,635	5,464,419
Parks and Recreation	0	14,160	0	0
Subtotal	4,271,490	5,432,338	5,417,635	5,464,419
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	0	0	500,000	500,000
Tran to Civic Center	500,000	600,000	600,000	600,000
Subtotal	500,000	600,000	1,100,000	1,100,000
Reserves & Set Aside Amounts:				
Reserves - Tourist Tax	0	0	650,000	650,000
Reserves - Salary Adjustment	0	0	19,061	19,061
Reserves - Cash Balance - Operating	0	0	5,207,014	5,621,954
Reserves - Emergency Event	0	0	1,000,000	1,000,000
Reserves - Contingency	0	0	500,000	500,000
Subtotal	0	0	7,376,075	7,791,015
TOTAL EXPENDITURES	<u>4,771,490</u>	<u>6,032,338</u>	<u>13,893,710</u>	<u>14,355,434</u>

Budgeted Transfers Out include \$500,000 to the General Fund as an annual debt service repayment for the interfund loan made in FY11 used 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 for FY12.



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

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 FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	54,416	54,416
Subtotal	0	0	54,416	54,416
Revenues to be received during Fiscal Year:				
Charges for services	1,177,529	1,205,953	1,165,000	1,165,000
Interest income	-531	604	0	0
Contributions	383,257	364,624	20,000	20,000
Miscellaneous	92,722	98,906	50,000	50,000
Operating grants	2,841,405	4,550,023	1,900,000	1,900,000
Capital grants	2,787,397	1,707,229	0	0
Transfers from other funds	4,655,242	4,671,880	5,068,112	5,075,224
Less Statutory 5%	0	0	-156,750	-156,750
Subtotal	11,937,021	12,599,219	8,046,362	8,053,474
Reserves & Set Aside Amounts:				
Subtotal	0	0	0	0
TOTAL REVENUES	11,937,021	12,599,219	8,100,778	8,107,890
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	13,924,901	14,176,178	7,996,800	7,996,798
Subtotal	13,924,901	14,176,178	7,996,800	7,996,798
Transfers Out to Other Funds/Agencies:				
Tran to Transit	0	298,255	0	0
Tran to Trnst Cap Project	152,000	0	0	0
Subtotal	152,000	298,255	0	0
Reserves & Set Aside Amounts:				
Reserves - CIP	0	0	54,416	54,416
Reserves - Cash Balance - Operating	0	0	49,562	56,676
Subtotal	0	0	103,978	111,092
TOTAL EXPENDITURES	14,076,901	14,474,433	8,100,778	8,107,890



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Transportation Trust Fund

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

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	18,196,779	15,848,661
Subtotal	0	0	18,196,779	15,848,661
Revenues to be received during Fiscal Year:				
Property Taxes	6,024,756	5,498,021	5,854,138	6,029,762
Other Taxes	17,064,282	16,978,867	17,697,305	18,216,224
Intergovernmental	4,475,726	4,467,245	4,460,690	4,594,391
Charges for services	984,021	1,032,187	810,900	814,077
Interest income	189,062	90,387	100,000	90,000
Contributions	440,203	396,122	50,000	0
Miscellaneous	422,876	486,189	1,513,835	1,870,524
Operating grants	52,796	0	0	0
Capital grants	43,724	0	0	0
Transfers from other funds	2,588,386	2,588,386	2,588,386	2,588,386
Less Statutory 5%	0	0	-1,524,343	-1,580,749
Subtotal	32,285,832	31,537,405	31,550,911	32,622,615
TOTAL REVENUES	32,285,832	31,537,405	49,747,690	48,471,276
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	9,770,573	9,554,866	12,321,835	12,950,045
General Government	4,462	0	0	0
Property Management Dept	430,947	405,569	406,084	406,089
Neighborhood Services Dept	179,842	120,968	200,000	200,000
Subtotal	10,385,824	10,081,403	12,927,919	13,556,134
Transfers Out to Other Funds/Agencies:				
Transfers	3,131,794	3,163,733	3,468,123	3,572,164
Trans to:Co 9ct Voted Gas Tx	1,219,425	1,167,228	1,206,799	1,224,901
Tran to LocOpt4Ct Maint Proj	800,311	1,683,784	1,073,864	1,073,864
Transfer To:5ctBdVote Gas Tax	4,149,403	4,117,830	4,148,160	4,148,160
Trans to 5&6Ct Gax Tax	2,326,718	2,317,739	2,332,760	2,332,760
Tr to Build Cap Projects	0	156,649	0	0
Tr to 4 Ct Gs Tx Cap Proj Fund	4,014,526	3,112,472	3,550,225	1,935,949
Tran to Transit	4,303,242	4,373,625	5,068,112	5,075,224
Subtotal	19,945,420	20,093,060	20,848,043	19,363,022
Reserves & Set Aside Amounts:				
Reserves - Fuel	0	0	300,000	300,000
Reserves - IFAS	0	0	14,335	0
Reserves - Salary Adjustment	0	0	328,627	328,627
Reserves - Cash Balance - Operating	0	0	7,293,752	8,409,597
Reserves - Budget Stabilization	0	0	6,500,000	5,000,000



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Transportation Trust Fund

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Reserves & Set Aside Amounts:				
Reserves - Capital Replacement	0	0	200,000	200,000
Reserves - 7th Cent Recurring	0	0	713,896	713,896
Reserves - Contingency	0	0	400,000	400,000
Reserves - Econ Dev	0	0	200,000	200,000
Reserves - Tax Base Adjustment	0	0	21,118	0
Subtotal	0	0	15,971,728	15,552,120
<u>TOTAL EXPENDITURES</u>	<u>30,331,244</u>	<u>30,174,463</u>	<u>49,747,690</u>	<u>48,471,276</u>

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



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

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 FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	444,003	447,168
Subtotal	0	0	444,003	447,168
Revenues to be received during Fiscal Year:				
Interest income	4,532	1,910	1,332	1,341
Miscellaneous	0	49,275	2,000	2,000
Less Statutory 5%	0	0	-167	-167
Subtotal	4,532	51,185	3,165	3,174
TOTAL REVENUES	<u>4,532</u>	<u>51,185</u>	<u>447,168</u>	<u>450,342</u>
Budgeted Expenditures by Department in this fund:				
Community Services	0	3,980	0	0
Parks and Recreation	124,001	13,462	0	0
Natural Resources Dpt	83,045	155,490	0	0
Subtotal	207,046	172,932	0	0
Reserves & Set Aside Amounts:				
Reserves - Cash Balance - Operating	0	0	447,168	450,342
Subtotal	0	0	447,168	450,342
TOTAL EXPENDITURES	<u>207,046</u>	<u>172,932</u>	<u>447,168</u>	<u>450,342</u>

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



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

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 FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	7,549,054	8,069,324
Subtotal	0	0	7,549,054	8,069,324
Revenues to be received during Fiscal Year:				
Property Taxes	10,019,915	9,846,804	10,608,155	10,926,400
Licenses and permits	1,524,300	2,014,020	2,169,950	2,169,950
Charges for services	505,660	542,554	457,615	457,615
Fines and forfeitures	41,828	668,645	628,314	628,314
Interest income	57,176	32,650	51,002	51,002
Contributions	0	1,420	0	0
Miscellaneous	43,283	56,555	45,034	45,034
Less Statutory 5%	0	0	-698,004	-713,916
Subtotal	12,192,161	13,162,647	13,262,066	13,564,399
TOTAL REVENUES	12,192,161	13,162,647	20,811,120	21,633,723
Budgeted Expenditures by Department in this fund:				
Community Services	0	0	1,000	1,000
Public Works(Transp/Prj Mgt)	1,636,514	1,605,910	1,629,881	1,629,881
General Government	1,381,620	1,241,792	1,134,257	1,140,621
Project Management Svcs	1,213	0	0	0
Neighborhood Services Dept	1,331,154	1,347,884	1,872,737	1,713,707
Building & Development Service	3,316,575	3,832,876	3,765,717	3,773,807
Subtotal	7,667,076	8,028,462	8,403,592	8,259,016
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	890,000	890,004	890,000	890,000
Transfer to Highway	2,588,386	2,588,386	2,588,386	2,588,386
Transfer to Impact Fee Admin	0	0	210,447	182,851
Tran to Building Dept Fund	487,685	487,704	487,705	487,705
Transfer to 14thSt CRA	13,313	13,340	15,160	15,160
Transfer to SoCounty CRA	13,661	1,769	7,088	7,088
Subtotal	3,993,045	3,981,202	4,198,786	4,171,190
Reserves & Set Aside Amounts:				
Reserves - IFAS	0	0	7,342	0
Reserves - Salary Adjustment	0	0	132,076	132,076
Reserves - Budget Stabilization	0	0	2,500,000	913,084
Reserves - Cash Balance - Operating	0	0	4,331,501	6,958,357
Reserves - EDI Incentives	0	0	500,000	500,000
Reserves - HWWG and Automation	0	0	700,000	700,000



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

Unincorporated Municipal Services Taxing Unit Fund (UMSTU)

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Reserves & Set Aside Amounts:				
Reserves - Tax Base Adjustment	0	0	37,823	0
Subtotal	0	0	8,208,742	9,203,517
<u>TOTAL EXPENDITURES</u>	<u>11,660,121</u>	<u>12,009,664</u>	<u>20,811,120</u>	<u>21,633,723</u>



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

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 FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	7,808,385	4,563,385
Subtotal	0	0	7,808,385	4,563,385
Revenues to be received during Fiscal Year:				
Interest income	419,397	144,679	43,334	20,834
Contributions	7,285,100	12,614,743	8,500,000	8,500,000
Miscellaneous	0	6	0	0
Capital grants	325,753	2,530,170	0	0
Transfers from other funds	1,717,048	5,726,836	10,322,500	33,314,889
Less Statutory 5%	0	0	-427,166	-426,041
Subtotal	9,747,299	21,016,435	18,438,668	41,409,682
TOTAL REVENUES	9,747,299	21,016,435	26,247,053	45,973,067
Budgeted Expenditures by Department in this fund:				
Utilities Department	15,241,012	29,384,816	6,376,500	34,550,500
Subtotal	15,241,012	29,384,816	6,376,500	34,550,500
Transfers Out to Other Funds/Agencies:				
Tran to W & S Debt Svc	5,864,496	6,200,000	5,102,646	4,857,385
Subtotal	5,864,496	6,200,000	5,102,646	4,857,385
Reserves & Set Aside Amounts:				
Reserves - Cash Balance 2010A Bonds	0	0	164,512	164,512
Reserves - Cash Balance 2010B Bonds	0	0	107,482	107,482
Reserves - Utilities Cash Balance	0	0	574,637	574,637
Reserves - WFIF Future Debt Service	0	0	2,194,880	1,322,005
Reserves - SFIF Future Debt Service	0	0	1,960,925	1,712,686
Reserves - Cash Bal Utilities 2006 Bond	0	0	244,471	244,471
Reserves - Water FIF Capital Projects	0	0	2,350,000	365,000
Reserves - Utilities Capital Projects	0	0	3,441,000	114,389
Reserves - Sewer FIF Capital Projects	0	0	3,730,000	1,960,000
Subtotal	0	0	14,767,907	6,565,182
TOTAL EXPENDITURES	21,105,507	35,584,816	26,247,053	45,973,067



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

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 FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	3,600,169	3,065,169
Subtotal	0	0	3,600,169	3,065,169
Revenues to be received during Fiscal Year:				
Miscellaneous	722	0	0	0
Transfers from other funds	4,074,302	8,318,164	7,800,000	7,800,000
Subtotal	4,075,024	8,318,164	7,800,000	7,800,000
TOTAL REVENUES	4,075,024	8,318,164	11,400,169	10,865,169
Budgeted Expenditures by Department in this fund:				
Utilities Department	3,584,301	3,971,098	8,335,000	9,020,000
Public Works Projects	349,641	0	0	0
Subtotal	3,933,942	3,971,098	8,335,000	9,020,000
Transfers Out to Other Funds/Agencies:				
Tran to W & S Operating	0	200,000	0	0
Subtotal	0	200,000	0	0
Reserves & Set Aside Amounts:				
Reserves - Util Maint	0	0	3,065,169	1,845,169
Subtotal	0	0	3,065,169	1,845,169
TOTAL EXPENDITURES	3,933,942	4,171,098	11,400,169	10,865,169



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

Water & Sewer Operating & Debt Service Funds

This fund is an enterprise fund, which is a self-supporting fund that brings in revenues to cover its operating and capital costs. This fund includes the county's potable (drinking) water, wastewater and reclaimed water programs, and the debt service costs on water and sewer projects.

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Beginning Balance/Budgeted Cash Carryover	0	0	82,274,829	73,979,408
Subtotal	0	0	82,274,829	73,979,408
Revenues to be received during Fiscal Year:				
Licenses and permits	9,925	17,550	5,100	5,100
Charges for services	100,512,086	102,966,858	102,991,855	106,658,365
Fines and forfeitures	60,081	55,481	30,600	30,600
Interest income	628,496	388,126	283,085	283,085
Assessments	119,000	0	68,384	68,384
Contributions	2,973,458	2,323,011	102,000	102,000
Miscellaneous	207,224	270,021	206,361	206,361
Operating grants	145,661	69,066	0	0
Transfers from other funds	19,233,519	19,405,691	14,688,100	13,982,109
Less Statutory 5%	0	0	-5,278,739	-5,462,064
Interest Rebate	1,887,383	1,805,281	1,887,383	1,887,383
Subtotal	125,776,833	127,301,085	114,984,129	117,761,323
TOTAL REVENUES	125,776,833	127,301,085	197,258,958	191,740,731
Budgeted Expenditures by Department in this fund:				
Community Services	241,302	256,802	323,772	323,772
Information Technology Dept	327,253	327,108	310,716	310,716
Utilities Department	87,016,624	85,360,611	79,714,897	77,968,192
Public Works(Transp/Prj Mgt)	1,150,895	1,142,753	1,246,070	1,246,070
Natural Resources Dpt	837,074	932,467	840,677	840,673
Property Management Dept	91,737	132,174	177,853	177,853
Subtotal	89,664,885	88,151,915	82,613,985	80,867,276
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	2,945,148	2,945,142	8,773,304	8,773,304
Tranfers to Grant >7/03	72,863	-1,891	0	0
Transfer to 402 Pub Wks Maint	4,074,302	8,318,164	7,800,000	7,800,000
Tran to W & S Debt Svc	13,369,023	13,005,691	9,585,454	9,124,724
Tran to W & S Capital Improv	1,717,048	5,726,836	10,322,500	33,314,889
Subtotal	22,178,384	29,993,942	36,481,258	59,012,917
Reserves & Set Aside Amounts:				
Reserves - IFAS	0	0	69,132	0
Reserves - Salary Adjustment	0	0	675,790	675,790
Reserves - Future Debt Service - Util.	0	0	5,009,063	3,447,194
Reserves - Cash Balance - Operating	0	0	46,711,191	45,668,154
Reserves - Future Capital	0	0	25,698,539	2,069,400



**Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget**

Water & Sewer Operating & Debt Service Funds

	Actual FY2011-2012	Actual FY2012-2013	Adopted FY2013-2014	Planned FY2014-2015
Reserves & Set Aside Amounts:				
Subtotal	0	0	78,163,715	51,860,538
<u>TOTAL EXPENDITURES</u>	<u>111,843,269</u>	<u>118,145,857</u>	<u>197,258,958</u>	<u>191,740,731</u>

Long Term Goals & Strategies





HOW WILL WE GROW?

To create a more defined and fiscally sound blueprint for how Manatee County will grow by the year 2035, the administration embarked upon the “How Will We Grow?” project. The How Will We Grow? report provides an introspective look, not only at land development and infrastructure planning, but also analyzed alternatives to current growth patterns and weighed their future fiscal impacts to County infrastructure and services.

A panel from the Urban Land Institute (ULI) also reviewed the report. Their mission was to analyze the community with its own unique perspective, then recommend a course of action for the county to better align itself for maximizing economic development opportunities while suggesting some best practices for growth that better reflects future trends and quality of life expectations of its citizens. The ULI panel presented its findings to the Board in March 2013.

In June, staff presented to the Board a recommendation to move forward with future changes to growth and infrastructure policies consistent with a hybrid of the Alternative 2 and 3 growth alternatives from the report. Alternative 2 included a heavy emphasis on established areas west of I-75 and Alternative 3 put an emphasis on establishing areas in the county where greater growth and density were appropriate. The Board agreed and staff is developing a detailed implementation plan that staff will be bringing forward in 2014.



A Vision for Manatee County's Future

John Osborne, AICP
Tony Rodriguez, AICP
Building and Development Services Department

How Will We Grow?

- Update Growth Plan
- Why are we doing this?
 - Align w/ community goals
 - Infrastructure planning
 - Economic development





What Community Goals ?

- Respect the suburbs
- Mix uses
- Transportation options
- Open space
- Maintain aesthetics



"Community Recruits"

- New businesses
- New residents
 - Retirees
 - Families





Media Message to Recruits

- American Association of Retired Persons (AARP)
- National Association of Realtors
- Other magazines and reports
"Best Place to _____"

Media Message to Recruits

- Best Places to _____
 - #1 FL Retirement - *Portfolio.com*
 - #10 small cities for art
American Style magazine
 - Top 10 places to live and boat
Boatingmag.com





Media Message to Recruits

- Not a Best Place to _____
 - Healthiest Cities...not in top 50
 - Launch a small biz
 - To raise an outdoor kid
- ***Money Magazine 2010***
 - Best Places to Live - Not in Top 100

How Do We Compete?

- ***Money Magazine* Best Places Comparison**
 - Incomes 1/2 of best
 - Job growth 1/3 of best
 - Fewer libraries
 - Fewer public golf courses
 - Lower % college ed



How Do We Compete?

- Media being presented to
 - future residents
 - future businesses
- Our land use rules.....
 - Are we in the way?
 - We gotta get out of the way!!

Land Use Planning 101

- ◆ Why do we do this?
- ◆ Future Land Use Map
- ◆ Transportation Planning Map



Planning 101

- ◆ What is Density?
- ◆ Number of residential dwelling units per acre of land

Planning 101

1 Dwelling Unit Per Acre





Planning 101

2 Dwelling Units Per Acre



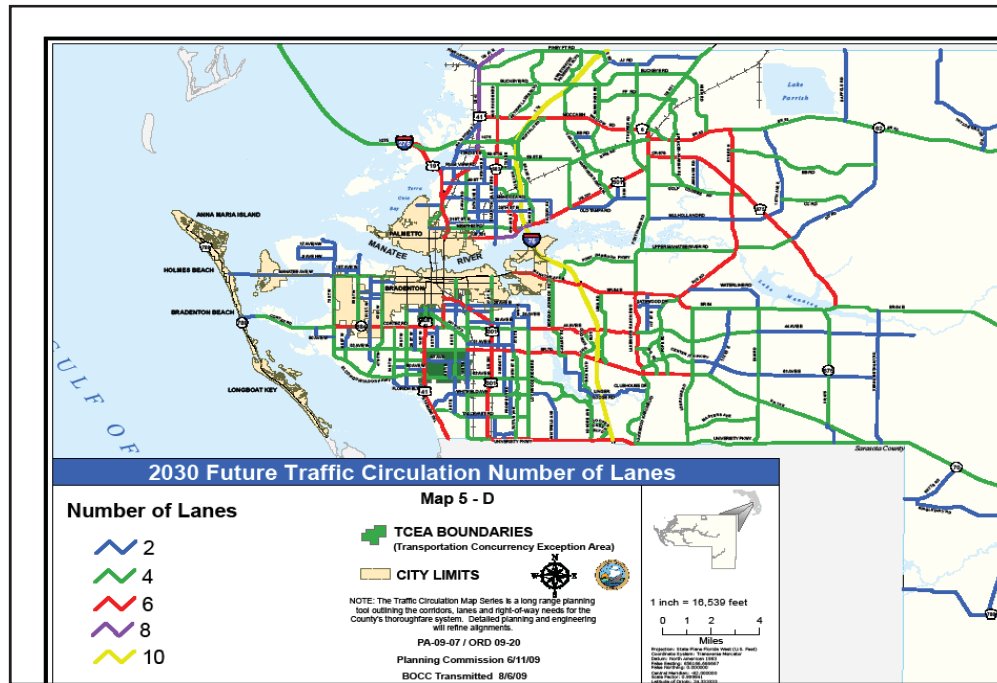
Planning 101

3 Dwelling Units Per Acre

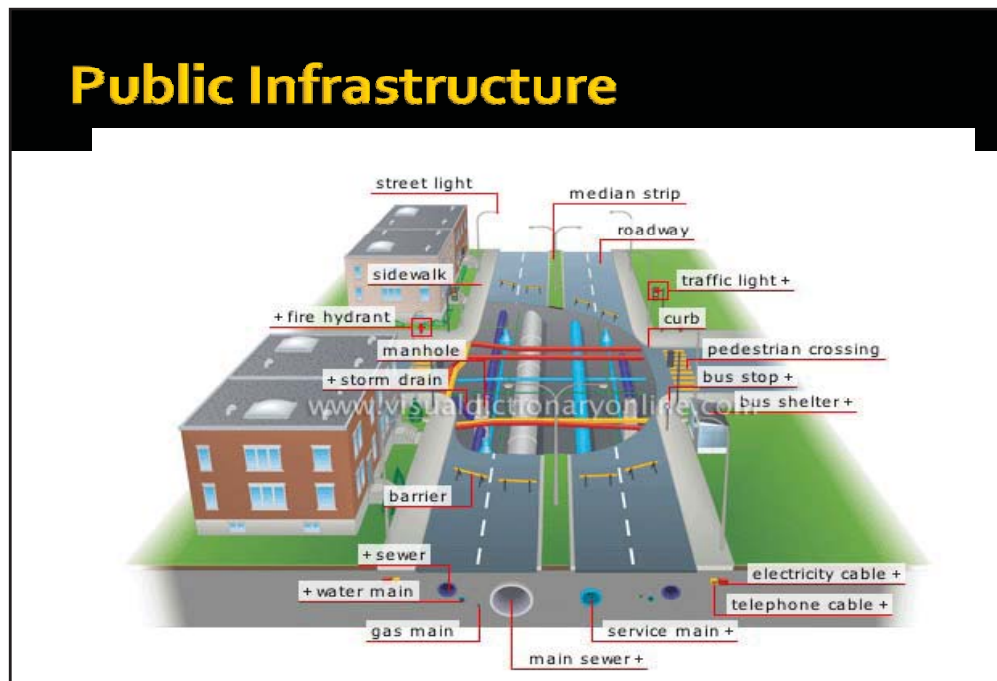


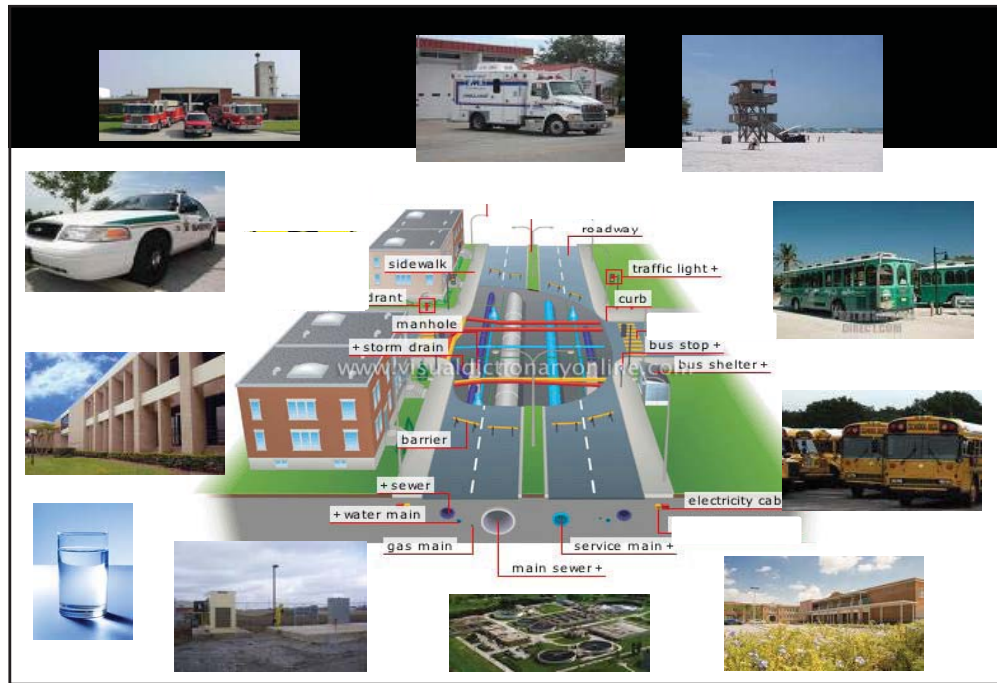


Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget



Public Infrastructure





Planning Concepts

- ◆ Opinions and Studies
- ◆ Multiple schools of thought
- ◆ Portland, Oregon
- ◆ City of Houston, Texas



Planning Concepts

- Expensive to serve
 - Low density 0 – 3 units per acre
 - High density 24 + units per acre
- Medium density 6 – 9 units per acre
- Lots of variables with above
- Need a better non-residential tax base

Planning Concepts

- Tax dollars per acre (2007)
 - Big box (Wal-Mart) - \$11,000 /acre
 - 2 story apartments - \$18,000 /acre
 - 4 story mixed use - \$44,887 /acre



Current Land Planning

- Suburban model
- Separates uses by miles
- Trip length & delays increasing
- Utilities extended farther
- Developer driven infrastructure

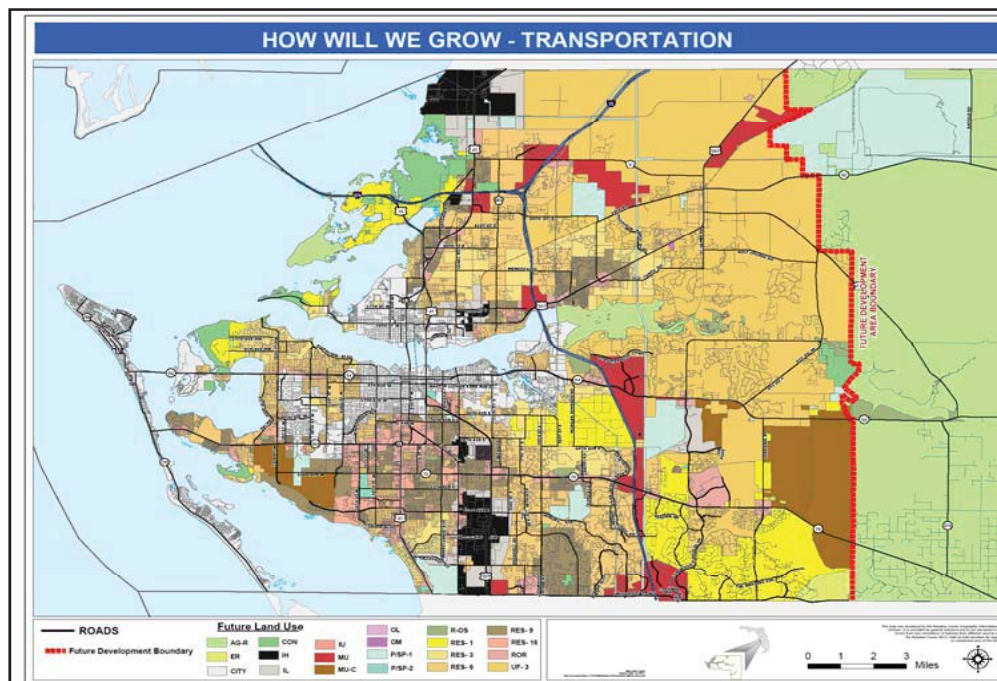
How Will We Grow?

1. Stay the course
2. Urban infill and redevelopment
3. Four activity centers
(unincorporated)



Option 1: Stay the Course

- Grow per Comprehensive Plan
- Suburban
- Limited non-residential uses
- Limited opportunity for mixed uses
- Not stagnant - incremental changes





Option 1: Stay the Course



Option 1: Stay the Course





Option 2: Urban Infill / Redevelopment

- **Infill & Redevelopment
Task Force of the Manatee
Chamber**
 - Presentation to County
Commission in 2009
 - Issues with redevelopment

Option 2: Urban Infill / Redevelopment

- Direct new populations to areas
with existing County services
- Incentivize developers to use /
improve what is already there
- Improvement / expansion of
existing transportation
infrastructure



8.8 Dwelling Units Per Acre



10.5 Dwelling Units Per Acre





20 Dwelling Units Per Acre



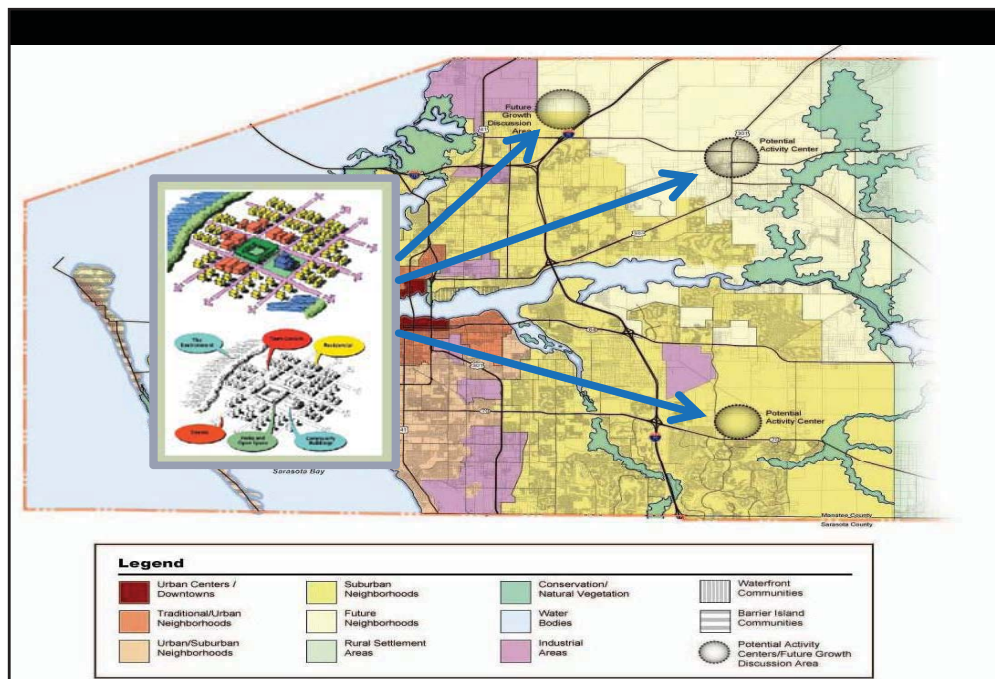
Option 2: Urban Infill / Redevelopment

- Urban focus – CIP, transit, services
- Urban Built Environment
 - Allow greater height in areas
 - Mix uses
- Urban Level of Service
- Incentivize areas – share benefits



Option 3: Activity Centers

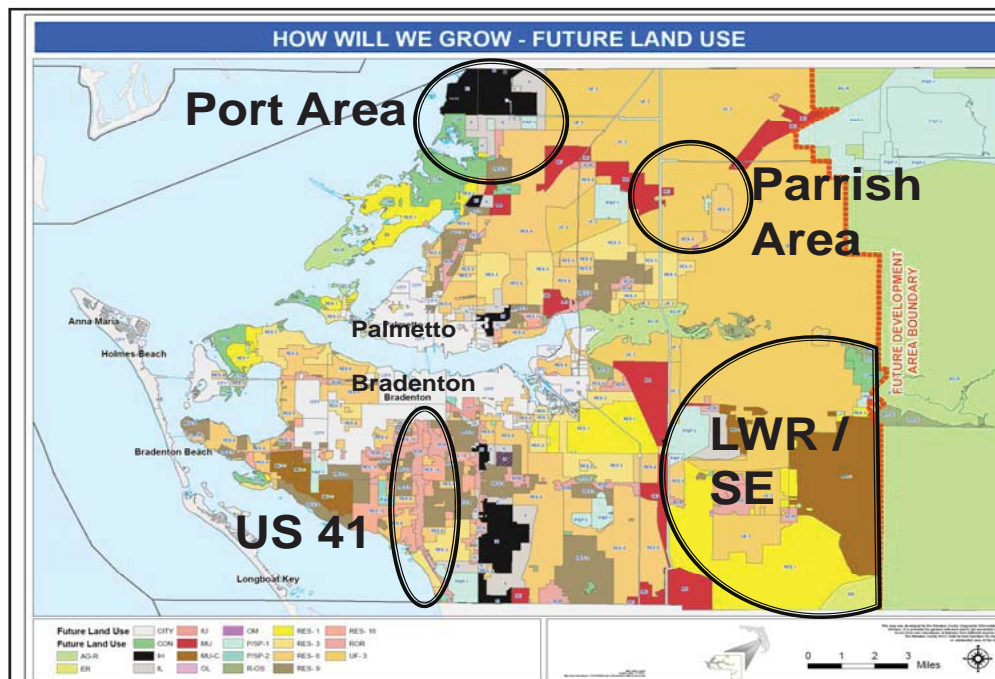
- Utility planning: dated approach
- Setup to serve entire service area
- Significant investments - upsizing
- Goal - use or improve what is already in the ground





Option 3: Activity Centers

- Focus new CIP projects and services to four areas:
 - Port area
 - Parrish Village (Ft Hamer – Erie)
 - US 41 Corridor / CRA / TIF areas
 - Lakewood Ranch area





Option 3: Activity Centers

- Incentives – share benefits
- Mix uses
- Focus CIP and County resources
- Create livable communities
- Brings efficiencies to County services

Option 3: Activity Centers





20 Dwelling Units Per Acre



How Will We Grow?

- Input steers changes to land development rules
- Goals of
 - Infrastructure efficiency \$\$\$
 - Economic development \$\$\$
 - Align w/ community goals \$\$\$

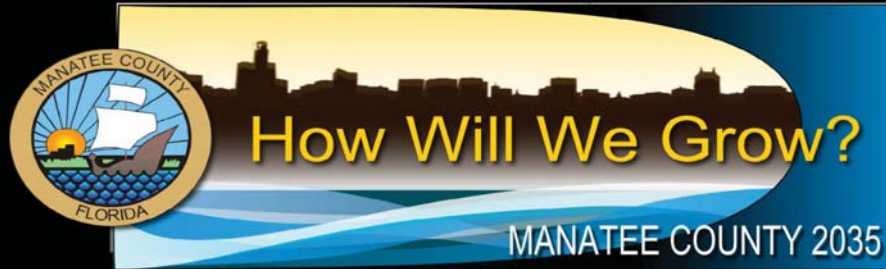


Timeline

- **Presenting to Board of County Commissioners**
 - 1st Quarter 2012
 - Public workshops in 2012

How Will We Grow? 3 Options

1. Stay the course
2. Urban infill and redevelopment
3. Four activity centers
(unincorporated)



A Conversation with the Community

John Osborne, AICP
Planning Official
Building and Development Services Department

Purpose of Presentation

- **Solicit input from Board on implementation strategy for How Will We Grow?**



Goal

- WIN – citizens
- WIN – environment
- WIN – industries
- WIN – tax & fee payers

How Will We Grow?

- Recommendations from:
 - Citizens & stakeholders
 - How Will We Grow? Report
 - Urban Land Institute



Focus of Recommendations

- Aesthetics
- Environment
- Infrastructure Finance
- Infrastructure Planning
- Quality of Life

Aesthetics

- Place-making Plan
 - Landmarks & opportunities
 - Public art
 - Neighborhood identification
 - Community themes
 - Enhanced signage/directional/wayfinding
 - Infrastructure aesthetic enhancements



Environment

- **Green Building & Development Guide**
- **Low Impact Development (LID) Manual**
 - Stormwater
 - Community design
 - Infrastructure
- **Climate Change Analysis**

Redevelopment - Infill

- **Barriers/Use Analysis**
 - Residential/Non-residential/Mixed
- **Incentives**
 - Zoning – Port EZ
 - Concurrency
 - Certainty
- **Marketing**



Community / District Plans

- What uses acceptable?
- Place-making
- Nodes/Activity Centers
- Areas of Focus:
 - US 41, 15th Street, US 301 Palmetto-Ellenton, Manatee Ave, Cortez
 - Parrish (smaller area - not N Central Overlay)
- Create build-out plans

Growth & Infrastructure

- New look at:
 - Impact / Mobility Fees
 - Level of Service Standards (incl. urban)
 - Concurrency
 - Business model and plan for infrastructure



Infrastructure

- **Which infrastructure?**
 - Potable water system
 - Sanitary sewer system
 - Reclaimed water system
 - Roads – Transit
 - Parks

Infrastructure & Service Delivery

- **Infrastructure**
 - Planning
 - Finance
- **Efficiency of Services**
 - Schools
 - Fire
 - Sheriff



Infrastructure & Service Delivery

- **Relationship of**
 - Environmental protection
 - Infrastructure
 - Efficiency of Services
 - New growth

Infrastructure & Service Delivery

- **Where and when is growth most efficient to serve?**
- **Where is it located?**
- **How is it designed?**



Infrastructure Finance

- **Business-like decision making**
- **Return on investment (ROI)**
- **Min. growth-induced costs**

Infrastructure Finance

- **Max. growth vs. location of infrastructure**
- **Reflection of differences in fees and services**



Infrastructure Planning

- **Developed Areas – W County**
 - Areas of existing capacity
 - Utility replacement
 - What's needed for future
 - Community Redevelopment Areas (CRAs)
 - Tax increment finance (TIF) districts
 - What's missing? (streetlights, stormwater, sidewalks, greenspace)

Infrastructure Planning

- **Developing Areas – Parrish**
 - Areas of no customers & limited density
 - What's Missing?
 - Improved roads, schools, libraries, fire stations, shopping, employment, etc.)
 - Utility extensions & timing



Quality of Life

- **Parks & Open Space Masterplan**
 - Update parks level of service standards
 - Park design standards
 - Parks evolution with demographic changes
 - Greenways Plan update

Project Implementation

- **Short Term**
 - 1-2 Year Projects
- **Long Term**
 - > 2 years



Project Assignments

- **County staff / departments**
- **Consultant(s)**
 - **RFP**
- **Educational partners**
 - **University of Florida**

Projects

- **Deliverables:**
 - **Multiple plans**
 - **Potential amendments**
 - **Ordinances**
 - **Land Development Regulations**
 - **New opportunities**



Future Updates

- **Worksession Updates**
 - September 16th
 - October 29th
 - November 12th
 - December 10th
- **Planning Commission Updates
Monthly**



Imagine MANATEE

The Manatee County Vision Implementation Update





Implementing the Vision

Since the Manatee County Vision process was brought before the community over two years ago, much work has been done to turn this future vision into a reality.

The purpose of this booklet is to update the public on the progress being made towards realizing the seven implementation drives outlined by Imagine Manatee:

- ♦ GREEN
- ♦ BEAUTIFUL
- ♦ ACCESSIBLE
- ♦ EQUITABLE
- ♦ PROSPEROUS
- ♦ COLLABORATIVE
- ♦ EDUCATED



The following is a list of specific actions that have been undertaken since 2004.

A Green County: *Manatee County will be known as a green county through actions and ethics.*

- Manatee County has adopted a revised mining ordinance. These new regulations are considered the most stringent in the state, and among the toughest nationwide.
- Manatee County has initiated a Rural Lands Stewardship Program for our agricultural areas. This effort will develop growth management strategies to protect rural lands.
- Zoning code changes are being processed to require additional recreational acreage in new developments.
- The County has purchased close to 1,500 additional acres of land since 2004 for environmental protection and recreation.
- In budgeting for the protection of environmentally sensitive lands, 47¢ of County millage tax money is being leveraged for every dollar of grant funds.





- Changes to the County's Comprehensive Plan are being processed in order to support greater upland habitat protection.
- Manatee County is a member of the Tampa Bay Nitrogen Reduction Consortium, which is devoted to restricting the nitrogen loads released into Tampa Bay.
- The zoning code has been amended and the County has added staff to increase tree protection.
- Manatee County has initiated the development of a Parks Master Plan.
- The County has added a new staff position dedicated to implementing the county-wide Trails Master Plan.
- A new "Friends of the Trail" non-profit group has recently been formed in the County.
- The County has contracted for environmental education services to be conducted on the County's environmental preserves.



A Beautiful County: *Manatee County will be a beautiful place.*

- The Code Enforcement Division of the Public Safety Department has established a citation system to streamline the enforcement process and accelerate the compliance rate.
- Two Scenic Highway systems have been designated in Manatee County since 2004—the Palma Sola Byway and Tamiami Trail.



- Bradenton has adopted Comprehensive Plan amendments that encourage mixed-use projects downtown and along 14th Street West.
- A U.S. 41 Revitalization Plan is now being developed in the South County Community Redevelopment Area .
- A new neighborhood plan is being developed for Samoset.



- A streetscape beautification plan for the 14th Street West Redevelopment Area has been adopted.
- Manatee County is pursuing certified local government status for historic preservation.
- The renovation of the 1912 Cortez School House has been completed.

An Accessible County:

Manatee County will have a multi-modal transportation system maximizing accessibility while minimizing congestion.

- Manatee County is in the process of implementing an Intelligent Transportation System with Sarasota County and the Florida Department of Transportation. Funding sources have been identified, and a host building is being permitted.
- Seamless mass transit service has been established with Sarasota County along the U.S. 41 corridor.
- Manatee County has established additional transit service in the urban area of South County.
- Manatee County Area Transit (MCAT) is installing bus shelters and updating vehicle markings.
- The 5¢ option gas tax has been passed to fund local transportation improvements. Twenty percent of these revenues are dedicated to alternative transportation.
- An Ultimate Roadway Needs Plan is under development. This will focus on limiting trip durations and distances, including provisions for alternate forms of transportation.





An Equitable County:

*Manatee County will be a
fair and just community.*

- An Indigent Health Care Task Force, led by nine CEOs of local health centers, has been formed to help increase the efficiency of current health services. The Task Force makes recommendations to the Board of County Commissioners to enhance access to cost-efficient, fundamental, life sustaining health care for persons who do not have the means to secure such care.
- The “Whole Child Project” has been implemented. The Project works with many local partners to ensure that all children receive the care they need to become healthy, contributing members of society.
- A new Emergency Operations Center is being permitted.
- A new County Judicial Center is under construction.
- New community centers at Buffalo Creek and Pride Park are in design.
- A Senior Resource Center is under construction.
- The Arts Council now has a full-time executive director.
- The Art League has more than doubled its membership in two years.
- The Suncoast Partnership has been established to address homelessness issues in Manatee and Sarasota Counties.



- Manatee County has established an Emergency Housing Assistance Program to assist people who have been evicted from their premises due to poor structural conditions.
- The County is leading the development of a 10-Year Plan to end chronic homelessness.
- A Community Land Trust has been established by the Jump Start Foundation.
- Manatee County has established a “Workforce Housing Resolution Team” to assist in the development of workforce housing.



- An Affordable & Workforce Housing Coordinator position has been established by Manatee County.
- An Analysis of Impediments to Fair Housing was completed for Manatee County and the City of Bradenton. This study is being used to develop strategies and solutions for eliminating these impediments.
- An incentive program has been created to encourage the development of more affordable and workforce housing. The program includes:
 - Density Bonus System
 - Fast track permitting
 - Fee waivers
 - Conveyance of County-owned property for affordable/workforce housing development



A Prosperous County: *Manatee County will have a thriving, diverse economy.*

- The Manatee County Chamber of Commerce has adopted workforce employment and housing as its #1 priority for the upcoming year (2007).
- A new parking garage was constructed in the Bradenton downtown core.
- Manatee Players broke ground for its new theater in downtown Bradenton.
- Palmetto has adopted a downtown waterfront plan.



- Bradenton recently adopted revitalization plans for the downtown and 14th Street West areas.
- The boundaries of the Palmetto/North County Enterprise Zone have been amended to extend the zone's designation.





A Collaborative County:

Manatee County will be a place where residents and governments proactively communicate and share ideas.

- The Manatee Council of Governments – representing the County, Bradenton, Palmetto, and the island municipalities – now hold monthly meetings.
- All the local governments are working together to develop base design guidelines to help protect the character of neighborhoods.
- Manatee and Sarasota Counties have jointly adopted the 211 “call for help” program through United Way as a guide for connecting to local community services.
- A number of advisory boards and task forces have been established for senior services, health care, migrant issues, and indigent care projects.
- The Suncoast Partnership has been established to address homelessness issues in Manatee and Sarasota Counties.
- All the local governments in Manatee County have improved and increased the information on their websites.
- The County is working in partnership with the City and County of Sarasota, Florida State University, New College, the University of South Florida, and the Ringling Museum and School to implement a redevelopment plan along U.S. 41 south of Bowlees Creek.



An Educated County:

Manatee County will have a school system known for excellence and efficiency.

- The Manatee County School Board is implementing a comprehensive long-term strategic plan called “EdVantage”, which involves district planning, policy, and program evaluation. EdVantage is focused on ensuring and improving the personal development of students in years to come.
- All new elementary schools are being designed with the ability to double as community centers.
- The School Board and County have committed to co-locate school and park facilities where feasible.





- Since the end of 2003, six new schools have been built, four schools replaced, and three schools completely renovated.
- The School Board is setting aside surplus land for the purpose of housing teaching staff.
- Palmetto's downtown library is being completely rebuilt and expanded.
- Bradenton's downtown library has been approved for expansion and renovation.

Imagine Your Future—Imagine Manatee

While a substantial amount has already been accomplished, we look forward to greater achievements in the future, as we strive to make Manatee County an even better place to live.

Above all, it is essential to keep in mind that Imagine Manatee cannot improve Manatee County without citizen involvement. Broad cooperation will be necessary to continue the realization of our Vision for the future. *Imagine Your Future—Imagine Manatee.*

Supplemental Information





Statistical Information

Date Constitutionally Established	January 9, 1855
Date of Present Constitutional Establishment	May 4, 1921
Form of Government	Constitutional County
Present Area	739.2 square miles
Total Property Assessment	\$24.1 Billion

Education:

Number of Schools (K-12, Adult Ed)	
High Schools	6
Middle Schools	10
Elementary Schools	34
Vocational/Technical	1
State Colleges	1
Alternative Educations Schools	2
Charter Schools	12
FY14 Budget Per Pupil	\$ 5,545

Ambulance Service:

Number of Stations	17
EMS Staff Positions	145

Fire Protection:

Number of Stations	33
Number of Employees	441
Number of Volunteers	103

Infrastructure Information:

Miles of County Roads	
Paved	1,364
Shelled	68

Convention Center:

Number of Seats	4,000
Total Area	49,200 sq. ft.

Election Information:

Eligible Voters - 2012	209,468
Number of Voters	
Last Election - 2012	154,263

Sheriff Protection:

Number of Stations	6
Number of Employees	1,102

Construction Permits:

Permits Issued	17,946
Est. Construction Values	\$654 Million

Utility System:

Water Storage Capacity	32 MGD*
Daily Water Production	36.7 MGD*
Daily Sewer Flow	22.22 MGD*
Solid Waste Per Year	275,387 Tons
*Million Gallons per Day	

Parks:

Number of County Parks	52
Park Acreage	1,725
Number of Preserves	16
Preserves Acreage	27,562

Libraries:

Central Library	1
Branches	5
Total Volumes	470,567



Demographic Statistics Last Ten Fiscal Years

<u>Year</u>	<u>Population Estimate</u>	<u>Change</u>	<u>Per Capita Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2004	293,837	2.4%	32,837	43	41,000	3.4%
2005	300,298	2.2%	34,052	43	42,350	3.2%
2006	311,102	3.6%	35,312	43	42,200	2.7%
2007	315,890	1.5%	37,298	43	42,500	4.2%
2008	323,374	2.4%	42,294	43	42,500	7.4%
2009	330,201	2.1%	43,200	43	42,500	12.7%
2010	318,176	-3.6%	41,967	43	43,000	12.6%
2011	324,168	1.9%	39,200	46	44,175	10.9%
2012	330,862	2.1%	37,200	46	45,050	9.0%
2013	333,687 (1)	0.9%	40,500 (2)	46 (3)	45,800 (4)	7.5% (5)

Source: 2013 Consolidated Annual Financial Report, compiled by the Clerk of Circuit Court



Principal Property Tax Payers - 2013
(\$ In Thousands)

Florida Power & Light	\$	12,728
Tropicana Products, Inc.	\$	6,325
Gulfstream Natural Gas System, LLC.	\$	2,891
Manatee Memorial Hospital	\$	2,192
Gulf Coast Factory Shops	\$	1,858
Verizon Florida, Inc.	\$	1,703
Mosaic Fertilizer, LLC.	\$	1,673
Peace River Electric, Co Op, Inc.	\$	1,433
Wal-Mart Stores, Inc.	\$	1,331
HCA Health Services of Florida	\$	1,007

Source: 2013 Consolidated Annual Financial Report (CAFR),
produced by the Clerk of Circuit Court

Principal Employers - 2013

Employer	# Employees	Rank	% of Total County Employment
Manatee County School Board	5,500	1	4.20%
Beall's, Inc.	1,924	2	1.47%
Manatee County Government	1,727	3	1.32%
Manatee Memorial Hospital	1,445	4	1.10%
Tropicana Products, Inc.	1,200	5	0.92%
Blake Medical Center	1,100	6	0.84%
Manatee County Sheriff's Department	1,092	7	0.83%
Publix	875	8	0.67%
IMG Academies	564	9	0.43%
State College of Florida, Manatee/Sarasota	472	10	0.36%

Total number of individuals employed
within Manatee County 131,080

Source: 2013 Consolidated Annual Financial Report (CAFR), produced
by the Clerk of Circuit Court



MANATEE COUNTY PUBLIC UTILITIES SYSTEM CONSOLIDATED FUND

The Manatee County Public Utilities System consists of:

- The combined Water and Sewer system which includes the water treatment plant and transmission system; and a sanitary sewer collection, treatment and transmission system;
- The Solid Waste System which includes solid waste collection, disposal and recycling; and
- The Stormwater Management System which includes storm sewers, drains, culverts, retention systems, detention basins, drainage wells, conduits, catch basins, desilting facilities, recharging basins, outfall structures and all appurtenances.

These systems were consolidated to diversify the revenue streams of the system and improve the system's creditworthiness for the issuance of bonds and other financing arrangements. Financial details for each of these sections is included in the appropriate department section found earlier in this book. The summary below provides a consolidated overview showing the total annual operating budget for the Public Utilities System. Capital project transfers and reserves for each of these funds can be found in other sections of this book.

FUND 401 WATER & SEWER OPERATING

<u>DEPARTMENT</u>	<u>SECTION</u>	<u>FY14 ADOPTED</u>
Utilities	Customer Service	\$2,708,851
Utilities	Accounts Receivable	1,736,672
Utilities	Meter Section	3,041,784
Information Services	LIS Mapping	310,716
Public Works	Engineering	957,517
Property Management	Survey	177,853
Utilities	Utility Locations	585,827
Public Works	Infrastructure Inspections	288,553
Public Works	Utility Records	601,934
Utilities	Administration	11,375,565
Utilities	Water Treatment & Laboratory	10,931,423
Natural Resources	Watershed Management	840,677
Utilities	Water Transmission	3,114,932
Utilities	Water System Maintenance	1,689,852
Utilities	Reclaimed Services	448,425
Utilities	SW Sewer Plant	6,791,657
Utilities	SE Sewer Plant	3,318,557
Utilities	North Sewer Plant	2,476,445
Utilities	Sludge Dryer	1,487,921
Utilities	WW Laboratory	1,275,224
Utilities	WW Lift Stations	7,811,341
Utilities	WW Collections	4,090,073
Utilities	WW Industrial Compliance	372,910
Utilities	In-House Overhead	220,207
Utilities	Water Conservation	731,215
Utilities	Water/Sewer Warehouse	215,982
Community Services	Water Conservation	323,772
TOTAL WATER & SEWER OPERATING FUND		\$67,925,885



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

MANATEE COUNTY PUBLIC UTILITIES SYSTEM
CONSOLIDATED FUND

FUND 460 STORMWATER MANAGEMENT

<u>DEPARTMENT</u>	<u>SECTION</u>	<u>FY14 ADOPTED</u>
Public Works	Overhead	\$0
Natural Resources	Water Quality	453,770
Public Works	Operations	3,445,755
Public Works	Management	722,232
TOTAL STORMWATER MANAGEMENT FUND		\$4,621,757

FUND 480 SOLID WASTE

<u>DEPARTMENT</u>	<u>SECTION</u>	<u>FY14 ADOPTED</u>
Utilities	Customer Service	\$22,232,560
Utilities	Scale House	443,959
Utilities	Overhead	32,583
Utilities	Recycling Operations	1,243,760
Utilities	Landfill Operations	9,624,542
Utilities	Solid Waste Enforcement	409,022
Utilities	Erie Road Closure	37,500
Utilities	Lena Road Closure	100,000
TOTAL SOLID WASTE FUND		\$34,123,926
TOTAL CONSOLIDATED UTILITIES FUNDS		\$106,671,568



UNINCORPORATED MUNICIPAL SERVICES TAXING UNIT

In fiscal year 1979, Manatee County established a separate Municipal Services Taxing Unit (MSTU) for those areas of the county not within the boundaries of any municipality. Florida Statutes, Section 200.071, provide that a county may levy an ad valorem tax millage for an Unincorporated MSTU in addition to the millage levied for countywide services. The funds from this levy are used to provide services or facilities of the type commonly provided by municipalities to the unincorporated areas of the county. Use of the MSTU ensures that property taxes paid by residents in incorporated areas are not used to fund services that benefit only unincorporated areas.

Additional MSTU revenues are generated by fees and charges to residents for services provided only to unincorporated areas. In addition, portions of the state-shared revenues (sales tax, state revenue sharing) may be designated as unincorporated area revenues.

According to state law, segregation of funding for Unincorporated Area Services is the proper way to remedy "dual taxation" concerns. This method ensures that revenues raised from within municipalities are used only for services that provide countywide benefit. A complete list of Unincorporated Municipal Services Taxing Unit revenues for FY14 is provided below:

UNINCORPORATED MUNICIPAL SERVICES TAXING UNIT

	FY 2014 Adopted
Ad Valorem MSTU	\$9,910,151
Permits and Licenses	2,169,950
Charges for Services	457,615
Fines and Forfeitures	628,314
Interest Income	51,002
Miscellaneous	<u>45,034</u>
Total Revenue	\$13,262,066
Cash Carry Over	7,549,054
Total Funds Available	\$20,811,120

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.



Manatee County Government
FY 2014 Adopted and FY 2015 Planned Budget

UNINCORPORATED MUNICIPAL SERVICES
TAXING UNIT

A complete list of Unincorporated Municipal Services Taxing Unit expenditures adopted for FY14 is provided below:

UNINCORPORATED MUNICIPAL SERVICES TAXING UNIT		FY 2014 Adopted
OPERATING COST CENTERS		
Building & Development Services		
Planning and Development		\$2,181,382
Code Enforcement		1,584,335
Public Works		
Project Management		961,316
Traffic Management		588,995
Infrastructure Engineering		79,570
Neighborhood Services		
Neighborhood Development		434,808
Economic Development		1,372,929
Neighborhood Enhancements		65,000
Other Departments		
Hardship Assessment Assistance		1,000
TRANSFERS		
Tax Collector Commission		\$212,469
Property Appraiser		96,754
MSTU Fund Indirect Costs		825,034
Local Road Maintenance		2,588,386
General Fund		890,000
Impact Fee		210,447
Building Department		487,705
14th St. CRA		15,160
South County CRA		7,088
RESERVES		
Reserve for Contingency		7,342
Reserve for Salary Adjustments		132,076
Reserve for Cash Balance		8,069,324
TOTAL EXPENDITURES		\$20,811,120



UNINCORPORATED MUNICIPAL SERVICES TAXING UNIT

The budget printout provides detailed schedules of all county revenues and expenditures by fund and classification. With the exception of those revenues and expenditures in the following funds: Unincorporated MSTU; Palm Aire MSTU; Street Lighting Districts; and Road Assessment revenues and expenditures, all other revenues and expenditures of the county, as reflected in the budget printout, are either not for the exclusive benefit of the unincorporated areas of the county, providing benefit to municipal areas; or revenues and expenditures which are required by law to be segregated into a separate fund.

It is the policy of the Board of County Commissioners to comply with state statutes to ensure that services that fail to provide real and substantial benefit to municipal areas are funded exclusively from county revenues derived from the unincorporated areas.

The FY14 budget has been prepared to comply with all constitutional and statutory provisions and Florida law concerning taxation of municipal and unincorporated areas.



Glossary



Manatee County Government FY 2014 Adopted and FY 2015 Planned Budget

ACCRUAL BASIS

The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

ADJUSTED TAXABLE VALUE

The value of the portion of a jurisdiction's taxable property for a new year which represents only the increased value of property on the tax roll from the previous year, and excludes the assessed value of new construction.

AD VALOREM

See property taxes.

AGGREGATE MILLAGE RATE

A millage rate obtained by calculating the quotient of the sum of all ad valorem taxes levied by a jurisdiction plus the ad valorem taxes for all dependent districts divided by the total taxable value of the jurisdiction. This rate is not used as a basis for levying taxes, but only for comparing tax rates from year to year.

ANNUAL BUDGET

A budget developed and enacted to apply to a single fiscal year.

APPROPRIATION

The legal authorization given by the County Commission to make expenditures and incur obligations using county funds.

APPRAISED VALUATION

See assessed valuation.

ARTICLE V COSTS

Expenditures mandated by state legislature and funded by local dollars. Examples include: support for the Public Defender, State Attorney, Court Administrator and other costs related to civil and criminal disputes.

ASSESSED VALUATION

The total valuation of real property established by the Property Appraiser which will become the basis for levying taxes after exemptions are applied.

BASE DECISION UNIT

The cost necessary to operate a program at the minimum service level appropriate for viable service. (see minimum service level)

BEGINNING FUND BALANCE

The ending fund balance of the previous period. (See ending fund balance definition)

BIENNIAL BUDGET PROCESS

A two-year budget process in which two separate twelve-month budgets are prepared and approved by the Board of County Commissioners in odd-numbered years. The first year of the biennial budget is adopted as required by state statute. At the same time, the Board of County Commissioners also approve a planned budget for the second year. During the first year, the planned budget is reviewed by staff and the Board during the budget update process. This review allows the county to make the necessary adjustments to revenues and expenditures in order to accommodate needs that have arisen since the planned budget was prepared. The Board then adopts the 2nd year budget according to procedures outlined by state statute.

BOND

A certificate of debt issued by an entity guaranteeing payment of the original investment plus interest by a specified future date.



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BUDGET DOCUMENT

The instrument used to present the comprehensive financial program approved by the governing body upon the completion of the two public hearings required by statute. Includes proposed expenditures and the means of financing them as well as information as to past years revenues and expenditures, and narrative descriptions of programs and policies. For actual budget control and compliance, a more detailed line-item report is used.

BUDGET PROGRAMS

Within county departments, clearly defined resources are applied toward providing related services to achieve a specific public purpose or goal.

CAPITAL BUDGET

The financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the five year Capital Improvement Program (CIP), and any anticipated unspent budget appropriation balances from the previous fiscal year. It is adopted by the Board of County Commissioners as a part of the annual county budget.

CAPITAL EXPENDITURES

Expenditures which result in the acquisition of, or addition to fixed assets, usually equipment or facilities costing in excess of \$1,000, also called capital outlay or capital equipment.

CAPITAL IMPROVEMENT PROGRAM (CIP)

Manatee County's financial plan of approved capital projects with their schedules and costs over a five year period. The CIP is designed to meet county infrastructure needs in a responsive and efficient manner. It includes projects which are, or will become the property of Manatee County, as well as projects that although not owned by the county, will be part of a joint project agreement.

CAPITAL PROJECT

A non-recurring expenditure of \$250,000 or more for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land.

CAPITALIZED

Term used to classify assets which have a useful life greater than one reporting period.

CASH CARRYOVER

Budget appropriation made to carry forward the projected year-end cash balance for the next year's appropriations. Manatee County uses cash carryover primarily for reserve for cash balance, with smaller proportions being used for non-recurring expenditures.

CHARGES FOR SERVICES

Revenue derived from charges for current services. They include all revenue related to services performed whether received from private individuals or other governmental units.

CIP

An acronym for the Capital Improvement Program. See the definition of Capital Improvement Program.

COMPREHENSIVE ANNUAL FINANCIAL REPORT - CAFR

This report is a countywide financial report which includes financial statements for all funds and account groups of governmental operations that are controlled by or dependent upon the county, as determined on the basis of budgetary oversight, taxing authority, or the county's obligation to fund any deficits that may occur.

CONTINGENCY FUNDS

Monies set aside, consistent with statutory authority, which subsequently can be appropriated to meet unexpected needs.



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CONTINUATION BUDGET

A level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. A continuation level budget does not necessarily provide funding for growth in demand of services.

CONTINUATION UNIT

A decision unit which builds on the preceding unit up to a continuation level which outlines the current operations of the program.

COST CENTER

A segregated set of expenditure accounts within a fund, separated for the purpose of identifying specific resources that will be applied toward a set of tasks.

DEBT SERVICE

Payment of interest and principal on an obligation resulting from the issuance of bonds.

DECISION UNIT

Groups of inputs which make a measurable contribution to the achievement of an established department purpose – a purpose often dictated by law and/or defined by objectives and measured by service levels or units of output. Decision units are segregated by funding source. Decision units are used to build departmental budgets. They are ordered in a hierarchical format beginning with the base decision unit followed by continuation units and finally by desired units.

DEFICIT

The excess of expenditures over revenues.

DEPARTMENT

Manatee County's organizational structure groups programs or divisions into departments by functional similarities. Departments report to the County Administrator (see organization chart).

DEPENDENT SPECIAL DISTRICT

A special district, whose governing body or whose budget is established by the governing body of the county to which it is dependent, i.e., Municipal Service Benefit Unit (MSBU), Municipal Service Taxing Unit (MSTU).

DEPRECIATION

Process of allocating the cost of a capital asset to the periods during which the asset will be used.

DESIRED DECISION UNIT

The cost and resources needed to fund a new or increased level of service in a program.

DIVISION

Units of government which provide services directly to the public and other agencies. Divisions are organized within departments by functional similarity (see organization chart).

ENCUMBRANCES

Commitments or contracts for goods or services which have not yet been received or performed.

ENDING FUND BALANCE

Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending funding balance.

ENTERPRISE FUND

Fund which pays for its cost of operations from user fees and does not generally receive property tax or general revenue support. County enterprise funds include public utilities, landfill, golf course, civic center, Port Authority, stormwater utilities, and mass transit.



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EXEMPT, EXEMPTION, NON-EXEMPT

Amounts determined by state law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A 1980 amendment to the Florida constitution sets the exemptions for homesteads at \$25,000. That means that a homeowner with property assessed at \$100,000 would have to pay taxes on \$75,000 of the assessment. Eligible homeowners must apply for the exemptions by March 1 of the first year of residence; thereafter renewal is automatic. Other exemptions apply to agricultural land and property owned by widows, the blind, the permanently and totally disabled people, seniors who meet certain income criteria, and disabled veterans.

EXPENDITURE

Decrease in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlay.

FINES AND FORFEITURES REVENUES

Includes revenues received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from sale of contraband property seized by law enforcement agencies.

FISCAL YEAR

A twelve-month period (October 1 through September 30) at the beginning of which the county implements a new budget based on expected revenues and expenditures, and at the end of which the county determines its financial position and the results of its operations.

FIXED ASSETS

Accounting classification of assets such as property, plant, and equipment which are capitalized.

FTE

Acronym for full-time equivalent. See the definition of full-time equivalent.

FULL-TIME EQUIVALENT

One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

FUND

A self-balancing set of accounts designated and accounted for separately for the purpose of restricting specific revenues that are then spent for specific activities (see explanation of financial structure).

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 give fiscal year's budget.

FUNDING SOURCES

The type or origination of funds to finance recurring or non-recurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits, and grants and non-revenues such as fund balance and interfund transfers.

GAAP

Acronym for Generally Accepted Accounting Principles.



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GASB

Acronym for Governmental Accounting Standards Board; which is the highest source of accounting and financial reporting guidance for state and local governments.

GENERAL FUND

The fund used to account for all financial resources except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES - GAAP

Uniform minimum standards and guidelines for financial accounting and reporting as authorized by the Governmental Accounting Standards Board (GASB). The standards and guidelines include details practices and procedures and broad guidelines of general application.

GENERAL OBLIGATION BOND

Bonds which are secured by the full faith and credit of a government and for which repayment is provided by a general tax. In Florida, general obligation bonds require a referendum.

GENERAL REVENUE

The revenues of a government other than those derived from and retained in a proprietary, special revenue, or trust and agency fund. In Manatee County, the majority of general revenues come from ad valorem taxes.

GFOA

Acronym for Government Finance Officers' Association. The professional association of state and local finance officers in the United States who are dedicated to the sound management of governmental financial resources. The association sets program standards for the GFOA's certificate of achievement for excellence in financial reporting.

GROSS BUDGET

The total of all items shown on the revenue and expenditure side of the budget, including transfers, internal services, cash balances, non-expendable trust funds, and amounts carried forward from prior years.

IMPACT FEES

Fees charged to developers and individuals to cover, in whole or part, the anticipated cost of improvements that will be necessary as a result of the development.

INDIRECT COST ALLOCATION PLAN

A document which provides the formula for charging costs to other funds, e.g. enterprise funds, for their share of central administration costs.

INDIRECT REVENUE

Revenue received in the general fund as a result of charging specific programs according to the indirect cost allocation plan.

INFRASTRUCTURE

Major capital assets and facilities that serve a long-term purpose such as roads, bridges, drainage systems, and water and sewer systems.

INTERFUND TRANSFERS

Transfers of cash between funds without requirement for repayment.

INTERGOVERNMENTAL REVENUES

Revenues received from other governments including federal, state, and other local governmental entities.



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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.

MSTU

See Unincorporated MSTU.

NET BUDGET

Represents the net new appropriations for expenditure in the coming year. To obtain this figure, cash balances, non-expendable trust funds, internal services and internal transfers (which otherwise would be double counted), and prior year project budgets (usually for capital projects) carried forward are subtracted from the gross budget amount.

NON-DEPARTMENTAL

Expenditure/expense items of a particular fund which do not relate directly to the operating costs of a county department.

NEW CONSTRUCTION

The value of improved property added to the tax roll within a jurisdiction during the tax year.

OPERATING BUDGET

The budget including appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day to day operations (e.g., salaries and related benefits, operating supplies, contractual and maintenance services, professional services, and operating equipment). The operating budget does not include debt service payments (principle and interest), budgeted reserves, transfers between funds, and the capital projects program budget. It does include the internal service funds.



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OPERATING CAPITAL

Any items of equipment which cost \$1,000 or more. These items are budgeted and purchased in the department's operating budget.

OPERATING EXPENDITURES

Expenditures directly related to service activities which are not for personnel costs or capital outlay costs.

PERSONAL EXPENDITURES (PERSONNEL COSTS)

Expenditures for county employees including regular wages, overtime, contributions to the state retirement system, Social Security, health and worker's compensation insurance premiums, and unemployment compensation costs.

PROGRAM

A program consists of clearly defined resources applied toward achieving a specific public goal.

PROPERTY (AD VALOREM) TAXES

A revenue which is collected on the basis of a tax rate applied to the taxable valuation of real property.

PROPOSED BUDGET

The budget submitted by the County Administrator to the Board of County Commissioners within 15 days after the certification of the ad valorem tax roll by the Property Appraiser.

PROPOSED MILLAGE

The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty days after a county's tax roll is certified by the state Department of Revenue and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

PROPRIETARY FUND

A set of segregated revenue and expenditure accounts, set up for the purpose of showing net income, financial position, and changes in financial position. Enterprise funds and internal service funds are proprietary funds.

RECAPTURE RULE

Requires property appraisers to increase the prior year's assessed value of a homestead property by the lower of three percent or the Consumer Price Index on all property where the assessed value is lower than the just or market value.

REPLACEMENT EQUIPMENT

Equipment requested by a department for replacing like or similar equipment to be retired because of unserviceability.

RESERVE

An account used to set aside and earmark monies for future use. Monies must be appropriated from the reserve account to an expenditure account for a specific purpose before they can be spent.

RETAINED EARNINGS

An equity account reflecting the accumulated earnings of an enterprise fund, internal service or similar trust fund.

REVENUE

Funds which are received by the county from external services, or income including taxes, fees, charges, special assessments, grants, and other funds collected and received by the county to support the services provided.



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REVENUE BONDS

Bonds which are secured by a pledge of revenues generated by the operation of the system for which the bonds were issued. The bonds do not constitute a charge against the general credit or taxing power of the government.

ROLLED BACK MILLAGE RATE

The tax rate for a new fiscal year that would generate the same tax dollars as in the preceding fiscal year, based on the new tax roll for adjusted taxable value exclusive of new construction.

SAVE OUR HOMES

Amendment to the Florida Constitution that limits increases in taxable value on homestead property to the Consumer Price Index (CPI), up to 3%. Recapture occurs when the CPI increase causes the capped taxable values to increase as market values are declining.

SPECIAL ASSESSMENT

A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

SPECIAL REVENUE BONDS

Bonds that are not considered general obligations of the government, but are to be repaid through specific government resources.

SPECIAL REVENUE FUND

A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

SURPLUS

The excess of revenues over expenditures.

TAX BASE

The total property valuations on which each taxing authority levies its tax rates.

TAX INCREMENT FUND

Means of financing activities from the anticipated incremental increase in tax revenues resulting from the redevelopment of an area.

TAX ROLL

The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 each year.

TAX YEAR

The calendar year for which property assessments have been developed upon which the millage will be levied. Fiscal Year 2012 will be funded with ad valorem tax revenues resulting from the millage rate applied to property values as they were assessed on January 1, 2011, for tax year 2011.

TAXABLE VALUE

The assessed value of a property minus expenditures such as the homestead exemption is the taxable value. This value multiplied by the millage rate equals the property tax amount.

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Does not include user fees or special assessments.

TDC (TOURIST DEVELOPMENT COUNCIL)

The Tourist Development Council (TDC) establishes projects, with Board approval, to promote tourism in Manatee County.



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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.

UNRESTRICTED REVENUES

Term referring to those revenues that can be used for any lawful expenditure supporting a wide variety of functions or objectives.

USER FEES

The payment of a fee for direct receipt of a public service by the person benefiting from the service.

UNINCORPORATED MUNICIPAL SERVICES TAXING UNIT

Unincorporated areas within Manatee County are within the Unincorporated Municipal Services Taxing Unit. Residents of the district are assessed a millage rate by the county to provide services which would be provided by a municipality if the areas were incorporated.

VOTED MILLAGE

Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.

ZERO-BASE BUDGETING (ZBB)

Method of detailed budget analysis and justification. ZBB starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.

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