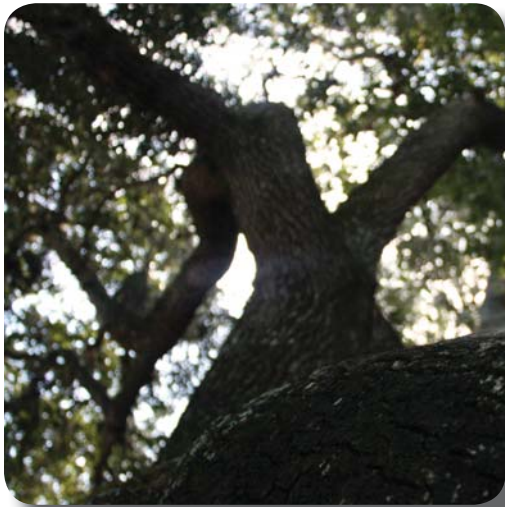




**FY17 Adopted
Budget Book**



Board of County Commissioners



Vanessa Baugh, Chairman
District 5



Larry Bustle
District 1



Charles B. Smith
District 2



John R. Chappie
District 3



Robin DiSabatino
District 4



Carol Whitmore
At Large District 6



Betsy Benac
At Large District 7

Awards



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, 2015. 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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Budget Staff:

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Introduction

Introduction

Provided herewith is the budget document for the FY17 adopted budget. The adopted budget for FY17 is balanced in the net amount of \$578,824,884. 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 FY17 and does not include budgeted transfers between funds and internal service operations, (to include these items would result in “double counting” expenditures). The net budget amount also does not include non-expendable trust funds, reserves for cash balance, unexpended prior year obligations and unexpended prior year capital project appropriations. A summary including net and gross budget amounts is provided on page 59.

Overview of Budget Development

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

During the month of June, public work sessions were conducted with the Commission, staff, and interested citizens. On July 15th the proposed budget was updated to reflect tax proceeds from the certified taxable values and submitted to the Board. On September 8th and September 15th, two public hearings were held to allow input from the public and make amendments to the proposed budget. At the conclusion of the second public hearing on September 15, 2016, the budget was adopted by the Board of County Commissioners.

Understanding the Budget Document

This budget document is intended to provide concise and understandable information about the Manatee County budget for FY17 and about the programs, services and other items funded in the budget. The table of contents in the front of the document lists subjects covered in the document and the page on which each subject can be found.

The county’s budget year, or fiscal year, covers the period from October 1st of the year in which it is adopted through September 30th of the following year. According to Generally Accepted Accounting Principles (GAAP), the fiscal year is designated using the year in which it ends. The budget adopted by the Board of County Commissioners in September 2016 is designated as FY17 throughout this document.

Budget amounts shown in this document are aggregated at the major category level rather than at the line item level. Each departmental section within this document is preceded by a department appropriation summary that totals the program detail for that department. The expenditure section shows FY15 audited actuals, FY16 adopted and FY17 adopted budget totals. Revenue amounts for the FY17 adopted budget are estimates based on Department of Revenue estimates or internal analysis.

Pages 48 - 59 present charts and graphs providing overview and summary information about the county’s planned tax rate, revenues, and expenditures for FY17. Pages 62 - 161 present information about county programs and expenditures. This section is organized by county department. A departmental summary page is included which provides summary information on operating budgets, positions and funding sources for each department.

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

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

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

Initially in the process, all decision units are unfunded. Revenues and other sources of funding are evaluated, projections are made, and the amount of funds available is determined. As decision units are reviewed, recommendations are made to begin funding the highest priority units, starting with the base level. The process continues until all funds available are used.

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

Individual program budgets in each department are accompanied by a narrative describing the purpose and goals of the program. The columns show the program’s appropriations for actual expenditures in FY15, the current adopted fiscal year (FY16) and the next adopted fiscal year (FY17) in order to provide a recent history for comparisons. The number of budgeted regular employees responsible for operations and needed to staff the individual program is shown below the expenditure amounts.

Pages 164 - 172 of the document show county expenditures which generally are not associated with county department programs or agencies, such as independent districts under the purview of the Board of County Commissioners, including the Economic Development Council, and other non-county agencies (i.e. Health Department and non-profit agencies). Expenditures for these programs are grouped by fund based on functional similarity and shown in summary form.

Additional topics are located as follows:

Capital Projects, pages 174 - 181

Transfers, pages 184 - 185

Reserves, pages 188 - 192

Debt Service, pages 194 - 209

Fund Summaries, pages 236 - 293

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.

Geography and Demographics

Located midway along the west coast of Florida, the county's boundaries encompass 740.45 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 54,437 and serves as the county seat.

The county's population has grown 25.7 percent from 278,001 in 2002 to 363,369 in 2016, 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 \$47,812, 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 three largest employers in the public sector are Manatee County School Board, Manatee County Government and Manatee County Sheriff's Department. Major private sector employers include Tropicana Products, Inc., Beall's, Inc., Manatee Memorial Hospital, and Blake Medical Center.

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

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 Coasts 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

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.

Board of County Commissioners

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

Role of the County Administrator

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

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

Other Boards Commissioners Serve On

The Board also serves as the Civic Center Authority and the Port Authority for Port Manatee. Individual Board members serve on various boards, authorities, and commissions, such as the Tampa Bay Regional Planning Council, Metropolitan Planning Organization, Council of Governments, 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, Port Authority and the Myakka Fire District. The budgets of these offices and the Constitutional Officers are included in this document to the extent they are funded by the Board of County Commissioners.





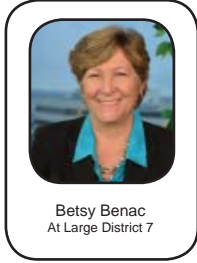
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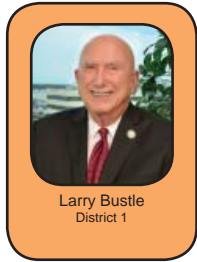
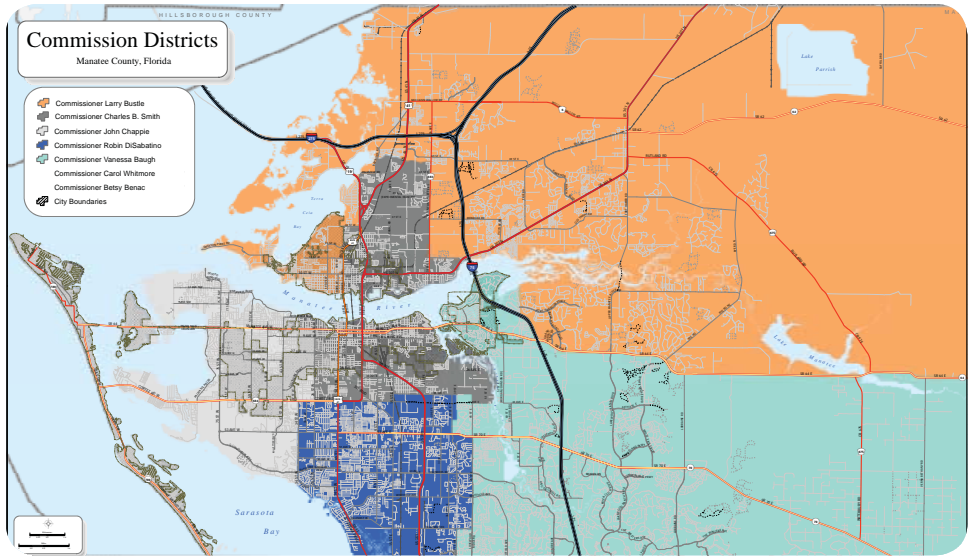
Board of County Commissioners



Carol Whitmore
At Large District 6



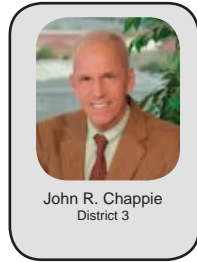
Betsy Benac
At Large District 7



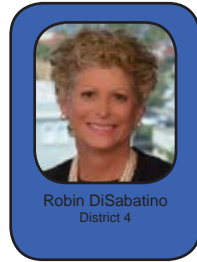
Larry Bustle
District 1



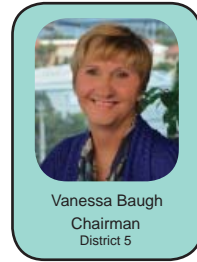
Charles B. Smith
District 2



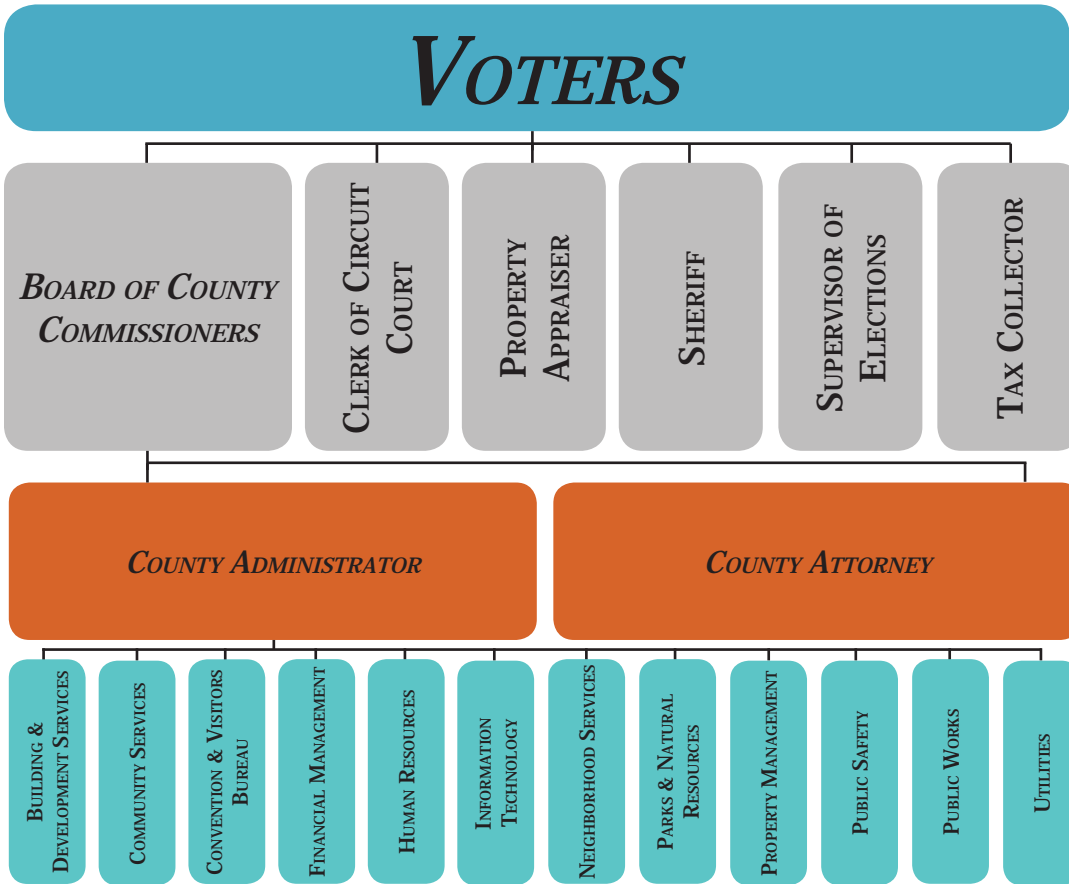
John R. Chappie
District 3



Robin DiSabatino
District 4



Vanessa Baugh
Chairman
District 5



Countywide Organization Chart



Introduction

During the budget process, we illustrated there would be a difficult budget problem facing the Board in 2018 caused by two unrelated issues. First was the ongoing funding of community health care needs. Secondly, the concern of how to maintain the community's assets over the next 30 years without a revenue source dedicated to those assets. The adopted budget develops a plan for funding health care while maintaining a balanced budget. However, it does not solve the challenge for funding the long-term maintenance and upgrades to our roadways, parks, and public safety needs for the immediate or long-term future.

In an effort to find solutions for the upcoming 2018 issue, the Board created the Citizens Financial Structure Advisory Board. The Advisory Board met from December 2015 through April 2016, and then presented to the Board and the community a recommendation that they believe will not only solve the funding of this critical need but will also provide a sustainable solution to the county's budget process. As a result of their recommendation, the Board has voted to place on the General Election ballot the opportunity to pass a Half-Cent (.005) Infrastructure Sales Tax. The outcome will be determined on November 8, 2016.

We have been extremely fortunate in that growth in our tax base has exceeded our expectations. Based upon the Property Appraiser's Certification, we have an increased property value growth of 8.8% countywide and 9.02% in the unincorporated area over FY16 values. The additional growth has provided funding for increased state-mandated costs and critical public safety and capital needs. The Net Budget for FY17 Adopted Budget is \$578,824,884 which is exclusive of cash balances, non-expendable trust funds, internal services and internal transfers, and prior year project budgets. The gross total of the FY17 Adopted Budget is \$1,355,620,748 which is an increase from the FY16 Budget of one half of one percent.

Manatee County has maintained tax millage rates unchanged for the 10th consecutive year. Total Millage rates remain unchanged at 6.4326 with 6.4206 for the countywide millage and Voted Debt Service millage rate of 0.0120. The Unincorporated rate remains the same at 0.6109 mills. The Palm Aire MSTU millage rate also remains unchanged at 0.2546 mills.

According to the US Census website, the most current population estimate is 363,369, which is approximately 60,000 higher than 2007 levels. The need to address the safety of our growing population remains at the forefront of our concerns. Therefore, the second year of this biennial budget prioritizes public safety and maintaining assets and service levels for our citizens. Highlights of the FY17 Adopted Budget are as follows:

- The Community Paramedic program sends specially trained professionals into the community to improve access to healthcare while decreasing overall healthcare costs;
- The Marine Paramedic Rescue unit delivers advanced life support service to the residents and visitors of Anna Maria Island;
- Funding for 8 additional Law Enforcement Officers, 4 Correction Deputies, 6 Dispatchers and 3 Administration employees for the Sheriff's Office;
- Funding for 4 additional dispatchers and 3 EMS float positions for Public Safety;
- Additional unincorporated road system maintenance of \$1.5 million.

As we move forward into FY17, we remain focused on the needs of our growing population. Manatee County is not unique in this regard; local governments around the state are struggling with the increased costs for roads, parks, and public safety needs. While the FY17 Budget addresses the highest concerns for the county, it is noted that FY18 Budget season will bring new changes to reinforce the long-term health of Manatee County Government.

Mission

Provide efficient, effective, responsive government that is always mindful of our sensitive natural environment while achieving the Commission's vision for the County: a premier place in which to live and work and play.

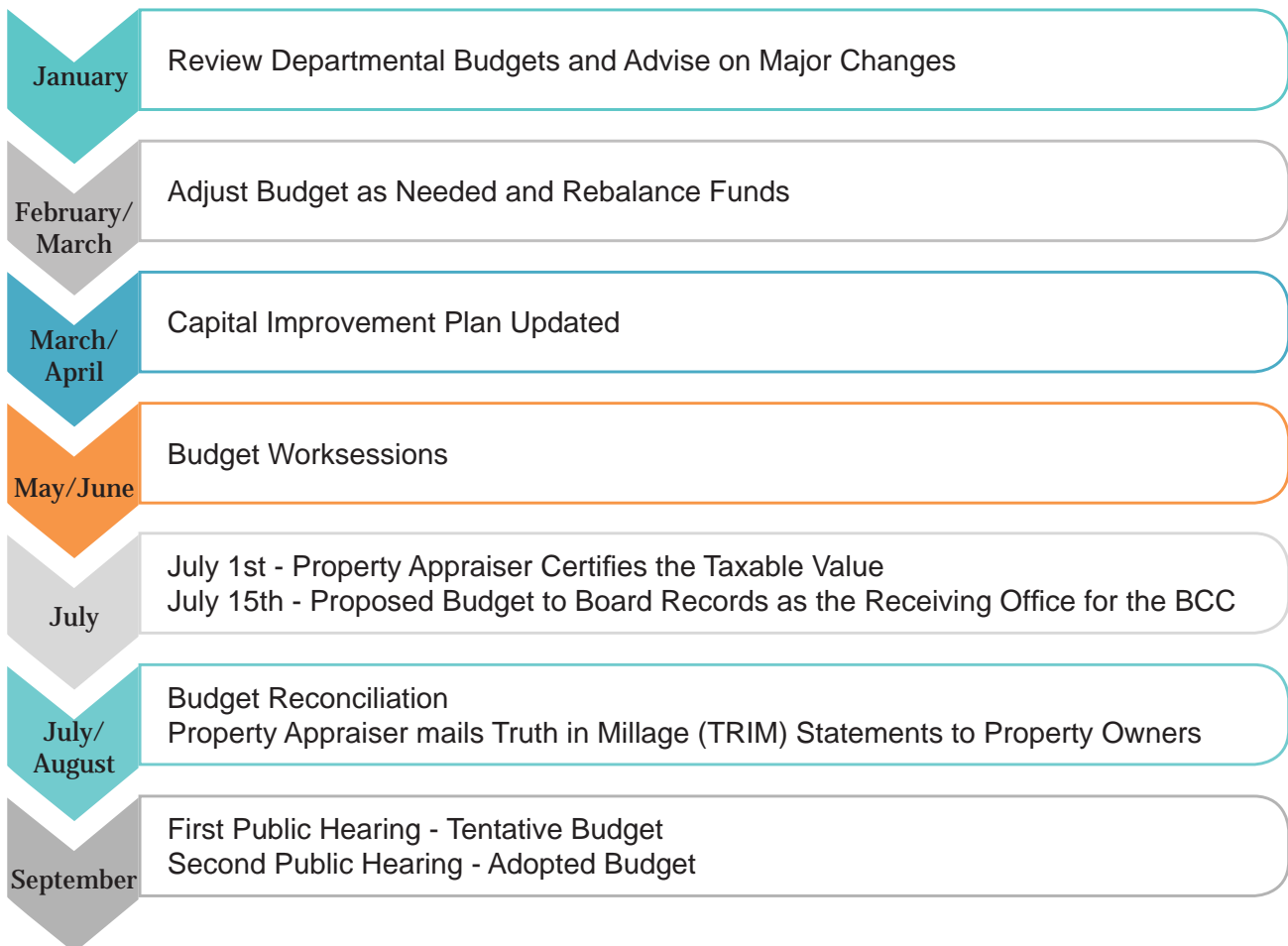
Budget Development

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

Initially in the process, all decision units are unfunded. Revenues and other sources of funding are evaluated, projections are made, and the amount of funds available is determined. As decision units are reviewed, recommendations are made to begin funding the highest priority units, starting with the base level. The process continues until all available funds are used.

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

The Board of County Commissioners is presented a balanced budget in late May or early June showing each program and the decision units which are funded and unfunded. During work sessions, each program and decision unit is reviewed and two or more commissioners can agree to “flag” a decision unit for further consideration. At a “reconciliation” workshop, normally held in late July or early August, these flagged items are brought back to the Board for a decision as to their status for funding.

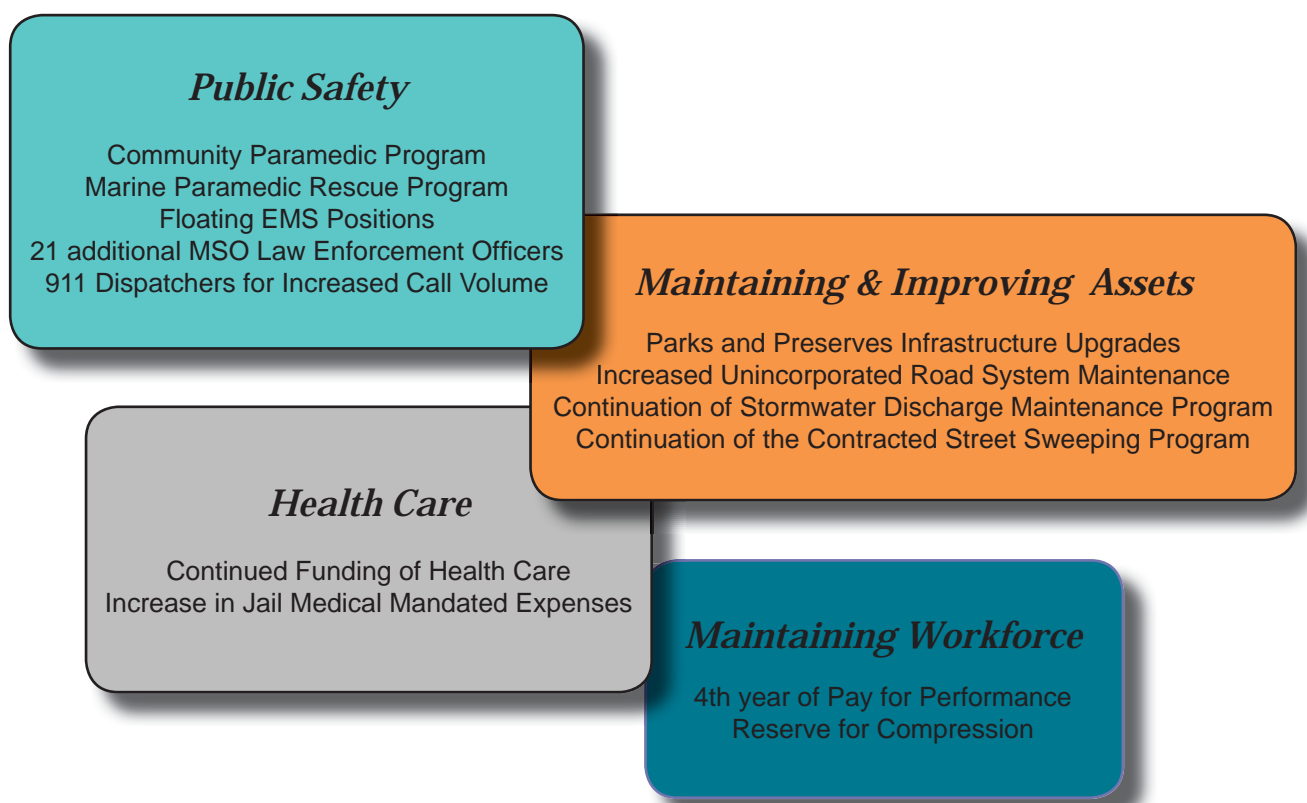


Funding Priorities

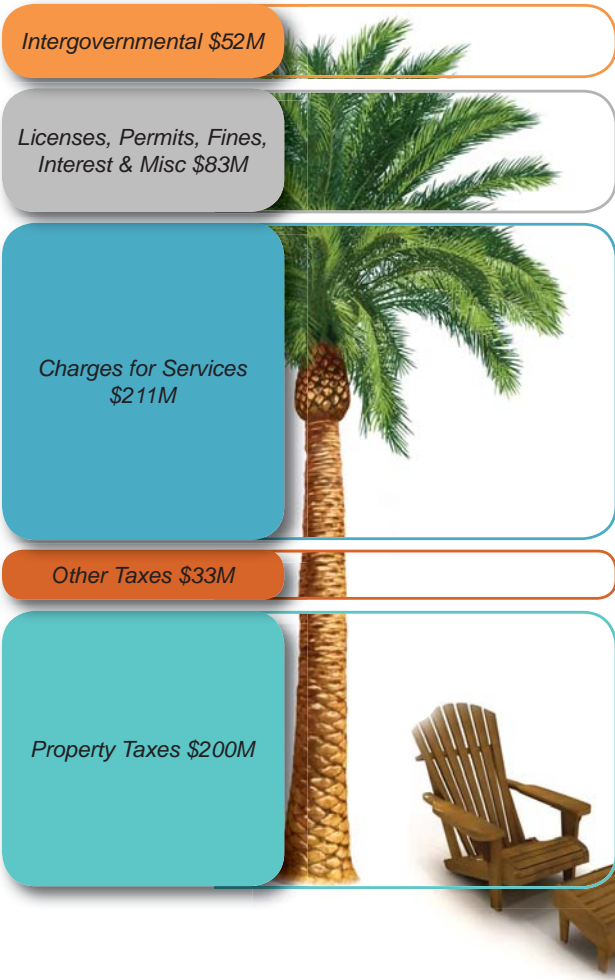
On April 14, 2015 the Board of County Commissioners had a worksession where they determined the funding goals of the FY16 Adopted and FY17 Planned Budget. These goals were established as Health Care, Employee Compensation, and Funding of Previous Commitments (specifically P25, Transit Expansion and Animal Services). Additional goals were identified through the FY17 Budget Process. Public Safety and maintaining existing assets were identified as high priority items. This leads us to our current funding priorities of Public Safety, Maintaining and Improving Assets, Health Care and Maintaining the Workforce.



What's New in FY17



Revenues



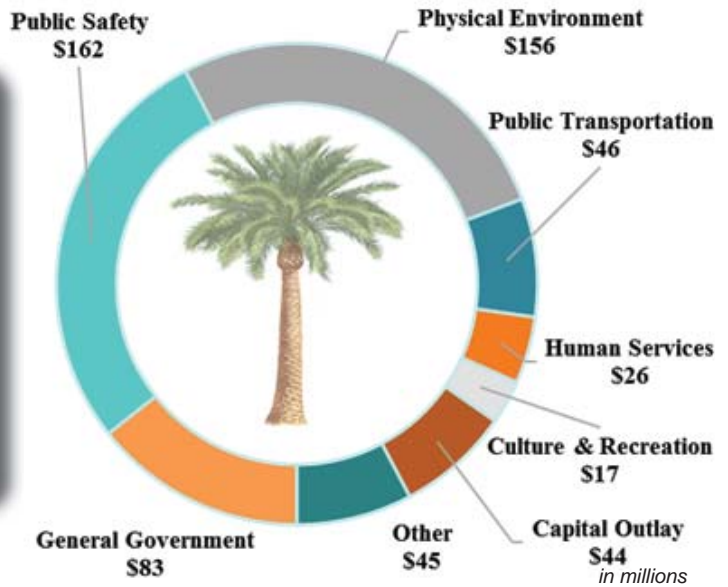
Property Taxes	\$	199,680,987
Other Taxes		32,997,345
Charges for Service		210,856,560
Licenses, Permits, Fines, Interest & Misc		82,838,697
Inter Governmental		52,451,295
Total	\$	578,824,884

Balanced Budget

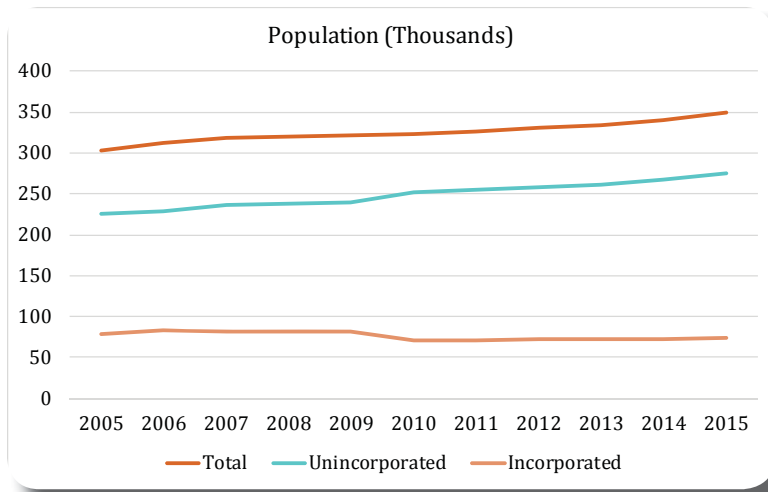
The budget for Manatee County is a balanced budget meaning that the revenues must match the expenditures.

Expenditures

General Government	\$	82,794,022
Public Safety		161,722,939
Physical Environment		156,561,486
Public Transportation		45,818,727
Human Services		25,678,912
Culture & Recreation		17,545,273
Capital Outlay		43,910,657
Other		44,792,868
Total	\$	578,824,884



Trends & Financial Factors



Population estimates from the Florida Bureau of Economic and Business Research for shows the population of Manatee County was 349,334 in 2015, where 79% represents the unincorporated area and 21% represents the incorporated area. Total county population estimates grew by 2.88% from 2014. According to 2015 estimates, the total population has seen an 8.21% increase since the 2010 Census.

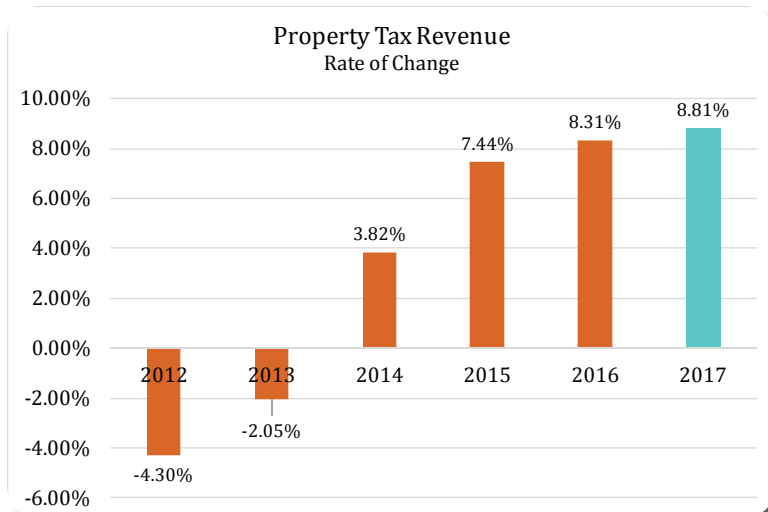
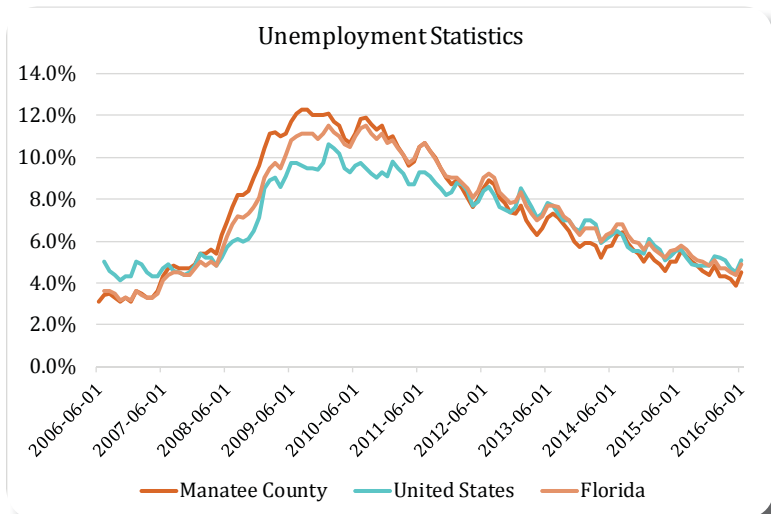
Source: University of Florida BEBR, Florida Estimates of Population 2015.

Unemployment rates are a traditional indicator of economic health. In 2008, a troubled economy caused unemployment to rise nationwide.

Florida's unemployment rate has been declining since 2011.

Manatee County's unemployment rate continues to be lower than both statewide and national levels. The current unemployment rate for the County stands at 4.5%.

Source: US. Bureau of Labor Statistics, retrieved from FRED, Federal Reserve Bank of St. Louis



Property tax revenues are an indication of financial health. After the Great Recession in 2007, property values decreased causing the revenues from property taxes to decrease.

Property tax revenues have been increasing since 2013.

Manatee County's property values have continued to increase allowing for a property tax revenue increase of 8.81% for FY17.

Source: Certification of Final Taxable Value

Where Does Your Tax Dollar Go?

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



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

Tax Bill

Millage

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

Manatee County's residents pay taxes based on the millage rates levied by each entity. The millage rates assessed by Manatee County are reflected below.

For this example, a single family home valued at \$150,000 (after exemptions), who live in a municipality would pay \$964.89 to Manatee County and additional taxes to the municipality.

For those who live in the unincorporated area they would pay an additional \$91.64 for a total of \$1,056.53.

	Millage
Countywide Operating	6.4206
Voted Debt Service	0.0120
Municipality Subtotal	6.4326
Unincorporated MSTU	0.6109
Unincorporated Subtotal	7.0435
Palm-Aire MSTU	0.2546
Palm-Aire MSTU Subtotal	7.2981

Those who live within the Palm-Aire MSTU area would pay an additional \$38.19 or \$1,094.72 total to Manatee County.

	Taxes
Countywide Operating	\$ 963.09
Voted Debt Service	\$ 1.80
Municipality Subtotal	\$ 964.89
Unincorporated MSTU	\$ 91.64
Unincorporated Subtotal	\$ 1,056.53
Palm-Aire MSTU	\$ 38.19
Palm-Aire MSTU Subtotal	\$ 1,094.72

Capital Improvement Plan

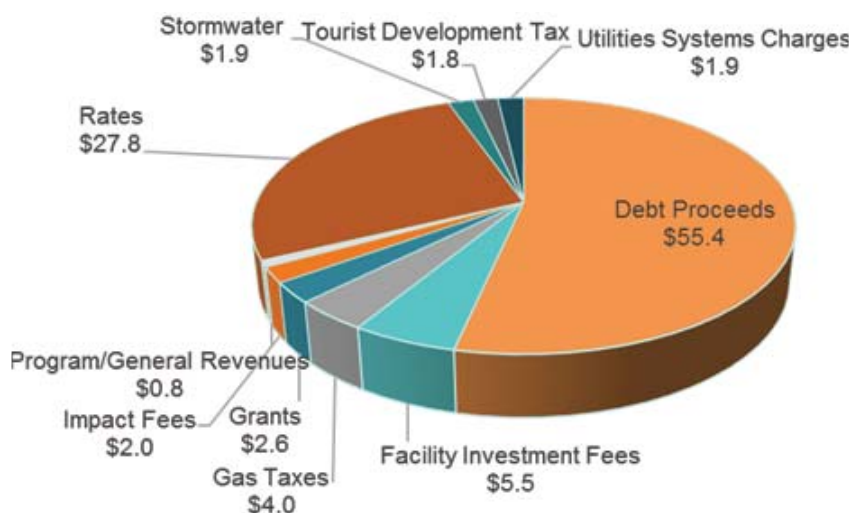
As defined by the Manatee County Comprehensive Plan, capital improvements include physical assets that are constructed or purchased to provide, improve, or replace a public facility, and which are large scale and high in cost. The cost of a capital improvement is generally non-recurring and may require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

The CIP serves as a “blueprint” for the future of the community’s growth and development. It highlights the importance of capital maintenance and replacement so those needs are addressed in a timely and coordinated manner.

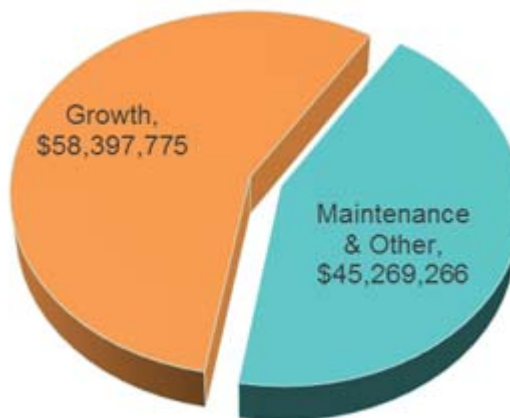
Projects are financed with a combination of utility rate revenues, local gas taxes, impact fees, federal and/or state grants, user fees and general revenues. It is the policy of the Board of County Commissioners that growth pays for itself to the greatest extent possible.

FY17 Capital Improvement Projects Funding Sources - \$103.7M

FY17 funded CIP projects total \$103,667,041. The 44th Avenue Transportation projects are the largest projects in FY17, totaling over \$45M. Other notable projects include P-25 Radio Replacements, Water Main Replacements and Drainage Improvements, Landfill Gas Generation projects, and various Water Reclamation Facility Improvement projects.



FY17 Capital Improvement Projects



Requirements

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

FY17 Capital Improvement Expenditures

General Government	\$ 3,850,319
Parks & Natural Resources	2,626,000
Potable Water	13,135,747
Solid Waste	1,910,000
Stormwater	3,660,000
Transportation	51,362,750
Wastewater	27,122,225
Total	\$ 103,667,041

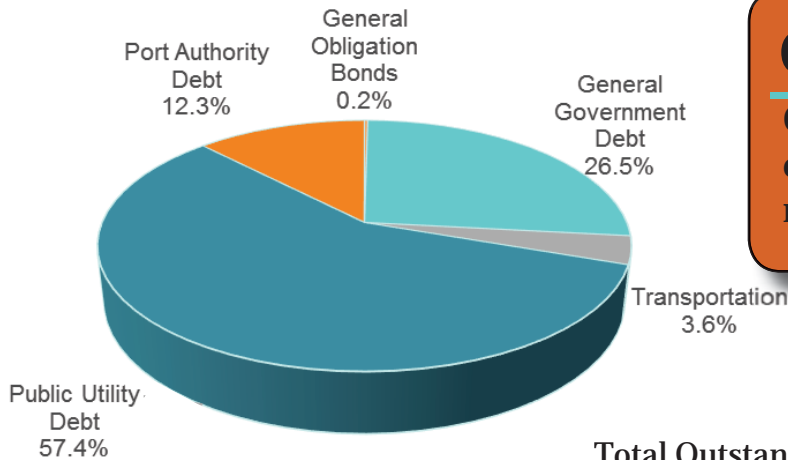
Growth 56%
Maintenance/
Other 44%

Debt Service

Manatee County continues to demonstrate outstanding creditworthiness with credit ratings performed by Moody's and Fitch. The County's non-ad valorem revenue bonds, the Public Utilities revenue bonds and Port's revenue bonds all have ratings of AA+ and Aa2 from Fitch's, Inc. and Moody's, respectively. The County's General Obligation refunding bonds although issued as a private placement carries an implied rating of AAA.

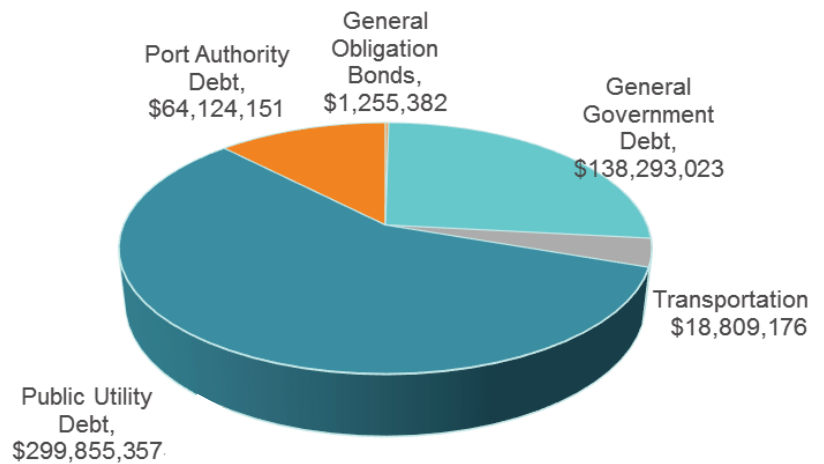
In the 2017 Adopted Budget, Manatee County has \$522,337,089 outstanding debt, of which \$356,709,426 is principal and \$165,627,663 is interest.

Total Outstanding Debt by Category (%)



Outstanding Debt
 Outstanding debt is the amount of debt issued by the county to be repaid overtime.

Total Outstanding Debt



Bond Ratings

AA+ - Fitch, Inc

Aa2 - Moody's

County's non-ad valorem revenue bonds and public utilities bonds.

	Principal	Interest	Total
General Obligation Bonds	\$ 1,235,000	\$ 20,382	\$ 1,255,382
General Government Debt	115,385,894	22,907,129	138,293,023
Transportation	18,600,000	209,176	18,809,176
Public Utility Debt	179,460,000	120,395,357	299,855,357
Port Authority Debt	42,028,532	22,095,619	64,124,151
	<u>\$ 356,709,426</u>	<u>\$ 165,627,663</u>	<u>\$ 522,337,089</u>

Manatee County at a Glance

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

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

GOVERNMENT:

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

POPULATION:

363,396 (2016 Estimate)

AREA:

740.45 square miles

CREDIT RATING:

AAA - Fitch
Aa1 - Moody's

PRINCIPAL EMPLOYERS:

- Manatee County School District
- Bealls Inc.
- Manatee County Government
- Manatee Memorial Hospital
- Tropicana Products, Inc.
- Manatee County Sheriff's Office
- Blake Medical Center
- Publix
- IMG Academy
- State College of Florida Manatee Sarasota
- City of Bradenton
- Feld Entertainment
- SYSCO West Coast Florida Inc.
- Pierce Manufacturing
- Manatee Glens

LIBRARIES:

Library Facilities: 6

Uses of Resources: 3,520,111 (2014)

Virtual Resource Use: 1,734,892 (2014)

Total Collection: 453,280 items (2014)

PUBLIC SAFETY:

Sheriff Stations: 6

Ambulance Stations: 18

EDUCATION:

Students: 42,000+

Elementary Schools: 32

Middle Schools: 9

High Schools: 6

Technical Institutes: 1

INFRASTRUCTURE AND UTILITIES:

Roadways: 1,425 center line miles

Storm Water Inlets: 21,015

Canals: 149 miles

Street Name & Traffic Control Signs: 45,000

Individual Street Lights: 2,300

Signalized Intersections: 204+

Material in Landfills: 380,000 tons annually

PARKS & RECREATION:

Conserved Public Land: 30,000 acres

Parks: 40

Preserves: 12

Beaches: 5

Playgrounds: 25

Gymnasium/Fitness Rooms: 1

Golf Courses: 2

Aquatic Centers: 5



Budget Message

*Please Note - The information contained in the budget message from June 2, 2016 and the budget updates from July 30, 2016 and September 7, 2016 is original information from the Recommended, Proposed and Tentative Budget presented on June 2, 2016, July 30, 2016 and September 7, 2016 respectively. Some information contained in this section may have changed in the Adopted budget presented in this document.

June 2, 2016 - Budget Message



2017 BUDGET MESSAGE

June 2, 2016

Chairman and Members of the Commission:

In the budget presented in July 2015, we illustrated there would be a difficult budget problem facing the Board in 2018 caused by two unrelated issues. First was the ongoing funding of community health care needs. Secondly, the concern of how to maintain the community's assets over the next 30 years without a revenue source dedicated to those assets. The budget I present to you today develops a plan for funding health care while maintaining a balanced budget. However, it does not solve the challenge for funding the long-term maintenance and upgrades to our roadways, parks, and public safety needs for the immediate or long-term future.

In an effort to find solutions for the upcoming 2018 issue, the Board created the Citizens Financial Structure Advisory Board. The Advisory Board met from December 2015 through April 2016, and then presented to you and the community a recommendation that they believe will not only solve the funding of this critical need but will also provide a sustainable solution to the county's budget process.

Today, I am presenting the FY17 Recommended Budget. The FY17 gross budget is \$1,167,819,982 with a net budget of \$567,921,690. Our county is seeing above average growth for the west coast of Florida which is helping our financial recovery. Our government continues to be challenged in our services and our workforce.

Although this is a balanced budget, our funding model is simply not sustainable for the long-term financial health of Manatee County. This year's budget is again reliant on reserves, albeit to a lesser extent than in years past thanks to increased property tax revenues. However, because of our heavy reliance on property taxes to fund this government, and because voter-approved mandates have limited our ability to meet local demands through property taxes, by the next budget year we face a very real possibility of needing to compromise the Board's long-standing 20 percent reserves policy in 2018. Remember, we are still in a position of deficit spending and if the Board chooses to add something to the balanced budget, an equal expense must be removed.

We have been extremely fortunate in that growth in our tax base has exceeded our expectations. Based upon the Property Appraiser's latest estimate we have increased the estimate to 9%. The additional growth has provided funding for increased state-mandated costs and critical public safety and capital needs.

Total revenues for the FY17 Recommended Budget are \$568 million which is a \$15 million increase in the total Net Budget from the FY16 Adopted Budget (exclusive of the Port). The Recommended Budget has historically been presented without the Port financial information in order to establish like trends and comparisons. The 9% growth in property values constitutes an increase of \$16.5 million in property taxes.

LARRY BUSTLE * CHARLES B. SMITH * JOHN R. CHAPPIE * ROBIN DiSABATINO * VANESSA BAUGH * CAROL WHITMORE * BETSY BENAC
District 1 District 2 District 3 District 4 District 5 District 6 District 7

Although still increasing, property tax revenue is \$26.5 million less than in 2007. So, despite the fact that we have grown by 60,000 people over that time, our budget is 11% lower.

It is my recommendation to maintain tax millage rates unchanged for the 10th consecutive year. The General Obligation (G.O.) Bond established for the county is growing closer to its maturity in FY18 and as a result, has a slight decrease in tax requirements due to end of life of the bond. I have recommended placing the reduction in property taxes from the G.O. Bond within the General Fund millage and using the resulting funds to aid in payment for Community Healthcare and the Sheriff's Department. The resulting shift in millage creates no effect on total millage levied.

Millage Summary	FY16	FY17	Difference
	Adopted	Recommended	
Countywide Operating	6.4046	6.4206	0.0160
G.O. Bond Issue	0.0280	0.0120	-0.0160
MSTU	0.6109	0.6109	0.0000
Total	7.0435	7.0435	0.0000

According to the US Census website, the most current population estimate is 363,369, which is approximately 60,000 higher than 2007 levels. The need to address the safety of our growing population remains at the forefront of our concerns. Therefore, similar to the budget I presented last year, the second year of this biennial budget prioritizes public safety and maintaining assets and service levels for our citizens. The 9 percent in additional revenues is again primarily invested in the same areas.

Those additional revenues are available to fund the following proposed investments for the upcoming fiscal year:

- The Community Paramedic program sends specially trained professionals into the community to improve access to healthcare while decreasing overall healthcare costs;
- The Marine Paramedic Rescue unit delivers advanced life support service to the residents and visitors of Anna Maria Island;
- Partial funding of 8 additional School Resource Officers (SROs) at Manatee County middle schools;
- Funding for 8 additional Law Enforcement Officers for the Sheriff's Office.

During the economic downturn the Board of County Commissioners were faced with extremely difficult funding decisions. The Board wisely chose to avoid widespread layoffs and reductions in service to the community by prioritizing those areas of the budget. Capital investments — roads, parks and equipment repair — were funded on an as-needed basis and many of those improvements were postponed until a time when revenues improved. The time to reinvest in those capital needs has come, and we are again recommending more substantial amounts for those assets that have gone some time without repair or replacement.

To that end, I propose the following investments:

- Parks and preserves infrastructure upgrades - \$ 584,000;
- Additional unincorporated road system maintenance - \$ 1.5 million;
- Continuation of the Stormwater Discharge Maintenance Program and Contracted Street Sweeping - \$525,000.

In addition to physical asset maintenance, we have placed great emphasis over the last several years in technological improvements. By investing in our technological infrastructure, we have been able to keep pace with current technology advances. Further stages of these upgrades are included within this budget

including the public safety radio upgrades that are part of the P-25 radio system now being implemented by Manatee and Sarasota counties. Additional stages of improvement in accordance with our infrastructure upgrades continue within this budget.

Stress in the workforce remains a serious concern in our organization. We have attempted to maintain pace with the employment market in the area of employee compensation. Our Pay for Performance (PFP) program, initiated three years ago, has provided an excellent method of rewarding performance while providing a consistent application of evaluation criteria and performance rewards throughout the organization. We have again placed a 4% increase within the budget for all employees of the Board and the Constitutional offices. We anticipate that compensation increases budgeted at 4% of salaries to have a similar distribution format for FY17 although the ranges of increases may vary.

Since lowering our workforce by 300 employees since 2007, I have not recommended new positions funded by property taxes. Where employee positions have been added, they have been funded through user fees and enterprise funds. However, this year, with the growing population and heightened public safety demands I have recommended 11 new property tax-funded positions, eight for the Manatee Sheriff's Office and three for the Public Safety Department. Increased staff levels in other areas of the budget are paid through user fee-supported departments and other non-property tax revenues. The allocation of the added positions is as follows:

Employee Position Increases	FY16 Adopted	FY17 Recommended	Increase	Revenue
Board of County Commissioners				
Building & Development	105	112		7 Building Fees
Neighborhood Services	86	90		4 SW TIF Revenue
Parks & Natural Resources	61	62		1 Parks/Recreation Fees
Property Management	175	177		2 Tourist Tax-Beach Maint
Public Safety	252	257		7 Fees/Property Taxes
Public Works	399	403		4 Internal Charges
Utilities	393	400		7 Utility Fees
Subtotal	1,471	1,501	32	
Sheriff's Office	1,167	1,175		8 Property Tax

Throughout the economic downturn and into recovery, our budget strategies and financial policies have not jeopardized the financial health of the county. These strategies have resulted in maintained bond ratings for Manatee County even as the economy faltered. The county's ratings for General Obligation debt have been maintained at AAA and Aa1 by Fitch Ratings and Moody's respectively. Utility debt was rated at AA+ and Aa2 by Fitch Ratings and Moody's respectively in 2015. The higher ratings have allowed us to issue recent bonds and bond refundings without bond insurance or a debt service reserve, which is very rare, and results in considerable savings on the debt obligations. We recommend our current reserve policies remain in place, and other prudent financial management practices continue, so our strong ratings will be preserved for the future.

Two large issuances of debt occurred during the current fiscal year. First, the county issued \$36 million in General Government revenue debt to address several critical maintenance issues such as the P25 radio system, upgrades to jail facilities systems, and maintenance of beaches. By taking advantage of low market interest rates, the county has been able to make significant advances in maintenance and debt service.

The second debt issue was the establishment of a \$36 million credit line for design and engineering stages for the long-awaited 44th Avenue improvements. The 44th Avenue project is broken in to several

smaller stages within our Capital Improvement Program (CIP) but is considered one project. Once the project reaches the construction phase, the credit line will be replaced with a bond issuance to fund the completion of the project. Debt issuance for this project is scheduled to occur within the FY17 budget; however, as with all construction projects, timing of issuance will be initiated based upon the phase of the project. Debt service for this growth project will be paid by impact fees from the Southeast & Southwest Impact Fee zones.

The Utility system has identified several water and wastewater projects to be scheduled with debt issuance. Highlighted details are within our CIP and will be reviewed at the Board's scheduled budget review of the CIP on June 16, 2016.

As a supplement to the Budget Message, I have provided an additional document (Exhibit A, attached) that provides greater details with regard to budget issues. These issues include further details on programs such as Health Care funding for the community, increases in Public Safety expenses, and Capital Improvement Program (CIP) highlights.

The initial budget recommendation is presented in advance of the statutory timetable for the county budget process, and is based on an early estimate of property values as they stood on December 31, 2015. Official, certified values from the Manatee County Property Appraiser will be available on July 1, 2016, while the County Commission is on recess. County staff will use the July 1 numbers to update the Recommended Budget so that figures reconcile to the certified values. It is anticipated that only minor adjustments will be required, and by August 2, 2016, staff will use the reconciled figures to produce and make available to the Commission and the public an updated budget document that will conform to the statutory requirements and timetable.

We provide this initial budget recommendation before the formal start of the budget process in July in order to facilitate review by the Commission in consideration of the meeting schedule for June and August. Since this is a working budget, staff may make minor adjustments as more accurate information becomes available up until the formal July 15 budget is produced. When the July 15 budget is produced, it will include a summary of any material changes made through staff adjustments.

After the County Commission returns from the summer break, an August 2, 2016 budget work session has been scheduled so the County Commission can review the updated figures, and unresolved or "flagged" items identified in budget work sessions. At that work session you will also set the tentative millage rate that will be noticed to all property owners on the mailed "TRIM" (Truth in Millage) notices.

After today's presentation, the Commission has scheduled four budget work sessions on June 8, 14, 15 and 16, as well as a public hearing on June 16. A Budget Reconciliation meeting, at which the proposed millage rate will be certified, is scheduled for August 2. Two additional public hearings on the budget will be held in September. The September dates have not yet been scheduled. The first public hearing in September will be noticed to all taxpayers via the notices of proposed property taxes sent out by mail. The second public hearing will be noticed by a newspaper advertisement published in accordance with Florida Statute requirements.

CONCLUSION

The largest concern facing Manatee County in the aftermath of the recession is our inability to maintain aging and stressed assets and quality level of service commitments to the community. Manatee County is not unique in this regard; local governments around the state are struggling with the increased costs for roads, parks and public safety needs.

I believe our situation is more concerning than the other governments, because of our heavy reliance on property taxes. Remember, since the huge population increase from 2007 to the present, a series of voter-approved measures such as Amendment 1 and portability now limit the ability for property taxes to keep pace with local growth.

As the property values increase for our community, there is a distinct disconnect in the correlated increase in taxable values. "Save our Homes" (SOH) limits homestead taxable values from increasing to 3% or the percent change in the Consumer Price Index (CPI), whichever is less. Prior to SOH, the taxable value, upon which taxes were calculated, was equal to the market value less homestead exemption. When the market value increased, so would taxable value and therefore tax revenues to keep pace with community needs. With SOH, our county's ability to receive property taxes as home values rise is therefore limited.

The majority of our service departments such as Parks, Community Services, Neighborhood Services and areas of public safety (Sheriff and EMS) fall within the General Fund where 57% of the revenues available are based from Property Taxes. So as demand for service and costs for the services rise, the ability for the county to match costs with revenues are disconnected.

Manatee County Property Taxes	FY13	FY14	FY15	FY16
Property Taxes	157,819,284	166,652,195	186,725,054	209,758,032
Less Save Our Homes Cap	<u>3,378,003</u>	<u>6,226,732</u>	<u>14,270,572</u>	<u>26,252,187</u>
Property Taxes Collected	154,441,281	160,425,463	172,454,482	183,505,845

In 2016, while the county received an increase in property taxes of \$14 million, another \$26 million was excluded from Manatee County's tax revenues due to 'Save our Homes' tax exemptions. The change in CPI for FY16 was .8% and for FY17 it is .7%. That's great news for homesteaded property owners in Manatee County, but a sobering reminder that absent another funding solution, the Board faces three possible scenarios in 2018:

- 1) You may continue to rely on property taxes and ask homeowners who are already paying the majority of our costs to pay more in the form of a millage increase;
- 2) You may choose to reverse our longstanding reserves policy, and balance the budget going below the 20 percent mandatory reserves. This choice, of course, could harm our stellar credit ratings and limit borrowing power in the future. This choice also leaves us vulnerable in the event of a natural disaster or other local funding crisis;
- 3) You may choose to adopt a smaller budget that will require workforce and service reductions in the community.

The Citizens Financial Structure Advisory Board recognized that relying on property taxes as our chief funding source is unsustainable for the future. It is an unfair revenue source that asks local homeowners to foot most of the bill for local government, and is limited in its ability to keep pace with local growth because of voter-approved and state-mandated tax reform. For this reason and others, the Advisory Board unanimously recommended exploring funding alternatives that will make our government sustainable for the long-term future of Manatee County.

Since 2007, the Board and our workforce have done a remarkable job continuing to meet the needs of this community. Revenues have risen, and we project additional modest growth for next year. But I believe this is the last year we will have the option to continue the "business as usual" approach to funding

local government. There is considerable stress in our workforce. There is considerable stress on our roads and infrastructure. There is considerable stress on our finances. Something considerable must change for the long-term health of Manatee County Government.

ATTACHMENT- EXHIBIT A

Budget Process and Review – This is the second year of the biennial budget process. As the second year of the budget process, the County Commission and the public have seen the issues and details of the FY17 budget during the FY16 budget process. Major issues and policies will be summarized again during the FY17 budget process. The work sessions during this second year budget process will be designed to focus only on changes recommended since last year, but there will be a review of updated Fund Summaries and the Capital Improvement Program.

Health Insurance – With the average health insurance plan rising at double digit percentages for both the employer and employee, Manatee County has received little growth of Health Insurance costs which provides an excellent financial position. In analysis of future costing, it would be a prudent strategic step to increase the premiums in order to maintain the excellent health of our self-insured fund. I am recommending a 4% growth of insurance premiums for the employer only. This factor has been built into the salary changes for both the Board's employees and the constitutional officers.

Compression within our workforce – Manatee County had a salary analysis performed to determine if pay compression produced an adverse effect within our pay scales. Pay compression is the result of the market-rate for a given job outpacing the increases historically given by an organization to tenured employees. The study provided evidence that the county needs to address areas where compression has been established. Within the FY17 Budget, a reserve of \$500,000 has been established to begin addressing the areas highlighted within the study.

Mandates – Manatee County is responsible for the medical expenses incurred while individuals are incarcerated at our jail facility without medical insurance. During FY16, we have already experienced significantly higher costs over prior years. As a result, a recommended \$700,000 will be added to Inmate Medical expenses in order to provide the mandated coverage.

Health Care Spending – The FY16 Budget provided \$6.9 million in continued support of the healthcare programs funded by the county by using non-recurring tax dollars to support the program and the remaining funds within the Healthcare corpus. The corpus was established by the funds received from the sale of Manatee Memorial Hospital and provided funding for the programs until the corpus reached its end of life in FY16.

For FY17, it had been planned for \$6.9 million to be used from non-recurring General Fund reserves to support Health Care. With the partial debt retirement of the General Obligation Bond, we are able to include \$2.9 million of recurring funds toward the \$6.9 million target and the remaining \$4 million provided from reserves. As property values continue to increase, I propose \$1 million each year be programmed for Health Care funding until the \$6.9 million total is reached in approximately 4 years.

Pictometry – Various departments and Constitutional offices use pictometry to provide high quality resolutions for addressing, assessing, and response activity. Pictometry is a process which captures

images by low-flying airplanes producing images from fronts and sides of buildings and locations on the ground. The process of updating the county's information occurs every two years. During the current year, the cost of \$256,000 is needed to update pictorial information. The cost of the project has been allocated among the largest users, including the Property Appraiser, Sheriff, Building & Development Services, Public Safety, Public Works and Utilities.

Public Safety Programs – During FY16, pilot programs for Community Paramedicine and Marine Paramedic Rescue were put in to place. Each program has been successful and both are recommended for continued funding in the FY17 Recommended Budget. Community Paramedicine reduces healthcare spending by preventing unnecessary ambulance transports and improves patient health outcomes. The Marine Paramedic Rescue provides an Advanced Life Support quick response vehicle which is stationed solely on the Island and responds to 911 calls. In addition, this unit can also perform water rescue and other lifeguard functions as necessary.

Capital Improvement Program (CIP) – The first year of the Five Year CIP for FY17-21 reflects some additional projects and funding requirements when compared to the FY16-20 CIP. Most of the increases are in the Utilities area of the CIP.

FY17 General Government CIP projects include the P-25 Radio Replacement project, Marble Pool Renovations, and the Robinson Preserve Environmental Center projects totaling \$8,038,449.

FY17 Solid Waste and Stormwater CIP projects include Lena Road Landfill projects, Coquina Beach Drainage Improvements, and Storm Drain Rehabilitation projects totaling \$5,570,000.

FY17 Transportation CIP projects include road projects for the following roads - 44th Avenue, Ellenton Gillette Road, Lakewood Ranch Boulevard, Rye Road, Lockwood Ridge Road, and Tallevast Road totaling \$51,362,750.

FY17 Utilities projects include Water Main and Water Line Improvement projects, and Force Main and Lift Station projects totaling \$39,757,972.

Constitutional Officers Budgets –The Sheriff's budget request sought an increase of \$7,020,220 over last year's budget and includes additional staffing of 37 employees. His increase requested a 4% salary increase, additional funding for District 3 office space, and the 37 employees (14 Law Enforcement Deputies, 4 Correctional Deputies, 5 Investigative Deputies, and 14 Administrative staff). Although unable to fulfill the request of 37 new employees, provisions have also been made within the budget for 8 additional employees at the rate of Law Enforcement Deputies, totaling \$1,078,146. Funding has been provided within the Sheriff's support costs for \$42,666 as an allocation of the cost of pictometry needed for the county.

Historically, the County has provided partial support for School Resource Officers (SROs) for the community. Although not located within the Sheriff's request, the FY17 Recommended Budget contains \$415,000 funding for SRO's for Middle Schools. The SRO funding amount represents half of the cost of 8 additional SROs. In the FY17 Recommended Budget, we have funded the Sheriff's 4% pay increase, employer health insurance premiums, FRS changes, SRO's and the 8 additional Deputies for a total of \$112,832,996 which represents a \$5.02 million or 5% increase from the FY16 Adopted Budget.

The Clerk of Courts and Supervisor of Elections have not requested an increase beyond their FY16 budget request.

The Property Appraiser has requested an increase to their budget of \$73,911 beyond the FY16 Adopted Budget. In addition, we have placed within the Property Appraiser's budget an allocation of the pictometry costs to be incurred by the county for the upcoming year. Total pictometry costs are \$256,000 with \$42,666 allocated to the Property Appraiser.

The Tax Collector Budget is not submitted until August 1st however the budget reflects an increase of \$793,347 which has been estimated due to increased property tax revenues.

Constitutional Officers	FY16 Adopted	Additions	FY17 Recommended
Sheriff Budget:			
Sheriff Base	\$ 102,087,231		\$ 102,087,231
8 Additional Deputies		1,078,146	1,078,146
8 Additional SROs		415,000	415,000
Requested Services	5,726,839		5,726,839
Salary Reserves		3,525,780	3,525,780
	<u>\$ 107,814,070</u>	<u>\$ 5,018,926</u>	<u>\$ 112,832,996</u>
Clerk's Budget			
Clerk's Base	\$ 6,897,508	\$ (1,425)	\$ 6,896,083
Salary Reserves		173,643	173,643
	<u>\$ 6,897,508</u>	<u>\$ 172,218</u>	<u>7,069,726</u>
Supervisor of Elections			
Supervisor's Base	\$ 2,430,029	\$ (48,508)	\$ 2,381,521
Salary Reserves		33,163	33,163
	<u>\$ 2,430,029</u>	<u>\$ (15,345)</u>	<u>\$ 2,414,684</u>
Property Appraiser			
Property Appraiser's Base	\$ 4,612,481	\$ 73,911	\$ 4,686,392
Pictometry		42,666	42,666
Salary Reserves		135,110	135,110
	<u>\$ 4,612,481</u>	<u>\$ 251,687</u>	<u>\$ 4,864,168</u>

July 29, 2016 - Budget Update

MEMORANDUM

To: Board of County Commissioners,
Ed Hunzeker, Administrator

From: Jan Brewer, Director of Financial Management *spc*

Date: July 29, 2016

Subject: Budget Work Session,
Budget Reconciliation of Flagged Items, August 2



Please find attached information for the upcoming session on Flagged Items for the FY17 Budget which will be Tuesday, August 2, 2016. Due to the length of time which has passed since the June Budget Work Sessions, this packet is to assist you for the upcoming meeting to reconcile the outstanding flagged items from the budget.

We have attached a packet which is divided into three basic sections which are as follows:

- | | |
|---|---------|
| 1. Complete list of items flagged by the Commission
This provides a duplicate list issued to the Commission at the Budget Hearing on June 16, 2016 | Page 2 |
| 2. Flagged Items - Proposed Resolution | Page 4 |
| 3. Flagged Items – Flagged Items for Discussion | Page 21 |

Of the \$ 4.2 million flagged decision units, we have researched and identified \$2.1 million which can be moved forward for funding. Whether by subsequent events or further analysis, funding and strategy has been established and these items are listed under Flagged Items – Proposed Resolution.

The remaining \$2.1 million are highlighted within the section, Flagged Items – Flagged Items for Discussion. All items listed on this page are funded by the General Fund except for Flag #18 - Extra Board – Transit which is funded through Transportation Trust. We have categorized the items which relate to the area of Public Safety totaling \$ 1.2 million.

For further information, we have provided supporting detail of each flagged decision unit. When reviewing pages 4 and 21, you will find a reference page number for ease in locating the supporting documentation.

For ease of review, we have provided printed and electronic versions for your reference.

We look forward to seeing you Tuesday.

FMD-16-014

Financial Management
Budget Division
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LARRY BUSTLE * CHARLES B. SMITH * JOHN R. CHAPPIE * ROBIN DiSABATINO * VANESSA BAUGH * CAROL WHITMORE * BETSY BENAC
District 1 District 2 District 3 District 4 District 5 District 6 District 7

September 7, 2016 - Budget Update

MEMORANDUM

To: Board of County Commissioners

Thru: Ed Hunzeker, County Administrator

From: Jan Brewer, Director, Financial Management Department

Date: September 7, 2016

Subject: Budget Update for the First Public Hearing



The first public hearing for the Fiscal Year 2016-2017 Budget will be held at 6:00 p.m. on September 8, 2016 in the County Commission Chambers. This memorandum provides an update from the last Budget work session on August 2, 2016 and includes information on changes that will be presented for approval in the tentative budget to be adopted at this hearing.

After the receipt of the July 1 certified tax roll, a balanced budget in the net amount of \$568,418,925 was filed with Board Records prior to the July 15 statutory deadline. A budget reconciliation session was held on August 2, 2016 which resulted in the Board of County Commissioners voting to maintain the current millage rate. In addition, the Board resolved to include within the budget additional flagged items of \$1,626,321. Funding for these items will be \$377,204 from additional fees, miscellaneous revenues, and gas taxes and \$1,249,117 from General Fund Reserves. With the additional funding from reserves, the estimated remaining reserves in the General Fund, in excess of the Board's required 20% reserves, will be \$662,355 at the end of FY17 as illustrated at the August 2, 2016 work session.

The tentative net budget (now including \$11,569,789 for Port Manatee) to be approved at the first public hearing totals \$578,824,884 which is exclusive of cash balances, non-expendable trust funds, internal services, and internal transfers, and prior year project budgets. The gross total of the FY17 Proposed Budget, with amendments, which includes all items shown on the revenue and expenditure side of the budget, transfer, internal services, cash balances, and non-expendable trust funds is \$1,355,620,748, which is an increase from the FY16 budget of one half of one percent.

Property tax rates do not change from the total millage rates approved by the Board at the August 2, 2016 work session at a countywide millage rate of 6.4206, Voted Debt Service millage rate of 0.0120 and the unincorporated rate of 0.6109. The Palm Aire MSTU millage rate also remains unchanged at 0.2546 mills. For final adoption of the budget, prior year grant and project balances of \$173,694,738 and special district budgets of \$3,100,102 are included within the gross total of \$1,355,620,748.

We would like to bring the following budget adjustments to the attention of the County Commission which have been added as adjustments to the July 15, 2016 presentation of the Budget for FY17. Please find attached Attachment A which discloses further details.

Proposed Net Budget, July 15, 2016	568,418,925
Added Items:	
Flagged Items resolved August 2	1,626,321
Port Manatee	11,569,789
Capital Improvement Projects updated by projections and forward funding	(4,067,614)
Children's Advisory Board Adjustments	1,696,387
Miscellaneous other adjustments	(418,924)
	<u>10,405,959</u>
Tentative Net Budget, September 8, 2016	578,824,884

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In the Tentative Budget resolution that will be presented for approval, funds previously budgeted in reserves for compensation increases as well as retirement for the Sheriff, the Clerk of Court, the Property Appraiser, and the Supervisor of Elections have now been moved into the budgets for these officers. Other miscellaneous changes not affecting the net budget have been made to more closely align the FY17 budget with updated information received after the July 15, 2016 submission, including adjustments to reserves and cash balances in CIP funds.

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 2017-2021 will be considered at the second public hearing on September 15, 2016.

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 15, 2016.

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

SCHEDULE A - ADJUSTMENTS

Items which affect the Net Budget:

- Flagged Items funded by Board during August 2, 2016 work session for \$1,626,321.
- Port Manatee Budget has been added for FY17 in the amount of \$11,569,789 covering both the operating and debt service budgets for the Port Authority. This accounts for the majority of the budget change cited.
- Timing for the John Marble Pool Renovations #6031102 - \$147,000, and Robinson Preserve Expansion #6085201 - \$1,415,130 have been accelerated into the current fiscal year. The 2016 Bond Fund reserves have been decreased with subsequent allocations for projects decreasing the budget by \$3,005,484. Force Main 13A Rehabilitation #6049181 has been increased by \$500,000 due to increased construction cost estimates. The total effect from these items on the FY17 Budget is a decrease of \$4,067,614.
- The Children's Services Advisory Board (CSAB) has made subsequent recommendations for change for the funding of their programs. The budget has been adjusted by \$1,696,387 to accommodate the requested changes from the Children's Services fund.
- The Convention and Visitors Bureau funding has increased due to membership fees of \$22,000 for the Economic Development Council and personnel changes occurring within FY16 of \$27,331.
- Amendments due to updated information for the following: Gas Tax distribution rates for municipalities, Indirect Cost rate adjustments with the updated information received in August of 2016, and an updated Metropolitan Planning Organization budget (MPO) funded by grants.

Items which do not affect the Net Budget

- Based upon updated projections, increase the 911 Enhancement Fund has been updated and funding placed within restricted reserves for \$497,909.
- Reduction of Building Fee revenues for new Fee Study implementation and reduce restricted revenues accordingly for \$891,117.
- Agriculture & Extension Services has been moved to the Parks and Natural Resources Department from the Community Services Department with no change in funding.
- Alignment of personnel based upon FY16 adjustments and updated FRS information.
- In an effort to bring the beginning balances in Capital Improvement Funds (CIP) in alignment with current estimates, the CIP funds have been updated for any forward funding into the FY16 Budget year as approved by the Board and updated Impact Fee revenue projections with the net effect bringing \$5,299,408 of restricted funding into reserves for projects to be brought before the Board if needed during the FY17 Budget year.
- Increase Port TIF for adjustment with the July 15 values for \$30,470.

Short Term Goals & Accomplishments

2017 Department Goals

Building & Development Services

- Complete the RFP and vendor selection process for new Addressing software.
- Implement an electronic notice of commencement recording process in conjunction with the Clerk of the Circuit Court new automated process.
- Have a manager complete the 8 week Certified Public Manager Program.

Community Services

- Implementation of Results First contracting for all non-profit agency agreements moving County to Investors instead of funders and launching the Caseworthy software format for non-profit agency applications and evaluations.
- Veterans Services to achieve “Purple Heart County” designation recognizing those veterans that have been awarded the Purple Heart medal with designated parking places at county owned facilities as well as signs and billboards throughout the County.
- Complete standards to gain Probation Division Accreditation.
- Implement the first Health Care Services Manager specialized position in Manatee County Government to work directly with hospitals, physicians and non-profit organizations to develop a care management model for Manatee County.

Convention & Visitors Bureau

- Execute an agreement with a hotel developer to build a convention center hotel in Palmetto.
- Investigate the viability and support of an overarching arts organization.
- New mural to be painted on SRQ Airport barrier wall depicting the Bradenton Area characteristics, as well as the addition of a co-branded Bradenton/Sarasota visitor information center at SRQ Airport. Visitors will be able to interact with the staff or gather printed materials on both counties.

Financial Management

- Complete the FY18 Budgeting and Capital Improvement Program process.
- Monitor the process for the sales tax referendum and incorporate necessary changes into the budgeting process.

Human Resources

- Implement a new employee performance management system to help employees and their managers develop fully aligned, meaningful goals; enable managers to align employee work activities with organizational strategy and monitor performance with continuous feedback and coaching; and easily identify employee competencies and skill gaps.
- Complete a comprehensive study of best-in-class benefit design strategies, including opportunities for a STD (Short Term Disability) plan and FMLA (Family Medical Leave Act) administration.
- Implement a Countywide learning management system (LMS).
- Improve the new hire experience with the implementation of a comprehensive 1st year onboarding program that will enhance employee commitment to the County’s mission and achieve faster productivity by getting newly hired employees on the right track through targeted training and goals, and providing the right resources at the right time.

Information Technology

- Continued improvement of P25 Radio system.
- Integration of Voice Over IP
- Continuation of technology refresh cycle.

Neighborhood Services

- Develop plans for the expansion of the Braden River Library and commence community conversations on the creation of plans for the new East County Library facility in Lakewood Ranch.
- Complete the first county initiated rezone of property within the Southwest County Improvement District specifically for “Attainable” multi-family millennial housing.
- Implement the Rubonia Neighborhood Action Plan bringing improved conditions in roads, sidewalks, lighting and drainage to the Community of Rubonia.
- Commence the new “Urban Corridors Economic Development Incentive Program” promoting the expansion of economic development in the Southwest County Improvement District (SWTIF).

Parks & Natural Resources

- Completion of the Parks Master Plan.
- Complete installation of heating and lighting improvements at John H. Marble Pool and Recreation Center to provide year round, competitive and recreational swimming opportunities.
- Continue work at Robinson Preserve adding new restoration areas, kayaking and hiking trail amenities.

Property Management

- Begin proposal process and begin construction to transform the Old Jail site located at the Judicial Center to a vibrant, urban residence for the community.
- Construction of a warehouse freezer stand alone facility for the Manatee County Detention Facility to replace leased freezer trucks to accommodate food storage needs for the facility.
- Design and prepare construction plans for an 1,800 square foot “Tree House” style classroom, a 2,000 square foot staff office building, a public restroom and an elevated canopy walkway connecting the classroom and office building at Robinson Preserve.
- Construct an environmental center, elevated boardwalk, elevated restroom at Robinson Preserve. The project is the creation of a coastal ecosystem on 150 acres of what was once the Reasoner Family nursery and landscape business.

Public Safety

- Implement a Community Paramedicine program to provide a focus on the medically vulnerable population with an attempt to redirect clients to appropriate resources as an alternative to the emergency department thus decreasing healthcare costs.
- Construct new surgery suite and purchase surgical equipment for the Animal Services Shelter. Our Veterinarian will care for and treat our impounded animals as well as perform clinical, laboratory and surgical veterinary services.

Public Works

- Open the Ft Hamer Bridge to traffic.
- Open 44th Ave E from 45th St E to 1st St.
- Complete the installation of adaptive traffic signal control technology on 20 intersections along SR 70 via a \$1M federal grant.

- Complete the conversion of the remaining school flashing beacons to new cellular communications system.
- Implement the transit service enhancement to Manatee Avenue by improving service frequency from 60 minutes to 30 minutes.

Utilities

- Construct the Water Treatment Plant Biofiltration Treatment Unit.
- Water Treatment Plant Filtration Upgrade.
- Enhanced Fire Protection and Water Service to Certain Neighborhoods.
- Phase II Dam Repairs.

2016 Departmental Accomplishments

Building & Development Services

- One manager completed the 8 week Certified Public Manager Program.
- Implemented extensive cross training program for the Planning Division.
- Updated department's succession planning process.
- Implemented an in-house training program for plans examiners and inspectors.

Community Services

- Pretrial Release Services has utilized a Surface Pro and laptops to go paperless at the jail, saving paper and staff time.
- Aging Section restored or kept electricity from being cut off to 156 Manatee County Residents using EHEAP Grant funds.
- Launched a pilot program with the Turning Points Clinic for blood tests for at-risk/high-risk patients. Four HbA1C (Blood Glucose) tests performed per patient per year and two Lipid Panels (cholesterol tests) per year per patient.

Convention & Visitors Bureau

- Completed the installation of the Bradenton Area branded Baggage Claim Area at SRQ Airport.
- Florida Sports Foundation Award – out of the entire State of Florida, we were awarded the best event midmarket for the National Collegiate Athletic Association (NCAA) men's and women's golf championship.
- Tourist Tax Revenues were up 12.1% over last Fiscal Year; visitation increased by 3.4%.

Financial Management

- Received the Distinguished Budget Presentation Award presented by the Government Finance Officers Association.
- Awarded the Achievement of Excellence in Procurement by the Florida Association of Public Procurement Officials.
- Prepared and delivered the FY17 Budget & FY17-21 Capital Improvement Program.
- Assisted the Citizens Financial Structure Advisory Board.

Human Resources

- Completed a competitive selection RFP process and awarded a new pharmacy benefit administration contract

to OptumRx which resulted in significantly higher rebate opportunities and savings of over \$500K when compared to other vendors.

- Received the Pharmacy Benefit Management Institute (PBMI)'s Excellence Award in the Care Management Strategies Category for promoting innovative and best-in-class strategies that address cost challenges of prescription drug management. Manatee County Government's "YourChoice" Health Plan Pharmacy Advocate program contributed to a 27% avoidance in specialty drug costs.
- Completed renewal of medical and dental insurance rates with no premium increases for employees and dependents.
- Completed a comprehensive compensation plan analysis and provided County Administration with a recommended strategy to effectively address employee turnover, salary range penetration disparities, employee demographic changes and external job market pressure points.

Information Technology

- Smart Government Team focused on gathering requirements for a new public website.
- Assisted with update to Next Generation 911 System.

Neighborhood Services

- Manatee County Public Library System named the 2016 Florida Library of the Year and Kevin Beach received the Lifetime Achievement award for over 36+ years of service to libraries, by the Florida Library Association.
- Created the countywide Neighborhood Wellness Strategy and implemented the strategy in the Bayshore Gardens Neighborhood, establishing the first set of neighborhood collaborative projects funded from the new Southwest County Improvement District (SWTIF).
- Began a new service in Economic Development featuring Business Walks showcasing Manatee County "At Your Service" business friendly strategy establishing one on one relationships with over 400 businesses in the Southwest County Improvement District (SWTIF).
- Developed 10 primary goals for implementation within the "All Things Housing" framework through a series of 5 workshops with the Board of County Commissioners, housing stakeholders and the public to expand Affordable "Attainable" Housing options within the County.
- The Manatee Millennial Movement (M3), conducted the first regional millennial conference (120 attendees) and were chosen to speak of effects to expand the presence of millennials in the workforce at the Alliance for Innovation conference in Minneapolis and Neighborhoods USA conference in Memphis.

Parks & Natural Resources

- Opened the Rye Nature Center at Rye Preserve.
- Planned and conducted the grand opening of Perico Preserve.
- Enhanced customer health and wellness by expanding participation in exercise and movement classes by 30% over previous year.

Property Management

- Completed construction of Fort Hamer site improvements for an expanded parking lot, boat parking, storm water system, playground, boardwalk, pavilions, signage, amenities, utilities, landscaping, irrigation, storage garage, entry gates and fencing, and expansion of the floating dock.
- Completed construction of the Southeast Water Reclamation Facility (SEWRF) maintenance building at the Lena Road Landfill, including construction of a central facility to house staff offices, support functions, maintenance, and storage spaces.
- Completed construction of the new Transit Fleet Facility. Construction was completed in September, 2016 with the transit department relocating personnel and transit systems to the facility in October.
- Completed the Downtown ESCO Chiller Plant.

Public Safety

- Upgraded and expanded the 911 CAD System to include the Palmetto and Holmes Beach Police departments. Replaced 911 hardware and software with Next Generation 911 compatible equipment in all primary and secondary Public Safety Answering Points (PSAPs).
- Constructed a new 911 back-up center located in the Judicial Building in downtown Bradenton. The new back-up center is approximately 540 square feet, more than double the pre-existing center. The new center is outfitted with Next Generation 911 technology hardware, software and CAD system.
- Implemented a new Marine Paramedic Rescue program. Collaboration between EMS and Marine Rescue provides a unique service to the island community which has expanded lifeguard coverage and rapid Advanced Life Support (ALS) paramedic response to those in need.

Public Works

- Maintained Fleet availability at 95.5%.
- Successfully applied for and received a \$1 Million federal grant to implement adaptive signal control technology for intersections along SR 70.
- Completed construction of the first phase of the 44th Ave E extension project from 1st St to 19th St Ct E.
- Converted 80 of 136 school flashing beacons to new cellular communications system.
- Completed Wastewater Master Plans for all three service areas to support Capital Improvement Project planning.
- Implemented the first neighborhood tree trimming program via contract, to provide proper vertical clearance over public roads and sidewalks.

Utilities

- Roll-out of the Single Stream Curbside Recycling and Cart Program.
- Completion of Landfill Stage II Cell Preparation and Construction.
- Receipt of 20 Year Operating Permit for the Lena Road Landfill.
- Completion of the Nitrogen Conversion Project at the Southwest Wastewater Reclamation Facility.

Charts & Graphs

Taxable Property Values

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

In addition to the property tax revenue loss from Amendment 1, additional property tax revenue declines have occurred since FY07 due to reduced valuation of taxable property values because of the housing market and real estate collapse. As illustrated in Chart 1.1, from 2007 to 2012, valuations decreased almost 32% from \$34.4 to \$23.3 billion and only recently beginning in 2013 valuations started to rebound from their low point for 2012 back up to \$30.6 billion in tax year 2016. Strengthening trends in new construction and sustained increases in home prices are indicators that taxable values should continue rising into 2017.

The Property Appraiser provides assessments as of January 1, 2016 which is the basis for the Fiscal Year 2017 millage levies. In other words, the millage rate set by the Board of County Commissioners for the FY17 budget in September 2016 is applied to the property tax value for 2016 to determine the property tax revenue available for county government in the FY17 budget.

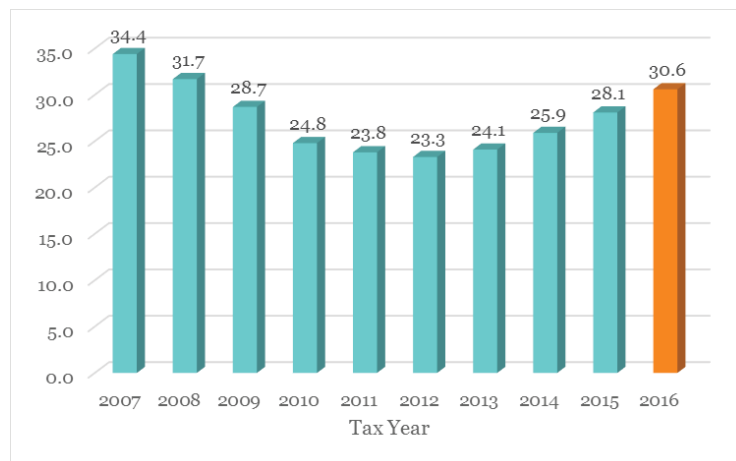


Chart 1.1 – Property Values (in billions)

Property Tax Rates

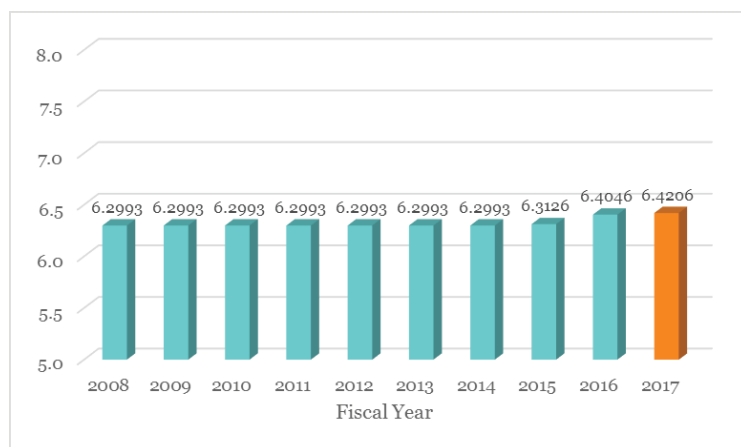


Chart 1.2 - Countywide Operating Millage Rates

Property tax rates or millage rates are set by the Board of County Commissioners to provide funding for the general government operations of Manatee County. One mill is equal to \$1 per \$1,000 of taxable property value. To calculate an individual property tax levy, multiply the taxable value of the subject property after any eligible exemptions by the millage rate and divide by 1,000. From FY08-FY14, Manatee County Government’s countywide millage rate remained constant at 6.2993 mills as shown in Chart 1.2. In FY15, FY16 and FY17, the voted debt millage was decreased by .0133, .0920 and .0160 respectively which allowed the difference to be applied to the countywide millage.

Other Millages

Other millages are levied by the county to repay general obligation debt approved by the voters, and a separate millage is levied for properties in the unincorporated area of the county. City residents would not pay this UMSTU (unincorporated municipal services taxing unit) levy, but would instead pay a levy from their municipality. The history of these rates from FY07 is presented on Table 1.1. Separate millage rates are also issued by the school board and various other taxing authorities in the county. These millages are not reflected in the table, but a complete list of current millage rates is available at www.taxcollector.com.

Tax Year	Countywide Operating	MSTU Unincorp	Voted Debt
2006	7.4021	0.7274	0.1042
2007	6.2993	0.6109	0.0876
2008	6.2993	0.6109	0.0956
2009	6.2993	0.6109	0.1090
2010	6.2993	0.6109	0.1254
2011	6.2993	0.6109	0.1303
2012	6.2993	0.6109	0.1303
2013	6.2993	0.6109	0.1333
2014	6.3126	0.6109	0.1200
2015	6.4046	0.6109	0.0280
2016	6.4206	0.6109	0.0120

Table 1.1 – History of Millage Rates

Value of One Mill

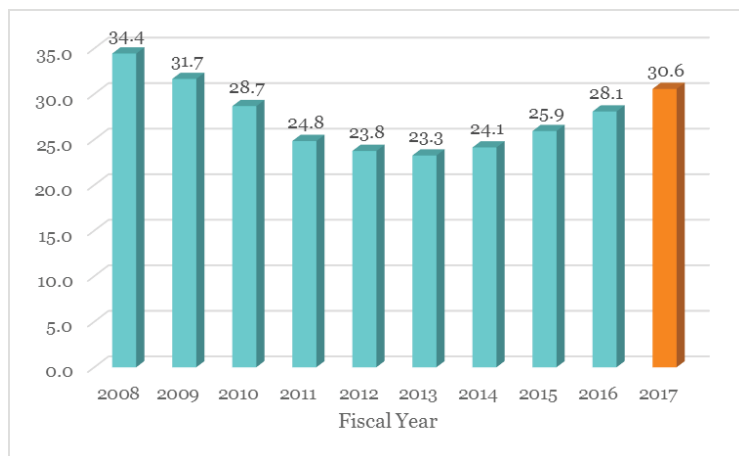


Chart 1.3 - Value of One Mill (in millions)

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

Millage Summary

The millage summary in Table 1.2 shows no net change in the total millage rates from the previous fiscal year. The small decrease in the voted debt service millage has been applied to the countywide operating millage resulting in no effective change to the taxpayer’s millage rate. The millage imposed on the Unincorporated area also remains unchanged.

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

	FY16 Adopted	FY17 Adopted	Difference
Countywide Operating	6.4046	6.4206	0.0160
Voted Debt Service	0.0280	0.0120	-0.0160
Unincorporated MSTU	0.6109	0.6109	0.0000
Subtotal	7.0435	7.0435	0.0000
Palm-Aire MSTU	0.2546	0.2546	0.0000

Table 1.2 – Millage Summary

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 the examples in Table 1.3, we are using the average single-family homestead value of \$150,000 after applying all eligible exemptions. The figures below reflect only the change in millage rates and assume that there is no change in the property value. Residents in the municipalities pay an additional municipal levy, not calculated here.

	FY16 Adopted	FY17 Adopted	Difference
Countywide Operating	\$ 960.69	\$ 963.09	\$ 2.40
Voted Debt Service	\$ 4.20	\$ 1.80	\$ (2.40)
Municipality Subtotal	\$ 964.89	\$ 964.89	\$ (0.00)
Unincorporated MSTU	\$ 91.64	\$ 91.64	\$ -
Unincorporated Subtotal	\$ 1,056.53	\$ 1,056.53	\$ (0.00)
Palm-Aire MSTU	\$ 38.19	\$ 38.19	\$ -
Palm-Aire MSTU Subtotal	\$ 1,094.72	\$ 1,094.72	\$ (0.00)

Table 1.3 - Comparison of Taxes

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 13.8758 from all countywide authorities, 50% or 6.9200 mills is needed to support the education system in Manatee County.

The millage for county operations totals 6.0873 or 44% 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 0.3453 mills for voted/special projects represents 2% of the millage levy and provides funding to pay debt services (0.0120 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.

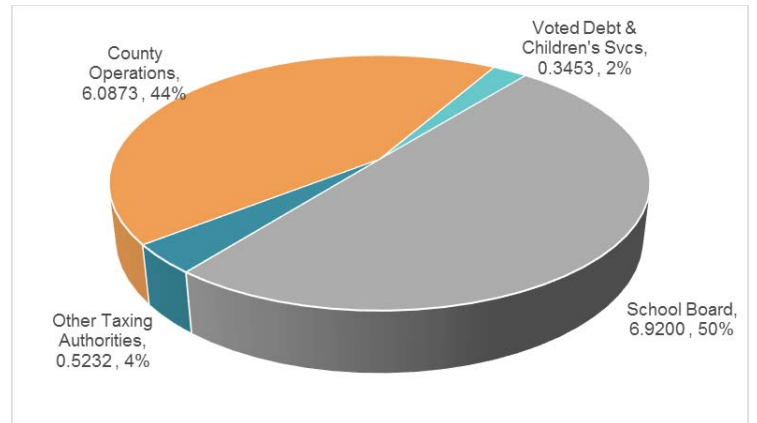


Chart 1.4 – Countywide Millage Levies

Six County Comparison

Chart 1.5 is a comparison of county property taxes using actual millage rates for FY17 for Manatee County, and the most currently available information for other taxes/services for all other areas.

This chart compares the costs of basic county services for the average Manatee County homeowner with those in neighboring and similarly-sized counties in Florida. For purposes of this comparison, an assessment of \$200,000 (after the "Save Our Homes" cap) for homestead property in the county is used, with the homestead exemption of \$50,000, giving a taxable value of \$150,000. Overall, for the assessed value, if the cost of these "basic" services are considered along with ad valorem taxes, it is less expensive to live in Manatee County.

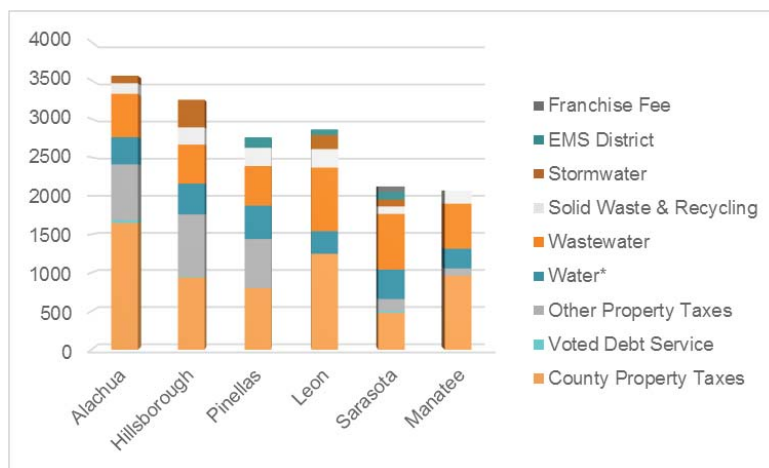


Chart 1.5 - Six County Comparison

Summary of Major Revenues & Expenditures

	FY15 Actual	FY16 Adopted	FY17 Adopted
Property Taxes	172,454,482	193,164,047	210,190,513
Other Taxes	35,314,313	34,380,826	34,734,047
Licenses and Permits	12,237,559	12,029,261	11,460,390
Intergovernmental Revenues	80,447,296	54,254,375	55,211,889
Charges for Services	217,048,189	293,008,515	293,661,934
Fines and Forfeitures	6,606,171	1,380,223	2,188,695
Miscellaneous Revenues	361,563,911	130,483,961	124,324,541
Non-Cash (Carryover, etc.)	-	444,799,524	447,053,989
Total	885,671,921	1,163,500,732	1,178,825,998

Table 1.4 - Major Revenues

These charts display actual amounts for FY15 and adopted amounts for FY16 and FY17 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 FY17.

	FY15 Actual	FY16 Adopted	FY17 Adopted
General Fund (Incl. Recreation Fund)	235,469,938	318,094,644	320,717,270
Transportation Trust Fund	37,473,124	53,581,345	54,603,092
Special Revenue Funds	98,826,634	152,713,175	183,853,913
Debt Service Funds	17,872,147	15,992,487	21,681,359
Capital Projects Funds	138,158,202	107,548,084	127,751,187
Enterprise Funds	286,692,274	373,565,632	339,667,290
Internal Service Funds	68,162,632	142,029,184	130,551,797
Total	882,654,951	1,163,524,551	1,178,825,908
Excluding Reserves for Cash Balance		353,555,950	375,187,676
Total Planned Expenditures		809,968,601	803,638,232
Change			(6,330,369)
% Change			(0.01)

Table 1.5 - Expenditures by Major Fund Type

Revenue by Source

Of the total net available resources to Manatee County Government in this budget of \$578,824,884, approximately 35% or \$200 million comes from property taxes. Another 9% or approximately \$52 million comes from federal and state grants - including transit grants, and from state sales tax, state revenue sharing, and other governmental sources. Over \$83 million or 14% is received from licensing and permit fees, fines, interest and other miscellaneous sources. Over \$83 million or 14% is received from licensing and permit fees, fines, interest and other miscellaneous sources.

A large source of revenue, \$211 million, comes from charges for services. This means the actual charge related to the service or product is based on the cost to provide and maintain the service.

Users of county services, which are primarily water, sewer, and garbage customers, along with users of the convention center and other county facilities, provide 36% of the county's net funding. A small portion accounting for 6% or about \$33 million is derived from other taxes which include tourist development taxes, communication services taxes and gas taxes.

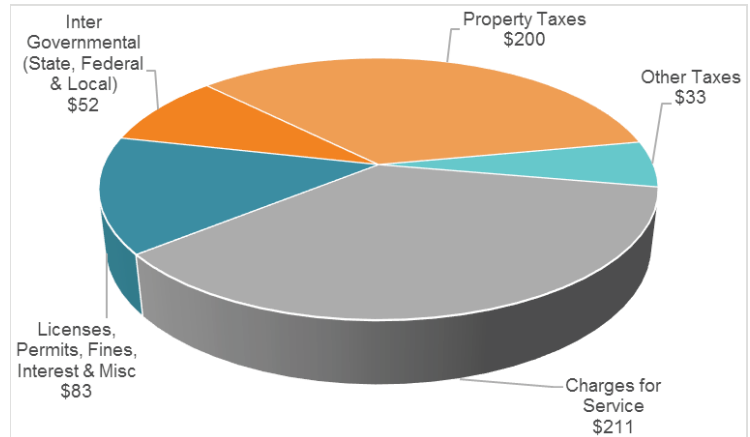


Chart 1.6 - Revenue by Source

Expenditures by Appropriation

By Function

Chart 1.7 shows a breakdown of budgeted expenditures by category based on the state chart of accounts which makes this information useful for comparison to other Florida counties. The categories do not directly correspond with a county department's activities because each county organizes departmental functions differently and portions of departments may be reported in different state categories.

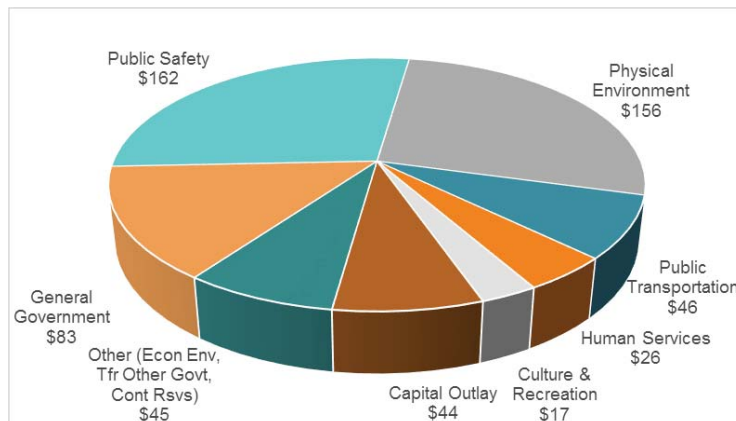


Chart 1.7 – Appropriation by Function

The General Government category accounts for 14% of the budget or \$83 million. This category includes governmental administration, general debt service, planning services, support services, and the budgets of the Clerk of Courts, Tax Collector, Property Appraiser and Supervisor of Elections. The Public Safety budget category has a budget of \$162 million or 28% of the funds available. This category includes the budget for the Sheriff and operation of the jail, ambulance services, building permitting and inspections and code enforcement. Physical Environment, comprises 27% or \$156 million of budgeted expenditures. The largest portion of the appropriation for this category is attributed to the utilities and landfill budget, while the budgets for agriculture and environmental programs

are also included. Public Transportation, including road maintenance and the transit system, comprises 8% or about \$46 million of the net adopted budget of \$578,824,884. The Human Services category at approximately \$26 million or 4% provides funding for veterans' services, indigent medical programs, and assistance to non-profit agencies providing services to needy citizens. This category also includes programs funded by the Children's Services tax of 1/3 of a mill levied after the 1990 voter referendum. The monies budgeted for parks, recreation programs and libraries are shown as Culture and Recreation, and comprise 3% or about \$17 million. Capital Outlay includes monies budgeted or reserved for large projects for roads, utilities, parks, buildings or other capital expenditures. This category accounts for 8% or approximately \$44 million. Reserves, gas tax transfers to the cities, economic development and tourist development expenditures are included in the Other category which accounts for 8% or \$45 million.

By Major Category

The operating budget for departments reporting directly to the Board of County Commissioners is \$333 million for Fiscal Year 2017. For areas reporting directly to the Board of County Commissioners, the amounts allocated to personal services costs of \$114 million includes salaries, employee health benefits and other fringe benefits; operating costs of \$210 million; and operating capital of \$9 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 Table 1.6 below.

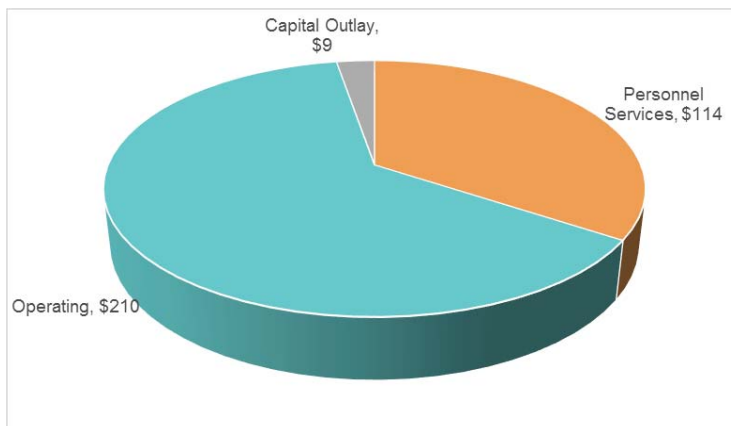


Chart 1.8 – Appropriation by Major Function (Board of County Commissioners Direct Reports) \$333M

By Department/Agency/Program

Department/Agency/Programs	FY15 Actual	FY16 Adopted	FY17 Adopted
Board of County Commissioners/County Administrator	2,608,280	2,564,711	2,890,698
County Attorney	11,921,312	12,226,696	12,272,387
Building & Development Services	10,463,322	11,818,493	11,941,274
Community Services	3,032,840	3,636,542	3,607,760
Convention & Visitors Bureau	8,649,636	9,353,073	10,656,423
Financial Management	2,093,583	2,131,367	2,486,318
Human Resources	41,825,417	43,588,462	46,524,364
Information Technology	10,425,280	12,725,903	13,244,220
Neighborhood Services	8,713,400	10,873,508	12,131,606
Parks & Natural Resources	8,418,943	8,752,238	9,239,988
Property Management	18,437,423	18,240,262	18,435,765
Public Safety	21,904,499	23,757,610	24,365,022
Public Works	41,627,967	51,217,905	51,380,335
Utilities	96,607,753	107,373,353	114,055,657
Subtotal Board Departments	286,729,655	318,260,123	333,231,817
Clerk of the Circuit Court	8,067,788	7,376,556	7,574,774
Property Appraiser	4,625,759	4,804,080	5,098,295
Sheriff	114,595,525	118,271,464	125,173,105
Supervisor of Elections	1,845,917	2,430,029	2,414,684
Tax Collector	7,959,947	8,530,804	9,343,898
Subtotal Constitutional Officers*	137,094,936	141,412,933	149,604,756
*Constitutional officer amounts reflect amounts funded by the BCC and include contracted programs and support costs.			
Miscellaneous County Programs	2,428,426	2,619,434	2,928,917
Human Services Programs	23,692,930	19,688,758	21,004,285
Judicial Programs	3,053,017	3,255,390	3,333,906
General Government	2,822,434	2,719,273	2,783,723
Debt Service Funds	25,289,520	36,286,912	41,683,059
Other Community Services	2,015,665	1,951,045	2,081,045
Port Authority	6,771,138	7,607,260	7,718,278
Economic Development	3,481,524	3,712,642	4,002,271
Subtotal Other Programs	69,554,654	77,840,714	85,535,484
GRAND TOTAL	493,379,245	537,513,770	568,372,057

Table 1.6 - Summary of Appropriations by Department/Agency/Program - Excludes budgeted reserves, transfers, grant funds and capital projects but includes internal services funds which when counted twice allows the total to exceed net budget.

Historical Summary

Ad Valorem Taxes

Ad valorem taxes are generated by the levy of taxes on real property. The Florida Constitution authorizes a county to levy up to 10 mills for countywide purposes on all taxable property within the county. Additional levies are allowed in unincorporated areas and with voter approval. Homeowners who occupy their primary residence more than six months per year are allowed a \$50,000 “homestead” exemption from the taxable value of their real property. Real estate used as a homestead by a totally disabled person is exempt from ad valorem taxation. The reduced tax proceeds for FY08 were the result of a state law requiring counties to either lower their millage rates based on prior year expenditures or adopt the same or higher millage by a greater than majority vote of the Commission or by referendum, depending on the level of increased millage. Manatee County lowered its FY08 millage rate by 14.9%. In FY09 the ad valorem tax estimates were further reduced due to the passage of Amendment 1 to the State Constitution which doubled the homestead exemption from \$25,000 to \$50,000 and implemented provisions to allow portability of savings experienced as a result of the 1995 “Save Our Homes” amendment which limited property value increases to a maximum of 3% per year. Ad valorem projections reflect a turnaround since 2013 and are entirely the result of increases in property values, since total property tax rates have remained unchanged since 2008.

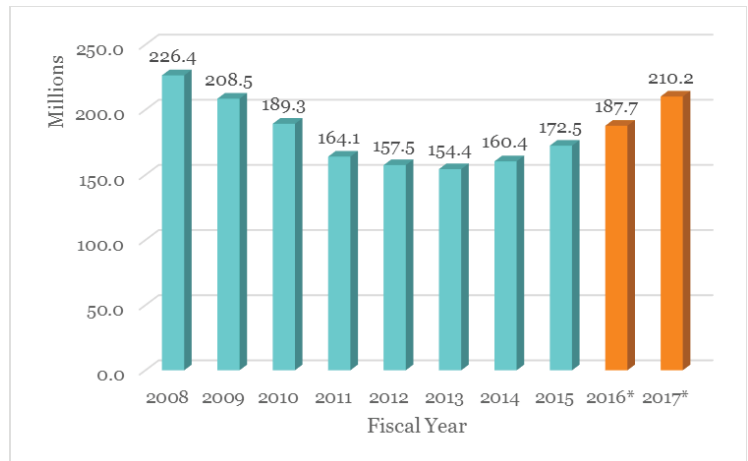


Chart 1.9 - Ad Valorem Taxes

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.

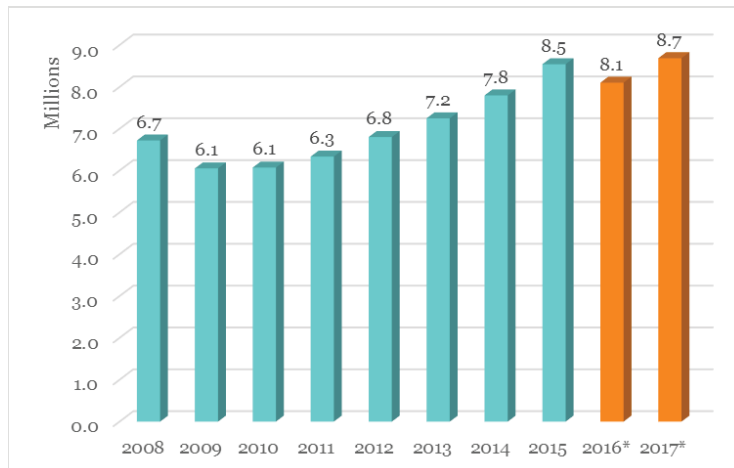


Chart 1.10 - State Revenue Sharing

Eligibility to receive the revenue is based on compliance with procedures established regarding ad valorem taxation, millage calculation and presentation, finance and audit, firefighter and police training and compliance with other state mandates. An apportionment factor is calculated for each eligible county using three factors: county population, unincorporated county population, and county sales tax collections. Use of this revenue source is unrestricted. Based on economic conditions affecting sales tax collections, there were reductions to this revenue in 2008 and 2009, it held steady near \$6 million in 2010 and 2011. FY12 marked the rebound in revenues and restored slightly more than FY08’s revenues, all indications that the increasing trend will continue. The estimate for fiscal year 2016-2017 is conservative.

*Figures shown for 2016 and 2017 are budgeted and reflect a 5% deduction from the total tax levy per Florida law.

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. 2016–2017 projections are very conservative due to economic uncertainty .

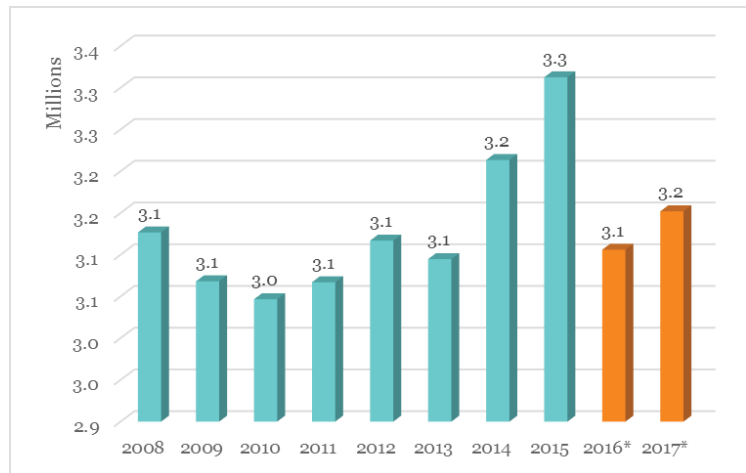


Chart 1.12 - Constitutional Gas Tax

Local Option Gas Taxes

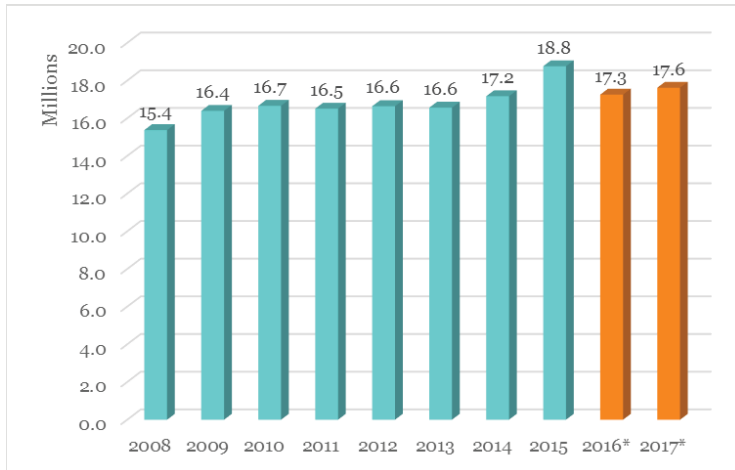


Chart 1.13 - Local Option Gas Tax

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. 2016–2017 projections are conservative due to economic uncertainty .

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. 2016-2017 revenues are projected to continue at this level. Use of this revenue source is unrestricted.

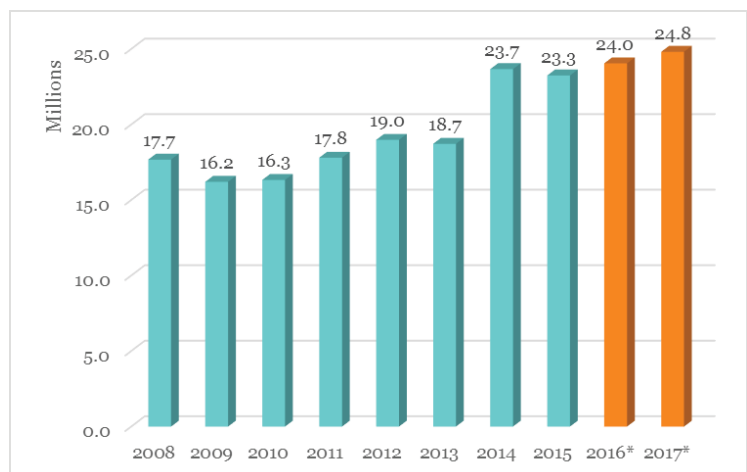


Chart 1.11 - State Shared Sales Tax

*Figures shown for 2016 and 2017 are budgeted and reflect a 5% deduction from the total tax levy per Florida law.

Planning Fees

Staff in the Building and Development Services department review all development proposals in unincorporated areas of the county for compliance with the county's Comprehensive Plan and Land Development Code Regulations. Applications reviewed include Comprehensive Plan amendments, rezoning requests, subdivisions, site plans, planned developments, administrative permits, special permits, and variances. Fees collected are used to pay a portion of the labor, operating, and overhead costs of the department associated with its review of these development applications. Lower collections after 2008 reflect a decreasing level of development activity and slower county population growth. Fluctuations from year to year also reflect the timing of applications. A study of the development review process was completed in FY10 and a fee increase was implemented in May 2011. Development activity exceeded expectations in the later part of FY12, thus the projection for 2015-2016 are conservative pending substantiation of a growth trend in the area.

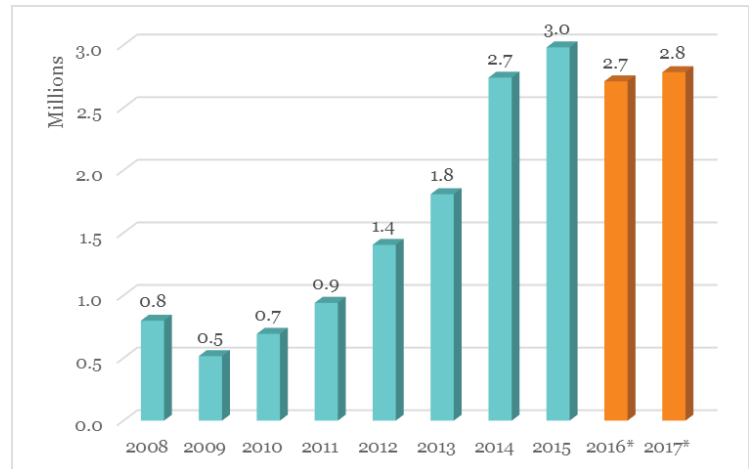


Chart 1.14 - Planning Fees

Building and Inspections Fee/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 is monitored to determine if budget adjustments are needed during the year.

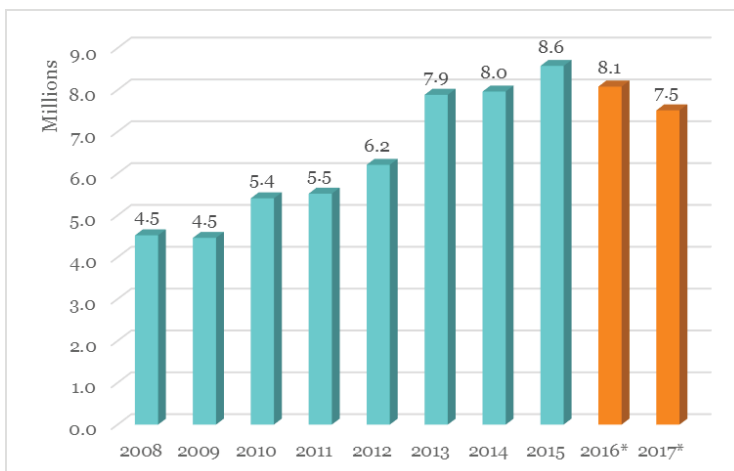
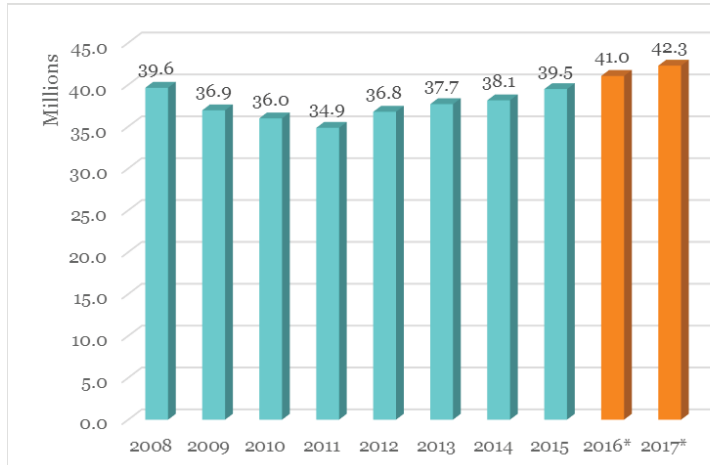


Chart 1.15 - Building and Inspections Fees/ Charges

*Figures shown for 2016 and 2017 are budgeted and reflect a 5% deduction from the total tax levy per Florida law.

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.

Chart 1.16 - Solid Waste Fees/Charges

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 2016–2017, tourism activity is projected to be moderately affected by the economy and therefore revenue projections are conservative.

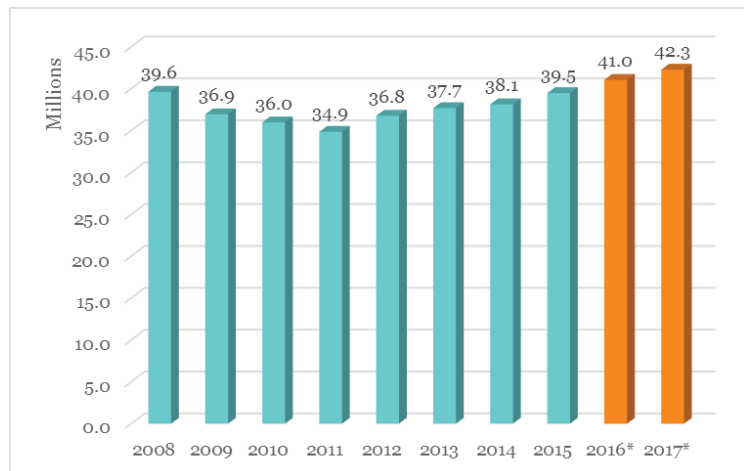


Chart 1.17 - Local Option Tourist Development Tax

*Figures shown for 2016 and 2017 are budgeted and reflect a 5% deduction from the total tax levy per Florida law.

Summary of Budgeted Positions

The list in Table 1.7 below shows positions which report to the Board of County Commissioners by department. In addition, nine positions funded by the county for court administration and guardian ad litem services are shown. Positions for the School Board, constitutional offices, and other taxing authorities do not report to the County Commission and are excluded from this listing. The increase/decrease column shows the new positions as well as positions that have been moved between departments in the FY17 budget. Some positions were moved to a different department in order to better allocate resources. A total of 15 positions were added between the FY17 Proposed budget and the FY17 Adopted budget. Building and Development, Public Works and Public Safety received the additional positions.

Department	FY16 Adopted	FY17 Proposed	FY17 Adopted	Increase/ (Decrease)
Board of County Commissioners	10	10	10	-
County Administrator	9	11	12	1
County Attorney	24	24	24	-
Building & Development	105	112	113	1
Community Services	81	81	59	(22)
Convention & Visitors Bureau	20	20	20	-
Financial Management	27	27	27	-
Human Resources	15	15	16	1
Information Technology	74	74	74	-
Neighborhood Services	86	90	90	-
Parks & Natural Resources	61	62	85	23
Property Management	175	177	176	(1)
Public Safety	252	257	264	7
Public Works	399	403	408	5
Utilities	393	400	400	-
Subtotal	1,731	1,763	1,778	15
Court Administration	8	8	8	-
Guardian Ad Litem	1	1	1	-
Grand Total	1,740	1,772	1,787	15

Table 1.7 – Summary of Budgeted Positions

Employees Per Thousand

Chart 1.18 shows the number of employees under the BCC (excluding Constitutional Officers) as compared to the population of Manatee County. Past budget years have required reductions in the county’s labor force reflected by the downward trend since FY08.



Chart 1.18 – Employees Per 1,000 Residents with Population

Summary of the Adopted Budget

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

The county’s gross sources are \$1.18 billion. When budgets for ongoing grants and projects are carried over, and budgets for special taxing districts are added, the sources total approximately \$1.36 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 \$578,824,884.

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 \$578,824,884. Each column on the chart shows a major fund classification as specified by the state chart of account requirements.

FY17 Adopted Budget Summary

	General Fund	Transportation Trust Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Totals
Sources								
Property Taxes:								
General Fund	5.5982	171,090,081	-	-	-	-	-	\$ 171,090,081
Transportation	0.2416	-	7,383,688	-	-	-	-	7,383,688
Library	0.2475	-	-	7,564,002	-	-	-	7,564,002
Unincorporated MSTU	0.6109	-	-	13,499,400	-	-	-	13,499,400
Children's Services	0.3333	-	-	10,186,189	-	-	-	10,186,189
Palm Aire MSTU	0.2546	-	-	100,414	-	-	-	100,414
Voted Debt Services	0.0120	-	-	-	366,739	-	-	366,739
Other Taxes:	3,099,693	18,924,975	12,709,379	-	-	-	-	34,734,047
Licenses & Permits:	705,778	-	10,675,861	-	-	78,751	-	11,460,390
Intergovernmental:								
Federal	-	-	1,403,209	-	-	-	-	1,403,209
State	36,193,337	4,797,713	1,245,737	-	-	1,600,000	-	43,836,787
Other	9,949,313	-	22,580	-	-	-	-	9,971,893
Charge for Service:								
Public Utilities	-	-	-	-	-	160,479,420	-	160,479,420
Other	34,246,213	623,900	1,900,896	-	-	24,703,845	-	61,474,854
Fines & Forfeitures:	717,500	-	1,277,970	-	-	193,225	-	2,188,695
Miscellaneous Revenues:								
Interest Income	400,000	45,000	286,218	2,318	177,235	740,627	178,273	1,829,671
Other	4,883,894	423,000	17,595,418	-	-	6,189,350	751,869	29,843,531
Total Revenue	261,285,809	32,198,276	78,467,273	369,057	177,235	193,985,218	930,142	\$ 567,413,010
Non-Revenue:								
Cash Carryover	67,478,803	19,926,344	95,806,765	897,357	36,591,059	165,827,776	-	\$ 386,528,104
Internal Services	-	-	-	-	-	-	132,233,545	132,233,545
Interfund Transfers	5,016,948	4,088,386	13,503,241	20,433,397	10,524,691	70,020,622	1,020,000	124,607,285
Statutory 5%	(13,064,290)	(1,609,914)	(3,923,366)	(18,452)	(8,863)	(9,699,261)	(3,631,890)	(31,956,036)
Total Non-Revenue	59,431,461	22,404,816	105,386,640	21,312,302	47,106,887	226,149,137	129,621,655	\$ 611,412,898
Gross Sources	320,717,270	54,603,092	183,853,913	21,681,359	47,284,122	420,134,355	130,551,797	\$ 1,178,825,908
Confirmation of Unencumbered Prior Year Project/Grant Balances								173,694,738
Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority, Law Library)								3,100,102
TOTAL								\$ 1,355,620,748
Less:								
Cash Balance	(52,260,882)	(15,822,481)	(97,679,134)	(539,608)	(1,553,609)	(178,006,228)	-	\$ (345,861,942)
Interfund Transfers	(5,016,948)	(4,088,386)	(13,503,241)	(20,433,397)	(10,524,691)	(70,020,622)	(1,020,000)	(124,607,285)
Internal Services	-	-	-	-	-	-	(129,531,797)	(129,531,797)
Non Expendable Trust	-	-	-	-	-	-	-	-
	(57,277,830)	(19,910,867)	(111,182,375)	(20,973,005)	(12,078,300)	(248,026,850)	(130,551,797)	\$ (600,001,024)
Prior Year Project/Grant Balances								(173,694,738)
Other Special Taxing Districts								(3,100,102)
Net New Sources	263,439,440	34,692,225	72,671,538	708,354	35,205,822	172,107,505	-	\$ 578,824,884
Uses								
Expenditures:								
General Government	56,754,947	-	4,806,482	21,141,751	-	90,842	-	\$ 82,794,022
Public Safety	149,111,197	-	12,611,742	-	-	-	-	161,722,939
Physical Environment	2,719,586	-	2,881,461	-	-	150,960,439	-	188,378,558
Public Transportation	-	14,923,997	11,047,788	-	5,998,750	19,846,942	-	51,817,477
Economic Environment	5,288,670	-	12,935,281	-	-	-	-	18,223,951
Human Services	13,515,748	-	12,163,164	-	-	-	-	25,678,912
Culture & Recreation	8,059,833	-	7,266,240	-	-	2,219,200	-	17,545,273
Transfers to Other Govt.	-	3,805,745	-	-	-	-	-	3,805,745
Interfund Transfers	16,532,768	18,945,288	18,440,832	-	4,664,691	66,023,706	-	124,607,285
Internal Services	-	-	-	-	-	-	76,360,364	76,360,364
Reserves:								
Contingency	16,473,639	1,105,581	2,021,789	-	-	2,986,998	387,198	22,975,205
Capital Outlay	-	-	2,000,000	-	4,094,835	-	-	6,094,835
Cash Balance/Prior Yr. Approp.	52,260,882	15,822,481	97,679,134	539,608	36,620,681	142,939,156	52,959,400	398,821,342
Non Expendable Trusts	-	-	-	-	-	-	-	-
Gross Uses	320,717,270	54,603,092	183,853,913	21,681,359	83,196,029	385,067,283	129,706,962	\$ 1,178,825,908
Confirmation of Unencumbered Prior Year Project/Grant Balances								173,694,738
Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority, Law Library)								3,100,102
TOTAL								\$ 1,355,620,748
Less:								
Cash Balance	(52,260,882)	(15,822,481)	(97,679,134)	(539,608)	(36,620,681)	(142,939,156)	-	\$ (345,861,942)
Interfund Transfers	(5,016,948)	(4,088,386)	(13,503,241)	(20,433,397)	(11,369,526)	(70,020,622)	(175,165)	(124,607,285)
Internal Services	-	-	-	-	-	-	(129,531,797)	(129,531,797)
	(57,277,830)	(19,910,867)	(111,182,375)	(20,973,005)	(47,990,207)	(212,959,778)	(129,706,962)	\$ (600,001,024)
Prior Year Project/Grant Balances								(173,694,738)
Other Special Taxing Districts								(3,100,102)
Net New Uses	263,439,440	34,692,225	72,671,538	708,354	35,205,822	172,107,505	-	\$ 578,824,884

* Property Tax revenues are shown at 95% of total proceeds as required by state law

Table 1.8 – FY17 Adopted Budget Summary



County Administration/ Board of County Commissioners

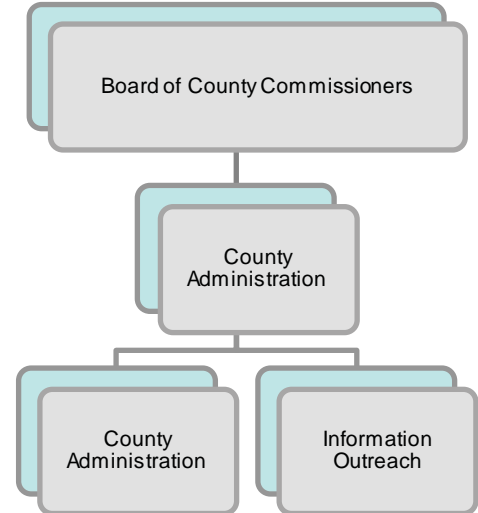
County Administration/Commissioners

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 two programs - Board of County Commissioners/County Administration and Information Outreach.

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

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

The Information Outreach program is responsible for the county's public information and communication program, the legislative program and coordinating with other local, state and federal legislative liaisons. This program includes the operation of the Manatee Government Access television channel and the Citizens Action Center.



Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Gen Fund/General Revenue	2,608,280	2,564,711	2,890,698
Totals:	2,608,280	2,564,711	2,890,698

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
County Administration/Board of County Commissioners	2,092,983	1,977,513	2,209,071
Information Outreach	515,297	587,198	681,627
Totals:	2,608,280	2,564,711	2,890,698

Budgeted Positions:	19	19	22
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County Administration/Commissioners

Program 0101

County Administration/Board of County Commissioners

Program Purpose and Description

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

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

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

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Gen Fund/General Revenue	2,092,983	1,977,513	2,209,071
Totals:	2,092,983	1,977,513	2,209,071

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	1,952,302	1,786,028	2,080,824
Operating	140,681	191,485	128,247
Capital	0	0	0
Totals:	2,092,983	1,977,513	2,209,071

Budgeted Positions:	15	15	16
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<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
BCC Appointments/Briefings	6,381	7,400	7,400
BCC Service Requests	745	800	800
Board Meeting/Work Sessions	65	70	70
Agenda Items	1,734	1,900	1,900
Proclamations	64	75	75

County Administration/Commissioners

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>	FY15 Actual	FY16 Adopted	FY17 Adopted
Gen Fund/General Revenue	515,297	587,198	681,627
Totals:	515,297	587,198	681,627

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	302,837	273,618	378,514
Operating	188,705	267,493	259,054
Capital	23,755	46,087	44,059
Totals:	515,297	587,198	681,627
Budgeted Positions:	4	4	6

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Information Requests	35,351	37,000	38,000
Requests for Service	4,667	5,000	5,500
Email Requests	22,551	24,000	25,000
Immediate Resolutions	26,741	28,000	30,000

Constitutional Officers

Constitutional Officers Budgets

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

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

Clerk of Circuit Court

	FY15 Actual	FY16 Adopted	FY17 Adopted
Clerk of Circuit Court	\$ 7,627,356	\$ 6,897,508	\$ 7,095,726
Clerk Support Costs	\$ 440,432	\$ 479,048	\$ 479,048
Funded Positions	94	94	94

Property Appraiser

	FY15 Actual	FY16 Adopted	FY17 Adopted
Property Appraiser	\$ 4,416,842	\$ 4,611,760	\$ 4,899,975
Property Appraiser Support Costs	\$ 208,917	\$ 192,320	\$ 198,320
Funded Positions	55	58	58

Sheriff

	FY15 Actual	FY16 Adopted	FY17 Adopted
Sheriff	\$ 104,488,883	\$ 107,710,446	\$ 113,871,786
Sheriff Support Costs	\$ 4,779,165	\$ 5,171,587	\$ 5,211,888
Jail Medical Costs	\$ 5,327,477	\$ 5,389,431	\$ 6,089,431
Capital - Jail Management System	\$ 1,200,000	\$ 3,360,000	\$ 3,400,000
Funded Positions	1,166	1,167	1,189

Supervisor of Elections

	FY15 Actual	FY16 Adopted	FY17 Adopted
Supervisor of Elections-Incl Supt Costs	\$ 1,845,917	\$ 2,430,029	\$ 2,414,684
Capital Equipment - Computer System	\$ -	\$ -	\$ -
Funded Positions	19	19	19

Tax Collector

	FY15 Actual	FY16 Adopted	FY17 Adopted
Tax Collector	\$ 7,809,536	\$ 8,389,149	\$ 9,180,643
Tax Collector Support Costs	\$ 150,411	\$ 141,655	\$ 163,255
Funded Positions	95	95	99

County Attorney

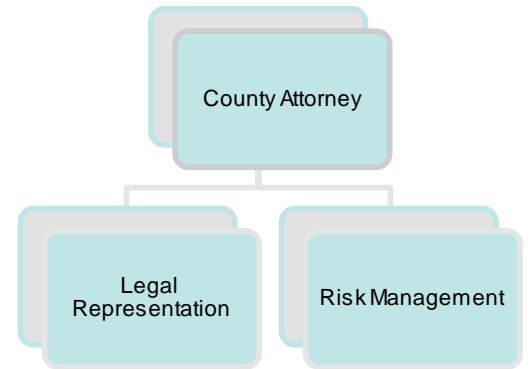
County Attorney

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

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

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

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



Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	9,552,769	10,183,128	10,131,969
Gen Fund/General Revenue	2,368,544	2,043,568	2,140,418
Totals:	11,921,313	12,226,696	12,272,387

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Legal Representation	2,594,532	2,323,568	2,420,418
Risk Management (Internal Service)	9,326,781	9,903,128	9,851,969
Totals:	11,921,313	12,226,696	12,272,387

Budgeted Positions:	23	24	24
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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 (Board), the County Administrator and the various departments of county government. Advice is typically dispensed by formal memoranda in response to written Request(s) for Legal Services (RLS). Representation typically occurs when the county is a party to litigation. Whether dispensing advice or representing the county in state or federal court or before administrative tribunals, the CAO seeks to protect the interests of Manatee County Government and by extension, the citizens of the county.

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

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

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

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	225,988	280,000	280,000
Gen Fund/General Revenue	2,368,544	2,043,568	2,140,418
Totals:	2,594,532	2,323,568	2,420,418

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	2,162,573	1,935,479	1,978,016
Operating	431,959	388,089	442,402
Capital	0	0	0
Totals:	2,594,532	2,323,568	2,420,418
Budgeted Positions:	18	19	19

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Cases Under Litigation	233	682	716
Requests for Legal Services	345	350	368
Hours Billed	20,500	22,523	23,650

County Attorney

Program 0702

Risk Management (Internal Service)

Program Purpose and Description

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

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

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	9,326,781	9,903,128	9,851,969
Totals:	9,326,781	9,903,128	9,851,969

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	2,639,034	3,204,408	3,359,446
Operating	6,687,747	6,698,720	6,492,523
Capital	0	0	0
Totals:	9,326,781	9,903,128	9,851,969
Budgeted Positions:	5	5	5

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
First Reports of Injury	434	477	525
Property/Casualty Claims	640	704	774

County Departments

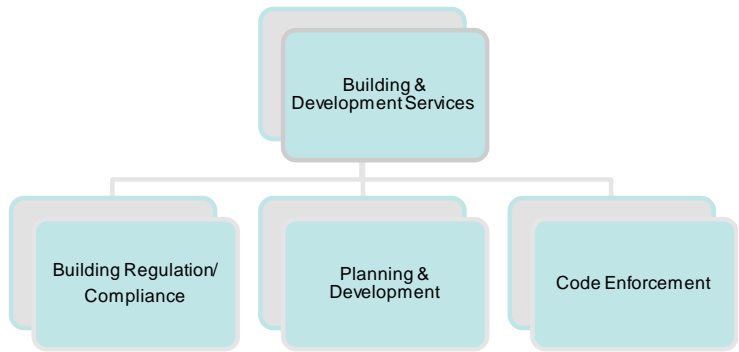
Building & Development Services

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, addressing, 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.



Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	8,662,268	9,832,093	9,771,530
Grants	44,569	0	0
Unincorporated MSTU Fund	1,801,054	1,986,400	2,169,744
Totals:	10,507,891	11,818,493	11,941,274

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Building Regulation/Compliance	6,119,835	7,066,475	7,004,938
Planning and Development	2,542,433	2,765,618	2,766,592
Code Enforcement	1,801,054	1,986,400	2,169,744
Grants - Building & Development Services	44,569	0	0
Totals:	10,507,891	11,818,493	11,941,274

Budgeted Positions:	95	105	113
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Building & Development Services

Program 3501

Building Regulation/Compliance Program Purpose and Description

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

The Permitting section handles the intake and issuance of all permits applied for in unincorporated Manatee County as well as issuance of local licenses for contracting. This section also reviews permits for floodplain compliance.

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, roofing, and doors and windows are available for issuance online once a contractor has filled out the proper paperwork to become an online user. Online permits are 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>	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	6,119,835	7,066,475	7,004,938
Totals:	6,119,835	7,066,475	7,004,938

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	3,424,373	3,624,378	4,141,210
Operating	2,642,987	3,442,097	2,863,728
Capital	52,475	0	0
Totals:	6,119,835	7,066,475	7,004,938
Budgeted Positions:	56	63	66

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Inspections Performed	115,243	133,159	153,132
Permits Issued	23,764	23,928	24,600
Contractors Qualification Files Maintained	1,844	1,850	1,860
Flood Reviews	4,949	3,200	5,000
CRS Mailers for Floodplain Properties	139,221	132,000	140,000

Building & Development Services

Program 3502

Planning and Development **Program Purpose and Description**

The Planning and Development Services program is typically the first point of contact for customer inquiry for determining development feasibility of property in the unincorporated county. Inquiries come from citizens, real estate professionals and developers. Inquiries are made by e-mail, phone, letter or in person.

Customers receive information about the county's land development regulations, development application and review process and what is necessary from a permitting perspective to develop property. This program is also responsible for the processing of the land development applications and coordinating their review by other county departments and outside agencies. The program also processes land development applications that require public hearings (i.e., rezonings, site plans, etc.) by a hearing officer or the Planning Commission and Board of County Commissioners.

The Planning and Development Services program is also responsible for the long-range planning and implementation of the County Administrator's How Will We Grow? project. This includes working with other departments to improve infrastructure efficiency and decision-making for new development and future capital projects for infrastructure and services. This program is also responsible for improving the county's land development regulations and review processes to improve efficiency and provide improved predictability for citizens and the development community.

The Environmental Planning section of this program reviews land development applications for consistency with the county's environmental regulations, including tree preservation and landscaping requirements. This section is also responsible for review of development proposals primarily for upland and wetland habitat protection, coordination with State and Federal agencies for listed species protection, and erosion and sediment control.

The Planning and Development program also includes Geographic Information System (GIS) services, which provides maps for all land use related public hearings, maintenance of the Official Zoning Atlas, Comprehensive Plan maps (i.e., Future Land Use Map) and other analytical GIS services for planning and building functions.

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	2,542,433	2,765,618	2,766,592
Totals:	2,542,433	2,765,618	2,766,592

Building & Development Services

Program 3502

Planning and Development

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	2,141,418	2,143,857	2,149,571
Operating	401,015	621,761	617,021
Capital	0	0	0
Totals:	2,542,433	2,765,618	2,766,592
Budgeted Positions:	25	28	31

Program Measures

	FY15 Actual	FY16 Adopted	FY17 Adopted
Plan Amendments Processed	2	4	6
Preliminary/Final Site Plans	28	50	55
Administrative Determinations	93	120	130
Amendments to Approved Plans	39	18	17
Final Plat Reviews	3	35	40
Administrative Permits	8	20	25
Tree Removal Permits	80	97	103

Building & Development Services

Program 3503

Code Enforcement

Program Purpose and Description

The mission of the Code Enforcement program is to protect and improve the health, safety, welfare, and quality of life of the citizens in our communities through the enforcement of Codes (i.e. building, zoning, housing, land development, animal control, fire safety, environmental, etc.), Ordinances, and Statutes. The division also protects consumers, property values, environmentally sensitive lands (i.e. wetlands, conservation areas, etc.), infrastructure and property.

Code Enforcement Officers cover 723 square miles of unincorporated territory. The Division has created ten (10) zones with an Officer in each one. The Officers are responding to concerns/complaints and proactively seeking out violations which include but, are not limited to; unlicensed contractor, unsafe structures, various property maintenance issues, inoperable vehicles, lot clearing, pain management clinics, sexually oriented businesses, criminal nuisances, Vacant Property Registration and Red Light Camera programs. Additionally, it is responsible for maintaining, utilizing, and scheduling the Nuisance Abatement Board, Special Magistrate Hearings, Red Light Camera Hearings and attending circuit court when subpoenaed.

Code Enforcement strives to increase public awareness (Community Code Enforcement) regarding current laws and ordinances through public outreach, personal interaction with the community, and attending community meetings. Staff creates programs that are inexpensive but yield high results and ensures compliance with all applicable laws including property maintenance standards.

Code Enforcement staff work diligently each and every day resolving disputes, issues, and violations. They flex their hours at times to address issues that may be occurring in the evenings. They are attending association, civic, neighborhood, chamber, and professional organization meetings. They are in the communities creating relationships and increasing their personal contact with as many individuals and groups as possible. The Division has begun (6-9-2015) a Bike Patrol Unit to allow for increased visibility and connection with the community.

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Unincorporated MSTU Fund	1,801,054	1,986,400	2,169,744
Totals:	1,801,054	1,986,400	2,169,744

Building & Development Services

Program 3503

Code Enforcement

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	884,841	863,840	1,076,324
Operating	916,213	1,122,560	1,093,420
Capital	0	0	0
Totals:	1,801,054	1,986,400	2,169,744
 Budgeted Positions:	 14	 13	 16

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Junk Vehicles Posted/Towed	707	1,100	1,100
Codes Complaints	12,160	10,800	13,000
Lot Clearing/Complaints	1,211	1,750	1,300
Lots Mowed	172	360	200

Building & Development Services

Program 9535

Grants - Building & Development Services

Program Purpose and Description

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Grants	44,569	0	0
Totals:	44,569	0	0

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	44,569	0	0
Operating	0	0	0
Capital	0	0	0
Totals:	44,569	0	0
Budgeted Positions:	0	1	0

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 includes probation services and an accredited pretrial unit. Services are administered under the direction of the court, and 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 Jail Medical, Juvenile Detention, Medicaid Match and Health Care programs. The program also provides entitlement benefit counseling to Veterans and eligibility counseling for specific aid programs.



Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	818,174	793,300	792,800
Children's Services Tax	415,473	493,565	653,095
Gen Fund/General Revenue	1,799,193	2,349,677	2,161,865
Grants	1,637,319	0	0
Totals:	4,670,159	3,636,542	3,607,760

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
County Probation	1,504,233	1,686,942	1,676,018
Human Services	1,528,607	1,949,600	1,931,742
Grants - Community Services	1,637,319	0	0
Totals:	4,670,159	3,636,542	3,607,760

Budgeted Positions:	58	59	59
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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.

Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	818,174	793,300	792,800
Gen Fund/General Revenue	686,059	893,642	883,218
Totals:	1,504,233	1,686,942	1,676,018

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	1,322,639	1,456,255	1,461,673
Operating	181,594	230,687	214,345
Capital	0	0	0
Totals:	1,504,233	1,686,942	1,676,018
Budgeted Positions:	29	26	26

Program Measures

	FY15 Actual	FY16 Adopted	FY17 Adopted
Supervised Probation	9,458	13,400	13,400
Pretrial Intervention	1,085	1,200	1,200
Supervised Release	5,462	3,300	3,300
Community Service Hours	46,380	58,000	58,000
Violation of Probation Fines	\$76,559	\$38,000	\$38,000
Offender Work Program Participants	348	300	300
Offender Work Program Fees	\$61,004	\$100,000	\$100,000

Community Services

Program 1002

Human Services**Program Purpose and Description**

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

Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Gen Fund/General Revenue	1,113,134	1,456,035	1,278,647
Children's Services Tax	415,473	493,565	653,095
Totals:	1,528,607	1,949,600	1,931,742

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	1,386,600	1,625,739	1,610,542
Operating	142,007	323,861	321,200
Capital	0	0	0
Totals:	1,528,607	1,949,600	1,931,742
Budgeted Positions:	25	26	26

Program Measures

	FY15 Actual	FY16 Adopted	FY17 Adopted
Aging Services-Clients Assisted	483	670	670
Aging Services Funds Disbursed	\$1,282,243	\$1,319,460	\$1,319,460
Human Svcs Benefits Program-Clients Assisted	311	600	600
Veteran Services-Clients Assisted	10,623	9,500	9,500
Childrens Services Funding Agreements	58	59	59
Childrens Services Funds Disbursed	\$7,575,086	\$7,278,331	\$7,278,331
Human Services Special Projects Grants/Contracts Managed	62	65	65
Human Services Special Projects Funds Disbursed	\$18,309,079	\$18,994,865	\$18,994,865

Community Services

Program 9510

Grants - Community Services
Program Purpose and Description

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

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Grants	1,637,319	0	0
Totals:	1,637,319	0	0

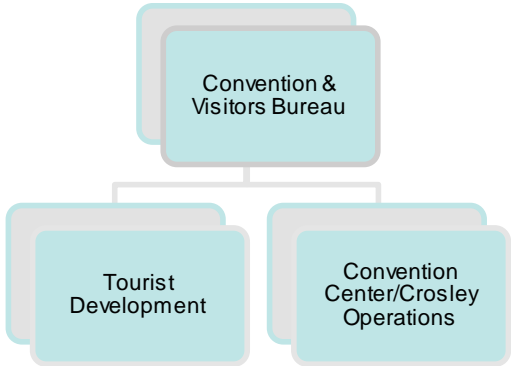
<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	350,344	0	0
Operating	1,286,975	0	0
Capital	0	0	0
Totals:	1,637,319	0	0

Budgeted Positions:	4	7	7
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Convention & Visitors Bureau

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

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



Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	1,781,564	1,841,731	1,759,200
Tourist Development Tax	6,868,072	7,511,342	8,897,223
Totals:	8,649,636	9,353,073	10,656,423

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Tourist Development	6,426,072	6,961,342	8,437,223
Convention Center/Crosley Operations	2,223,564	2,391,731	2,219,200
Totals:	8,649,636	9,353,073	10,656,423

Budgeted Positions:	20	20	20
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Convention & Visitors Bureau

Program 1101

Tourist Development

Program Purpose and Description

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

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

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

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

FY15 was a record-breaking tourism year and our vision is to continue to look at new markets to grow our product. With that, our current challenges are as follows:

Continue partnering with Sarasota and Tampa Convention and Visitors Bureau (CVB) to promote the three county area for sporting events/tournaments, and partner with the region when hosting travel writers and tour operators.

The ongoing development of new full and limited flag hotel properties in the urban core and East county.

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	158,000	50,000	140,000
Tourist Development Tax	6,268,072	6,911,342	8,297,223
Totals:	6,426,072	6,961,342	8,437,223
<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	684,293	731,540	728,393
Operating	5,690,773	6,229,802	7,708,830
Capital	51,006	0	0
Totals:	6,426,072	6,961,342	8,437,223
Budgeted Positions:	9	10	10
<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Tourism Tax Collections	\$11,613,128	\$10,969,184	\$11,298,259
Visitation	3,015,900	3,089,500	3,159,100
Estimated Economic Impact	\$1,100,184,600	\$1,174,836,100	\$1,249,912,500

Convention & Visitors Bureau

Program 1102

Convention Center/Crosley Operations
Program Purpose and Description

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

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

Current challenges our facilities will face over the next two years:
 Negotiate with invitation to negotiate (ITN) proposals to secure a convention center hotel.

Develop a plan with University of South Florida (USF) and Florida Department of Transportation (FDOT) on US 41 road design for better ingress/egress.

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	1,623,564	1,791,731	1,619,200
Tourist Development Tax	600,000	600,000	600,000
Totals:	2,223,564	2,391,731	2,219,200

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	786,932	783,131	820,345
Operating	1,436,632	1,498,600	1,358,855
Capital	0	110,000	40,000
Totals:	2,223,564	2,391,731	2,219,200
Budgeted Positions:	11	10	10

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Exhibit Hall/Convention Events	150	145	150
Crosley Events	171	175	180

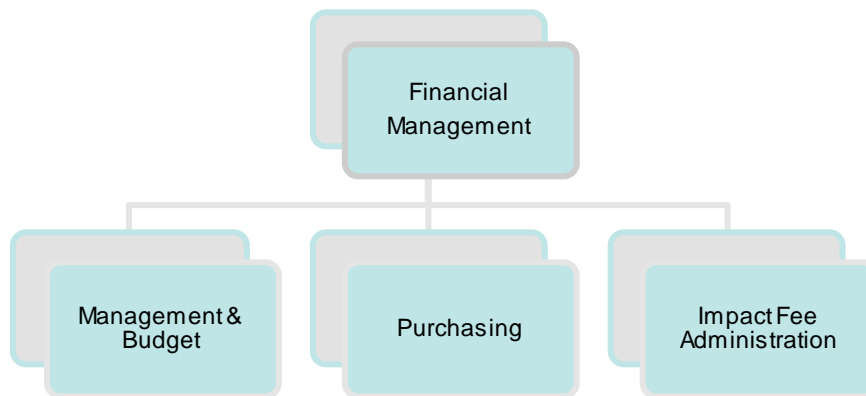
Financial Management

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.



Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Gen Fund/General Revenue	1,818,490	1,814,057	2,137,182
Program/ General Revenue	275,093	317,310	349,136
Totals:	2,093,583	2,131,367	2,486,318

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Management & Budget	728,081	743,914	1,000,950
Purchasing	1,090,409	1,070,143	1,136,232
Impact Fee Administration	275,093	317,310	349,136
Totals:	2,093,583	2,131,367	2,486,318

Budgeted Positions:	26	27	27
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Financial Management

Program 1401

Management & Budget

Program Purpose and Description

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

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

Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Gen Fund/General Revenue	728,081	743,914	1,000,950
Totals:	728,081	743,914	1,000,950

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	690,547	703,086	746,766
Operating	37,534	40,828	254,184
Capital	0	0	0
Totals:	728,081	743,914	1,000,950
Budgeted Positions:	8	8	8

Financial Management

Program 1402

Purchasing

Program Purpose and Description

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

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

The scope of responsibility of the Purchasing Division includes minor and complex acquisition activities, spend and value analysis, dispute resolution, supplier performance, procurement training, vendor relations, planning and procurement consulting, purchasing card program administration, contract development and guiding negotiations from strategy through contract execution. The overall goal of the Purchasing Division is to obtain goods and services for the County in the needed quantity for delivery at the right time from a dependable source offering quality services at competitive pricing.

The Purchasing Division creates, distributes and manages bids, proposals, replies, contracts, quotations, change orders, amendments and addenda for services of a wide and diverse variety and nature. While some acquisition activities are price driven, others are qualification based, requiring a diverse set of skills to manage the many acquisitions appropriately. Purchasing Division also manages and administers a County wide Purchasing Card Program to provide for the efficient acquisition of small dollar purchases.

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Gen Fund/General Revenue	1,090,409	1,070,143	1,136,232
Totals:	1,090,409	1,070,143	1,136,232

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	1,037,583	1,013,544	1,036,362
Operating	52,826	56,599	99,870
Capital	0	0	0
Totals:	1,090,409	1,070,143	1,136,232

Budgeted Positions:	17	17	17
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<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Purchase Orders Issued	3,176	3,000	3,000
Invitation for Bids Issued	38	65	65
Request for Proposals Issued	26	65	65
Work Assignment Agreements	234	240	240
Purchase Card Transactions	17,549	14,000	14,000

Financial Management

Program 1403

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.

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Program/ General Revenue	275,093	317,310	349,136
Totals:	275,093	317,310	349,136

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	79,205	128,431	150,637
Operating	195,888	188,879	198,499
Capital	0	0	0
Totals:	275,093	317,310	349,136
Budgeted Positions:	1	2	2

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Estimates Given for Fees	420	350	350
Building Permit Reviews	1,626	950	950
Planning Dept Preapplications Processed	209	135	135
Alternate Impact Fee Analyses Processed	0	20	20
Impact Fee Credit Authorizations	7	7	7

Human Resources

The Human Resources department is responsible for a broad range of functions that support the county's workforce needs, facilitates employee engagement and commitment to our organizational mission, supports employee growth and development, and serves to support employee health and well-being goals.

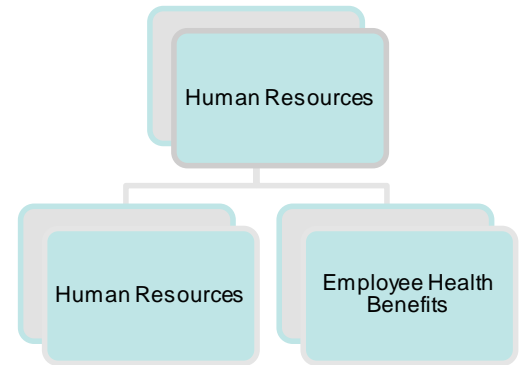
This department contains four sections separated in to two programs: Employment Services, Workforce Planning and Compensation, Employee Development and Labor Relations and Employee Health Benefits.

The Employment Services section provides services that supports the majority of the employee lifecycle from pre-hire to retire. This includes, but is not limited to, recruitment and retention, criminal and employment background verifications, onboarding/off boarding, retirement services support, time and attendance, temporary staffing, and volunteers/interns.

The Workforce Planning and Compensation section provides services that supports the county's compensation planning and design, organizational design analysis, succession planning, performance management, and the merit pay and incentives programs.

The Employee Development and Labor Relations section provides services that supports the county's training and career development programs, workplace diversity, employee engagement and recognition programs, employee and labor relations, workplace investigations, and drug free workplace program. In addition, the program administers the Affirmative Action/Equal Employment Opportunity (EEO) policy of the Board of County Commissioners.

The Employee Health Benefits section 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.



Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	40,741,685	42,453,215	45,368,798
Gen Fund/General Revenue	1,040,900	1,135,247	1,155,566
Totals:	41,782,585	43,588,462	46,524,364

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Human Resources	1,040,900	1,135,247	1,155,566
Employee Health Benefits	40,741,685	42,453,215	45,368,798
Totals:	41,782,585	43,588,462	46,524,364

Budgeted Positions:	15	15	16
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Human Resources

Program 1501

Human Resources **Program Purpose and Description**

The Human Resources program contains three sections:

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

The Employment Services section oversees the employment process to include recruiting locally and nationally through professional journals, internet websites, community agencies, minority organizations, colleges, universities and career/job fairs as well as conducting criminal and employment background verifications and new hire enrollment and orientation. The program assumes primary responsibility for developing and 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. The Employment Services program also coordinates activities of the electronic time and attendance system, including training, system updates, and payroll coordination and employee time off program (e.g., vacation, sick, personal holiday) accruals. The County's Health Insurance Portability and Accountability Act (HIPAA) privacy officer is in this program. The Employment Services program also assumes responsibility for providing informational Florida Retirement System (FRS) counseling for employees and sponsors periodic retirement and financial planning seminars.

The Workforce Planning and Compensation section assumes primary responsibility for administering the County's classification and compensation plans through job analysis, salary surveys, job description development, career ladders, and position control databases. The program also conducts workforce utilization analysis, succession planning, and organizational design analysis. The program also coordinates the County's performance management system and merit pay and incentives programs.

The Employee Development and Labor Relations section assumes primary responsibility for administering the Affirmative Action (AA)/Equal Employment Opportunity (EEO) policy of the Board of County Commissioners. This program administers a process for investigating applicant and employee complaints of illegal discrimination or harassment. This program also manages the Drug Free Workplace Program in accordance with applicable federal, state and local laws. The Employee Development and Labor Relations section 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 section 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 Employee Development and Labor Relations program 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 County Commissioners and the County Administrator recognize employees for their years of service.

Human Resources

Program 1501

Human Resources

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Gen Fund/General Revenue	1,040,900	1,135,247	1,155,566
Totals:	1,040,900	1,135,247	1,155,566

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	827,916	799,849	832,748
Operating	212,984	335,398	322,818
Capital	0	0	0
Totals:	1,040,900	1,135,247	1,155,566
Budgeted Positions:	10	10	11

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Positions Advertised	350	425	450
Applications/Resumes Received	12,681	13,000	12,000
New Employees Processed/Hired	505	415	415
Average # of Employees	1,638	1,625	1,640

Human Resources

Program 1503

Employee Health Benefits
Program Purpose and Description

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

The Employee Health Benefits program (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.

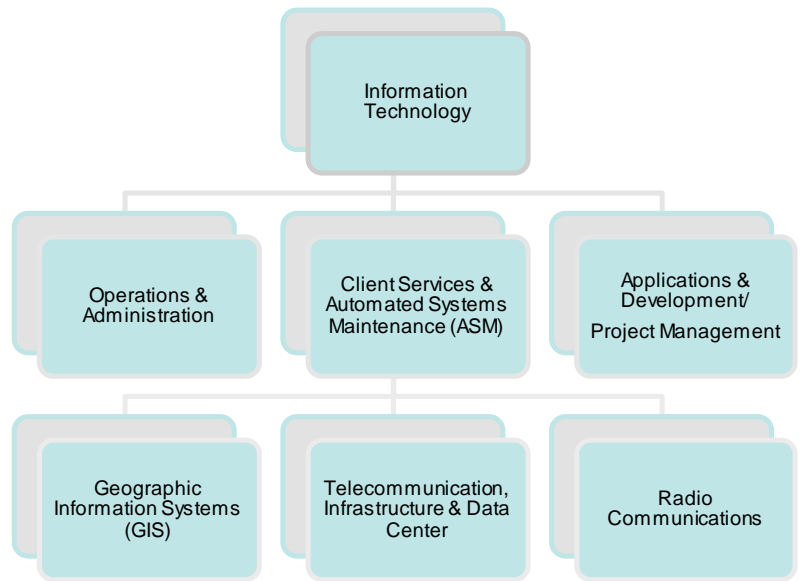
The groups participating in the health plan include employees and their eligible dependents of the Board of County Commissioners, Manatee County Port Authority and constitutional officers.

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	40,741,685	42,453,215	45,368,798
Totals:	40,741,685	42,453,215	45,368,798

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	352,832	346,766	364,336
Operating	40,388,853	42,103,449	45,001,462
Capital	0	3,000	3,000
Totals:	40,741,685	42,453,215	45,368,798
Budgeted Positions:	5	5	5

Information Technology

The Information Technology department has six programs consisting of Operations & Administration, Client Services & Automated Systems Maintenance (ASM), Applications & Development/Project Management, Geographic Information Systems (GIS), Telecommunications & Infrastructure & Data Center, and Radio Communications. These programs are responsible for offering multiple forms of technology services to Manatee County Government and the citizens of Manatee County by providing full support to all Board of County Commission departments and varying levels of support to the Clerk of the Court, Court Administration, Sheriff, Property Appraiser, Supervisor of Elections, State Attorney, Local Municipalities, Fire Districts and Public Defender.



Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	2,769,097	3,663,799	3,947,563
Gen Fund/General Revenue	7,295,629	8,723,146	8,944,537
Utilities System Charges	360,554	338,958	352,120
Totals:	10,425,280	12,725,903	13,244,220

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Operations and Administration	2,581,516	3,266,437	3,457,839
Client Services and Automated Systems Maintenance (ASM)	2,509,574	2,603,355	2,876,199
Applications & Development/Project Management	2,648,072	2,933,191	3,067,525
Geographic Information Systems (GIS)	573,302	702,931	659,402
Telecommunications, Infrastructure & Data Center	976,675	1,410,242	1,358,877
Radio Communications	1,136,141	1,809,747	1,824,378
Totals:	10,425,280	12,725,903	13,244,220

Budgeted Positions:	74	74	74
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Information Technology

Program 1601

Operations and Administration
Program Purpose and Description

The Operations division maintains the Hardware systems of Manatee County including systems administration, storage management, networking and security of the overall computer system. The current system is comprised of 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>	FY15 Actual	FY16 Adopted	FY17 Adopted
Gen Fund/General Revenue	2,581,516	3,266,437	3,457,839
Totals:	2,581,516	3,266,437	3,457,839

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	1,559,714	1,649,243	1,832,719
Operating	906,036	1,117,194	1,125,120
Capital	115,766	500,000	500,000
Totals:	2,581,516	3,266,437	3,457,839
Budgeted Positions:	17	17	19

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Work Orders Completed	6,107	8,000	7,500
Target of 100% Satisfaction for IT	100%	100%	100%
Telecom: Work Orders Completed	809	1,000	1,000
# of Networked PC's & Printers	2,610	2,500	2,700

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 computer 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>	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	1,094,877	1,120,941	1,448,603
Gen Fund/General Revenue	1,414,697	1,482,414	1,427,596
Totals:	2,509,574	2,603,355	2,876,199

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	1,467,429	1,417,979	1,399,070
Operating	1,042,145	1,090,376	1,232,129
Capital	0	95,000	245,000
Totals:	2,509,574	2,603,355	2,876,199

Budgeted Positions:	15	18	17
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Information Technology

Program 1603

Applications & Development/Project Management**Program Purpose and Description**

The Applications and Development group is responsible for the software support and database management of all major applications and a number of in-house developed programs that are in use by the county and some of the constitutional offices. This includes the assistance in the implementation of any new applications acquired by the county, the ongoing upgrade of current applications, program creation and modification of custom in-house developed applications, response to day to day problem solving for end users, and support of the county internal and external website. Major applications supported include the county financial application, Integrated Fund Accounting System (IFAS), the records management application, On base (document imaging system), Utilities applications, Ventyx/Customer Suite, Building department's permitting system, Community Plus, county e-mail system, and Public Safety's Computer-Aided-Dispatch (CAD) application. Total databases currently being managed and maintained for all county departments and constitutional offices is over 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>	FY15 Actual	FY16 Adopted	FY17 Adopted
Gen Fund/General Revenue	2,648,072	2,933,191	3,067,525
Totals:	2,648,072	2,933,191	3,067,525

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	1,943,390	1,938,365	2,072,365
Operating	704,682	994,826	995,160
Capital	0	0	0
Totals:	2,648,072	2,933,191	3,067,525
Budgeted Positions:	20	20	21

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.

Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Gen Fund/General Revenue	212,748	363,973	307,282
Utilities System Charges	360,554	338,958	352,120
Totals:	573,302	702,931	659,402

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	451,061	489,771	449,912
Operating	119,396	213,160	209,490
Capital	2,845	0	0
Totals:	573,302	702,931	659,402

Budgeted Positions:	7	6	5
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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>	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	538,079	733,111	674,582
Gen Fund/General Revenue	438,596	677,131	684,295
Totals:	976,675	1,410,242	1,358,877

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	389,320	415,789	355,977
Operating	583,160	994,453	1,002,900
Capital	4,195	0	0
Totals:	976,675	1,410,242	1,358,877
Budgeted Positions:	7	5	4

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>	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	1,136,141	1,809,747	1,824,378
Totals:	1,136,141	1,809,747	1,824,378

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	493,972	570,713	584,881
Operating	642,169	814,034	814,497
Capital	0	425,000	425,000
Totals:	1,136,141	1,809,747	1,824,378
Budgeted Positions:	8	8	8

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
800 MHz System Users	3,313	3,500	3,500

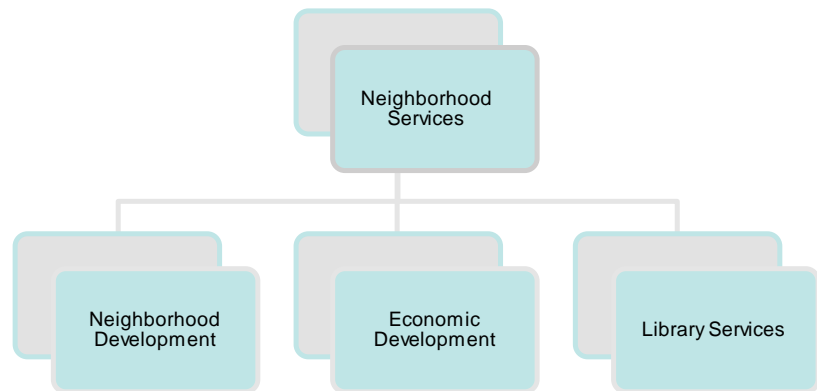
Neighborhood Services

The Neighborhood Services Department consists of three programs - Neighborhood Development, Economic Development, and Library Services. Citizens, neighborhood groups and businesses serve as the client base for the services offered by the Department. Elevating the quality of customer service and enhancements to a “Business Friendly” environment has been our main focus since the Department was created in 2007. In 2009, the Library Services Division was added to the Economic Development Division, Community Development Division and the Neighborhood Planning Division to comprise the Department.

The Neighborhood Development program works one-on-one with local neighborhoods to support residents seeking to improve conditions in their neighborhood. This is accomplished by regular participation in neighborhood meetings, on-line communication and attendance at community events. Many times this program is the link between the citizen and other County Departments to resolve problems. Close coordination with code enforcement and the crime prevention unit of the Sheriff’s office have proved successful in this program.

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

The Southwest County Improvement District, commonly referred to as SWTIF, was adopted by the Board on June 3, 2014 and became effective October 1, 2014 with a 30 year life span. In this new Tax Increment Finance District, 50% of the tax increment revenues are directed to the District to support projects such as redevelopment, economic development, crime prevention, and infrastructure improvements. The Economic Development Ad Valorem Tax Exemption (EDATE), also adopted on June 3, 2014, provides an additional incentive in the County’s Economic Development toolbox for qualified new or existing businesses to relocate or expand to foster local economic growth and increase employment.



In the Library Services program, six public library facilities are open to the public a minimum of forty hours each week. These facilities serve as resource and information centers for citizens in the areas of the Islands, Palmetto, Central (Bradenton), South Manatee (Bayshore Gardens), Braden River (State Road 70), and Rocky Bluff (Ellenton/Parrish). The staff of the Library Services program educate and inform library patrons through a wide variety of media material. Specific young adult and children’s programming is also provided at the various library branch locations.

Neighborhood Services oversees over \$12.4 million dollars in grant or program funds from the following major sources: the State Housing Initiative Partnership (SHIP) program, the Community Development Block Grant (CDBG) program, the Emergency Solutions Grant (ESG) program and the Home Investment Partnership (HOME) program. The Neighborhood Stabilization (NSP) Grant Program continues as well, in its final programmatic and fiscal reporting and close-out activities. Each of these grant programs provide funding for housing or neighborhood stabilization activities. Funding is based on the extent of foreclosures, subprime mortgages and mortgage delinquencies and defaults. Grant funding is not included in the proposed budget, rather it is added when the grant agreement is approved by the Board.

Neighborhood Services

Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	24,420	15,000	15,000
Fines & Forfeitures	117,559	145,000	145,000
Grants	1,651,174	0	0
Program/ General Revenue	8,571,421	10,713,508	11,971,606
Totals:	10,364,574	10,873,508	12,131,606

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Neighborhood Development	599,890	729,343	817,335
Economic Development	1,794,704	3,355,039	4,428,894
Library Services	6,318,806	6,789,126	6,885,377
Grants - Neighborhood Services	1,651,174	0	0
Totals:	10,364,574	10,873,508	12,131,606
Budgeted Positions:	84	86	90

Neighborhood Services

Program 3401

Neighborhood Development **Program Purpose and Description**

Department staff within this program are the core support for the administrative and fiscal responsibilities of the entire Department, and all supported programs, special projects and advisory boards. Department staff work directly with citizens to provide access to federal, state and local funded programs for services such as housing rehabilitation and replacement, infrastructure improvements, neighborhood improvement plans, and social services. 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.

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 under CDBG. Accurate regulatory compliance procedures are performed in this program and include all aspects of the Integrated Disbursement and Information System (IDIS) and the Disaster Recovery and Grant Reporting (DRGR) system. The compliance procedures are required by the Department of Housing and Urban Development (HUD) in order to fund, track and evaluate programs and services utilizing these Federal funds.

Additional responsibilities of staff in this program include timely reporting of numerous Federal Systems such as Semi Annual Labor Standards, Contract and Subcontract Activity, Minority Business Enterprise/Women's Business (MBE/WBE), financial and performance reporting and the Consolidated Annual Performance & Evaluation Report (CAPER).

Housing Assistance programs are contained in this program, and include all operation, supervision and administration of the State Housing Initiative Partnership (SHIP) Program. The Department oversees concurrent fiscal years of the 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 HUD, CDBG, the Emergency Solutions Grant (ESG), and the Residential Construction Mitigation Program (RCMP). Federal reporting carries beyond grant depletion and requires compliance for five years after a grant closeout.

The State of Florida Office of Economic and Demographic Research (EDR) Local Economic Development Incentives Report is developed in this program to report the County's progress regarding Economic Development Programs and activities to the State. This is an annual requirement.

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.

First contact with the public occurs in this unit. Functions of the front lobby, telephone coverage, question response, information and referral, application inquiry, agenda functions, human resource requirements, employee benefits coordination and neighborhood revitalization efforts are also provided in this program.

Neighborhood Services

Program 3401

Neighborhood Development

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Program/ General Revenue	599,890	729,343	817,335
Totals:	599,890	729,343	817,335

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	308,014	379,633	366,878
Operating	291,876	349,710	450,457
Capital	0	0	0
Totals:	599,890	729,343	817,335
Budgeted Positions:	8	8	8

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
SHIP Program Assistance	14	20	20
SHIP Rehabilitation	7	6	6
HOME/CDBG Acquisition/Demolition/ Construction Incentives	58	155	50
Residential Construction Mitigation Program	0	8	8
Affordable Housing Impact Fees	12	50	50
Mitigation Assessments	2	5	5
CDBG Projects / CDBG Public Services & Code Enforcement	5,400/5,112	5,000/2,500	5,000/2,500
Emergency Solution Grant (ESG) # of families served	50	50	50

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 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 December 31, 2014, 60 active projects, either new or retained and expanded, have received Board approval for economic development incentives. 3,758 jobs are projected to be created and retained over the next five year period with an average wage of \$47,778. This is 32% over the 2013 Manatee County average wage. The calculated return on investment to the community over 5-10 years, in direct and indirect jobs, and in wages based on the incentives awarded is expected to be in excess of \$1.9 billion.

The program manages the economic development strategies of the Board of County Commissioners, acts as the liaison to the business community, to the Bradenton Area Economic Development Corporation, and to Port Manatee. The program coordinates all economic development incentive requests from businesses and provides leadership to neighborhood associations, and the Enterprise Zone Development Area (EZDA).

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, and 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 Economic Development Incentive (EDI) program, facilitate the Qualified Targeted Industries (QTI) and Quick Action Closing Fund incentive programs, and administration of the Brownfield grant from the Environmental Protection Agency.

The program has managed the work activities and recent dissolution of the two Community Redevelopment Areas (14th Street West and South County). The program will now serve as the lead for activities within the newly formed Southwest County Improvement District, commonly referred to as SWTIF. On June 3, 2014, the Board approved the dissolution of the two CRAs and designated that remaining fund balances be used to continue existing operational services within the two areas. The SWTIF became effective October 1, 2014, to support projects such as redevelopment, economic development, crime prevention and infrastructure improvements. The two former CRAs are within the boundaries of the SWTIF.

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 close to 3,000 organizations, non-profit agencies, and other organizations/individuals with electronic notification of resources and information. The Neighborhood Mapping project with GIS map services locator has established a map of over 2,700 neighborhoods in Manatee County.

Neighborhood Services

Program 3403

Economic Development

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Program/ General Revenue	1,794,704	3,355,039	4,428,894
Totals:	1,794,704	3,355,039	4,428,894

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	455,385	623,918	773,012
Operating	1,339,319	2,731,121	3,455,882
Capital	0	0	200,000
Totals:	1,794,704	3,355,039	4,428,894
Budgeted Positions:	6	10	11

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Business Contacts	130	133	125
Economic Development Forums	6	6	4
Businesses with Expedited Permits	57	57	57
First Point Business Customers	89	89	89
CRA Board Meetings	0	0	0
Other Community Connectors	107	108	130
Neighborhood Connections	3,918	4,310	4,741
Neighborhood/HOA Meetings	54	59	64
Participation in Countywide Events	12	14	15

Neighborhood Services

Program 3404

Library Services

Program Purpose and Description

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

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

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

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

Manatee Libraries work in partnership with community groups such as Career Source Suncoast. The library is a part of the Tampa Bay Library Consortium which provides continuing education and coordinates reciprocal borrowing among the regional libraries. The library program receives additional support from the Library Board of Trustees, the six location based Friends of the Library, the Library Foundation and volunteers who provide over 25,000 hours of service each year. The Manatee Library has earned the Innovative Library of the Year Award from the Florida Library Association. In January of 2015, the Library Foundation held their annual Author event hosting the author Stephen King who spoke to a sold out crowd (380) at the downtown Players Theatre. They raised over \$100,000 from the event and used the funds to partner with the County (\$150,000) to purchase the new Integrated Library System (ILS) software.

The recent Chiller renovations at the Central Library created an opportunity for additional enhancements to the facility working through the Property Management Department. Also a temporary Library Annex was opened. Upon completion of renovations, enhanced WIFI, Youth and Adult areas, attention to increased learning environments and upgrades to the fire alarm and camera system will be completed within this decision unit.

Neighborhood Services

Program 3404

Library Services

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	24,420	15,000	15,000
Fines & Forfeitures	117,559	145,000	145,000
Program/ General Revenue	6,176,827	6,629,126	6,725,377
Totals:	6,318,806	6,789,126	6,885,377

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	3,144,597	3,100,957	3,231,962
Operating	3,147,190	3,665,924	3,653,415
Capital	27,019	22,245	0
Totals:	6,318,806	6,789,126	6,885,377

Budgeted Positions:	64	63	64
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<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Meetings/Programs Attended	55,000	65,000	70,000
Reference Questions Answered	375,000	425,000	450,000
Circulation - Traditional	1,200,000	1,300,000	1,500,000
Circulation - Technology	2,400,000	3,000,000	3,500,000
Circulation - In Library Use	200,000	250,000	300,000
Public Computer Section	380,000	425,000	470,000
Job & Social Service Computer Sessions	10,000	15,000	18,000

Neighborhood Services

Program 9534

Grants - Neighborhood Services
Program Purpose and Description

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

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Grants	1,651,174	0	0
Totals:	1,651,174	0	0

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	473,895	0	0
Operating	1,177,279	0	0
Capital	0	0	0
Totals:	1,651,174	0	0
Budgeted Positions:	6	5	7

Parks & Natural Resources

The Parks & Natural Resources Department has three programs - Resource Management, Environmental Protection & Mining Regulation, and Recreation Programs.

The Resource Management program is responsible for restoring and maintaining over 30,000 acres of county conservation preserve lands and coastal resources, and is responsible for environmental land acquisitions and land restoration including passive recreational development and maintenance of boat ramps, artificial reefs and waterways, aids to navigation and abandoned vessel removal. It is also responsible for maintaining a diverse offering of educational and volunteer programs within Manatee County's conservation properties.

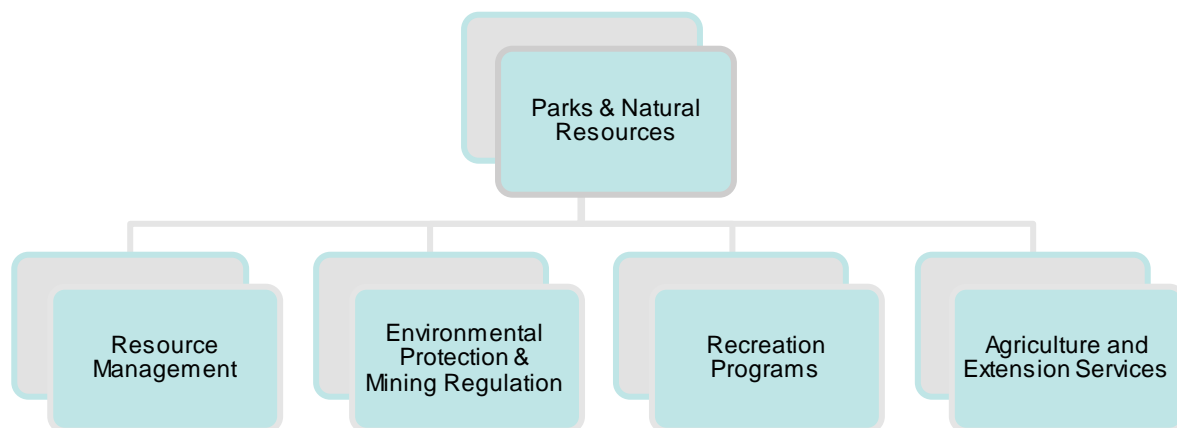
The Environmental Protection & Mining Regulation program protects surface water by managing Manatee County's State/Federal Management and Storage of Surface Waters Permit (MS4) and groundwater through the Small Quantity Hazardous Waste Generator (SQG) and Water Well Construction Permitting activities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

The Recreation program provides opportunities for Manatee County residents and visitors to improve their lives by providing quality, safe and beautiful parks. It supervises, coordinates and implements county recreational programs at over 40 parks and facilities to ensure quality and safety for over 500,000 participants annually.

There are two eighteen hole golf courses (Manatee County Golf Course and Buffalo Creek Golf Course) owned by Manatee County and operated by Pope Golf, LLC. They offer year-round play with clubhouse and pro shop facilities.

The 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 Services 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, providing 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.

The Parks & Natural Resources department is also responsible for beach renourishment projects on Anna Maria Island, the county's Federal legislative program, the West Coast Inland Navigation District (WCIND) program, and Restore Act.



Parks & Natural ResourcesSources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	2,841,602	2,570,962	2,627,015
Gen Fund/General Revenue	2,355,409	2,746,038	2,837,918
Phosphate Severance Tax	898,074	912,902	1,265,236
Program/ General Revenue	87,370	150,000	150,000
Tourist Development Tax	382,232	429,149	419,715
Utilities System Charges	1,854,256	1,943,187	1,940,104
Totals:	8,418,943	8,752,238	9,239,988

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Natural Resources	3,270,437	3,397,673	3,780,281
Environmental Protection & Mining Regulation	1,401,690	1,500,556	1,436,702
Recreation Programs	2,681,995	2,695,254	2,833,709
Agriculture & Extension Service	1,064,821	1,158,755	1,189,296
Totals:	8,418,943	8,752,238	9,239,988
Budgeted Positions:	81	83	85

Parks & Natural Resources

Program 3201

Natural Resources

Program Purpose and Description

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

Natural Resources 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. Natural Resources' 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 Parks & 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 Natural Resources program endeavors to provide excellent visitor experiences and access to these beautiful natural areas by maintaining all facilities and trails for passive recreational use.

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

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

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

Parks & Natural Resources

Program 3201

Natural Resources

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	83,990	84,500	84,500
Gen Fund/General Revenue	1,202,804	1,198,989	1,246,666
Program/ General Revenue	87,370	150,000	150,000
Phosphate Severance Tax	495,740	528,590	866,435
Tourist Development Tax	382,232	429,149	419,715
Utilities System Charges	1,018,301	1,006,445	1,012,965
Totals:	3,270,437	3,397,673	3,780,281

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	1,734,171	1,765,149	1,856,623
Operating	1,530,091	1,632,524	1,923,658
Capital	6,175	0	0
Totals:	3,270,437	3,397,673	3,780,281

Budgeted Positions:	29	29	30
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<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Visitors to County Preserves	1,190,000	1,195,000	1,185,000
Acres of Controlled Burns	5,775	5,000	5,000
Volunteer Hours - Preserves	15,625	8,000	8,000
Tagged Vessels	15	20	20
Vessels Removed	13	24	24
Outreach Events - Educational	38	12	12
Outreach Events - # of Attendees	11,344	4,000	4,000
Public Programs	242	150	150
Public Programs - # of Attendees	3,328	3,000	3,000

Parks & Natural Resources

Program 3202

Environmental Protection & Mining Regulation

Program Purpose and Description

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

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

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

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

Parks & Natural Resources

Program 3202

Environmental Protection & Mining Regulation

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	110,537	86,182	86,182
Gen Fund/General Revenue	378,655	429,316	372,592
Phosphate Severance Tax	402,334	384,312	398,801
Utilities System Charges	510,164	600,746	579,127
Totals:	1,401,690	1,500,556	1,436,702

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	983,099	930,417	967,810
Operating	394,112	491,297	439,846
Capital	24,479	78,842	29,046
Totals:	1,401,690	1,500,556	1,436,702

Budgeted Positions:	12	12	12
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<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Pollutant Storage Tank Compliance	303	190	190
Well Permits	476	485	510
Laboratory Analyses	15,352	13,000	13,000
Non-Mining Mitigation Inspections	30	64	64
Air Quality Observations	26,280	26,280	26,280
Mining - Official Visits	93	106	106
Mining - Aerial Inspections	3	4	4
Mining - New Permits	2	3	1

Parks & Natural Resources

Program 3203

Recreation Programs

Program Purpose and Description

The Recreation Division is responsible for all county park playgrounds, programs and activities, 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, child watch, 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 prep area and Wi-Fi. 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. Staff also coordinate all county park and preserve pavilion rentals.

Recreation athletic staff 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. Athletics staff also coordinate with youth and adult sports organizations serving 1,000 plus teams on over 70 athletic fields. The aquatic staff manages three pool facilities 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. 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.

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

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	2,645,952	2,398,780	2,454,833
Gen Fund/General Revenue	36,043	296,474	378,876
Totals:	2,681,995	2,695,254	2,833,709

Parks & Natural Resources

Program 3203

Recreation Programs

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	1,176,371	1,212,624	1,322,268
Operating	1,379,897	1,400,630	1,468,779
Capital	125,727	82,000	42,662
Totals:	2,681,995	2,695,254	2,833,709
Budgeted Positions:	18	20	21

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Tennis Clay Court Participants	19,522	20,200	20,200
Special Event Participants	3,992	3,200	3,200
Pavilion/Facility Rentals	2,151	1,500	1,500
Summer Camp Participants	16,730	13,000	13,000
Athletic Program Participants	442,428	430,000	430,000
Swim Lesson/Pool Rental Participants	3,700	3,700	4,070
Racquet Center Rental (Hours)	3,362	4,200	4,200
Field Rentals	15,830	11,250	11,250
Athletic Tournaments	47	50	51

Parks & Natural Resources

Program 3204

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>	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	1,123	1,500	1,500
Gen Fund/General Revenue	737,907	821,259	839,784
Utilities System Charges	325,791	335,996	348,012
Totals:	1,064,821	1,158,755	1,189,296

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	953,908	958,259	1,016,024
Operating	110,913	192,496	173,272
Capital	0	8,000	0
Totals:	1,064,821	1,158,755	1,189,296
Budgeted Positions:	22	22	22

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Educational Program Attendance	46,040	40,300	40,300
Client Consultations	163,093	146,050	146,050
Conservation Planning	1,498	1,500	1,500
Newsletters/Publications Distributed	1,154,355	984,500	984,500
Diagnostic Evaluations	4,270	3,660	3,660
# Volunteers / # Hours Served	437/39,346	384/39,120	384/39,120
Website Visits	679,470	427,000	427,000

Property Management

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

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

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

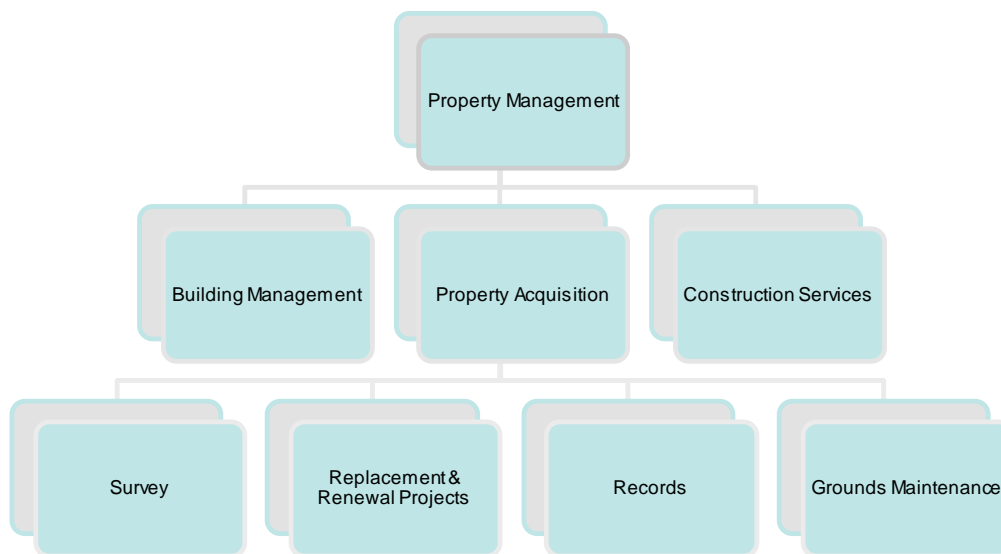
Property Acquisition manages land purchases, easements, land exchanges, leases, vacations and acquisition of property for capital improvement road projects for all county needs.

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

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

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

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



Property Management

Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Beach Erosion Fund	20,406	0	0
Charges for Services	1,470,362	1,508,865	1,430,000
Gen Fund/General Revenue	15,749,031	15,446,683	15,713,905
Program/ General Revenue	714,294	779,084	787,860
Tourist Development Tax	287,545	320,851	314,981
Utilities System Charges	195,785	184,779	189,019
Totals:	18,437,423	18,240,262	18,435,765

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Building Management	7,345,327	7,300,485	7,238,306
Property Acquisition	378,457	371,030	364,575
Construction Services	1,689,464	1,612,318	1,735,700
Survey	531,622	592,833	612,304
Replacement and Renewal Projects	1,650,414	2,115,700	2,315,700
Records	732,980	800,480	758,643
Grounds Maintenance	6,109,159	5,447,416	5,410,537
Totals:	18,437,423	18,240,262	18,435,765

Budgeted Positions:	175	175	176
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Property Management

Program 3301

Building Management
Program Purpose and Description

The Building Management program manages and maintains county facilities, with the exception of all Utility Department buildings, 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, janitorial services and life safety concerns, to include but not limited to, security access repairs and programming, video system installation and maintenance services and audio visual equipment maintenance services. This program also oversees the county's responsibility, as mandated by state legislature, to provide accommodations for other constitutional officers, to include Guardian Ad Litem.

Building Management monitors the condition of assigned county facilities and develops and manages renewal and replacement projects. Additionally, indoor air quality of leased and owned facilities is monitored under this program. 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 also responsible for maintaining county parking facilities. Additionally, Building Management reviews and recommends options to operate county buildings in a more energy efficient manner, monitors the utilization of existing office space, and recommends and implements various energy conservation measures.

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	733,186	813,865	735,000
Gen Fund/General Revenue	6,612,141	6,486,620	6,503,306
Totals:	7,345,327	7,300,485	7,238,306
<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	3,541,493	3,416,692	3,373,788
Operating	3,736,767	3,738,793	3,719,518
Capital	67,067	145,000	145,000
Totals:	7,345,327	7,300,485	7,238,306
Budgeted Positions:	65	67	66
<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Square Feet Maintained (Millions)	2.05	2.09	2.09
Square Feet Per Staffing Level	36,850	37,321	37,321
Work Completed Successfully	98%	98%	98%
Electric Usage in 4 Main Buildings (Millions of Kilowatts)	11,475	8,500	8,500
Recycling Programs Initiated	1	1	1

Property Management

Program 3302

Property Acquisition **Program Purpose and Description**

The Property Acquisition program manages the acquisition and disposal of real property for the county. The program manages property purchases required by the county for capital improvement projects and 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. In addition, this department disposes of surplus properties that no longer serve a purpose to the county.

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. Property is acquired in fee simple and easement interests through donation, purchase acquisition, and if necessary, eminent domain.

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

This program also has the responsibility of negotiating and maintaining 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.

Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Program/ General Revenue	378,457	371,030	364,575
Totals:	378,457	371,030	364,575

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	344,939	337,661	335,632
Operating	33,518	33,369	28,943
Capital	0	0	0
Totals:	378,457	371,030	364,575
Budgeted Positions:	5	5	5

Program Measures

	FY15 Actual	FY16 Adopted	FY17 Adopted
Total Parcels Acquired	90	50	50
Vacations/Exchanges	8	40	40

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 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 program also includes a structural maintenance and repair team responsible for proactive maintenance and repair on county facilities in parks, beaches and constitutional offices.

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

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	377,237	350,000	350,000
Gen Fund/General Revenue	1,312,227	1,262,318	1,385,700
Totals:	1,689,464	1,612,318	1,735,700

Property Management

Program 3303

Construction Services

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	1,380,372	1,277,196	1,398,670
Operating	306,592	335,122	337,030
Capital	2,500	0	0
Totals:	1,689,464	1,612,318	1,735,700

Budgeted Positions:	20	21	22
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<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
# of Capital Improvement Projects Supported	17	15	15
# of Replacement/Renewal Projects Supported	18	20	20
% of Construction Costs Within 5% of Budget	95%	90%	90%
% of Projects Completed Within 30 Days of Approved Schedule	95%	95%	95%

Property Management

Program 3304

Survey

Program Purpose and Description

The Survey program serves the citizens of Manatee County and the various county departments by providing land surveying services in compliance with Chapter 5J-17 of the Florida Administrative Code pursuant to FS Chapter 472. An example of such assistance would be assisting the Geographic Information Systems (GIS) division in accurately fitting parcels into the overall "fabric" of their data. By incorporating technology like Global Positioning Systems, a digital level, and a robotic total station with laser scanning capabilities, 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) and survey related matter of concert to the County. 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 75% of the proposed benchmarks have been set. Completion of the project has been delayed since matching cooperative funding from SWFWMD is no longer available.

To assist the public with matters regarding the location of boundary lines, the survey division will be transitioning in 2017 from establishing vertical control to the recovery of Public Land Corners. These monuments are vitally important to the orderly planning, management, use, conservation, and public enjoyment of Florida's natural resources (FS 177.502).

Property Management

Program 3304

Survey

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Program/ General Revenue	335,837	408,054	423,285
Utilities System Charges	195,785	184,779	189,019
Totals:	531,622	592,833	612,304

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	388,968	382,363	406,661
Operating	142,654	210,470	205,643
Capital	0	0	0
Totals:	531,622	592,833	612,304
Budgeted Positions:	6	6	6

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Surveys/Drawings	19/12	20/15	20/15
% Completed On Schedule	100%	95%	100%
Plat Reviews	50	90	90
% Completed On Schedule	100%	100%	100%
Design Reviews	105	100	100
% Completed On Schedule	95%	95%	95%
Description/Sketch Review	123	100	100
% Completed On Schedule	100%	100%	100%

Property Management

Program 3305

Replacement and Renewal Projects**Program Purpose and Description**

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

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

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

An annual amount of \$200,000 is carried forward with a budget amendment to this decision unit for MCDF detention pods.

Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Gen Fund/General Revenue	1,650,414	2,115,700	2,315,700
Totals:	1,650,414	2,115,700	2,315,700

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	0	0	0
Operating	1,492,934	1,665,700	1,865,700
Capital	157,480	450,000	450,000
Totals:	1,650,414	2,115,700	2,315,700
Budgeted Positions:	0	0	0

Property Management

Program 3308

Records

Program Purpose and Description

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

Records management oversees the management of all paper and electronic records created by the county; to include maintenance, retention, preservation, reproduction, and destruction as mandated by Florida State 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. Per the Sunshine Law staff responds to request for Public Records coordinating the response for all County Departments, by phone, email, in writing and in person. Staff spends time with customers on the phone and at the counter answering questions and providing copies of requested documents. The Records Division processes all new files generated by the Building and Development Services department, including researching, retrieval, scanning, and indexing of documents in to the OnBase system.

The Mail/Courier section processes mail for the county and constitutional officers. This section provides mail/courier services facilitating mail pickup and delivery to all county departments at both internal and external locations throughout the county. The Mail/Courier section sorts and delivers incoming mail, interoffice mail, outgoing mail and unscheduled special mass mailings. Quality controls ensure the 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 final section provides in-house centralized scanning, copying, and printing services for all county departments.

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	359,939	345,000	345,000
Gen Fund/General Revenue	373,041	455,480	413,643
Totals:	732,980	800,480	758,643

Property Management

Program 3308

Records

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	569,330	527,377	532,635
Operating	163,650	273,103	226,008
Capital	0	0	0
Totals:	732,980	800,480	758,643
Budgeted Positions:	11	10	10

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Customer Service - Files Processed	27,777	32,450	35,695
Customer Service - Revenue	\$16,378	\$13,200	\$14,520
Copy Center - Total Prints	1,041,556	1,730,400	1,816,920
Copy Center - Revenue	\$98,924	\$129,150	\$135,607
Courier/Mailroom - Pieces	666,255	363,023	399,325
Courier/Mailroom - Postage Amount	\$361,442	\$716,400	\$752,220
Records Center - Boxes In	1,231	2,860	3,146
Records Center - Boxes Out	2,164	1,650	1,815
OnBase Statistics - Scanned Documents	1,143,319	1,024,100	1,126,510

Property Management

Program 3309

Grounds Maintenance

Program Purpose and Description

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

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

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Beach Erosion Fund	20,406	0	0
Gen Fund/General Revenue	5,801,208	5,126,565	5,095,556
Tourist Development Tax	287,545	320,851	314,981
Totals:	6,109,159	5,447,416	5,410,537

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	3,087,148	2,957,668	2,986,873
Operating	2,619,416	2,489,748	2,423,664
Capital	402,595	0	0
Totals:	6,109,159	5,447,416	5,410,537

Budgeted Positions:	68	66	67
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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 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 their goals. 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.

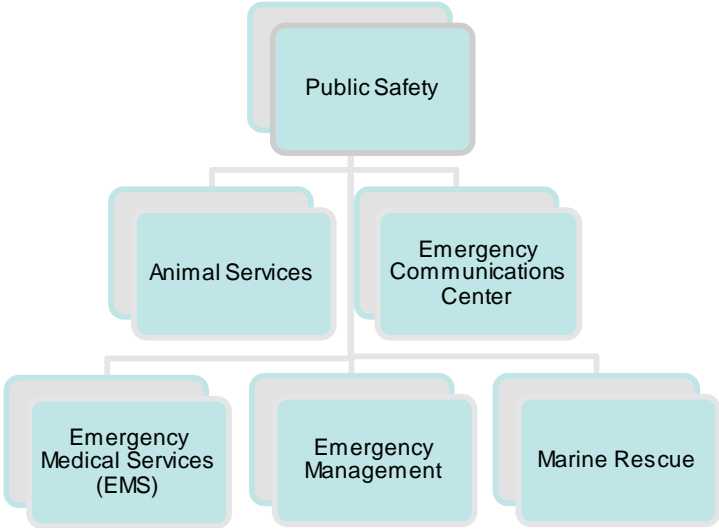
The Animal Services program provides animal control services countywide and animal adoption services from both the Palmetto facility and downtown Bradenton adoption center.

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

Each year, the 911 center in Emergency Medical Services answers over 40,000 calls for service providing basic and advanced life support services for ill or injured patients, including transportation to the hospital. EMS billing is part of this program, combining field operations with the business side of the division.

Emergency Management provides community wide pre and post incident planning for response, recovery and mitigation of man-made and natural disasters such as hurricanes, floods, community health related issues and terrorism.

Marine Rescue provides beach lifeguard and emergency medical technician services on the county beaches and responds to the scenes of medical emergencies and drowning incidents along the coastal waterways Manatee County.



Public Safety

Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
911 Surcharge	1,140,498	1,405,459	1,688,591
Charges for Services	10,987,281	10,563,290	11,550,000
Gen Fund/General Revenue	9,823,364	11,788,861	11,126,431
Grants	207,331	0	0
Totals:	22,158,474	23,757,610	24,365,022

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Animal Services	2,268,030	2,211,796	2,311,947
Emergency Communications Center	3,891,918	4,315,035	4,390,588
Emergency Medical Services (EMS)	14,346,487	15,751,344	16,027,796
Emergency Management	586,604	579,811	579,763
Marine Rescue	858,104	899,624	1,054,928
Grants - Public Safety	207,331	0	0
Totals:	22,158,474	23,757,610	24,365,022

Budgeted Positions:	240	252	264
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Public Safety

Program 2201

Animal Services**Program Purpose and Description**

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

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Gen Fund/General Revenue	2,268,030	2,211,796	2,311,947
Totals:	2,268,030	2,211,796	2,311,947

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	1,127,886	1,165,058	1,369,639
Operating	1,088,889	1,046,738	942,308
Capital	51,255	0	0
Totals:	2,268,030	2,211,796	2,311,947
Budgeted Positions:	23	26	26

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Calls for Service Response	10,020	10,500	10,500
Animals Adopted/Reclaimed/Transferred	3,716	3,700	3,700
Animals Impounded	4,453	4,400	4,400
Animals Euthanized	408	575	575
Animal Save Rate	92%	90%	90%

Public Safety

Program 2203

Emergency Communications Center **Program Purpose and Description**

The Emergency Communications Center (ECC) provides 911 services, radio and data communications to all of the county public safety agencies operating in Manatee County. These agencies missions encompass a variety of crucial emergency support functions including medical and fire emergency, law enforcement actions and hazardous materials incidents. The process begins with the receipt of 911 call.

A series of key questions, pre-arrival instructions and dispatch priorities are used to triage and dispatch Fire and/or EMS units. Law enforcement calls for the Manatee County Sheriffs Office is processed using Intergraph CAD System (CAD) and transferring only in progress calls. All other law enforcement calls are transferred directly to the appropriate law enforcement agency. For incidents involving Fire and/or EMS, the activities are monitored until the culmination of the call. The ECC also maintains the Backup Emergency Communications Center (BUECC), which houses both the Manatee Sheriff's Office and ECC personnel during contingency operations.

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

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

The following Florida statutes support the ECC:

-FS 365.171: Mandates the State Plan which establishes the authority and accountability within the County Commission's purview, and the formation of the county 911 facility/system.

-FS 365.172: Establishes the E911Board, expectations of Public Safety Answering Point (PSAP) and E911 surcharge fee.

-FS 365.173: Establishes parameters for disbursements, percentages and allocations derived from the E911 fee.

-FS 401.465: Mandates all 911 Public Safety Telecommunications (PSTs) to become certified by October 2012.

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
911 Surcharge	1,140,498	1,405,459	1,688,591
Gen Fund/General Revenue	2,751,420	2,909,576	2,701,997
Totals:	3,891,918	4,315,035	4,390,588

Public Safety

Program 2203

Emergency Communications Center

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	2,661,141	2,711,666	3,023,742
Operating	1,221,282	1,453,369	1,366,846
Capital	9,495	150,000	0
Totals:	3,891,918	4,315,035	4,390,588
Budgeted Positions:	45	44	47

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
911 Calls	267,738	236,850	236,850
EMS Calls Dispatched	43,584	42,000	42,000
Fire Calls Dispatched	22,972	37,350	37,350
Animal Services Calls Taken	1,286	1,200	1,200
Marine Rescue Calls Taken	1,171	860	860
MSO			

Public Safety

Program 2204

Emergency Medical Services (EMS)

Program Purpose and Description

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

The Emergency Medical Services (EMS) program provides advanced, pre-hospital emergency medical care and transportation to the citizens and visitors of Manatee County in accordance with state and national standards for medical care. EMS interacts with multiple agencies to provide unified support during disasters and major incidents. EMS acts proactively to promote health and safety by educating children and parents about adverse conditions and situations that may affect their environment. EMS also operates a Continuous Quality Improvement program to acquire significant data for measurement and analysis regarding fleet performance and medical control. NFPA 1710, provides a basic and advanced life support response standard, which defines the population density per deployment criteria and metric standards for fleet performance. FS Chapter 401 and FAC64J-1, defines the parameters for Florida EMS providers, and provides regulatory requirements. FS 125.01 authorizes the Board of County Commissioners to provide ambulance services.

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	10,987,281	10,563,290	11,550,000
Gen Fund/General Revenue	3,359,206	5,188,054	4,477,796
Totals:	14,346,487	15,751,344	16,027,796

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	10,364,485	11,156,035	11,628,769
Operating	3,884,008	4,122,524	4,344,027
Capital	97,994	472,785	55,000
Totals:	14,346,487	15,751,344	16,027,796

Budgeted Positions:	155	161	170
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<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Average Response Time	7.07 mins	7.4 mins	7.4 mins
Emergency Responses	45,864	48,000	50,000
Transports	31,707	33,000	35,000

Public Safety

Program 2205

Emergency Management**Program Purpose and Description**

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

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

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

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

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

Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Gen Fund/General Revenue	586,604	579,811	579,763
Totals:	586,604	579,811	579,763

Public Safety

Program 2205

Emergency Management

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	311,327	290,613	330,584
Operating	262,739	289,198	249,179
Capital	12,538	0	0
Totals:	586,604	579,811	579,763

Budgeted Positions:	4	5	5
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<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Special Needs Registrations	467	500	500
Disaster Preparedness Presentations	38	40	45
Disaster Plans Developed/Reviewed	62	65	70
Emergency Exercises Participation	19	20	25
Grant Awards (\$)	\$249,749	\$250,000	\$250,000

Public Safety

Program 2206

Marine Rescue**Program Purpose and Description**

Marine Rescue watches over, protects and responds to the needs of the approximately 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 RIP current rescues. They are also being dispatched by 911 to the scenes of medical emergencies and drowning incidents along the entire Anna Maria Island area. Personnel enforce county ordinances within the Coquina Park and are capable of driving EMS ambulances to the hospital if the need arises. Program personnel are rescue dive certified and have assisted law enforcement with victim location and evidence recovery, and provide educational discussions and community outreach to small groups on drowning prevention and water based emergencies.

The Marine Rescue program also plays a crucial role in the event of disasters by working with emergency management and law enforcement when the barrier islands are evacuated. Marine rescue assists in traffic control, medical care, victim rescue and transport and are on-scene in the event that emergency workers or residents need to be rescued from floodwaters. In post-storm operations, lifeguards are involved in search and rescue, recovery operations and medical triage/care. When the barrier islands are inaccessible, lifeguards will secure the beaches and assist local law enforcement in post-storm recovery duties.

Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Gen Fund/General Revenue	858,104	899,624	1,054,928
Totals:	858,104	899,624	1,054,928

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	599,146	664,781	791,448
Operating	241,141	234,843	263,480
Capital	17,817	0	0
Totals:	858,104	899,624	1,054,928
Budgeted Positions:	11	14	14

Program Measures

	FY15 Actual	FY16 Adopted	FY17 Adopted
Preventions	12,000	14,000	16,000
Ordinance Violations/Citations	32,300	32,000	35,000
Beach Attendance (Estimated)	2,430,000	2,600,000	2,800,000
Rescues	26	50	75
Beach Incidents	16,100	16,500	17,000
Medical Emergencies	2,004	2,500	3,000

Public Safety

Program 9522

Grants - Public Safety

Program Purpose and Description

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

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

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Grants	207,331	0	0
Totals:	207,331	0	0

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	99,532	0	0
Operating	67,046	0	0
Capital	40,753	0	0
Totals:	207,331	0	0
Budgeted Positions:	2	2	2

Public Works

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

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

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

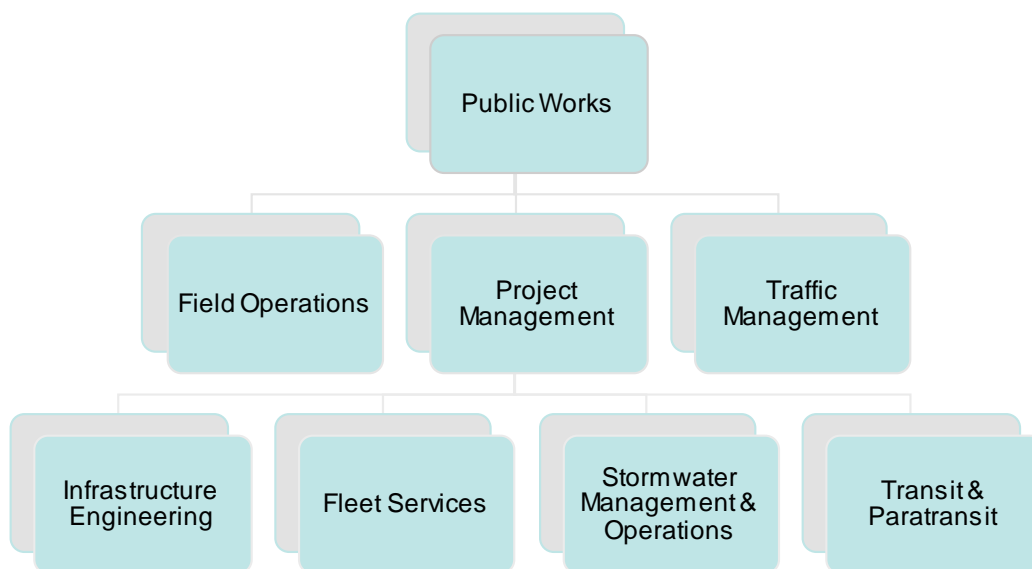
The Traffic Management program includes the following divisions: Transportation Planning, Traffic Design, Traffic Operations, and the Traffic Management Center (TMC). The TMC is presented as an independent functional area, as the new TMC will benefit multiple jurisdictions, with cooperative funding for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

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

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

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

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



Public Works

Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	11,144,684	18,376,894	18,453,400
Contributions	11,373	20,000	20,000
Gas Taxes	3,202,313	3,018,411	2,988,028
Grants	0	1,600,000	1,600,000
Program/ General Revenue	19,428,559	20,289,143	20,286,702
Southwest TIF			78,613
Unincorporated MSTU Fund	1,862,526	1,999,448	2,183,120
Utilities System Charges	5,978,512	5,914,009	5,770,472
Totals:	41,627,967	51,217,905	51,380,335

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Field Operations	8,052,313	9,157,038	9,353,306
Project Management	1,610,158	1,579,396	1,827,555
Traffic Management	5,385,312	5,968,966	5,667,367
Infrastructure Engineering	2,073,756	1,858,562	1,926,956
Fleet Services	9,797,455	17,109,894	17,186,400
Stormwater Management & Operations	6,571,389	6,736,970	6,482,557
Transit & Paratransit	8,137,584	8,807,079	8,936,194
Totals:	41,627,967	51,217,905	51,380,335

Budgeted Positions:	389	399	408
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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.

Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Gas Taxes	1,941,345	1,855,994	1,910,115
Program/ General Revenue	6,110,968	7,301,044	7,443,191
Totals:	8,052,313	9,157,038	9,353,306

Public Works

Program 2501

Field Operations

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	4,053,551	3,963,873	4,057,778
Operating	3,964,732	5,193,165	5,295,528
Capital	34,030	0	0
Totals:	8,052,313	9,157,038	9,353,306

Budgeted Positions:	76	76	75
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Program Measures

	FY15 Actual	FY16 Adopted	FY17 Adopted
Paved Roads (Center Line Miles)	1,370	1,370	1,370
Unpaved Road (Center Line Miles)	65	65	65
Service Vehicles	1,323	1,323	1,323
Graded Roads (Miles)	2,197	2,758	2,758
Rights of Way Cleared (Linear Feet)	356,827	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>	FY15 Actual	FY16 Adopted	FY17 Adopted
Southwest TIF			78,613
Utilities System Charges	322,215	300,855	309,227
Unincorporated MSTU Fund	1,287,943	1,278,541	1,439,715
Totals:	1,610,158	1,579,396	1,827,555

Public Works

Program 2502

Project Management

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	2,884,161	2,874,270	3,041,501
Operating	-1,274,003	-1,294,874	-1,213,946
Capital	0	0	0
Totals:	1,610,158	1,579,396	1,827,555

Budgeted Positions:	34	38	40
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<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Project Expenditures	\$67,559,297	\$60,000,000	\$60,000,000
Active Commercial/Development Projects	515	530	530
Projects & Capital Improvement Projects Bond Release Inspections	108	112	112

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 maintenance and repair for the county's signalized intersections (many are owned by the Florida Department of Transportation and maintained by the county), school zone flashers, street lights, traffic signs, pavement markings, and the intelligent transportation system field infrastructure. The division works in conjunction with Traffic Design and the TMC to administer adjustments to these devices and respond to emergencies which helps facilitate traffic flow.

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 has begun contributing their identified proportional share in FY15.

Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Program/ General Revenue	4,810,729	5,248,059	4,923,962
Unincorporated MSTU Fund	574,583	720,907	743,405
Totals:	5,385,312	5,968,966	5,667,367

Public Works

Program 2503

Traffic Management

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	2,947,858	3,045,245	3,278,469
Operating	2,217,374	2,873,721	2,353,898
Capital	220,080	50,000	35,000
Totals:	5,385,312	5,968,966	5,667,367
Budgeted Positions:	49	51	53

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Accident Reports Processed	9,198	9,200	9,200
Traffic Study Requests	806	850	850
Streetlights Repaired	601	657	722
CLOS Compliance Application Reviews	175	175	175
TMC - Incidents Detected	2,339	2,400	2,400
Traffic Ops - After Hours Calls	267	243	253
Development Plans & Traffic Studies	692	650	675
Signs Maintained	6,857	6,400	6,592
Pavement Markings Refurbished (Linear Feet)	713,445	595,470	595,901

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>	FY15 Actual	FY16 Adopted	FY17 Adopted
Program/ General Revenue	807,281	867,113	930,469
Utilities System Charges	1,266,475	991,449	996,487
Totals:	2,073,756	1,858,562	1,926,956

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	1,513,285	1,731,948	1,763,056
Operating	560,471	126,614	163,900
Capital	0	0	0
Totals:	2,073,756	1,858,562	1,926,956
Budgeted Positions:	23	22	22

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Right of Way Use Permits Issued	379	413	413
Construction Plans Reviewed	132	101	101

Public Works

Program 2505

Fleet Services

Program Purpose and Description

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

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

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

Fuel Services operates as an internal service fund, providing fuel and lubricants for all Board of County Commissioners vehicles and to outside agencies including the Manatee County Sheriff's Office, fire departments, the Manatee County School Board, Tax Collector, Health Department, Property Appraiser, States Attorney, City of Anna Maria, City of Bradenton Beach, and the Manatee County Housing Authority. This program services 72 fuel tanks monthly with a capacity of over 400,000 gallons and will supply fuel for additional county owned small lift station tanks and portable generator tanks.

Fuel Services is a 24/7 customer service based division operating as an internal service fund. The division provides fuel and repairs to over 70 fuel tanks filled with petroleum products located within the county. A team of highly trained professionals provide fuel to over 3,200 customers including many outside agencies including the Manatee County Sheriff's Office, Fire Departments, Tax Collector, Health Department, Property Appraiser, States Attorney, City of Anna Maria, City of Bradenton Beach and the Manatee County Housing Authority. Over 2,500 vehicles utilize the current fuel depots with a capacity of almost 200,000 gallons of vehicle fuel. Fuel Services provides fuel and service to more than 50 generator tanks for emergency power at county buildings and lift stations.

Public Works

Program 2505

Fleet ServicesSources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	9,797,455	17,109,894	17,186,400
Totals:	9,797,455	17,109,894	17,186,400

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	2,379,612	2,432,025	2,738,728
Operating	7,417,843	8,822,150	8,311,292
Capital	0	5,855,719	6,136,380
Totals:	9,797,455	17,109,894	17,186,400
Budgeted Positions:	38	37	41

Program Measures

	FY15 Actual	FY16 Adopted	FY17 Adopted
Work Orders	9,020	8,600	8,600
Preventative Maintenance	1,958	2,200	2,200
Towing for Breakdowns	253	250	250
Direct Labor Hours	33,417	31,000	31,000
% of Scheduled Work	57.65%	50%	50%
Part Issues	93,622	89,500	89,500

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>	FY15 Actual	FY16 Adopted	FY17 Adopted
Gas Taxes	1,260,968	1,162,417	1,077,913
Program/ General Revenue	920,599	952,848	939,886
Utilities System Charges	4,389,822	4,621,705	4,464,758
Totals:	6,571,389	6,736,970	6,482,557
<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	2,975,311	3,041,335	3,063,546
Operating	3,590,780	3,695,635	3,419,011
Capital	5,298	0	0
Totals:	6,571,389	6,736,970	6,482,557
Budgeted Positions:	55	55	55
<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Canal Cleaning	74,813	100,000	100,000
Roadside Ditch Cleaning	116,839	200,000	200,000
Street Sweeping	9,000	9,000	9,000
Pipe Cleaning	127,616	180,000	180,000
Inlet Cleaning	1,368	1,000	1,000

Public Works

Program 2508

Transit & Paratransit**Program Purpose and Description**

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

Manatee County Area Transit (MCAT) provides daily fixed route bus and trolley services with complementary paratransit services for Americans with Disability Act (ADA) and Transportation Disadvantaged (TD) requirements. MCAT serves Bradenton, Ellenton, Palmetto, the Gulf Beach communities and limited unincorporated areas of Manatee and neighboring counties. Fixed route bus service is operated from 6:00 a.m. to 7:00 p.m., Monday through Saturday. 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>	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	1,347,229	1,267,000	1,267,000
Contributions	11,373	20,000	20,000
Grants	0	1,600,000	1,600,000
Program/ General Revenue	6,778,982	5,920,079	6,049,194
Totals:	8,137,584	8,807,079	8,936,194

Public Works

Program 2508

Transit & Paratransit

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	5,690,156	5,803,571	6,052,962
Operating	2,447,428	3,003,508	2,883,232
Capital	0	0	0
Totals:	8,137,584	8,807,079	8,936,194
Budgeted Positions:	114	120	122

<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Fixed Route Ridership	1,151,502	1,310,700	1,310,700
Fixed Route Mileage	1,048,555	970,000	970,000
Trolley Ridership	604,317	566,800	566,800
Trolley Mileage	372,810	380,000	380,000
Cost Per Mile	\$5.79	\$4.44	\$4.44

Utilities

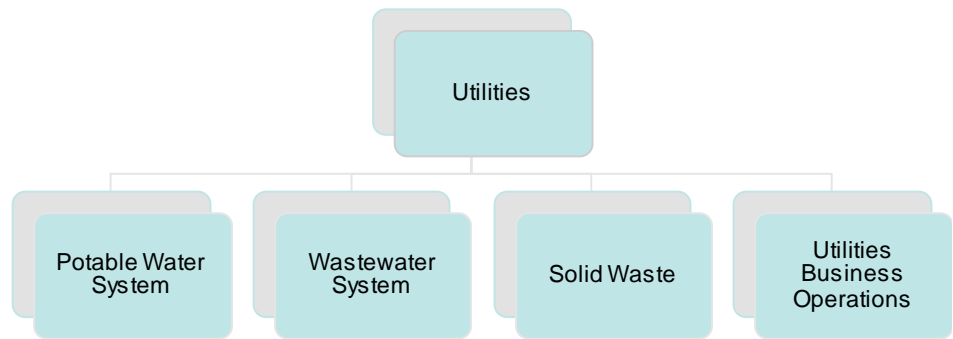
The Utilities department is comprised of four programs: Potable (drinking) Water, Wastewater, Solid Waste, and Business Operations.

The Potable Water program is responsible for the supply, treatment, distribution, and metering for 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, oversight of an industrial pretreatment program, and distribution of reclaimed water.

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.



Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Utilities System Charges	96,607,753	107,373,353	114,055,657
Totals:	96,607,753	107,373,353	114,055,657

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Potable Water System	20,209,817	21,871,136	24,675,483
Wastewater System	24,144,976	26,794,429	28,510,478
Solid Waste	31,474,994	36,610,453	38,925,219
Utilities Business Operations	20,777,966	22,097,335	21,944,477
Totals:	96,607,753	107,373,353	114,055,657

Budgeted Positions:	393	393	400
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Utilities

Program 2301

Potable Water System **Program Purpose and Description**

The Manatee County Water program provides retail potable (drinking) water service to over 320,000 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 1,800 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 Program is responsible for reading over 110,000 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 Compliance Division oversees compliance with all federal, state, regional and local requirements and permit conditions. This division also includes the Water Conservation program and the Cross Connection Control program. The Water Conservation program increases community awareness of water related issues, educates residents about conservation and responsible irrigation and provides incentives for customers to implement conservation measures. The Cross Connection Control program ensures compliance of over 65,000 backflow prevention devices attached to the county water system.

The Potable Water program includes the protection, quality control, operation and maintenance of the entire system, from the water source to a 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".

Utilities

Program 2301

Potable Water SystemSources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Utilities System Charges	20,209,817	21,871,136	24,675,483
Totals:	20,209,817	21,871,136	24,675,483

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	8,679,866	8,259,285	8,679,295
Operating	11,529,951	13,466,301	15,809,988
Capital	0	145,550	186,200
Totals:	20,209,817	21,871,136	24,675,483
Budgeted Positions:	141	143	146

Program Measures

	FY15 Actual	FY16 Adopted	FY17 Adopted
Treatment & Lab/Million Gallons	719	702	695
Distribution/Million Gallons Retail	354	361	354
Total Cost/Million Gallons	\$1,504	\$1,496	\$1,479

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 2,000 miles of collection lines, including 1,200 miles of gravity mains and 460 miles of force mains, and 25,000 manholes. These lines are served by over 600 pumping (lift) stations that convey raw sewage to three water reclamation facilities for treatment. On a daily basis, the three plants treat approximately 25 million gallons of the county's wastewater every day to reuse standards. Reclaimed water is delivered through an interconnected pipeline, to a variety of customers including agricultural, residential and recreational. These customers use the reclaimed water for irrigation thereby offsetting the use of potable water for that purpose. Solid residuals are treated in a state of the art biosolids dryer and the final product is sold as fertilizer.

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

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

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Utilities System Charges	24,144,976	26,794,429	28,510,478
Totals:	24,144,976	26,794,429	28,510,478
<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	8,956,600	8,717,917	9,177,771
Operating	15,188,376	17,739,183	18,988,990
Capital	0	337,329	343,717
Totals:	24,144,976	26,794,429	28,510,478
Budgeted Positions:	147	147	150
<u>Program Measures</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Treatment Cost/Million Gallons	\$1,446	\$1,489	\$1,432
Reclaimed Cost/Million Gallons Billed	18	101	106
Total Cost/Millions Gallons	\$2,974	\$3,184	\$3,171

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. Additionally, the program handles the disposal of solid waste from municipalities located within Manatee County.

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

The Solid Waste program includes operation of the Lena Road Landfill. The landfill is a Class I Solid Waste Management Facility. It is located in east Manatee County, on 1,200 acres, at 3333 Lena Road. The landfill operates six days a week, managing 360,000 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 Class I solid waste disposal facility currently in the county.

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

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

The Recycling section is a critical element in the management of solid waste in the county. This section 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 river, and the south/west areas of the county. These programs are critical to protecting the environment and the landfill from disposal of potentially harmful waste. Their success is a tribute to the citizens of Manatee County who 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.

Utilities

Program 2303

Solid Waste

Sources of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Utilities System Charges	31,474,994	36,610,453	38,925,219
Totals:	31,474,994	36,610,453	38,925,219

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	2,940,828	2,931,805	3,042,418
Operating	28,534,166	33,338,173	35,772,301
Capital	0	340,475	110,500
Totals:	31,474,994	36,610,453	38,925,219
Budgeted Positions:	39	39	39

Program Measures

	FY15 Actual	FY16 Adopted	FY17 Adopted
Total Tons Landfilled	302,000	306,900	314,000
Landfill Cost Per Ton	\$23.16	\$30.43	\$34.53
Total Tons Recycled	33,400	35,070	35,140
Households in Household Hazardous Waste Program	5,100	8,500	9,350
Households in E-Scrap Program	6,500	7,000	7,700

Utilities

Program 2304

Utilities Business Operations
Program Purpose and Description

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

Annually, the Utilities Customer Service section answers over 176,190 phone inquiries and handles over 21,381 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 1,355,020 bills are mailed/e-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>	FY15 Actual	FY16 Adopted	FY17 Adopted
Utilities System Charges	20,777,966	22,097,335	21,944,477
Totals:	20,777,966	22,097,335	21,944,477
<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Personnel	3,257,917	4,219,570	4,367,935
Operating	17,520,049	17,770,865	17,566,755
Capital	0	106,900	9,787
Totals:	20,777,966	22,097,335	21,944,477
Budgeted Positions:	66	64	65



Other County Funded Programs

Economic Development

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>	FY15 Actual	FY16 Adopted	FY17 Adopted
CRA Revenues	3,481,524	3,712,642	4,002,271
Totals:	3,481,524	3,712,642	4,002,271

Uses of Funds

<u>Sub Programs</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Palmetto Downtown Development Authority(DDA)	1,462,656	1,617,952	1,734,334
Bradenton Community Redevelopment Area (CRA)	1,162,025	1,189,010	1,279,666
Bradenton Beach DDA	246,540	291,143	321,236
14th Street CRA (City)	194,065	180,864	211,511
Central CRA	416,238	433,673	455,524
Totals:	3,481,524	3,712,642	4,002,271

General Government

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>	FY15 Actual	FY16 Adopted	FY17 Adopted
Gen Fund/General Revenue	1,746,420	2,033,243	2,173,550
Unincorporated MSTU Fund	1,076,014	686,030	610,173
Totals:	2,822,434	2,719,273	2,783,723

Uses of Funds

<u>Sub Programs</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
General County	1,731,955	2,014,243	2,151,550
General County MSTU	1,076,014	686,030	610,173
Ordinance Codification	14,465	19,000	22,000
Totals:	2,822,434	2,719,273	2,783,723

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>	FY15 Actual	FY16 Adopted	FY17 Adopted
Gen Fund/General Revenue	680,782	653,691	653,691
Totals:	680,782	653,691	653,691

Uses of Funds

<u>Sub Programs</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Catholic Charities	30,471	30,471	30,471
Community Coalition on Homelessness	154,310	191,617	191,617
Community Center for Deaf & Hard of Hearing	52,570	0	0
HOPE Family Services	56,044	56,044	56,044
Manasota Lighthouse for the Blind	16,250	16,250	16,250
UCP of Southwest Florida	32,203	32,203	32,203
Meals On Wheels	88,496	88,496	88,496
Myakka Community Center - Adults	13,301	13,301	13,301
Our Daily Bread	7,237	7,237	7,237
Salvation Army	17,361	17,361	17,361
Suncoast Center for Independent Living	28,855	28,855	28,855
United Way 211 Program	35,765	35,765	35,765
Suncoast Partnership to End Homelessness	86,828	75,000	75,000
Women's Resource Center	24,345	24,345	24,345
Suncoast Community Capital	10,418	10,418	10,418
Easter Seals of SW Florida	26,328	26,328	26,328
Totals:	680,782	653,691	653,691

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>	FY15 Actual	FY16 Adopted	FY17 Adopted
Gen Fund/General Revenue	838,252	838,252	838,252
Children's Services Tax	6,736,834	8,818,536	10,359,923
Totals:	7,575,086	9,656,788	11,198,175

Uses of Funds

<u>Sub Programs</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Children's Services Tax Programs	7,575,086	9,656,788	11,198,175
Totals:	7,575,086	9,656,788	11,198,175

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>	FY15 Actual	FY16 Adopted	FY17 Adopted
Gen Fund/General Revenue	8,751,658	9,178,279	9,152,419
Program/ General Revenue	6,685,404	200,000	0
Totals:	15,437,062	9,378,279	9,152,419

Uses of Funds

<u>Sub Programs</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Hospital Costs	4,629,862	0	0
Indigent - Doctors Payments	538,238	0	0
Rural Health Services	606,008	430,500	430,500
Prescriptions/Emergency Room	220,763	201,073	200,000
Other Eligible Benefits	1,407,674	1,550,000	1,550,000
Public Health Department	2,282,105	1,082,461	1,082,461
We Care Manatee, Inc.	71,626	74,975	74,975
Medicaid Matching Funding	4,778,212	4,936,695	4,911,908
Mental Health & Transportation	902,574	902,575	902,575
Turning Points	0	200,000	0
Totals:	15,437,062	9,378,279	9,152,419

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>	FY15 Actual	FY16 Adopted	FY17 Adopted
Program/ General Revenue	3,053,017	3,255,390	3,333,906
Totals:	3,053,017	3,255,390	3,333,906

Uses of Funds

<u>Sub Programs</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
State Attorney	496,912	518,409	518,409
Public Defender	128,222	135,734	123,107
Court Facilities/Support Costs	168,190	180,035	180,035
Court Technology	585,435	719,079	834,060
Drug Court	406,835	430,701	416,301
Circuit Court - Criminal	10,222	15,000	15,000
Circuit Court - Civil	5,390	1,500	1,500
Circuit Court - Juvenile	37,732	70,238	58,981
County Court - Civil	49,999	48,741	50,560
Judicial Center Support	1,093,872	1,065,745	1,065,745
Bar Association Legal Aid Society	70,208	70,208	70,208
Totals:	3,053,017	3,255,390	3,333,906

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>	FY15 Actual	FY16 Adopted	FY17 Adopted
Beach Erosion Fund	265,973	300,000	300,000
Charges for Services	73,444	70,800	74,320
Gen Fund/General Revenue	668,982	876,456	876,456
Metro Planning Organization Fund	1,358,634	1,242,042	1,546,606
Palm Aire MSTU Fund	61,393	130,136	131,535
Totals:	2,428,426	2,619,434	2,928,917

Uses of Funds

<u>Sub Programs</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Longboat Key Erosion Control	265,973	300,000	300,000
Street Lighting Districts	73,444	70,800	74,320
Palm Aire MSTU	61,393	130,136	131,535
Juvenile Detention	668,982	876,456	876,456
Sarasota-Manatee Metro Planning Organization (MPO)	1,358,634	1,242,042	1,546,606
Totals:	2,428,426	2,619,434	2,928,917

Other Community Services

Program 6200

Other Community Services

Program Purpose and Description

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

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Gen Fund/General Revenue	2,015,665	1,950,045	2,080,045
Unincorporated MSTU Fund	0	1,000	1,000
Totals:	2,015,665	1,951,045	2,081,045

Uses of Funds

<u>Sub Programs</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Combat Duty Grants for Ad Valorem Tax Assistance	271	13,000	13,000
Hardship Assessment & Fee Assistance	0	11,000	11,000
Medical Examiner & Transport	1,485,685	1,525,300	1,505,300
Manatee Educational TV	338,249	135,616	135,616
Keep Manatee Beautiful	53,114	53,114	53,114
Mote Marine	22,521	18,015	18,015
Solution to Avoid Red Tide (START)	9,500	9,500	9,500
Indigent Burials	106,325	80,500	80,500
Neglected Cemeteries	0	105,000	105,000
Rubonia Community Center	0	0	125,000
Manatee Community Foundation	0	0	25,000
Totals:	2,015,665	1,951,045	2,081,045

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

	FY15 Actual	FY16 Adopted	FY17 Adopted
Charges for Services	10,115,472	10,837,494	11,123,289
Gen Fund/General Revenue	446,500	446,500	446,500
Totals:	10,561,972	11,283,994	11,569,789

Uses of Funds

	FY15 Actual	FY16 Adopted	FY17 Adopted
Port Authority - Admin	1,978,116	2,471,696	2,626,491
Port - Sales & Marketing	498,016	588,597	340,962
Port - Operations	1,192,385	1,012,957	1,039,283
Port - Engineering & Mtc	1,309,849	1,477,737	1,700,818
Port - Railroad	336,202	320,662	321,780
Port - Security & Safety	1,304,670	1,586,033	1,534,981
Port - Scales	151,900	149,578	153,963
Port - Capital Projects	0	0	0
Port - Debt Service	3,790,834	2,968,434	3,192,470
Port - Reserves	0	708,300	659,041
Grants - Port Manatee	0	0	0
Totals:	10,561,972	11,283,994	11,569,789

Capital Projects

Introduction

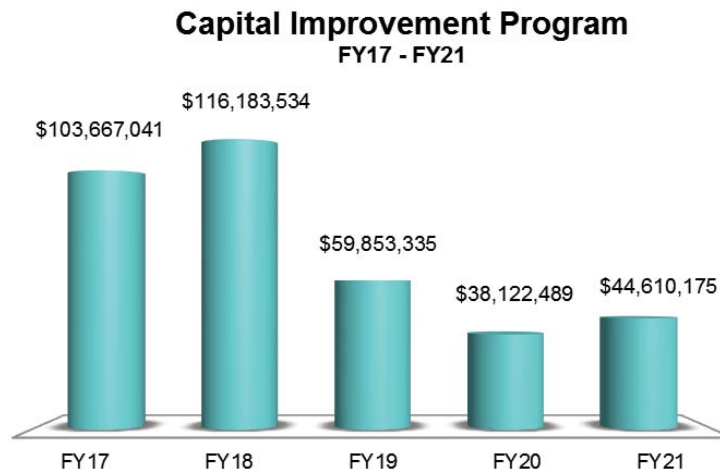
Through the Capital Improvement Program (CIP), the county systematically plans, schedules, and finances capital projects to ensure cost effectiveness and conformance with established policies. The Manatee County Comprehensive Plan (Objective 10.1.6) requires this plan to be consistent with the goals, 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 seven functional groupings overseen by two departments. Public Works and Property Management have responsibility for implementation of the plan and their responsibilities within the functional groupings are as follows:

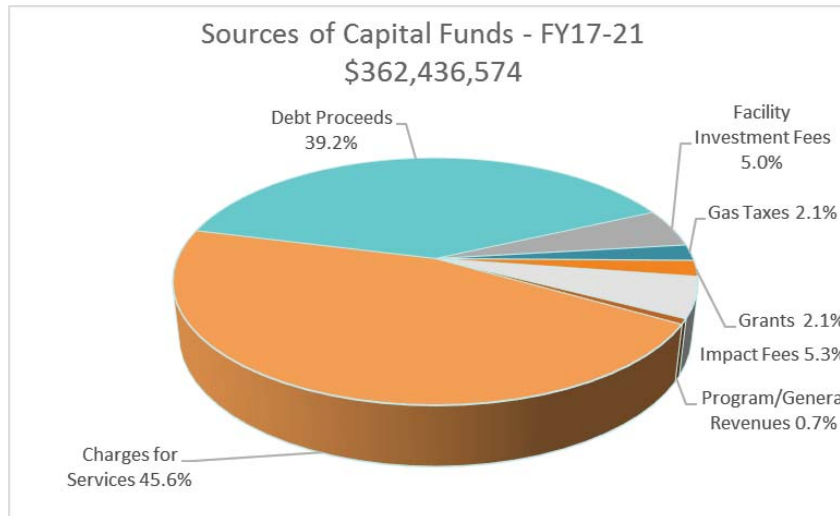
- Property Management
 - General Government
 - Parks & Natural Resources
- Public Works
 - Potable Water
 - Solid Waste
 - Stormwater
 - Transportation
 - Wastewater

Summary Information for FY17-FY21 CIP Projects

The CIP spans a five-year period beginning with Fiscal Year 2017 and ending with Fiscal Year 2021. The total projected costs for projects within the FY17-FY21 plan is \$968,045,026. Included within that amount is \$594,942,852 of prior adopted projects which are carried forward from prior years and not yet completed. The total projects anticipated for years 2017 through 2021 total \$362,436,574.



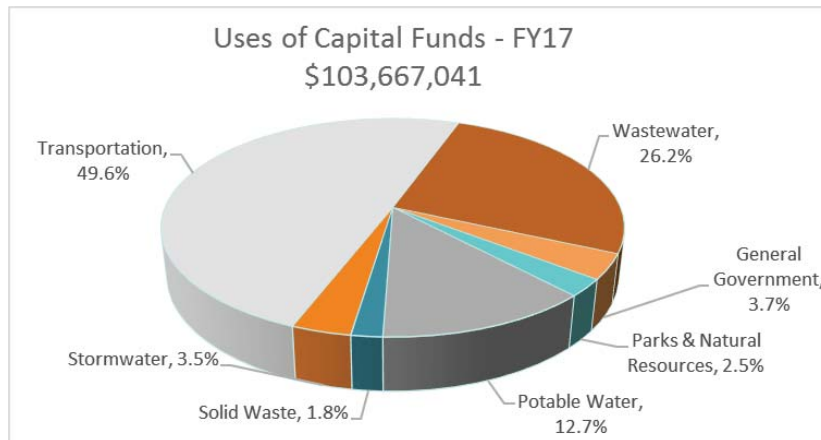
Sources and Uses of CIP FY17-21



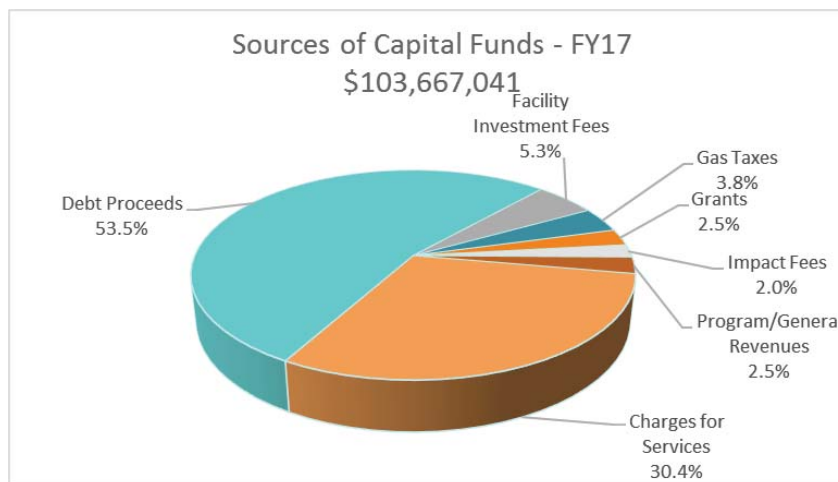
	FY17	FY18	FY19	FY20	FY21
Sources of Funds					
Charges for Services	\$ 31,522,627	\$ 37,059,634	\$ 26,426,135	\$ 29,735,489	\$ 40,435,175
Contributions	-	-	-	-	-
Debt Proceeds	55,380,384	64,565,200	16,500,100	5,621,000	-
Facility Investment Fees	5,494,445	7,876,000	496,500	2,766,000	1,400,000
Gas Taxes	3,980,000	2,197,700	1,380,600	-	-
Grants	2,626,000	1,700,000	1,300,000	-	2,200,000
Impact Fees	2,018,750	2,785,000	13,750,000	-	575,000
Program/General Revenues	2,644,835	-	-	-	-
	\$ 103,667,041	\$ 116,183,534	\$ 59,853,335	\$ 38,122,489	\$ 44,610,175

Uses of Funds					
General Government	\$ 3,850,319	\$ -	\$ -	\$ -	\$ -
Parks & Natural Resources	2,626,000	2,705,000	4,000,000	-	2,775,000
Potable Water	13,135,747	48,428,434	9,818,735	10,136,871	10,223,580
Solid Waste	1,910,000	4,744,000	1,275,000	2,087,000	-
Stormwater	3,660,000	-	35,000	1,800,000	-
Transportation	51,362,750	25,977,700	15,740,600	-	-
Wastewater	27,122,225	34,328,400	28,984,000	24,098,618	31,611,595
	\$ 103,667,041	\$ 116,183,534	\$ 59,853,335	\$ 38,122,489	\$ 44,610,175

2017 CIP Projects



The largest categories of expenditures for the FY17 CIP are Transportation projects with 49.6% and Wastewater projects with 26.2% of the FY17 CIP. The Potable Water category contains 12.7% of the program costs with General Government, Parks and Natural Resources, Solid Waste, and Stormwater completing the remaining 11.5% of the total.



Based upon the above graph, Debt Proceeds are 53.5% and Impact Fees are 2.0% of the sources for revenue for the FY17 CIP. Charges for Services (Including Rates, Stormwater & Utilities System Charges) are 30.4% and Facility Investment Fees are 5.3% of the sources for capital which consists of Utility and Solid Waste rates. Gas Taxes, Program/General Revenues, and Grants are the sources for the remaining 8.8% of revenue for the FY17 CIP.

FY17 Capital Improvement Projects by Category

General Government

P-25 Radio Replacements (GG01437 / Requested)	3,850,319
	\$ 3,850,319

Parks & Natural Resources

Hidden Harbor Park - Wetland/Upland Maintenance (6067401 / Existing)	150,000
Duette Preserve - Hydrologic Restoration (6006506 / Existing)	276,000
Robinson Preserve Expansion Restoration (6085208 / Existing)	2,200,000
	\$ 2,626,000

Potable Water

Country Club Heights - Water (6088770 / Existing)	133,770
Erie Road Major Water Main (6028271 / Existing)	3,273,600
Mulholland Road Utility Extension (6046270 / Existing)	650,000
Anna Maria Water Line Improvements (6002870 / Existing)	250,000
Ciprianis Subdivision 1st and 2nd (6088870 / Existing)	313,200
Flamingo Cay Water Main Replacement (6088970 / Existing)	262,217
Palma Sola Subdivision Water Line Improvements (6053370 / Existing)	200,000
Utilities Maintenance Management System Replacement (6089000 / Requested)	3,000,000
Willow Woods and Lakes Estates Water Main Upgrade (6089170 / Existing)	737,460
Downstream Floodway Land Acquisition (6021672 / Existing)	100,000
Lake Manatee Watershed Land Purchases (6021670 / Existing)	100,000
Water Supply Acquisitions (6058700 / Existing)	100,000
53rd Avenue West - 43rd Street West - 75th Street West - Potable Water (6082970 / Existing)	40,000
Erie Road - 69th St E - US301 - E/W Phase - Utility Relocations (6082870 / Existing)	213,000
Lake Manatee Ultra Filtration Membrane Process Upgrade (6050470 / Existing)	3,500,000
SCADA Replacement (6088670 / Existing)	262,500
	\$ 13,135,747

Solid Waste

Landfill Operations Storage Building (6008900 / Requested)	110,000
Lena Road Landfill Gas Collection Expansion, Stage III, Phase III (6008205 / Existing)	1,800,000
	\$ 1,910,000

Stormwater

Coquina Beach Drainage Improvements (6005719 / Existing)	1,800,000
Pipe Canal W83 (Baywest Canal) (6044500 / Existing)	160,000
Storm Drain Replacement / Rehabilitation (ST01396 / Requested)	750,000
Tangelo Park Storm Drain Rehabilitation (6039600 / Requested)	450,000
Wares Creek - Canal Dredging (6028801 / Existing)	500,000
	\$ 3,660,000

Transportation

44th Ave E - 45th Street - 44th Avenue Plaza East (6086960 / Existing)	22,400,000
44th Avenue East - 30th Street East - 45th Street East (6071160 / Existing)	250,000
44th Avenue East - 44th Ave Plaza E - Lakewood Ranch Boulevard (6045662 / Existing)	19,964,000
45th Street East - 44th Avenue East - SR 70 (6025662 / Existing)	3,560,000
Ellenton Gillette Road - US 301 / Moccasin Wallow Road (6084560 / Existing)	2,000,000
Ellenton Gillette at 69th Street (6084061 / Existing)	300,000
Lakewood Ranch Boulevard Re-Base (6049960 / Existing)	1,330,000
Rye Road - SR 64 - Southbound Right Turn Lane (6086161 / Existing)	813,750
SR 70 at Lockwood Ridge Road Northbound (6082361 / Existing)	345,000
Tallevast Road Railroad Crossing Replacement (6059361 / Existing)	400,000
	\$ 51,362,750

Wastewater

Force Main 41A Redirect to Tara 20 (6028388 / Existing)	1,312,500
Mocassin Wallow Road - 12" Force Main Extension (6066180 / Existing)	323,775
Colony Cove 1 Phase III Gravity Sewer Replacement/Rehab (6005684 / Existing)	84,000
Colony Cove 2 - Sanitary Sewer Replacement/Rehab (6005683 / Existing)	106,000
End of Service Life Collection Line Replacement (WW01259 / Existing)	2,500,000
Force Main 1/1C/Imperial House Replacement (6028389 / Existing)	53,000
Force Main 11 Replacement - 52nd Street (6022489 / Existing)	105,000
Force Main 13A Rehabilitation (6049181 / Existing)	1,575,000
Force Main 30A Replacement (6028387 / Existing)	36,800
Force Main 5 Rehabilitation (Anna Maria Island) (6041585 / Existing)	2,330,000
MLS 39A Pumps & Variable Frequency Drive Replacement (6017982 / Existing)	702,000
MLS 5 Wet Well Rehabilitation (6060786 / Existing)	258,000
MLS N1-B Emergency Generator Replacement (6060787 / Existing)	230,250
MLS Tideview 4 Emergency Generator Replacement (6060785 / Existing)	250,000
Trailer Estates Restore & Rehab (6018082 / Requested)	70,000
Erie Road North - US301 - Utility Relocations (6082880 / Existing)	326,000
North Water Reclamation Facility Class I Deep Injection Well (6079480 / Existing)	9,100,000
North Water Reclamation Facility Equalization Tank (6088490 / Existing)	6,004,900
SEWRF & Landfill Network Connection (6088680 / Requested)	390,000
Southwest Water Reclamation Facility New Headworks (6083381 / Existing)	1,365,000
	<hr/>
	\$ 27,122,225
Total for FY17 CIP Projects	\$ 103,667,041

Operational Impacts

Capital projects are not anticipated to cause significant impacts on FY17 operating budgets. Below is a more in-depth examination of the effect capital projects are expected to have on future operating budget by program area. Since most staff and operating costs for project management, in-house engineering, and indirect costs are charged to projects, construction activity does not impact related operating budgets.

General Government

There are three General Government projects expected to have impacts on general government operations. The FY17 capital budget includes three projects, the County Financial System Upgrade, the Computer Aided Dispatch (CAD) Disaster Recovery System, and the MCDF – Infrastructure Equipment Upgrades projects, which are projected to have impacts in upcoming budgets for operating expenses.

Parks & Natural Resources

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

Potable Water and Wastewater, Stormwater Utility Projects

The majority of projects listed are for renewal and replacement projects, which will not increase operating costs, and in some cases, will reduce maintenance and operating costs. 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 Water Treatment Plant Biological Treatment Unit project, the Wares Creek Canal Dredging project, the Southeast Water Reclamation Facility Maintenance Building, the Southwest Water Reclamation Facility

Process Modifications for Nitrogen Removal project, and the North Water Reclamation Facility Class V Recharge Well project will add additional operating costs in FY17 and beyond which will be covered by utility system user charges.

Solid Waste

There are four projects in Solid Waste that will have a minimal effect on operating budgets, including the Lena Road Landfill Disposal Preparation project, the Landfill Operations Storage Building, the Lena Road Stage II Gas Expansion Phase I project, and the Lena Road Landfill Gas Collections Expansion projects.

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.

Operational Impacts of FY17-FY21 CIP

General Fund/Special Revenue Funds

	FY17	FY18	FY19	FY20	FY21
General Government					
Personal Services					
Operating	\$ 130,000	\$ 320,000	\$ 320,000	\$ 195,000	\$ 190,000
Capital					
	\$ 130,000	\$ 320,000	\$ 320,000	\$ 195,000	\$ 190,000
Parks & Natural Resources					
Personal Services	\$ 43,001	\$ 44,721	\$ 46,510	\$ 48,370	\$ 50,305
Operating	96,500	106,500	181,500	649,000	664,000
Capital					
	\$ 139,501	\$ 151,221	\$ 228,010	\$ 697,370	\$ 714,305
Transportation					
Personal Services					
Operating	\$ 146,500	\$ 181,500	\$ 182,000	\$ 188,500	\$ 192,500
Capital					
	\$ 146,500	\$ 181,500	\$ 182,000	\$ 188,500	\$ 192,500
General Fund/Special Revenue Funds Totals					
Personal Services	\$ 43,001	\$ 44,721	\$ 46,510	\$ 48,370	\$ 50,305
Operating	373,000	608,000	683,500	1,032,500	1,046,500
Capital					
	\$ 416,001	\$ 652,721	\$ 730,010	\$ 1,080,870	\$ 1,096,805

Enterprise Funds

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
Potable Water					
Personal Services					
Operating	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
Capital					
	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Solid Waste					
Personal Services					
Operating	\$ 15,000	\$ 15,000	\$ 3,500	\$ 4,500	\$ 19,500
Capital					
	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 3,500</u>	<u>\$ 4,500</u>	<u>\$ 19,500</u>
Stormwater					
Personal Services					
Operating	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -
Capital					
	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Wastewater					
Personal Services					
Operating	\$ 559,280	\$ 559,280	\$ 559,280	\$ -	\$ -
Capital					
	<u>\$ 559,280</u>	<u>\$ 559,280</u>	<u>\$ 559,280</u>	<u>\$ -</u>	<u>\$ -</u>
Enterprise Fund Totals					
Personal Services					
Operating	\$ 699,280	\$ 699,280	\$ 562,780	\$ 4,500	\$ 19,500
Capital					
	<u>\$ 699,280</u>	<u>\$ 699,280</u>	<u>\$ 562,780</u>	<u>\$ 4,500</u>	<u>\$ 19,500</u>

Prior Year & Continuing Unencumbered Grant & Project Balances Confirmed for FY17

	Revenue Carried Forward	Expenditure Budget Carried Forward
General Fund	89,114	89,114
Emergency Medical Services Trust	347	347
Affordable Housing/CDBG/HOME Grants & Projects	5,279,775	5,279,775
Natural Resources/WCIND Grants	543,158	543,158
Miscellaneous Grants (Pre & Post 93)/LSCA Grant	1,800,361	1,800,361
Library Grants/Capital Projects	101,476	101,476
Parks and Recreation Construction Projects	3,102,901	3,102,901
Highway and Gas Tax Capital Projects	5,883,654	5,883,654
Building Capital Projects	4,873,403	4,873,403
Beach Erosion Control	5,582,501	5,582,501
Local Option Gas Tax Projects	13,868,491	13,868,491
Parks Impact Fees Capital Project Funds	2,278,433	2,278,433
Road Impact Fee & Assessment Capital Project Funds	16,733,902	16,733,902
Law Enforcement Imp Fee Cap Pr	1,496,000	1,496,000
South County CRA Capital Projects	571,344	571,344
Transportation 2013 Bond Projects	65,957	65,957
2016 Revenue Improvement Bond Capital Project	6,576,152	6,576,152
2016 Transportation Revenue Improvement Note Capital Project	7,325,889	7,325,889
Water and Sewer Capital & FIF Project Funds	51,059,699	51,059,699
Utilities 2010 Bond Projects	2,328,154	2,328,154
Utilities 2015 Revenue Refunding and Improvements	23,363,321	23,363,321
Utilities 2006 Bond Projects	88,617	88,617
Manatee County Transit Capital Acquisition	2,923,312	2,923,312
Port Manatee Capital Projects	2,422,956	2,422,956
Civic Center Capital Projects	210,164	210,164
Stormwater Capital Projects	4,615,453	4,615,453
Public Safety Impact Fee Project Fund	269,789	269,789
Solid Waste 2006 Bond Projects	3,085,367	3,085,367
Fleet Services	5,650,000	5,650,000
Port Revenue Note 2014A	1,500,000	1,500,000
Port Infrastructure	5,047	5,047
TOTAL	173,694,738	173,694,738

Details are provided for the Manatee County budget in the printout dated August 30, 2016 (and any amendments adopted by the Board not reflected in the above referenced print outs) and in any amendments that may be reflected in the minutes of the September 15, 2016 Public Hearing.



Transfers

Transfers

Governmental accounting requires financial transactions be recorded in individual funds and account groups, each of which is a separate accounting entity. Each fund is accounted for by providing a separate, self-balancing set of accounts comprised of its assets, liabilities, reserves, equities, revenues, and expenditures. Different fund types include General Fund, Special Revenue funds, Debt Service funds, Capital Project funds, Enterprise funds, and Internal Services funds. The requirement that each fund must be a separate accounting entity means there must be a method to record transactions occurring between funds. Interfund Transfers are an accounting mechanism by which monies can be transferred from one fund to another fund. Interfund transfers are merely transfers of funds, not actual revenues and expenditures, but nevertheless must be budgeted as expenditures and revenues to comply with fund accounting requirements. Interfund transfer amounts are included in the county's total budget, but are excluded from the county's net budget to avoid the duplication caused by the fund accounting methodology. Transfers generally fall into four categories;

1. Transfers to Capital Project Funds:

Transfer From	Transfer To	Amount
1-4 Cent Gas Tax	1-4 Cent Gas Tax Capital Projects	\$ 400,000
5-6 Cent Gas Tax	5-6 Cent Gas Tax Cap Projects	800,000
5 Cent Local Option Gas Tax	5 Cent Local Gas Tax Cap Projects	100,000
9th Cent Gas Tax	9th Cent Gas Tax Capital Projects	1,330,000
Radios	Building Capital Projects	844,835
Road Impact Fees	Road Imp Fee Cap Projects	3,500,000
Solid Waste	Solid Waste Capital Projects	1,800,000
Stormwater Management	Stormwater Capital Projects	3,660,000
Transportation Trust	4 Cent Gas Tax Maint. Project	1,327,691
Transportation Trust	9th Cent Gas Tax Maint. Project	1,349,197
Transportation Trust	5th Cent Bd Voted Gas Tax Proj	4,148,159
Transportation Trust	5 & 6 Cent Gas Tax & Capital Project	5,882,616
Water & Sewer Operating	Utilities Maintenance Projects	4,000,000
Water & Sewer Operating	Water & Sewer Capital Projects	26,000,000
	Total \$	55,142,498

2. Transfers to Debt Service Funds:

Transfer From	Transfer To	Amount
General Fund	2010 Refunding Debt Service	\$ 1,571,935
General Fund	2013 Rev Ref/Improve Bonds	7,028,667
General Fund	2013 Rev Improve Note	368,195
General Fund	2014 Rev Improvement Bond	480,534
General Fund	2016 Revenue Improvement Bond	2,124,713
Assessment Revenue	2013 Rev Ref/Improve Bonds	26,962
Beach Erosion Control	2016 Revenue Improvement Bond	1,084,622
Law Enf. Impact Fees	2013 Rev Ref/Improve Bonds	1,432,669
Local Option 4 Cent Cap Proj	2013 Rev Ref/Improve Bonds	3,549,856
Parks Impact Fees	2010 Refunding Debt Service	97,794
Port Authority	Port Authority Debt Service	3,192,470
Public Safety Impact Fees	2013 Rev Ref/Improve Bonds	397,779
Public Safety Impact Fees	2016 Revenue Improvement Bond	545,017
Road Impact Fees	2016 Revenue Improvement Note	78,000
Solid Waste	Solid Waste Debt Service	436,287
Solid Waste	2013 Rev Ref/Improve Bonds	342,067
Unincorporated Services	2016 Revenue Improvement Bond	1,304,587
Water & Sewer FIF	W & S Debt Service	2,726,594
Water & Sewer Operating	W & S Debt Service	12,421,146
	Total \$	39,209,894

3. Transfers from one fund to another for specific purpose:

Transfer From	Transfer To	Amount
General Fund	Childrens' Services	\$ 838,252
General Fund	Court Technology	250,000
General Fund	Hernando Avenue Street Lighting	150
General Fund	Port TIF	110,170
General Fund	Radio Fund	750,000
General Fund	Southwest TIF	2,540,772
General Fund	Washington Park Street Lighting	300
Building Capital Projects	Health Self Insurance	270,000
Solid Waste	Stormwater	8,500,000
Tourist Development Tax	Civic Center	600,000
Tourist Development Tax	General Fund	500,000
Transportation Trust	Transit	6,237,625
Unincorporated Services	Building Department	130,955
Unincorporated Services	General Fund	1,571,806
Unincorporated Services	Hwy-Local Road Maintenance	4,088,386
Unincorporated Services	Impact Fees	200,000
Unincorporated Services	Port TIF	10,509
Unincorporated Services	Southwest TIF	241,746
Water & Sewer	General Fund	2,945,142
	Total \$	29,785,813
Total Interfund Transfers		\$ 124,138,205

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

Transfers to other government agencies:

Transfer From	Transfer To	Amount
General Fund	Metropolitan Planning Org.	\$ 22,580
General Fund	Manatee County Port Authority	446,500
1-4 Cent Gas Tax	Other Municipalities	1,324,457
5-6 Cent Gas Tax	Other Municipalities	662,913
5 Cent Local Option Gas Tax	Other Municipalities	1,449,944
9th Cent Gas Tax	Other Municipalities	368,431
	Total \$	4,274,825
Total Transfers		\$ 128,413,030



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.
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 FY16 budget, the calculation starts with the ending cash balance from FY14, adds projected revenues from FY15, then subtracts projected expenditures from FY15 to determine the beginning cash balance for FY16. Because this estimate should always be conservative, it is recommended the number derived from the calculation described above be reduced by a factor of approximately five percent before entering a beginning cash balance figure in the fund budget for the future year.
4. Calculation of Budgeted Funds Available For Reserves
 - A. To calculate the budgeted funds available for reserves, all projected sources of funds for the coming year are totaled. From this, all budgeted expenditures, transfers, and other uses of funds are subtracted. The remainder is available for reserves.
5. Identification of Committed Reserves
 - A. Within the amount identified as available for reserves, various amounts may be identified as being committed for certain purposes, including but not limited to reserves for contingency, salary adjustments, capital outlay, prior year encumbrances, etc.
 - B. Uncommitted reserves will generally be shown in the reserves for cash balance and in a portion of reserves for contingency. Although budget amendments during the year may transfer funds from the reserve for cash balance, such transfers shall not reduce the estimated cash balance below amounts required by this policy. Budget amendments may also transfer funds from reserve for cash balance in lieu of appropriating unanticipated revenue.
6. Calculation of Minimum Level of Uncommitted Reserves
 - A. For the funds enumerated in this policy as requiring minimum cash balance levels, the minimum cash balance required is twenty percent of the fund's total budgeted operating expenditures.

7. Funds Subject to This Policy

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

8. Use of Reserves and Other Cash Sources In Emergency Situations

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

In a major emergency, the uncommitted reserves would be one of the sources of funds for the operational and capital expenditures required to address the emergency. However, other funding sources may also be available, and should be considered for use. Such other sources may include capital project funds, interfund loans, and short term borrowing. In recent decades, FEMA has always provided for reimbursement of nearly all emergency outlays expended by local governments. Therefore, there are reasonable expectations that FEMA funds will be available to repay short term loans, interfund loans, and funds depleted from reserves and capital projects.

Reserves & 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 budget, as listed below. Reserve funds cannot be spent unless approval, by the Board of County Commissioners via budget amendment resolution, is received. Some reserves are directly connected to departmental operating budgets shown in the previous section of this document. However, most of the departmental operating budgets are in the General Fund and do not have specified reserves. Therefore, in order to have a consistent format to display and compare departmental budgets, reserves are shown separately below. The "Budget by Fund" section also contains information as to specific amounts set aside within the reserves in each fund.

1. Reserve for Contingency

General Fund	\$13,324,630
Automated Systems Maintenance	199
Building Department Fund	3,191
Communications Fund	1,047
Convention Center	151,296
Court Technology Fee Fund	11,119
Emergency Medical Services Trust	299
Fleet Services	1,546
Fuel Services	100
Health Self Insurance	2,493
Manatee County Public Library	5,934
Phosphate Severance Tax	100
Self Insurance Fund	249
Solid Waste Fund	3,491
Southwest TIF	0
Storm Water Management	598
Tourist Development Tax	650,000
Transit System Capital Improvements	80,016
Transportation Trust	308,728
Unincorporated Services Tax	147,645
Water/Sewer Operating Fund	26,428
Port Manatee	<u>659,041</u>
Total	\$15,378,150

2. Reserve for Capital Outlay

Tourist Development Tax	\$2,000,000
Building Capital Projects	\$844,835
Stormwater Capital Improvements	\$750,000
Water & Sewer Capital Improvements	<u>2,500,000</u>
Total	\$6,094,835

3. Reserve for Salary Adjustment

General Fund (Incl. some Constitutional Offices)	\$3,149,009
911 Enhancement Fee	39,380
Automated Systems Maintenance	11,392
Building Department Fund	278,538
Children's Services Tax	31,898
Communications Fund	17,118
Convention Center	48,937
Court Technology	12,781
Fleet Services	180,685
Health Self Insurance Fund	23,603
Impact Fee Administration	10,695
Library	142,603
Phosphate Severance Tax	39,585
Radio Fund	38,544
Self Insurance	115,856
Solid Waste	205,005
Southwest TIF	26,931
Storm Water Management	165,429
Tourist Development Tax	62,857
Transportation Trust/Gas Taxes	978,698
Unincorporated Services Tax	376,388
Water and Sewer Operating	<u>1,646,757</u>
Total	\$7,602,689

4. Reserve for Cash Balances

General Fund	\$52,260,882
911 Enhancement Fees	1,217,929
Assessment/Dredging Projects	1,865,381
Automated Systems Maintenance	798,534
Beach Erosion Control & Cap. Projects	6,261,513
Building Capital Projects	843,639
Building Department	16,969,921
Cable Franchise Fees	0
Central Stores/Fuel Services	2,715,171
Children's' Services	1,177,100
Communications	24,498
Convention Center & Convention Center Capital Projects	1,456,643
Court Technology	338,997
CRA County Capital Project Fund	11,337
Debt Service - 2013 Rev Refunding & Improvement Bonds	66,308
Debt Service - 2014 G.O. Refunding Bonds	530,995
Dredging Assessments	657,341
Emergency Medical Services Trust	756
EMS Impact Fees	23,296
ESCO Capital Projects	76,556
Fleet Services	4,315,894
Florida Boating Improvement Program	964,987
Gas Tax 80% Constitutional Capital Projects	1,394,053
Gas Tax 9th Cent Road Mtc & Resurfacing	2,313,070
Gas Tax Local Option 4 Cents Capital/Maint. Projects	1,542,934

Gas Tax Local Option 5 Cents Board Voted Cap. Proj.	2,237,648
Gas Tax Local Option 5th & 6th Cent Cap. Projects	3,622,744
Green Bridge Demolition	336,888
Health Care Fund	0
Health Self Insurance	10,760,228
Impact Fee Administration	2,697,512
Jail Facility	36,914
Law Enforcement Impact Fees & Capital Projects	1,917,821
Library, Eaton Trust, Library Gift, Cap Projects & Impact Fees	2,465,139
Natural Resources Grants	470,676
Palm Aire MSTU	130,110
Parks Impact Fee & Capital Projects	12,530,163
Phosphate Severance Tax	2,345,683
Port TIF	198,340
Public Safety Impact Fees & Capital Projects	1,376,108
Radio Public Safety	366,454
Revenue Improvement Notes 2013 Series	552
Revenue Improvement Bond GO	866,135
Revenue Refunding Bond 2010	0
Road Impact Fees & Capital Projects	35,330,738
Self Insurance	10,344,955
Solid Waste	47,730,301
Solid Waste Capital Projects	1,939,945
Solid Waste Debt Service	7,578
Southwest TIF	1,582,304
Special Law Enforcement Trust	624,425
Storm Water Management & Capital Projects	2,596,623
Street Lighting Districts	38,415
Substance Abuse Treatment	51,292
Tourist Development Tax	3,994,479
Transit System	93,481
Transportation Revenue Improvement Note	15,364,000
Transportation Trust	15,822,481
Tree Trust	396,503
Unincorporated Services	9,968,721
Utilities & Maint./Cap. Projects	56,811,047
Utilities 2010A	9,943
Utilities 2010B	223,060
Utilities 2010C	124,164
Utilities 2015 Revenue Refuding and Improvement	2,289,093
Water & Sewer Debt Service	<u>2,155,410</u>

Total **\$347,685,808**

5. Reserve for Future Claims – To provide for projected increase in claims

Health Insurance	\$13,136,327
Other Post Employment Benefits (OPEB)	10,497,339
Landfill Closures	27,501,868

Total **\$51,135,534**

Total Reserves & Cash Balances **\$427,897,016**

Debt Service

Debt Policy

The Board of County Commissioners approved the current debt policy in 1985. We have used this policy to negotiate favorable terms on bond insurance and to receive ratings which get bond issues secured with our covenant to budget and appropriate funds annually for debt obligations (rather than pledge specific revenue). This policy has also been incorporated in the county's comprehensive plan, which is adopted by ordinance of the Board of County Commissioners, and approved by the State of Florida.

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

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

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

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

Bond covenants differ in their coverage requirements depending on the type of revenue pledged to cover the debt service. For the fiscal year ending September 30, 2016, Manatee County was in compliance with all covenants. Manatee County's general obligation bonds were rated AAA from Fitch, and Aa1 from Moody's. On January 7, 2014 the bonds were refunded through private placement with a commercial bank and therefore carry an implied rating of AAA.

Debt Service

<u>Sources of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
Assessment Revenue	28,314	26,898	26,962
Beach Erosion Fund	-	-	1,084,622
Charges for Services	3,330,111	2,968,434	3,192,470
Facility Investment Fees	5,318,705	5,928,230	3,043,221
Gen Fund/ General Revenue	8,861,223	9,163,821	11,620,147
Gas Taxes	3,552,714	3,549,871	3,549,856
Impact Fees	2,136,893	2,054,786	2,554,127
Utilities System Charges	10,437,396	11,933,569	14,641,913
Ad Valorem Property Taxes	2,831,095	609,893	613,462
Totals:	36,496,451	36,235,502	41,631,367

<u>Uses of Funds</u>	FY15 Actual	FY16 Adopted	FY17 Adopted
<u>Sub Programs</u>			
General Obligation Refunding			
Bonds, 2003/2014	2,831,095	609,893	613,462
Public Utilities	15,301,471	17,064,565	16,906,780
Port Authority	2,972,170	2,968,434	3,192,470
Revenue Improvement Bonds, 2006	4,465,275	4,462,500	-
Solid Waste	454,631	455,120	436,287
Revenue Refunding Bonds, 2010	1,712,700	1,720,275	1,718,700
Revenue Refunding Bonds, 2013	8,125,050	8,126,250	12,778,000
Revenue Improvement Notes 2013	-	-	5,058,939
Revenue Improvement Notes 2014	346,660	356,811	368,195
Revenue Improvement Bonds, 2016	287,399	471,654	480,534
Transportation Revenue Improvement Note, 2016	-	-	78,000
Totals:	36,496,451	36,235,502	41,631,367

*Includes debt for Water & Sewer funds. Does not include reserves.

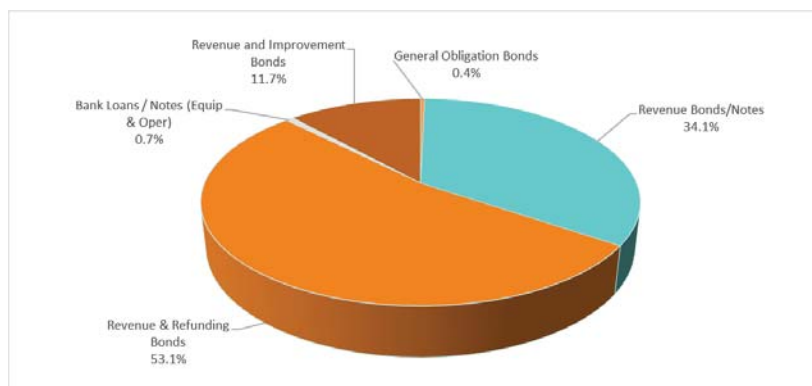
Ratio to Assessed Value & General Bonded Debt Per Capita

<u>Fiscal Year</u>	<u>Tax Year</u>	<u>Population*</u>	<u>Net Taxable Assessed Value*</u>	<u>Bonded Debt</u>	<u>Ratio of Bonded Debt to Assessed Value</u>	<u>General Bonded Debt Per Capita</u>
2007	2006	315,890	30,735,678,000	21,015,000	0.068%	\$ 66.53
2008	2007	323,374	34,453,086,000	18,860,000	0.055%	\$ 58.32
2009	2008	330,201	33,493,766,000	16,655,000	0.050%	\$ 50.44
2010	2009	318,176	28,673,792,000	14,385,000	0.050%	\$ 45.21
2011	2010	324,168	24,844,685,000	12,045,000	0.048%	\$ 37.16
2012	2011	330,862	23,756,729,000	9,630,000	0.041%	\$ 29.11
2013	2012	333,687	23,257,910,000	7,120,000	0.031%	\$ 21.34
2014	2013	337,546	24,156,807,000	4,605,000	0.019%	\$ 13.64
2015	2014	341,405	25,951,635,000	1,825,000	0.007%	\$ 5.35
2016	2015	345,264	28,219,084,000	1,235,000	0.004%	\$ 3.58

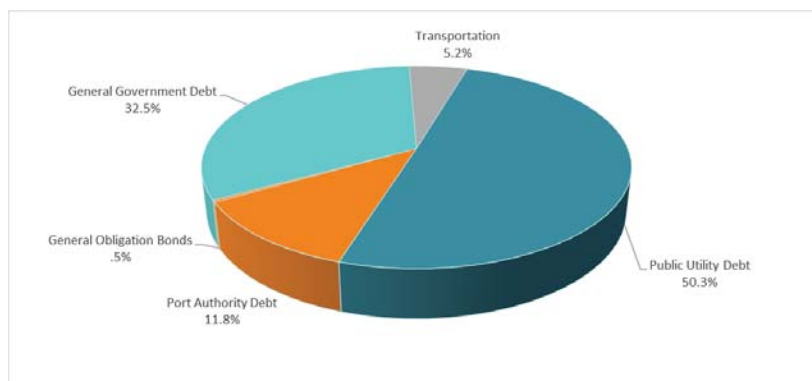
*Sources: Bureau of Economic and Business Research (BEER), University of Florida (population projections), and, Manatee County Property Appraiser (Tax Roll Data - Assessed Values). Fiscal Year 2016 Net Taxable Assessed Value is based on projections of data, and can differ from the Audited Comprehensive Annual Financial Report as a result of budget earlier presentation. Prior years are revised to reflect audited final values.

Summary of Outstanding Debt as Adopted

As of adoption of the FY17 Budget, Manatee County's outstanding debt totaled \$356,709,426. The FY17 adopted budget contains debt service of \$41,377,368 for an additional principal decrease of \$25,938,942 for the FY17 fiscal year. In 2016 the County issued the Revenue Improvement Bonds, Series 2016 for the purpose of funding multiple general government projects, with substantial interest savings. Also, the County issued the Transportation Revenue Improvement Note, Series 2016 for the financing of multiple transportation projects including the 44th Avenue roadway project, which is a short term line of credit at a variable rate with a repayment in FY18 with the issuance of new bonds. The county has refunded all of its higher interest rate debt during the recent historically low interest rate environment.



Summary of Debt Outstanding by Category



Summary of Debt Outstanding

	<u>Amount Outstanding</u>	<u>Allocation Percentage</u>
County Issued Debt Service		
General Government		
General Obligation Bonds	\$ 1,235,000	0.35%
Revenue Bonds/Notes	115,385,894	32.35%
	<u>116,620,894</u>	<u>32.69%</u>
Transportation		
Revenue & Improvement Note	18,600,000	5.21%
Public Utilities		
Revenue & Refunding Bonds	179,460,000	50.31%
Total County Issued Debt	314,680,894	88.22%
 Non-County Issued Debt Service		
Port Authority		
Bank Loans (Equipment and Operations)	2,366,744	0.66%
Revenue & Improvement Bonds / Notes	39,661,788	11.12%
	<u>42,028,532</u>	<u>11.78%</u>
Total Non-County Issued Debt	42,028,532	11.78%
Total Issued Debt	\$ 356,709,426	100.00%

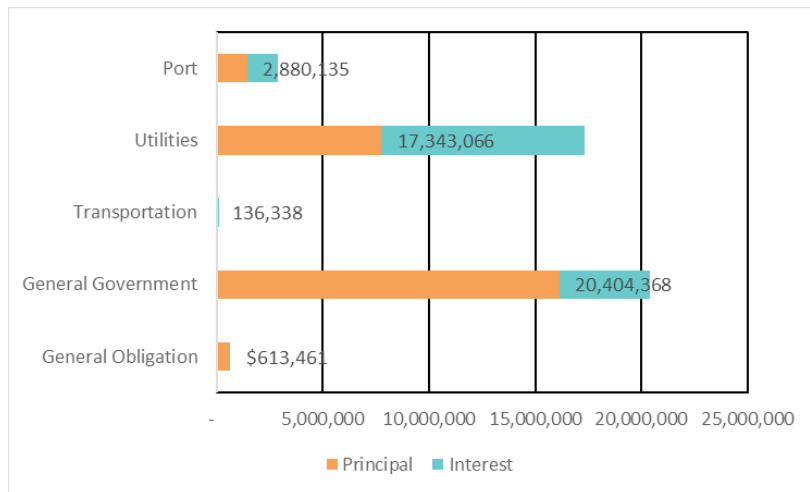
Fiscal Year 2017 Summary of Principal & Interest Payments

Obligation Name	Beginning Principal Balance	Principal Payments/ Changes	Ending Principal Balance	Interest Payments	Total Payments
General Obligation Ref Bonds 2014	1,235,000	(600,000)	635,000	13,461	613,461
Revenue Refunding Bonds 2010	1,685,000	(1,685,000)	-	33,700	1,718,700
Revenue Refunding Bonds 2013	68,900,000	(9,550,000)	59,350,000	3,228,000	12,778,000
Revenue Improvement Note (EsCO) 2013	5,713,226	(159,974)	5,553,252	208,221	368,195
Revenue Improvement Bond (ESCO) 2014	6,102,668	(255,346)	5,847,322	225,188	480,534
Revenue Improvement Bonds, Series 2016	32,985,000	(4,485,000)	28,500,000	573,939	5,058,939
Total General Government	116,620,894	(16,735,320)	99,885,574	4,282,509	21,017,829
Transp Rev Imprv Notes Series 2016	18,600,000	-	18,600,000	136,338	136,338
Total Transportation	18,600,000	-	18,600,000	136,338	136,338
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	(1,310,000)	5,410,000	295,475	1,605,475
Public Utilities System Rev Bonds Series 2010D	1,215,000	(1,215,000)	-	61,333	1,276,333
Public Utilities System Refunding Bonds 2011	16,815,000	(2,080,000)	14,735,000	819,950	2,899,950
Public Utilities System Rev Refunding Bonds 2015	91,485,000	(3,160,000)	88,325,000	3,951,650	7,111,650
Total Public Utilities	179,460,000	(7,765,000)	171,695,000	9,578,066	17,343,066
Port Authority Revenue Bonds Series 2012A	5,580,000	(280,000)	5,300,000	165,263	445,263
Port Authority Revenue Bonds Series 2012B	31,330,000	(655,000)	30,675,000	1,144,950	1,799,950
Port Authority FDOT State Infrastructure Loan	2,366,744	(227,665)	2,139,079	47,335	275,000
Port Authority Revenue Note 2014A	276,980	-	276,980	8,956	8,956
Port Authority Revenue Note 2014B	2,474,808	(275,957)	2,198,851	75,009	350,966
Total Port	42,028,532	(1,438,622)	40,589,910	1,441,513	2,880,135
Grand Totals	356,709,426	(25,938,942)	330,770,484	15,438,426	41,377,368

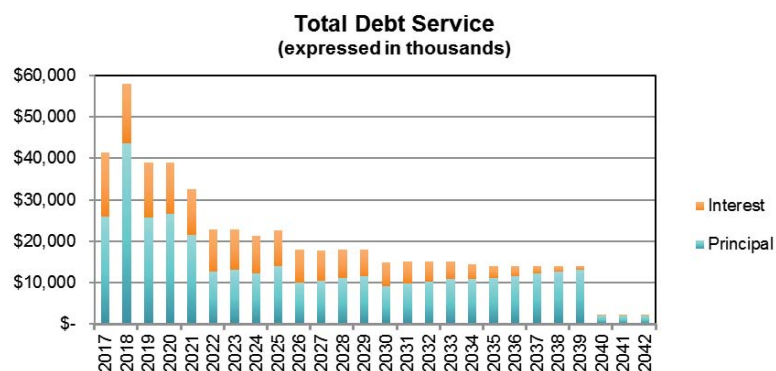
Summary of Debt Service for FY17

For the FY17 adopted budget, total debt service for the year contains \$25,938,942 principal payments and \$15,438,426 interest expense. The breakdown of category for debt service is as follows:

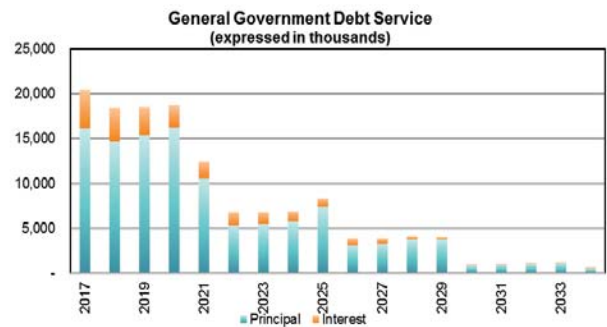
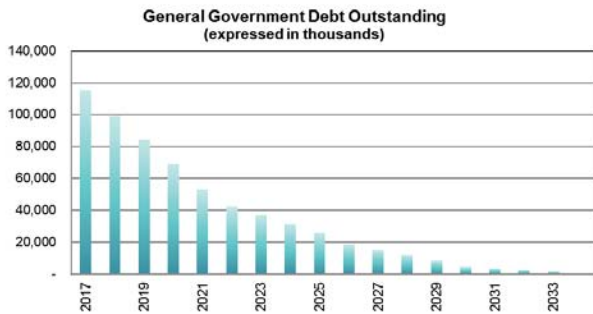
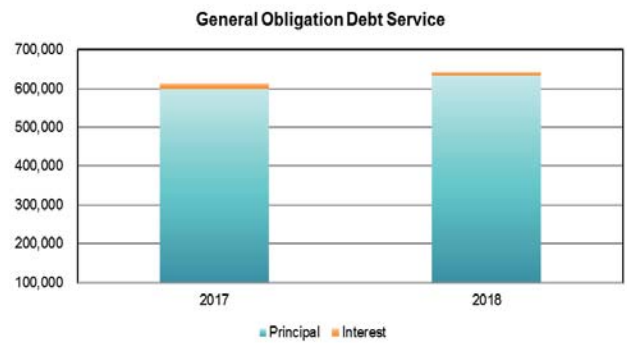
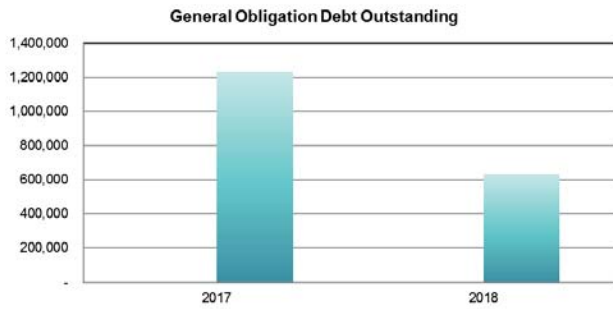
	Principal	Interest	Total
General Obligation	600,000	13,461	\$ 613,461
General Government	16,135,320	4,269,048	20,404,368
Transportation	-	136,338	136,338
Utilities	7,765,000	9,578,066	17,343,066
Port	1,438,622	1,441,513	2,880,135
	25,938,942	15,438,426	\$ 41,377,368



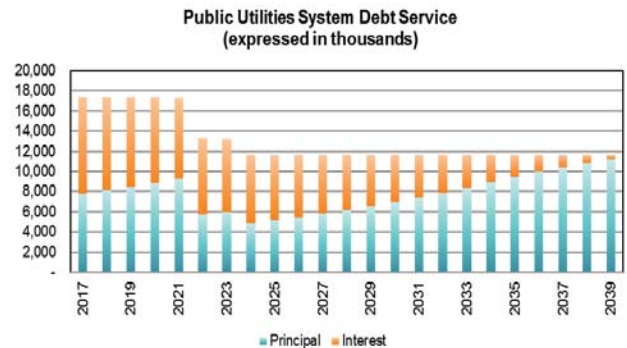
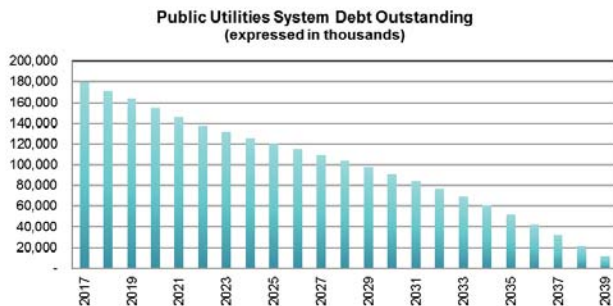
Debt Outstanding and Annual Debt Service



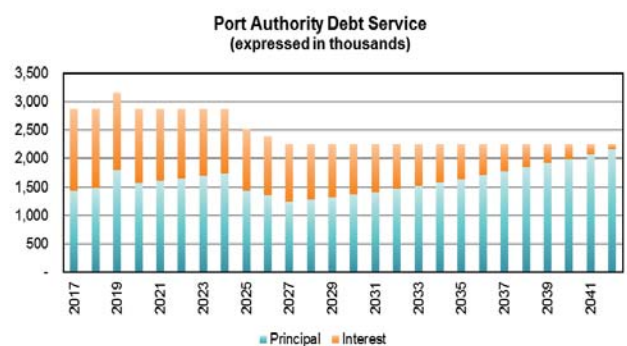
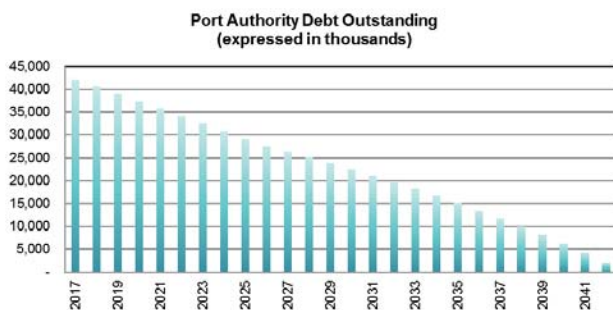
General Government Debt



Public Utilities System Debt



Port Authority Debt



Schedule of Future Debt Service as Adopted

Bond / Note Issue	FY2018	FY2019	FY2020	FY2021	FY2022
Obligation Name					
General Obligation Ref Bonds 2014	\$ 641,921	\$ -	\$ -	\$ -	\$ -
Revenue Refunding Bonds 2013	12,581,000	12,604,250	12,782,000	8,865,250	3,177,000
Revenue Improvement Note (ESCO) 2013	379,920	391,996	402,662	415,475	428,671
Revenue Improvement Bonds (ESCO) 2014	443,803	502,580	517,958	394,499	406,635
Revenue Improvement Bonds, Series 2016	5,060,900	5,061,469	5,055,646	2,783,518	2,784,496
Trans. Revenue Improvement Note 2016	18,672,838	-	-	-	-
Total General Government	\$ 37,780,382	\$ 18,560,295	\$ 18,758,266	\$ 12,458,742	\$ 6,796,802
Utilities Series 2010A	1,149,634	1,149,634	4,029,634	3,973,246	3,909,023
Utilities Series 2010B	3,300,024	3,300,024	3,300,024	3,300,024	3,300,024
Utilities Series 2010C	2,883,075	2,884,200	-	-	-
Utilities Series 2011	2,901,750	2,903,500	2,899,750	2,905,500	2,905,000
Utilities Series 2015	7,105,250	7,109,050	7,113,300	7,108,800	3,155,550
Total Public Utilities	\$ 17,339,733	\$ 17,346,408	\$ 17,342,708	\$ 17,287,570	\$ 13,269,597
Port Authority Revenue Bonds Series 2012A	\$ 441,863	\$ 443,312	\$ 444,462	\$ 442,262	\$ 445,962
Port Authority Revenue Bonds Series 2012B	1,805,300	1,799,900	1,801,000	1,805,025	1,801,775
Port Authority FDOT State Infrastructure Loan	275,000	275,000	275,000	275,000	275,000
Port Authority Revenue Note Series 2014A	8,956	285,936	-	-	-
Port Authority Revenue Note Series 2014B	350,965	350,965	350,965	350,965	350,966
Total Port	\$ 2,882,084	\$ 3,155,113	\$ 2,871,427	\$ 2,873,252	\$ 2,873,703
Grand Totals	\$ 58,002,199	\$ 39,061,816	\$ 38,972,401	\$ 32,619,564	\$ 22,940,102

FY2023	FY2024	FY2025	FY2026	FY2027	FY2028-42	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 641,921
3,179,250	3,180,750	3,176,250	2,910,750	2,907,000	6,349,800	\$ 71,713,300
442,264	456,263	468,911	483,763	499,062	3,179,830	\$ 7,548,817
419,134	432,008	445,268	449,479	463,263	3,584,356	\$ 8,058,983
2,784,691	2,784,103	4,252,732	-	-	-	\$ 30,567,555
-	-	-	-	-	-	\$ 18,672,838
\$ 6,825,339	\$ 6,853,124	\$ 8,343,161	\$ 3,843,992	\$ 3,869,325	\$ 13,113,986	\$ 137,203,414
3,836,190	3,763,937	2,472,444	-	-	-	\$ 24,283,742
3,300,024	3,300,024	4,510,024	6,888,170	6,769,379	49,250,783	\$ 90,518,524
-	-	-	-	-	-	\$ 5,767,275
2,903,250	-	-	-	-	-	\$ 17,418,750
3,155,550	4,605,550	4,688,050	4,782,800	4,903,800	90,796,300	\$ 144,524,000
\$ 13,195,014	\$ 11,669,511	\$ 11,670,518	\$ 11,670,970	\$ 11,673,179	\$ 140,047,083	\$ 282,512,291
\$ 443,650	\$ 443,750	\$ 445,250	\$ 444,750	443,950	\$ 2,219,819	\$ 6,659,030
1,804,425	1,801,325	1,802,625	1,801,138	1,803,838	31,458,112	\$ 49,484,463
275,000	275,000	275,000	148,874	-	-	\$ 2,348,874
-	-	-	-	-	-	\$ 294,892
350,965	350,966	-	-	-	-	\$ 2,456,757
\$ 2,874,040	\$ 2,871,041	\$ 2,522,875	\$ 2,394,762	\$ 2,247,788	\$ 33,677,931	\$ 61,244,016
\$ 22,894,393	\$ 21,393,676	\$ 22,536,554	\$ 17,909,724	\$ 17,790,292	\$ 186,839,000	\$ 480,959,721

Schedule of Debt Service Requirements as Adopted

General Government

General Obligation Refunding Bonds, Series 2014

Original Par:	\$	7,275,000	Debt Repayment Schedule:			
Outstanding Par:	\$	1,235,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
			2017	\$ 600,000	\$ 13,461	\$ 613,461
			2018	635,000	6,921	641,921
Purpose:		Current refunded GO Refunding Bonds, Series 2003, which refunded prior bonds		\$ 1,235,000	\$ 20,382	\$ 1,255,382

Revenue Refunding Bonds, Series 2010

Original Par:	\$	14,210,000	Debt Repayment Schedule:			
Outstanding Par:	\$	1,685,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
			2017	\$ 1,685,000	\$ 33,700	\$ 1,718,700
Purpose:		Refund the Revenue Refunding and Impr Bonds, Series 1999 and Revenue Refunding Bonds, Series 2000		\$ 1,685,000	\$ 33,700	\$ 1,718,700

Revenue Refunding and Improvement Bonds, Series 2013

Original Par:	\$	79,640,000	Debt Repayment Schedule:			
Outstanding Par:	\$	68,900,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
			2017	\$ 9,550,000	\$ 3,228,000	\$ 12,778,000
			2018	9,735,000	2,846,000	12,581,000
			2019	10,245,000	2,359,250	12,604,250
			2020	10,935,000	1,847,000	12,782,000
			2021	7,565,000	1,300,250	8,865,250
			2022-2026	12,200,000	3,424,000	15,624,000
			2027-2029	8,670,000	586,800	9,256,800
Purpose:		Advance refund a portion of Rev Impr Bonds, Bond Series, 2004, Impr Bonds Series, 2006 and Rev Refunding and Impr Bonds 2004. Bond will fund capital improvements and/or reimburse the County for prior capital expenditures.		\$ 68,900,000	\$ 15,591,300	\$ 84,491,300

Revenue Improvement Note, Series 2013

Original Par:	\$	5,983,724	Debt Repayment Schedule:			
Outstanding Par:	\$	5,713,226	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
			2017	\$ 159,974	\$ 208,221	\$ 368,195
			2018	177,731	202,189	379,920
			2019	196,501	195,495	391,996
			2020	214,543	188,119	402,662
			2021	235,419	180,056	415,475
			2022-2026	1,529,182	750,690	2,279,872
			2027-2031	2,072,249	427,354	2,499,603
			2032-2033	1,127,627	51,662	1,179,289
Purpose:		Energy improvement projects at Jail Facility		\$ 5,713,226	\$ 2,203,786	\$ 7,917,012

Revenue Improvement Bonds, Series 2014

Original Par: \$ 6,482,360
Outstanding Par: \$ 6,102,668

Debt Repayment Schedule:

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: ESCO Energy Reduction and Chilled Water Consolidation	2017	\$ 255,346	\$ 225,188	\$ 480,534
	2018	228,037	215,766	443,803
	2019	295,228	207,352	502,580
	2020	321,500	196,458	517,958
	2021	209,905	184,594	394,499
	2022-2026	1,361,025	791,499	2,152,524
	2027-2031	1,900,174	501,095	2,401,269
	2032-2034	1,531,453	114,897	1,646,350
		<u>\$ 6,102,668</u>	<u>\$ 2,436,849</u>	<u>\$ 8,539,517</u>

Revenue Improvement Bonds, Series 2016

Original Par: \$ 35,295,000
Outstanding Par: \$ 32,985,000

Debt Repayment Schedule:

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funding New Money	2017	\$ 4,485,000	\$ 573,939	\$ 5,058,939
	2018	4,565,000	495,900	5,060,900
	2019	4,645,000	416,469	5,061,469
	2020	4,720,000	335,646	5,055,646
	2021	2,530,000	253,518	2,783,518
	2022-2026	12,040,000	566,022	12,606,022
			<u>\$ 32,985,000</u>	<u>\$ 2,641,494</u>

Transportation Revenue Improvement Notes, Series 2016

Original Par: \$ 18,600,000
Outstanding Par: \$ 18,600,000

Debt Repayment Schedule:

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funding New Money	2017	\$ -	\$ 136,338	\$ 136,338
	2018	18,600,000	72,838	18,672,838
		<u>\$ 18,600,000</u>	<u>\$ 209,176.11</u>	<u>\$ 18,809,176</u>

Public Utilities**Public Utilities System Revenue BABS Bonds Series 2010A**

Original Par: \$ 17,925,000
Outstanding Par: \$ 17,925,000

Debt Repayment Schedule:

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funded new money	2017	\$ -	\$ 1,149,634	\$ 1,149,634
	2018	-	1,149,634	1,149,634
	2019	-	1,149,634	1,149,634
	2020	2,880,000	1,149,634	4,029,634
	2021	2,995,000	978,246	3,973,246
	2022-2025	12,050,000	1,931,594	13,981,594
			<u>\$ 17,925,000</u>	<u>\$ 7,508,376</u>

Public Utilities System Revenue RZEDB Bonds Series 2010B

Original Par:	\$	45,300,000	Debt Repayment Schedule:			
Outstanding Par:	\$	45,300,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funded new money			2017	\$ -	\$ 3,300,024	\$ 3,300,024
			2018	-	3,300,024	3,300,024
			2019	-	3,300,024	3,300,024
			2020	-	3,300,024	3,300,024
			2021	-	3,300,024	3,300,024
			2022-2026	4,885,000	16,413,266	21,298,266
			2027-2031	20,680,000	11,892,921	32,572,921
			2032-2035	19,735,000	3,712,241	23,447,241
				<u>\$ 45,300,000</u>	<u>\$ 48,518,548</u>	<u>\$ 93,818,548</u>

Public Utilities System Revenue Impr Bonds, Series 2010C

Original Par:	\$	6,720,000	Debt Repayment Schedule:			
Outstanding Par:	\$	6,720,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funded new money			2017	\$ 1,310,000	\$ 295,475	\$ 1,605,475
			2018	2,650,000	233,075	2,883,075
			2019	2,760,000	124,200	2,884,200
				<u>\$ 6,720,000</u>	<u>\$ 652,750</u>	<u>\$ 7,372,750</u>

Public Utilities System Revenue Bonds Series 2010D

Original Par:	\$	8,190,000	Debt Repayment Schedule:			
Outstanding Par:	\$	1,215,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funded new money			2017	\$ 1,215,000	\$ 61,333	\$ 1,276,333
				<u>\$ 1,215,000</u>	<u>\$ 61,333</u>	<u>\$ 1,276,333</u>

Public Utilities System Revenue Bonds Series 2011

Original Par:	\$	22,650,000	Debt Repayment Schedule:			
Outstanding Par:	\$	16,815,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Advance refunded a portion of the Public utilities Revenue Refunding and Imprv Bonds, Series 2003			2017	\$ 2,080,000	\$ 819,950	\$ 2,899,950
			2018	2,165,000	736,750	2,901,750
			2019	2,275,000	628,500	2,903,500
			2020	2,385,000	514,750	2,899,750
			2021-2023	7,910,000	803,750	8,713,750
				<u>\$ 16,815,000</u>	<u>\$ 3,503,700</u>	<u>\$ 20,318,700</u>

Public Utilities System Revenue Bonds Series 2015

Original Par: \$ 91,485,000
 Outstanding Par: \$ 91,485,000

Debt Repayment Schedule:

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Refunded a portion of the Public utilities Revenue Refunding and Imprv Bonds, Series 2006	2017	\$ 3,160,000	\$ 3,951,650	\$ 7,111,650
	2018	3,280,000	3,825,250	7,105,250
	2019	3,415,000	3,694,050	7,109,050
	2020	3,590,000	3,523,300	7,113,300
	2021-2025	6,820,000	15,893,500	22,713,500
	2026-2030	11,125,000	14,016,500	25,141,500
	2031-2035	17,735,000	10,927,400	28,662,400
	2036-2039	42,360,000	4,319,000	46,679,000
		<u>\$ 91,485,000</u>	<u>\$ 60,150,650</u>	<u>\$ 151,635,650</u>

Port Authority**Port Authority Revenue Refunding Bonds, Series 2012A**

Original Par: \$ 6,605,000
 Outstanding Par: \$ 5,580,000

Debt Repayment Schedule:

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funded new money	2017	\$ 280,000	\$ 165,263	\$ 445,263
	2018	285,000	156,863	441,863
	2019	295,000	148,312	443,312
	2020	305,000	139,462	444,462
	2021-2025	1,660,000	560,874	2,220,874
	2026-2030	1,910,000	312,600	2,222,600
	2031-2032	845,000	40,919	885,919
			<u>\$ 5,580,000</u>	<u>\$ 1,524,293</u>

Port Authority Revenue Refunding Bonds, Series 2012B Debt Repayment Schedule

Original Par: \$ 33,730,000
 Outstanding Par: \$ 31,330,000

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funded new money	2017	\$ 655,000	\$ 1,144,950	\$ 1,799,950
	2018	680,000	1,125,300	1,805,300
	2019	695,000	1,104,900	1,799,900
	2020	710,000	1,091,000	1,801,000
	2021-2025	3,850,000	5,165,175	9,015,175
	2026-2030	4,495,000	4,509,764	9,004,764
	2031-2035	6,770,000	3,572,724	10,342,724
	2036-2039	9,240,000	1,735,600	10,975,600
	2040-2042	4,235,000	505,000	4,740,000
			<u>\$ 31,330,000</u>	<u>\$ 19,954,413</u>

Port Authority FDOT State Infrastructure Bank Loan		Debt Repayment Schedule:			
Original Par:	\$ 4,500,000				
Outstanding Par:	\$ 2,366,744	Fiscal Year	Principal	Interest	Total
Purpose: Funded new money		2017	\$ 227,665	\$ 47,335	\$ 275,000
		2018	232,218	42,782	275,000
		2019	236,863	38,137	275,000
		2020	241,600	33,400	275,000
		2021-2025	1,282,443	92,557	1,375,000
		2026	145,955	2,919	148,874
			<u>\$ 2,366,744</u>	<u>\$ 257,130</u>	<u>\$ 2,623,874</u>

Port Authority Revenue Note 2014A		Debt Repayment Schedule:			
Original Par:	\$ 453,480				
Outstanding Par:	\$ 276,980	Fiscal Year	Principal	Interest	Total
Purpose: Refunding a portion of 2012A&B bonds		2017	\$ -	\$ 8,956	\$ 8,956
		2018	-	8,956	8,956
		2019	276,980	8,956	285,936
			<u>\$ 276,980</u>	<u>\$ 26,868</u>	<u>\$ 303,848</u>

Port Authority Revenue Note 2014B		Debt Repayment Schedule:			
Original Par:	\$ 3,000,000				
Outstanding Par:	\$ 2,474,808	Fiscal Year	Principal	Interest	Total
Purpose: Refunding Port Logistec Loans		2017	\$ 275,957	\$ 75,009	\$ 350,966
		2018	284,900	66,065	350,965
		2019	294,133	56,832	350,965
		2020	303,533	47,432	350,965
		2021-2024	1,316,285	87,577	1,403,862
			<u>\$ 2,474,808</u>	<u>\$ 332,915</u>	<u>\$ 2,807,723</u>

*Refunded the Port Logistec Loan-2008

*Refunded the Port Logistec Loan-2010

Rating Agency Analysis

Independent assessments of the relative credit worthiness of municipal securities are conducted by rating agencies. The agencies furnish grades based on a combination of letters and / or numbers that convey their assessment of the ability and willingness of a borrower to repay its debt in full and on time. Credit ratings issued by these agencies are a critical driver in determining the cost of borrowed funds in the municipal bond market.

Moody's Investors Service, Standard and Poor's Corporation, and Fitch Ratings are the three major rating agencies that rate municipal debt. These rating agencies have provided a rating assessment of credit worthiness for Manatee County. There are five primary factors that comprise their ratings:

- Economic conditions – stability of trends
- Debt history of county – debt and debt position
- Governmental/administration – leadership and organizational structure of the county
- Financial performance-current financial status and the history of financial reports
- Debt management-debt policies, including long-term planning

Each of the rating agencies has their own method of assigning a rating on the ability and willingness of a borrower to repay in full and on time. Issuers must pay a fee for the opportunity to have one or more rating agencies rate existing

and proposed debt issuance. The following chart outlines how the ratings reflect credit worthiness, ranging from very strong securities to speculative and default situations and illustrates where Manatee County has been rated by Moody's and Fitch within their respective rating scales. On January 7, 2014 the general obligation bonds were refunded through private placement with a commercial bank and therefore carry an implied rating of AAA.

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 deterioration.
Caa	1, 2 or 3	Demonstrates very weak creditworthiness relative to other US municipal or tax-exempt issuers or issues.	CCC		Default is a real possibility.
Ca		Issuers or issues rated Ca demonstrate extremely weak creditworthiness relative to other US municipal or tax-exempt issuers or issues.	CC		Default appears probable.
C		Demonstrates the weakest creditworthiness relative to other US municipal or tax-exempt issuers or issues.	C		Default is imminent or inevitable.
			RD		Experienced an uncured payment default on a bond, loan, or other material financial obligation but has not entered into bankruptcy filings, administration, receivership, liquidation or other formal winding-up procedure and has not otherwise ceased business.

*Modifiers 1, 2 and 3 indicate where obligation ranks in each category. Modifiers of "+" or "-" denote relative status within major rating categories. Modifier 1 ranks in the higher end, 2 ranks in the mid-range, and 3 ranks in the lower end.



Financial Structure & Policies

Financial 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 ensure that expenditures do not exceed appropriations.

The financial transactions of the county are recorded in individual funds and account groups, each of which is a separate accounting entity. Each fund is accounted for by providing a separate, self-balancing set of accounts comprised of its assets, liabilities, reserves, equities, revenues, and expenditures. The county adopts budgets for the following fund types and account groups (a list of county operating funds for each fund type for the fiscal year 2017 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 capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

5 & 6 Cent Gas Tax Fund	Court Technology
5Ct Voted Gas Tax	Department of Natural Resources Grants
911 Enhancement	Dredging Assessment
Assessment Revenue	EMS Trust
Beach Erosion Control	EMS/Public Safety Impact Fees
Building Department	Florida Boating Improvement Program
Cable Franchise Fees	Green Bridge Demolition
Children's Services	Impact Fee Administration – Affordable Housing
Const. 5 & 6 80% Maint. Proj.	Impact Fee Administration
County 9 Ct Voted Road Resurfacing	Law Enforcement Impact Fees

Library Impact Fees
 Library, Library Gift & Eaton Trust
 Local Opt. 4Ct Maint. Proj.
 Palm Aire MSTU
 Parks Impact Fees
 Phosphate Severance Tax
 Port TIF (County)
 Sarasota-Manatee MPO
 Southwest TIF (County)

Spec. Federal Law Enf. Trust
 Special Law Enforcement State Trust
 Street Lighting Districts
 Substance Abuse
 Tourist Development
 Transportation Impact Fees
 Transportation Trust
 Tree Trust
 Unincorporated MSTU

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.

2006 & 2010 Revenue Refunding & Improvement Bonds
 2013 Revenue Refunding & Improvement Bonds & Note
 2014 General Obligation Refunding
 2014 Revenue Improvement Bonds
 2016 Revenue 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.

2013 Revenue Refunding & Improvement Bonds
 & Note Transportation Capital Projects
 2016 Revenue Improvement Bond & Note Capital
 Projects
 5Ct Board Voted Capital Project
 Beach Erosion Control Projects
 Building Capital Projects
 Comprehensive Jail Facility
 ESCO & ESCO PH2 Capital Projects
 Gas Tax Capital Projects
 Highway Capital Projects

Law Enforcement Impact Fee Capital Projects
 Library Capital Projects
 Local Option 4th Cent Gas Tax Projects
 Local Option 5th & 6th Cent Gas Tax Proj.
 Parks & Recreation Capital Projects
 Parks Impact Fees Projects
 Public Safety Impact Fee Project Fund
 Road Assessment Capital Projects
 Road Impact Fees Projects
 South Cty CRA Cap Projects
 Transportation Impact Fees Projects

2. Proprietary Funds - The focus of proprietary fund measurement is upon determination of net income, financial position, and changes in financial position. Proprietary funds use the accrual basis of accounting. The following are proprietary funds:

Enterprise Funds - Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the stated intent is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed primarily through user charges. Enterprise funds are also used where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Civic Center
 Port Manatee
 Port Manatee Debt Service
 Sewer Facility Invest Fees
 Solid Waste
 Solid Waste Capital Improvements
 Solid Waste Debt Service
 Stormwater Capital Improvements

Stormwater Management
 Transit System & Transit Cap Projects
 Utility Bond Funds
 Utility Maintenance Projects
 Water & Sewer Cap Improvements
 Water & Sewer Debt Service
 Water & Sewer Operating
 Water Facility Invest Fees

Internal Service Funds - Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the county or to other governmental units on a cost reimbursement basis.

Automated Systems Maintenance
Communications
Fleet Services
Fuel Services

Health Self Insurance
Radio
Self Insurance

3. Fiduciary Funds - Fiduciary funds are used to account for assets held by a governmental unit acting as a trustee for units, or other funds of the same governmental unit. Funds use the accrual basis of accounting. The following are fiduciary funds:

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 adopted. Public hearings are held to obtain taxpayers comments.
3. Within fifteen days after submission of the tentative budget, public hearings are held and a final budget is adopted.
4. Prior to September 30, the county's operating budget is legally enacted through passage of a resolution.
5. During the year, the County Administrator or designee acts on intradepartmental budget changes that do not alter the total revenue or expenditures budgeted to a fund or department. All other budget changes (whether they are transfers between departments or alterations of total revenues or expenditures in a fund) are approved by Board resolution.
6. Florida Statutes 129, Section 7, as amended in 1978, provides that only expenditures in excess of total fund budgets are unlawful. The fund level is, therefore, the level of control for budgetary considerations.
7. Formal budgetary integration is employed as a management control device during the year for all fund types.

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.

	FY16	FY17
Adopted Net Budget	\$563,871,886	\$578,824,884

The adopted gross budget includes all appropriations in the budget, a significant portion of which are interfund transfers and internal service charges or services. Thus, the gross budget counts these items twice. The fiscal year 2017 adopted gross budget is \$1,178,825,908.

Financial Policies

Section I - Budget Implementation and Administration Policy

On September 27, 1994, the Board of County Commissioners adopted Resolution R-94-270, which consolidated and codified existing policies and practices, and also initiated some new procedures designed to reduce paperwork and facilitate budget administration.

Authority and Accountability

The County Administrator is responsible for managing all financial resources budgeted under the Board of County Commissioners. Keeping within overall budget limits as adopted or amended, the County Administrator has the authority, subject to controls set forth in R-94-270, to adjust allocations of resources in order to accomplish the goals and objectives of the Board of County Commissioners. The County Administrator or designee will establish criteria to use in evaluating financial management performance of department managers.

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.

Section II - County Administrator Guidelines

Pursuant to policy set forth in Resolution R-94-270, the County Administrator set forth the following guidelines and procedures for budget development.

Budget Development Guidelines

The County Administrator has implemented a “zero-based” process in which funds are allocated by program rather than by department. All county departments which report to the County Administrator have examined each program and service to evaluate the needs and have prioritized these services as “decision units” in accordance with available resources.

The term “zero-based” means that each program starts with no funding. The minimum cost necessary to operate the program is then determined, and becomes the “base unit”. The base is then built upon by adding additional “decision units” with each unit being the cost for an increase in the level of service provided by the program. Each decision unit builds on the preceding unit up to a “continuation level” which delineates the current operations of the department. Departments can submit “desired” decision units for program expansions, enhancements or for new programs.

Nonrecurring items are funded from nonrecurring 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 nonrecurring items.

Accounting and Reporting Practices (Basis of Budgeting and Accounting)

1. Maintain accounting and reporting practices in conformance with the Uniform Accounting System of the State of Florida and Generally Accepted Accounting Principles (GAAP).
2. Maintain accounting system records on a basis consistent with the accepted standards for local government accounting according to Governmental Accounting and Financial Reporting (GAFR), the National Council on Governmental Accounting (NCGA), and the Governmental Accounting Standards Board (GASB).
3. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Governmental Funds and Expendable Trust Funds are accounted for using a current financial resources measurement focus on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated sick pay and accumulated vacation pay, which are not recorded as

expenditures; (2) prepaid insurance and similar items, which are reported only on the Balance Sheet and do not affect expenditures; and (3) principal and interest on general long-term debt, which are recognized when due. Budgets for Governmental Funds are also prepared on the modified accrual basis.

All Proprietary and Nonexpendable Trust Funds are accounted for using a flow of economic resources measurement focus on an accrual basis of accounting. Revenues are recognized in the period in which they are earned and expenses are recognized in the period incurred.

The preparation of financial statements in conformity with Generally Accepted Accounting Principles, as applicable to governmental units, requires management to make use of estimates that affect the reported amounts in the financial statements. Actual results could differ from estimates.

4. Provide regular interim financial statements prepared in accordance with GAAP to the Board of County Commissioners and the public that include all fund groups.
5. Provide regular monthly trial balances to county departments of line item financial activity by type of revenue and expenditure. Financial information is also available "on line" to all departments.
6. Insure that an annual financial and compliance audit of the county's financial records is conducted by an independent firm of certified public accountants whose findings and opinions are published and available for public review.
7. Maintain a continuing program of internal audits.
8. Seek, annually, the Government Finance Officers Association (GFOA) Certificate of Achievement in Financial Reporting and the GFOA's annual Distinguished Budget Presentation Award.

Section III - Administration of the Five Year Capital Improvement Program

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.

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 \$250,000 or more from county funds for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land.

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.

Consistency of Governmental Development

1. 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 2017, 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, 2016.
2. 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 2018. Projects for Year Two are subject to availability

of funds and subsequent appropriation of funds by the Board of County Commissioners.

3. Years Three through Five of the Five Year Capital Improvement 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.
4. Notwithstanding Paragraphs A, B and C above, the County of Manatee may undertake other capital improvement projects not shown in the current year of the Five Year Capital Improvement 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.

Administrative Provisions

1. 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.
2. If funding for a project identified in the CIP as a future year project or a project of record becomes available in advance of the year for which it is planned, the Board of County Commissioners may proceed to implement that project when funding becomes available without an amendment to the Plan.
3. Amounts shown in the CIP as estimated project costs are estimates and not intended to serve as precise project budgets. This also applies to initial appropriations for the capital projects. A precise project budget will be established for a project upon completion of the following:
 - (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.
4. Budgets for projects shall be adopted by the Board of County Commissioners as provided in Resolution R-94-270 which establishes the Manatee County Budget Administration and Implementation Policy. Budget Administration Procedures as provided for under Resolution R-94-270 allow the Budget Officer or his designee to authorize the Purchasing division to encumber items which require exception to the level of budget control established in the Budget Administration Procedures. This authorization can be given for approved projects, items previously approved for expenditure by the Board of County Commissioners, items required by law, or other expressed priorities of the Board of County Commissioners. Projects included in this CIP and previous CIPs are to be considered "approved projects" for the purpose of encumbering funds in anticipation of formal budget amendment in order to meet significant time constraints or provide for improved fiscal resource management.
5. To the maximum extent possible, engineering and architectural plans and specifications prepared for roadway projects contained in the Capital Improvement 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.
6. 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.

Funding Sources

1. It is the intent of the Board of County Commissioners that any project included in the program may be financed and refinanced using bond proceeds. Language is provided to ensure that the issuance of bonds to finance projects remains as a viable alternative, even if other fund sources are used to initially finance projects.
2. A resolution is an affirmative action of the Board towards the issuance of bonds to finance or refinance the Capital Improvement 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.
3. The Board determines to issue, to the extent necessary to provide financing for projects, or refinancing for such projects funded from other sources, its general obligation and revenue bonds pursuant to the laws of the State of Florida and, if required by the laws of the State, or the Constitution, a referendum vote on such general obligation bonds, for the capital improvements described in the Five Year Capital Improvement Program in one or more series and issues. The authority established is implemented by subsequent resolutions of the Board of County Commissioners.

Section IV - Debt Policy

The Board of County Commissioners approved the current debt policy in 1985. We have used this policy to negotiate favorable terms on bond insurance, and to receive ratings which get bond issues secured with our covenant to budget and appropriate funds annually for debt obligations (rather than pledge a specific revenue source). This policy has also been incorporated in the county's Comprehensive Plan, which is adopted by ordinance of the Board of County Commissioners, and approved by the State of Florida.

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

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

General Obligation debt, supported by ad valorem taxes, can be authorized only by referendum of the county's electorate. The laws of the State of Florida do not impose any limitations on the amount of debt that local governments may incur.

Section V - Investment Policies

These investment policies apply to all financial assets of Manatee County, which are under the direct control of the Board of County Commissioners of Manatee County. These policies do not include any financial assets under the direct control of any of the constitutional officers of Manatee County. At such time as the funds under their direct control pass to Manatee County, then these policies will be applicable.

Investment Responsibilities

1. Legal Requirements

Investments of Manatee County are subject to Florida Statutes Chapter 125.31. These investment policies are established to supplement the existing statutory authority.

- a. Investment Authority of Manatee County - Investments of Manatee County must conform to the provisions of Florida Statutes Chapter 125.31, as amended from time to time. The Board of County Commissioners shall establish the overall investment policies and the implementation is delegated to the Clerk of Circuit Court, acting in 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.

- b. Authorized Investments - Manatee County is authorized under Florida Statutes Chapter 125.31 to undertake investments in the following authorized investments:
- i. The Local Government Surplus Funds Trust Fund (State Pool).
 - ii. Florida Counties Investment Trust (FCIT); (State Investment Trust).
 - iii. Direct obligations of the U.S. Government, such as, U.S. Treasury obligations.
 - iv. Obligations guaranteed by the U.S. Government as to principal and interest.
 - v. Time deposits and savings accounts in banks and savings and loan associations, organized under the laws of Florida or the United States, doing business in and situated in this state. All such deposits shall be collateralized as provided for by Florida Statutes Chapter 280 (Exhibit 4).
 - vi. Obligations of the:
 1. Federal Farm Credit Banks (FFCB).
 2. Federal Home Loan Mortgage Corporation (FHLMC) participation certificates.
 3. Federal Home Loan Bank (FHLB) or its banks.
 4. Government National Mortgage Association (GNMA), including Federal National Mortgage Association (FNMA) participation certificates, which are guaranteed by the GNMA.
 - vii. Commercial Paper of U.S. Corporations having a rating of at least two of the following three ratings: A1, P1 and F1, as rated by Standard & Poors, Moody's, and Fitch Investors Service rating services.
 - viii. Bankers' Acceptances that are eligible for purchase by the Federal Reserve Banks and have a Letter of Credit rating of AA or better.
 - ix. Tax exempt obligations of the State of Florida and its various local governments, including Manatee County. Tax exempt obligations with a rating of A or less must be an insured issue through MBIA (or an equivalent company). Issues rated A+ or higher may or may not carry an insurance backing.

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.

- c. Collateral Requirements General:
- i. Manatee County is required by the provisions in Florida Statutes Chapter 280 to place its deposits only in a "qualified public depository", as that term is defined in the Florida Statutes. Any deposit placed in a qualified public depository is deemed to be adequately collateralized by Florida Statutes. Subsequent failure by a qualified public depository to timely return public deposits to Manatee County will be governed by Chapter 280, as amended.
 - ii. In the event of a repeal of Chapter 280, the county shall adopt alternative collateralization policies.
 - iii. Repurchase Agreements:
 The county is herewith required to seek collateral for any Repurchase Agreement not covered under Chapter 280. Collateral placed for any repurchase agreement will be governed by the Master Repurchase Agreements executed between Manatee County and the various security brokers/dealers, including banks and savings and loan associations. The terms for collateral will be based on economic and financial conditions existing at the time of the repurchase agreement and credit risk of the particular broker/dealer or financial institution which enters into the repurchase agreement with Manatee County.

2. County Funds and Bond Ordinance Requirements

All county funds under the direct control of the Board of County Commissioners are herewith covered by these Investment Policies.

Certain funds have outstanding bond issues, which have specific investment policies contained within the bond ordinances and official statements. Those policies were adopted using Florida Statutes Chapter 125.31 and are not in conflict with these Investment Policies.

Investment Objectives

1. Safety of Capital

- a. Safety of capital is regarded as the highest priority in the handling of investments for Manatee County. All other investment objectives are secondary to the safety of capital. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value.
- b. From time to time, securities may be traded for other similar securities to improve yield, maturity or credit risk. For these type transactions, a loss may be incurred for accounting purposes, provided any of the following occurs with respect to the replacement security: the yield has been increased, or the maturity has been reduced, or the quality of the investment has been improved.

2. Maintenance of Adequate Liquidity

- a. The investment portfolio must be structured in such a manner that will provide sufficient liquidity to pay obligations as they become due. Specific policies describing the manner in which adequate liquidity is maintained is described in Section III.B of these policies.

3. Return on Investments

- a. The county seeks to optimize return on investments within the constraints of safety and liquidity. The investment portfolio shall be designed with the annual objective of exceeding the average return on three month (90 day) U.S. Treasury Bills by an average of fifty (50) basis points.

4. Prudence and Ethical Standards

- a. The standard of prudence to be used by investment officials shall be the “prudent person” and shall be applied in the context of managing an overall portfolio. Investment officers, or persons performing the investment functions, acting in accordance with written policies and procedures, and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.
- b. The “prudent person” standard is herewith understood to mean the following:
 - i. “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.”

Investment Policies

1. **Specific Policies to Ensure Safety of Principal**

The following specific policies are set forth below to provide additional guidance in implementing the first investment objective of safety of capital.

a. Reducing Credit Risk

i. Acceptable Investments:

1. Legally authorized investments were set forth above in Section 1A. The following is an expansion of that list.

a. U.S. Treasury Obligations:

- b. U.S. Treasury Obligations consist of U.S. Treasury Bills, U.S. Treasury Notes, and U.S. Treasury Bonds.
 - c. Obligations guaranteed by the U.S. Government, as to principal and interest:
 - d. Export Import Bank
 - e. Farmers Home Administration
 - f. General Services Administration
 - g. Government National Mortgage Association (GNMA)
 - h. Penn Transportation Certificates
 - i. Ship Financing Bonds Title 13
 - j. Small Business Administration
 - k. Washington Metropolitan Transit Authority Bonds
2. Time Deposits and Savings Deposits of banks and savings and loans organized under the laws of Florida or the U.S. Government and operating in Florida:
 - a. Savings Accounts
 - b. Money Market Accounts (NOW)
 - c. Certificates of Deposits (nonnegotiable type)
3. Specific obligations of the following U.S. Government Agencies:
 - a. Federal Farm Credit Banks (FFCB)
 - b. Federal Home Loan Mortgage Corporation (FHLMC) Participation certificates or debentures
 - c. Federal Home Loan Bank (FHLB) or its banks Government National Mortgage Association (GNMA); also see above under U.S. Government guaranteed.
 - d. Federal National Mortgage Association (FNMA), Participation Certificates, or debentures, which are guaranteed by the GNMA.
4. Manatee County is herewith authorized to enter into Repurchase Agreements (for purchase and subsequent sale) for any of the investments authorized in the first four categories above.
5. Commercial Paper:
 - a. Commercial Paper of U.S. Corporations having a rating of at least two of the following three ratings: A1, P1 and F1, as rated by Standard & Poors, Moody's, and Fitch Investors Service rating services.
6. Bankers' Acceptances:
 - a. Bankers' Acceptances that are eligible for purchase by the Federal Reserve Banks and have a Letter of Credit rating of AA or better.
7. Tax Exempt Obligations:
 - a. Tax exempt obligations of the State of Florida and its various local governments, including Manatee County. Tax exempt obligations with a rating of A or less, must be an insured issue through MBIA (or an equivalent company). Issues rated A+ or higher may or may not carry an insurance backing.

ii. Approved Broker/Dealers

1. It is the policy of Manatee County to purchase securities only from those broker/dealers (or their agents) or banks included on the county's approved list, as approved by the Clerk of Circuit Court. The approved list will be developed in accordance with these Investment Policies.
2. For banks and savings and loan associations to be included on the approved list, they must be a qualified public depository, as determined by the State of Florida. A listing of the qualified public depositories is available on a quarterly basis from the Florida Administrative Weekly.
3. Only brokers and dealers (or their agents) included on the Federal Reserve Bank of New York's list of primary government securities dealers will be included on the county's approved list.
4. Repurchase Agreements will be conducted only with principals and not through third party brokers acting as agents. Repurchase Agreements will be in the form specified in Section h below.

iii. Safekeeping of Securities

1. To protect against potential fraud and embezzlement, the investment securities of the county shall be secured through third party custody and safekeeping procedures. Investments held in custody and safekeeping by the Federal Reserve Bank of Jacksonville or any other Reserve Bank will qualify as third party safekeeping. Other banks may qualify as third party banks for safekeeping provided the securities are held in the Trust Department of the bank, and the total assets of the bank are in excess of \$4 billion.
2. Certificates of deposits and other time deposits do not need to be placed with a third party custodian, since they are collateralized through Chapter 280 of the Florida Statutes. Prior to any securities being transferred to a third party custodian bank, a custodian/safekeeping agreement will be executed by both parties and placed on file.

iv. Delivery vs. Payment

1. Simultaneous to the release of county funds to purchase a security, there will be a delivery of the securities purchased. Accordingly, for any sale of securities, there will be a simultaneous transfer of money to the county before the release of the securities. This policy ensures that the county neither transfers money or securities before receiving the other portion of the transaction. Rather both transfers will happen simultaneous through a custodial bank, authorized to conduct transactions for the county.
2. Delivery in or out of safekeeping with a Federal Reserve Bank will not be done simultaneously.

v. Collateralization

1. Collateral for public deposits is controlled by the State of Florida through Chapter 280 of the Florida Statutes. The county shall not be under any obligation to secure additional collateral beyond the provisions set forth in Chapter 280, except in the case of Repurchase Agreements.
2. 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.

3. At no time will the collateral (margin ratios) be less than the following provisions:
4. Margin Ratios. For purposes of calculating the margin amount, the following ratios shall be applied to the market value of the purchased securities, depending on their maturity. These margin ratios may be increased or decreased with the approval of the Clerk of Circuit Court.

Maturity of Purchased Securities	U.S. Treasury Securities	U.S. Discount and Coupon Securities	Agency Mortgage-Backed or Other
Under 1 Year	101%	102%	103%
1 to 5 Years	102%	103%	104%
Over 5 Years	103%	104%	105%

5. Securities issued by FNMA, FFCB, FHLB; quoted daily in the Wall Street Journal.
6. Market Value. In determining market value, dealers' bid prices shall be used, as quoted daily in the Wall Street Journal and accrued interest shall be included.

vi. Bidding Process

1. All investments, except the daily open repurchase agreement with the concentration bank and certain offered securities by broker/dealers whose purchase needs to be done immediately or the specific transaction cannot take place, will be purchased through dealers and banks on the approved list. The county is under no obligation to secure competitive bids from all the dealers or banks on the approved list. Rather a decision will be made by the Investment officials as to the institutions that have been the most competitive over the last few weeks, and they will be contacted for a bid. Documentation will be retained for all bids, with the winning bid clearly identified. If for any reason, the highest interest rate bid was not selected, then the reasons leading to that decision will be clearly indicated on the bidding forms.
2. In certain circumstances where a dealer or bank informs the county of a potential purchase or sale that must be completed within minutes of notification, then the competitive bidding policy will be waived. The Clerk of Circuit Court or the Director of Finance must approve all of these particular transaction types after they have been completed.

vii. Diversification of Portfolio

1. Prudent investing necessitates that the portfolio be diversified as to instruments and dealers. The following maximum limits are guidelines established for diversification by instrument. These guidelines may be revised by the Clerk of Circuit Court for specific circumstances:
 - Repurchase Agreements.....35%
 - Certificates of Deposit.....60%
 - U.S. Treasury Bills/Notes.....75%
 - Other U.S. Government Agencies.....30%
 - State Investment Pool.....40%
 - Commercial Paper.....20%
 - Bankers' Acceptances.....20%
 - FCIT.....40%
2. To allow efficient and effective placement of proceeds from bond sales, the limit on repurchase agreements may be exceeded for a maximum of five business days following the receipt of bond proceeds, on the direction of the Clerk of Circuit Court.
3. No more than 20% of the entire portfolio may be placed with any one bank, savings and loan or security dealer.

viii. Written Repurchase Agreements

1. All repurchase agreements must be in written form using the Public Securities Association (PSA) Master Repurchase Agreement as a guide. Annex 1 of this guide shall materially conform to the recommendations by the Government Finance Officers Association. Agreements not substantially conforming to this Master and Annex 1 are unacceptable.

b. Reducing Interest Rate Risk

- i. The longer the maturity of a particular investment, the greater its price volatility. Accordingly, the county seeks to limit its risk by maintaining the maturities of its investment portfolio in short term investments. Maturity guidelines are established below:
- ii. Pooled Cash and Investments (no restrictions):
 1. No security shall have a maturity exceeding two years. The weighted average to maturity for the portfolio shall be less than 365 days or 1 year.
- iii. Restricted Accounts:
 1. Securities will have a maximum maturity consistent with the nature of the restricted accounts.

2. Policies to Ensure Adequate Liquidity

a. Maintenance of Liquidity Base

- i. A liquidity base of approximately two months of anticipated disbursements, excluding bond construction payments or other bond payments made from escrow or trust accounts, will be kept in relatively short-term investments. These would include the State Investment Pool, Repurchase Agreements and U.S. Treasury Obligations.

b. Maximum Maturity on Repurchase Agreement

- i. The maximum maturity for any single Repurchase Agreement except for the daily repurchase agreement with the concentration bank will be one (1) year.

c. Purchase Securities with Active Secondary Market

- i. Although many securities are acceptable for investment using the legal authorized list, some are not very desirable from a liquidity standpoint. Accordingly, although investments may be on the authorized list, only those securities with an active secondary market may be purchased from that list.

3. Policies to Achieve Investment Return Objectives

a. Active Portfolio Management

- i. It is the policy of the county to actively manage the investment portfolio within the constraints outlined in these investment policies. By using an active portfolio management philosophy, rather than a “buy and hold” philosophy, portfolio yield will be enhanced without any appreciable increase in risk.

a. Portfolio Maturity Management

- ii. When structuring the maturity composition of the portfolio, it is the policy of the county to evaluate current and expected interest rate yields, by evaluating the general economic conditions. Whenever interest rates are expected to increase in the near future, actions will be taken on the portfolio to shorten the maturities. Accordingly, whenever interest rates are expected to decrease, the maturities of the portfolio will be lengthened, as appropriate. Specific procedures for evaluating the general economic conditions are to be incorporated into the Investment Procedures.

- b. Bond Swaps
 - iii. It shall be the policy of the county to pursue bond swaps as they may present themselves over the term of any investment. The following categories of bond swaps are considered appropriate for the county:
 - 1. Swaps to Increase Yield:
 - a. Market aberrations are often caused by supply and demand conditions for particular securities. For example, if a short supply exists for a particular maturity range, then it may be advantageous to swap out of the security in a short supply and into another similar security in a different maturity range.
 - 2. Swaps to Reduce Maturity:
 - a. Market aberrations occasionally create a situation where longer maturity securities are yielding the same or less than securities with a shorter maturity. Portfolio quality can be improved by switching from the longer maturity security to the shorter maturity with little or no interest rate penalty.
 - 3. Swaps to Increase Portfolio Quality:
 - a. Market aberrations occasionally create a situation where certain higher risk securities yield the same or less than an equivalent lower risk security. Portfolio quality can be improved by switching from the higher risk security to a lower risk security without any interest rate penalty.
 - iv. Temporary accounting losses on swaps can be incurred provided the loss is more than offset by the higher yield. Procedures for evaluating and recording bond swaps will be developed by the investment officials.

4. Policies to Ensure Ethical and Prudent Action

- a. Establishment of Internal Controls
 - i. It is the policy of the county to establish a system of internal controls, which shall be in writing. The internal controls shall address the following points:
 - 1. Control of collusion
 - 2. Separation of functions
 - 3. Separation of transaction authority from accounting and record keeping
 - 4. Custodial safekeeping
 - 5. Avoidance of bearerform securities
 - 6. Avoidance of physical delivery securities
 - 7. Clear delegation of authority to subordinate staff members
 - 8. Specific limitations regarding securities losses and remedial action
 - 9. Written confirmation of telephone transactions for investments and wire transfers
 - 10. Documentation of transactions and strategies
 - 11. Development of a wire transfer agreement with the concentration bank outlining the various controls and security provisions for making and receiving wire transfers.
- b. Training and Education
 - i. It is the policy of the county to provide periodic training in investments for the investment personnel through courses and seminars offered by the Government Finance Officers Association and other organizations.

Section VI - Fund Balance Policy

The Fund Balance Analysis provides a schedule for beginning and ending balances in each fund. The beginning fund balance for the upcoming budget year is estimated by reviewing each fund to project the outcome of revenues and expenditures as of September 30. To this estimated beginning balance, projected revenues are added and projected expenditures and reserves are deducted to provide the estimated ending balance.

To ensure that fund balance, in aggregate, is always adequate to provide cash flow until anticipated revenues are realized, a minimum fund balance level is determined for each major operating budget fund based on the individual history of revenue inflow and cash outflow. Manatee County restricts the funding for 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.

Section VII - Reserve Policy from Resolution R-10-098

On May 25, 2010, the County Commission adopted R-10-098 regarding budgeted reserves to ensure appropriate amounts are available for operating cash and emergency reserves:

Purpose and Intent

1. Establish policies for committed and uncommitted reserve amounts.
2. Identify the funds to which the policies apply.
3. Define the terms that are used in reporting and budgeting reserves.
4. Provide guidance as to how reserves are to be used in emergency situations.

General Considerations

Maintaining adequate reserves is important for the county’s financial well-being, and for being prepared for periods of time when regular revenue streams may be interrupted. Although several terms including “fund balance”, “cash balance”, and “reserves” are often used interchangeably to describe reserves, each of these terms has a slightly different meaning. Clear distinctions should be made in the way that these terms are used in order to fully explain the reserve policies.

Manatee County Government's financial structure includes over 150 funds, each created for a different purpose. Typically, references to governmental reserves usually relate to the General Fund, where most governmental activities are budgeted. However, other funds, especially large Enterprise Funds, should maintain adequate reserve levels as well. It is not necessary to maintain reserves or cash balances in all funds. This policy will identify the major funds for which reserves should be maintained. For smaller funds, reserve levels can be determined administratively.

These reserve policies apply to budgets, which are based on estimates. Terminology used in these policies, as well as terms that may be used in discussions related to reserves and fund balances is defined below.

Calculation of Beginning Balance

To prepare fund budget estimates for the future year, the first source of funds for which an estimate is provided is typically the beginning cash balance, also known as the cash carryover. This estimate is derived by starting with the ending cash balance from the financial statements from the years previous, adding all projected revenues for the current year, and subtracting all projected expenses for the current year. For instance, for the 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.

Calculation of Budgeted Funds Available for Reserves

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

Identification of Committed Reserves

Within the amount identified as available for reserves, various amounts may be identified as being committed for certain purposes, including but not limited to reserves for contingency, salary adjustments, capital outlay, prior year encumbrances, etc.

Uncommitted reserves will generally be shown in the reserves for cash balance, budget stabilization, and in a portion of reserves for contingency. Although budget amendments during the year may transfer funds from the reserve for cash balance, such transfers shall not reduce the estimated cash balance below amounts required by this policy. Budget amendments may also transfer funds from reserve for cash balance in lieu of appropriating unexpected revenue.

Calculation of Minimum Level of Uncommitted Reserves

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

Funds Subject to This Policy

This policy shall apply to the General Fund, the Transportation Trust Fund, the Unincorporated Municipal Services Taxing Unit Fund, the Utility Fund, and the Solid Waste Fund. Calculations for the Utility Fund, the Solid Waste Fund, and the Transportation Trust Fund may include uncommitted reserves in related (i.e. – funded from similarly restricted revenues) capital project funds and/or maintenance funds to meet the twenty percent requirement.

For all other funds with budgets in excess of \$500,000, reserve levels will be established annually via an administrative process taking into account cash flow, operating needs, and emergency requirements. In these cases, written notations explaining the reserve calculation will be provided.

Use of Reserves and Other Cash Sources in Emergency Situations

It is important to note that in an emergency event, cash available to mitigate problems that might be encountered due to interrupted cash flow and due to the need to make large unbudgeted expenditures to preserve public health and safety will be greater than the twenty percent of operating expenditures used to establish minimum cash balances.

1. Typically, there will be many millions in cash available in capital project budgets and other non-operating accounts that could be reallocated to provide needed cash flow.

2. It is generally expected, and verified by past experience that any amounts reallocated in this fashion will be reimbursed at near one hundred percent levels through FEMA.

Procedures have been established to set up special expenditure accounts to capture expenditures related to the emergency for the purpose of documenting costs for FEMA reimbursement.

1. For an initial period of time, existing contingency reserves would be adequate in most cases to provide funding for these special accounts. However, in an emergency of major proportions, requiring staff efforts over extended periods of time as well as significant capital outlay and contractual service expenditures, additional sources of funds may be required.
2. The situation may be exacerbated if the emergency has caused interruption of revenue collection efforts, which could result in budgeted funds being available, but without actual cash to support the budget.

In a major emergency, the uncommitted reserves would be one of the sources of funds for the operational and capital expenditures required to address the emergency. However, other funding sources may also be available, and should be considered for use. Such other sources may include capital project funds, interfund loans, and short term borrowing. In recent decades, FEMA has always provided for reimbursement of nearly all emergency outlays expended by local governments. Therefore, there are reasonable expectations that FEMA funds will be available to repay short term loans, interfund loans, and funds depleted from reserves and capital projects.

Budget by Fund

Fund Balance Policy

The fund balance analysis provides a schedule for beginning and ending balances in each fund. The beginning fund balance for the upcoming budget year is estimated by reviewing each fund to project the outcome of revenues and expenditures as of September 30. To this estimated beginning balance, projected revenues are added, and projected expenditures and reserves are deducted to provide the estimated ending balance.

To ensure that fund balance, in aggregate, is always adequate to provide cash flow until anticipated revenues are realized, a minimum fund balance level is determined for each major operating budget fund based on the individual history of revenue inflow and cash outflow. Manatee County restricts the funding for ongoing operations to recurring revenue sources. Fund balance is not typically used for recurring expenditures, but is used to fund non-recurring operation or capital expenditures when it is determined that sufficient fund balance is available. As an exception to this policy, beginning in FY10, reserves above the amounts needed for operating cash and minimum fund balances were identified to allow for gradual downsizing of county government in response to declining property tax values.

Capital project balances are projected at zero dollars to attempt to appropriate all available sources. We expect that all project appropriations will be expended over the life of the project.

Estimates of ending fund balances are conservative for several reasons;

1. The balance projections reflect the policy of using one-time monies such as fund balances for one-time purchases (e.g., equipment, renovations and improvements, projects, etc.) Also, all projections are based on “cash” and exclude constitutional officer balances, and thus will be lower than fund balances shown on financial statements.
2. Revenues are estimated conservatively. New fees or revised fees for services are not included until adopted by the Board of County Commissioners, which often happens after adoption of the annual budget. Additionally, Florida law requires that revenue estimates budgeted be reduced by a 5% contingency factor. Thus, revenues actually received in a year almost always exceed the revenue estimate that was adopted in the annual budget.
3. Budgeted reserves are available for expenditure, and although large portions are never expended, year-end balance projections may assume that reserves will be spent. When beginning balances were projected, the assumption was made that reserves would not be spent unless the need could be forecasted at the time of the beginning balance projection.

The combination of factors listed above may result in year-end balance projections that reflect a decreasing fund balance. This has been part of the historical budget stabilization plan; yet projected fund balances are estimated to be more than sufficient to meet policy requirements. In most years, actual fund balances turn out to be higher. Historically, we have seen fund balances in Manatee County remain stable for the above listed reasons.

Fund balances are the result of careful management of the balances which we have accumulated in the funds for Budget Stabilization purposes and for specific one-time expenditures. These expenditures are for planned uses of fund balance and we have been careful to make sure the balances are still at a strong level in each fund and meet cash flow, contingency and policy needs. Because of our efforts to only fund recurring expenditures from recurring revenues, fund balances that are being used to fund ongoing needs due to revenue reductions were brought to the attention of the Board with the understanding that future budgets will be reduced or future revenue growth will be committed to replace 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.

Comparison of Budgeted Expenditures

	FY16 Adopted Gross Budget	FY17 Adopted Gross Budget	Difference	% Change
General Fund	318,094,644	320,717,270	2,622,626	0.82%
911 Enhancement Fee Fund	2,159,252	2,945,900	786,648	36.43%
Affordable Housing Subsidy Funds	1,444,026	2,776,571	1,332,545	92.28%
Assessment Project Revenue Fund	2,492,605	2,598,434	105,829	4.25%
Automated Systems Maintenance Fund	3,876,677	2,258,728	(1,617,949)	-41.74%
Beach Erosion Control Tourist Tax & Cap Projects	5,130,049	7,713,925	2,583,876	50.37%
Building Capital Projects Fund	3,467,502	2,936,994	(530,508)	-15.30%
Building Department Fund	23,427,591	24,256,588	828,997	3.54%
Children's Services Tax Fund	12,012,554	13,371,461	1,358,907	11.31%
Convention Center & Capital Projects Funds	4,400,276	3,876,076	(524,200)	-11.91%
Court Technology Fee Fund	1,244,511	1,335,127	90,616	7.28%
Debt Service Funds	15,992,487	21,681,359	5,688,872	35.57%
Fleet & Fuel Services Funds	24,645,444	24,399,796	(245,648)	-1.00%
Florida Boating Improvement Program Fund	794,705	1,114,987	320,282	40.30%
Gas Tax Capital Funds	7,324,266	9,092,899	1,768,633	24.15%
Gas Tax Road Maintenance Funds	16,382,808	20,684,635	4,301,827	26.26%
Health Self Insurance Fund	90,163,539	79,788,788	(10,374,751)	-11.51%
Highway Capital Projects Fund	-	15,436,870	15,436,870	100.00%
Law Enforcement Impact Fee Fund	3,980,044	3,738,130	(241,914)	-6.08%
Library Operating Funds	8,542,232	9,347,427	805,195	9.43%
Metropolitan Planning Organization (MPO) Fund	1,242,042	1,546,606	304,564	24.52%
Parks Impact Fee Funds	8,580,015	11,741,262	3,161,247	36.84%
Phosphate Severance Tax Fund	3,869,604	3,650,604	(219,000)	-5.66%
Port Manatee	11,283,994	11,569,789	285,795	2.53%
Port Manatee Debt	2,968,434	3,192,470	224,036	7.55%
Public Safety Impact Fee Funds	1,907,173	2,318,904	411,731	21.59%
Radio Fund	2,316,695	3,074,211	757,516	32.70%
Road Impact Fee Funds	28,206,340	40,877,036	12,670,696	44.92%
Self Insurance Fund	20,039,744	20,313,029	273,285	1.36%
Solid Waste Capital Projects Funds	3,146,237	3,849,945	703,708	22.37%
Solid Waste Operating and Debt Service Funds	98,342,033	98,386,235	44,202	0.04%
Southwest TIF and Capital Projects Funds	1,439,535	3,573,581	2,134,046	148.25%
Stormwater Operating & Capital Improvement	20,062,317	15,126,535	(4,935,782)	-24.60%
Tourist Development Tax Fund	16,716,411	17,267,105	550,694	3.29%
Transit System Fund	8,889,236	9,109,691	220,455	2.48%
Transportation Trust Fund	53,581,345	54,603,092	1,021,747	1.91%
Unincorporated Municipal Services Taxing Unit	28,356,765	28,595,599	238,834	0.84%
Utilities Capital Project Funds	64,817,261	71,055,274	6,238,013	9.62%
Utilities Maintenance Project Fund	14,311,905	12,777,673	(1,534,232)	-10.72%
Water & Sewer Operating and Debt Service Funds	221,080,774	191,190,667	(29,890,107)	-13.52%
Miscellaneous Funds - balance less than \$1 million	6,791,479	4,934,635	(1,856,844)	-27.34%
TOTALS	\$1,163,524,551	\$1,178,825,908	\$15,301,357	1.32%

Expenditure Matrix by Fund & Departments

Fund	BCC/Admin Cty Attorney Fin Mgmt	Community/ Neighbor Services	Property Mgmt	Parks and Natural Resources	Planning Building Inspections	Public Safety	Utilities Operations	Public Works
General Fund	7,328,537	3,918,201	17,471,453	5,464,933		22,676,431		
Affordable Housing		121,800						
Beach Maintenance								
Building Department					7,004,938			
Cable Franchise Fees	10,459							
Children's Services		653,095						
Civic Center								
County 5Ct Bd Voted Gas Tax & Projects								4,225,383
Court Technology Fees								
Debt-2014 G O Refunding								
Debt-2006 Revenue Improv Bonds								
Debt-2010 Rev Refunding								
Debt-2013 Revenue Ref and Improv Bonds								
Debt-2013 Revenue Improv Notes								
Debt-2014 Revenue Improve Bonds								
Debt-2016 Revenue Improv Bonds								
Debt-2016 Revenue Improv Notes								
Debt-Utilities Debt Service								
Dredging Assessments								
EMS Trust & 911						1,688,591		
Florida Boating Improvements				150,000				
Green Bridge Demolition								
Health Care Fund								
Impact Fee Administration	349,136							
Internal Svcs-Central Stores								4,867,484
Internal Svcs-Automated Sys Maint								
Internal Svcs-Fleet Services								12,318,916
Internal Svcs-Health Self Insurance								
Internal Svcs-Self-Insurance	9,851,969							
Internal Svcs-Telecommunications								
Internal Svcs-Radio Communications								
Invest Fee-Sewer Facility								
Invest Fee-Water Facility								
Library Services		6,885,377						
Natural Resources Grants								
Palm Aire MSTU								
Participation Project								
Phosphate Severance Tax				1,265,236				
Port Authority & Debt Service								
Projects-Beach Erosion Control								
Projects-Building Capital								
Projects-Gas Tax Capital								
Projects-Highway Capital								
Projects-Law Enf Impact Fees								
Projects-Library Impact Fees								
Projects-Parks Impact Fees								
Projects-Public Safety Impact Fees								
Projects-Roads Impact Fees								
Projects-Roads/Bridges Maint								4,100,001
Projects-Utilities Maint & Capital							7,550,000	
Redevelopment Districts		1,885,733						78,613
Sarasota Manatee metro Plan org								
Solid Waste/Debt, Capital & Imp Fees							38,925,219	
Spec Law Enforc Trust-Fed /State								
Stormwater Utility & Projects					579,127			4,464,758
Street Lighting Districts								
Substance Abuse Treatment								
Tourist Development			314,981	419,715				
Transit & Transit Capital								8,936,194
Transportation		7,485	460,312					14,230,841
Tree Trust Fund								
Unincorporated MSTU		2,267,675			4,936,336			2,327,814
Utilities Operations	90,842		189,019	1,360,977			75,130,438	1,305,714
Total	17,630,943	15,739,366	18,435,765	9,239,988	11,941,274	24,365,022	121,605,657	56,855,718

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
10,100,103		147,057,045	21,433,278	235,449,981	16,532,768			16,473,639	52,260,882	320,717,270
				121,800					2,654,771	2,776,571
		67,790	300,000	367,790	1,084,622				4,947,554	6,399,966
				7,004,938				281,729	16,969,921	24,256,588
				10,459						10,459
		310,894	11,198,175	12,162,164				32,197	1,177,100	13,371,461
2,219,200				2,219,200				200,233	1,456,643	3,876,076
				4,225,383	100,000	200,000			2,237,648	6,763,031
		138,170	834,060	972,230				23,900	338,997	1,335,127
	613,462	45,921		659,383					530,995	1,190,378
				-						-
	1,718,700			1,718,700						1,718,700
	12,778,000			12,778,000					8,061	12,786,061
	368,195			368,195					552	368,747
	480,534			480,534						480,534
	5,058,939			5,058,939						5,058,939
	78,000			78,000						78,000
	16,906,780			16,906,780					4,814,653	21,721,433
	35,000	3,750		38,750					657,341	696,091
				1,688,591				39,380	1,218,685	2,946,656
				150,000					964,987	1,114,987
				-					336,888	336,888
				-						-
				349,136				10,695	42,741	402,572
				4,867,484				4,235	2,715,171	7,586,890
1,448,603				1,448,603				11,591	798,534	2,258,728
				12,318,916				178,096	4,315,894	16,812,906
45,368,798				45,368,798				26,096	34,393,894	79,788,788
				9,851,969				116,105	10,344,955	20,313,029
674,582				674,582				18,165	24,498	717,245
1,824,378				1,824,378	844,835			38,544	366,454	3,074,211
				-	2,120,684	5,194,445			11,830,784	19,145,913
				-	605,910	300,000			19,553,135	20,459,045
		230,863		7,116,240				148,537	2,082,650	9,347,427
				-					470,676	470,676
		3,238	131,535	134,773					130,110	264,883
		10,000		10,000	26,962				1,865,381	1,902,343
				1,265,236				39,685	2,345,683	3,650,604
7,718,278	3,192,470			10,910,748	3,192,470			659,041		14,762,259
				-					1,313,959	1,313,959
				-	270,000		844,835		2,748,257	3,863,092
				-	3,549,856	3,780,000			1,507,189	8,837,045
				-					15,414,452	15,414,452
		387,640		387,640	1,432,669				1,917,821	3,738,130
				-					380,000	380,000
				-	97,794				11,643,468	11,741,262
				-	942,796				1,399,404	2,342,200
				-	3,578,000	2,018,750			35,280,286	40,877,036
				4,100,001	2,530,000			181,845	7,388,030	14,199,876
				7,550,000		25,252,627	2,500,000		6,266,119	41,568,746
				1,964,346				26,931	1,791,981	3,783,258
			1,546,606	1,546,606						1,546,606
	436,287			39,361,506	11,078,354	1,910,000		208,496	49,677,824	102,236,180
				-					624,425	624,425
				5,043,885	3,660,000	2,910,000	750,000	166,027	2,596,623	15,126,535
		2,130	74,320	76,450					38,415	114,865
			5,000	5,000					51,292	56,292
8,437,223	16,692	271,158		9,459,769	1,100,000		2,000,000	712,857	3,994,479	17,267,105
				8,936,194				80,016	93,481	9,109,691
		225,359	3,805,745	18,729,742	18,945,288			1,105,581	15,822,481	54,603,092
				-					396,503	396,503
		411,858	611,173	10,554,856	7,547,989			524,033	9,968,721	28,595,599
352,120		10,000		78,439,110	45,366,288			1,673,185	46,649,894	172,128,477
78,143,285	41,683,059	149,175,816	39,939,892	584,755,785	124,607,285	41,565,822	6,094,835	22,980,839	398,821,342	1,178,825,908

General Fund

The General Fund is used to account for all financial resources of the county except those required to be accounted for in another fund. Other funds are established based on legal requirements and generally accepted accounting principles for government entities as set forth by the Governmental Accounting Standards Board (GASB).

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	73,461,581	79,078,638	67,478,803
Subtotal	73,461,581	79,078,638	67,478,803
Revenues to be received during Fiscal Year:			
Property Taxes	137,684,034	156,800,435	171,090,081
Other Taxes	2,949,017	3,618,800	3,099,693
Licenses and permits	719,908	801,100	705,778
Intergovernmental	42,763,422	44,414,045	46,142,650
Charges for services	35,384,478	34,073,029	34,241,213
Fines and forfeitures	660,262	717,500	717,500
Interest income	548,824	300,000	400,000
Contributions	1,175,358	909,474	909,474
Miscellaneous	4,971,515	3,924,420	3,979,420
Operating grants	163,302	112,712	0
Transfers from other funds	8,915,167	5,628,067	5,016,948
Less Statutory 5%	0	-12,283,576	-13,064,290
Subtotal	235,935,288	239,016,006	253,238,467
Total Sources	<u>309,396,869</u>	<u>318,094,644</u>	<u>320,717,270</u>
Budgeted Expenditures by Department in this fund:			
County Administration	2,601,000	2,548,624	2,861,779
Clerk of Circuit Court	7,928,086	7,238,386	7,418,253
Property Appraiser	4,204,459	4,372,604	4,658,702
Sheriff	114,438,723	118,271,464	124,368,778
Supervisor of Elections	1,845,917	2,430,029	2,414,684
Tax Collector	6,901,619	7,428,394	8,196,628
County Attorney	2,524,044	2,183,455	2,329,576
Community Services	16,066,305	17,271,616	16,965,429
Financial Management	1,818,490	1,814,057	2,137,182
Human Resources	1,040,900	1,135,247	1,155,566
Information Technology Dept	7,295,628	8,723,146	8,944,537
Public Defender	128,222	135,734	123,107
Public Safety	20,763,999	21,934,366	22,676,431
States Attorney	496,912	518,409	518,409
Public Works(Transp/Prj Mgt)	100	0	0
Court Administrator	170,444	187,576	290,535
General Government	5,234,259	5,745,885	6,175,821
Court Costs	1,160,759	1,132,945	1,132,945
Parks&NaturalResourcesDept	4,365,544	4,494,241	4,623,649

General Fund (Continued)

	Actual FY15	Adopted FY16	Adopted FY17
Property Management Dept	17,484,002	17,140,855	17,321,453
Neighborhood Services Dept	615,775	945,245	1,088,536
Guardian Ad Litem	28,812	59,238	47,981
Subtotal	217,113,999	225,711,516	235,449,981
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	3,556,685	0	0
Tran to Child Svc Tax Fund	838,252	838,252	838,252
Transfer to MPO	17,559	22,741	22,580
Transfers to Grant >7/03	141,710	0	0
TSF:HernandoAveStreetLights	50	0	150
Trans to Court Technology	0	250,000	250,000
Transfer to 2006 Rev Imp Bonds	3,742,025	3,748,500	0
Tsf to Revenue Refund Bds 2010	451,523	505,283	1,571,935
Tsf to RevRef/Imp Bds 2013	3,065,498	3,145,753	7,028,667
Tsf to Rev Imp Note 2013	346,299	356,811	368,195
Tsf to Rev Impr Bond-2014	287,399	471,654	480,534
Tsf to Rev Impr Bond-2016	0	0	2,124,713
Tr to P&R Capital Projects	360,000	0	0
Tr to Build Cap Projects	6,725,360	2,160,000	0
Transfer to SCty CRA Cap Prj	0	600,000	0
Tran to Port Operating	446,500	446,500	446,500
Tran to Stormwtr Cap Proj	88,000	0	0
Tran to Radio-PubSfty	1,071,000	600,000	750,000
Transfer to Washington Grdn	0	0	300
Transfer to Port TIF	61,492	197,721	110,170
Transfer to Southwest TIF	713,272	1,147,378	2,540,772
Subtotal	21,912,624	14,490,593	16,532,768
Reserves & Set Aside Amounts:			
Reserves - BCC Contingency	0	1,050,000	1,050,000
Reserves - Economic Development	0	500,000	500,000
Reserves - Grant	0	663,671	663,671
Reserves - Sanctions Coordinator	0	40,000	0
Reserves - Special Counsel	0	150,000	150,000
Reserves - IT Equipment/Improvements	0	500,000	0
Reserves - Wrkforce/Millennial Hsing	0	200,000	0
Reserves - Department Shortfall	0	170,000	170,000
Reserves - MSO Helicopter	0	791,368	1,491,216
Reserves - CRAs	0	1,608,000	2,205,738
Reserves - Health Care	0	6,273,620	6,596,360
Reserves - SOE Redistricting	0	0	350,000
Reserves - Contingency - VoIP Maint	0	147,645	147,645
Reserves - DJJ	0	219,576	0
Salary Adjustment - PFP	0	4,915,241	2,649,009
Salary Adjustment - Constitutionals	0	-3,347,536	0

General Fund (Continued)

	Actual FY15	Adopted FY16	Adopted FY17
Reserves - Compression	0	0	500,000
Reserves - Golf Course Capital	0	0	135,000
Reserves - Cash Balance - Operating	0	59,365,210	50,882,882
Reserves - Economic Development	0	122,998	0
Reserves - Beach	0	875,000	1,060,000
Reserves - Medicaid Match	0	362,000	0
Reserves - R & R	0	300,000	100,000
Reserves - Debt Service	0	3,000,883	83,000
Reserves - PAO Budget Adjustment	0	-15,141	0
Subtotal	0	77,892,535	68,734,521
Total Uses	<u>239,026,622</u>	<u>318,094,644</u>	<u>320,717,270</u>

For Constitutional Officers, the amounts on this report include support costs paid by the county in addition to the Constitutional Officers budget.

*Estimates of encumbrances, prior year rollovers, and returns of constitutional officers will be added to the budget later in the process, when more accurate projections can be made. These items are excluded from the net budget in order to avoid double counting of prior year items.

911 Enhancement Fee

Fees charged to telephone and cell phone users to partially cover the cost of operating the 911 emergency communications division of Public Safety are accounted for in this fund. County dispatchers answer all 911 calls for Manatee County and several municipalities.

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	1,286,972	1,018,682	1,615,330
Subtotal	1,286,972	1,018,682	1,615,330
Revenues to be received during Fiscal Year:			
Other Taxes	1,618,410	1,200,000	1,400,000
Interest income	4,581	600	600
Less Statutory 5%	0	-60,030	-70,030
Subtotal	1,622,991	1,140,570	1,330,570
Total Sources	<u>2,909,963</u>	<u>2,159,252</u>	<u>2,945,900</u>
Budgeted Expenditures by Department in this fund:			
Public Safety	1,140,498	1,405,459	1,688,591
Subtotal	1,140,498	1,405,459	1,688,591
Transfers Out to Other Funds/Agencies:			
Tr to Build Cap Projects	530,800	0	0
Subtotal	530,800	0	0
Reserves & Set Aside Amounts:			
Salary Adjustment - PFP	0	12,261	39,380
Reserves - Cash Balance - Operating	0	741,532	1,217,929
Subtotal	0	753,793	1,257,309
Total Uses	<u>1,671,298</u>	<u>2,159,252</u>	<u>2,945,900</u>

Affordable Housing Subsidy

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 FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	2,966,816	1,439,276	2,768,781
Subtotal	2,966,816	1,439,276	2,768,781
Revenues to be received during Fiscal Year:			
Interest income	16,598	5,000	8,200
Less Statutory 5%	0	-250	-410
Subtotal	16,598	4,750	7,790
Total Sources	<u>2,983,414</u>	<u>1,444,026</u>	<u>2,776,571</u>
Budgeted Expenditures by Department in this fund:			
Neighborhood Services Dept	42,368	70,750	121,800
Subtotal	42,368	70,750	121,800
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	1,373,276	2,654,771
Subtotal	0	1,373,276	2,654,771
Total Uses	<u>42,368</u>	<u>1,444,026</u>	<u>2,776,571</u>

Assessment Projects

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

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	2,263,679	2,377,655	2,483,484
Subtotal	2,263,679	2,377,655	2,483,484
Revenues to be received during Fiscal Year:			
Interest income	47,101	6,000	6,000
Assessments	141,695	115,000	115,000
Less Statutory 5%	0	-6,050	-6,050
Subtotal	188,796	114,950	114,950
Total Sources	<u>2,452,475</u>	<u>2,492,605</u>	<u>2,598,434</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	5,308	48,500	48,750
Subtotal	5,308	48,500	48,750
Transfers Out to Other Funds/Agencies:			
Tsf to RevRef/Imp Bds 2013	28,284	26,898	26,962
Subtotal	28,284	26,898	26,962
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	2,417,207	2,522,722
Subtotal	0	2,417,207	2,522,722
Total Uses	<u>33,592</u>	<u>2,492,605</u>	<u>2,598,434</u>

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

Automated Systems Maintenance

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

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	2,109,178	2,235,290	2,154,718
Subtotal	2,109,178	2,235,290	2,154,718
Revenues to be received during Fiscal Year:			
Charges for services	1,510,847	1,718,386	100,000
Interest income	11,652	9,390	9,484
Less Statutory 5%	0	-86,389	-5,474
Subtotal	1,522,498	1,641,387	104,010
Total Sources	<u>3,631,676</u>	<u>3,876,677</u>	<u>2,258,728</u>
Budgeted Expenditures by Department in this fund:			
Information Technology Dept	1,271,716	1,120,941	1,448,603
Subtotal	1,271,716	1,120,941	1,448,603
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	0	750,000	0
Subtotal	0	750,000	0
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	199	199
Salary Adjustment - PFP	0	5,266	11,392
Reserves - IT Replacement	0	500,000	0
Reserves - Cash Balance - ASM	0	1,500,271	798,534
Subtotal	0	2,005,736	810,125
Total Uses	<u>1,271,716</u>	<u>3,876,677</u>	<u>2,258,728</u>

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

Beach Erosion Control and Capital Projects

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

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	1,739,237	3,022,154	5,543,506
Subtotal	1,739,237	3,022,154	5,543,506
Revenues to be received during Fiscal Year:			
Other Taxes	2,322,644	2,193,837	2,259,652
Intergovernmental	699,897	0	0
Interest income	46,697	25,000	25,000
Contributions	378	0	0
Capital grants	73,046	0	0
Transfers from other funds	3,270,321	0	0
Less Statutory 5%	0	-110,942	-114,233
Subtotal	6,412,982	2,107,895	2,170,419
Total Sources	<u>8,152,219</u>	<u>5,130,049</u>	<u>7,713,925</u>
Budgeted Expenditures by Department in this fund:			
County Administration	35,883	0	0
Financial Management	335,652	365,815	367,790
Parks&NaturalResourcesDept	1,988,214	0	0
Property Management Dept	20,406	0	0
Subtotal	2,380,155	365,815	367,790
Transfers Out to Other Funds/Agencies:			
Tsf to Rev Impr Bond-2016	0	0	1,084,622
Tr to Beach Erosion Control	3,242,898	0	0
Subtotal	3,242,898	0	1,084,622
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Capital	0	1,423,198	1,313,959
Reserves - Cash Balance - Operating	0	3,341,036	4,947,554
Subtotal	0	4,764,234	6,261,513
Total Uses	<u>5,623,053</u>	<u>5,130,049</u>	<u>7,713,925</u>

Building Capital Projects

These funds accounts for general government capital improvements. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	2,190,232	1,270,927	2,090,022
Subtotal	2,190,232	1,270,927	2,090,022
Revenues to be received during Fiscal Year:			
Intergovernmental	443,174	0	0
Interest income	144,836	38,500	2,250
Miscellaneous	12	0	0
Transfers from other funds	9,297,744	2,160,000	844,835
Less Statutory 5%	0	-1,925	-113
Subtotal	9,885,766	2,196,575	846,972
Total Sources	<u>12,075,998</u>	<u>3,467,502</u>	<u>2,936,994</u>
Budgeted Expenditures by Department in this fund:			
Information Technology Dept	3,146,582	0	0
Public Safety	555,821	100,000	0
General Government	1,347,118	0	0
Property Management Dept	17,571,607	2,257,000	0
Building & Development Service	10,047	0	0
Subtotal	22,631,176	2,357,000	0
Transfers Out to Other Funds/Agencies:			
Trans to Health Self Ins	0	0	270,000
Subtotal	0	0	270,000
Reserves & Set Aside Amounts:			
Reserves - 2013 Rev Imp Bonds	0	23,759	35,829
Reserves - 2016 Rev Imp Bond	0	0	866,135
Reserves - ESCO Capital Project PH2	0	47,756	49,783
Reserves - ESCO Capital Projects	0	29,373	26,773
Reserves - Building Capital Projects	0	1,009,614	843,639
Reserves - Building Capital Projects	0	0	844,835
Subtotal	0	1,110,502	2,666,994
Total Uses	<u>22,631,176</u>	<u>3,467,502</u>	<u>2,936,994</u>

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 FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	14,393,322	14,814,028	16,566,360
Subtotal	14,393,322	14,814,028	16,566,360
Revenues to be received during Fiscal Year:			
Licenses and permits	8,130,798	8,072,387	7,501,450
Charges for services	25,580	0	0
Fines and forfeitures	51,965	58,606	60,951
Interest income	85,422	48,296	49,699
Miscellaneous	394,034	374,246	345,029
Transfers from other funds	487,705	487,705	130,955
Less Statutory 5%	0	-427,677	-397,856
Subtotal	9,175,504	8,613,563	7,690,228
Total Sources	<u>23,568,826</u>	<u>23,427,591</u>	<u>24,256,588</u>
Budgeted Expenditures by Department in this fund:			
Building & Development Service	6,119,835	7,066,475	7,004,938
Subtotal	6,119,835	7,066,475	7,004,938
Transfers Out to Other Funds/Agencies:			
Tr to Build Cap Projects	698,790	0	0
Subtotal	698,790	0	0
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	3,191	3,191
Salary Adjustment - PFP	0	113,068	278,538
Reserves - Cash Balance - Operating	0	16,244,857	11,669,921
Reserves - Cash Balance - Addressing	0	0	300,000
Reserves - Cash Balance - Bldg Annex	0	0	3,000,000
Reserves - Cash Balance - Technology	0	0	1,000,000
Reserves - Cash Balance - Growth	0	0	1,000,000
Subtotal	0	16,361,116	17,251,650
Total Uses	<u>6,818,625</u>	<u>23,427,591</u>	<u>24,256,588</u>

Children's Services Tax

This fund is a special revenue fund used to account for the Children's Services tax levy and corresponding operating and contract service costs of children's programs. Revenues are generated by .3333 millage assessment on property tax values.

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	2,118,561	2,271,545	2,841,921
Subtotal	2,118,561	2,271,545	2,841,921
Revenues to be received during Fiscal Year:			
Property Taxes	8,360,475	9,362,184	10,186,189
Interest income	30,685	9,139	15,167
Miscellaneous	90	0	0
Transfers from other funds	838,252	838,252	838,252
Less Statutory 5%	0	-468,566	-510,068
Subtotal	9,229,502	9,741,009	10,529,540
Total Sources	<u>11,348,063</u>	<u>12,012,554</u>	<u>13,371,461</u>
Budgeted Expenditures by Department in this fund:			
Community Services	8,267,141	10,441,349	12,162,164
Subtotal	8,267,141	10,441,349	12,162,164
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	299	299
Salary Adjustment - PFP	0	13,193	31,898
Specific Program - Set Asides	0	0	100,000
Reserves - Cash Balance - Operating	0	1,557,713	1,077,100
Subtotal	0	1,571,205	1,209,297
Total Uses	<u>8,267,141</u>	<u>12,012,554</u>	<u>13,371,461</u>

Communications Fund

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

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	526,160	308,211	256,800
Subtotal	526,160	308,211	256,800
Revenues to be received during Fiscal Year:			
Charges for services	426,377	713,139	483,200
Interest income	3,025	0	0
Miscellaneous	0	1,465	1,479
Less Statutory 5%	0	-35,730	-24,234
Subtotal	429,402	678,874	460,445
Total Sources	<u>955,562</u>	<u>987,085</u>	<u>717,245</u>
Budgeted Expenditures by Department in this fund:			
Information Technology Dept	538,428	733,111	674,582
Subtotal	538,428	733,111	674,582
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	1,047	1,047
Salary Adjustment - PFP	0	10,325	17,118
Reserves - Cash Balance - Telecomm	0	242,602	24,498
Subtotal	0	253,974	42,663
Total Uses	<u>538,428</u>	<u>987,085</u>	<u>717,245</u>

Convention Center

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

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	2,545,837	2,272,852	1,748,590
Subtotal	2,545,837	2,272,852	1,748,590
Revenues to be received during Fiscal Year:			
Charges for services	1,624,285	1,555,550	1,555,550
Interest income	14,436	6,565	6,630
Contributions	14,041	200	200
Miscellaneous	39,231	45,500	45,500
Transfers from other funds	600,000	600,000	600,000
Less Statutory 5%	0	-80,391	-80,394
Subtotal	2,291,992	2,127,424	2,127,486
Total Sources	<u>4,837,829</u>	<u>4,400,276</u>	<u>3,876,076</u>
Budgeted Expenditures by Department in this fund:			
Convention and Visitors Bureau	2,663,575	2,391,731	2,219,200
Subtotal	2,663,575	2,391,731	2,219,200
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Contingency - Civic Center	0	150,000	150,000
Reserves - Contingency - VoIP Maint	0	1,296	1,296
Salary Adjustment - PFP	0	18,157	48,937
Reserves - Cash Balance - Operating	0	1,839,092	1,456,643
Subtotal	0	2,008,545	1,656,876
Total Uses	<u>2,663,575</u>	<u>4,400,276</u>	<u>3,876,076</u>

Court Technology Fees

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

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	377,369	280,586	371,744
Subtotal	377,369	280,586	371,744
Revenues to be received during Fiscal Year:			
Charges for services	677,502	750,000	750,000
Interest income	1,867	1,500	929
Transfers from other funds	0	250,000	250,000
Less Statutory 5%	0	-37,575	-37,546
Subtotal	679,369	963,925	963,383
Total Sources	<u>1,056,738</u>	<u>1,244,511</u>	<u>1,335,127</u>
Budgeted Expenditures by Department in this fund:			
Clerk of Circuit Court	139,702	138,170	138,170
Court Administrator	19,948	7,670	3,180
General Government	3,563	0	0
Court Costs	565,487	711,409	830,880
Subtotal	728,700	857,249	972,230
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	11,119	11,119
Salary Adjustment - PFP	0	6,750	12,781
Reserves - Cash Balance - Operating	0	369,393	338,997
Subtotal	0	387,262	362,897
Total Uses	<u>728,700</u>	<u>1,244,511</u>	<u>1,335,127</u>

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

Debt Service

These funds reflect principal and interest payments on bonded debt for governmental projects and General Obligation bonds. Debt service for Water & Sewer funds are not shown here but are reported separately with the Water and Sewer enterprise fund.

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	655,673	102,427	897,357
Subtotal	655,673	102,427	897,357
Revenues to be received during Fiscal Year:			
Property Taxes	3,009,622	786,502	366,739
Intergovernmental	1,162,025	1,175,903	0
Interest income	45,145	5,676	2,318
Transfers from other funds	13,755,225	14,020,382	20,433,397
Less Statutory 5%	0	-98,403	-18,452
Subtotal	17,972,017	15,890,060	20,784,002
Total Sources	<u>18,627,690</u>	<u>15,992,487</u>	<u>21,681,359</u>
Budgeted Expenditures by Department in this fund:			
Debt Service	17,868,765	15,800,468	21,141,751
Subtotal	17,868,765	15,800,468	21,141,751
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	415	0	0
Transfer to Landfill	2,967	0	0
Subtotal	3,382	0	0
Reserves & Set Aside Amounts:			
Reserves - Ameresco Energy Debt	0	402	552
Reserves - Cash Balance - 2013 Debt	0	6,304	8,061
Reserves - GO Refunding Bonds 2014	0	126,244	530,995
Reserves - Rev Refunding Bonds 2010	0	59,069	0
Subtotal	0	192,019	539,608
Total Uses	<u>17,872,147</u>	<u>15,992,487</u>	<u>21,681,359</u>

Fleet & Fuel Services

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

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	8,930,607	8,291,112	7,886,305
Subtotal	8,930,607	8,291,112	7,886,305
Revenues to be received during Fiscal Year:			
Charges for services	14,829,899	17,132,140	17,281,190
Interest income	46,361	20,946	39,432
Contributions	130,000	0	0
Miscellaneous	22,361	17,000	17,000
Gain on disposition of assets	292,366	45,000	45,000
Less Statutory 5%	0	-860,754	-869,131
Subtotal	15,320,988	16,354,332	16,513,491
Total Sources	<u>24,251,595</u>	<u>24,645,444</u>	<u>24,399,796</u>
Budgeted Expenditures by Department in this fund:			
Financial Management	80,646	0	0
Public Works(Transp/Prj Mgt)	13,594,398	17,109,894	17,186,400
Subtotal	13,675,045	17,109,894	17,186,400
Transfers Out to Other Funds/Agencies:			
Tr to Build Cap Projects	168,701	0	0
Tran to Trnst Cap Project	1,166,417	0	0
Subtotal	1,335,118	0	0
Reserves & Set Aside Amounts:			
Reserves - Contingency - VolIP Maint	0	1,646	1,646
Salary Adjustment - PFP	0	83,001	180,685
Reserves - Cash Balance - Fuel	0	2,875,068	2,715,171
Reserves - Cash Balance - Fleet	0	4,575,835	4,315,894
Subtotal	0	7,535,550	7,213,396
Total Uses	<u>15,010,163</u>	<u>24,645,444</u>	<u>24,399,796</u>

Florida Boating Improvement Program

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 FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	1,036,474	459,826	780,108
Subtotal	1,036,474	459,826	780,108
Revenues to be received during Fiscal Year:			
Intergovernmental	404,554	350,000	350,000
Interest income	6,329	2,504	2,504
Less Statutory 5%	0	-17,625	-17,625
Subtotal	410,883	334,879	334,879
Total Sources	<u>1,447,357</u>	<u>794,705</u>	<u>1,114,987</u>
Budgeted Expenditures by Department in this fund:			
Parks&NaturalResourcesDept	87,370	150,000	150,000
Subtotal	87,370	150,000	150,000
Transfers Out to Other Funds/Agencies:			
Tr to P&R Capital Projects	872,648	0	0
Subtotal	872,648	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	644,705	964,987
Subtotal	0	644,705	964,987
Total Uses	<u>960,018</u>	<u>794,705</u>	<u>1,114,987</u>

Gas Tax Capital Projects

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 FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	11,360,128	3,736,395	2,874,568
Subtotal	11,360,128	3,736,395	2,874,568
Revenues to be received during Fiscal Year:			
Interest income	152,795	40,000	40,500
Miscellaneous	27,518	0	0
Transfers from other funds	9,710,651	3,549,871	6,179,856
Less Statutory 5%	0	-2,000	-2,025
Subtotal	9,890,964	3,587,871	6,218,331
Total Sources	<u>21,251,092</u>	<u>7,324,266</u>	<u>9,092,899</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	5,444,440	1,875,000	3,980,000
Subtotal	5,444,440	1,875,000	3,980,000
Transfers Out to Other Funds/Agencies:			
Tsf to RevRef/Imp Bds 2013	3,548,976	3,549,871	3,549,856
Subtotal	3,548,976	3,549,871	3,549,856
Reserves & Set Aside Amounts:			
Reserves - 5 Ct Gas Tax - CIP	0	627,729	78,272
Reserves - Gas Tax Capital Projects	0	272,141	821,271
Reserves - 5th & 6th Gas Tax - CIP	0	0	604,271
Reserves - 4th Ct Gas Tax - CIP	0	999,525	59,229
Subtotal	0	1,899,395	1,563,043
Total Uses	<u>8,993,416</u>	<u>7,324,266</u>	<u>9,092,899</u>

Gas Tax Road Maintenance

These funds track the use of Local Option Gas Taxes and maintain the funding and expenditures for small projects and maintenance of the transportation system, roads, sidewalks and signalization systems.

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	14,086,255	7,204,402	11,487,859
Subtotal	14,086,255	7,204,402	11,487,859
Revenues to be received during Fiscal Year:			
Interest income	56,027	36,100	41,021
Miscellaneous	2,478	0	0
Transfers from other funds	9,229,340	9,144,111	9,157,807
Less Statutory 5%	0	-1,805	-2,052
Subtotal	9,287,845	9,178,406	9,196,776
Total Sources	23,374,100	16,382,808	20,684,635
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	6,341,286	8,284,225	8,325,384
Subtotal	6,341,286	8,284,225	8,325,384
Transfers Out to Other Funds/Agencies:			
Tr to 2 Ct Loc Option Gs Tx	0	0	800,000
Tr to Gas Tx Cap Projects	0	0	1,330,000
Tr to 4 Ct Gs Tx Cap Proj Fund	0	0	400,000
Transfer to: 5ctBdVoteCapProj	5,350,000	0	100,000
Subtotal	5,350,000	0	2,630,000
Reserves & Set Aside Amounts:			
Salary Adjustment - PFP	0	90,624	181,845
Reserves - 9th Ct Voted Rd	0	2,918,757	2,313,070
Reserves - Const 5 & 6 80% Rd Maint	0	567,800	572,782
Reserves - Local Option 4th Ct Main	0	1,286,612	1,483,705
Reserves - Local Option 5th Ct Gas Tax	0	2,480,809	2,159,376
Reserves - 5th & 6th Gas Tax	0	753,981	3,018,473
Subtotal	0	8,098,583	9,729,251
Total Uses	11,691,286	16,382,808	20,684,635

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 FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	331,802	333,461	335,295
Subtotal	331,802	333,461	335,295
Revenues to be received during Fiscal Year:			
Interest income	1,825	1,667	1,677
Less Statutory 5%	0	-83	-84
Subtotal	1,825	1,584	1,593
Total Sources	<u>333,627</u>	<u>335,045</u>	<u>336,888</u>
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	335,045	336,888
Subtotal	0	335,045	336,888
Total Uses	<u>0</u>	<u>335,045</u>	<u>336,888</u>

Health Self Insurance

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

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	34,078,953	40,124,930	37,011,323
Subtotal	34,078,953	40,124,930	37,011,323
Revenues to be received during Fiscal Year:			
Charges for services	41,712,990	52,052,720	44,125,200
Interest income	215,308	95,000	95,000
Miscellaneous	855,130	524,500	524,500
Transfers from other funds	0	0	270,000
Less Statutory 5%	0	-2,633,611	-2,237,235
Subtotal	42,783,428	50,038,609	42,777,465
Total Sources	<u>76,862,381</u>	<u>90,163,539</u>	<u>79,788,788</u>
Budgeted Expenditures by Department in this fund:			
County Administration	22,119	0	0
Human Resources	40,719,566	42,453,215	45,368,798
Subtotal	40,741,684	42,453,215	45,368,798
Transfers Out to Other Funds/Agencies:			
Tr to Build Cap Projects	42,832	0	0
Subtotal	42,832	0	0
Reserves & Set Aside Amounts:			
Reserves - Contingency - VolP Maint	0	2,493	2,493
Salary Adjustment - PFP	0	11,641	23,603
Reserves - Cash Balance - Operating	0	9,680,476	10,760,228
Reserves - Cash Balance - Dental	0	60,000	60,000
Reserves - Cash Balance - Medical	0	27,488,375	13,076,327
Reserves - Cash Balance - OPEB	0	10,467,339	10,497,339
Subtotal	0	47,710,324	34,419,990
Total Uses	<u>40,784,516</u>	<u>90,163,539</u>	<u>79,788,788</u>

Highway Capital Projects Fund

These funds account for highway capital improvements not funded by gas taxes. Included within this fund summary is the 2016 Revenue Improvement Note (credit line) for 44th Avenue capital projects. Associated debt service for the 44th Avenue credit line is located within the debt service fund and paid by appropriate impact fees. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	77,486	11,041	15,435,920
Subtotal	77,486	11,041	15,435,920
Revenues to be received during Fiscal Year:			
Interest income	10,583	1,000	1,000
Contributions	2,299,202	0	0
Capital grants	841,768	0	0
Transfers from other funds	502,012	0	0
Bond proceeds	837,606	0	0
Less Statutory 5%	0	-50	-50
Subtotal	4,491,170	950	950
Total Sources	<u>4,568,656</u>	<u>11,991</u>	<u>15,436,870</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	1,339,599	0	0
Subtotal	1,339,599	0	0
Reserves & Set Aside Amounts:			
Reserves - 2013 Rev Imp Bonds	0	11,991	22,418
Reserves - 2016 Trans Rev Imp Note	0	0	15,364,000
Reserves - Cash Balance - Highway	0	0	50,452
Subtotal	0	11,991	15,436,870
Total Uses	<u>1,339,599</u>	<u>11,991</u>	<u>15,436,870</u>

Impact Fee Administration

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

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	271,162	263,900	59,977
Subtotal	271,162	263,900	59,977
Revenues to be received during Fiscal Year:			
Charges for services	0	0	150,000
Interest income	2,154	1,000	100
Transfers from other funds	182,851	200,000	200,000
Less Statutory 5%	0	-50	-7,505
Subtotal	185,005	200,950	342,595
Total Sources	<u>456,167</u>	<u>464,850</u>	<u>402,572</u>
Budgeted Expenditures by Department in this fund:			
Financial Management	275,094	317,310	349,136
Subtotal	275,094	317,310	349,136
Reserves & Set Aside Amounts:			
Salary Adjustment - PFP	0	4,486	10,695
Reserves - Cash Balance - Operating	0	143,004	42,691
Reserves - Contingency - VoIP Maint	0	50	50
Subtotal	0	147,540	53,436
Total Uses	<u>275,094</u>	<u>464,850</u>	<u>402,572</u>

Law Enforcement Impact Fees

These funds account for the revenues and expenditures relating to impact fees collected for law enforcement and judicial facilities.

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	2,917,388	2,546,637	2,304,723
Subtotal	2,917,388	2,546,637	2,304,723
Revenues to be received during Fiscal Year:			
Licenses and permits	1,700,278	1,500,000	1,500,000
Interest income	17,403	8,850	8,850
Less Statutory 5%	0	-75,443	-75,443
Subtotal	1,717,681	1,433,407	1,433,407
Total Sources	<u>4,635,069</u>	<u>3,980,044</u>	<u>3,738,130</u>
Budgeted Expenditures by Department in this fund:			
General Government	156,802	0	387,640
Subtotal	156,802	0	387,640
Transfers Out to Other Funds/Agencies:			
Transfer to 2006 Rev Imp Bonds	401,640	401,625	0
Tsf to RevRef/Imp Bds 2013	1,013,796	976,288	1,432,669
Subtotal	1,415,436	1,377,913	1,432,669
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - LE Impact	0	2,458,850	1,773,762
Reserves - Cash Balance - Operating	0	143,281	144,059
Subtotal	0	2,602,131	1,917,821
Total Uses	<u>1,572,238</u>	<u>3,980,044</u>	<u>3,738,130</u>

Library Funds

These funds account for the Library millage levy and operating costs of the Central Library and county branch libraries, as well as the Eaton Trust Historical Library fund and the Library Gift fund.

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	1,980,271	1,744,430	1,855,637
Subtotal	1,980,271	1,744,430	1,855,637
Revenues to be received during Fiscal Year:			
Property Taxes	6,208,174	6,952,117	7,564,002
Charges for services	24,420	15,000	15,000
Fines and forfeitures	117,559	145,000	145,000
Interest income	18,223	8,464	7,093
Contributions	226,046	35,000	155,000
Miscellaneous	2,158	0	0
Operating grants	5,081	0	0
Less Statutory 5%	0	-357,779	-394,305
Subtotal	6,601,660	6,797,802	7,491,790
Total Sources	<u>8,581,931</u>	<u>8,542,232</u>	<u>9,347,427</u>
Budgeted Expenditures by Department in this fund:			
Neighborhood Services Dept	6,526,208	7,005,212	7,116,240
Subtotal	6,526,208	7,005,212	7,116,240
Transfers Out to Other Funds/Agencies:			
TR to Library Construction	129,073	0	0
Tr to Build Cap Projects	52,676	0	0
Subtotal	181,749	0	0
Reserves & Set Aside Amounts:			
Reserves - Contingency - VolP Maint	0	5,934	5,934
Salary Adjustment - PFP	0	105,826	142,603
Reserves - Cash Balance - Operating	0	1,425,260	2,082,650
Subtotal	0	1,537,020	2,231,187
Total Uses	<u>6,707,957</u>	<u>8,542,232</u>	<u>9,347,427</u>

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

Library Impact Fee Funds

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

	Actual FY15	Adopted FY16	Adopted FY17
Subtotal	0	0	0
Revenues to be received during Fiscal Year:			
Licenses and permits	0	0	400,000
Less Statutory 5%	0	0	-20,000
Subtotal	0	0	380,000
Total Sources	<u>0</u>	<u>0</u>	<u>380,000</u>
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	0	380,000
Subtotal	0	0	380,000
Total Uses	<u>0</u>	<u>0</u>	<u>380,000</u>

Metropolitan Planning Organization

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 FY15	Adopted FY16	Adopted FY17
Subtotal	0	0	0
Revenues to be received during Fiscal Year:			
Miscellaneous	33	65,085	82,712
Operating grants	1,342,145	1,218,390	1,521,526
Transfers from other funds	17,559	22,741	22,580
Less Statutory 5%	0	-64,174	-80,212
Subtotal	1,359,737	1,242,042	1,546,606
Total Sources	<u>1,359,737</u>	<u>1,242,042</u>	<u>1,546,606</u>
Budgeted Expenditures by Department in this fund:			
MPO	1,358,634	1,242,042	1,546,606
Subtotal	1,358,634	1,242,042	1,546,606
Total Uses	<u>1,358,634</u>	<u>1,242,042</u>	<u>1,546,606</u>

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

Miscellaneous Funds

The Emergency Medical Services Trust, Cable Franchise Fees Fund, EMS Impact Fee Fund, Substance Abuse Treatment Fund, CRA Capital Projects Fund, Library Capital Projects Fund, Comprehensive Jail Facility Fund and 2004 Transportation Bonds Fund make up the Miscellaneous fund balance. The fund balance for each is less than \$100,000.

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	1,003,675	122,276	136,259
Subtotal	1,003,675	122,276	136,259
Revenues to be received during Fiscal Year:			
Intergovernmental	46,528	0	0
Fines and forfeitures	7,124	5,300	5,300
Interest income	22,343	10,420	262
Miscellaneous	6	0	0
Transfers from other funds	129,073	600,000	0
Less Statutory 5%	0	-786	-278
Subtotal	205,074	614,934	5,284
Total Sources	<u>1,208,749</u>	<u>737,210</u>	<u>141,543</u>
Budgeted Expenditures by Department in this fund:			
County Administration	7,280	16,087	10,459
Community Services	0	5,000	5,000
Public Safety	46,644	0	0
Public Works(Transp/Prj Mgt)	4,398,820	590,874	0
Neighborhood Services Dept	321,134	0	0
Subtotal	4,773,878	611,961	15,459
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - 2004 Trans	0	23,819	0
Reserves - Cash Balance - Cable Fran	0	497	0
Reserves - Cash Balance - Comp Jail	0	36,714	36,914
Reserves - Cash Balance - EMS Trust	0	375	756
Reserves - Cash Balance - Library CIP	0	1,401	2,489
Reserves - Cash Balance - S. Cnty	0	15,933	11,337
Reserves - Cash Balance - Sub Abuse	0	38,653	51,292
Reserves - Cash Balance - EMS Imp	0	7,857	23,296
Subtotal	0	125,249	126,084
Total Uses	<u>4,773,878</u>	<u>737,210</u>	<u>141,543</u>

Miscellaneous Grants

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	992,973	494,473	470,201
Subtotal	992,973	494,473	470,201
Revenues to be received during Fiscal Year:			
Intergovernmental	92,324	0	0
Interest income	4,877	500	500
Less Statutory 5%	0	-25	-25
Subtotal	97,201	475	475
Total Sources	<u>1,090,174</u>	<u>494,948</u>	<u>470,676</u>
Budgeted Expenditures by Department in this fund:			
Parks&NaturalResourcesDept	92,324	0	0
Subtotal	92,324	0	0
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	500,000	0	0
Subtotal	500,000	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	494,948	470,676
Subtotal	0	494,948	470,676
Total Uses	<u>592,324</u>	<u>494,948</u>	<u>470,676</u>

North County (Port) TIF

In November 2009, the Port TIF was established through Ordinance 09-50 for the purpose of providing a financing mechanism to pay a portion of the costs of (a) Port Authority debt obligations, (b) port related economic development within and adjacent to the Port Manatee Encouragement Zone (PMEZ), (c) infrastructure improvements within the PMEZ and North County Gateway Overlay and expansion of Port Manatee, and (d) capital improvements to Port Manatee. Additional tax revenues generated in the Port TIF area are to be used for the above purposes.

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	0	64,794	77,566
Subtotal	0	64,794	77,566
Revenues to be received during Fiscal Year:			
Interest income	273	0	100
Transfers from other funds	64,794	216,581	120,679
Less Statutory 5%	0	0	-5
Subtotal	65,067	216,581	120,774
Total Sources	<u>65,067</u>	<u>281,375</u>	<u>198,340</u>
Budgeted Expenditures by Department in this fund:			
Subtotal	0	0	0
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash - Port TIF	0	281,375	198,340
Subtotal	0	281,375	198,340
Total Uses	<u>0</u>	<u>281,375</u>	<u>198,340</u>

Palm Aire Landscape MSTU

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 FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	267,116	211,464	168,715
Subtotal	267,116	211,464	168,715
Revenues to be received during Fiscal Year:			
Property Taxes	85,828	94,470	100,414
Interest income	1,644	808	816
Less Statutory 5%	0	-4,764	-5,062
Subtotal	87,472	90,514	96,168
Total Sources	<u>354,588</u>	<u>301,978</u>	<u>264,883</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	64,411	133,220	134,773
Subtotal	64,411	133,220	134,773
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Palm Aire	0	168,758	130,110
Subtotal	0	168,758	130,110
Total Uses	<u>64,411</u>	<u>301,978</u>	<u>264,883</u>

Parks Capital Projects

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 FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	574,843	567,710	879,998
Subtotal	574,843	567,710	879,998
Revenues to be received during Fiscal Year:			
Interest income	31,259	10,000	7,050
Contributions	100,000	0	0
Capital grants	404,461	0	0
Transfers from other funds	2,531,316	0	0
Less Statutory 5%	0	-500	-353
Subtotal	3,067,036	9,500	6,697
Total Sources	<u>3,641,879</u>	<u>577,210</u>	<u>886,695</u>
Budgeted Expenditures by Department in this fund:			
Parks and Recreation	463,757	0	0
Parks&NaturalResourcesDept	1,576,051	0	0
Property Management Dept	4,917	0	0
Subtotal	2,044,725	0	0
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Parks CIP	0	577,210	886,695
Subtotal	0	577,210	886,695
Total Uses	<u>2,044,725</u>	<u>577,210</u>	<u>886,695</u>

Parks Impact Fee Capital Projects

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 FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	3,349,002	5,338,140	9,191,462
Subtotal	3,349,002	5,338,140	9,191,462
Revenues to be received during Fiscal Year:			
Licenses and permits	3,659,292	3,400,000	2,669,000
Interest income	36,525	12,500	15,000
Transfers from other funds	2,922,250	0	0
Less Statutory 5%	0	-170,625	-134,200
Subtotal	6,618,067	3,241,875	2,549,800
Total Sources	<u>9,967,069</u>	<u>8,580,015</u>	<u>11,741,262</u>
Budgeted Expenditures by Department in this fund:			
Parks and Recreation	14,098	0	0
Parks&NaturalResourcesDept	157,019	0	0
Property Management Dept	97,087	0	0
Subtotal	268,204	0	0
Transfers Out to Other Funds/Agencies:			
Tsf to Revenue Refund Bds 2010	97,453	97,884	97,794
Tsf to Pk Ctywide Imp fee	2,922,250	0	0
Subtotal	3,019,703	97,884	97,794
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Cntywd Imp	0	8,482,131	11,643,468
Subtotal	0	8,482,131	11,643,468
Total Uses	<u>3,287,907</u>	<u>8,580,015</u>	<u>11,741,262</u>

Phosphate Severance Tax

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 FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	4,448,199	3,195,104	2,871,604
Subtotal	4,448,199	3,195,104	2,871,604
Revenues to be received during Fiscal Year:			
Intergovernmental	421,438	700,000	800,000
Interest income	20,757	10,000	20,000
Less Statutory 5%	0	-35,500	-41,000
Subtotal	442,195	674,500	779,000
Total Sources	<u>4,890,394</u>	<u>3,869,604</u>	<u>3,650,604</u>
Budgeted Expenditures by Department in this fund:			
Parks&NaturalResourcesDept	898,074	912,902	1,265,236
Subtotal	898,074	912,902	1,265,236
Transfers Out to Other Funds/Agencies:			
Tr to P&R Capital Projects	1,120,962	0	0
Subtotal	1,120,962	0	0
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	100	100
Salary Adjustment - PFP	0	14,936	39,585
Reserves - Cash Balance - Operating	0	2,941,666	2,345,683
Subtotal	0	2,956,702	2,385,368
Total Uses	<u>2,019,036</u>	<u>3,869,604</u>	<u>3,650,604</u>

Port Authority

	Actual FY15	Adopted FY16	Adopted FY17
Subtotal	0	0	0
Revenues to be received during Fiscal Year:			
Charges for services	9,736,455	10,402,494	10,788,289
Interest income	56,314	35,000	35,000
Miscellaneous	477,364	970,394	885,436
Transfers from other funds	547,043	446,500	446,500
Less Statutory 5%	0	-570,394	-585,436
Subtotal	10,817,176	11,283,994	11,569,789
Total Sources	<u>10,817,176</u>	<u>11,283,994</u>	<u>11,569,789</u>
Budgeted Expenditures by Department in this fund:			
Port Authority	12,018,708	7,607,260	7,718,278
Subtotal	12,018,708	7,607,260	7,718,278
Transfers Out to Other Funds/Agencies:			
Tran to Port Capital Improv	648,636	0	0
Tran to Port Debt Service	2,968,234	2,968,434	3,192,470
Tran to Port Grants Cap Proj	173,964	0	0
Subtotal	3,790,834	2,968,434	3,192,470
Reserves & Set Aside Amounts:			
Reserves - Contingency	0	708,300	659,041
Subtotal	0	708,300	659,041
Total Uses	<u>15,809,542</u>	<u>11,283,994</u>	<u>11,569,789</u>

Port Authority Debt Service

	Actual FY15	Adopted FY16	Adopted FY17
Subtotal	0	0	0
Revenues to be received during Fiscal Year:			
Interest income	17,668	0	0
Transfers from other funds	2,968,234	2,968,434	3,192,470
Subtotal	2,985,902	2,968,434	3,192,470
Total Sources	<u>2,985,902</u>	<u>2,968,434</u>	<u>3,192,470</u>
Budgeted Expenditures by Department in this fund:			
Port Authority	1,579,372	2,968,434	3,192,470
Subtotal	1,579,372	2,968,434	3,192,470
Total Uses	<u>1,579,372</u>	<u>2,968,434</u>	<u>3,192,470</u>

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 FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	1,374,911	1,097,298	1,413,554
Subtotal	1,374,911	1,097,298	1,413,554
Revenues to be received during Fiscal Year:			
Licenses and permits	911,355	850,000	950,000
Interest income	9,052	2,500	3,000
Transfers from other funds	678,000	0	0
Less Statutory 5%	0	-42,625	-47,650
Subtotal	1,598,407	809,875	905,350
Total Sources	<u>2,973,318</u>	<u>1,907,173</u>	<u>2,318,904</u>
Budgeted Expenditures by Department in this fund:			
Public Safety	270,396	417,785	0
Subtotal	270,396	417,785	0
Transfers Out to Other Funds/Agencies:			
Transfer to 2006 Rev Imp Bonds	312,384	312,375	0
Tsf to RevRef/Imp Bds 2013	102,384	85,326	397,779
Tsf to Rev Impr Bond-2016	0	0	545,017
Tsf to Pub Safety Impact Fee	678,000	0	0
Subtotal	1,092,768	397,701	942,796
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Capital	0	16,152	129,052
Reserves - Cash Balance - Operating	0	1,075,535	1,247,056
Subtotal	0	1,091,687	1,376,108
Total Uses	<u>1,363,164</u>	<u>1,907,173</u>	<u>2,318,904</u>

Radio Fund

This fund accounts for internal services of the 800 MHz radio program excluding capital projects.

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	295,248	747,298	1,354,814
Subtotal	295,248	747,298	1,354,814
Revenues to be received during Fiscal Year:			
Charges for services	926,747	1,019,718	1,019,718
Interest income	4,043	700	700
Transfers from other funds	1,071,000	600,000	750,000
Less Statutory 5%	0	-51,021	-51,021
Subtotal	2,001,790	1,569,397	1,719,397
Total Sources	<u>2,297,038</u>	<u>2,316,695</u>	<u>3,074,211</u>
Budgeted Expenditures by Department in this fund:			
Information Technology Dept	1,195,762	1,809,747	1,824,378
Subtotal	1,195,762	1,809,747	1,824,378
Transfers Out to Other Funds/Agencies:			
Tr to Build Cap Projects	16,785	0	844,835
Subtotal	16,785	0	844,835
Reserves & Set Aside Amounts:			
Salary Adjustment - PFP	0	18,969	38,544
Reserves - Radio Operating	0	486,632	365,107
Reserves - Contingency - VoIP Maint	0	1,347	1,347
Subtotal	0	506,948	404,998
Total Uses	<u>1,212,547</u>	<u>2,316,695</u>	<u>3,074,211</u>

Road Impact Fee Capital Projects

These funds are used to account for revenues and expenditures relating to impact fees collected for transportation projects. Capital Project Funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	24,684,642	16,098,915	26,530,411
Subtotal	24,684,642	16,098,915	26,530,411
Revenues to be received during Fiscal Year:			
Licenses and permits	7,370,634	7,350,000	11,275,000
Interest income	392,538	131,500	142,500
Miscellaneous	36	0	0
Transfers from other funds	9,837,676	5,000,000	3,500,000
Less Statutory 5%	0	-374,075	-570,875
Subtotal	17,600,883	12,107,425	14,346,625
Total Sources	42,285,525	28,206,340	40,877,036
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	13,328,650	5,012,940	2,018,750
Subtotal	13,328,650	5,012,940	2,018,750
Transfers Out to Other Funds/Agencies:			
Tsf to Rev Impr Note-2016	0	0	78,000
Tsf to NE Rd Imp Fee-Projects	3,000,000	5,000,000	0
Tsf to NW Rd Imp Fee-Projects	400,000	0	0
Tsf to SE Road Imp Cap Proj	6,137,676	0	3,000,000
Tsf to SW Transp Cap Imp Fee	300,000	0	500,000
Subtotal	9,837,676	5,000,000	3,578,000

Road Impact Fee Capital Projects (Continued)

	Actual FY15	Adopted FY16	Adopted FY17
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - NW	0	4,452,493	6,620,563
Reserves - Cash Balance - SW	0	574,137	1,996,379
Reserves - Cash Balance - Old A	0	14,739	15,750
Reserves - Cash Balance - Old B	0	1,130	1,431
Reserves - Cash Balance - Old C	0	27,682	32,142
Reserves - Cash Balance - Old D	0	166,891	2,428,413
Reserves - Cash Balance - Old F	0	2,032	241,210
Reserves - Cash Balance - Old E	0	2,466	9,035
Reserves - Cash Balance - NE	0	247,442	4,274,305
Reserves - Cash Balance - NW	0	2,315,114	3,606,273
Reserves - Cash Balance - SE	0	1,768,450	1,328,750
Reserves - Cash Balance - SE	0	4,675,949	11,785,699
Reserves - Cash Balance - NE	0	3,944,875	2,940,336
Subtotal	0	18,193,400	35,280,286
Total Uses	<u>23,166,326</u>	<u>28,206,340</u>	<u>40,877,036</u>

Self Insurance

This internal service fund accounts for the costs and claims of worker's compensation, automobile, property and general liability insurances.

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	12,422,697	11,953,554	11,861,925
Subtotal	12,422,697	11,953,554	11,861,925
Revenues to be received during Fiscal Year:			
Charges for services	7,931,093	8,323,782	8,698,352
Interest income	69,200	32,997	33,657
Miscellaneous	500,633	155,000	163,890
Less Statutory 5%	0	-425,589	-444,795
Subtotal	8,500,926	8,086,190	8,451,104
Total Sources	<u>20,923,623</u>	<u>20,039,744</u>	<u>20,313,029</u>
Budgeted Expenditures by Department in this fund:			
County Attorney	9,327,313	9,903,128	9,851,969
Subtotal	9,327,313	9,903,128	9,851,969
Transfers Out to Other Funds/Agencies:			
Tr to Build Cap Projects	17,950	0	0
Subtotal	17,950	0	0
Reserves & Set Aside Amounts:			
Reserve - Contingency - VolP Maint	0	249	249
Salary Adjustment - PFP	0	11,734	115,856
Reserves - Cash Balance - Operating	0	10,124,633	10,344,955
Subtotal	0	10,136,616	10,461,060
Total Uses	<u>9,345,263</u>	<u>20,039,744</u>	<u>20,313,029</u>

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

Solid Waste Capital Projects

These funds account for capital projects associated with the Solid Waste Fund. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	1,808,033	1,946,987	2,035,695
Subtotal	1,808,033	1,946,987	2,035,695
Revenues to be received during Fiscal Year:			
Interest income	28,047	15,000	15,000
Miscellaneous	1,600	0	0
Transfers from other funds	1,165,000	1,185,000	1,800,000
Less Statutory 5%	0	-750	-750
Subtotal	1,194,647	1,199,250	1,814,250
Total Sources	<u>3,002,680</u>	<u>3,146,237</u>	<u>3,849,945</u>
Budgeted Expenditures by Department in this fund:			
Utilities Department	3,036,603	1,185,000	1,910,000
Subtotal	3,036,603	1,185,000	1,910,000
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	1,961,237	1,939,945
Subtotal	0	1,961,237	1,939,945
Total Uses	<u>3,036,603</u>	<u>3,146,237</u>	<u>3,849,945</u>

Solid Waste Operating & Debt Service

These funds support the operation of the solid waste programs. Revenue is generated via garbage rates and landfill tipping fees. A household hazardous waste and electronic scrap collection program also operates from the main facility. These programs are critical to protecting the environment and the landfill from disposal of potentially harmful waste. The recycling division has successfully promoted its benefits in the county, increasing the recycling rate and lengthening the life of the landfill. This report also includes the debt service costs on solid waste project bonds.

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	57,806,460	56,562,854	55,385,963
Subtotal	57,806,460	56,562,854	55,385,963
Revenues to be received during Fiscal Year:			
Charges for services	39,483,596	43,207,811	44,504,045
Interest income	325,268	277,264	285,797
Miscellaneous	245,398	13,935	14,353
Transfers from other funds	456,612	455,120	436,287
Bond proceeds	1,897,953	0	0
Less Statutory 5%	0	-2,174,951	-2,240,210
Premium on bonds	273,693	0	0
Subtotal	42,682,520	41,779,179	43,000,272
Total Sources	100,488,980	98,342,033	98,386,235
Budgeted Expenditures by Department in this fund:			
Utilities Department	36,897,835	37,065,573	39,361,506
Subtotal	36,897,835	37,065,573	39,361,506
Transfers Out to Other Funds/Agencies:			
Tsf to RevRef/Imp Bds 2013	357,564	342,114	342,067
Tr to Build Cap Projects	86,761	0	0
Tran to Stormwater	4,334,248	11,012,500	8,500,000
Tran to Solid Waste Debt Serv	453,645	455,120	436,287
Tran to Solid Waste Cap Imp	1,165,000	1,185,000	1,800,000
Subtotal	6,397,218	12,994,734	11,078,354
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	3,491	3,491
Salary Adjustment - PFP	0	97,894	205,005
Reserves - Solid Waste Debt Service	0	0	7,578
Reserves - Solid Waste Operating	0	21,084,905	20,228,433
Reserves - Landfill Closure Costs	0	27,095,436	27,501,868
Subtotal	0	48,281,726	47,946,375
Total Uses	43,295,054	98,342,033	98,386,235

Southwest TIF & Capital Projects

The Southwest Tax Increment Financing District (SWTIF) was created on June 3, 2014 through Ordinance 14-28 and became effective October 1, 2014 with a 30 year life span. The goal of this improvement area is to protect environmentally sensitive areas, support transportation mobility, encourage economic redevelopment, maintain public safety, provide affordable housing options, assist small businesses, sustain the involvement of the public and partner with academic institutions to better integrate schools into the redevelopment of the community.

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	0	221,605	790,588
Subtotal	0	221,605	790,588
Revenues to be received during Fiscal Year:			
Interest income	2,806	500	500
Transfers from other funds	782,299	1,217,455	2,782,518
Less Statutory 5%	0	-25	-25
Subtotal	785,105	1,217,930	2,782,993
Total Sources	<u>785,105</u>	<u>1,439,535</u>	<u>3,573,581</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	0	0	78,613
Neighborhood Services Dept	164,306	1,023,057	1,885,733
Subtotal	164,306	1,023,057	1,964,346
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	380,000	0	0
Subtotal	380,000	0	0
Reserves & Set Aside Amounts:			
Reserves - Future Projects	0	175,998	0
Salary Adjustment - PFP	0	4,569	26,931
Reserves - Cash Balance - Operating	0	235,911	1,582,304
Subtotal	0	416,478	1,609,235
Total Uses	<u>544,306</u>	<u>1,439,535</u>	<u>3,573,581</u>

Special Law Enforcement Trust

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

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	1,089,506	1,276,706	432,335
Subtotal	1,089,506	1,276,706	432,335
Revenues to be received during Fiscal Year:			
Fines and forfeitures	61,996	200,000	200,000
Interest income	6,086	2,200	2,200
Less Statutory 5%	0	-10,110	-10,110
Subtotal	68,083	192,090	192,090
Total Sources	<u>1,157,589</u>	<u>1,468,796</u>	<u>624,425</u>
Budgeted Expenditures by Department in this fund:			
Sheriff	455,596	0	0
Subtotal	455,596	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	1,468,796	624,425
Subtotal	0	1,468,796	624,425
Total Uses	<u>455,596</u>	<u>1,468,796</u>	<u>624,425</u>

Stormwater Operating & Capital Improvements

The Stormwater Management fund accounts for stormwater management and maintenance costs. Interfund transfers are made to the Stormwater Capital Improvement fund for stormwater projects. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	3,641,304	3,145,117	2,922,835
Subtotal	3,641,304	3,145,117	2,922,835
Revenues to be received during Fiscal Year:			
Charges for services	24,322	40,000	40,000
Interest income	12,198	6,000	6,000
Gain on disposition of assets	24,442	0	0
Capital grants	62,071	0	0
Transfers from other funds	4,422,248	16,873,500	12,160,000
Less Statutory 5%	0	-2,300	-2,300
Subtotal	4,545,281	16,917,200	12,203,700
Total Sources	<u>8,186,585</u>	<u>20,062,317</u>	<u>15,126,535</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	4,897,617	10,482,705	5,574,758
Parks&NaturalResourcesDept	510,164	600,746	579,127
Public Works Projects	748	0	1,800,000
Subtotal	5,408,529	11,083,451	7,953,885
Transfers Out to Other Funds/Agencies:			
Tr to Build Cap Projects	22,450	0	0
Tran to Stormwtr Cap Proj	0	5,861,000	3,660,000
Subtotal	22,450	5,861,000	3,660,000
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	598	598
Salary Adjustment - PFP	0	82,582	165,429
Reserves - Cash Balance - Projects	0	1,912,337	1,901,846
Reserves - Cash Balance - Operating	0	1,122,349	694,777
Reserves - Cash Balance - Capital	0	0	750,000
Subtotal	0	3,117,866	3,512,650
Total Uses	<u>5,430,979</u>	<u>20,062,317</u>	<u>15,126,535</u>

Street Lighting Districts

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 FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	59,540	62,068	47,178
Subtotal	59,540	62,068	47,178
Revenues to be received during Fiscal Year:			
Charges for services	68,739	70,542	70,542
Interest income	382	310	235
Transfers from other funds	50	0	450
Less Statutory 5%	0	-3,542	-3,540
Subtotal	69,171	67,310	67,687
Total Sources	<u>128,711</u>	<u>129,378</u>	<u>114,865</u>
Budgeted Expenditures by Department in this fund:			
Tax Collector	1,089	1,122	1,122
Public Works(Transp/Prj Mgt)	74,425	71,808	75,328
Subtotal	75,514	72,930	76,450
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	56,448	38,415
Subtotal	0	56,448	38,415
Total Uses	<u>75,514</u>	<u>129,378</u>	<u>114,865</u>

Tourist Development Tax

Tourist development taxes are collected on hotel rooms and other lodging rentals of six months or less. Of the five cents collected on every dollar, four cents are used for marketing and promoting of tourism interests in Manatee County, and the remaining one cent is used for beach renourishment. The one cent for beach renourishment is accounted for in a separate fund.

Budgeted transfers out include \$500,000 to the General Fund as an annual debt service repayment for the interfund loan made for Convention Center improvements. Finance records the transfer to the General Fund as a reduction of the interfund loan balance, per financial guidelines, and therefore amounts are not shown above under the Actual Transfers column.

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	7,865,412	8,304,553	8,519,403
Subtotal	7,865,412	8,304,553	8,519,403
Revenues to be received during Fiscal Year:			
Other Taxes	9,288,575	8,775,347	9,038,607
Charges for services	113,500	0	90,000
Interest income	52,281	29,240	29,500
Contributions	67,000	0	0
Miscellaneous	47,230	50,000	50,000
Less Statutory 5%	0	-442,729	-460,405
Subtotal	9,568,586	8,411,858	8,747,702
Total Sources	<u>17,433,998</u>	<u>16,716,411</u>	<u>17,267,105</u>
Budgeted Expenditures by Department in this fund:			
Convention and Visitors Bureau	6,720,730	7,241,012	8,725,073
Parks&NaturalResourcesDept	382,232	429,149	419,715
Property Management Dept	287,545	320,851	314,981
Subtotal	7,390,507	7,991,012	9,459,769
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	0	500,000	500,000
Tran to Civic Center	600,000	600,000	600,000
Subtotal	600,000	1,100,000	1,100,000
Reserves & Set Aside Amounts:			
Reserves - Marketing Campaign	0	650,000	650,000
Salary Adjustment - PFP	0	28,421	62,857
Reserves - Cash Balance - Operating	0	4,946,978	3,994,479
Reserves - Capital Projects	0	2,000,000	2,000,000
Subtotal	0	7,625,399	6,707,336
Total Uses	<u>7,990,507</u>	<u>16,716,411</u>	<u>17,267,105</u>

Transit Operating & Capital Projects

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 FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	0	79,461	80,016
Subtotal	0	79,461	80,016
Revenues to be received during Fiscal Year:			
Charges for services	1,408,814	1,267,000	1,267,000
Interest income	7,295	2,000	2,000
Contributions	322,354	20,000	20,000
Miscellaneous	109,676	50,000	50,000
Operating grants	3,243,848	1,600,000	1,600,000
Capital grants	10,138,199	0	0
Transfers from other funds	7,080,665	6,017,725	6,237,625
Less Statutory 5%	0	-146,950	-146,950
Subtotal	22,310,850	8,809,775	9,029,675
Total Sources	<u>22,310,850</u>	<u>8,889,236</u>	<u>9,109,691</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	23,808,252	8,807,079	8,936,194
Subtotal	23,808,252	8,807,079	8,936,194
Transfers Out to Other Funds/Agencies:			
Transfer to Highway	118,629	0	0
Subtotal	118,629	0	0
Reserves & Set Aside Amounts:			
Reserves - Transit	0	79,461	80,016
Reserves - Cash Balance - Operating	0	2,696	93,481
Subtotal	0	82,157	173,497
Total Uses	<u>23,926,881</u>	<u>8,889,236</u>	<u>9,109,691</u>

Transportation Trust

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

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	24,576,716	19,854,113	19,926,344
Subtotal	24,576,716	19,854,113	19,926,344
Revenues to be received during Fiscal Year:			
Property Taxes	6,059,875	6,786,390	7,383,688
Other Taxes	19,131,277	18,582,170	18,924,975
Intergovernmental	4,781,634	4,683,325	4,797,713
Charges for services	893,996	623,900	623,900
Interest income	156,597	100,000	45,000
Contributions	1,356,484	0	0
Miscellaneous	376,933	423,000	423,000
Capital grants	139,188	0	0
Transfers from other funds	2,707,015	4,088,386	4,088,386
Less Statutory 5%	0	-1,559,939	-1,609,914
Subtotal	35,603,000	33,727,232	34,676,748
Total Sources	60,179,716	53,581,345	54,603,092
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	13,093,734	14,697,523	14,456,200
Property Management Dept	339,294	443,777	460,312
Neighborhood Services Dept	0	13,690	7,485
Subtotal	13,433,027	15,154,990	14,923,997
Transfers Out to Other Funds/Agencies:			
Transfers	3,767,097	3,529,793	3,805,745
Trans to:Co 9ct Voted Gas Tx	1,378,820	1,288,374	1,349,197
Tran to LocOpt4Ct Maint Proj	1,346,511	1,374,818	1,327,691
Transfer To:5ctBdVote Gas Tax	4,763,583	4,148,159	4,148,159
Trans to 5&6Ct Gax Tax	1,740,426	2,332,760	2,332,760
Tr to Highway Capital Projects	502,012	0	0
Tr to 2 Ct Loc Option Gs Tx	811,000	0	0
Tr to Build Cap Projects	287,774	0	0
Tr to 4 Ct Gs Tx Cap Proj Fund	3,549,651	3,549,871	3,549,856
Tran to Transit	5,893,222	6,017,725	6,237,625
Subtotal	24,040,097	22,241,500	22,751,033

Transportation Trust (Continued)

	Actual FY15	Adopted FY16	Adopted FY17
Reserves & Set Aside Amounts:			
Reserves - Fuel	0	300,000	300,000
Reserves - Contingency - VoIP Maint	0	8,728	8,728
Salary Adjustment - PFP	0	379,400	796,853
Reserves - Cash Balance - Operating	0	14,996,727	15,322,481
Reserves - Cash Balance - Operating	0	500,000	500,000
Subtotal	0	16,184,855	16,928,062
Total Uses	<u>37,473,124</u>	<u>53,581,345</u>	<u>54,603,092</u>

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

Tree Trust

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

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	509,065	318,715	393,463
Subtotal	509,065	318,715	393,463
Revenues to be received during Fiscal Year:			
Interest income	2,800	1,200	1,200
Miscellaneous	27,285	2,000	2,000
Less Statutory 5%	0	-160	-160
Subtotal	30,085	3,040	3,040
Total Sources	<u>539,150</u>	<u>321,755</u>	<u>396,503</u>
Budgeted Expenditures by Department in this fund:			
Community Services	497	0	0
Parks&NaturalResourcesDept	92,438	0	0
Subtotal	92,935	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	321,755	396,503
Subtotal	0	321,755	396,503
Total Uses	<u>92,935</u>	<u>321,755</u>	<u>396,503</u>

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

Unincorporated Municipal Services Taxing Unit

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 FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	11,380,268	12,731,433	11,059,852
Subtotal	11,380,268	12,731,433	11,059,852
Revenues to be received during Fiscal Year:			
Property Taxes	11,046,475	12,381,949	13,499,400
Licenses and permits	3,318,506	3,098,097	3,185,531
Charges for services	1,270,039	822,872	825,354
Fines and forfeitures	842,102	65,649	866,719
Interest income	85,532	30,000	30,000
Miscellaneous	51,074	49,151	51,677
Less Statutory 5%	0	-822,386	-922,934
Subtotal	16,613,729	15,625,332	17,535,747
Total Sources	27,993,997	28,356,765	28,595,599
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	1,965,493	2,091,493	2,327,814
General Government	1,423,188	1,071,025	1,022,031
Neighborhood Services Dept	1,572,145	2,032,640	2,268,675
Building & Development Service	4,343,486	4,752,018	4,936,336
Subtotal	9,304,314	9,947,176	10,554,856
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	1,432,925	1,432,925	1,571,806
Transfer to Highway	2,588,386	4,088,386	4,088,386
Transfer to Impact Fee Admin	182,851	200,000	200,000
Tran to Building Dept Fund	487,705	487,705	130,955
Tsf to Rev Impr Bond-2016	0	0	1,304,587
Tr to Build Cap Projects	127,170	0	0
Transfer to Port TIF	3,302	18,860	10,509
Transfer to Southwest TIF	69,027	70,077	241,746
Subtotal	4,891,366	6,297,953	7,547,989

Unincorporated Municipal Services Taxing Unit

	Actual FY15	Adopted FY16	Adopted FY17
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	147,645	147,645
Salary Adjustment - PFP	0	177,514	376,388
Reserves - Cash Balance - Operating	0	10,786,477	9,711,146
Reserves - Future Debt Service	0	1,000,000	257,575
Subtotal	0	12,111,636	10,492,754
Total Uses	<u>14,195,680</u>	<u>28,356,765</u>	<u>28,595,599</u>

Utilities Capital Projects

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 FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	15,267,922	18,420,021	32,524,584
Subtotal	15,267,922	18,420,021	32,524,584
Revenues to be received during Fiscal Year:			
Interest income	398,321	84,200	190,200
Contributions	13,951,254	8,755,000	13,000,000
Miscellaneous	30	0	0
Capital grants	3,118,366	0	0
Transfers from other funds	58,719,479	38,000,000	26,000,000
Bond proceeds	74,275,000	0	0
Less Statutory 5%	0	-441,960	-659,510
Premium on bonds	5,680,157	0	0
Subtotal	156,142,606	46,397,240	38,530,690
Total Sources	<u>171,410,528</u>	<u>64,817,261</u>	<u>71,055,274</u>
Budgeted Expenditures by Department in this fund:			
Utilities Department	45,342,803	45,468,525	30,045,072
Public Works(Transp/Prj Mgt)	87,273	624,000	702,000
Subtotal	45,430,076	46,092,525	30,747,072
Transfers Out to Other Funds/Agencies:			
Tran to W & S Operating	29,154,955	0	0
Tran to W & S Debt Svc	4,694,904	5,928,230	2,726,594
Subtotal	33,849,859	5,928,230	2,726,594
Reserves & Set Aside Amounts:			
Reserves - Cash Balance 2010A Bonds	0	153,928	9,943
Reserves - Cash Balance 2010B Bonds	0	348,267	223,060
Reserves - Cash Balance 2015 Bond	0	0	2,289,093
Reserves - Cash Balance Util 2010C	0	103,026	124,164
Reserves - Utilities Cash Balance	0	4,506,704	1,038,446
Reserves - WFIF Future Debt Service	0	7,149,236	19,553,135
Reserves - SFIF Future Debt Service	0	409,797	11,830,784
Reserves - Cash Bal Utilities 2006 Bond	0	6,548	12,983
Reserves - Utilities Capital Projects	0	119,000	2,500,000
Subtotal	0	12,796,506	37,581,608
Total Uses	<u>79,279,935</u>	<u>64,817,261</u>	<u>71,055,274</u>

Utilities Maintenance Projects

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 FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	10,611,905	11,311,905	8,777,673
Subtotal	10,611,905	11,311,905	8,777,673
Revenues to be received during Fiscal Year:			
Contributions	45,000	0	0
Miscellaneous	12	0	0
Transfers from other funds	7,244,000	3,000,000	4,000,000
Subtotal	7,289,012	3,000,000	4,000,000
Total Sources	<u>17,900,917</u>	<u>14,311,905</u>	<u>12,777,673</u>
Budgeted Expenditures by Department in this fund:			
Utilities Department	4,500,468	7,500,000	7,550,000
Subtotal	4,500,468	7,500,000	7,550,000
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Util Maint	0	6,811,905	5,227,673
Subtotal	0	6,811,905	5,227,673
Total Uses	<u>4,500,468</u>	<u>14,311,905</u>	<u>12,777,673</u>

Water & Sewer Operating & Debt Service

The Water & Sewer Operating and Debt Service funds are enterprise funds, which are self-supporting funds that bring in revenue to cover operating and capital costs. These funds include the county's potable (drinking) water, wastewater and reclaimed water programs, and the debt service costs on water and sewer projects.

	Actual FY15	Adopted FY16	Adopted FY17
Beginning Balance/Budgeted Cash	71,234,676	94,805,055	62,352,420
Subtotal	71,234,676	94,805,055	62,352,420
Revenues to be received during Fiscal Year:			
Licenses and permits	12,050	4,950	4,950
Charges for services	110,907,368	113,024,362	115,975,375
Fines and forfeitures	39,780	188,168	193,225
Interest income	789,398	200,000	200,000
Assessments	0	61,164	61,164
Contributions	11,037,372	87,716	87,716
Miscellaneous	1,580,843	1,392,749	1,392,748
Operating grants	56,066	0	0
Transfers from other funds	42,661,801	17,064,565	15,147,740
Bond proceeds	15,312,047	0	0
Less Statutory 5%	0	-5,747,955	-5,983,711
Premium on bonds	2,349,154	0	0
Interest Rebate	1,749,604	0	1,759,040
Subtotal	186,495,484	126,275,719	128,838,247
Total Sources	<u>257,730,160</u>	<u>221,080,774</u>	<u>191,190,667</u>
Budgeted Expenditures by Department in this fund:			
County Attorney	70,488	140,113	90,842
Community Services	325,791	335,996	348,012
Information Technology Dept	360,554	338,958	352,120
Utilities Department	112,816,535	87,837,465	92,047,218
Public Works(Transp/Prj Mgt)	1,588,689	1,292,304	1,305,714
Parks&NaturalResourcesDept	1,018,301	1,006,445	1,012,965
Property Management Dept	195,785	184,779	189,019
Subtotal	116,376,145	91,136,060	95,345,890

Water & Sewer Operating & Debt Service (Continued)

	Actual FY15	Adopted FY16	Adopted FY17
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	2,945,142	2,945,142	2,945,142
Tr to Build Cap Projects	519,695	0	0
Transfer to 402 Pub Wks Maint	7,244,000	3,000,000	4,000,000
Tran to W & S Debt Svc	8,811,942	11,136,335	12,421,146
Tran to W & S Capital Improv	52,755,354	38,000,000	26,000,000
Subtotal	72,276,133	55,081,477	45,366,288
Reserves & Set Aside Amounts:			
Reserves - Contingency - VolP Maint	0	26,428	26,428
Salary Adjustment - PFP	0	755,783	1,646,757
Reserves - Utility System Debt Service	0	1,788,834	2,155,410
Reserves - Cash Balance - Operating	0	72,292,192	46,649,894
Subtotal	0	74,863,237	50,478,489
Total Uses	<u>188,652,278</u>	<u>221,080,774</u>	<u>191,190,667</u>



Long Term Goals & Strategies

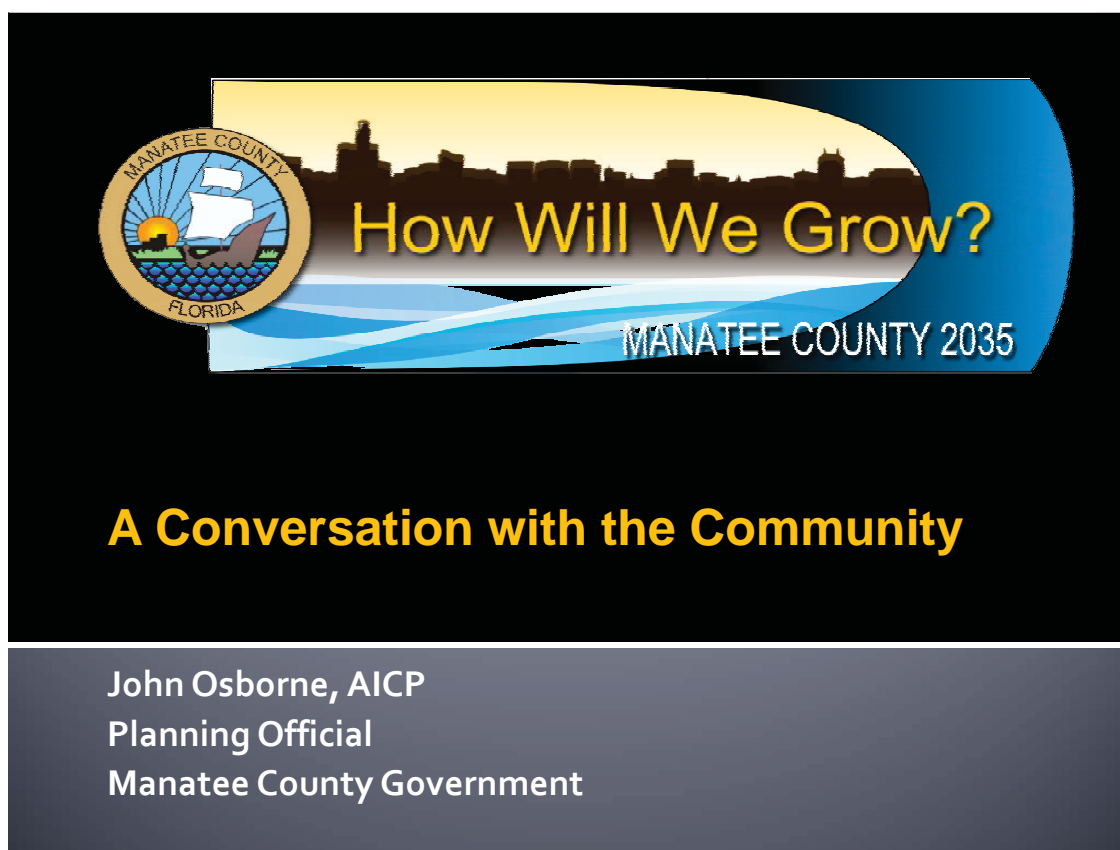
How Will We Grow?

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) reviewed the report and the Board of County Commissioner’s recommendation was to bring forward changes to growth and infrastructure policies with a heavy emphasis on improving established areas west of I-75 and creating areas in the county where greater growth and density are appropriate to better maximize the efficiency of infrastructure and service delivery. Staff has since presented the BCC with a long term implementation strategy outlining necessary tasks. The tasks are in various stages of completion.

Link to How Will We Grow?

<http://www.mymanatee.org/home/government/departments/building-and-development-services/planning-zoning/how-will-we-grow.html>



Background

- 2013 Urban Land Institute suggested:
 - Recommendations of *How Will We Grow?* report
 - Southwest focus is key
- 2013 Board of County Commissioners directed:
 - Southwest focus
 - Creation of activity centers in developing areas in east and north county
 - Improve efficiency of infrastructure and services

Focus of Recommendations

- Aesthetics
 - Environment
 - Growth & Infrastructure
 - Quality of Life
 - How Will We Pay?
-
- The following is a general status update by focus area:

Aesthetics

- Placemaking / improve community aesthetics
 - ongoing
 - Neighborhoods – Corridors – Countywide
 - Improve community identification
 - Enhance community / corridor themes
 - Enhanced signage - directional & wayfinding
 - Infrastructure aesthetic enhancements
 - Coordinating with educational partners (USF, SCF, Ringling, & New College)

Environment

- Low Impact Development (LID)
 - Ongoing update of Public Works Engineering Standards Manual for stormwater to include section on LID
- Climate Change
 - Coordinating with Tampa Bay Climate Science Advisory Panel
 - Beach renourishment and natural dune fortification
 - Robinson Preserve addition designed for sea-level rise

Growth & Infrastructure

- **Urban Corridors**
 - Identify barriers to infill and redevelopment in SW county along major corridors
 - ID amendments to policy, land development regulations, etc.
 - Public workshops Sept-Dec 2015
 - Amendment processing 2016

Growth & Infrastructure

- **Southwest Tax Increment Finance District Plan (SWTIF)**
 - TIF effective since Oct. 1, 2014
 - BCC worksessions 2016 to prioritize projects
- **Tamiami Trail - Complete Streets**
 - FDOT looking at Tallevast to County line
 - Early phases of concept development for potential changes to transportation corridor

Growth & Infrastructure

- **15th Street East – Complete Streets**
 - Tallevast to 1st Street East
 - Project Development and Environment study phase ongoing by FDOT
- **44th Avenue East Extension underway**
- **Ft. Hamer Bridge underway**
- **Sanitary Sewer Masterplan Updates for plant collection areas – ongoing 2016-17**

Growth & Infrastructure

- **Infrastructure & Growth Strategy Project - underway**
 - **Project focus is review & analysis of:**
 - Development review process
 - Land development regulations
 - Capital improvement planning
 - Infrastructure funding
 - Transportation-land use relationship
 - Utility policies
 - Market trends

Quality of Life

- **Parks Masterplan – began 2016**
 - A 20 year plan for parks
 - Update level of service standards
 - Analyze demographic changes
 - Operations & maintenance assessment
 - Park design / programming
 - Greenways & trails prioritization

Quality of Life

- **Complete Streets**
 - Design guide addition to Public Works Engineering Manual
 - Greater focus on bicyclists, pedestrians and transit in roadway design – based on location
 - Board consider Oct. 2016

How Will We Pay?

- Facility Investment Fees
 - Updated for sewer
 - Effective Oct. 2015
- Impact Fee Update - complete
 - Adopted Dec. 2015
 - Effective April 2016

How Will We Pay?

- Citizens Financial Structure Advisory Board – 2016
 - Identified funding issues vs. older infrastructure
 - Recommended Half-Cent Infrastructure Sales Tax for 2016 ballot

Questions?

John Osborne, AICP

Planning Official

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Supplemental Information

Statistical Information

Date Constitutionally Established
 Date of Present Constitutional Establishment
 Form of Government
 Present Area
 Total Property Assessment

January 9, 1855
 May 4, 1921
 Constitutional County
 740.45 square miles
 \$30.6 Billion

Education:

Number of Schools (K-12, Adult Ed)
 High Schools 6
 Middle Schools 10
 Elementary Schools 33
 ESE Center 1
 Post Secondary Schools 1
 Alternative Educations Schools 4
 Charter/Contract Schools 24
 FY15 Budget Per Pupil 5,884

Ambulance Service:

Number of Stations 18
 EMS Staff Positions 153

Fire Protection:

Number of Stations 33
 Number of Employees 447
 Number of Volunteers 91

Infrastructure Information:

Miles of County Roads
 Paved 1,373
 Shelled 65

Convention Center:

Number of Seats 4,000
 Total Area 49,200 sq. ft.

Election Information:

Eligible Voters - Aug 2016 221,981
 Number of Voters - Aug 2016 59,642

Sheriff Protection:

Number of Stations 6
 Number of Employees 1,168

Construction Permits:

Permits Issued 22,277
 Est. Construction Values \$944M

Utility System:

Water Storage Capacity 32 MGD*
 Daily Water Production 38.61 MGD*
 Daily Sewer Flow 21.58 MGD*
 Solid Waste Per Year 325,000 Tons
 *Million Gallons per Day

Parks:

Number of County Parks 52
 Park Acreage 1,090
 Number of Preserves 16
 Preserves Acreage 27,562

Libraries:

Central Library 1
 Branches 5
 Total Volumes 499,617

Principal Property Taxpayers – 2015

(\$ in Thousands)

Florida Power & Light	\$	12,440
Tropicana Products, Inc.	\$	6,853
Gulfstream Natural Gas System, LLC.	\$	2,707
Manatee Memorial Hospital	\$	2,195
Mosaic Fertilizer, LLC.	\$	1,810
Gulf Coast Factory Shops	\$	1,644
Verizon Florida, Inc.	\$	1,550
Peace River Electric, Co Op, Inc.	\$	1,507
Wal-Mart Stores, Inc.	\$	1,358
HCA Health Services of Florida	\$	1,242

Source: 2015 Comprehensive Annual Financial Report (CAFR), produced by the Clerk of Circuit Court

Demographic Statistics

Year	Population		Per Capita Income	Median Age	School Enrollment	Unemployment Rate
	Estimate	Change				
2006	311,102	3.6%	35,312	43	42,200	2.7%
2007	315,890	1.5%	37,298	43	42,500	4.2%
2008	323,374	2.4%	42,294	43	42,500	7.4%
2009	330,201	2.1%	43,200	43	42,500	12.7%
2010	318,176	-3.6%	41,967	43	43,000	12.6%
2011	324,168	1.9%	39,200	46	44,175	10.9%
2012	330,862	2.1%	37,200	46	45,050	9.0%
2013	333,687	0.9%	40,500	46	45,800	7.2%
2014	337,546	1.2%	46,700	46	46,800	6.1%
2015	341,405	1.1%	43,800	46	47,700	5.1%

Source: 2015 Comprehensive Annual Financial Report (CAFR), produced by the Clerk of Circuit Court

Principal Employers – 2015

Employer	# Employees	Rank	% of Total County Employment
Manatee County School Board	5,500	1	3.60%
Beall's, Inc.	1,924	2	1.26%
Manatee County Government	1,795	3	1.18%
Manatee Memorial Hospital	1,445	4	0.95%
Tropicana Products, Inc.	1,200	5	0.79%
Manatee County Sheriff's Department	1,138	6	0.75%
Blake Medical Center	1,100	7	0.72%
Publix	875	8	0.57%
IMG Academies	564	9	0.37%
State College of Florida, Manatee/Sarasota	472	10	0.31%
Total number of individuals employed within Manatee County	152,693		

Source: 2015 Comprehensive Annual Financial Report (CAFR), produced by the Clerk of Circuit Court

Unincorporated Municipal Services Taxing Unit

In fiscal year 1979, Manatee County established a separate Municipal Services Taxing Unit (MSTU) for those areas of the county not within the boundaries of any municipality. Florida Statutes, Section 200.071, provide that a county may levy an ad valorem tax millage for an Unincorporated MSTU in addition to the millage levied for countywide services. The funds from this levy are used to provide services or facilities of the type commonly provided by municipalities to the unincorporated areas of the county. Use of the MSTU ensures that services benefiting only the unincorporated areas are funded from MSTU property tax revenues.

Additional MSTU revenues are generated by fees and charges to residents for services provided only to unincorporated areas. In addition, portions of the state-shared revenues (sales tax, state revenue sharing) may be appropriately designated as unincorporated area revenues.

According to state law, segregation of funding for Unincorporated Area Services is the proper way to remedy “dual taxation” concerns. This method ensures that revenues raised from within municipalities are used only for services that provide countywide benefit. A complete list of Unincorporated Municipal Services Taxing Unit revenues for FY17 is provided below:

Unincorporated Municipal Services Taxing Unit

	FY 2017 Adopted
Ad Valorem MSTU	\$12,576,466
Permits and Licenses	3,185,531
Charges for Services	825,354
Fines and Forfeitures	866,719
Interest Income	30,000
Miscellaneous	51,677
Total Revenue	<u>\$17,535,747</u>
Cash Carry Over	11,059,852
Total Funds Available	\$28,595,599

It is important to note that substantial additional revenues are available from state sales tax and state revenue sharing, among other revenue sources, for unincorporated services. However, by exercising the option to use those additional unincorporated revenues for countywide purposes, the countywide millage rates can be kept lower.

The services funded by the Unincorporated MSTU in Manatee County include certain operations of the Building and Development Services department and specific functions of the various other departments listed below; Department of Forestry Fire Control for the unincorporated area of the county, local road maintenance and related administration, infrastructure inspections and engineering costs, and indirect costs, including the Tax Collector commissions on MSTU collections. These are the county non-enterprise programs that provide little or no benefit to incorporated areas of the county.

A complete list of Unincorporated Municipal Services Taxing Unit expenditures adopted for FY17 is provided on the following page.

Unincorporated Municipal Services Taxing Unit	FY 2017 Adopted
Operating Cost Centers	
Building & Development Services	
Planning and Development	\$2,766,592
Code Enforcement	2,169,744
Public Works	
Project Management	\$1,439,715
Traffic Management	743,405
Infrastructure Engineering	144,694
Neighborhood Services	
Neighborhood Development	\$532,299
Economic Development	1,670,376
Neighborhood Enhancements	65,000
Other Departments	
Hardship Assessment Assistance	\$1,000
Transfers	
Tax Collector Commission	\$270,293
Property Appraiser	141,565
MSTU Fund Indirect Costs	610,173
Local Road Maintenance	4,088,386
General Fund	1,571,806
Impact Fee	200,000
Building Department	130,955
Revenue Improvement Bonds, 2016	1,304,587
South County CRA	0
Port TIF	10,509
Southwest TIF	241,746
Reserves	
Reserve for Contingency	\$147,645
Reserve for Salary Adjustments	376,388
Reserve for Cash Balance	9,968,721
Reserve for Capital Projects	0
Total Expenditures	\$28,595,599

The budget printout provides detailed schedules of all county revenues and expenditures by fund and classification. With the exception of those revenues and expenditures in the following funds: Unincorporated MSTU; Palm Aire MSTU; Street Lighting Districts; and Road Assessment revenues and expenditures, all other revenues and expenditures of the county, as reflected in the budget printout, are either not for the exclusive benefit of the unincorporated areas of the county, provide benefit to municipal areas; or are revenues and expenditures required by law to be segregated into a separate fund.

It is the policy of the Board of County Commissioners to comply with state statutes to ensure that services that fail to provide real and substantial benefit to municipal areas are funded exclusively from county revenues derived from the unincorporated areas.

The FY17 budget has been prepared to comply with all constitutional and statutory provisions and Florida law concerning taxation of municipal and unincorporated areas of the county.

Manatee County Public Utilities System

The Manatee County Public Utilities System consists of:

- The combined Water and Sewer system which includes the water treatment plant and transmission system; and a sanitary sewer collection, treatment and transmission system;
- The Solid Waste System which includes solid waste collection, disposal and recycling; and
- The Stormwater Management System which includes storm sewers, drains, culverts, retention systems, detention basins, drainage wells, conduits, catch basins, desilting facilities, recharging basins, outfall structures and all appurtenances.

These systems were consolidated to diversify the revenue streams of the system and improve the system's creditworthiness for the issuance of bonds and other financing arrangements. Financial details for each of these sections is included in the appropriate department section found earlier in this book. The summary below provides a consolidated overview showing the total annual operating budget for the Public Utilities System. Capital project transfers and reserves for each of these funds can be found in other sections of this book.

Fund 401 Water & Sewer Operating

<u>Department</u>	<u>Section</u>	<u>FY17 Adopted</u>
Utilities	Customer Service	\$ 2,554,372
Utilities	Accounts Receivable	1,908,980
Utilities	Meter Section	3,466,969
Information Services	LIS Mapping	352,120
Public Works	Engineering	996,487
Property Management	Survey	189,019
Utilities	Utility Locations	785,285
Public Works	Infrastructure Inspections	309,227
Public Works	Utility Records	881,203
Utilities	Administration	17,862,849
Utilities	Water Treatment & Laboratory	10,703,314
Natural Resources	Watershed Management	1,012,965
Utilities	Water Transmission	4,795,517
Utilities	Water System Maintenance	2,104,907
Utilities	Reclaimed Services	1,013,575
Utilities	SW Sewer Plant	5,499,003
Utilities	SE Sewer Plant	3,035,710
Utilities	North Sewer Plant	2,788,784
Utilities	Sludge Dryer	1,060,044
Utilities	WW Laboratory	1,352,892
Utilities	WW Lift Stations	8,773,409
Utilities	WW Collections	4,839,239
Utilities	WW Industrial Compliance	816,860
Utilities	In-House Overhead	100,842
Utilities	Water Conservation	706,489
Utilities	Water/Sewer Warehouse	181,037
Community Services	Water Conservation	348,012
Total Water & Sewer Operating Fund		\$ 78,439,110

Fund 460 Stormwater Management

<u>Department</u>	<u>Section</u>	<u>FY17 Adopted</u>
Public Works	Overhead	\$ -
Natural Resources	Water Quality	579,127
Public Works	Operations	3,481,294
Public Works	Management	983,464
Total Stormwater Management Fund		\$ 5,043,885

Fund 480 Solid Waste

<u>Department</u>	<u>Section</u>	<u>Adopted</u>
Utilities	Customer Service	\$ 25,649,922
Utilities	Scale House	394,313
Utilities	Overhead	-
Utilities	Landfill Operations	10,925,381
Utilities	Solid Waste Enforcement	460,108
Utilities	Recycling Operations	1,339,495
Utilities	Erie Road Closure	56,000
Utilities	Lena Road Closure	100,000
Total Solid Waste Fund		\$ 38,925,219
Total Consolidated Utilities Funds		\$ 122,408,214



Glossary

Glossary of Terms

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 Cash Balance

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

Beginning Fund Balance

The ending fund balance of the previous period. (See ending fund balance definition)

Biennial Budget Process

A two-year budget process in which two separate twelve-month budgets are prepared and approved by the Board of County Commissioners in odd-numbered years. The first year of the biennial budget is adopted as required by state statute. At the same time, the Board of County Commissioners also approve a planned budget for the second year. During the first year, the planned budget is reviewed by staff and the Board during the budget update process. This review allows the county to make the necessary adjustments to revenues and expenditures in order to accommodate needs that have arisen since the planned budget was prepared. The Board then adopts the 2nd year budget according to procedures outlined by state statute.

Bond

A certificate of debt issued by an entity guaranteeing payment of the original investment plus interest by a specified future date.

Budgeted Cash Carryover

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

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 \$50,000 or more for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land.

Capitalized

Term used to classify assets which have a useful life greater than one reporting period.

Cash Carryover

Budget appropriation made to carry forward the projected year-end cash balance for the next year's appropriations. Manatee County uses cash carryover primarily for reserve for cash balance, with smaller proportions being used for non-recurring expenditures.

Charges for Services

Revenue derived from charges for current services. They include all revenue related to services performed whether received from private individuals or other governmental units.

CIP

An acronym for the Capital Improvement Program. See the definition of Capital Improvement Program.

Comprehensive Annual Financial Report - CAFR

This report is a countywide financial report which includes financial statements for all funds and account groups of governmental operations that are controlled

by or dependent upon the county, as determined on the basis of budgetary oversight, taxing authority, or the county's obligation to fund any deficits that may occur.

Committed Reserves

The total amount of reserves budgeted in a fund that is committed or allocated for specific purposes.

Contingency Funds

Monies set aside, consistent with statutory authority, which subsequently can be appropriated to meet unexpected needs.

Continuation Budget

A level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. A continuation level budget does not necessarily provide funding for growth in demand of services.

Continuation Unit

A decision unit which builds on the preceding unit up to a continuation level which outlines the current operations of the program.

Cost Center

A segregated set of expenditure accounts within a fund, separated for the purpose of identifying specific resources that will be applied toward a set of tasks.

Debt Service

Payment of interest and principal on an obligation resulting from the issuance of bonds.

Decision Unit

Groups of inputs which make a measurable contribution to the achievement of an established department purpose – a purpose often dictated by law and/or defined by objectives and measured by service levels or units of output. Decision units are segregated by funding source. Decision units are used to build departmental budgets. They are ordered in a hierarchical format beginning with the base decision unit followed by continuation units and finally by desired units.

Deficit

The excess of expenditures over revenues.

Department

Manatee County's organizational structure groups programs or divisions into departments by functional similarities. Departments report to the County Administrator (see organization chart).

Dependent Special District

A special district, whose governing body or whose budget is established by the governing body of the county to which it is dependent, i.e., Municipal Service Benefit Unit (MSBU), Municipal Service Taxing Unit (MSTU).

Depreciation

Process of allocating the cost of a capital asset to the periods during which the asset will be used.

Desired Decision Unit

The cost and resources needed to fund a new or increased level of service in a program.

Division

Units of government which provide services directly to the public and other agencies. Divisions are organized within departments by functional similarity (see organization chart).

Encumbrances

Commitments or contracts for goods or services which have not yet been received or performed.

Ending Fund Balance

Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending funding balance. In financial statements the total year ending fund balance for each fund as shown in the audited financial statements. This includes cash and non-cash items.

Ending Cash Balance

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

Enterprise Fund

Fund which pays for its cost of operations from user fees and does not generally receive property tax or general revenue support. County enterprise funds include public utilities, landfill, golf course, civic center, Port Authority, stormwater utilities, and mass transit.

Exempt, Exemption, Non-Exempt

Amounts determined by state law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A 1980 amendment to the Florida constitution sets the 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 given fiscal year's budget.

Funding Sources

The type or origination of funds to finance recurring or non-recurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits, and grants and non-revenues such as fund balance and interfund transfers.

GAAP

Acronym for Generally Accepted Accounting Principles.

GASB

Acronym for Governmental Accounting Standards Board; which is the highest source of accounting and financial reporting guidance for state and local governments.

General Fund

The fund used to account for all financial resources except those required to be accounted for in another fund.

Generally Accepted Accounting Principles - GAAP

Uniform minimum standards and guidelines for financial accounting and reporting as authorized by the Governmental Accounting Standards Board (GASB). The standards and guidelines include details practices and procedures and broad guidelines of general application.

General Obligation Bond

Bonds which are secured by the full faith and credit of a government and for which repayment is provided by a general tax. In Florida, general obligation bonds require a referendum.

General Revenue

The revenues of a government other than those derived from and retained in a proprietary, special revenue, or trust and agency fund. In Manatee County, the majority of general revenues come from ad valorem taxes.

GFOA

Acronym for Government Finance Officers' Association. The professional association of state and local finance officers in the United States who are dedicated to the sound management of governmental financial resources. The association sets program standards for the GFOA's certificate of achievement for excellence in financial reporting.

Gross Budget

The total of all items shown on the revenue and expenditure side of the budget, including transfers, internal services, cash balances, non-expendable trust funds, and amounts carried forward from prior years.

Impact Fees

Fees charged to developers and individuals to cover, in whole or part, the anticipated cost of improvements that will be necessary as a result of the development.

Indirect Cost Allocation Plan

A document which provides the formula for charging costs to other funds, e.g. enterprise funds, for their share of central administration costs.

Indirect Revenue

Revenue received in the general fund as a result of charging specific programs according to the indirect cost allocation plan.

Infrastructure

Major capital assets and facilities that serve a long-term purpose such as roads, bridges, drainage systems, and water and sewer systems.

Interfund Transfers

Transfers of cash between funds without requirement for repayment.

Intergovernmental Revenues

Revenues received from other governments including federal, state, and other local governmental entities.

Internal Service Fund

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies, on a cost-reimbursement basis.

Level of Service

Units of activity produced or provided by a program for a fiscal period with the resources available.

Licenses and Permits Revenue

Fees levied by the county for providing corporations or individuals the right to engage in a business, occupation, or other lawful activity.

Line Items

Also referred to as object codes, are a term used to classify expenditures as to the type of good or service obtained, e.g. contractual services, telephone expenses, office supplies.

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.

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.

Restricted or Reserved Fund Balance

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

Retained Earnings

An equity account reflecting the accumulated earnings of an enterprise fund, internal service or similar trust fund.

Revenue

Funds which are received by the county from external services, or income including taxes, fees, charges, special assessments, grants, and other funds collected and received by the county to support the services provided.

Revenue Bonds

Bonds which are secured by a pledge of revenues generated by the operation of the system for which the bonds were issued. The bonds do not constitute a charge against the general credit or taxing power of the government.

Rolled Back Millage Rate

The tax rate for a new fiscal year that would generate the same tax dollars as in the preceding fiscal year, based on the new tax roll for adjusted taxable value exclusive of new construction.

Save Our Homes

Amendment to the Florida Constitution that limits increases in taxable value on homestead property to the Consumer Price Index (CPI), up to 3%. Recapture occurs when the CPI increase causes the capped taxable values to increase as market values are declining.

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.

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.

Uncommitted Reserves

The amount of reserves budgeted in a fund that is not committed or allocated for a specific purpose.

Unrestricted Revenues

Term referring to those revenues that can be used for any lawful expenditure supporting a wide variety of functions or objectives.

User Fees

The payment of a fee for direct receipt of a public service by the person benefiting from the service.

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.

Unrestricted or Unreserved Fund Balance

An entry in the audited financial statements identifying the portion of the fund balance of a fund that is not restricted from general use, or reserved due to legal and/or financial commitments. Criteria to determine unrestricted and unreserved fund balance amounts are established by the Governmental Accounting

Standards Board (GASB). Portions of the unrestricted or unreserved fund balance as of the end of a fiscal year may be shown as committed reserves in the budget for the following year.

Voted Millage

Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.

Zero-Base Budgeting (ZBB)

Method of detailed budget analysis and justification. ZBB starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.

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County Administration

Ed Hunzeker, **County Administrator**
Dan Schlandt, **Deputy County Administrator**
Karen Windon, **Deputy County Administrator**
Mitchell Palmer, **County Attorney**

Constitutional Officers

Angelina M. Colonnese, **Clerk of Circuit Court**
Sheriff W. Brad Steube, **Sheriff**
Ken Burton Jr., **Tax Collector**
Charles E. Hackney, **Property Appraiser**
Michael Bennett, **Supervisor of Elections**

Department Directors

John R. Barnott, **Building and Development Services**
Cheri R. Coryea, **Community Services**
Elliott J. Falcione, **Convention and Visitors Bureau**
Jan Brewer, **Financial Management**
Rodney Barnes, **Human Resources**
Paul Alexander, **Information Technology**
Cheri R. Coryea, **Neighborhood Services**
Charles A. Hunsicker, **Parks & Natural Resources**
Charles H. Bishop, **Property Management**
Robert Smith, **Public Safety**
Ron Schulhofer, **Public Works**
Mike Gore, **Utilities**