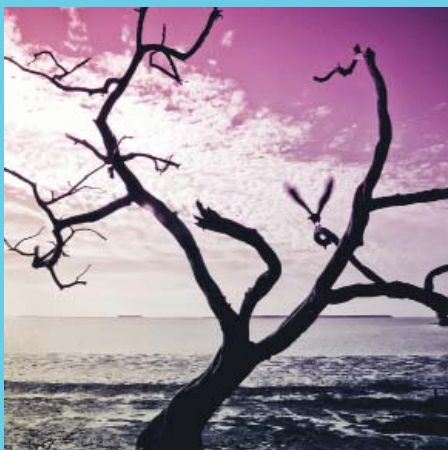




FY18 Adopted & FY19 Planned Budget Book



Board of County Commissioners



Betsy Benac, Chairman
At Large



Priscilla Whisenant
Trace
District 1



Charles B. Smith
District 2



Stephen R. Jonsson
District 3



Robin DiSabatino
District 4

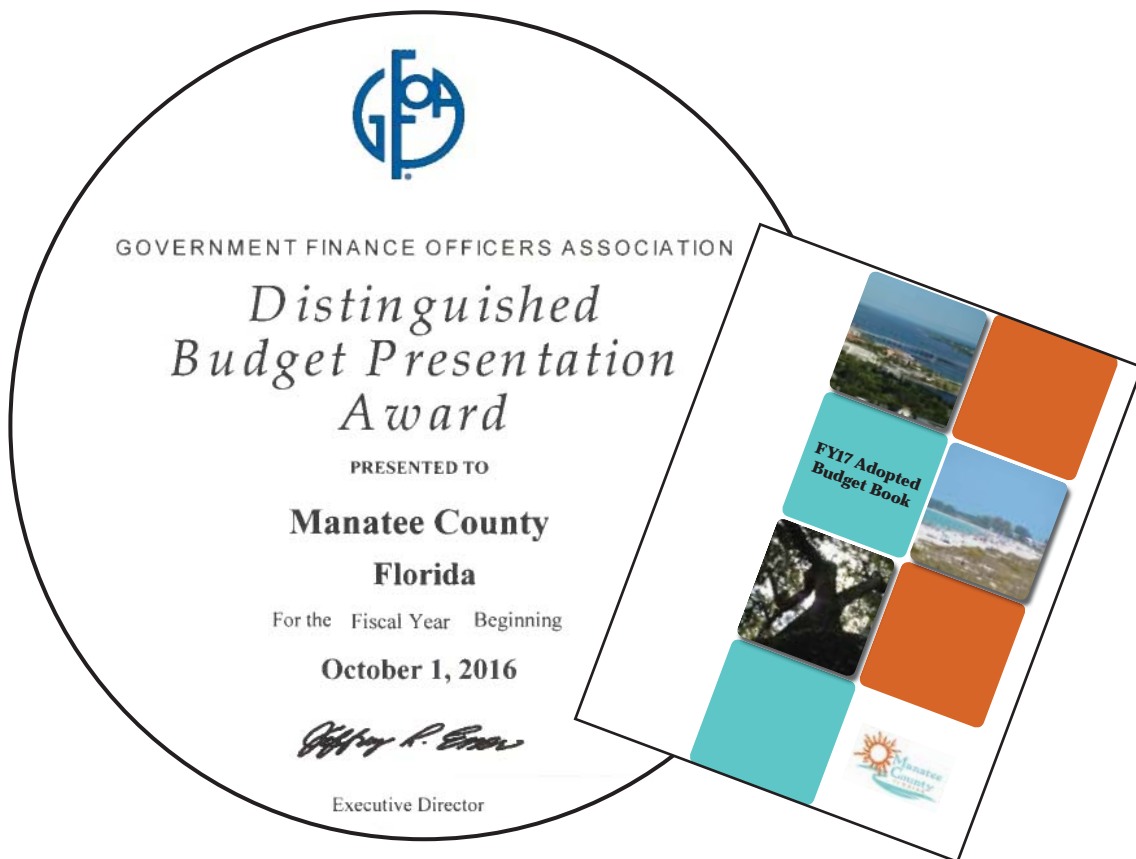


Vanessa Baugh
District 5



Carol Whitmore
At Large

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, 2016. 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

Jan Brewer, Director

Budget Staff:

Debbie Underwood, Budget Division Manager
 Sheila Ballesteros, Sr. Budget Manager
 Marna Egyed, Budget Manager
 Cassidy Rickrode, Financial Analyst
 Candi Cruz, Sr. Budget Analyst
 Allyzabethe Ramsey, Budget Analyst
 Jamie Pelletier, Budget Technician

1112 Manatee Avenue West Suite 939, Bradenton, FL 34205 (941) 745-3730



Table of Contents

Table of Contents

2	Board of County Commissioners
3	Awards
Introduction	
10	Introduction
10	Overview of Budget Development
10	Understanding the Budget Document
12	Geography and Demographics
12	County Economy
13	Governing Manatee County
	Board of County Commissioners
	Role of the County Administrator
	Other Boards Commissioners Serve On
	Constitutional Officers
	Other Elected Officials
	Other Government Agencies
FY18 Budget in Brief	
Budget Message	
26	May 30, 2017 - Budget Message
41	July 27, 2017 - Budget Update
42	September 15, 2017 - Budget Update
45	September 25, 2017 - Budget Update
Short Term Goals & Accomplishments	
48	2018 Department Goals
51	2017 Department Accomplishments
Charts & Graphs	
56	Taxable Property Values
56	Property Tax Rates
57	Other Millages
57	Value of One Mill
57	Millage Summary
58	Homeowner Comparison of Taxes
58	Countywide Millage Levies
59	Six County Comparison
59	Summary of Major Revenues & Expenditures
60	Revenue by Source
61	Appropriation by Function
61	Appropriation by Major Category
62	Summary of Appropriations by Department/ Agency/Program
63	Historical Summary
	Ad Valorem Taxes
	State Revenue Sharing
	State Shared Sales Tax
	Constitutional Gas Tax
	Local Option Gas Taxes
	Planning Fees
	Building and Inspections Fee/Charges
	Solid Waste Fees/Charges
	Local Option Tourist Development Tax
67	Summary of Budgeted Positions
68	Employees Per 1,000
68	Summary of the Adopted Budget
69	FY18 Adopted Budget Summary

County Administration/Commissioners

72	County Administration/Commissioners
	County Administration/Board of County Commissioners
	Impact Fee Administration
	Information Outreach

Constitutional Officers

78	Constitutional Officers
	Clerk of Circuit Court
	Property Appraiser
	Sheriff
	Supervisor of Elections
	Tax Collector

County Attorney

80	County Attorney
	Legal Representation
	Risk Management (Internal Service)

County Departments

84	Building & Development Services
	Building Regulation/Compliance
	Planning & Development
	Code Enforcement
89	Convention & Visitors Bureau
	Tourist Development
	Convention Center/Crosley Operations
93	Financial Management
	Management & Budget
	Purchasing
96	Human Resources
	Human Resource Services
	Employee Health Benefits
101	Information Technology
	Operations & Administration
	Client Services & Automated Systems
	Maintenance (ASM)
	Applications & Development/Project Management
	Geographic Information Systems (GIS)
	Telecommunications, Infrastructure & Data Center
	Radio Communications
109	Neighborhood Services
	Neighborhood Development
	County Probation
	Library Services
	Community Services (Health & Human Services Programs)
	Grants - Neighborhood Services
117	Parks & Natural Resources
	Natural Resources
	Environmental Protection & Mining Regulation
	Recreation Programs
	Agriculture & Extension Service

- 126 Programming, Education and Volunteer
- 126 Property Management
 - Building Management
 - Property Acquisition
 - Construction Services
 - Survey
 - Replacement and Renewal Projects
 - Records
 - Grounds Maintenance
- 135 Public Safety
 - Animal Services
 - Emergency Communications Center
 - Emergency Medical Services (EMS)
 - Emergency Management
 - Marine Rescue
 - Grants - Public Safety
- 143 Public Works
 - Field Operations
 - Project Management
 - Traffic Management
 - Infrastructure Engineering
 - Fleet Services
 - Stormwater Management & Operations
 - Transit & Paratransit
- 155 Redevelopment & Economic Opportunity
 - Redevelopment
 - Economic Development
 - Community Development
 - Grants - Redevelopment & Economic Opportunity
- 162 Utilities
 - Potable Water System
 - Wastewater System
 - Solid Waste
 - Utilities Business Operations

Other County Funded Programs

- 170 Economic Development
- 171 General Government
- 172 Human Services Programs - Adults
- 175 Judicial Programs
- 176 Miscellaneous Programs
- 177 Other Community Services
- 178 Port Authority

Capital Projects

- 180 Introduction
- 180 Infrastructure Sales Tax
- 180 Summary Information for FY18-FY22 CIP Projects
- 181 Sources and Uses of CIP FY18-22
- 183 FY18 Capital Improvement Projects by Category
- 186 Operational Impacts
 - General Government
 - Parks & Natural Resources
 - Potable Water and Wastewater, Stormwater
 - Utility Projects
 - Solid Waste

- Transportation
- 187 Operational Impact of FY18-FY22 CIP
 - General Fund/Special Revenue Funds
 - Enterprise Funds
- 189 Prior Year & Continuing Unencumbered Grant & Project Balances Confirmed for FY18

Transfers

- 192 Transfers
 - Transfers to Capital Project Funds:
 - Transfers to Debt Service Funds:
 - Transfers from one fund to another for specific purpose
 - Other Transfers

Reserves

- 196 Reserve Policy
- 198 Reserves & Cash Balance

Debt Service

- 202 Debt Policy
- 203 Debt Service
- 204 Ratio to Assessed Value & General Bonded Debt Per Capita
- 205 Summary of Outstanding Debt as Adopted
- 205 Summary of Debt Outstanding by Category
- 206 Summary of Debt Outstanding
- 207 Fiscal Year 2018 Summary of Principal & Interest Payments
- 208 Summary of Debt Service for FY18
- 208 Debt Outstanding and Annual Debt Service
 - General Government Debt
 - Public Utilities System Debt
 - Port Authority Debt
- 210 Schedule of Future Debt Service as Adopted
- 212 Schedule of Debt Service Requirements as Adopted
 - General Government
 - Public Utilities
 - Port Authority
- 215 Rating Agency Analysis

Financial Structures & Policies

- 218 Financial Structure
 - The Governmental Entity
 - Governmental Accounting
 - Budgetary Basis Data
 - Net Budget
- 221 Financial Policies
 - Section I - Budget Implementation and Administration Policy

Budget by Fund

- 238 Fund Balance Policy
- 239 Comparison of Budget Expenditures
- 240 Expenditure Matrix by Fund & Departments
- 242 General Fund
- 245 911 Enhancement Fee
- 246 Affordable Housing Subsidy
- 247 Assessment Projects
- 248 Automated Systems Maintenance

249 Beach Erosion Control and Capital Projects
250 Building Capital Projects
251 Building Department Fund
252 Children's Services Tax
253 Communications Fund
254 Convention Center
255 Court Technology Fees
256 Debt Service
257 Fleet & Fuel Services
258 Florida Boating Improvement Program
259 Gas Tax Capital Projects
260 Gas Tax Road Maintenance
261 Green Bridge Demolition
262 Health Self Insurance
263 Highway Capital Projects Fund
264 Impact Fee Administration
265 Infrastructure Sales Surtax
266 Law Enforcement Impact Fees
267 Library Funds
268 Library Impact Fee Funds
269 Metropolitan Planning Organization
270 Miscellaneous Funds
271 Miscellaneous Grants
272 North County (Port) TIF
273 Palm Aire Landscape MSTU
274 Parks & Recreation
275 Parks Capital Projects
276 Parks Impact Fee Capital Projects
277 Phosphate Severance Tax
278 Port Authority
279 Port Authority Debit Service
280 Public Safety Impact Fee & Capital Projects
281 Radio Fund
282 Road Impact Fee Capital Projects
284 Self Insurance
285 Solid Waste Capital Projects
286 Solid Waste Operating & Debt Service
287 Southwest TIF & Capital Projects
288 Special Law Enforcement Trust
289 Stormwater Operating & Capital Improvements
290 Street Lighting Districts
291 Tourist Development Tax
292 Transit Operating & Capital Projects
293 Transportation Trust
295 Tree Trust
296 Unincorporated Municipal Services Taxing Unit
298 Utilities Capital Projects
299 Utilities Maintenance Projects
300 Water & Sewer Operating & Debt Service

Long Term Goals & Strategies

304 How Will We Grow?

Supplemental Information

314 Statistical Information
314 Principal Property Taxpayers - 2016
315 Demographic Statistics
315 Principal Employers - 2016
316 Unincorporated Municipal Services Taxing Unit

318 Manatee County Public Utilities System

Glossary

322 Glossary

Index

330 Index

Introduction

Introduction

Provided herewith is the budget document for the FY18 adopted budget. The adopted budget for FY18 is balanced in the net amount of \$628,123,881. 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 FY18 and does not include budgeted transfers between funds and internal service operations, (to include these items would result in “double counting” expenditures). The net budget amount also does not include non-expendable trust funds, reserves for cash balance, unexpended prior year obligations and unexpended prior year capital project appropriations. A summary including net and gross budget amounts is provided on page 69.

Overview of Budget Development

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

During the month of June, public work sessions were conducted with the Commission, staff, and interested citizens. On July 15th the proposed budget was updated to reflect tax proceeds from the certified taxable values and submitted to the Board. September 18th and September 25th, 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 25, 2017, 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 FY18 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 2017 is designated as FY18 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 FY16 actuals, FY17 adopted, FY18 adopted budget totals and FY19 planned budget totals. Revenue amounts for the FY18 adopted budget and FY19 planned budget are estimates based on Department of Revenue estimates or internal analysis.

Pages 55 - 69 present charts and graphs providing overview and summary information about the county’s planned tax rate, revenues, and expenditures for FY18 and FY19. Pages 71 - 168 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 FY16, the current adopted fiscal year (FY17), the next adopted fiscal year (FY18) and the planned fiscal year (FY19) 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 169 - 178 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 179 - 189

Transfers, pages 191 - 193

Reserves, pages 195 - 200

Debt Service, pages 201 - 216

Fund Summaries, pages 237 - 302

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 budget information 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 55,687 and serves as the county seat.

The county's population has grown 28.6 percent from 278,001 in 2002 to 357,591 in 2016, based on estimates from the University of Florida, Bureau of Economics and Business Research (BEER). 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 \$49,675, based on information from the United States Census Bureau.

County Economy

Manatee County has a diversified economic base with the three largest industry sectors being services, retail, and manufacturing. The county also has strong tourism and agricultural bases. 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 agribusiness that exists here. Tourism is another major component of the economy. The number of tourists visiting Florida is expected to continue growing. The Gulf Coast's white sand beaches are the leading tourist attraction in the area. There are numerous other attractions in Manatee County such as the South Florida Museum, Bishop Planetarium and the Pittsburgh Pirates spring training facility. The county is also in close proximity to the Tampa Bay Buccaneers football team, the Tampa Bay Lightning hockey team, and the Tampa Bay Rays baseball team. The county's excellent golf courses, boating and fishing opportunities, and other recreational facilities contribute to the enjoyment of our residents and many visitors.

Governing Manatee County

Board of County Commissioners

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

Role of the County Administrator

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

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

Other Boards Commissioners Serve On

The Board also serves as the Civic Center Authority 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.



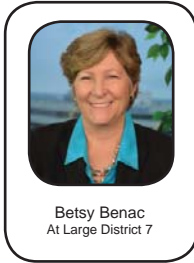


FY18 Budget in Brief

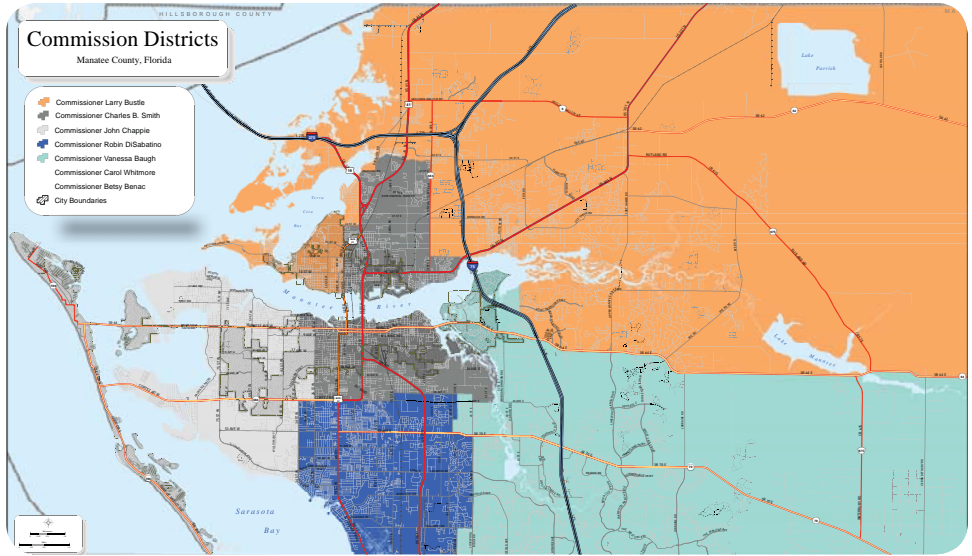
Board of County Commissioners



Carol Whitmore
At Large District 6



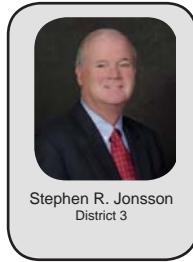
Betsy Benac
At Large District 7



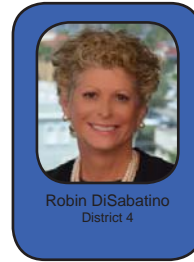
Priscilla Trace
District 1



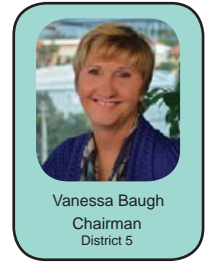
Charles B. Smith
District 2



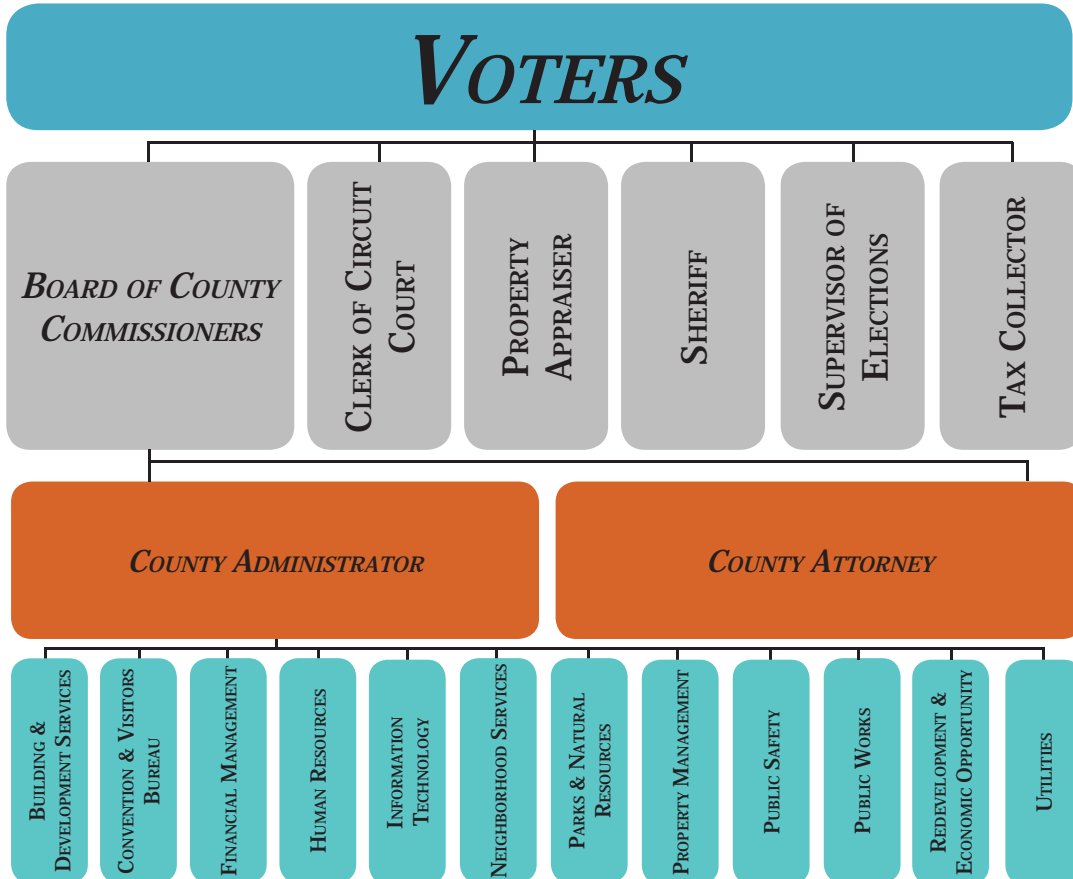
Stephen R. Jonsson
District 3



Robin DiSabatino
District 4



Vanessa Baugh
Chairman
District 5



Countywide Organization Chart



Introduction

Our Adopted FY18 and FY19 Planned Biennial budget emphasizes several areas of priority for our county: public safety, maintenance of infrastructure assets and maintaining our workforce in order to maintain service levels. While focusing on these three major issues, our County has also been faced with a challenge which may potentially occur within fiscal year 2020. While the Board has maintained its commitment to public safety and the maintenance of infrastructure assets, the challenge of fiscal year 2020 proposes a significant impact.

During the last legislative session, the House and Senate approved a bill which will be placed before the voters in FY18. The bill has provided for an additional Homestead Exemption of \$25,000 for property owners. Based upon estimates provided by the Property Appraiser's office, the financial impact on our budget will be approximately \$8.2 million if passed by the voters. In preparation of this potential impact of \$8.2 in property taxes, the Board has determined to strategize by placing into reserve one third of the impact each year in the budget until the additional exemption is established. Instead of absorbing the entire impact into one year, we are proposing staggering the impact over the next three fiscal years. During FY18, we have set aside \$2.8 in reserves, which is one third of the impact for use for one-time expenses determined by the Board which are non-recurring in nature. During FY19, we continue to set aside another \$2.8 million as already established within the budget from the prior year. By adding another \$2.8 million to the reserve, we will have established \$5.6 million from new revenues without associated recurring expenses. By the year of impact (the third year), our budget will be able to sustain an \$8.3 million reduction with \$5.6 million already established.

In FY18, the Infrastructure Sales Tax will be budgeted at its first full year of implementation. Established by voter referendum, Manatee County established a list of over 202 projects with estimated costs of \$334.9 million. In this initial year, 59 out of our 15-year goal of 202 projects are being implemented. The allocation of sales tax for each project type was established through recommendations of the Citizen's Financial Structure Advisory Board. Infrastructure Sales Tax projects are divided into three categories: Transportation, Public Safety and Law Enforcements, and Parks and Community Facilities.

The Gross Total Budget for FY18 Adopted Budget is \$1,525,328,778 which is an increase from the FY17 Budget of 2.45% increase.

The largest noted increase within the budget is the addition of the Infrastructure Sales Tax first full year of implementation. Infrastructure Sales Tax has added \$25.1 million to our budget in revenue designated for completion of Infrastructure Sales Tax projects. Manatee County has maintained tax millage rates unchanged for the 11th consecutive year. Total Millage rates remain unchanged at 6.4326 with 6.4303 for the countywide millage and Voted Debt Service millage rate of 0.0023. 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 biennial budget prioritizes public safety and maintaining assets for our citizens. Highlights of the FY18 Adopted Budget are as follows:

- With emphasis on the safety of the public, funding for 10 additional Law Enforcement Officers employees for the Sheriff's Office, a Public Safety Community Paramedic involved with Community Paramedicine and one Public Safety Community Resource Coordinator have been included
- An additional \$750,000 has been placed toward Transportation Operations to address stress within our operations and maintenance.
- \$250,000 has been funded for Stormwater Pipe Rehabilitation to address the aging pipe situation

As we move forward in the FY18 budget year, Manatee County will remained focused on maintaining service levels for our growing population as well as reinforcing the long-term infrastructure health of Manatee County.

Mission

Manatee County Government is committed to providing quality service with an emphasis on Accountability, Civility and Ethics. Manatee County Government's mission is to 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.

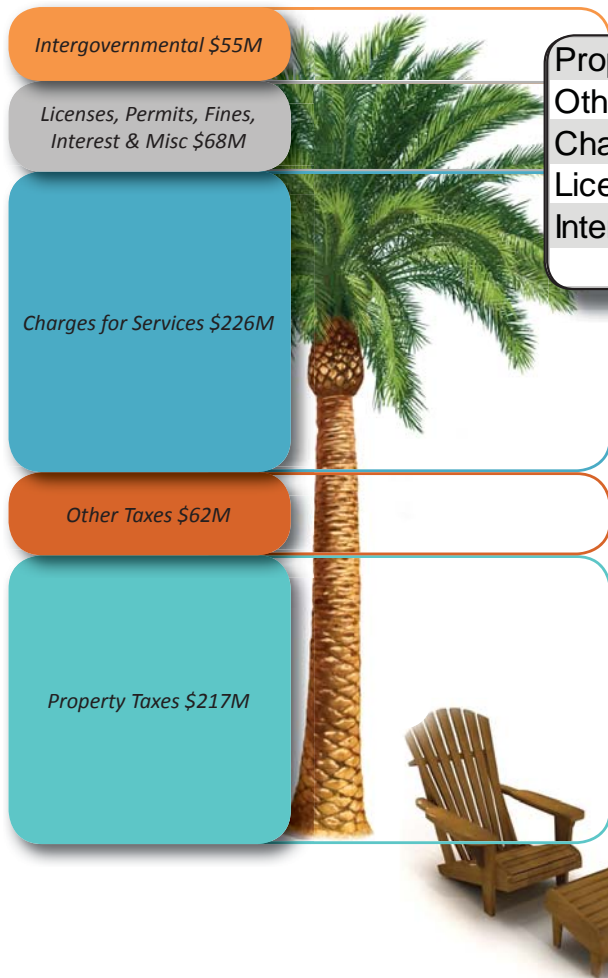
Initially in the process, all decision units are unfunded. Revenues and other sources of funding are evaluated, projections are made, and the amount of funds available is determined. As decision units are reviewed, recommendations are made to begin funding the highest priority units, starting with the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



Revenues



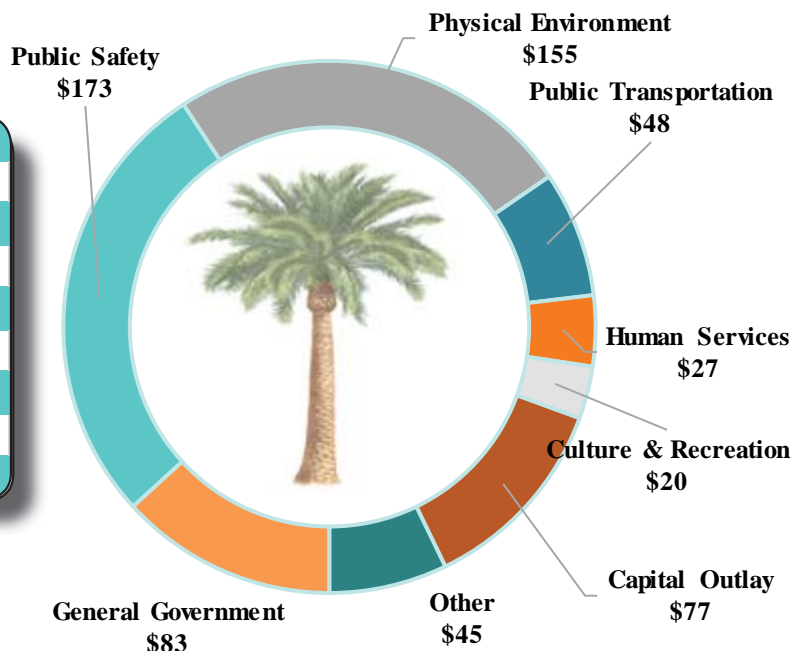
Property Taxes	\$ 216,749,671
Other Taxes	62,331,694
Charges for Service	225,808,663
Licenses/Permits/Fines/Interest/Misc	68,126,939
Inter Governmental	55,106,914
Total	\$ 628,123,881

Balanced Budget

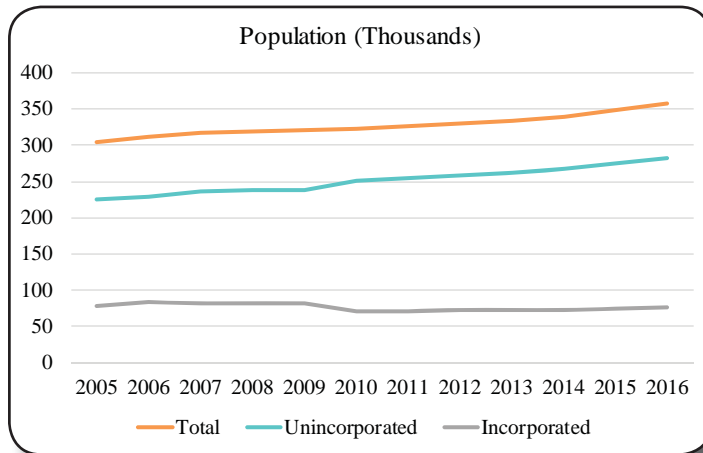
The budget for Manatee County is a balanced budget meaning that the revenues must match the expenditures.

Expenditures

General Government	83,125,499
Public Safety	173,401,116
Physical Environment	154,545,217
Public Transportation	48,375,847
Human Services	26,458,184
Culture & Recreation	20,092,414
Capital Outlay	77,347,348
Other	44,778,256
Total	628,123,881



Trends & Financial Factors



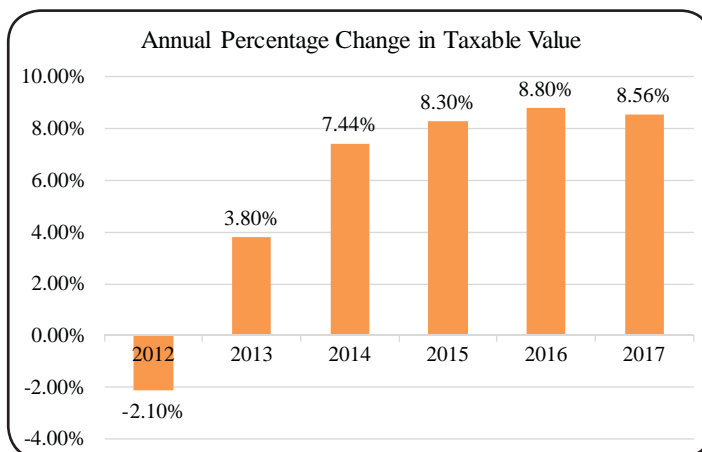
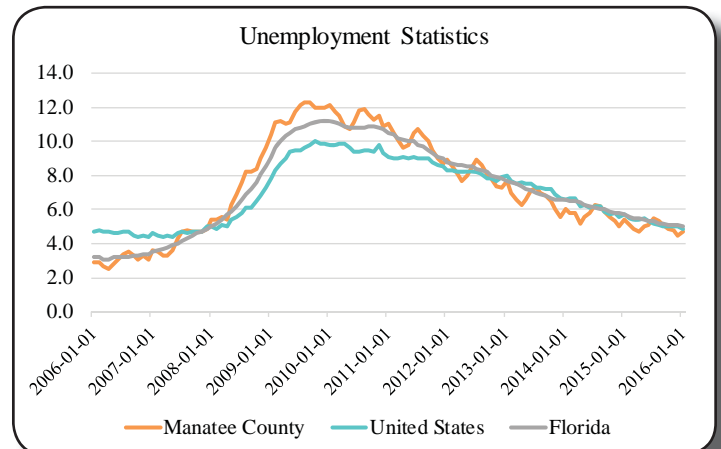
Population estimates from the Florida Bureau of Economic and Business Research for shows the population of Manatee County was 357,591 in 2016, where 79% represents the unincorporated area and 21% represents the incorporated area. Total county population estimates grew by 5.31% from 2014. According to 2016 estimates, the total population has seen an 10.77% increase since the 2010 Census.

Source: University of Florida BEBR, Florida Estimates of Population 2016.

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 4.0%.

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 8.56% for FY18.

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, \$0.45 goes towards Manatee County Operations and \$0.02 goes towards Voted Debt Service and Children's Services. The remaining \$0.53 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.

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

	Millage
Countywide Operating	6.4303
Voted Debt Service	0.0023
Municipality Subtotal	6.4326
Unincorporated MSTU	0.6109
Unincorporated Subtotal	7.0435
Palm-Aire MSTU	0.2546
Palm-Aire MSTU Subtotal	7.2981

	Taxes
Countywide Operating	\$ 964.55
Voted Debt Service	\$ 0.35
Municipality Subtotal	\$ 964.90
Unincorporated MSTU	\$ 91.64
Unincorporated Subtotal	\$ 1,056.54
Palm-Aire MSTU	\$ 38.19
Palm-Aire MSTU Subtotal	\$ 1,094.73

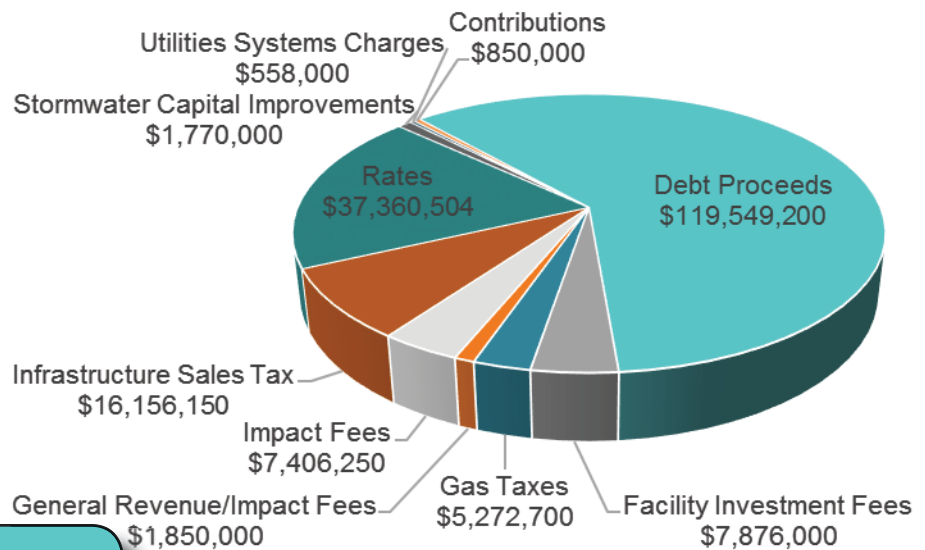
Capital Improvement Plan

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.

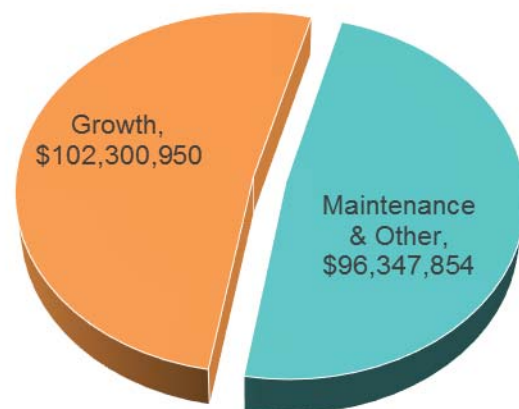
The CIP serves as a "blueprint" for the future of the community's growth and development. It highlights the importance of capital maintenance and replacement so those needs are addressed in a timely and coordinated manner.

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

FY18 funded CIP projects total \$198,648,804.



FY18 Capital Improvement Projects



Requirements

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

FY18 Capital Improvement Expenditures

General Government	\$ 4,757,000
Parks & Natural Resources	13,292,100
Potable Water	49,713,434
Solid Waste	558,000
Stormwater	1,770,000
Transportation	93,160,000
Wastewater	35,398,270
	<u>\$ 198,648,804</u>

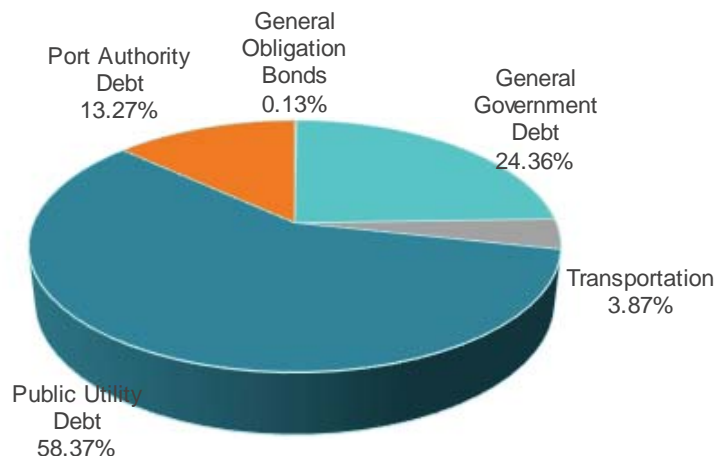
Growth 51%
Maintenance/
Other 49%

Debt Service

Manatee County continues to demonstrate outstanding creditworthiness with credit ratings performed by Moody's and Fitch. The County's non-ad valorem and General Obligation revenue bonds hold a rating of AAA and Aa1 from Fitch's, Inc. and Moody's, respectively. The Public Utilities revenue bonds and Port's revenue bond has a rating of AA+ and Aa2 from Fitch's, Inc. and Moody's, respectively.

In the 2018 Adopted Budget, Manatee County has \$483,989,687 outstanding debt, of which \$333,277,009 is principal and \$150,712,678 is interest.

Total Outstanding Debt by Category (%)



Outstanding Debt

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

Public Utilities Bond Ratings

AA+ - Fitch, Inc

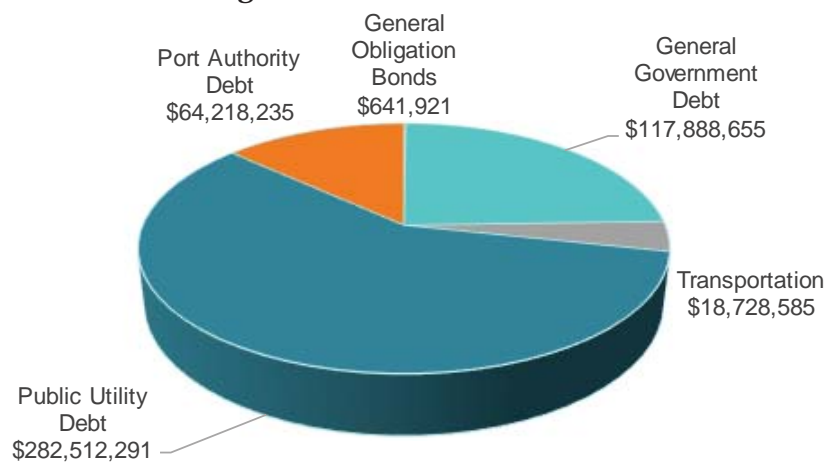
Aa2 - Moody's

G.O. and Non Ad Valorem Bond Ratings

AAA - Fitch, Inc

Aa1 - Moody's

Total Outstanding Debt



	Principal	Interest	Total
General Obligation Bonds	\$ 635,000	\$ 6,921	\$ 641,921
General Government Debt	99,250,574	18,638,081	117,888,655
Transportation	18,600,000	128,585	18,728,585
Public Utility Debt	171,695,000	110,817,291	282,512,291
Port Authority Debt	43,096,435	21,121,800	64,218,235
	<u>\$ 333,277,009</u>	<u>\$ 150,712,678</u>	<u>\$ 483,989,687</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:

363,369 (Estimate)

AREA:

740.45 square miles

CREDIT RATING:

AAA - Fitch

Aa1 - Moody's

PRINCIPAL EMPLOYERS:

- Manatee County School District
- Manatee County Government
- Beall's Inc.
- Manatee Memorial Hospital
- Manatee County Sheriff's Department
- Tropicana Products, Inc.
- Blake Medical Center
- IMG Academies
- Publix
- Feld Entertainment

LIBRARIES:

Library Facilities: 6

Uses of Resources: 1,203,487

Virtual Resource Use: 3,039,476

Total Collection: 498,576 items

PUBLIC SAFETY:

Sheriff Stations: 6

Ambulance Stations: 20

EDUCATION:

Students: 47,890

Elementary Schools: 32

Middle Schools: 10

High Schools: 6

Technical Institutes: 1

INFRASTRUCTURE AND UTILITIES:

Roadways: 1,448 center line miles

Storm Water Inlets: 21,015

Canals: 149 miles

Street Name & Traffic Control Signs: 50,565

Individual Street Lights: 3,189

Signalized Intersections: 223

Material in Landfills: 320,771 tons annually

Material Recycled: 39,839 tons

PARKS & RECREATION:

Conserved Public Land: 30,000 acres

Parks: 52

Preserves: 16

Beaches: 5

Playgrounds: 25

Gymnasium/Fitness Rooms: 1

Golf Courses: 2

Aquatic Centers: 5

Budget Message

Please Note - The information contained in the budget messages included in this section are original information from the Recommended, Proposed and Tentative Budget presented. Some information contained in this section may have changed in the Adopted budget presented in this document.

May 30, 2017 - Budget Message

Good afternoon Commissioners, County staff and members of the public.

As we begin today's discussion on the 2017-18 recommended budget, I'd like to thank all of you for the opportunity to serve you and to work with a truly exceptional team of employees at Manatee County Government for the past 10 years.

For the majority of my time as Manatee County Administrator, our budgets have been mostly focused on reducing the government. The Great Recession and voter-approved property tax reform from 2008 sent local revenues plummeting while the population continued to rise.

Despite financial setbacks we have achieved so much. Our credit ratings are among the strongest in the state. We found ways to construct major new infrastructure projects like the Fort Hamer Bridge and 44th Avenue Extension. We created an Economic Development incentive package and staffed it with a stellar team to work with this Board to assist businesses relocate, grow and thrive in Manatee County, meaning new opportunities for many of the 60,000 people who have moved here since 2007.

This is my final budget recommendation and we find ourselves in a unique position. This is the first annual spending plan in a full decade that will not rely on reserves to balance the budget. The Board's plan to draw down budget stabilization funds instead of resort to service reductions has worked exceedingly well over time. While we reduced the government 25 percent and cut 18 percent of our workforce, at no point in time did we consume savings to the point of reducing the Board's standing 20 percent reserves or impacting your stellar credit ratings.

The gross budget I'm recommending for Fiscal 2017-18 is \$1,351,213,664. Remember, the gross budget includes reserves and internal services and transfers. Next year's budget recommendation is larger than your current adopted gross budget due largely to new revenues and expenditures associated with the county's new infrastructure sales tax.

By removing reserves and internal services and transfers we're left with the annual net budget. Rising property values, new construction and continued population growth have meant more than an 8 percent increase for next year's *net* budget, which equals an estimated \$47 million revenues above your current adopted net budget of \$568 million. The FY18 Net Budget is **\$614,906,994**. (Neither net budget figure includes Port Manatee, which will be included at a later date this summer.)

A large portion of the net budget is comprised of enterprise funds like our utility system and other restricted funds that must be spent for specific purposes. For example, tourist tax revenues cannot be used for general government spending. When we remove these enterprise and restricted funds, the remaining budget is \$341 million, comprised of our tax funds (General Fund, Library Trust Fund, Transportation Trust Fund, Municipal Services Taxing Unit [MSTU]). Constitutional office budgets consume about 57 percent of the General Fund expenses.

The County Commission's portion of the General Fund is \$119 million which is available to pay for quality of life areas like libraries, parks, community services and neighborhood services.

It has been a decade since we have seen this kind of growth in the tax base. This puts you in the unique position of being able to prioritize long term investments more proactively. Instead of having to decide where to cut or how much to borrow, this Board is now in the position to use

your budget as a tool to address *your* priorities. The challenge this year will be one of setting priorities.

There is certainly no shortage of critical needs to consider for Manatee County, part of the 10th fastest growing region in the country. As part of my final budget recommendation, now is a good time to remind you of some of the biggest current and future needs facing our local government. These are significant **policy decision areas** for the Board that will help determine the future of our organization and our community.

- Throughout my tenure as Administrator, my first priority has been to our workforce -- the 1,700 local residents who make this government run and who are our organization's most important asset. In recent years, the Board has approved funding for annual market equity increases, and for a successful pay for performance program that rewards quality work. A continued investment in our employees will mean more than simply increasing salaries to remain competitive with nearby local governments and private sector businesses. It also means dealing with the extreme stress in our workforce that grows with each new service demand. More than just salaries, you should also consider a thorough evaluation our **employee benefits** and a **compensation study** to ensure you are on track to meet employee demands of a new era.
- Later this year our **Parks Master Plan** will be complete, giving you a set of professional recommendations for new parks, green spaces and trails for Manatee County families and visitors to enjoy for decades to come. The Parks Master Plan will require you to make a commitment to funding those amenities not just for one or two years, but also into future. Perhaps this commitment should also include a second Parks Master Plan in 20 years instead of the 40 we've waited for this one.
- Along the same lines, our **Utility Master Plan** will require resources to meet the water and wastewater demands of a community approaching of one half a million people. Potable water, wastewater and irrigation lines will need to be built in fast-growing areas of the county. No less important, the aging utility lines in west Bradenton and in other areas of the county will need to be replaced.
- As families continue to move here and real estate prices grow, our residents will continue to look to community leaders to lead the discussion on **affordable and workforce housing**. Rather than trying to influence the housing market or get into the housing building industry ourselves, you should consider creative solutions beyond simply paying down impact fees to incentivize affordable home construction.
- If you make the philosophical decision to support housing for working classes, you should also decide where **community healthcare** fits in its list of priorities. Healthcare is an exceedingly complex issue that becomes an increasingly more local issue the more state and federal leaders reduce funding and healthcare subsidies for individuals. And despite the changing political influences, there is at least one certainty in the healthcare arena. Medical costs will continue to rise. As federal and state subsidies shrink, what will be the role of your government in ensuring our residents have access to quality healthcare?

- The recent passage of our infrastructure sales tax puts you in a better position to extend the life of local parks and roads through repair and maintenance. In recent years, we found ways to bond new major roads such as the Fort Hamer Bridge and 44th Avenue Extension. Improving our **transportation network** remains an extremely important issue to anyone traveling crowded roads to school and work each morning. Where is the need for the next major thoroughfare? You will need to make that decision and prioritize it within future budgets.
- We talk frequently about new roads, parks and affordable housing to accommodate the multitudes who are moving here but a growing community has other practical needs. You'll need to begin planning to expand **Manatee County Jail** or to plan for a new local detention facility. Now is also the time to begin scouting a location for Manatee County's next **landfill** to prepare for the Lena Road facility reaching capacity in the next 20 years. Both of these facilities are major capital undertakings that will require large areas of accessible land and the Board will need to begin those community discussions early in the planning process.
- During future conversations of new government buildings, roads or parks also must plan and budget for the long range impacts of **sea level rise**. That will impact major decisions on where you build and plan for the future.

These are just some of the considerable issues facing county leadership as you set priorities and refine budgets this year and beyond. A budget with healthy revenues gives you additional options to implement long range goals. The challenge before you is one of setting those goals and prioritizing them on top of those things we already fund today.

As discussed during last week's budget conversation with Constitutional officers, you are faced with \$39 million in funding requests and year-over-year increases as part of next year's budget. Having a set list of priorities will help guide the decision making process as you determine which of the \$39 million in funding requests you're able to meet.

Rising property values, new construction and modest growth from other revenues will result in \$24 million that you may consider to meet the needs of a growing community. But you must also plan for another significant reduction in local revenues as a result of Tallahassee politics. This spring state lawmakers approved placing an initiative on next year's ballot that asks voters to consider an additional property tax exemption that would apply to assessed values between \$100,000 and \$125,000. The budget I present to you today anticipates that voters will approve the additional exemption in 2018.

If the additional homestead is approved by voters, we are projecting an annual impact of \$8.2 million that would impact your 2019-20 budget. Such a hit to revenues would mean significant reductions to services, including potential workforce reductions in three years. I believe you can avoid those difficult decisions by addressing the 2020 shortfall today.

With \$39 million in new requests, it will be tempting to address as many of them as possible with the \$24 million you have available. Today we present you with a plan to both offset the impacts of \$8.2 million in reduced revenues and address community needs.

In each of the next three years we will be recommending committing \$2.8 million – about one-third of \$8.2 million -- to one-time expenses instead of additional recurring expenses. Year two of the three-year plan allows the Board to spend \$5.6 million in one-time expenses. By exercising discipline and avoiding the urge to spend all new revenues on recurring expenses, you will be in a position to reduce your annual operating budget by \$8.2 million without reducing services in the third year of this plan.

Later this summer, we will present you with options to consider for those one-time expenditures. This recommendation to invest \$2.8 million in one-time capital expenses combined with \$21.7 million in infrastructure sales tax projects represents the largest change between the current adopted budget and next year's recommended budget.

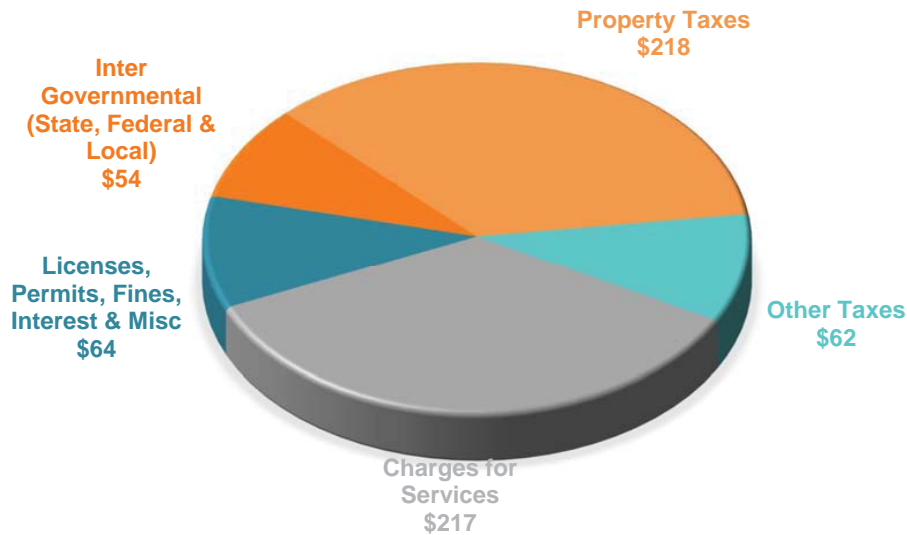
In addition, I am recommending additional investments in law enforcement and public safety. This budget recommendation includes funding for 10 additional law enforcement officers and their vehicles and equipment for Manatee Sheriff's Office. We have also included a recommendation for two new positions in the Community Paramedic Program. In its first year of operation our Community Paramedics have demonstrated a clear ability to curtail our overall healthcare expenditures significantly by helping their patients avoid costly trips to the emergency room.

You will find additional details in the attachment included as part of this recommended budget message. We will have even more information and details available in advance of each of the public workshops scheduled throughout the summer.

ATTACHMENT A

\$615 Net Budget

GROWTH IN REVENUE



In FY18, \$218 million, Property Taxes represent 35.4% of the overall sources of revenue for the budget. Charges for Services represent \$217 million or 35.2% of the revenues. Intergovernmental revenues and other taxes represent 8.9% and 10.1% respectively. Licenses, Permits, and other miscellaneous revenue comprise the remaining 10.4% of revenues received. As in previous years, the property tax revenues are only a portion of the changes in all revenues, and do not correspond directly to all of the increases and decreases in the net budget total. Total revenues increased by \$47 million from prior year FY17 and the two largest growth items are discussed below:

Tax Rates

The FY18 Recommended and FY19 Planned Budget reflect 9% and 8% growth rates respectively. Although overall total tax rates have not changed, the growth within the property taxes brings an \$18.0 million increase to the budget in FY18 and a \$17.4 million increase in FY19.

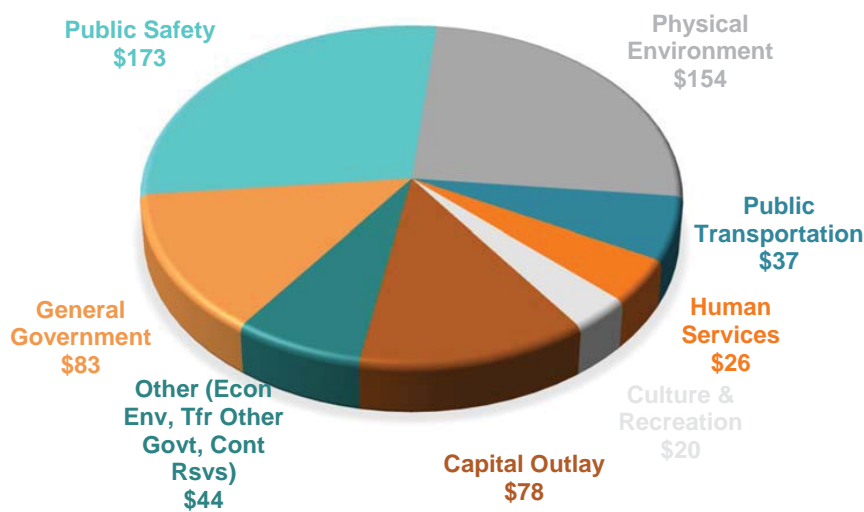
This budget maintains existing overall tax millage rates. The General Obligation (G.O.) Bond established for the county is growing closer to its maturity which will occur in FY18. Because of maturity, there is a slight decrease in debt service needs for this final year. We have recommended placing the reduction in property taxes from the G.O. Bond within the Transportation Fund millage to support Transportation maintenance operations. The resulting shift in millage creates no effect on the total millage levied but places priority on facing the continued struggle with ongoing rising costs in the Transportation Fund. Within the FY19 Planned Budget, the remaining millage is again shifted to the Transportation Funds supporting maintenance operations with the overall millage unchanged.

	FY17 Adopted	FY18 Recommended	Difference
Countywide Operating	6.4206	6.4303	0.0097
G.O. Bond issue	0.0120	0.0023	(0.0097)
MSTU	0.6109	0.6109	(0.0000)
Total	7.0435	7.0435	(0.0000)

Infrastructure Sales Tax

In the FY16 election, the voters of Manatee County supported the passage of a half-cent Infrastructure Sales Tax for a 15-year period. The taxpayers of our county have given the county the ability to address our aging infrastructure by establishing a dedicated revenue source to address our infrastructure challenges. Within this budget, the first full year of implementation will occur with Manatee County receiving an estimated \$25.1 million dedicated for Infrastructure needs. Due to this being the initial year of the tax, the Infrastructure Sales Tax revenue represents 53% of the revenue increase within the budget. This item is discussed in further detail within the expenses section.

\$615 Net Budget



FUNDING PRIORITIES FOR FY18

With our priority placed on Public Safety, we have increased the Public Safety category of our budget by \$11.5 million which represents 24.2% of our increase from the prior Adopted Budget. High emphasis has been placed within the FY18 Recommended budget on investment in our capital assets. As noted above, Capital Outlay accounts for \$78 million of the budget and has increased in spending by \$28.3 million from the prior year based upon the dedicated resource of the Infrastructure Sales Tax. The Capital Outlay represents 59.8% of the increase in our budget. Other highlights are noted as follows:

Infrastructure Sales Tax Initiative

With this dedicated funding source, this budget contains the first full year of implementation of the Infrastructure Sales Tax. Established by voter referendum, Manatee County established a list of over 202 projects with estimated costs of \$334.9 million. In this initial year, 59 out of our 15-year goal of 202 projects are being implemented. The allocation of sales tax for each project type was established through recommendations of the Citizen's Financial Structure Advisory Board. Infrastructure Sales Tax projects are divided into three categories of needs: Transportation, Public Safety & Law Enforcement, and Parks & Community Facilities.

The Board has established the Infrastructure Sales Tax Citizens Oversight Committee which will review annually the expenditures of the Sales Tax proceeds. Estimated annual collection from the sales tax is \$25.1 million and the FY18-22 CIP funding is as follows:

Infrastructure Sales Tax Funding

Category/Subcategory	Project Total FY18-22
Transportation	
Sidewalks	\$ 12,026,350
Intersection Improvements	6,648,500
Major Road Improvements	89,970,100
	<hr/> 108,644,950
Public Safety & Law Enforcement	
Law Enforcement Facilities & Equipment	19,292,250
Criminal Justice & Public Safety Facility Improvements	15,064,200
911 & public Safety Technology Upgrade	5,811,750
Animal Services & Sheltering	1,000,000
	<hr/> 41,168,200
Parks & Community Facilities	
District Parks & Aquatic Facilities	2,273,000
Athletic Fields	8,109,500
Recreation Buildings & Playgrounds	6,020,500
Environmental Preserves & Boat Ramps	1,675,000
Libraries & Community Facilities	1,200,000
	<hr/> \$ 19,278,000
TOTAL	169,091,150

Legislative Additional \$25,000 Homeowner's Exemption

During the current legislative session, the House and Senate approved a bill which has progressed toward voter referendum in FY18. Based upon early estimates provided by the Property Appraiser's office, the financial impact on our budget will be approximately \$8.2 million if passed by the voters. In contemplating strategy for preparation for this \$8.2 of property taxes, there are several approaches to anticipating and preparing for the \$8.2 million impact and loss of tax dollars in FY20. It is my recommendation to set aside one third of the impact each year in a reserve. Overall impact to each tax fund is as follows as well as the calculation of impact per year:

	FY18 Millage Rates	Property Tax Impact *	Yearly Impact Phased in over 3 years
General Fund	5.5982	6,715,100	2,300,000
Transportation	0.2536	304,196	102,000
Library	0.2475	296,879	99,000
Children's Services	0.3333	399,797	134,400
	6.4326	7,715,972	2,635,400
Voted Debt	0.0120	14,421	-
Unincorporated	0.6109	534,900	178,300
Total Impact		8,265,293	2,813,700

*FAC county distribution sheet from FAC Website

The strategy is to reserve one third of the impact each year in the budget until the additional exemption is established. The exemption would go before the voters in the 2018 Election. If passed, the exemption would begin in January 2019 for taxpayers. The county would see the reduction of revenue within fiscal year 2020.

Instead of absorbing the entire impact into one year, we are proposing staggering the impact over the next three fiscal years. During FY18, we will set aside \$2.8 in reserves, which is one third of the impact. During FY19, we continue to set aside another \$2.8 million as already established within the budget from the prior year. By adding another \$2.8 million to the reserve, we will have established \$5.6 million from new revenues without associated recurring expenses. By the year of impact (the third year), our budget will be able to sustain a \$8.3 million reduction with \$5.6 million already established.

	FY18 Year 1	FY19 Year 2	FY20 Year of Impact
Property Taxes:			8,300,000
Set Aside:	2,813,700	2,813,700	2,813,700
		2,813,700	2,813,700
	-	-	2,672,600
	2,813,700	5,627,400	8,300,000

In FY20, \$8.2 million taxes will be reduced from our income but we will have built up an equal amount of expenses within our budget. By placing \$2.8 million in reserves and not in recurring expenses, there is an opportunity to use the \$2.8 million on one-time expenses such as capital projects. Within the current budget, we have placed \$2.3 million within the General Fund for a reserve for one-time capital expenses. The remaining \$.5 million has been placed within reserves within each of the tax funds.

Workforce Retention

With the rebounding of the economy, workforce retention has become a challenge. In efforts to maintain our workforce and keep our employees engaged, we have tried to address several issues.

Health Insurance

We have been facing higher insurance costs over time, but have successfully maintained the costs without impact to our employees since 2010. The medical plan has performed well over the last 6 - 7 years in comparison to the national trend, which has allowed the county to avoid higher premiums and deductibles for their employees. However the aging population of our employee base, inflation, and several catastrophic claimants have caused increased costs for the plan. In FY17, the Board increased employer premiums by 4% with a 0% increase for employees. Based upon current activity and estimates, we are again having to increase insurance premiums in order to maintain a strong self-insured health fund. For the FY18 Recommended Budget and the FY19 Planned Budget, health insurance premiums have increased by 7% for both employee and employer.

The monthly impact for employees is illustrated as follows:

Employee Monthly	Plan Year 2017	Plan Year 2018	Increase
Employee Only	\$ 70.00	\$ 74.90	\$ 4.90
Employee and Spouse	\$ 262.37	\$ 280.74	\$ 18.37
Employee and Children	\$ 224.89	\$ 240.63	\$ 15.74
Employee and Family	\$ 318.78	\$ 341.09	\$ 22.31

The monthly impact on the employer side within the budget for providing employees' health insurance coverage is as follows:

Employer Monthly	Plan Year 2017	Plan Year 2018	Increase
Employee Only	\$ 523.12	\$ 559.74	\$ 36.62
Employee and Spouse	\$ 951.72	\$ 1,018.35	\$ 66.63
Employee and Children	\$ 815.77	\$ 872.87	\$ 57.10
Employee and Family	\$ 1,392.79	\$ 1,490.28	\$ 97.49

The employer's health insurance increase has been significant within this budget. The total impact in the FY18 Budget is a \$2.5 million increase in health insurance premiums. The Board of County Commissioner's portion is \$1.6 million, which includes the 7% increase and all changes in employee's selection of coverages. The Sheriff's health insurance contribution has increased \$803,320 and the remaining constitutional offices have an increase of \$100,823.

Cost Containment Strategy

In an effort to contain and reduce medical costs, we are exploring an added service to contain costs in the medical plan and create an opportunity for employees to reduce absences related to general medical appointments. We have placed \$200,000 for a cost containment strategy within the budget for Telemedicine.

Pay for Performance (PFP)

In an effort to be competitive within the market, there is a 4% increase in salaries placed within reserves. As in prior years, BCC employees will participate in the Pay for Performance program. We have been pleased to offer this for the past four years, which has aided us in our competitive stance. The 4%, or approximately \$3.9 million, has been placed within reserves for the Board of County Commissioners. In addition, approximately \$3.8 million for Constitutional offices have been placed within the associated officer's budget.

Compression Issues

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 for approximately \$3 million. In FY17, the Board addressed pay compression issues by placing \$500,000 toward the problem. Within the FY18 budget, \$500,000 has been placed within reserves to continue to address the issue. The reserves have been allocated over all funds based upon the ratio of employees to each fund.

Employee Proposed Changes within the Budget

With the changes noted above, the increases in full-time employees within the budget are two supported by Property Tax. The two positions associated with Public Safety were funded as desired decision units: the addition of one Community Paramedic involved with Community Paramedicine and one Community Resource Coordinator. The Convention and Visitors Bureau requested an Arts & Culture Outreach Coordinator to be funded through Tourist Taxes. The Capital Improvement projects will pay for an additional 11 employees to implement projects from Purchasing, Public Works, Property Management. This cost of employees is distributed over the number of the projects. An additional 11 employees were added within Parks and Natural Resources, Public Works, and Utilities which are funded through associated fees. Specifics as to the Constitutional Officers additional personnel will appear later within this message.

Community Healthcare

In FY16, Manatee County faced a healthcare funding issue when the Healthcare Trust Fund began reaching its final stages of funding. The Trust Fund, or corpus, was established by the funds received from the sale of Manatee Memorial Hospital and provided funding for healthcare programs. While Manatee on average has invested over \$20 million in Healthcare for our community, a shortfall of funding emerged with the ending of the Healthcare Trust Fund of \$6.9 million. FY16 used \$679,859 of the remaining budget of the Healthcare Corpus along with the General Fund reserve of \$6.2 million to address the shortfall. During FY17, lower debt service levels afforded addressing the shortfall by placing \$2.9 million from recurring revenues and \$4.0 million from reserves toward the shortfall. By placing \$1.0 million additional funding each year from recurring revenues, we reduce our reliance upon reserves by \$1.0 million each year. This strategy allows for the shortfall to be completely addressed in FY20 with all Healthcare funding coming from annual revenues. For FY18, I am recommending we reduce the shortfall goal from \$6.9 to \$6.0 million by removing \$893,468 for Blake Memorial and Rural Health. The overall plan is strategy is noted as below:

	Adopted FY16	Adopted FY17	Recommended FY18	Planned FY19	Projected FY20
Healthcare Corpus	679,859				
General Fund					
Recurring		2,908,632	2,908,632	2,908,632	2,908,632
Additional Recurring Funding in FY18			1,000,000	1,000,000	1,000,000
Additional Recurring Funding in FY19				1,000,000	1,000,000
Additional Recurring Funding in FY20					1,151,379
Non-Recurring	6,273,620	4,044,847	2,151,379	1,151,379	-
Total	6,953,479	6,953,479	6,060,011	6,060,011	6,060,011

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 from fronts and sides of buildings and locations on the ground. The process of updating the county's information occurs every two years. Within this two year budget cycle, Pictometry is scheduled in FY19 for \$263,000. 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

In FY16, Manatee County established a Community Paramedicine program. Community Paramedicine reduces healthcare spending by preventing unnecessary ambulance transport and improves patient health outcomes. With the success of the program to date, we have added one additional Community Paramedic and a Community Resource Coordinator. The additions are to optimize the program in its outreach and delivery. In order to enhance efficiency, we have added \$54,000 for optimization of medical supply dispensing and storage in addressing the growth needs of medical supplies.

The FY18 Budget holds \$85,000 of security investments within our parks to enhance safety. This investment provides the use of private security to provide our residents with a higher level of safety. The budget also invests in additional security cameras at our popular GT Bray Recreation Center and increased lighting at our racquet center.

Probation Technology Monitoring has been funded within the budget to use the efficiency of new automated software in reducing additional workload.

Debt

The county's budget strategies and financial policies have significantly provided the county with a strong revenue framework, solid expenditure flexibility, low long-term liability burden and significant gap-closing ability which provides for exceptional financial resilience through economic cycles. All these are characteristics describing the strong credit worthiness and superior credit rating of AAA and AA+ given by Fitch Ratings for each General Government and Public Utilities System, respectively, as assessed in 2017; and Aa1 and Aa2 by Moody's in 2015. Such strong credit ratings allow the county to issue bonds at lower market interest rates and without bond insurance requirements.

The county's overall debt and pension liabilities are equal to less than 4% of personal income and is expected to remain stable, given the county's manageable capital needs and future debt plans. The county's debt plans for additional government debt in FY18 include issuances secured by the county's covenant to budget and appropriate security that will not increase the long-term liability burden.

In FY18, the county's General Obligation Bonds will reach full maturity, which will relieve the county of a voted debt millage that can be shifted to cover other needs of the general government. As the 44th Avenue Improvement Project progresses into the construction phases as outlined in the FY18-22 Capital Improvement Program (CIP), the credit line will be replaced with a bond

issuance in order to fund the completion of the project. As a growth project, this issuance will be funded by Impact Fees from the Southeast & Southwest zones. The Public Utilities System has noted in the Capital Improvement Program (CIP) several Water and Sewer infrastructure projects which are to be funded with upcoming debt issuance in 2018-2019.

Transportation

Road Maintenance is an ongoing concern in our county, especially with the increased pressure on our road network system by the increase in population. As a priority of this budget, an additional \$750,000 has been allocated toward Transportation Operations to address the stress created within this area. In addition, \$250,000 has been funded for Stormwater Pipe Rehabilitation to address the aging pipe situation within the county.

Project Management and Traffic Management have been increased by a total 5 employees to assist with continued growth issues. Funding for the employees has been established through fees or gas taxes. Funding for the Fleet Extra Board has been placed in reserves based upon action taken by the Board in our recent meeting.

Affordable Housing Assistance

As a result of worksessions with the Board, initiatives were established to further assist with affordable housing issues within Manatee County. The FY18 budget funds development of best practices and revision of the LDC in order to establish the initiation of the initiatives. Also as a result of the worksessions, the Board approved recommendations to establish initiatives to increase leveraged funding opportunities. The FY18 budget funds a commitment of the Low Income Housing Tax Credit (LHTC) local contribution match and provides leverage opportunity to bring on new housing projects.

Excess Beach Concession Revenues

Manatee County has established by resolution the ability to reserve any excess fees received by our Beach Concessions revenues beyond our base expenses. This reserve is established to be used on the Island by a project approved by all three cities on the Island. An additional expense now required is a day porter to assist on the island. As a result, the annual expenses have been increased by \$43,000 to accommodate this need.

Capital Improvement Program

The first year of the Five Year CIP for FY18-22 reflects a significant increase to the budget with the addition of newly funded Infrastructure Sales Tax (IST) projects and additional incremental increases in Impact Fees. The total FY18-22 CIP nearly doubles with an increase of \$100.5 million over the FY17-21 CIP budget.

FY18 General Government CIP projects total \$23,638,100 (\$20,433,100 funded by IST). Projects for Public Safety and Law Enforcement include upgrades to 911 and Communication Systems, Lifeguard Towers, Sheriff Helicopter and Jail maintenance and upgrades totaling \$9,357,000. Park improvements include artificial turf playing fields, improvements to Blackstone, G. T. Bray, John H. Marble, Lincoln and Lakewood Ranch Park destination playgrounds, and recreational and sports facilities for a total of \$14,281,100.

FY18 Solid Waste and Stormwater CIP projects total \$2,328,000 and include a Landfill Operations storage building, GT Bray Drainage Pipe and designated pipe lining and countywide stormwater pipe replacements.

FY18 Transportation CIP projects total \$93,160,000 (\$1,312,050 IST). Major road projects include 44th Avenue East, 60th Avenue East - Factory Shop Blvd/Outlet Mall Entrance, Ellenton Gillette Road - US 301, Lakewood Ranch Blvd - ATMS, Moccasin Wallow Rd, Rye Road - SR 64 and University Parkway - Market Street. The FY18 budget reflects the beginning of 9 IST projects, most intersection and road projects will take several years to implement due to design and land acquisition.

FY18 Utilities projects include Water Main, Water Line, Force Main and Lift Station projects totaling \$85,111,704.

Constitutional Officers

The Sheriff requested an overall increase of \$6,835,571 with an additional 21 employees. My recommendation is to fund requested base changes of \$4,168,893, and to fund 10 Law Enforcement Deputies and related equipment for approximately \$1,415,000. Additionally, I am recommending funding of approximately \$1,300,000 for Health Insurance and FRS increases that are outside of the Sheriff's request but necessary components to the Sheriff's budget.

A summary of the Constitutional Officer's funding is illustrated in the following chart. The Property Appraiser's budget will be adjusted after June 1 and brought back to the Board at the budget work session in August.

Constitutional Officers	FY17 Adopted	Additions	FY18 Recommended
Sheriff Budget:			
Sheriff Base	\$ 107,757,307	\$ 2,055,779	\$ 109,813,086
Requested Services	5,726,839	1,403,301	7,130,140
10 Deputies		1,403,369	1,403,369
FRS		3,477	3,477
Health		8,481	8,481
Salary Reserves		2,017,826	2,017,826
	<u>\$ 113,484,146</u>	<u>\$ 6,892,233</u>	<u>\$ 120,376,379</u>
Clerk's Budget			
Clerk's Base	\$ 7,095,726	\$ 56,926	\$ 7,152,652
Salary Reserves		170,582	170,582
	<u>\$ 7,095,726</u>	<u>\$ 227,508</u>	<u>7,323,234</u>
Supervisor of Elections			
Supervisor's Base	\$ 2,414,684	\$ 23,934	\$ 2,438,618
Salary Reserves		50,449	50,449
	<u>\$ 2,414,684</u>	<u>\$ 74,383</u>	<u>\$ 2,489,067</u>
Tax Collector			
Tax Collector's Base	\$ 9,343,989	\$ 691,525	\$ 10,035,514
	<u>\$ 9,343,989</u>	<u>\$ 691,525</u>	<u>\$ 10,035,514</u>

July 27, 2017 - Budget Update

MEMORANDUM

To: Board of County Commissioners
 From: Jan Brewer, Director of Financial Management
 Date: **July 27, 2017**
 Subject: Certifications of Taxable Value



Manatee County has received the July 1, 2017 Certifications of Taxable Value for the Property Appraiser for the FY18 Budget. Florida Statutes require that by July 15, 2017, a proposed budget for the upcoming fiscal year based on certified values be provided to the County Commission. The County Administrator's FY18 Recommended Budget has been updated to reflect the actual certified values and mandated expense changes. Now known as the FY18 Proposed Budget, this version has been filed with the Office of the Clerk of the Circuit Court and Comptroller. This budget update details the revisions that have been made based upon the new information. The new Proposed Net Budget for FY18 is \$614,724,547, which is a decrease of \$182,477 from the Recommended Budget presented to you in May 2017.

The certified taxable property values for the FY18 Budget increased over last year's Adopted Budget by 8.56% countywide and 8.37% in the unincorporated area. The May 30, 2017 Recommended Budget relied upon a projected 9.00% increase over prior year values. As a result of the difference between projected values and certified values, the countywide ad valorem revenues decreased, however the difference has been offset against reserves beyond the 20% mandated reserve. Mandated expenses added to the Proposed Budget include adjustments to required payments to the Community Redevelopment Areas (CRA) and two TIF (Tax Increment Financing) districts. Although a decrease in ad valorem has occurred, the majority of the shortfall has been absorbed by the reserves beyond 20% and as such does not reflect a significant impact in the net budget which excludes reserves.

Prior to the August 1st reconciliation meeting, staff will continue to monitor new information on estimates for revenues and expenses for updates at this worksession. In addition, staff will provide a list of budget issues identified in earlier work sessions for discussions. At the August 1st reconciliation, further details will be provided for the effect of the July 1 Certified Values.

CONCLUSION

This memorandum is provided as an update to the original budget message submitted on May 30, 2017. The County Commission held budget work sessions on May 27, June 7, June 12, June 13, June 14, June 15, and July 27, and held a public hearing on the budget on June 15. The Budget Reconciliation meeting, at which flagged items will be discussed and the tentative millage rate will be set, is scheduled for August 1. Two more public hearings will be held on the budget, on September 18, 2017 at 6:00 PM and on September 25, 2017 at 6:30 PM in the County Commission chambers. The first public hearing in September will be noticed to all taxpayers via the notices of proposed property taxes sent out by mail. The second public hearing will be noticed by a newspaper advertisement published in accordance with requirements established by Florida Statute.

Financial Management Department
 Budget Division
 1112 Manatee Ave W., Suite 939
 Bradenton, FL 34205
 Phone number: (941) 745-3730

PRISCILLA TRACE * CHARLES B. SMITH * STEPHEN JONSSON * ROBIN DISABATINO * VANESSA BAUGH * CAROL WHITMORE * BETSY BENAC
District 1 District 2 District 3 District 4 District 5 District 6 District 7

September 15, 2017 - Budget Update

MEMORANDUM



To: Board of County Commissioners
Thru: Ed Hunzeker, County Administrator
From: Jan Brewer, Director, Financial Management Department
Date: September 15, 2017
Subject: Budget Update for the September 18 1:30 pm Agenda Update

The first public hearing for the Fiscal Year 2017-2018 Budget will be held at 6:00 p.m. on September 18, 2017 in the County Commission Chambers. This memorandum provides an update from the last Budget work session on August 24, 2017 and includes information on changes that will be presented for approval in the tentative budget to be adopted at the first public hearing.

After the receipt of the July 1 certified tax roll, a balanced budget in the gross amount of \$1,350,856,620, and net amount of \$614,724,547 was filed with Board Records prior to the July 15 statutory deadline. A budget reconciliation session was held on August 1, 2017 which resulted in the Board of County Commissioners voting to maintain the current millage rate. The gross total of the FY18 Tentative Budget, with amendments, which includes all items shown on the revenue and expenditure side of the budget, transfers, internal services, cash balances, and non-expendable trust funds is \$1,525,328,778. For final adoption of the budget, prior year grant and project balances of \$155,057,198, special district budgets of \$3,108,300, and \$16,174,623 for Port Manatee which includes \$15,751,043 for operating and debt service and \$423,580 for Port specific revenues are added to the gross budget for a final gross total of \$1,525,328,778. The tentative net budget to be approved at the first public hearing totals \$627,504,624 which is exclusive of cash balances, non-expendable trust funds, internal services, and internal transfers, and prior year project budgets.

Property tax rates do not change from the total millage rates approved by the Board on August 1, 2017 work session at a countywide millage rate of 6.4303, Voted Debt Service millage rate of 0.0023 and the unincorporated rate of 0.6109. The Palm Aire MSTU millage rate also remains unchanged at 0.2546 mills.

In the Tentative Budget resolution that will be presented for approval, miscellaneous changes not affecting the net budget have been made to more closely align the FY18 budget with updated information received after the July 15, 2017 submission.

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, 2017 presentation of the Budget for FY18. Please find attached Attachment A which discloses further details.

Proposed Budget, July 15, 2017	\$1,350,856,620
Added Items:	
Port Manatee	\$ 16,174,623
MPO Budget Changes	132,037
Special District Budgets	3,108,300
Prior Year Project/Grant Balances	<u>155,057,198</u>
	\$ 174,472,158
 Tentative Budget, September 18, 2017	 \$1,525,328,778

Financial Management
Budget Division
1112 Manatee Ave W Suite 939, Bradenton FL 34205
Phone number: (941) 745-3730

PRISCILLA TRACE * CHARLES B. SMITH * STEPHEN JONSSON * ROBIN DiSABATINO * VANESSA BAUGH * CAROL WHITMORE * BETSY BENAC
District 1 District 2 District 3 District 4 District 5 District 6 District 7

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 2018-2022 will be approved at the second public hearing on September 25, 2017 and a memo of changes made to the CIP from the July 15th Proposed budget will be forthcoming.

As in past practice, it is requested that the 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 25, 2017.

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

ATTACHMENT A – Adjustments to Budget Since July 15, 2017

- Port Manatee Budget has been added for FY18 in the amount of \$16,174,623 covering the operating, debt, revenue, and interfund transfer budgets for the Port Authority.
- The Metropolitan Planning Organization (MPO) budget has been entered for FY18, resulting in an increased budgeted amount of \$132,037 for FY18. The MPO is financed through grants with \$23,175 of grant match from the General Fund.
- Special District budgets have been added to FY18 including \$206,819 for the Manatee County Clerk of Court Law Library, \$2,071,481 for the Myakka Fire District, and \$830,000 for the Manatee County Housing Authority.
- Prior Year Grant and Project balances of \$155,057,198 have been brought forward for FY18.
- Two positions were added in FY17 in the Utilities Department; a Customer Service Representative II and a Utilities Systems Support Training Specialist II. These positions have been added to the FY18 budget in the amount of \$134,871. This item does not affect the gross budget.
- \$6,120 for a water inspection services contract was moved from the Parks & Natural Resources Department to the Property Management Department. This item does not affect the gross budget.
- \$4,572,000 was transferred from reserves set aside for Capital Projects to newly created CIP projects for FY18. Prior to July 15, the actual CIP projects had not been created in the budget system. This action moves monies from reserves into CIP projects, and does not increase or decrease the budget. This item does not affect the gross budget.

September 25, 2017 - Budget Update

MEMORANDUM



To: Board of County Commissioners
Thru: Ed Hunzeker, County Administrator
From: Jan Brewer, Director, Financial Management Department
Date: September 21, 2017
Subject: Budget Update for the September 25 Second Public Hearing

We would like to bring the following budget adjustments to the attention of the County Commission which have been added as adjustments for the September 25, 2017 presentation of the FY18 Tentative Budget. The FY18 Tentative Budget remains \$1,525,328,778 which is the same total as presented in the First Public Hearing on September 18, 2017.

Based upon the Boards direction at the September 18, 2017 meeting, several items have been placed within the FY18 Tentative Budget from reserves which are as follows:

- Funding for Children's Services contracts has been adjusted from reserves in the Children's Services Fund to reflect the allocations approved by the Board at the September 18, 2017 meeting. Adjustments for \$114,029 for Palmetto Youth Center and \$75,000 for Replay Outreach have been placed within the budget. Based upon the Children's Services Advisory Board recommendation and the Board of County Commissioners approval, we have increased Children's Services contract funding by \$430,228 from reserves to reflect the final recommendations.
- Additional Exemption Set Aside reserves have been reduced and placed into expense for the following items:
 - General Fund
 - Program 3308 DU#8 – OnBase Project Management Module \$100,000
 - Program 3309 DU#8 – ADA Compliant Automatic Door 40,000
 - Program 3309 DU#13 – Pride Park Parking Lot Lights 22,700
 - Program 3309 DU#14 – Big Belly Trash 13,800
 - Program 2204 DU#11 – EMS Safety Cameras 74,305
 - \$250,805
 - Library Fund
 - Program 3404 DU#14 – Interactive Customer Service Software \$ 26,706
 - Unincorporated MSTU Fund
 - Program 3401 DU#4 – Neighborhood Wellness Strategy 40,000
 - Program 2502 DU#10 – Project Management Software 138,300
 - \$178,300
- Additional Exemption Set Aside Reserves has been reduced and placed into reserves for Construction Projects for Lincoln Pool – NR01440. Once a project accounting code has been established, this item will be brought before the Board as an amendment to move from Reserves for Construction Projects into a line item project.
- Reserves within the Stormwater Fund have been reduced and an expense item has been established for Program 2507 DU#11 – Watershed/Stream/Rain Gauge Network for \$ 50,000.

Financial Management
Budget Division
1112 Manatee Ave W Suite 939, Bradenton FL 34205
Phone number: (941) 745-3730

PRISCILLA TRACE * CHARLES B. SMITH * STEPHEN JONSSON * ROBIN DiSABATINO * VANESSA BAUGH * CAROL WHITMORE * BETSY BENAC

District 1

District 2

District 3

District 4

District 5

District 6

District 7

The Capital Improvement Program (CIP) for Fiscal Years 2018-2022 has been updated for the following items:

- All existing projects which have changed by Budget Amendments approved by the Board since the presentation on June 15, 2017.
- The following suggested Infrastructure Sales Tax Project changes have been adjusted awaiting further Board direction:
 - Infrastructure Sales Tax Projects which were added have now been removed as follows:
 - NR01664 – Athletic Artificial Turf Fields addition for \$3,000,000.
 - NR01440 – Lincoln Park Pool addition of \$300,000.
 - NR01502 – East Bradenton Park – Restroom addition of \$550,000 has been removed
 - NR01575 – Robinson Preserve – Boardwalk addition of \$450,000 has been removed
 - Infrastructure Sales Tax Projects which were reduced have been reinstated to the original cost estimates as follows:
 - NR01473 – Lincoln Splash Pad - reduction of \$300,000
 - NR01572 – Emerson Point Preserve – Boardwalk reduction of \$150,000
 - NR01574 – Leffis Key Preserve – Boardwalk reduction of \$300,000

Any changes established by the Board at the continued Public Hearing for Infrastructure Sales Tax on September 25, 2017, we will bring before the Board in the Budget Amendment Process during the FY18 fiscal year.

We will provide an overview of the FY18 Tentative Budget at the second Public Hearing on September 25, 2017 at 6:30pm.

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

Short Term Goals & Accomplishments

2018 Department Goals

Building & Development Services

- Complete the migration of the Accela software implementation.
- Implement a career ladder for the Planning Division.
- Continue the process improvements to the Land Development Code and Comprehensive Plan to make review more efficient.

Convention & Visitors Bureau

- Complete and go “live” on our new BACVB website that will be responsive with our mobile site.
- Finalize a business plan regarding our involvement with Premier Sports Campus in Lakewood Ranch.
- Develop and finalize an “adverse” training event for certain members of our hospitality industry.

County Administration

- Implement Annual Review and Report on Impact Fees.
- Modify Dashboard Report to provide more detailed information on impact fees by type of infrastructure and geographic area.
- Work with Building and Development Services on roll out of Accela, including tracking of impact fee credit authorizations.

Financial Management

- Complete the FY19 Budgeting and Capital Improvement Program process.
- Monitor the process for the sales tax referendum and incorporate necessary changes into the budgeting process and integrate a new software system.

Information Technology

- Payment Card Industry Compliance (PCI) Data Security Standard (DSS) Level Three Certification.
- New Mymanatee.org Makeover.

Neighborhood Services

- Begin construction of a 3,000-sq. ft. addition to the Braden River Library, adding a new Children’s Auditorium space, streamlining the administrative flow of resources and adding study rooms for use to the public. This library is the busiest library in the system checking out a piece of resource material every 32 seconds.
- Completing the transition of all nonprofit agency contractual agreements to the Results First format providing an investment driven outcome to the citizen.
- Establishing a collaborative partnership with Manatee Memorial Hospital to redirect non-emergent high cost emergency room visits by indigent patients to the less expensive community care residency clinic.

Parks & Natural Resources

- Enhance programming and implementation of programs offered by the Agricultural Extension Division through programming as diverse as Urban Horticulture, Family Nutrition and farm sustainability practices.
- Continue steady implementation of significant Infrastructure Sales Tax and Impact Fee projects identified in the Parks Master Plan and CIP, accounting for more than \$11 million in total expenditures for park acquisitions, new construction at John H. Marble Park and Robinson Preserve, and the beginning of plans, designs, and permitting for a new aquatic facility and artificial turf field improvements at Lincoln Park, and leveraged acquisition of the Premier Sports Complex.
- Plan and execute the grand opening of the Mosaic Center for Nature, Exploration, Science and Technology at Robinson Preserve and completion of recreational improvements for trails and environmental restoration projects at the preserve continuous through 2018.

Property Management

- Complete construction of the Mosaic Center for Nature, Exploration, Science and Technology at Robinson Preserve.
- Preferred Building Material Manual Requirements requires new facility construction to consist of these preferred building materials.
- Complete construction and renovation on the North Coquina Beach boat ramp.

Public Safety

- Implement text to 911. This will help in emergency situations where people may be trapped and can't speak on the phone. It's also helpful for the deaf community, which either has to use video phones or an old tone system to communicate emergencies.
- Implement the Pulse Point app. It alerts first responders and citizens of a cardiac arrest emergency in public locations to assist with CPR until first responders arrive. This application also allows our dispatch center to tell callers where AEDs are located as well as users of the app to map and locate AEDs when responding to these cardiac arrest emergencies.
- Add four medical supply and inventory dispensing machines which will improve and enhance the current service delivery of Emergency Medical Services.
- Expand Marine Rescue coverage to Cortez Beach which will require six additional lifeguard positions. This will allow the division to properly provide services to the public attending Cortez Beach.

Public Works

- Delivery of first Infrastructure Surtax Project.
- Coordination with School District and private partners to begin construction of Ft Hamer Rd Extension (to be complete in FY19).
- To complete the 100% design and construction plan set for 44th Ave East going across Braden River.

Redevelopment and Economic Opportunity

- Attract developer interest and redevelopment project investment in the Southwest District through implementation of strategic initiatives including identifying sites and market demand.
- Increase job creation through the expansion of the Economic Development Incentive Program to include projects in the Southwest District and small business and entrepreneurial outreach and development.
- Increase creation of affordable housing units through regulatory and financial incentives and improved access to county-owned land.

Utilities

- Begin a new headworks project of approximately \$10M to replace a structure that is over 25 years old and deteriorating due to hydrogen sulfide corrosion and water intrusion. The replacement structure will include latest technology for screening and grit removal thereby improving overall treatment process and extending life span of downstream infrastructure.
- Complete the Bio-Treatment unit currently under construction. This unit will enhance water quality and reduce water treatment costs through innovative technology. It is anticipated that the unit will be online and fully operational in December of 2017.
- Replace an in-house work order and inventory management program. A more comprehensive system with additional functionality is required. A Computerized Maintenance Management System (CMMS), will be implemented by Cardno.

2017 Department Accomplishments

Building & Development Services

- Awarded the 2017 Outstanding Long Range Plan Award from the Florida Planning and Zoning Association for the Urban Corridors Plan (UCP). The Urban Corridors Project embodies sound planning and zoning practices sought in the planning of local urban communities not only within the State of Florida, but the entire nation. The UCP allows for greater densities and building heights which encourage mixed developments that combine retail, offices, and residential in walkable settings.
- In January 2017, a satellite office of the Building & Development Services Dept. opened in North County. This office offers a full range of services similar to the downtown office. Through August 2017, this annex office served close to 4,000 customers.
- In 2017 our county Building Official, along with City of Bradenton, City of Palmetto and area beaches Building Officials, chartered their own chapter of the Building Officials Association of Florida for the Manatee/Sarasota area. This allows us to bring educational classes and training for to our employees who require continuing education units.
- Partnered with Crime Stoppers to offer rewards for the reporting of unlicensed contracting in Manatee County. Unlicensed contractors can be reported, and those who report the violations may be eligible for a monetary reward.
- Code Enforcement started a boat patrol unit, eliminating a lot of life safety issues by having dock and seawalls repaired. Over 77 violations have been issued since the boat patrol inception. All officers also received their boater's safety card from a free online class.

Convention & Visitors Bureau

- Convention and Visitors Bureau's travel journal won "Best Custom Publication Charlie Award" from the Florida Magazine Association.
- Won bid to hold CONCACAF (Confederation of North, Central, American, & Caribbean Nations) U15 Boys Soccer Championship for 2 weeks in August 2017 at IMG. This event generated approximately 1,800 room nights. Forty teams from Mexico, the Dominican Republic, Haiti, the Virgin Islands, Turks & Caicos, Nicaragua, Martinique, Guyana, Trinidad, Canada and U.S. (to name a few) competed.
- Tourist tax revenues were up 2.8% over last fiscal year; visitation increased by 3.4%.

County Administration

- Impact Fees staff drafted an Impact Fee Administrative Procedures Manual and proposed changes to the Land Development Code related to impact fees.
- Impact Fees personnel also prepared an Independent Impact Analysis for a unique development by a major employer.

Financial Management

- Received the Distinguished Budget Presentation Award presented by the Government Finance Officers Association.
- Prepared and delivered the FY18 Budget and FY18-22 Capital Improvement Program.
- Assisted the Citizens Oversight Committee for Infrastructure Sales Tax.
- The Procurement Division received its third "Achievement of Excellence in Procurement" award from the Florida Association of Public Procurement Officials (FAPPO) and its fourth "Achievement of Excellence in Procurement" award from the National Procurement Institute in 2017.
- The Procurement Division organized a three-day Contract Administration in the Public-Sector course that a total of 21 staff from various county departments attended.

Information Technology

- Smart Government – Information, Communication and Technology Integrate to Generate Real Public Value.
- Unified Communications (Voice Over IP).
- Suncoast Regional Communications Network: A Manatee/Sarasota Partnership (P25 Radio).

Neighborhood Services

- Veterans Services Division created and Board of County Commissioners Adopted “Purple Heart Day” annually, honoring Manatee County Veterans who have earned a Purple Heart through their Military Service.
- Probation Division acquired re accreditation in pre-trial services and received the first-time accreditation in Probation Services, one of the first three Counties in the State of Florida to achieve this standing.
- Ava Ehde, Library Services Manager, was awarded the 2017 Florida Librarian of the Year from the Florida Library Association (FLA).
- Completed a new result based project driven internship program with 4 college interns from local higher learning institutions.

Parks & Natural Resources

- In 2016-17 restoration improvements were completed on expansion parcels at Robinson Preserve, utilizing \$3.8 million in grants from the Southwest Florida Water Management District and US Fish & Wildlife Service as well as local funds, and construction commenced on the \$3.9 million Environmental Center, named the Mosaic Center for Nature, Exploration, Science and Technology on the grounds of the preserve.
- Under funding from fines levied upon B.P. Oil companies for the 2011 Deepwater Horizon oil spill, the County has submitted spending plans for approximately \$23 million in environmental restoration, tourism development, seafood-based research and economic grant development proposals to the U.S. Treasury and Gulf Coast Restore Council who are administering the fine expenditure and recovery program for the next 15 years under the federal RESTORE Act.
- Completed a draft of the Parks Master Plan which is under review by the Board of County Commissioners with final approval set for December 2017. The plan will set the policy and direction for park and preserve development for the next 10-15 years and serve as the guiding document for the County's Capital Improvement Program and Infrastructure Sales Tax investments.

Property Management

- Received certification of Green Local Government at the Platinum level.
- Completed the construction improvements of the Ft Hamer boat ramp.
- Transit fleet to the new fleet facility on Tallavast Road.

Public Safety

- Implemented ASAP to PSAP, a new program that provides a standardized data exchange for the automated transmission of alarm information between an alarm monitoring company and a Public Safety Answering Point. This allows the alarm company to send an alarm signal directly to the 911 center computer aided dispatch (CAD) system allowing for immediate dispatch of the alarm to the first responder or law enforcement.
- Opened the Animal Services Surgery Center which allows the Animal Services staff veterinarian to perform spay/neuter surgeries on dogs and cats at the Palmetto shelter, as well as other routine surgeries when necessary. This has eliminated the need to utilize a contracted veterinarian to provide these services which provides the County with cost savings.

- The Community Paramedic program provides Community Paramedics who are available to respond to scheduled appointments and active 911 calls seven days a week. The program focuses on two main objectives: to reduce healthcare spending by preventing unnecessary ambulance transports and to improve patient health outcomes among those considered medically vulnerable.
- Celebrated the 10th anniversary of the Public Safety Center with a fun-for-the-family "Safety Fest." This educational outreach event allowed Public Safety to showcase the 6 divisions within our department and the services we provide the community.

Public Works

- Opening of Transit Operations and Maintenance Facility on Tallevast Road.
- 44th Ave East, from 19th to 30th construction completion and for the first time 44th Ave went across US 301 and completion of 44th Ave East, from 30 Street East to 45th Street East.
- Fort Hamer Bridge Construction Completion and Bridge opening.

Redevelopment and Economic Opportunity

- Focused county efforts on the redevelopment and revitalization of urban areas of the county and to created linkages between our housing, community and economic development projects and programs. We developed a strategic workplan for the Southwest District, and the first public-private redevelopment project with Parkwood Professional Center on 26th Street West was completed.
- Created the Livable Manatee Incentive Program that fosters the construction of new affordable housing units within mixed-income developments in both homeownership and multi-family rental projects by paying 100% of county impact fees, educational facility fees and facility investment fees (water and sewer).
- Facilitated the creation of 332 jobs projected through the expansion or relocation of 10 businesses with an average wage of \$58,833 and an estimated \$145 million in capital investment incentivized through our Economic Development programs.

Utilities

- In October 2016, we completed the transition implementation to a countywide Single Stream Recycling Program. During the first six months of the single stream recycling program, 51% more recyclables (approximately 4,700 tons) were collected over the same time period of the previous year.
- In June 2017, we completed an upgrade to the Customer Information System, providing enhanced, more efficient business processes allowing better customer service to be provided to customers. Additionally, a new web-based, online account access system was implemented, providing for additional options and more direct control of accounts by the customer.
- Throughout 2017 and continuing into 2018, water lines are at various stages of construction to enhance water quality and provide fire control. Pipes ranging from 2-6 inches of iron or galvanized pipe, some more than 40 years old, are being replaced with 6" or 8" PVC pipes. These improvements not only enhance the integrity of the system but provide better safety for the residents of the community when fire strikes.



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.

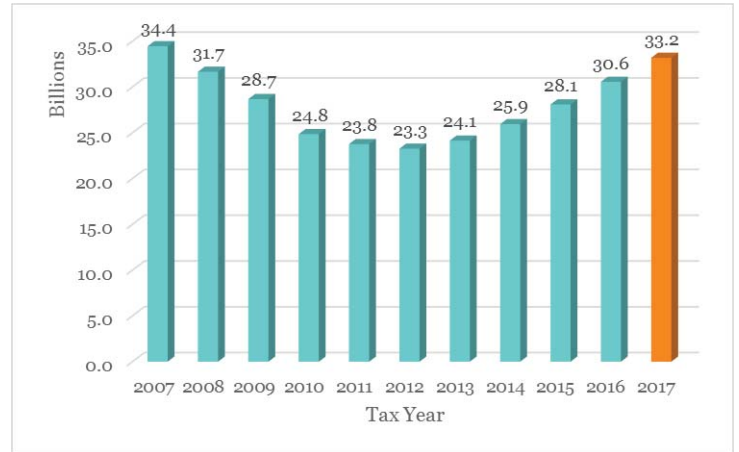


Chart 1.1 – Property Values (in billions)

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 33% 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 \$33.2 billion in 2017. Strengthening trends in new construction and sustained increases in home prices are indicators that taxable values should continue rising into 2018.

The Property Appraiser provides assessments as of January 1, 2017 which is the basis for the Fiscal Year 2018 millage levies. In other words, the millage rate set by the Board of County Commissioners for the FY18 budget in September 2017 is applied to the property tax value for 2017 to determine the property tax revenue available for county government in the FY18 budget.

Property Tax Rates

Property tax rates or millage rates are set by the Board of County Commissioners to provide funding for the general government operations of Manatee County. One mill is equal to \$1 per \$1,000 of taxable property value. To calculate an individual property tax levy, multiply the taxable value of the subject property after any eligible exemptions by the millage rate and divide by 1,000. From FY08-FY14, Manatee County Government’s countywide millage rate remained constant at 6.2993 mills as shown in Chart 1.2. In FY16, FY17 and FY18, the voted debt millage was decreased by .0920, .0160 and .0097 respectively which allowed the difference to be applied to the countywide millage.

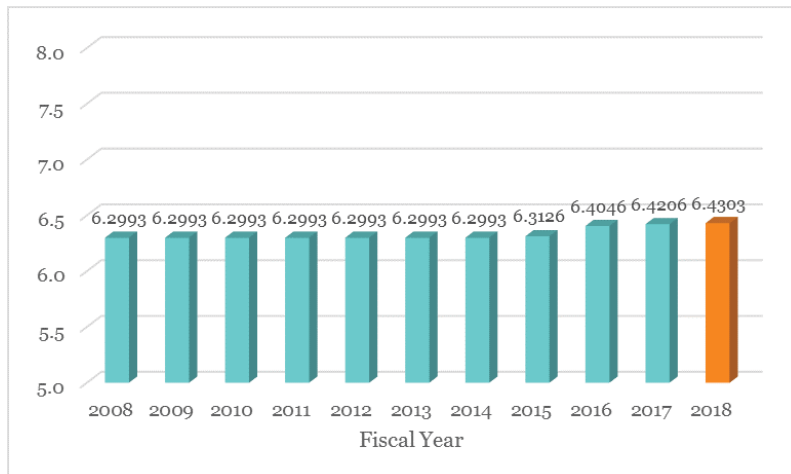


Chart 1.2 - Countywide Operating Millage Rates

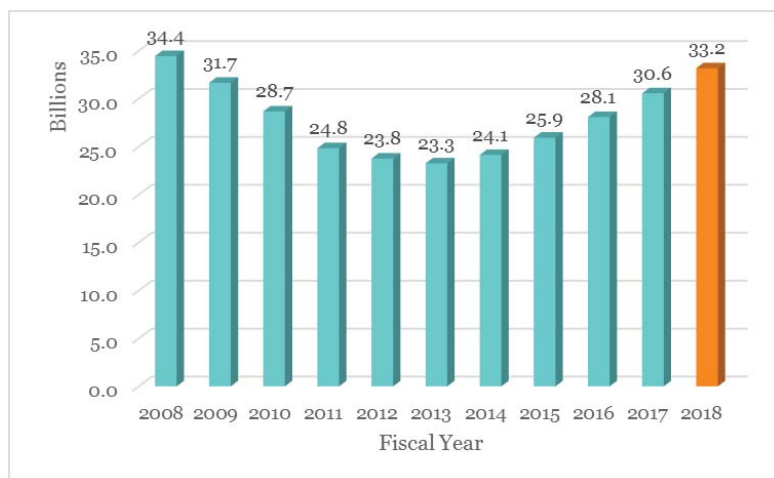
Other Millages

Other millages are levied by the county to repay general obligation debt approved by the voters, and a separate millage is levied for properties in the unincorporated area of the county. City residents would not pay this UMSTU (unincorporated municipal services taxing unit) levy, but would instead pay a levy from their municipality. The history of these rates from Tax Year 2006 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.

Fiscal Year	Tax Year	Countywide Operating	MSTU Unincorp	Voted Debt	Total	Palm-Aire MSTU
2007	2006	7.4021	0.7274	0.1042	8.2337	0.2900
2008	2007	6.2993	0.6109	0.0876	6.9978	0.2546
2009	2008	6.2993	0.6109	0.0956	7.0058	0.2546
2010	2009	6.2993	0.6109	0.1090	7.0192	0.2546
2011	2010	6.2993	0.6109	0.1254	7.0356	0.2546
2012	2011	6.2993	0.6109	0.1303	7.0405	0.2546
2013	2012	6.2993	0.6109	0.1303	7.0405	0.2546
2014	2013	6.2993	0.6109	0.1333	7.0435	0.2546
2015	2014	6.3126	0.6109	0.1200	7.0435	0.2546
2016	2015	6.4046	0.6109	0.0280	7.0435	0.2546
2017	2016	6.4206	0.6109	0.0120	7.0435	0.2546
2018	2017	6.4303	0.6109	0.0023	7.0435	0.2546

Table 1.1 – History of Millage Rates

Value of One Mill



Value of one mill is equal to \$1 of taxes for every \$1,000 of taxable property value (after any eligible exemptions). The increase in property value as a result of the housing boom and inflated property values from 2002 to 2007 provided an expanding tax base and increased tax revenues. During this time, Manatee County maintained or decreased the millage rate and still captured sufficient revenues to meet rising costs, pay cash for some capital projects and build up cash reserves.

Chart 1.3 - Value of One Mill (in millions)

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. A millage levy imposed on residents of the Palm Aire subdivision also remains the same at 0.2546 mills. This levy provides for enhanced maintenance of rights of way in this area of the county. The voted debt service millage is imposed countywide and is used to pay the principal and interest costs on a general obligation bond issue that was approved by the voters for the purchase of property to protect the county's watershed area.

	FY17 Adopted	FY18 Adopted	Difference
Countywide Operating	6.4206	6.4303	0.0097
Voted Debt Service	0.0120	0.0023	-0.0097
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

Homeowner Comparison of Taxes

	FY17 Adopted	FY18 Adopted	Difference
Countywide Operating	\$ 963.09	\$ 964.55	\$ 1.45
Voted Debt Service	\$ 1.80	\$ 0.35	\$ (1.46)
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

As property values change, it is necessary to adjust the millage rate to provide for the required debt service coverage. For the examples in Table 1.3, we are using the average single-family homestead value of \$150,000 after applying all eligible exemptions. The figures below reflect only the change in millage rates and assume that there is no change in the property value. Residents in the municipalities pay an additional municipal levy, not calculated here.

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.

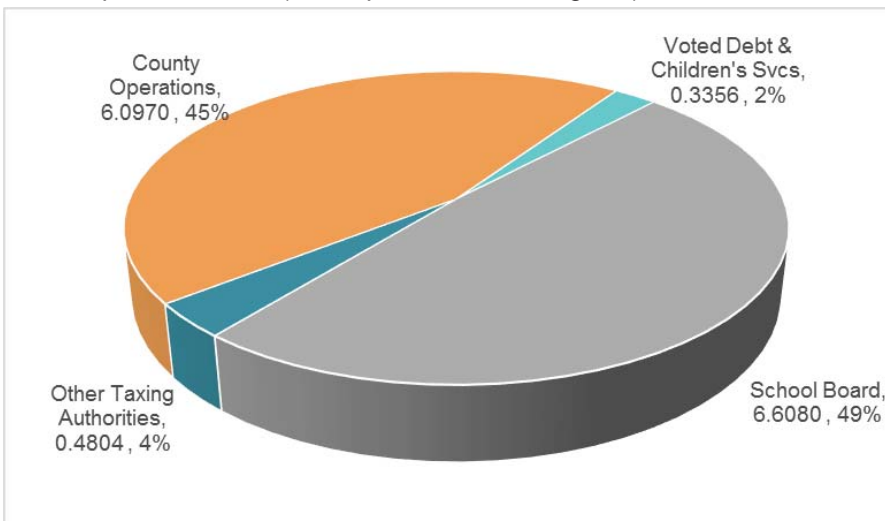


Chart 1.4 – Countywide Millage Levies

When considering the total millage of 13.5210 from all countywide authorities, 49% or 6.6080 mills is needed to support the education system in Manatee County.

The millage for county operations totals 6.0970 or 45% 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 0.3356 mills for voted/special projects represents 2% of the millage levy and provides funding to pay debt services (0.0023 mills) on a general obligation bond issue approved by the voters for the purchase of watershed property. This purchase now known as Duette Preserve prevented the use of watershed acreage for phosphate mining. The Children's Services Tax millage of 0.3333 mills has been levied by the county since it was approved in a non-binding referendum in 1990. Recommendations for the use of this money are made by an advisory board that reviews and monitors the use of the funds by the many government and non-profit agencies that provide services to children in our community.

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

Six County Comparison

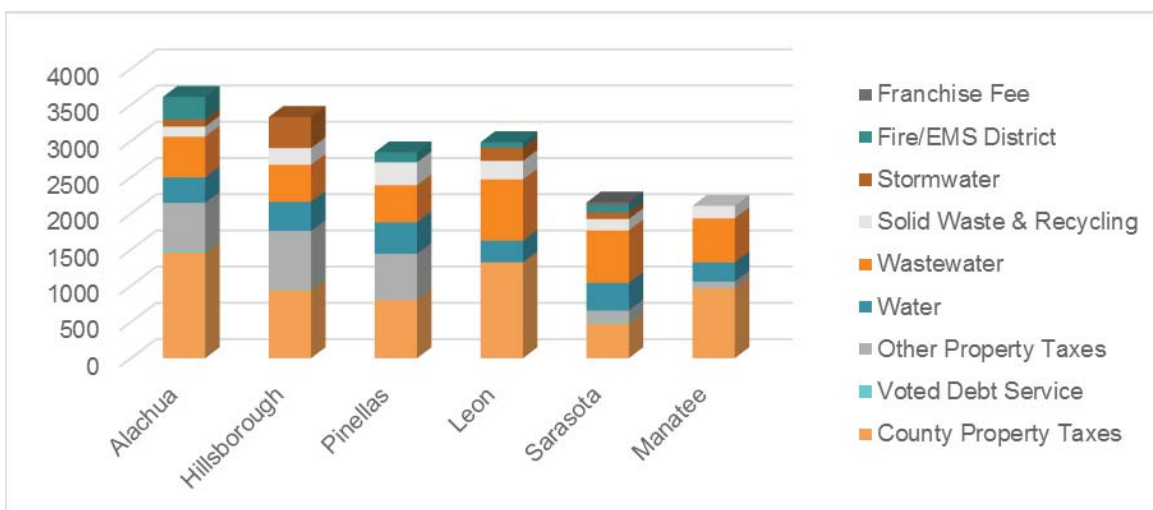


Chart 1.5 – Six County Comparison

Chart 1.5 is a comparison of county property taxes using actual millage rates for FY18 for Manatee County, and the most currently available information for other taxes/services for all other areas.

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

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

Summary of Major Revenues & Expenditures

This chart displays actual amounts for FY16 and adopted amounts for FY17 and FY18 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 FY18.

	FY16 Actual	FY17 Adopted	FY18 Adopted
Property Taxes	187,720,843	210,190,513	228,157,548
Other Taxes	37,597,325	34,734,047	65,612,309
Licenses and Permits	13,021,055	11,460,390	12,852,188
Intergovernmental Revenues	96,380,834	55,211,889	58,007,278
Charges for Services	234,762,292	293,661,934	316,465,255
Fines and Forfeitures	5,744,108	2,188,695	1,934,060
Miscellaneous Revenues	230,249,789	124,324,451	168,179,416
Non-Cash (Carryover, etc.)	-	447,053,989	515,955,226
Total	805,476,246	1,178,825,908	1,367,163,280

Table 1.4 - Major Revenues

	FY16 Actual	FY17 Adopted	FY18 Adopted
General Fund (Incl. Parks Fund)	247,599,489	320,717,270	339,637,777
Transportation Trust Fund	37,166,899	54,603,092	61,995,927
Special Revenue Funds	90,969,911	183,853,913	271,805,435
Debt Service Funds	18,501,887	21,681,359	19,216,730
Capital Projects Funds	116,421,120	127,751,187	161,525,406
Enterprise Funds	280,100,018	339,667,290	383,073,124
Internal Service Funds	72,874,645	130,551,797	129,908,881
Total	863,633,969	1,178,825,908	1,367,163,280
Excluding Reserves for Cash Balance		375,187,676	461,954,619
Total Planned Expenditures		803,638,232	905,208,661
Change			101,570,429
% Change			12.64%

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 \$628,123,881, approximately 34% or \$217 million comes from property taxes. Another 9% or approximately \$55 million comes from federal and state grants - including transit grants, and from state sales tax, state revenue sharing, and other governmental sources. Over \$68 million or 11% is received from licensing and permit fees, fines, interest and other miscellaneous sources.

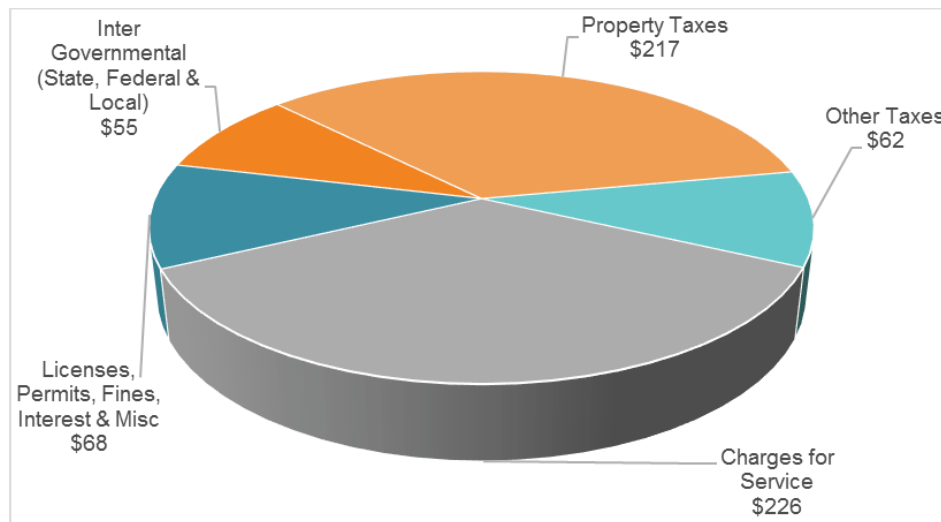


Chart 1.6 - Revenue by Source

A large source of revenue, \$226 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 10% or about \$62 million is derived from other taxes which include tourist development taxes, communication services taxes infrastructure sales tax and gas taxes.

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.

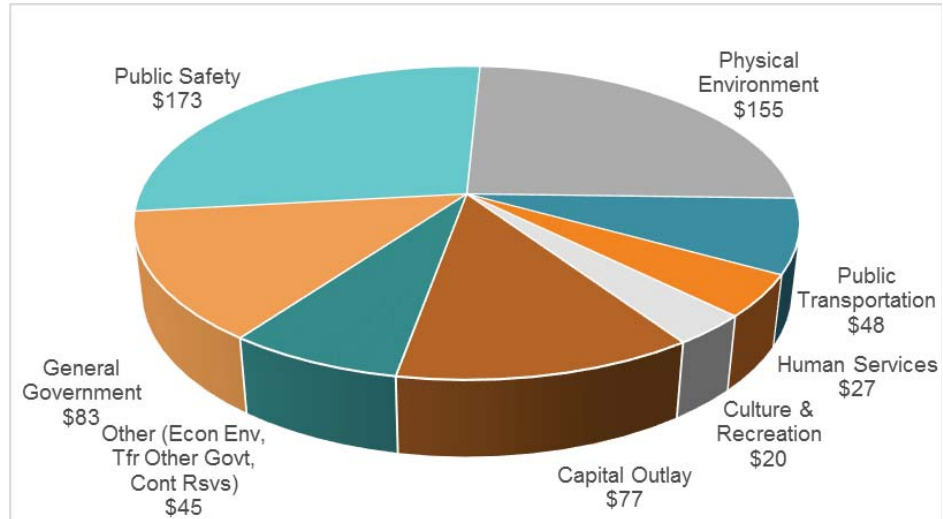
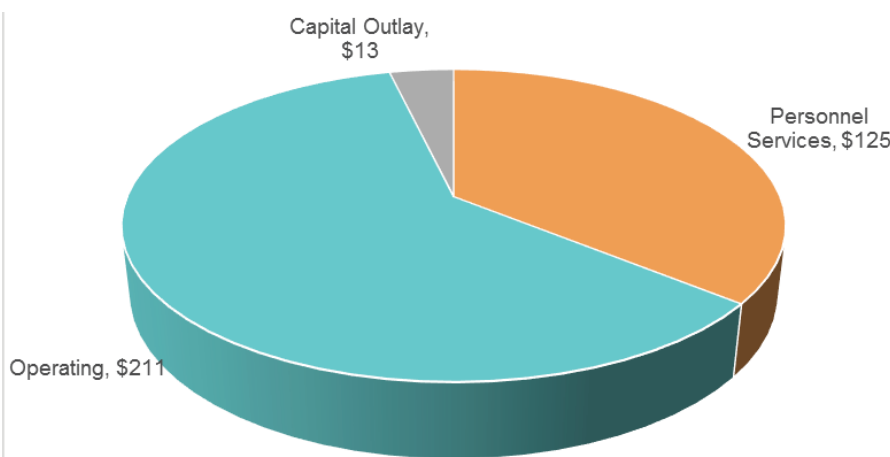


Chart 1.7 – Appropriation by Function

The General Government category accounts for 13% 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 \$173 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 25% or \$155 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 \$48 million of the net adopted budget of \$628,123,881.

The Human Services category at approximately \$27 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 \$20 million. Capital Outlay includes monies budgeted or reserved for large projects for roads, utilities, parks, buildings or other capital expenditures. This category accounts for 12% or approximately \$77 million. Reserves, gas tax transfers to the cities, economic development and tourist development expenditures are included in the Other category which accounts for 7% or \$45 million.

Appropriation by Major Category



The operating budget for departments reporting directly to the Board of County Commissioners is \$349 million for Fiscal Year 2018.

For areas reporting directly to the Board of County Commissioners, the amounts allocated to personal services costs of \$125 million includes salaries, employee health benefits and other fringe benefits; operating costs of \$211 million; and operating capital of \$13 million. Budgeted costs for other related authorities, such as the Port Authority, constitutional offices, major capital improvement projects, and other non-departmental funds are not included in this illustration but are included in the summary on the following page.

Chart 1.8 – Appropriation by Major Function
(Board of County Commissioners Direct Reports) \$348M

Summary of Appropriations by Department/Agency/Program

Department/Agency/Programs	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Board of County Commissioners/County Administrator	2,990,874	3,239,834	3,504,360	3,487,815
County Attorney	11,224,532	12,272,387	13,732,226	13,978,283
Building & Development Services	12,987,676	11,941,274	13,129,932	13,295,277
Convention & Visitors Bureau	8,580,522	10,656,423	10,093,758	9,731,858
Financial Management	1,865,951	2,137,182	2,094,736	2,085,216
Human Resources	48,057,934	46,524,364	49,607,648	50,619,920
Information Technology	11,716,738	13,244,220	13,213,776	13,635,885
Neighborhood Services	10,614,605	11,152,673	12,560,490	12,308,791
Parks & Natural Resources	8,752,072	9,239,988	9,723,058	9,572,282
Property Management	18,261,313	18,435,765	19,408,252	19,152,296
Public Safety	24,145,745	24,365,022	27,302,471	27,313,729
Public Works	42,833,671	51,380,335	55,563,545	55,553,761
Redevelopment & Economic Opportunity	1,993,107	4,586,693	4,571,610	4,567,658
Utilities	100,766,166	114,055,657	113,915,322	115,995,914
Subtotal Board Departments	304,790,906	333,231,817	348,421,184	351,298,685
Note: FY17 Adopted amounts may differ by departments in order to provide a more accurate comparison.				
Clerk of the Circuit Court	7,335,957	7,545,956	7,889,962	7,889,481
Property Appraiser	4,849,611	5,096,400	5,097,265	5,141,333
Sheriff	119,256,051	124,756,418	131,624,953	131,230,870
Supervisor of Elections	3,260,072	2,414,684	2,489,067	2,489,026
Tax Collector	8,613,660	9,343,898	10,200,790	10,495,909
Subtotal Constitutional Officers*	143,315,351	149,157,356	157,302,037	157,246,619
*Constitutional officer amounts reflect amounts funded by the BCC and include contracted programs and support costs.				
Miscellaneous County Programs	2,245,339	2,928,917	2,854,142	2,882,074
Human Services Programs	18,519,227	21,004,285	21,233,030	20,615,790
Judicial Programs	2,946,299	3,333,906	3,078,681	3,073,047
General Government	2,390,236	2,783,723	3,532,091	3,535,029
Debt Service Funds	26,915,938	41,683,059	39,798,455	35,932,604
Other Community Services	2,090,491	2,081,045	2,283,621	2,292,978
Port Authority	7,187,849	7,718,278	8,121,382	-
Economic Development	3,726,437	4,002,271	4,245,990	4,245,990
Subtotal Other Programs	66,021,816	85,535,484	85,147,392	72,577,512
GRAND TOTAL**	514,128,073	567,924,657	590,870,613	581,122,816
**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.				

Table 1.6 - Summary of Appropriations by Department/Agency/Program

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.

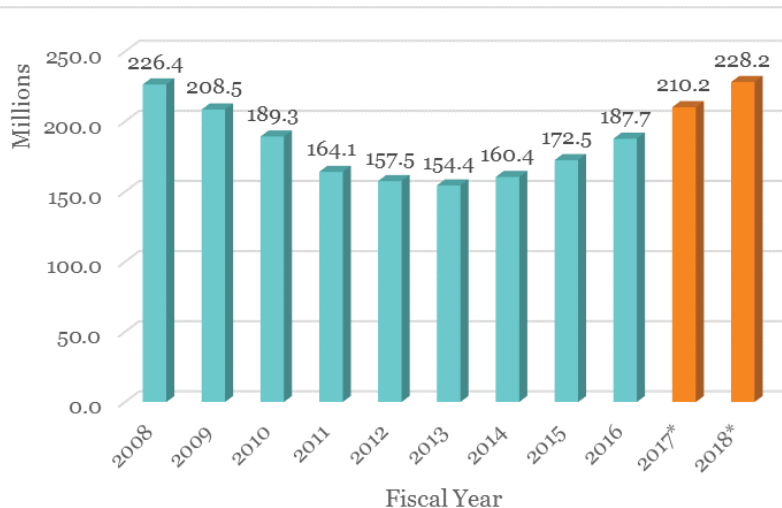


Chart 1.9 - Ad Valorem Taxes

*Figures shown for 2017 and 2018 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.

State Revenue Sharing

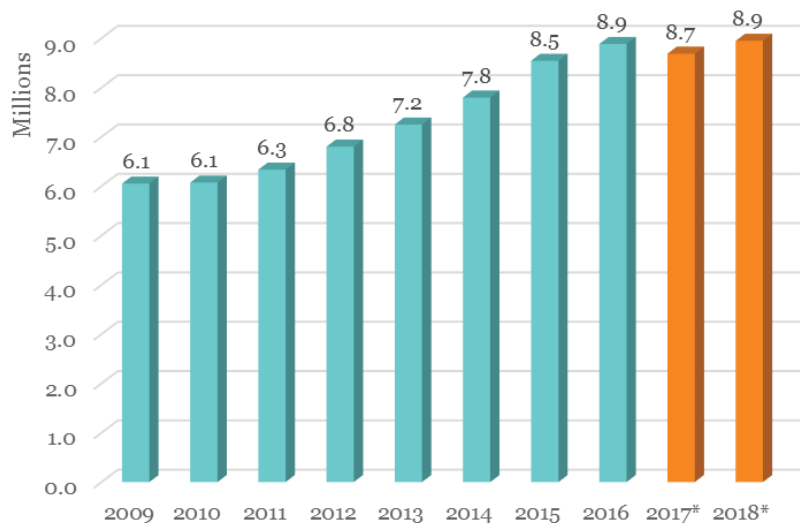


Chart 1.10 - State Revenue Sharing

*Figures shown for 2017 and 2018 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.

Manatee County receives this revenue as a result of the Florida Revenue Sharing Act of 1972. State statute also provides that 2.9% of the state's net cigarette tax and a portion of state sales taxes go to counties to fund revenue sharing. Eligibility to receive the revenue is based on compliance with procedures established regarding ad valorem taxation, millage calculation and presentation, finance and audit, firefighter and police training and compliance with other state mandates. An apportionment factor is calculated for each eligible county using three factors: county population, unincorporated county population, and county sales tax collections. Use of this revenue source is unrestricted. Based on economic conditions affecting sales tax collections, there were reductions to this revenue in 2008 and 2009, it held steady near \$6 million in 2010 and 2011. FY12 marked the

rebound in revenues and restored slightly more than FY08's revenues, all indications that the increasing trend will continue. The estimate for fiscal year 2017-2018 is conservative.

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. 2017-2018 revenues are projected to continue at this level. Use of this revenue source is unrestricted.

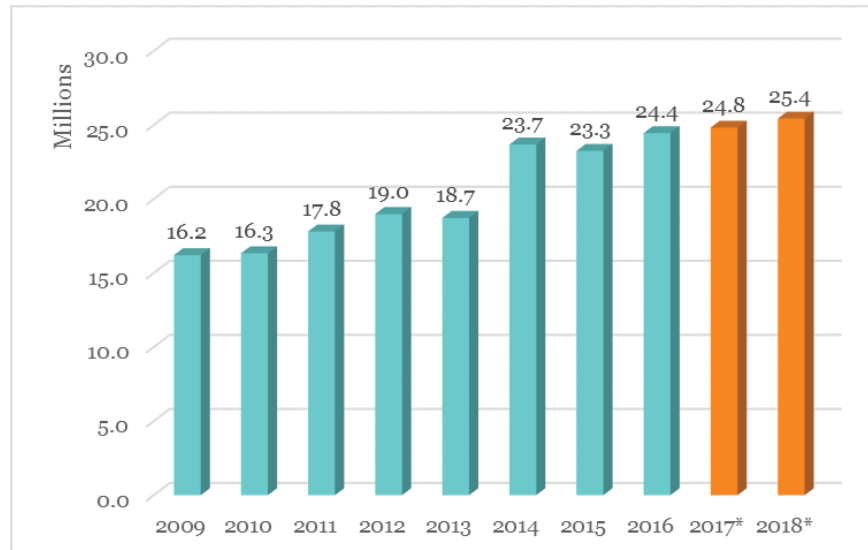


Chart 1.11 - State Shared Sales Tax

*Figures shown for 2017 and 2018 are budgeted and reflect a 5% allowance which was deducted 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. Collections for the past several years reflect a declining level of fuel consumption due to the economic downturn and conservation efforts. 2017–2018 projections are very conservative due to economic uncertainty and pending threat of higher gasoline prices that may significantly impact consumption.

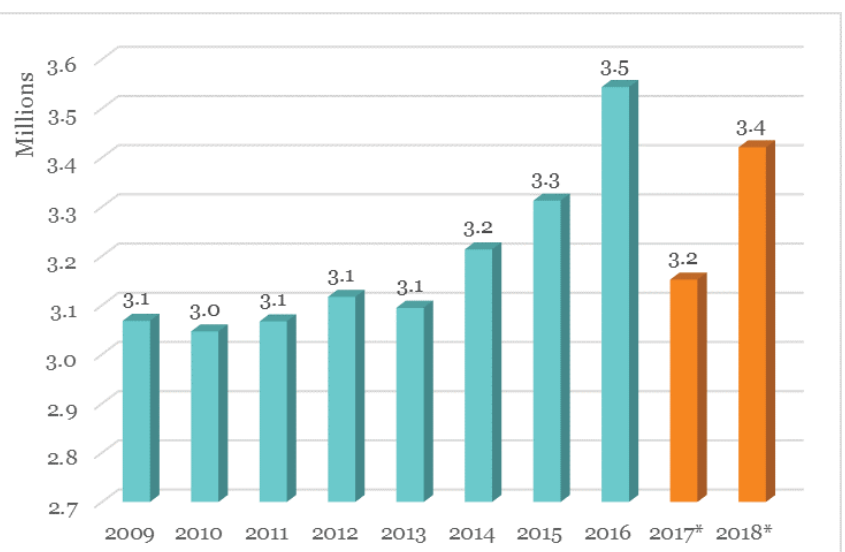
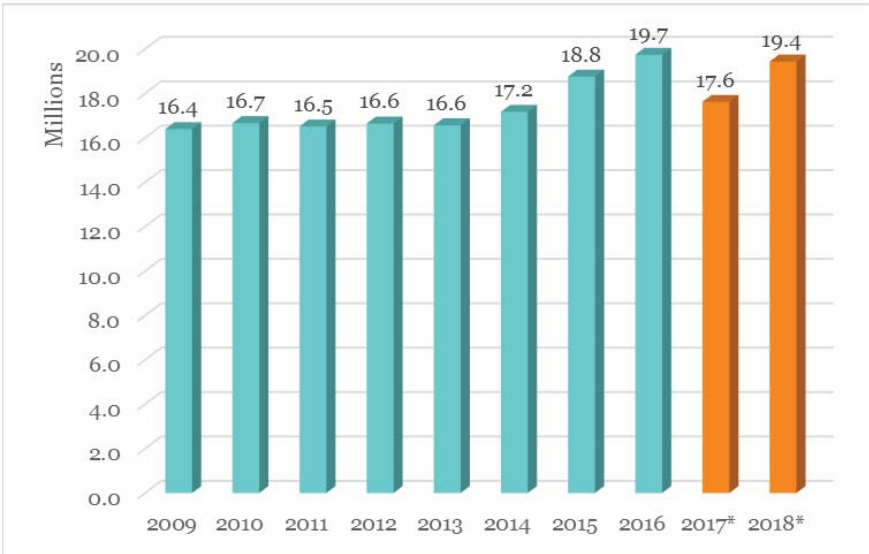


Chart 1.12 - Constitutional Gas Tax

*Figures shown for 2017 and 2018 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.

Local Option Gas Taxes



Revenues result from twelve cents tax per gallon of gasoline sold in Manatee County as authorized by the State Legislature. One cent was approved by voters in a countywide referendum. Six cents were levied by the Board of County Commissioners. An additional five cents was levied by the Board of County Commissioners in April, 2006. Retail dealers remit tax collections to the Florida Department of Revenue, which administers the Local Option Gas Tax Fund. The county and municipalities within the county share the revenue based on proportions of historical transportation expenditures. Revenues are used for road resurfacing, maintenance, construction, and capital expenditures. 2017–2018 projections are conservative due to economic uncertainty and pending threat of higher gasoline prices that may significantly impact consumption.

Chart 1.13 - Local Option Gas Tax

*Figures shown for 2017 and 2018 are budgeted and reflect a 5% allowance which was deducted 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 2017-2018 are conservative pending substantiation of a growth trend in the area.

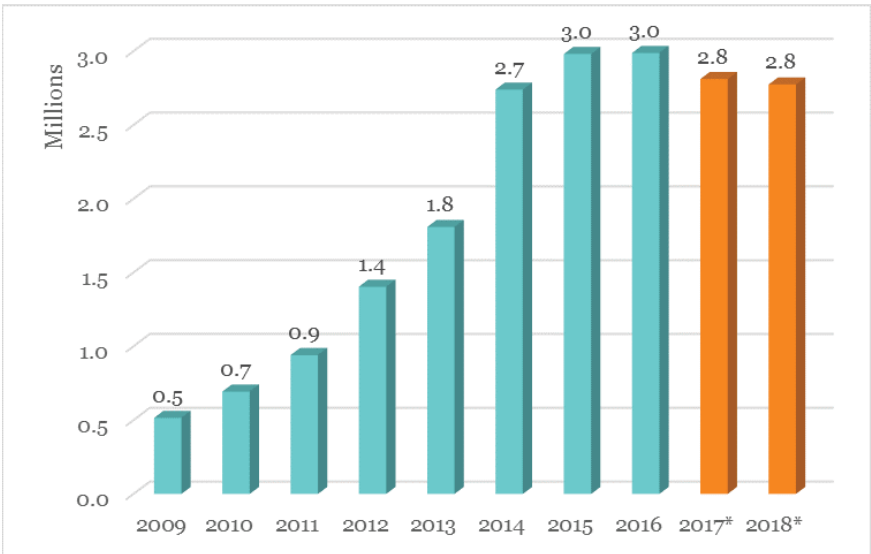


Chart 1.14 - Planning Fees

*Figures shown for 2017 and 2018 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.

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 will be monitored to determine if budget adjustments are needed during the year.

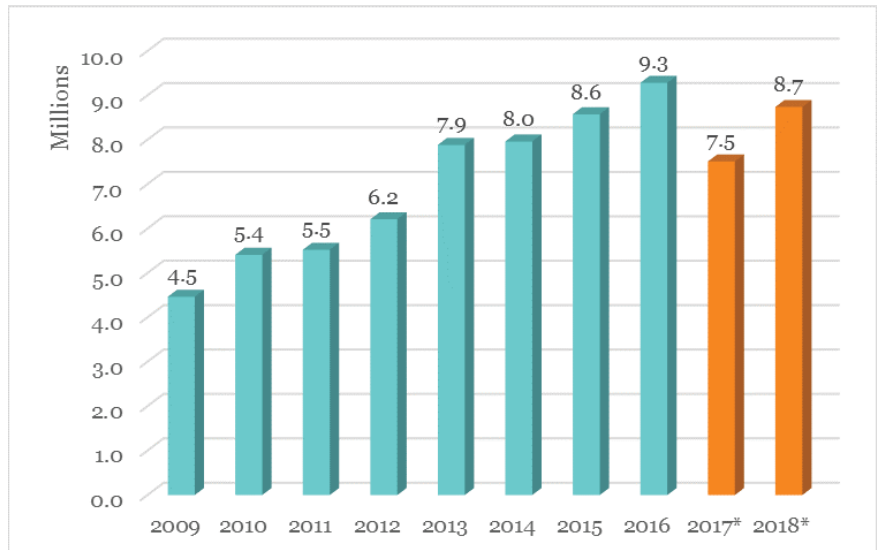


Chart 1.15 - Building and Inspections Fees/ Charges

*Figures shown for 2017 and 2018 are budgeted and reflect a 5% allowance which was deducted 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

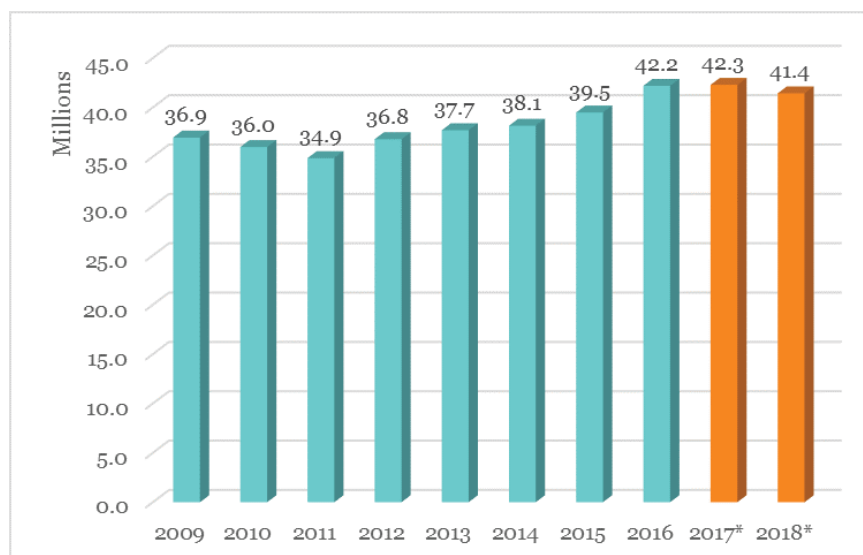


Chart 1.16 - Solid Waste Fees/Charges

*Figures shown for 2017 and 2018 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.

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 2017–2018, tourism activity is projected to be moderately affected by the economy and therefore revenue projections are conservative.

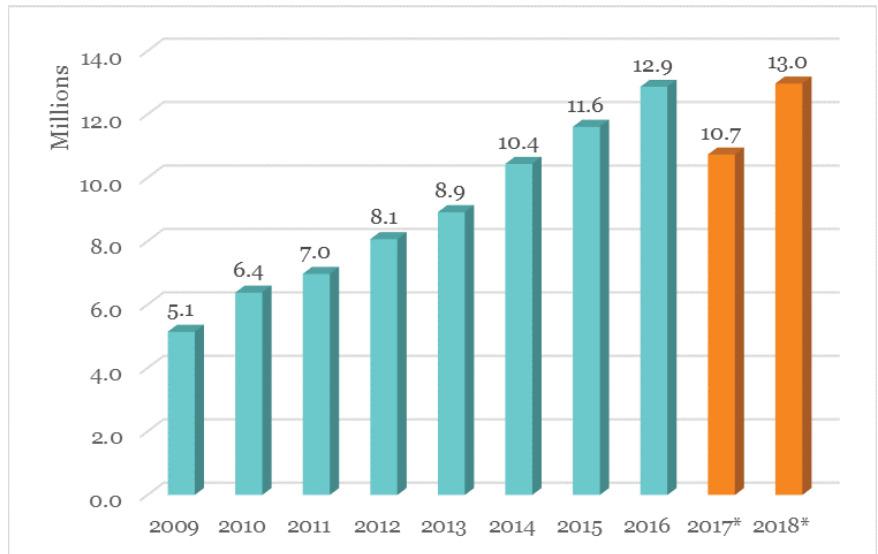


Chart 1.17 - Local Option Tourist Development Tax

*Figures shown for 2017 and 2018 are budgeted and reflect a 5% allowance which was deducted 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.

Department	FY18 Proposed	FY18 Adopted	Increase/ (Decrease)
Board of County Commissioners	10	10	-
County Administrator	15	15	-
County Attorney	24	24	-
Building & Development	119	119	-
Convention & Visitors Bureau	21	21	-
Financial Management	28	28	-
Human Resources	17	17	-
Information Technology	72	72	-
Neighborhood Services	131	131	-
Parks & Natural Resources	88	88	-
Property Management	180	180	-
Public Safety	266	266	-
Public Works	430	430	-
Redevelopment & Economic Opportunity	19	19	-
Utilities	405	407	2
Subtotal	1,825	1,827	2
Court Administration	8	8	-
Guardian Ad Litem	1	1	-
Grand Total	1,834	1,836	2

Table 1.7 – Summary of Budgeted Positions

Employees Per 1,000

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

Summary of the Adopted Budget

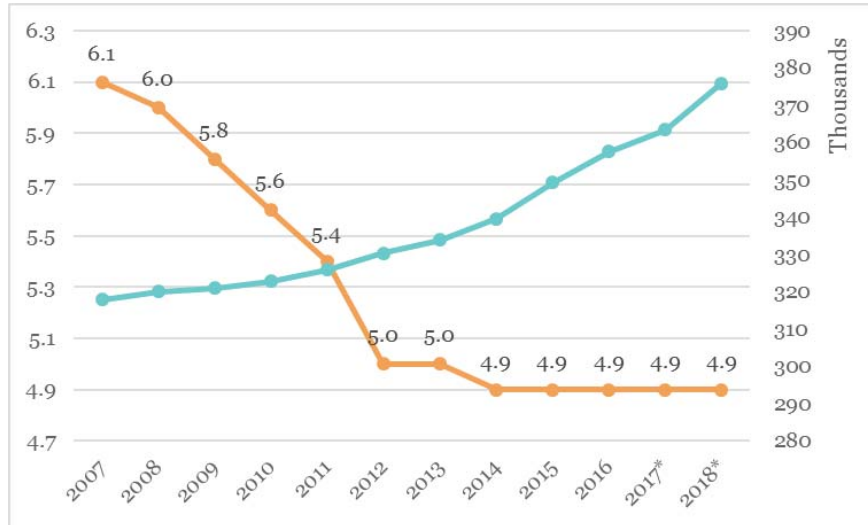


Chart 1.18 – Employees Per 1,000 Residents with Population

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 \$1.37 billion. When budgets for ongoing grants and projects are carried over, and budgets for special taxing districts are added, the sources total approximately \$1.53 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 \$628,123,881.

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 \$628,123,881. Each column on the chart shows a major fund classification as specified by the state chart of account requirements.

FY18 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	185,736,577	-	-	-	-	-	\$ 185,736,577
Transportation	0.2513	-	8,337,609	-	-	-	-	8,337,609
Library	0.2475	-	-	-	-	-	-	8,211,533
Unincorporated MSTU	0.6109	-	-	-	-	-	-	14,629,683
Children's Services	0.3333	-	-	-	-	-	-	11,058,197
Palm Aire MSTU	0.2546	-	-	-	-	-	-	107,640
Voted Debt Services	0.0023	-	-	76,309	-	-	-	76,309
Other Taxes:	3,192,684	20,850,322	41,569,303	-	-	-	-	65,612,309
Licenses & Permits:	760,595	-	12,007,093	-	-	84,500	-	12,852,188
Intergovernmental:								
Federal	-	-	1,530,334	-	-	-	-	1,530,334
State	37,123,771	5,581,974	1,388,863	-	-	1,600,000	-	45,694,608
Other	10,759,161	-	23,175	-	-	-	-	10,782,336
Charge for Service:								
Public Utilities	-	-	-	-	-	173,619,376	-	173,619,376
Other	35,847,721	651,255	2,055,662	-	-	25,519,316	-	64,073,954
Fines & Forfeitures:	650,370	-	1,263,690	-	-	20,000	-	1,934,060
Miscellaneous Revenues:								
Interest Income	505,027	135,086	465,904	5,200	89,412	772,118	295,536	2,268,283
Other	5,521,795	261,213	16,390,682	-	-	6,662,333	981,500	29,817,523
Total Revenue	280,097,701	35,817,459	110,701,759	81,509	89,412	208,277,643	1,277,036	\$ 636,342,519
Non-Revenue:								
Cash Carryover	65,687,842	23,130,955	127,027,119	584,063	33,407,683	212,525,196	-	\$ 462,362,858
Internal Services	-	-	-	-	-	-	132,364,293	132,364,293
Interfund Transfers	7,857,119	4,838,386	39,611,651	18,555,233	17,563,184	83,153,766	270,000	171,849,339
Statutory 5%	(14,004,885)	(1,790,873)	(5,535,094)	(4,075)	(4,470)	(10,413,884)	(4,002,448)	(35,755,729)
Total Non-Revenue	59,540,076	26,178,468	161,103,676	19,135,221	50,966,397	285,265,078	128,631,845	\$ 730,820,761
Gross Sources	339,637,777	61,995,927	271,805,435	19,216,730	51,055,809	493,542,721	129,908,881	\$ 1,367,163,280
Confirmation of Unencumbered Prior Year Project/Grant Balances								155,057,198
Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority, Law Library)								3,108,300
TOTAL								\$ 1,525,328,778
Less:								
Cash Balance	(56,937,237)	(18,355,072)	(136,750,676)	(14,060)	3,519,555	(229,013,689)	-	\$ (437,551,179)
Interfund Transfers	(7,857,119)	(4,838,386)	(39,611,651)	(18,555,233)	(17,563,184)	(83,153,766)	(270,000)	(171,849,339)
Internal Services	-	-	-	-	-	-	(129,638,881)	(129,638,881)
Non Expendable Trust	-	-	-	-	-	-	-	-
Prior Year Project/Grant Balances	-	-	-	-	-	-	-	(155,057,198)
Other Special Taxing Districts	-	-	-	-	-	-	-	(3,108,300)
	(64,794,356)	(23,193,458)	(176,362,327)	(18,569,293)	(14,043,629)	(312,167,455)	(129,908,881)	\$ (897,204,897)
Net New Sources	274,843,421	38,802,469	95,443,108	647,437	37,012,180	181,375,266	-	\$ 628,123,881
Uses								
Expenditures:								
General Government	58,237,383	-	5,685,446	19,202,670	-	-	-	\$ 83,125,499
Public Safety	159,266,878	-	14,134,238	-	-	-	-	173,401,116
Physical Environment	3,087,913	-	2,639,483	-	37,226,670	148,817,821	-	191,771,887
Public Transportation	-	16,212,380	11,717,670	-	6,427,700	20,445,797	-	54,803,547
Economic Environment	5,782,753	-	11,360,717	-	-	-	-	17,143,470
Human Services	13,373,495	-	13,084,689	-	-	-	-	26,458,184
Culture & Recreation	9,183,223	-	8,103,151	-	505,000	2,806,040	-	20,597,414
Transfers to Other Govt.	-	4,196,263	-	-	-	-	-	4,196,263
Interfund Transfers	17,589,132	21,762,555	50,201,071	-	3,819,744	78,476,837	-	171,849,339
Internal Services	-	-	-	-	-	-	82,090,573	82,090,573
Reserves:								
Contingency	14,130,568	1,469,657	3,923,595	-	-	3,644,703	450,069	23,618,592
Capital Outlay	2,049,195	-	14,204,699	-	16,934,084	-	-	33,187,978
Cash Balance/Prior Yr. Approp.	56,937,237	18,355,072	136,750,676	14,060	33,707,115	191,787,019	47,368,239	484,919,418
Non Expendable Trusts	-	-	-	-	-	-	-	-
Gross Uses	339,637,777	61,995,927	271,805,435	19,216,730	98,620,313	445,978,217	129,908,881	\$ 1,367,163,280
Confirmation of Unencumbered Prior Year Project/Grant Balances								155,057,198
Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority, Law Library)								3,108,300
TOTAL								\$ 1,525,328,778
Less:								
Cash Balance	(56,937,237)	(18,355,072)	(136,750,676)	(14,060)	(33,707,115)	(191,787,019)	-	\$ (437,551,179)
Interfund Transfers	(7,857,119)	(4,838,386)	(39,611,651)	(18,555,233)	(17,563,184)	(83,153,766)	(270,000)	(171,849,339)
Internal Services	-	-	-	-	-	-	(129,638,881)	(129,638,881)
Prior Year Project/Grant Balances	-	-	-	-	-	-	-	(155,057,198)
Other Special Taxing Districts	-	-	-	-	-	-	-	(3,108,300)
	(64,794,356)	(23,193,458)	(176,362,327)	(18,569,293)	(51,270,299)	(274,940,785)	(129,908,881)	\$ (897,204,897)
Net New Uses	274,843,421	38,802,469	95,443,108	647,437	47,350,014	171,037,432	-	\$ 628,123,881



County Administration/ 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 three programs - Board of County Commissioners/County Administration, Impact Fee Administration and Information Outreach.

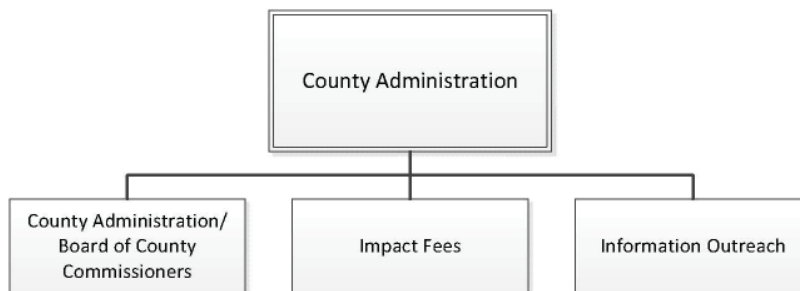
The Board of County Commissioners consists of the seven elected commissioners and their support staff. Support staff provides administrative support to the seven County Commissioners, while the Board is responsible for establishing policies through adoption of formal resolutions and ordinances.

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 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.

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.

Organizational Structure



County Administration/Commissioners

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	2,633,281	2,890,698	2,912,966	2,896,421
Program/ General Revenue	357,593	349,136	591,394	591,394
Totals:	2,990,874	3,239,834	3,504,360	3,487,815

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
County Administration/Board of County Commissioners	2,123,787	2,209,071	2,171,633	2,171,381
Impact Fee Administration	357,593	349,136	591,394	591,394
Information Outreach	509,494	681,627	741,333	725,040
Totals:	2,990,874	3,239,834	3,504,360	3,487,815

Budgeted Positions:	21	24	25	25
---------------------	----	----	----	----

County Administration/Board of County 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>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	2,123,787	2,209,071	2,171,633	2,171,381
Totals:	2,123,787	2,209,071	2,171,633	2,171,381
<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	1,956,929	2,080,824	2,002,153	2,002,153
Operating	166,858	128,247	169,480	169,228
Capital	0	0	0	0
Totals:	2,123,787	2,209,071	2,171,633	2,171,381
Budgeted Positions:	15	16	16	16

<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
BCC Appointments/Briefings	6,556	7,400	6,500	6,550
BCC Service Requests	626	800	500	525
Board Meeting/Work Sessions	64	70	68	70
Agenda Items	1,654	1,900	1,700	1,750
Proclamations	70	75	65	67

Impact Fee Administration

Program 0102

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.

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

<u>Sources of Funds</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Program/ General Revenue		357,593	349,136	591,394	591,394
	Totals:	357,593	349,136	591,394	591,394
<u>Uses of Funds</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel		100,407	150,637	190,015	190,015
Operating		257,186	198,499	401,379	401,379
Capital		0	0	0	0
	Totals:	357,593	349,136	591,394	591,394
Budgeted Positions:		2	2	2	2
<u>Program Measures</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Estimates Given for Fees		350	350	400	400
Building Permit Reviews		1189	950	1200	1200
Planning Dept Preapplications Processed		99	135	140	140
Alternate Impact Fee Analyses Processed		0	20	5	10
Impact Fee Credit Authorizations		3	7	12	12

FY18 Adopted Budget & FY19 Planned Budget

Information Outreach

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.

<hr/>				
<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	509,494	681,627	741,333	725,040
Totals:	509,494	681,627	741,333	725,040
<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	309,562	378,514	479,317	479,317
Operating	199,932	259,054	235,726	235,723
Capital	0	44,059	26,290	10,000
Totals:	509,494	681,627	741,333	725,040
Budgeted Positions:	4	6	7	7
<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Information Requests	41,768	38,000	42,000	42,500
Requests for Service	4,574	5,500	5,000	5,000
Email Requests	28,452	25,000	29,000	29,500
Immediate Resolutions	34,394	30,000	35,000	35,500

Constitutional Officers

Constitutional Officers

Clerk of Circuit Court

	FY16 Adopted	FY17 Adopted	FY18 Adopted
Clerk of Circuit Court	\$ 6,897,508	\$ 7,095,726	\$ 7,323,234
Clerk Support Costs	\$ 479,048	\$ 479,048	\$ 566,728
Funded Positions	94	94	94

Property Appraiser

	FY16 Adopted	FY17 Adopted	FY18 Adopted
Property Appraiser	\$ 4,611,760	\$ 4,899,975	\$ 4,881,861
Property Appraiser Support Costs	\$ 192,320	\$ 198,320	\$ 215,404
Funded Positions	58	58	58

Sheriff

	FY16 Adopted	FY17 Adopted	FY18 Adopted
Sheriff	\$ 107,710,446	\$ 113,871,786	\$ 119,881,879
Sheriff Support Costs	\$ 5,171,587	\$ 5,211,888	\$ 5,715,284
Jail Medical Costs	\$ 5,389,431	\$ 6,089,431	\$ 6,027,790
Capital - Jail Management System	\$ 3,360,000	\$ 3,400,000	\$ -
Funded Positions	1,167	1,188	1,198

Supervisor of Elections

	FY16 Adopted	FY17 Adopted	FY18 Adopted
Supervisor of Elections-Incl Supt Costs	\$ 2,430,029	\$ 2,414,684	\$ 2,489,067
Capital Equipment - Computer System	\$ -	\$ -	\$ -
Funded Positions	19	19	19

Tax Collector

	FY16 Adopted	FY17 Adopted	FY18 Adopted
Tax Collector	\$ 8,389,149	\$ 9,180,643	\$ 10,017,265
Tax Collector Support Costs	\$ 141,655	\$ 163,255	\$ 183,525
Funded Positions	95	99	102

County Attorney

County Attorney

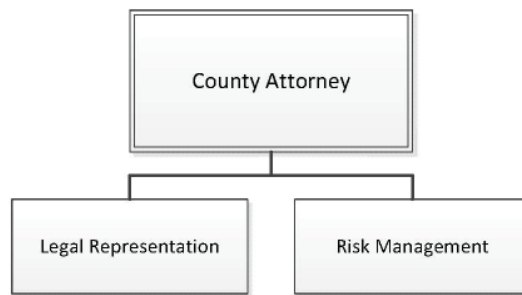
The County Attorney's Office (CAO) provides legal advice and representation to the Board of County Commissioners (Board), the County Administrator and the various departments of county government. Advice is typically dispensed by formal memoranda in response to written Request(s) for Legal Services (RLS). 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.

Organizational Structure



Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	9,025,385	10,131,969	11,381,394	11,627,564
Gen Fund/General Revenue	2,032,633	2,049,576	2,350,832	2,350,719
Utilities System Charges	166,514	90,842	0	0
Totals:	11,224,532	12,272,387	13,732,226	13,978,283

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Legal Representation	2,547,574	2,420,418	2,630,832	2,630,719
Risk Management (Internal Service)	8,676,958	9,851,969	11,101,394	11,347,564
Totals:	11,224,532	12,272,387	13,732,226	13,978,283

Budgeted Positions:	24	24	24	24
---------------------	----	----	----	----

Legal Representation

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.

<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	348,427	280,000	280,000	280,000
Gen Fund/General Revenue	2,032,633	2,049,576	2,350,832	2,350,719
Utilities System Charges	166,514	90,842	0	0
Totals:	2,547,574	2,420,418	2,630,832	2,630,719
<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	2,158,207	1,978,016	2,038,172	2,038,172
Operating	389,367	442,402	592,660	592,547
Capital	0	0	0	0
Totals:	2,547,574	2,420,418	2,630,832	2,630,719
Budgeted Positions:	19	19	19	19
<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Cases Under Litigation	240	716	270	300
Requests for Legal Services	350	368	400	425
Hours Billed	22,523	24,388	26,200	28,000

Risk Management (Internal Service)

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>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	8,676,958	9,851,969	11,101,394	11,347,564
Totals:	8,676,958	9,851,969	11,101,394	11,347,564
<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	2,717,266	3,359,446	4,107,625	4,238,625
Operating	5,959,692	6,492,523	6,993,769	7,108,939
Capital	0	0	0	0
Totals:	8,676,958	9,851,969	11,101,394	11,347,564
Budgeted Positions:	5	5	5	5
<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
First Reports of Injury	346	353	360	367
Property/Casualty Claims	612	746	895	1,074

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.

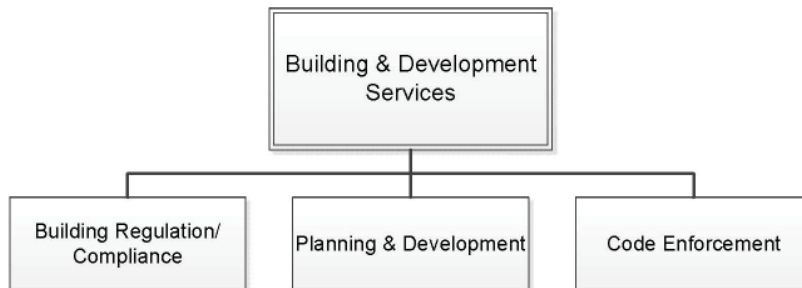
The Building Regulation/Compliance program consists of the permitting intake, contractor licensing, plans review, floodplain management, inspections and administrative functions. This program contains the permitting process from beginning to end.

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.

Organizational Structure



Building & Development Services

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	11,145,177	9,771,530	10,903,088	10,933,014
Unincorporated MSTU Fund	1,842,499	2,169,744	2,226,844	2,362,263
Totals:	12,987,676	11,941,274	13,129,932	13,295,277

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Building Regulation/Compliance	8,306,138	7,004,938	8,376,812	8,419,298
Planning and Development	2,839,039	2,766,592	2,526,276	2,513,716
Code Enforcement	1,842,499	2,169,744	2,226,844	2,362,263
Grants - Building & Development Services	0	0	0	0
Totals:	12,987,676	11,941,274	13,129,932	13,295,277

Budgeted Positions:	105	113	119	121
---------------------	-----	-----	-----	-----

Building Regulation/Compliance

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>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	8,306,138	7,004,938	8,376,812	8,419,298
Totals:	8,306,138	7,004,938	8,376,812	8,419,298
<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	4,044,298	4,141,210	4,870,074	4,877,365
Operating	4,145,240	2,863,728	3,506,738	3,541,933
Capital	116,600	0	0	0
Totals:	8,306,138	7,004,938	8,376,812	8,419,298
Budgeted Positions:	63	66	65	65

<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Inspections Performed	160,637	153,132	110,000	110,000
Permits Issued	22,277	24,600	26,508	28,364
Contractors Qualification Files Maintained	2,184	1,860	2,500	2,500
Flood Reviews	4,819	5,000	5,500	5,700
CRS Mailers for Floodplain Properties	140,873	140,000	140,000	140,000

Planning & Development

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 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>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services		2,839,039	2,766,592	2,526,276	2,513,716
Totals:		2,839,039	2,766,592	2,526,276	2,513,716
<u>Uses of Funds</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel		2,225,213	2,149,571	1,953,179	1,945,176
Operating		613,826	617,021	573,097	568,540
Capital		0	0	0	0
Totals:		2,839,039	2,766,592	2,526,276	2,513,716
Budgeted Positions:		28	31	38	38
<u>Program Measures</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Plan Amendments Processed		8	6	12	15
Preliminary/Final Site Plans		83	55	90	93
Administrative Determinations		29	130	25	25
Amendments to Approved Plans		30	17	37	40
Final Plat Reviews		37	40	35	35

Code Enforcement

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 approximately 725 square miles of unincorporated territory. The division has created ten zones with an Officer in each one. The Officers are responding to concerns/complaints and pro-actively 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 a Bike Patrol Unit to allow for increased visibility and connection with the community.

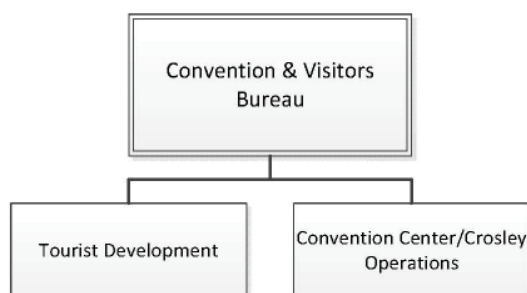
<u>Sources of Funds</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Unincorporated MSTU Fund		1,842,499	2,169,744	2,226,844	2,362,263
Totals:		1,842,499	2,169,744	2,226,844	2,362,263
<u>Uses of Funds</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel		975,047	1,076,324	1,041,289	1,140,166
Operating		867,452	1,093,420	1,185,555	1,222,097
Capital		0	0	0	0
Totals:		1,842,499	2,169,744	2,226,844	2,362,263
Budgeted Positions:		13	16	16	18
<u>Program Measures</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Junk Vehicles Posted/Towed		224	350	375	380
Codes Complaints		10,818	13,000	16,000	16,500
Lot Clearing/Complaints		1,034	1,300	1,100	1,100
Lots Mowed		104	200	75	75

Convention & Visitors Bureau

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

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

Organizational Structure



Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	1,464,231	1,759,200	2,206,040	2,061,605
Contributions	55,000	0	12,000	12,000
Tourist Development Tax	7,061,291	8,897,223	7,875,718	7,658,253
Totals:	8,580,522	10,656,423	10,093,758	9,731,858

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Tourist Development	6,560,041	8,437,223	7,287,718	7,210,253
Convention Center/Crosley Operations	2,020,481	2,219,200	2,806,040	2,521,605
Totals:	8,580,522	10,656,423	10,093,758	9,731,858

Budgeted Positions:	20	20	21	21
----------------------------	-----------	-----------	-----------	-----------

Tourist Development

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 certain capital projects that are allowable under the Florida tourist tax statute (F.S.S. 125.0104).

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

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

Our challenges are:

1. Our top objective is to finalize a 250 room headquarter hotel at the convention center so we can better compete for the group/meetings business. This hotel property will enhance our diverse offering in the marketplace.
2. Finalize a partnership with Schroeder Manatee Ranch that would continue out-of-town sports tournaments at Premier Sports Campus at Lakewood Ranch.
3. Add an Arts, Culture, and Heritage marketing outreach position within our Department that would better communicate and promote this industry in the marketplace.

<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	43,750	140,000	0	140,000
Contributions	55,000	0	12,000	12,000
Tourist Development Tax	6,461,291	8,297,223	7,275,718	7,058,253
Totals:	6,560,041	8,437,223	7,287,718	7,210,253

Tourist Development

Program 1101

Tourist Development

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	645,765	728,393	841,511	841,511
Operating	5,901,453	7,708,830	6,446,207	6,368,742
Capital	12,823	0	0	0
Totals:	6,560,041	8,437,223	7,287,718	7,210,253
Budgeted Positions:	10	10	10	10

<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Tourism Tax Collections	\$12,871,434	\$11,298,259	\$12,428,084	\$12,800,928
Visitation	3,098,200	3,159,100	3,157,300	3,223,600
Estimated Economic Impact	\$1,180,30,900	\$1,249,912,500	\$1,259,166,200	\$1,328,175,600

Convention Center/Crosley Operations

Program 1102

Convention Center/Crosley Operations

Program Purpose and Description

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

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

Current Challenges:

1. To finalize a partnership with a hotel developer that will build a headquarter hotel at the Bradenton Area Convention Center.
2. Share a conceptual plan with the County Administrator that will better utilize the Powel Crosley Estate's 7 acres on the north side of the boat basin.

<u>Sources of Funds</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services		1,420,481	1,619,200	2,206,040	1,921,605
Tourist Development Tax		600,000	600,000	600,000	600,000
	Totals:	2,020,481	2,219,200	2,806,040	2,521,605
<u>Uses of Funds</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel		820,702	820,345	864,246	864,243
Operating		1,199,779	1,358,855	1,531,794	1,542,362
Capital		0	40,000	410,000	115,000
	Totals:	2,020,481	2,219,200	2,806,040	2,521,605
Budgeted Positions:		10	10	11	11
<u>Program Measures</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Exhibit Hall/Convention Events		145	150	155	160
Crosley Events		150	180	185	190

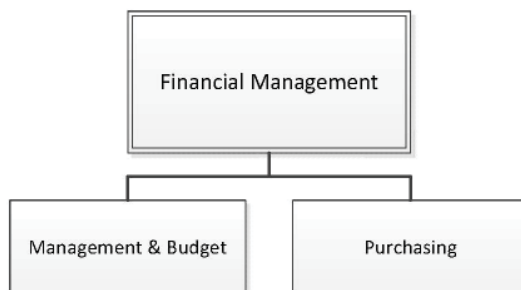
Financial Management

The Financial Management department consists of two programs: Management & Budget, and Purchasing.

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 program 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.

Organizational Structure



Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	1,865,951	2,137,182	2,094,736	2,085,216
Totals:	1,865,951	2,137,182	2,094,736	2,085,216

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Management & Budget	727,733	1,000,950	809,996	809,983
Purchasing	1,138,218	1,136,232	1,284,740	1,275,233
Totals:	1,865,951	2,137,182	2,094,736	2,085,216
Budgeted Positions:	25	25	28	28

Management & Budget

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

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	727,733	1,000,950	809,996	809,983
Totals:	727,733	1,000,950	809,996	809,983

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	702,471	746,766	758,229	758,229
Operating	25,262	254,184	51,767	51,754
Capital	0	0	0	0
Totals:	727,733	1,000,950	809,996	809,983
Budgeted Positions:	8	8	8	8

Purchasing

Program 1402

Purchasing

Program Purpose and Description

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

The mission of the Manatee County Purchasing program 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 program.

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

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

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	1,138,218	1,136,232	1,284,740	1,275,233
Totals:	1,138,218	1,136,232	1,284,740	1,275,233

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	1,074,097	1,036,362	1,159,789	1,159,789
Operating	64,121	99,870	124,951	115,444
Capital	0	0	0	0
Totals:	1,138,218	1,136,232	1,284,740	1,275,233
Budgeted Positions:	17	17	20	20

Program Measures

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Purchase Orders Issued	3,455	3,000	3,000	3,000
Invitation for Bids Issued	48	65	65	65
Request for Proposals Issued	51	65	65	65
Work Assignment Agreements	233	240	240	240
Purchase Card Transactions	20,037	14,000	14,000	14,000

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 two programs, Human Resources Services and Employee Health Benefits, which are then divided into four sections:

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

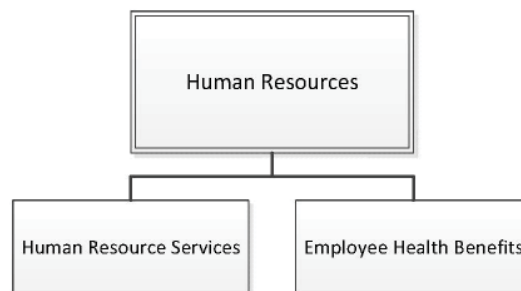
The Employment Services section provides services that supports the majority of the employee lifecycle from pre-hire to retire. This includes, but is not limited to, recruitment and retention, criminal and employment background verifications, onboarding/off boarding, retirement services support, time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

Organizational Structure



Human Resources

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	47,035,304	45,368,798	48,089,982	49,111,980
Gen Fund/General Revenue	1,022,630	1,155,566	1,517,666	1,507,940
Totals:	48,057,934	46,524,364	49,607,648	50,619,920

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Human Resource Services	1,022,630	1,155,566	1,517,666	1,507,940
Employee Health Benefits	47,035,304	45,368,798	48,089,982	49,111,980
Totals:	48,057,934	46,524,364	49,607,648	50,619,920

Budgeted Positions:	15	16	17	17
---------------------	----	----	----	----

Human Resource Services

Program 1501

Human Resource Services

Program Purpose and Description

The Human Resource Services 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 verification 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 (HIPPA) 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 Resource Services

Program 1501

Human Resources

Human Resource Services

<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	1,022,630	1,155,566	1,517,666	1,507,940
Totals:	1,022,630	1,155,566	1,517,666	1,507,940

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	799,267	832,748	992,360	992,360
Operating	222,065	322,818	515,306	515,580
Capital	1,298	0	10,000	0
Totals:	1,022,630	1,155,566	1,517,666	1,507,940
Budgeted Positions:	10	11	12	12

<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Positions Advertised	364	450	475	475
Applications/Resumes Received	11,294	12,000	15,000	16,500
New Employees Processed/Hired	469	415	450	475
Average # of Employees	1,666	1,640	1,725	1,750

Employee Health Benefits

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.

<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	47,035,304	45,368,798	48,089,982	49,111,980
Totals:	47,035,304	45,368,798	48,089,982	49,111,980

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	384,386	364,336	404,194	404,193
Operating	46,650,918	45,001,462	47,485,788	48,507,787
Capital	0	3,000	200,000	200,000
Totals:	47,035,304	45,368,798	48,089,982	49,111,980
Budgeted Positions:	5	5	5	5

Information Technology

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

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.

Applications & Development:

Systems and Development is responsible for designing, creating and maintaining custom applications to manage the collection, storage and flow of information throughout the County.

Business Services:

Creating a center of excellence that is focused on the customer experience in which Business Relationship Management, Strategic Planning, Organizational Development, Project Management and Change Management.

Client Services:

The Client Services Division is responsible for technology support for the Employees of Manatee County.

ITS Financial:

We coordinate all departmental purchases, process all purchasing documentation for the Clerk's Finance Department.

Geographic Information Systems:

GIS applications are tools that allow users to create interactive queries (user-created searches), analyze spatial information, edit data, maps, and present the results of all these operations.

Operations:

Security, system administration, networking and computer operations.

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

Radio

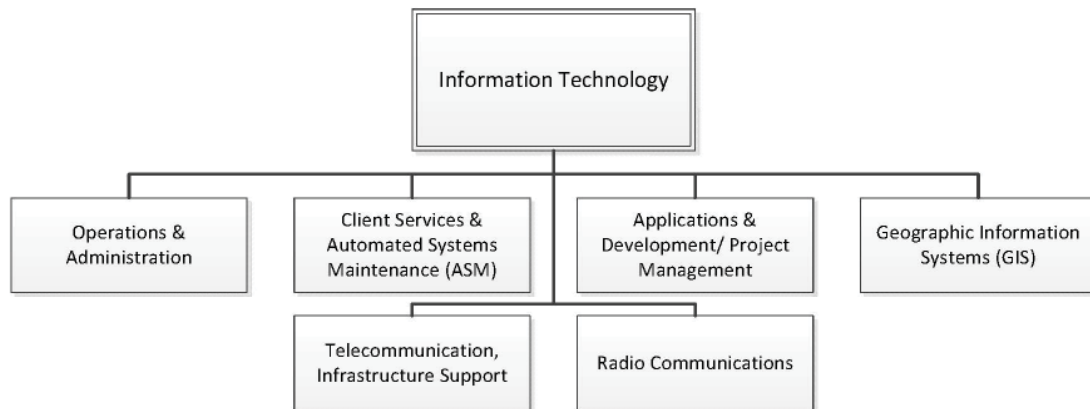
The radio division primarily maintains and operates Manatee County 800 MHz trunked radio systems. This network serves as a primary interoperable communications system during emergencies.

Information technology, in a sense, is embedded within regulations in terms of the communications for EOC and our 911 systems. The systems we have in place must meet certain criteria to be in compliance. In addition, the industry dictates standards that are critical for the success of our systems in place and reiterates the timely maintenance and replacement schedules.

We exist to enable the business with speed and scale, and to provide solutions to real business problems and opportunities in pursuit of customer satisfaction and desired outcomes. We specialize in leadership and provide experienced professionals, innovation, and core enterprise technologies that meet the critical business drivers of our customers.

Information Technology

Organizational Structure



Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	3,022,820	3,947,563	3,852,481	3,775,129
Gen Fund/General Revenue	8,328,003	8,944,537	9,006,284	9,505,745
Utilities System Charges	365,915	352,120	355,011	355,011
Totals:	11,716,738	13,244,220	13,213,776	13,635,885

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Operations and Administration	3,582,110	3,457,839	3,648,116	4,132,717
Client Services and Automated Systems Maintenance (ASM)	2,501,010	2,876,199	3,073,490	2,942,534
Applications & Development/Project Management	2,724,412	3,067,525	3,100,041	3,114,395
Geographic Information Systems (GIS)	596,210	659,402	670,376	670,371
Telecommunications, Infrastructure & Data Center	1,130,688	1,358,877	1,380,903	1,381,876
Radio Communications	1,182,308	1,824,378	1,340,850	1,393,992
Totals:	11,716,738	13,244,220	13,213,776	13,635,885

Budgeted Positions:	74	74	72	72
---------------------	----	----	----	----

Operations & Administration

Program 1601

Operations and Administration Program Purpose and Description

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

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>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue		3,582,110	3,457,839	3,648,116	4,132,717
Totals:		3,582,110	3,457,839	3,648,116	4,132,717
<u>Uses of Funds</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel		1,857,300	1,832,719	1,834,636	1,834,636
Operating		1,494,534	1,125,120	1,487,980	1,505,261
Capital		230,276	500,000	325,500	792,820
Totals:		3,582,110	3,457,839	3,648,116	4,132,717
Budgeted Positions:		17	19	18	18
<u>Program Measures</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Work Orders Completed		7,725	7,500	12,873	12,873
Target of 100% Satisfaction for IT		100%	100%	100%	100%
Telecom: Work Orders Completed		635	1,000	650	650
# of Networked PC's & Printers		3,843	2,700	3,250	3,400

Client Services & Automated Systems Maintenance (ASM)

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, and printers. 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.

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	1,141,148	1,448,603	1,653,123	1,522,167
Gen Fund/General Revenue	1,359,862	1,427,596	1,420,367	1,420,367
Totals:	2,501,010	2,876,199	3,073,490	2,942,534

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	1,463,485	1,399,070	1,392,792	1,392,792
Operating	1,037,525	1,232,129	1,118,842	1,127,546
Capital	0	245,000	561,856	422,196
Totals:	2,501,010	2,876,199	3,073,490	2,942,534

Budgeted Positions:	18	17	16	16
---------------------	----	----	----	----

Applications & Development/Project Management

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.

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	2,724,412	3,067,525	3,100,041	3,114,395
Totals:	2,724,412	3,067,525	3,100,041	3,114,395

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	2,154,308	2,072,365	2,179,173	2,179,173
Operating	570,104	995,160	920,868	935,222
Capital	0	0	0	0
Totals:	2,724,412	3,067,525	3,100,041	3,114,395
Budgeted Positions:	20	21	21	21

Geographic Information Systems (GIS)

Program 1604

Geographic Information Systems (GIS)

Program Purpose and Description

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

<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	230,295	307,282	315,365	315,360
Utilities System Charges	365,915	352,120	355,011	355,011
Totals:	596,210	659,402	670,376	670,371

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	465,317	449,912	450,423	450,423
Operating	130,893	209,490	219,953	219,948
Capital	0	0	0	0
Totals:	596,210	659,402	670,376	670,371
Budgeted Positions:	6	5	5	5

Telecommunications, Infrastructure & Data Center

Program 1605

Telecommunications, Infrastructure & Data Center

Program Purpose and Description

The Telecommunications & 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>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	699,364	674,582	858,508	858,970
Gen Fund/General Revenue	431,324	684,295	522,395	522,906
Totals:	1,130,688	1,358,877	1,380,903	1,381,876

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	407,491	355,977	389,560	389,560
Operating	723,197	1,002,900	991,343	992,316
Capital	0	0	0	0
Totals:	1,130,688	1,358,877	1,380,903	1,381,876
Budgeted Positions:	5	4	4	4

Radio Communications

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>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	1,182,308	1,824,378	1,340,850	1,393,992
Totals:	1,182,308	1,824,378	1,340,850	1,393,992

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	635,588	584,881	601,730	601,728
Operating	546,720	814,497	729,120	782,264
Capital	0	425,000	10,000	10,000
Totals:	1,182,308	1,824,378	1,340,850	1,393,992
Budgeted Positions:	8	8	8	8

<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
800 MHz System Users	3,478	3,500	3,478	3,600

Neighborhood Services

In FY17, Neighborhood Services and Community Services merged in to the Neighborhood Services department. For budget purposes, the department now has four programs - Neighborhood Development, County Probation, Library Services and Community Services. All citizens, neighborhood groups, non profit agencies, the Aging, Veterans and Health and Human Services programs comprise the client base for all services offered by the department.

Neighborhood Development works one-on-one with local neighborhoods to support residents seeking to improve conditions in their neighborhood. The Manatee Millennial Movement(M3) is responsible for helping attract and retain young professionals in the area. The County Probation program includes probation services and an accredited pretrial unit. The Community Services program administers services designed to assist vulnerable, at risk, or disadvantaged individuals meet the most basic human needs. The Library System was named the Florida Library of the year in 2016. They manage six public library facilities and are open to the public a minimum of forty hours each week.

Organizational Structure



Neighborhood Services

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	792,648	807,800	782,760	805,643
Children's Services Tax	490,051	653,095	823,423	823,378
Contributions	184,951	145,000	145,000	145,000
Fines & Forfeitures	81,401	145,000	75,000	75,000
Gen Fund/General Revenue	1,989,636	2,161,865	2,522,001	2,484,936
Grants	1,572,463	0	0	0
Program/ General Revenue	6,503,666	6,587,877	7,575,728	7,456,810
Southwest TIF	0	0	49,874	49,874
Unincorporated MSTU Fund	572,252	652,036	776,704	658,150
Totals:	12,187,068	11,152,673	12,750,490	12,498,791

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Neighborhood Development	579,752	659,536	936,685	818,424
County Probation	1,585,343	1,676,018	1,780,636	1,764,024
Library Services	6,788,300	6,885,377	7,705,621	7,586,410
Community Services (Health and Human Services Programs)	1,661,210	1,931,742	2,327,548	2,329,933
Grants - Neighborhood Services	1,572,463	0	0	0
Totals:	12,187,068	11,152,673	12,750,490	12,498,791

Budgeted Positions:	128	131	131	131
---------------------	-----	-----	-----	-----

Neighborhood Development

Program 3401

Neighborhood Services

Neighborhood Development Program Purpose and Description

The Neighborhood Development program contains the administrative and support services for the Department including the Department Director, Compliance Coordinator, and Neighborhood Connections staff. They support programs, special projects and advisory boards. Staff work directly with citizens to plan, coordinate and evaluate neighborhood improvements. Staff act as the go between of citizens and other departments to clearly communicate projects including CIP or utility projects that will be happening in their area. Staff provide the status and details of projects such as housing rehabilitation and replacement, infrastructure improvements, neighborhood improvement plans, and social services to citizens in neighborhood meetings.

The Neighborhood Wellness Strategy (an assessment process of neighborhood assets or needs), Manatee Millennial Movement (an effort to attract and retain young professionals), Neighborhood Connections (on-line newsletter to over 6,000 citizens), Grant Compliance (leadership over internal and external grant requirements from local, state and federal government), Contract Management (writing and overseeing contracts between the county and outside agencies), Neighborhood Engagement (before, during and after staff led interaction with neighborhoods about county projects), M3 Internship Project (mentoring by M3 members to student interns for projects of the county) and the management of the Neighborhood Enhancement Grant Program (small grants requested by neighborhood groups that improve areas of their neighborhood) all of these elements are a part of this program.

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

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Program/ General Revenue	7,500	7,500	110,107	110,400
Southwest TIF	0	0	49,874	49,874
Unincorporated MSTU Fund	572,252	652,036	776,704	658,150
Totals:	579,752	659,536	936,685	818,424

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	428,800	425,205	510,679	445,679
Operating	150,952	234,331	426,006	372,745
Capital	0	0	0	0
Totals:	579,752	659,536	936,685	818,424
Budgeted Positions:	8	8	8	8

County Probation

Program 3402

County Probation

Program Purpose and Description

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

<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	766,866	792,800	762,760	785,643
Gen Fund/General Revenue	818,477	883,218	1,017,876	978,381
Totals:	1,585,343	1,676,018	1,780,636	1,764,024

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	1,397,051	1,461,673	1,514,969	1,514,968
Operating	188,292	214,345	265,667	249,056
Capital	0	0	0	0
Totals:	1,585,343	1,676,018	1,780,636	1,764,024
Budgeted Positions:	26	26	26	26

<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Supervised Probation	13,400	13,400	8,000	8,000
Pretrial Intervention	1,200	1,200	800	900
Pretrial Release	3,300	3,300	5,500	5,500
Community Service Hours	58,000	58,000	40,000	40,000
Violation of Probation Fines	\$38,000	\$38,000	\$75,000	\$75,000
Offender Work Program Participants	300	300	1,200	1,200
Offender Work Program Fees	\$100,000	\$100,000	\$40,000	\$40,000

Library Services

Program 3404

Library Services

Program Purpose and Description

The award-winning Manatee County Public Library System program consists of six facilities and a virtual library presence. Annually, over 1 million individuals visit the libraries in person and more 1.2 million customers visit the website to borrow eBooks, eAudio, streaming video and other digital sources. The library offers print, electronic, and audio-visual resources. Special collections include genealogy, young adult, large print, micro-materials, the Eaton and Florida local history collection, and foreign languages.

The research support team responds to more than 300,000 questions in-person and online. Youth Services, serving birth to age 18, coordinates events, outreach to schools and Head Start, storytelling, creative development, family literacy and homework support, parental resources and library use instruction. Program examples include the annual ManaCon comic convention and Recycled Fashion Show.

The library program participates in community events such as the farmer's market and Riverwalk programs, along with Little Free Libraries, Nook deposit collections and onsite training. Technology support (one-on-one training, computer classes, and technology drop-in tables) is offered as needed. Computer classes are taught in Spanish and English, earning us the 2014 FLA Maria Chavez Hernandez Libraries Change People's Lives Award.

Manatee libraries work with community groups and is a part of the Tampa Bay Library Consortium. The 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.

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	25,782	15,000	20,000	20,000
Contributions	184,951	145,000	145,000	145,000
Fines & Forfeitures	81,401	145,000	75,000	75,000
Program/ General Revenue	6,496,166	6,580,377	7,465,621	7,346,410
Totals:	6,788,300	6,885,377	7,705,621	7,586,410

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	3,324,582	3,231,962	3,614,872	3,614,871
Operating	3,316,618	3,653,415	4,088,749	3,971,539
Capital	147,100	0	2,000	0
Totals:	6,788,300	6,885,377	7,705,621	7,586,410
Budgeted Positions:	63	64	65	65

Library Services

Program 3404

Library Services

Program Measures

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Meetings/Programs Attended	65,000	70,000	68,000	70,000
Reference Questions Answered	425,000	450,000	350,000	380,000
Circulation - Traditional	1,300,000	1,500,000	1,300,000	1,400,000
Circulation - Technology	3,000,000	3,500,000	3,500,000	4,000,000
Circulation - In Library Use	250,000	300,000	220,000	220,000
Public Computer Section	425,000	470,000	300,000	300,000
Job & Social Service Computer Sessions	15,000	18,000	10,000	10,000

Community Services (Health & Human Services Programs)

Program 3405

Neighborhood Services

Community Services (Health and Human Services Programs)

Program Purpose and Description

The Community Services program provides for the planning, administration and supervision of programs intended to assist veterans, children, 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.

<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	1,171,159	1,278,647	1,504,125	1,506,555
Children's Services Tax	490,051	653,095	823,423	823,378
Totals:	1,661,210	1,931,742	2,327,548	2,329,933

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	1,309,823	1,610,542	1,675,971	1,675,969
Operating	351,387	321,200	626,577	628,964
Capital	0	0	25,000	25,000
Totals:	1,661,210	1,931,742	2,327,548	2,329,933
Budgeted Positions:	26	26	25	25

<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Aging Services-Clients Assisted	670	670	494	435
Aging Services Funds Disbursed	\$1,319,460	\$1,319,460	\$1,627,084	\$1,434,438
Human Svcs Benefits Program-Clients Assisted	600	600	420	450
Veteran Services-Clients Assisted	9,500	9,500	14,568	14,000
Childrens Services Funding Agreements	59	59	53	53
Childrens Services Funds Disbursed	\$7,278,331	\$7,278,331	\$11,931,932	\$11,931,932

Grants - 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>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Grants	1,572,463	0	0	0
Totals:	1,572,463	0	0	0

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	355,218	0	0	0
Operating	1,217,245	0	0	0
Capital	0	0	0	0
Totals:	1,572,463	0	0	0
Budgeted Positions:	5	7	7	7

Parks & Natural Resources

The Parks & Natural Resources department has five programs - Natural Resources, Environmental Protection & Mining Regulation, Recreation Programs, Agriculture & Extension Service, and Volunteer & Education 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.

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.

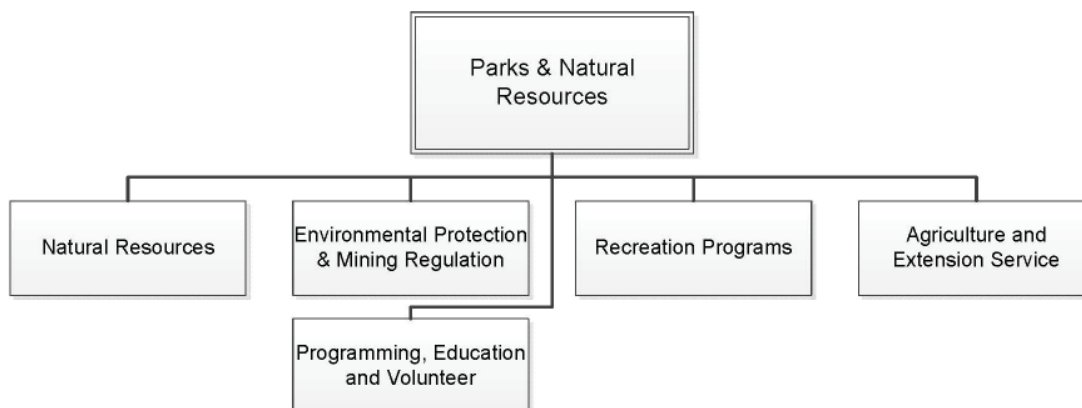
The Recreation program provides opportunities for Manatee County residents and visitors to enrich their lives by providing quality, safe and beautiful parks. It supervises, coordinates and implements county recreational programs at over 40 parks and facilities to enhance the quality of life for over 500,000 participants annually. There are two 18-hole golf courses (Manatee County Golf Course and Buffalo Creek Golf Course) owned by Manatee County and operated by Pope Golf, LLC. They offer year-round play with clubhouse and pro shop facilities. The program also contracts with United Parks Service, Inc., to run two beach concessions at Manatee Beach and Coquina Beach.

The Programming, Education and Volunteer program provides a variety of educational and volunteer offerings. Age appropriate classes, trainings and special events are developed to help foster a connection to the natural world and establish a sense of wonder in program participants. It manages and develops interpretive signage in the County's parks system and oversees two environmental classrooms, two visitors' centers and one nature center. This program also permits special events within the County's parks and preserves as well as planning and hosting a number of special annual signature event such as the Goblin Gathering, the Robinson Preserve 5/10 K race, and the Night Before Christmas, servicing thousands of participants each year.

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

The 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.

Organizational Structure



Parks & Natural Resources

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	2,268,503	2,197,015	2,282,125	2,347,527
Gen Fund/General Revenue	2,622,867	2,459,042	2,846,909	2,812,371
Phosphate Severance Tax	881,627	1,265,236	1,002,710	988,090
Program/ General Revenue	602,930	958,876	1,055,871	878,383
Tourist Development Tax	359,505	419,715	399,611	399,607
Utilities System Charges	2,016,639	1,940,104	2,135,832	2,146,304
Totals:	8,752,071	9,239,988	9,723,058	9,572,282

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Natural Resources	3,327,555	3,524,013	3,429,975	3,449,657
Environmental Protection & Mining Regulation	1,431,384	1,436,702	1,490,190	1,466,259
Recreation Programs	2,630,980	2,833,709	2,992,091	2,877,128
Agriculture & Extension Service	1,121,110	1,189,296	1,371,537	1,338,558
Programming, Education and Volunteer	241,042	256,268	439,265	440,680
Totals:	8,752,071	9,239,988	9,723,058	9,572,282

Budgeted Positions:	83	85	88	88
---------------------	----	----	----	----

Natural Resources

Program 3201

Natural Resources

Program Purpose and Description

The Natural Resources program was established to conserve, restore and protect natural resources under ownership or management of Manatee County. Its primary function is the protection of natural and cultural resources and the fostering of an ethic of stewardship of these resources by providing public access to conservation lands and waterways.

The Land Resources section manages and maintains nearly 30,000 acres contained in 16 public preserves located throughout the county. This section maintains a wide array of passive and active recreational amenities and programs including multi-use trails, paddle trails, canoe/kayak launches, boardwalks, observation towers, pavilions, and a recreational hunt program.

The Marine Resources section is tasked with design and repair of waterside components of boat ramp facilities, permitting and maintaining county-owned aids to navigation, channel markers, as well as boating safety and manatee protection zones, investigation and removal of abandoned vessels, permitting, construction, and management of artificial reefs. Program staff work extensively with state and local regulatory and law enforcement personnel regarding issues involving county waters.

The Ecological Resources section, also provided under this program, develops funding, partnerships design work, and provides project management for complex habitat restoration, creation, and mitigation projects for the county and provides science based consultation for resource management activities.

Anna Maria Island contains about 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, as well as regular cleaning and maintenance under the County's beach raking permit, is managed by this department in cooperation and partnership with the State of Florida and the federal government.

<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	82,967	84,500	85,505	88,070
Gen Fund/General Revenue	1,208,466	990,398	1,169,041	1,179,387
Program/ General Revenue	52,343	150,000	150,000	150,000
Phosphate Severance Tax	480,395	866,435	466,374	467,224
Tourist Development Tax	359,505	419,715	399,611	399,607
Utilities System Charges	1,143,879	1,012,965	1,159,444	1,165,369
Totals:	3,327,555	3,524,013	3,429,975	3,449,657

Natural Resources

Program 3201

Natural Resources

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	1,691,587	1,653,565	1,795,717	1,795,715
Operating	1,610,704	1,870,448	1,634,258	1,653,942
Capital	25,264	0	0	0
Totals:	3,327,555	3,524,013	3,429,975	3,449,657
Budgeted Positions:	29	30	26	26

<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Visitors to County Preserves	1,195,000	1,185,000	1,185,000	1,185,000
Acres of Controlled Burns	5,000	5,000	5,000	5,000
Tagged Vessels	20	20	25	25
Vessels Removed	24	24	20	20
Waterway Markers Monitored	375	375	434	434
Waterway Markers Replaced	28	30	30	30
Hunt Program Participants	261	250	250	250
Acres Treated for Invasive Plants	2,650	2,194	2,500	2,500

Environmental Protection & Mining Regulation

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 section administers the county's Phosphate Mining and Reclamation Code and provides oversight on major earthmoving projects with a primary focus on phosphate mining and shell pit, or borrow pit operations. The Phosphate Mining Code 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 section assists other county departments by providing monitoring services for wetland mitigation sites, evaluating compliance of regulated and non-regulated petroleum storage systems and providing assistance in developing and reviewing environmental site assessments.

Environmental Protection & Mining Regulation

Program 3202

Environmental Protection & Mining Regulation

<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	103,769	86,182	109,000	109,270
Gen Fund/General Revenue	391,168	372,592	360,970	348,403
Phosphate Severance Tax	401,232	398,801	427,148	411,678
Utilities System Charges	535,215	579,127	593,072	596,908
Totals:	1,431,384	1,436,702	1,490,190	1,466,259

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	1,005,230	967,810	1,016,577	1,016,572
Operating	390,357	439,846	427,900	433,839
Capital	35,797	29,046	45,713	15,848
Totals:	1,431,384	1,436,702	1,490,190	1,466,259

Budgeted Positions:	12	12	12	12
---------------------	----	----	----	----

<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Pollutant Storage Tank Compliance	190	190	190	190
Well Permits	485	510	500	500
Laboratory Analyses	13,000	13,000	14,500	14,500
Non-Mining Mitigation Inspections	64	64	80	80
Air Quality Observations	26,280	26,280	26,280	26,280
Mining - Official Visits	106	106	106	106
Mining - Aerial Inspections	4	4	4	4
Mining - New Permits	3	3	5	5

Recreation Programs

Program 3203

Recreation Programs

Program Purpose and Description

The Recreation program 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 and specialty camps that provide participants with a variety of supervised recreational activities and field trips. Athletics staff also coordinate with youth and adult sports organizations serving 1,000 plus teams on over 70 athletic fields. The aquatic staff manages three pool facilities - G.T. Bray, Willie J. "Bro" Clemmons and John H. Marble and two splash grounds at Pride Park and Lincoln Park. They also offer swim lessons and lifeguard training. Manatee County partners with Sarasota County to offer the Gulf Coast Senior Games offering 20 plus sporting events to seniors ages 50 and above.

There are two eighteen hole golf courses (Manatee County Golf Course and Buffalo Creek Golf Course) owned by Manatee County and operated by Pope Golf, LLC. They offer year-round play with clubhouse and pro shop facilities. The program also contracts with United Parks Service, Inc., to run two beach concessions at Manatee Beach and Coquina Beach.

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	2,080,393	2,024,833	2,086,220	2,148,745
Program/ General Revenue	550,587	808,876	905,871	728,383

Totals: 2,630,980 2,833,709 2,992,091 2,877,128

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	1,237,941	1,322,268	1,380,730	1,380,730
Operating	1,361,086	1,468,779	1,515,861	1,496,398
Capital	31,953	42,662	95,500	0

Totals: 2,630,980 2,833,709 2,992,091 2,877,128

Budgeted Positions: 20 21 22 22

Program Measures

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Tennis Clay Court Participants	20,200	20,200	20,500	20,500
Special Event Participants	3,200	3,200	3,200	3,200
Pavilion/Facility Rentals	1,500	1,500	1,500	1,500
Summer Camp Participants	13,000	13,000	13,400	13,400
Athletic Program Participants	430,000	430,000	430,000	430,000
Swim Lesson/Pool Rental Participants	3,700	4,070	4,200	4,200
Racquet Center Rental (Hours)	4,200	4,200	4,200	4,200
Field Rentals	11,250	11,250	15,000	15,000
Athletic Tournaments	50	51	51	51

FY18 Adopted Budget & FY19 Planned Budget

Agriculture & Extension Service

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>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	1,374	1,500	1,400	1,442
Gen Fund/General Revenue	782,191	839,784	986,821	953,089
Utilities System Charges	337,545	348,012	383,316	384,027
Totals:	1,121,110	1,189,296	1,371,537	1,338,558

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	1,018,276	1,016,024	1,136,765	1,136,760
Operating	100,186	173,272	199,772	201,798
Capital	2,648	0	35,000	0
Totals:	1,121,110	1,189,296	1,371,537	1,338,558

Budgeted Positions:	22	22	22	22
---------------------	----	----	----	----

<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Educational Program Attendance	43,121	40,300	43,150	43,150
Client Consultations	163,576	146,050	163,600	163,600
Conservation Planning	1,545	1,500	1,550	1,150
Newsletters/Publications Distributed	1,181,400	984,500	1,181,500	1,181,500
Diagnostic Evaluations	3,696	3,696	3,700	3,700
# Volunteers / # Hours Served	388/39,511	384/39,120	390/39,520	390/39,520
Website Visits	435,540	427,000	435,550	435,550

Programming, Education and Volunteer

Program 3205

Programming, Education and Volunteer

Program Purpose and Description

The Programming, 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.

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	241,042	256,268	330,077	331,492
Phosphate Severance Tax	0	0	109,188	109,188
Totals:	241,042	256,268	439,265	440,680

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	194,586	203,058	342,561	342,561
Operating	46,456	53,210	96,704	98,119
Capital	0	0	0	0
Totals:	241,042	256,268	439,265	440,680
Budgeted Positions:	0	0	6	6

Program Measures

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Volunteer Hours - Preserves	8,000	18,262	10,000	10,000
Outreach Events - Educational	260	46	40	40
Outreach Events - # of Attendees	5,298	17,043	6,000	6,000
Public Programs	171	294	300	300
Public Programs - # of Attendees	18,083	6,338	5,000	5,000

Property Management

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

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

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

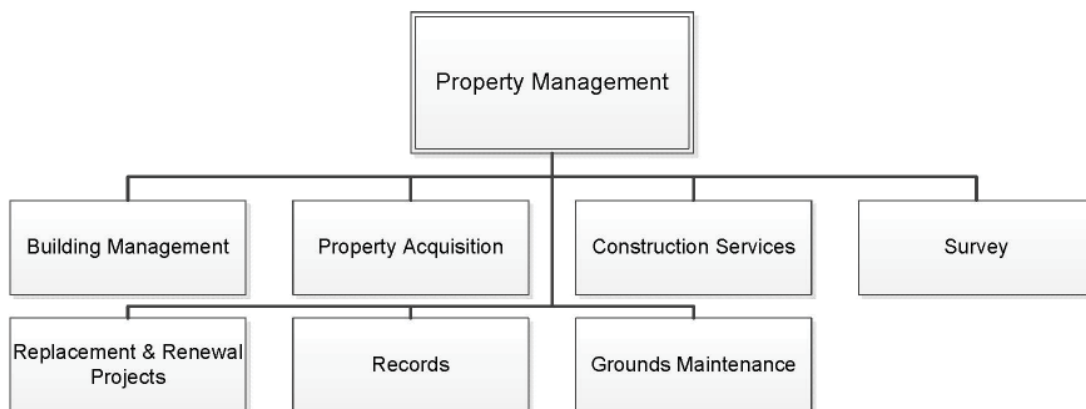
Survey provides survey services for all county departments and ensures compliance with state and county rules and regulations for recorded plats.

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

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

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

Organizational Structure



Property Management

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Beach Erosion Fund	0	0	0	0
Charges for Services	1,109,602	1,410,000	1,072,500	1,080,225
Gen Fund/General Revenue	15,877,327	15,733,905	16,977,362	16,712,071
Program/ General Revenue	718,823	787,860	796,398	798,006
Tourist Development Tax	382,232	314,981	377,920	377,924
Utilities System Charges	173,329	189,019	184,072	184,070
Totals:	18,261,313	18,435,765	19,408,252	19,152,296

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Building Management	7,236,013	7,088,306	7,706,485	7,698,191
Property Acquisition	329,333	364,575	338,879	339,653
Construction Services	1,751,320	1,735,700	1,724,642	1,730,319
Survey	562,819	612,304	641,591	642,423
Replacement and Renewal Projects	1,875,162	2,315,700	1,965,700	1,865,700
Records	820,583	758,643	879,734	759,974
Grounds Maintenance	5,686,083	5,560,537	6,151,221	6,116,036
Totals:	18,261,313	18,435,765	19,408,252	19,152,296

Budgeted Positions:	175	176	180	180
---------------------	-----	-----	-----	-----

Building 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. Building Management provides 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.

Building Management is also responsible for the monitoring, control, and maintenance of the two Energy Services Company (ESCO) systems and contracts now in place at the Detention Center and Downtown Campus.

<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	524,547	735,000	525,000	525,000
Gen Fund/General Revenue	6,711,466	6,353,306	7,181,485	7,173,191
Totals:	7,236,013	7,088,306	7,706,485	7,698,191
<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	3,610,791	3,373,788	3,658,307	3,658,307
Operating	3,587,957	3,714,518	4,023,178	4,039,884
Capital	37,265	0	25,000	0
Totals:	7,236,013	7,088,306	7,706,485	7,698,191
Budgeted Positions:	67	66	67	67

<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Square Feet Maintained (Millions)	2.09	2.09	2.10	2.18
Square Feet Per Staffing Level	37,321	37,321	37,500	37,500
Work Completed Successfully	98%	98%	98%	98%

Property Acquisition

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.

<hr/>				
<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Program/ General Revenue	329,333	364,575	338,879	339,653
Totals:	329,333	364,575	338,879	339,653
<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	297,377	335,632	297,242	297,238
Operating	31,956	28,943	41,637	42,415
Capital	0	0	0	0
Totals:	329,333	364,575	338,879	339,653
Budgeted Positions:	5	5	6	6
<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Total Parcels Acquired	50	50	70	80
Vacations	40	40	25	30

Construction Services

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 renovation/remodel of county owned facilities to increase efficiency or extend the useful life of such facilities. The program also provides services in the planning, design, development and construction of new county structures. 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 managing of these construction projects includes coordinating and prioritizing all submittals by county departments and constitutional offices, preparation of the project control sheets to establish project budgets, cost estimates 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>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services		209,953	350,000	200,000	200,000
Gen Fund/General Revenue		1,541,367	1,385,700	1,524,642	1,530,319
Totals:		1,751,320	1,735,700	1,724,642	1,730,319
<u>Uses of Funds</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel		1,450,733	1,398,670	1,389,371	1,389,371
Operating		295,355	337,030	335,271	340,948
Capital		5,232	0	0	0
Totals:		1,751,320	1,735,700	1,724,642	1,730,319
Budgeted Positions:		21	22	24	24
<u>Program Measures</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
# of Capital Improvement Projects Supported		15	15	46	16
# of Replacement/Renewal Projects Supported		20	20	20	20
% of Construction Costs Within 5% of Budget		90%	90%	95%	95%
% of Projects Completed Within 30 Days of Approved Schedule		95%	95%	95%	95%

Survey

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 or survey related data in compliance with Chapter 5J-17 of the Florida Administrative Code (FAC) pursuant to Florida Statutes Chapter 472. By incorporating and refining technologies like Global Positioning Systems, digital level, robotic total station with laser scanning capabilities and Computer Aided Drafting, the Survey program has greatly improved its efficiency and accuracy.

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

<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Program/ General Revenue	389,490	423,285	457,519	458,353
Utilities System Charges	173,329	189,019	184,072	184,070
Totals:	562,819	612,304	641,591	642,423
<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	415,766	406,661	427,005	427,005
Operating	147,053	205,643	214,586	215,418
Capital	0	0	0	0
Totals:	562,819	612,304	641,591	642,423
Budgeted Positions:	6	6	6	6
<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Surveys/Drawings	20/15	20/15	18/12	20/15
% Completed On Schedule	95%	100%	95%	95%
Plat Reviews	90	90	90	90
% Completed On Schedule	100%	100%	100%	100%
Design Reviews	100	100	50	70
% Completed On Schedule	95%	95%	70%	80%
Description/Sketch Review	100	100	100	100
% Completed On Schedule	100%	100%	95%	95%

Replacement and Renewal Projects

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 in this decision unit for MCDF detention pods.

<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	1,875,162	2,315,700	1,965,700	1,865,700
Totals:	1,875,162	2,315,700	1,965,700	1,865,700

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	0	0	0	0
Operating	1,552,330	1,865,700	1,965,700	1,865,700
Capital	322,832	450,000	0	0
Totals:	1,875,162	2,315,700	1,965,700	1,865,700
Budgeted Positions:	0	0	0	0

Records

Program 3308

Records

Program Purpose and Description

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

Records management oversees the management of all paper and electronic records created by the county to include maintenance, retention, preservation, reproduction, and destruction as mandated by state statute. 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 requests for public records, coordinating the response for all county departments. The Records program also manages all new files generated by the building and planning department.

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

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

<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	375,102	325,000	347,500	355,225
Gen Fund/General Revenue	445,481	433,643	532,234	404,749
Totals:	820,583	758,643	879,734	759,974
<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	579,463	532,635	553,036	553,036
Operating	241,120	226,008	326,698	206,938
Capital	0	0	0	0
Totals:	820,583	758,643	879,734	759,974
Budgeted Positions:	10	10	10	10
<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Customer Service - Files Processed	32,450	35,695	30,025	31,526
Customer Service - Revenue	\$13,200	\$14,520	\$14,772	\$15,510
Copy Center - Total Prints	1,730,400	1,816,920	1,089,528	1,144,004
Courier/Mailroom - Pieces	716,400	647,416	679,890	713,779
Courier/Mailroom - Postage Amount	363,023	371,048	389,600	401,080
Records Center - Boxes In	2,860	3,146	984	1,044
Records Center - Boxes Out	1,650	1,742	1,829	1,920
OnBase Statistics - Scanned Documents	1,024,100	1,033,712	1,085,397	1,139,667

Grounds Maintenance

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, fencing and landscaping for parks and non-park facilities, as well as an integrated pest management program for our athletic fields. Grounds Maintenance is also responsible for the day to day routine repairs to park and beach restrooms, pavilions, fencing, concession stands, and dugouts.

In May 2017, a Property Management staff member became certified as an ADA Coordinator. Having an ADA Coordinator on staff and in the field, we project more frequent evaluations, resulting in more compliance needs and projects. Areas to address in FY18 are installation of hearing loops at the Emergency Operations Center and Public Works and compliance modification at county libraries and signage.

The Americans with Disabilities Act of 1990 (ADA) is a federal requirement that prohibits discrimination and ensures equal opportunity for persons with disabilities. In FY13, Community Services hired an ADA consultant to evaluate various county parks, properties, etc. for ADA non-compliant issues and concerns. The consultant's evaluations have been delayed and have carried over into FY17.

<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Beach Erosion Fund	0	0	0	0
Gen Fund/General Revenue	5,303,851	5,245,556	5,773,301	5,738,112
Tourist Development Tax	382,232	314,981	377,920	377,924
Totals:	5,686,083	5,560,537	6,151,221	6,116,036

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	3,068,442	2,986,873	3,057,729	3,057,729
Operating	2,582,113	2,428,664	3,057,492	3,043,807
Capital	35,528	145,000	36,000	14,500
Totals:	5,686,083	5,560,537	6,151,221	6,116,036
Budgeted Positions:	66	67	67	67

Public Safety

The Public Safety department consists of five programs, each serving a special purpose or function to ensure the safety of the citizens and visitors of Manatee County 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, to achieve their goals. All Public Safety programs respond directly to the needs of the citizens and visitors 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 and downtown adoption facilities.

The Emergency Communications Center (ECC) is the 911 dispatch center for Manatee County EMS and 11 fire agencies, as well as the call processing center for the Manatee County Sheriff's Office (including Anna Maria Island) and the Cities of Bradenton Beach, Holmes Beach and Palmetto. Dispatchers at the ECC answer all 911 calls throughout Manatee County. The ECC program includes ECC Information Technology (IT) which provides information technology services for ECC's unique 911 technology systems such as the computer-aided dispatch (CAD) system.

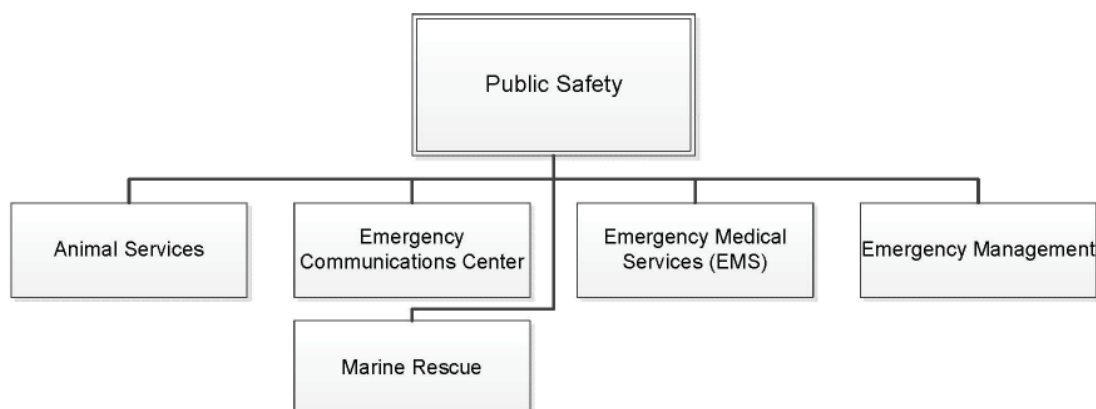
Emergency Medical Services (EMS) answers approximately 50,000 calls for service providing basic and advanced life support services for ill or injured patients, including transportation to the hospital. EMS billing is part of this program, combining field operations with the business side of the division.

Community Paramedicine is also included in the EMS program. The Community Paramedicine program offers new services to Manatee County residents by providing an optimized mix of healthcare and patient navigation at a lower cost than the traditional 911 ambulance service.

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 basic and advanced life support medical services on the county beaches and responds to the scenes of medical emergencies and drowning incidents along the coastal waterways of Manatee County.

Organizational Structure



Public Safety

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
911 Surcharge	1,270,385	1,688,591	1,779,573	1,761,962
Charges for Services	11,951,803	11,550,000	11,896,500	12,253,395
Gen Fund/General Revenue	10,849,321	11,126,431	13,626,398	13,298,372
Grants	502,152	0	0	0
Impact Fees	74,236			
Totals:	24,647,897	24,365,022	27,302,471	27,313,729

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Animal Services	2,178,798	2,311,947	2,488,033	2,498,622
Emergency Communications Center	3,944,170	4,390,588	4,765,917	4,804,013
Emergency Medical Services (EMS)	16,514,664	16,027,796	18,179,031	18,104,912
Emergency Management	504,673	579,763	611,160	639,044
Marine Rescue	1,044,732	1,054,928	1,258,330	1,267,138
Grants - Public Safety	460,860	0	0	0
Totals:	24,647,897	24,365,022	27,302,471	27,313,729

Budgeted Positions:	252	264	266	266
---------------------	-----	-----	-----	-----

Animal Services

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. In addition to our enforcement of ordinances, Animal Services has an adoption program to help our adoptable animals find a chance at a forever home. The Animal Services program works closely with animal welfare organizations in an effort to develop programs to help keep pets in their home and to create a humane community and serving the citizens of Manatee County.

<u>Sources of Funds</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue		2,178,798	2,311,947	2,488,033	2,498,622
Totals:		2,178,798	2,311,947	2,488,033	2,498,622
<u>Uses of Funds</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel		1,276,084	1,369,639	1,456,057	1,456,057
Operating		901,389	942,308	1,031,976	1,042,565
Capital		1,325	0	0	0
Totals:		2,178,798	2,311,947	2,488,033	2,498,622
Budgeted Positions:		26	26	27	27
<u>Program Measures</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Calls for Service Response		10,381	10,500	10,650	10,750
Animals		3,461	3,700	3,900	4,200
Adopted/Reclaimed/Transferred					
Animals Impounded		4,272	4,400	4,300	4,200
Animals Euthanized		537	575	550	525
Animal Save Rate		89%	90%	90%	90%

Emergency Communications Center

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 a 911 call. A series of key questions, pre-arrival instructions and dispatch priorities are used to triage and dispatch Fire and/or EMS units. All law enforcement calls are processed by ECC using Computer-Aided Dispatch (CAD) system. High acuity law enforcement calls-in-progress are transferred to the municipality for additional information. 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, which houses ECC personnel and functions during contingency operations.

The ECC program includes ECC Information Technology for maintaining and implementing changes, and upgrades to our CAD system and other 911 related technologies.

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 E911 Board, expectations of Public Safety Answering Point (PSAP) and E911 surcharge fee.

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

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

<u>Sources of Funds</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
911 Surcharge		1,270,385	1,688,591	1,779,573	1,761,962
Gen Fund/General Revenue		2,673,785	2,701,997	2,986,344	3,042,051
	Totals:	3,944,170	4,390,588	4,765,917	4,804,013
<u>Uses of Funds</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel		2,809,983	3,023,742	3,047,842	3,049,119
Operating		1,134,187	1,366,846	1,718,075	1,754,894
Capital		0	0	0	0
	Totals:	3,944,170	4,390,588	4,765,917	4,804,013
Budgeted Positions:		44	47	47	47
<u>Program Measures</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
911 Calls		234,527	236,850	242,500	242,500
EMS Calls Dispatched		46,395	42,000	52,000	52,000
Fire Calls Dispatched		400,350	37,350	42,000	42,000
Animal Services Calls Taken		193	1,200	1,300	1,300
Marine Rescue Calls Taken		112	860	910	310

Emergency Medical Services (EMS)

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>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services		11,951,803	11,550,000	11,896,500	12,253,395
Grants		41,292			
Gen Fund/General Revenue		4,447,333	4,477,796	6,282,531	5,851,517
Impact Fees		74,236			
	Totals:	16,514,664	16,027,796	18,179,031	18,104,912
<u>Uses of Funds</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel		11,572,573	11,628,769	12,887,069	12,892,828
Operating		4,130,129	4,344,027	5,087,586	5,124,430
Capital		811,962	55,000	204,376	87,654
	Totals:	16,514,664	16,027,796	18,179,031	18,104,912
Budgeted Positions:		161	170	170	170
<u>Program Measures</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Average Response Time		7.1 mins	7.4 mins	7.6 mins	7.8 mins
Emergency Responses		49,419	50,000	53,825	56,516
Transports		32,975	35,000	37,100	39,326

Emergency Management

Program 2205

Emergency Management Program Purpose and Description

The Emergency Management (EM) program fosters community resiliency by coordinating and integrating all activities necessary to build, sustain, and improve the capability to mitigate, prepare for, respond to, and recover from potential or actual natural disasters, acts of terrorism, or other man-made disasters. Emergency Management's powers are outlined in Manatee County Ordinance 05-29.

The EM program conducts preparedness seminars to government agencies, citizens, businesses, and civic groups. The EM program develops and disseminates press releases and social media content on critical topics relating to the county's severe weather or other large-scale emergencies. EM recommends issuance of hurricane evacuation orders. EM facilitates the provision of evacuation shelter facilities during a state or local emergency or disaster. The EM program maintains emergency response cost and expenditures for possible financial assistance.

The EM program assists organizations, municipalities and businesses in developing and testing their disaster plans. EM conducts disaster response and recovery exercises and implements broad-based public awareness, education and information programs designed to reach all residents and visitors. EM manages the Special Needs Program and supports the 24-hour warning point to warn the public about emergencies.

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	504,673	579,763	611,160	639,044
Totals:	504,673	579,763	611,160	639,044

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	295,733	330,584	299,691	299,691
Operating	208,940	249,179	311,469	339,353
Capital	0	0	0	0
Totals:	504,673	579,763	611,160	639,044
Budgeted Positions:	5	5	4	4

Program Measures

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Special Needs Registrations	500	500	1,500	2,000
Disaster Preparedness Presentations	40	45	60	65
Disaster Plans Developed/Reviewed	65	70	125	100
Emergency Exercises Participation	20	25	30	35
Grant Awards (\$)	\$250,900	\$250,000	\$238,755	\$228,000

Marine Rescue

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 lifeguarded beaches each year. Lifeguards handle a variety of incidents inside and outside the beach boundaries. These encompass minor first-aid cases, lost children, major medical incidents, rip current rescues and enforce county ordinance (Chapter 2-24). They are also dispatched through the 911 system to the scenes of medical emergencies and drowning incidents within Manatee County and surrounding waterways. Program personnel are EMT/rescue diver certified and have assisted local and state law enforcement with victim location and evidence recovery. The Marine Rescue Paramedic Unit provides advanced life support care and a continuous paramedic presence to our beach patrons and the entire barrier island community. Lifeguards provide educational discussions and community outreach to small groups on drowning prevention and water-based emergencies.

The 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. When the barrier islands are inaccessible, lifeguards will secure the beaches and assist local law enforcement in post-storm recovery duties.

<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	1,044,732	1,054,928	1,258,330	1,267,138
Totals:	1,044,732	1,054,928	1,258,330	1,267,138
<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	830,081	791,448	1,015,601	1,015,601
Operating	214,651	263,480	242,729	251,537
Capital	0	0	0	0
Totals:	1,044,732	1,054,928	1,258,330	1,267,138
Budgeted Positions:	14	14	16	16
<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Preventions	16,893	16,000	18,000	18,500
Ordinance Violations/Citations	53,772	35,000	42,000	45,000
Beach Attendance (Estimated)	2,800,000	2,800,000	2,900,000	3,000,000
Rescues	83	75	90	95
Beach Incidents	20,122	17,000	22,000	24,000
Medical Emergencies	2,776	3,000	3,000	3,100

Grants - 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>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Grants	460,860	0	0	0
Totals:	460,860	0	0	0

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	137,165	0	0	0
Operating	106,755	0	0	0
Capital	216,940	0	0	0
Totals:	460,860	0	0	0
Budgeted Positions:	2	2	2	2

Public Works

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

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

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

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

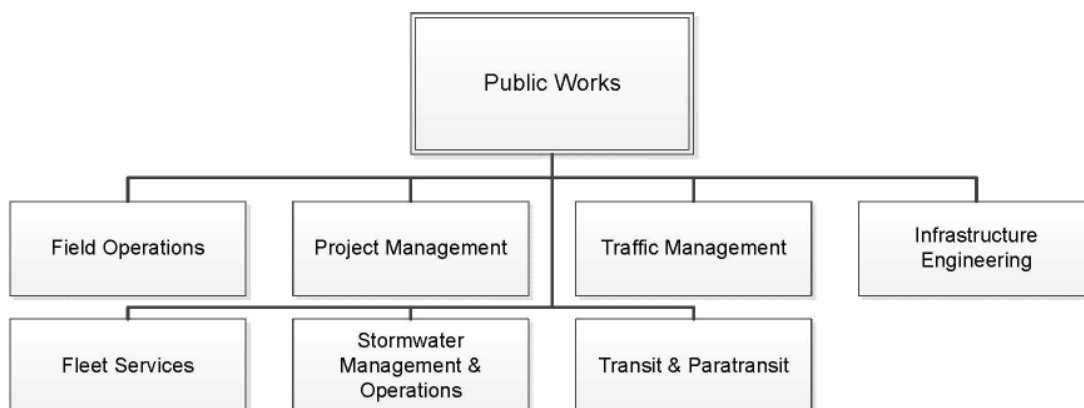
The Infrastructure Engineering program is comprised of the Transportation Infrastructure Engineering and Utilities Infrastructure Engineering divisions. These divisions provide the optimum level of coordination among project initiatives and maintenance throughout Manatee County.

The Fleet Services program provides vehicle and equipment maintenance and replacement, and Fuel Services and operates via internal service funds.

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

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

Organizational Structure



Public Works

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	10,648,577	18,214,969	19,546,214	19,612,873
Contributions	10,047	20,000	20,000	20,000
Gas Taxes	2,988,467	2,988,028	3,051,157	3,052,406
Gen Fund/General Revenue	15,744	0	0	0
Grants	2,092,377	1,600,000	1,600,000	1,600,000
Program/ General Revenue	18,624,636	20,380,439	21,883,253	21,914,930
Southwest TIF	0	78,613	0	0
Unincorporated MSTU Fund	1,990,801	2,327,814	2,828,230	2,702,538
Utilities System Charges	6,463,022	5,770,472	6,634,691	6,651,014
Totals:	42,833,671	51,380,335	55,563,545	55,553,761

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Field Operations	8,802,101	9,353,306	9,536,268	9,687,142
Project Management	1,584,859	1,827,555	2,116,510	1,991,969
Traffic Management	5,478,251	5,667,367	6,302,062	6,282,463
Infrastructure Engineering	2,218,878	1,926,956	2,017,761	2,018,126
Fleet Services	9,253,217	17,186,400	19,046,716	18,962,180
Stormwater Management & Operations	6,859,729	6,482,557	7,457,091	7,473,144
Transit & Paratransit	8,636,636	8,936,194	9,087,137	9,138,737
Totals:	42,833,671	51,380,335	55,563,545	55,553,761

Budgeted Positions:	399	408	430	430
---------------------	-----	-----	-----	-----

Field Operations

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

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gas Taxes	1,926,677	1,910,115	1,936,813	1,936,813
Program/ General Revenue	6,875,424	7,443,191	7,599,455	7,750,329
Totals:	8,802,101	9,353,306	9,536,268	9,687,142

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	4,101,410	4,057,778	4,272,510	4,272,509
Operating	4,684,027	5,295,528	5,263,758	5,414,633
Capital	16,664	0	0	0
Totals:	8,802,101	9,353,306	9,536,268	9,687,142

Budgeted Positions: 76 75 74 74

Program Measures

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Paved Roads (Center Line Miles)	1,370	1,370	1,350	1,350
Unpaved Road (Center Line Miles)	65	65	65	65
Service Vehicles	1,323	1,323	1,368	1,368
Graded Roads (Miles)	2,758	2,758	2,700	2,700
Rights of Way Cleared (Linear Feet)	300,000	300,000	300,000	300,000

FY18 Adopted Budget & FY19 Planned Budget

Project Management

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.

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	15,744	0	0	0
Southwest TIF	0	78,613	0	0
Utilities System Charges	298,928	309,227	285,995	287,146
Unincorporated MSTU Fund	1,270,187	1,439,715	1,830,515	1,704,823
Totals:	1,584,859	1,827,555	2,116,510	1,991,969

Project Management

Program 2502

Project Management

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	2,919,656	3,041,501	4,085,097	4,085,097
Operating	-1,334,797	-1,213,946	-1,968,587	-2,093,128
Capital	0	0	0	0
Totals:	1,584,859	1,827,555	2,116,510	1,991,969
Budgeted Positions:	38	40	49	49

<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Project Expenditures	\$60,000,000	\$60,000,000	\$63,000,000	\$63,000,000
Active Commercial/Development Projects	530	530	461	475
Projects & CIP Bond Release Inspections	112	112	120	120

Traffic Management

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 began contributing their identified proportional share in FY15.

<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Program/ General Revenue	4,909,703	4,923,962	5,422,444	5,402,845
Unincorporated MSTU Fund	568,548	743,405	879,618	879,618
Totals:	5,478,251	5,667,367	6,302,062	6,282,463

Traffic Management

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	3,060,217	3,278,469	3,870,780	3,870,780
Operating	2,324,103	2,353,898	2,396,282	2,376,683
Capital	93,931	35,000	35,000	35,000
Totals:	5,478,251	5,667,367	6,302,062	6,282,463
Budgeted Positions:	51	53	59	59

<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Accident Reports Processed	12,605	9,200	12,500	12,500
Traffic Study Requests	759	850	750	750
Streetlights Repaired	657	722	652	672
CLOS Compliance Application Reviews	175	175	330	360
TMC - Incidents Detected	2,014	2,400	2,000	2,000
Traffic Ops - After Hours Calls	243	253	487	502
Development Plans & Traffic Studies	758	675	875	900
Signs Maintained	6,400	6,592	8,066	8,308
Pavement Markings Refurbished (Linear Feet)	595,470	595,901	613,334	631,734

Infrastructure Engineering

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>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Program/ General Revenue	743,360	785,775	890,204	890,203
Utilities System Charges	1,323,452	996,487	1,009,460	1,009,826
Unincorporated MSTU Fund	152,066	144,694	118,097	118,097
Totals:	2,218,878	1,926,956	2,017,761	2,018,126
<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	1,735,716	1,763,056	1,849,455	1,849,455
Operating	483,162	163,900	168,306	168,671
Capital	0	0	0	0
Totals:	2,218,878	1,926,956	2,017,761	2,018,126
Budgeted Positions:	22	22	24	24

<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Right of Way Use Permits Issued	413	413	400	400
Construction Plans Reviewed	101	101	157	157

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, 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 Transit/Fleet complex on Tallevast road provides maintenance of Transit passenger and support vehicles and 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 over 70 fuel tanks monthly with a capacity of over 400,000 gallons and supplies fuel for additional county owned small lift station tanks and portable generator tanks.

<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	9,253,217	17,186,400	19,046,716	18,962,180
Totals:	9,253,217	17,186,400	19,046,716	18,962,180

Fleet Services

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	2,814,988	2,738,728	2,913,611	2,913,611
Operating	6,438,229	8,311,292	8,747,301	8,647,685
Capital	0	6,136,380	7,385,804	7,400,884
Totals:	9,253,217	17,186,400	19,046,716	18,962,180
Budgeted Positions:	37	41	43	43

<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Work Orders	8,600	8,600	8,800	8,800
Preventative Maintenance	2,200	2,200	2,300	2,300
Towing for Breakdowns	250	250	250	250
Direct Labor Hours	31,000	31,000	33,000	33,000
% of Scheduled Work	50%	50%	50%	50%
Part Issues	89,500	89,500	90,000	90,000

Stormwater Management & Operations

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.

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gas Taxes	1,061,790	1,077,913	1,114,344	1,115,593
Program/ General Revenue	957,297	939,886	1,003,511	1,003,509
Utilities System Charges	4,840,642	4,464,758	5,339,236	5,354,042
Totals:	6,859,729	6,482,557	7,457,091	7,473,144

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	3,228,363	3,063,546	3,292,063	3,292,070
Operating	3,627,866	3,419,011	4,165,028	4,181,074
Capital	3,500	0	0	0
Totals:	6,859,729	6,482,557	7,457,091	7,473,144

Budgeted Positions:	55	55	55	55
---------------------	----	----	----	----

Program Measures

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Canal Cleaning	100,000	100,000	100,000	100,000
Roadside Ditch Cleaning	200,000	200,000	200,000	200,000
Street Sweeping	9,000	9,000	8,250	8,250
Pipe Cleaning	180,000	180,000	155,000	155,000
Inlet Cleaning	1,000	1,000	1,600	1,600

Transit & Paratransit

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 Neighborhood 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>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Charges for Services	1,395,360	1,028,569	499,498	650,693
Contributions	10,047	20,000	20,000	20,000
Grants	2,092,377	1,600,000	1,600,000	1,600,000
Program/ General Revenue	5,138,852	6,287,625	6,967,639	6,868,044

<u>Uses of Funds</u>	Totals:	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel		6,839,150	6,052,962	6,929,970	6,929,966
Operating		1,797,486	2,883,232	2,157,167	2,208,771
Capital		0	0	0	0

Totals:	8,636,636	8,936,194	9,087,137	9,138,737
---------	-----------	-----------	-----------	-----------

<u>Program Measures</u>	Budgeted Positions:	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
-------------------------	---------------------	----------------	-----------------	-----------------	-----------------

Fixed Route Ridership	120	1,310,700	1,310,700	9,78,434	998,101
Fixed Route Mileage	122	970,000	970,000	1,100,895	1,100,895
Trolley Ridership	126	566,800	566,800	531,147	541,823
Trolley Mileage	126	380,000	380,000	333,779	333,779

FY18 Adopted Budget & FY19 Planned Budget

Redevelopment & Economic Opportunity

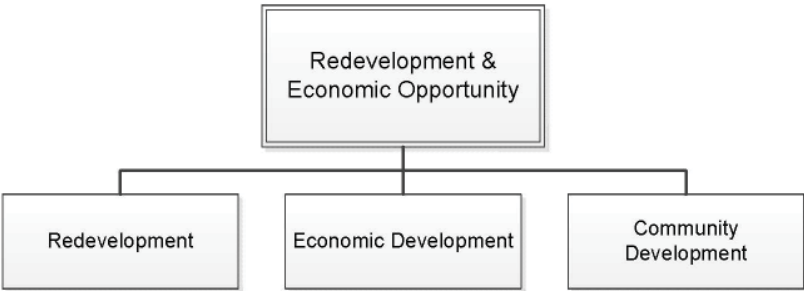
The Redevelopment and Economic Opportunity department (REO) was created in October 2016 to focus county efforts on the redevelopment and revitalization of urban areas of the county and to create greater economic opportunities for residents and businesses with housing, community and economic development projects and programs. This includes a strong emphasis on job retention and creation through working with local businesses, developing and implementing a new redevelopment plan for the Southwest Tax Increment Financing District (SWTIF) including the two former Community Redevelopment Areas (14th Street West and South County), and providing opportunities for affordable and attainable, new rental and homeownership projects. The department consists of three programs: Redevelopment, Economic Development and Community Development.

REO provides administrative and policy leadership in these areas and explores enhanced and new redevelopment, economic development and housing and community development projects and programs, crossing the broad spectrum of all business types and income groups. This will be accomplished through additional business and employment growth and new infill, mixed-use and housing opportunities through targeted incentive programs leveraging local, regional, and national expertise and resources and engaging in strategic partnerships.

The Redevelopment program encompasses the SWTIF, from which 50% of the tax increment revenues are directed to support projects such as redevelopment, economic development, crime prevention, and infrastructure improvements. The Economic Development program seeks to retain and expand existing local business, and attract new businesses to the area. The Community Development program administers over \$16 million dollars in grant or program funds from the state and federal governments.

These programs work together to achieve the county's goals of a diversified economic tax base and improved quality of life with better economic opportunities for residents and businesses.

Organizational Structure



Redevelopment & Economic Opportunity

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	650,887	956,036	1,120,933	1,070,023
Grants	1,763,895	0	0	0
Impact Fees	32,213	121,800	568,037	701,643
Southwest TIF	267,566	1,885,733	993,205	993,180
Transportation Trust Fund	0	7,485	394,240	300,000
Unincorporated MSTU Fund	1,042,441	1,615,639	1,495,195	1,502,812
Totals:	3,757,002	4,586,693	4,571,610	4,567,658

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Redevelopment	482,470	2,277,733	1,420,604	1,385,368
Economic Development	1,288,473	1,872,524	2,294,880	2,190,397
Community Development	222,164	436,436	856,126	991,893
Grants - Redevelopment & Economic Opportunity	1,763,895	0	0	0
Totals:	3,757,002	4,586,693	4,571,610	4,567,658

Budgeted Positions:	0	0	19	19
---------------------	---	---	----	----

Redevelopment

Program 3601

Redevelopment Program Purpose and Description

The Redevelopment program serves as the core administrative function for the Redevelopment and Economic Opportunity department as well as the lead for planning and implementation of projects, programs and activities within the Southwest County Improvement District, commonly referred to as the Southwest District (SWD).

Department staff within this program are the core support for the administrative and fiscal responsibilities of the entire department and all supported programs. Administrative functions housed in this program include departmental reports to the Board of County Commissioners and the County Administrator on the department's projects, fiscal payments, advisory board administrative functions, reporting, policies and procedures to carry out the business of the department, agenda functions, human resource requirements, employee benefits coordination and management of fiscal functions.

Much of the work conducted in the SWD has focused on economic development/business retention and expansion along the urban corridors (15th Street East and US 41) and have included business expos, business walks, and educational sessions designed to connect businesses to resources provided by community partners. Economic Development programs such as business scoping and rapid response permitting are also extended to all SWD businesses with the goal of job creation.

This program also manages the work activities of the two former Community Redevelopment Areas (14th Street West and South County) which are now within the boundaries of the SWD.

The Redevelopment program also collaborates with Neighborhood Services and Public Works to identify neighborhood and capital improvement needs. This work identifies key projects that encourage private property owners to reinvest, with a focus on the urban corridors and impacted neighborhoods.

New initiatives for this program include implementing an updated Southwest District Redevelopment Plan and Strategic Work Program. Focus will include place-making strategies, review of economic development incentives to encourage projects along the urban corridors and analyzing/marketing opportunity sites.

<hr/>				
<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	214,904	392,000	392,000	356,614
Southwest TIF	267,566	1,885,733	993,205	993,180
Unincorporated MSTU Fund	0	0	35,399	35,574
Totals:	482,470	2,277,733	1,420,604	1,385,368
<hr/>				
<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	217,409	376,787	472,516	472,516
Operating	259,761	1,700,946	948,088	912,852
Capital	5,300	200,000	0	0
Totals:	482,470	2,277,733	1,420,604	1,385,368
<hr/>				
Budgeted Positions:	0	0	6	6

Economic Development

Program 3602

Economic Development

Program Purpose and Description

The Economic Development program works to promote quality job creation through retention and expansion of existing businesses and attraction of new companies throughout Manatee County. The county's business-friendly profile is demonstrated through increased communication, cooperation and involvement of staff and administration with community partners to promote economic development.

The Economic Development program staff coordinates all incentive requests from businesses and manages contracts with area companies who have Board-adopted, performance-based incentives. Relationships play a crucial role in the success of this program with partnerships facilitated with area business organizations and Chambers. Work is facilitated through government interface with all county departments, public and private sector economic development partners, neighborhood planning associations and other state and local programs. In addition, economic development and community revitalization goals are coordinated with municipalities, community service organizations, the school district, universities and the business community.

The Economic Development team manages the program including incentive grants, rapid response permitting and business scoping. As of November 2016, 75 active projects, including businesses that are new or have been retained and expanded have received Board approval for incentives. In addition, nearly 5,000 jobs are projected to be created and retained over a five to seven year period with an average wage of \$51,190. This is 33% over the 2015 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 more than \$2 billion.

Specific activities carried out within the program include business-friendly customer service, research and information, site location assistance and rapid response permitting for inquiring companies. Expedited review includes project scoping and pre-application meetings with the Building and Development Services department and other key departments, based on project scope. The expedited review team includes community partners such as fire districts, Southwest Florida Water Management District and the Florida Department of Environmental Protection and others. Staff coordinates incentives provided by the State Department of Economic Opportunity, including the Qualified Targeted Industries Tax Refund and are a key player in the post-disaster recovery plan. Additionally, management participates in national and international trade missions to attract businesses to the county.

New initiatives for this program include the implementation of the \$500,000 brownfields grant from the Environmental Protection Agency, developing strategies for inclusive economic development in underserved areas in coordination with Community Development, and a focus on small business development. In addition, there is an increased focus on business retention and expansion by providing connections to community resources, the Business Recovery Directory and informational sessions, business walks and two annual expos.

The State Office of Economic and Demographic Research 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.

Economic Development

Program 3602

Economic Development

<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	278,494	400,800	441,455	423,770
Transportation Trust Fund	0	7,485	394,240	300,000
Unincorporated MSTU Fund	1,009,979	1,464,239	1,459,185	1,466,627
Totals:	1,288,473	1,872,524	2,294,880	2,190,397

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	218,323	207,636	214,944	214,944
Operating	1,070,150	1,664,888	2,079,936	1,975,453
Capital	0	0	0	0
Totals:	1,288,473	1,872,524	2,294,880	2,190,397
Budgeted Positions:	0	0	3	3

Community Development

Program 3603

Community Development

Program Purpose and Description

Department staff within this program are the core support for the administrative and fiscal responsibilities of the division 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, public facilities and public services.

The intensive reporting for the Community Development Block Grant (CDBG) functions are contained in this program, requiring a high level of commitment. Regulatory compliance procedures are followed 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 is part of this program and includes 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 and is provided through the entitlement process of HUD, CDBG, Emergency Solutions Grant (ESG), and Residential Construction Mitigation Program (RCMP). Federal reporting carries beyond grant depletion and requires compliance for five years after a grant closeout.

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	157,489	163,236	287,478	289,639
Impact Fees	32,213	121,800	568,037	701,643
Unincorporated MSTU Fund	32,462	151,400	611	611
Totals:	222,164	436,436	856,126	991,893

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	104,732	130,262	170,232	170,232
Operating	117,432	306,174	685,894	821,661
Capital	0	0	0	0
Totals:	222,164	436,436	856,126	991,893

Budgeted Positions:	0	0	3	3
---------------------	---	---	---	---

Grants - Redevelopment & Economic Opportunity

Program 9536

Grants - Redevelopment & Economic Opportunity

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>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Grants	1,763,895	0	0	0
Totals:	1,763,895	0	0	0

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	465,708	0	0	0
Operating	1,298,187	0	0	0
Capital	0	0	0	0
Totals:	1,763,895	0	0	0
Budgeted Positions:	0	0	7	7

Redevelopment & Economic Opportunity

Utilities

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

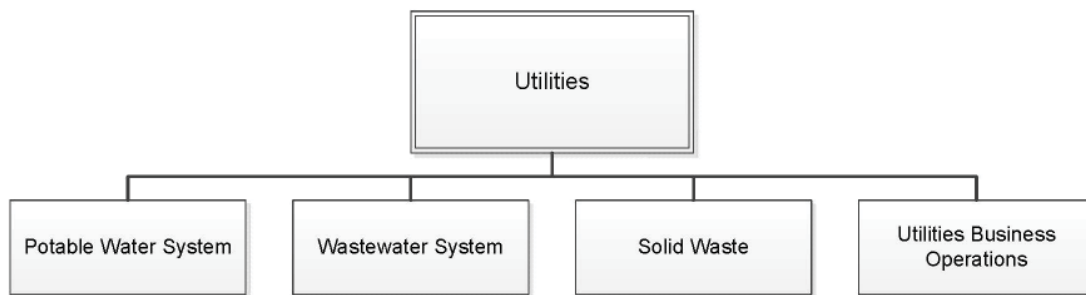
The Potable Water program is responsible for the supply, treatment, distribution, and metering for retail and wholesale water customers. This program also includes the quality control laboratory, water conservation, the maintenance team, the infrastructure locates group, and utility records.

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.

Organizational Structure



	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Utilities System Charges	100,766,166	114,055,657	113,915,322	115,995,914
Totals:	100,766,166	114,055,657	113,915,322	115,995,914

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Potable Water System	20,965,109	24,675,483	22,615,503	22,723,974
Wastewater System	24,502,669	28,510,478	30,978,943	31,113,109
Solid Waste	33,484,904	38,925,219	37,051,693	38,234,070
Utilities Business Operations	21,813,484	21,944,477	23,269,183	23,924,761
Totals:	100,766,166	114,055,657	113,915,322	115,995,914

Budgeted Positions:	393	400	405	406
---------------------	-----	-----	-----	-----

Potable Water System

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".

Potable Water System

Program 2301

Potable Water System

<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Utilities System Charges	20,965,109	24,675,483	22,615,503	22,723,974
Totals:	20,965,109	24,675,483	22,615,503	22,723,974

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	9,028,936	8,679,295	8,837,271	8,847,824
Operating	11,936,173	15,809,988	13,526,532	13,738,900
Capital	0	186,200	251,700	137,250
Totals:	20,965,109	24,675,483	22,615,503	22,723,974
Budgeted Positions:	143	146	139	139

<u>Program Measures</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Treatment & Lab/Million Gallons	702	695	707	693
Distribution/Million Gallons Retail	361	354	389	381
Total Cost/Million Gallons	\$1,496	\$1,479	\$1,507	\$1,470

Wastewater System

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 650 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. Solid residuals are treated in a state of the art biosolids dryer and the final product is sold as fertilizer.

The Master Reuse System delivers approximately 15 million gallons a day of highly treated wastewater 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. The system consists of nearly 200 miles of reclaimed water mains, three pumping stations and four large storage tanks with a total capacity of 33 million gallons.

Wastewater operations are highly regulated by the Florida Administrative Code (FAC), and the Department of Environmental Protection. 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>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Utilities System Charges		24,502,669	28,510,478	30,978,943	31,113,109
Totals:		24,502,669	28,510,478	30,978,943	31,113,109
<u>Uses of Funds</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel		9,314,111	9,177,771	10,238,469	10,306,050
Operating		15,188,558	18,988,990	19,868,904	20,564,359
Capital		0	343,717	871,570	242,700
Totals:		24,502,669	28,510,478	30,978,943	31,113,109
Budgeted Positions:		147	150	161	162
<u>Program Measures</u>		FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Treatment Cost/Million Gallons		\$1,489	\$1,432	\$1,534	\$1,484
Reclaimed Cost/Million Gallons Billed		101	106	483	562
Total Cost/Millions Gallons		\$3,184	\$3,171	\$3,609	\$3,589

Solid Waste

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.

Solid Waste

Program 2303

Utilities

Solid Waste

Sources of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Utilities System Charges	33,484,904	38,925,219	37,051,693	38,234,070
Totals:	33,484,904	38,925,219	37,051,693	38,234,070

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	3,072,619	3,042,418	3,201,200	3,202,858
Operating	30,412,285	35,772,301	31,864,993	33,664,212
Capital	0	110,500	1,985,500	1,367,000
Totals:	33,484,904	38,925,219	37,051,693	38,234,070

Budgeted Positions:	39	39	40	40
---------------------	----	----	----	----

Program Measures

	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Total Tons Landfilled	306,900	314,000	315,000	324,450
Landfill Cost Per Ton	\$30.43	\$34.53	\$30.04	\$30.57
Total Tons Recycled	35,070	35,140	46,792	48,196
Households in Household Hazardous Waste Program	8,500	9,350	9,851	10,344
Households in E-Scrap Program	7,000	7,700	8,922	9,368

Utilities Business Operations

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 176,000 phone inquiries and handles over 22,000 e-mail contacts with customers through the county website. Customer Service processes requests from new and existing customers for connections and disconnections, payment arrangements, special service needs, investigation and complaint resolution. In addition to the call center and website, Utilities customers visit the office and may call after business hours to an answering service available 24/7.

Approximately 1,400,000 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.

<hr/>				
<u>Sources of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Utilities System Charges	21,813,484	21,944,477	23,269,183	23,924,761
Totals:	21,813,484	21,944,477	23,269,183	23,924,761
<hr/>				
<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Personnel	3,734,230	4,367,935	5,329,183	5,339,210
Operating	18,079,254	17,566,755	17,934,000	18,585,551
Capital	0	9,787	6,000	0
Totals:	21,813,484	21,944,477	23,269,183	23,924,761
<hr/>				
Budgeted Positions:	64	65	65	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>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
CRA Revenues	3,726,437	4,002,271	4,245,990	4,245,990
Totals:	3,726,437	4,002,271	4,245,990	4,245,990

Uses of Funds

<u>Sub Programs</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Palmetto Downtown Development Authority(DDA)	1,615,479	1,734,334	1,860,244	1,860,244
Bradenton Community Redevelopment Area (CRA)	1,204,049	1,279,666	1,308,961	1,308,961
Bradenton Beach DDA	291,565	321,236	371,130	371,130
14th Street CRA (City)	181,815	211,511	254,814	254,814
Central CRA	433,529	455,524	450,841	450,841
Totals:	3,726,437	4,002,271	4,245,990	4,245,990

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>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	1,528,730	2,173,550	2,174,014	2,176,952
Unincorporated MSTU Fund	861,506	610,173	1,358,077	1,358,077
Totals:	2,390,236	2,783,723	3,532,091	3,535,029

Uses of Funds

<u>Sub Programs</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
General County	1,513,047	2,151,550	2,151,014	2,153,952
General County MSTU	861,506	610,173	1,358,077	1,358,077
Ordinance Codification	15,683	22,000	23,000	23,000
Totals:	2,390,236	2,783,723	3,532,091	3,535,029

Human Services Programs - Adults

Program 6401

Non-Profit Agencies - Adults

Program Purpose and Description

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

Some human services for adults, 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>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	631,788	653,691	1,064,351	1,064,351
Totals:	631,788	653,691	1,064,351	1,064,351

Uses of Funds

<u>Sub Programs</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Catholic Charities	30,471	30,471	30,471	30,471
Community Coalition on Homelessness	191,617	191,617	591,617	591,617
Community Center for Deaf & Hard of Hearing	-20,986	0	0	0
HOPE Family Services	56,044	56,044	56,044	56,044
Manasota Lighthouse for the Blind	16,250	16,250	16,250	16,250
UCP of Southwest Florida	31,286	32,203	32,203	32,203
Meals On Wheels	88,496	88,496	91,704	91,704
Myakka Community Center - Adults	13,301	13,301	13,301	13,301
Our Daily Bread	7,237	7,237	15,000	15,000
Salvation Army	17,361	17,361	17,361	17,361
Suncoast Center for Independent Living	28,855	28,855	28,855	28,855
United Way 211 Program	35,765	35,765	35,765	35,765
Suncoast Partnership to End Homelessness	75,000	75,000	75,000	75,000
Women's Resource Center	24,345	24,345	24,034	24,034
Suncoast Community Capital	10,418	10,418	10,418	10,418
Easter Seals of SW Florida	26,328	26,328	26,328	26,328
Totals:	631,788	653,691	1,064,351	1,064,351

Human Services Programs - Youth

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>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue				
Children's Services Tax	9,445,320	11,198,175	11,931,932	11,314,875
Totals:	9,445,320	11,198,175	11,931,932	11,314,875

Uses of Funds

<u>Sub Programs</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Children's Services Tax Programs	9,445,320	11,198,175	11,931,932	11,314,875
Totals:	9,445,320	11,198,175	11,931,932	11,314,875

Health Care 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>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	8,129,168	9,152,419	8,236,747	8,236,564
Program/ General Revenue	312,951	0		
Totals:	8,442,119	9,152,419	8,236,747	8,236,564

Uses of Funds

<u>Sub Programs</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Indigent - Doctors Payments	53,716	0	0	0
Rural Health Services	41,532	430,500	41,532	41,532
Prescriptions/Emergency Room	-52,170	200,000	200,000	200,000
Other Eligible Benefits	62,069	1,550,000	250,000	250,000
Public Health Department	1,051,218	1,082,461	1,081,352	1,081,169
We Care Manatee, Inc.	70,484	74,975	74,975	74,975
Medicaid Matching Funding	4,896,486	4,911,908	4,466,495	4,466,495
Mental Health & Transportation	2,118,784	902,575	2,122,393	2,122,393
Turning Points	200,000	0	0	0
Totals:	8,442,119	9,152,419	8,236,747	8,236,564

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>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Program/ General Revenue	2,946,299	3,333,906	3,078,681	3,073,047
Totals:	2,946,299	3,333,906	3,078,681	3,073,047

Uses of Funds

<u>Sub Programs</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
State Attorney	494,025	518,409	279,668	279,668
Public Defender	112,292	123,107	141,740	141,740
Court Facilities/Support Costs	164,390	180,035	183,651	183,651
Court Technology	480,417	834,060	799,719	799,851
Drug Court	404,235	416,301	451,908	451,908
Circuit Court - Criminal	11,111	15,000	17,500	20,000
Circuit Court - Civil	1,540	1,500	1,500	1,500
Circuit Court - Juvenile	55,810	58,981	56,690	50,690
County Court - Civil	50,831	50,560	53,255	53,255
Judicial Center Support	1,101,440	1,065,745	1,022,842	1,020,576
Bar Association Legal Aid Society	70,208	70,208	70,208	70,208
Totals:	2,946,299	3,333,906	3,078,681	3,073,047

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>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Beach Erosion Fund	235,804	300,000	300,000	300,000
Charges for Services	72,534	74,320	75,487	76,539
Gen Fund/General Revenue	801,245	876,456	665,835	685,810
Metro Planning Organization Fund	1,073,795	1,546,606	1,678,047	1,678,047
Palm Aire MSTU Fund	61,961	131,535	134,773	141,678
Totals:	2,245,339	2,928,917	2,854,142	2,882,074

Uses of Funds

<u>Sub Programs</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Longboat Key Erosion Control	235,804	300,000	300,000	300,000
Street Lighting Districts	72,534	74,320	75,487	76,539
Palm Aire MSTU	61,961	131,535	134,773	141,678
Juvenile Detention	801,245	876,456	665,835	685,810
Sarasota-Manatee Metro Planning Organization (MPO)	1,073,795	1,546,606	1,678,047	1,678,047
Totals:	2,245,339	2,928,917	2,854,142	2,882,074

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>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Gen Fund/General Revenue	2,090,491	2,080,045	2,282,621	2,291,978
Unincorporated MSTU Fund	0	1,000	1,000	1,000
Totals:	2,090,491	2,081,045	2,283,621	2,292,978

Uses of Funds

<u>Sub Programs</u>	FY16 Actual	FY17 Adopted	FY18 Adopted	FY19 Planned
Combat Duty Grants for Ad Valorem Tax Assistance	1,333	13,000	5,000	5,000
Hardship Assessment & Fee Assistance	0	11,000	11,000	11,000
Medical Examiner & Transport	1,524,443	1,505,300	1,803,821	1,813,178
Manatee Educational TV	274,621	135,616	135,616	135,616
Keep Manatee Beautiful	53,114	53,114	53,114	53,114
Mote Marine	18,015	18,015	18,015	18,015
Solution to Avoid Red Tide (START)	9,500	9,500	9,500	9,500
Indigent Burials	108,255	80,500	92,555	92,555
Neglected Cemeteries	3,910	105,000	5,000	5,000
Rubonia Community Center	97,300	125,000	125,000	125,000
Manatee Community Foundation	0	25,000	25,000	25,000
Totals:	2,090,491	2,081,045	2,283,621	2,292,978

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

	FY16 Actual	FY17 Adopted	FY18 Adopted
Charges for Services	10,007,535	11,123,289	12,067,265
Gen Fund/General Revenue	446,500	446,500	446,500
Totals:	10,454,035	11,569,789	12,513,765

Uses of Funds

	FY16 Actual	FY17 Adopted	FY18 Adopted
Port Authority - Admin	2,338,646	2,626,491	2,690,215
Port - Sales & Marketing	499,512	340,962	345,371
Port - Operations	1,388,330	1,039,283	1,093,411
Port - Engineering & Mtc	1,534,998	1,700,818	1,813,110
Port - Railroad	289,796	321,780	367,912
Port - Security & Safety	1,306,139	1,534,981	1,584,858
Port - Scales	145,659	153,963	226,505
Port - Capital Projects	0	0	0
Port - Debt Service	2,950,955	3,192,470	3,237,278
Port - Reserves	0	659,041	1,155,105
Grants - Port Manatee	0	0	0
Totals:	10,454,035	11,569,789	12,513,765

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

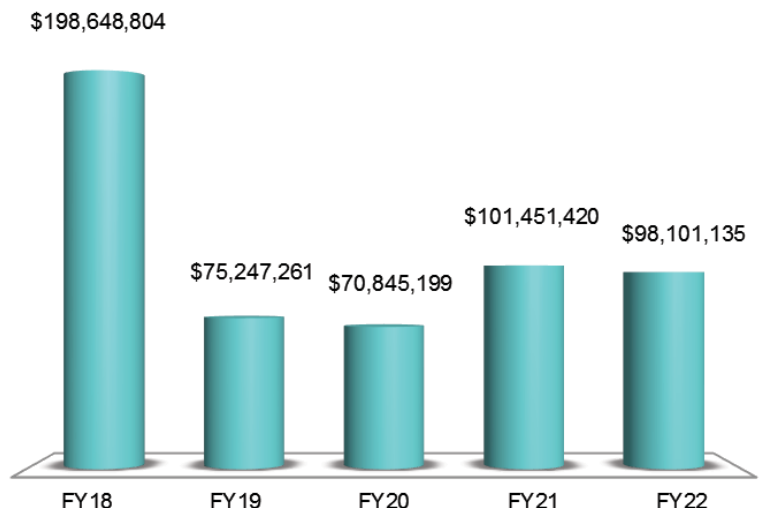
Infrastructure Sales Tax

The ordinance for the adoption of the Infrastructure Sales Tax (IST) was passed in November 2016 for the collection of a half-cent sales tax for a 15 year period beginning January 2017. Infrastructure Sales Tax capital collections are anticipated at \$15.7 million in FY17 and for \$26.4 million for FY18. The impact of the sales tax revenue represents a 15.58% increase to the FY18 CIP budget and a 29.6% increase for the total FY18-22 CIP budget. The IST has a dedicated revenue allocation percentage per Resolution for three major categories: Transportation, Public Safety & Law Enforcement, and Parks & Community Facilities.

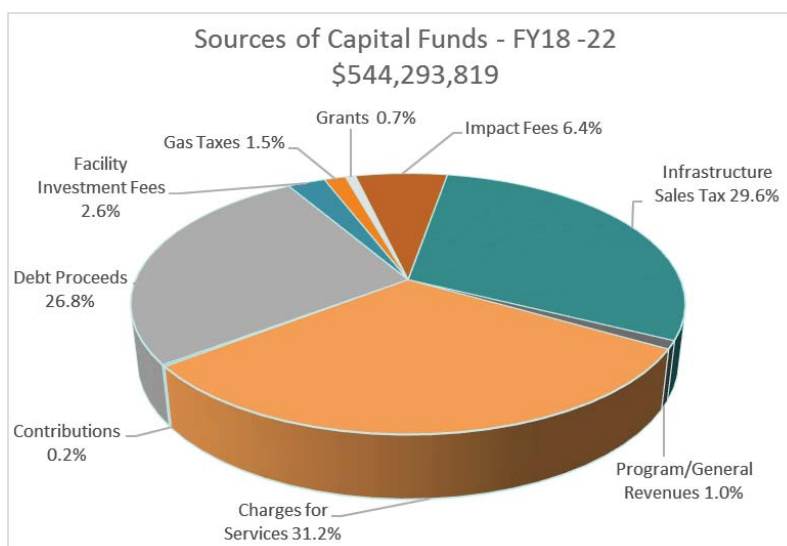
Due to the nature of many of the larger projects, the timeframes for expenditures may take several years to design, obtain land, right of way and proceed through the procurement process before construction will take place in future years. The IST revenue source will be a material source of funding from this initial budget year and will escalate as a funding source in subsequent budget cycles as larger projects begin construction.

Summary Information for FY18-FY22 CIP Projects

The CIP spans a five-year period beginning with Fiscal Year 2018 and ending with Fiscal Year 2022. The total projected costs for projects within the FY18-FY22 plan is \$1,282,227,648. Included within that amount is \$635,529,303 of prior adopted projects which are carried forward from prior years and not yet completed. The total projects anticipated for years 2018 through 2022 total \$544,293,819.

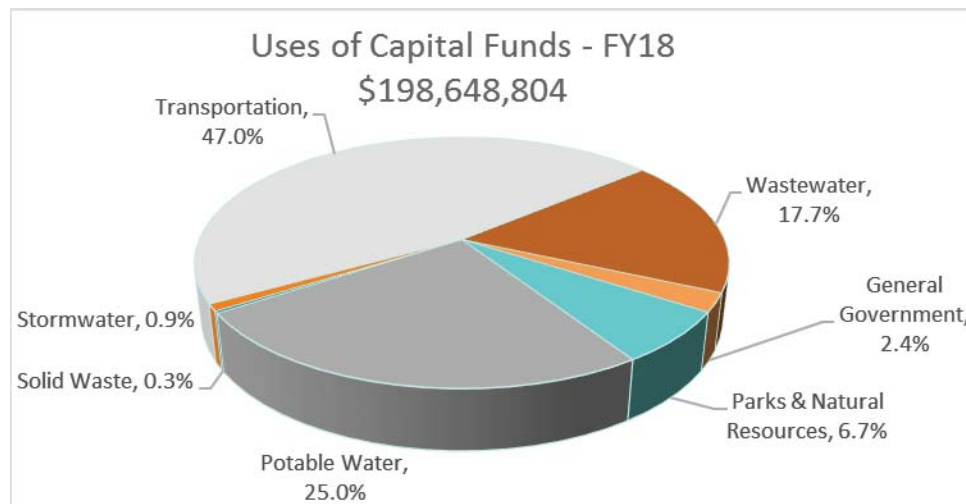


Sources and Uses of CIP FY18-22

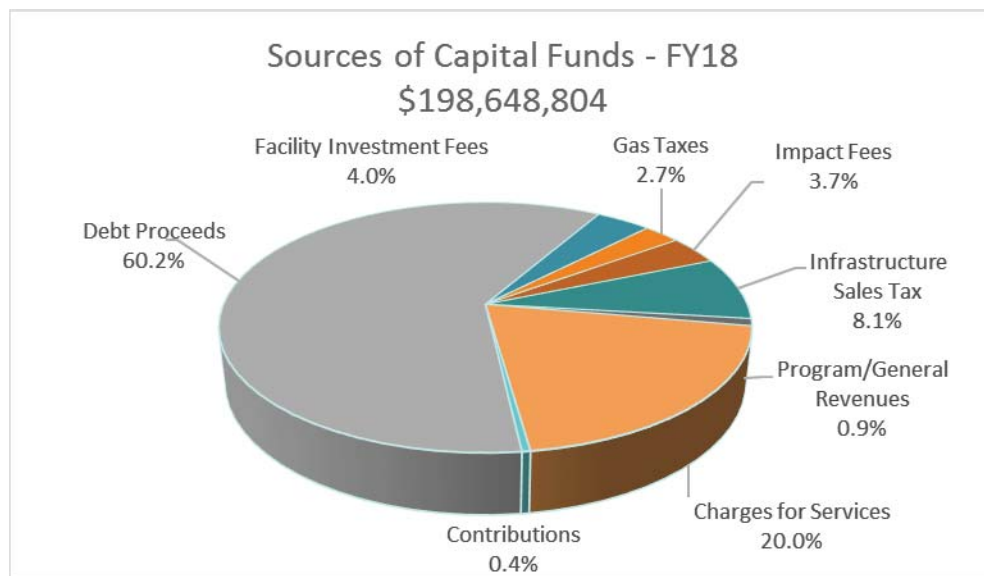


	FY18	FY19	FY20	FY21	FY22
FY 18-22 Sources					
Charges for Services	\$ 39,688,504	\$ 32,685,110	\$26,766,343	\$ 41,717,325	\$29,269,897
Contributions	850,000	-	-	-	-
Debt Proceeds	119,549,200	15,783,800	10,277,400	152,600	-
Facility Investment Fees	7,876,000	517,875	2,907,000	1,400,000	1,400,000
Gas Taxes	5,272,700	2,980,600	-	-	-
Grants	-	-	-	4,000,000	-
Impact Fees	7,406,250	11,452,100	2,072,600	7,070,964	7,041,401
Infrastructure Sales Tax	16,156,150	11,652,776	28,821,856	47,010,531	57,299,837
Program/General Revenues	1,850,000	175,000	-	100,000	3,090,000
	\$ 198,648,804	\$ 75,247,261	\$70,845,199	\$ 101,451,420	\$98,101,135
FY18-22 Uses by Category					
General Government	\$ 4,757,000	\$ 2,707,200	\$13,328,400	\$ 11,454,627	\$ 19,183,038
Parks & Natural Resources	13,292,100	3,370,676	733,556	5,076,668	110,000
Potable Water	49,713,434	10,268,735	9,225,668	9,736,580	8,426,897
Solid Waste	558,000	5,275,000	1,534,000	-	-
Stormwater	1,770,000	35,000	1,800,000	-	-
Transportation	93,160,000	20,182,600	18,419,900	41,802,800	48,138,200
Wastewater	35,398,270	33,408,050	25,803,675	33,380,745	22,243,000
	\$ 198,648,804	\$ 75,247,261	\$70,845,199	\$ 101,451,420	\$98,101,135

2018 CIP Projects



The CIP budget for FY18 reflected a 91.6% increase from FY17, with a significant amount of the increase related to various projects funded by the Infrastructure Sales Tax. The largest categories of expenditures for the FY18 CIP are Transportation projects with 47.0% and Potable Water projects with 25.0%. The Wastewater category contains 17.7% of the program costs with General Government, Parks and Natural Resources, Solid Waste and Stormwater completing the remaining 10.3% of the total.



The FY18 sources of revenues reflect Debt Proceeds at 60.2% with Infrastructure Sales Tax at 8.1% and Impact Fees at 3.7%. Charges for Services (Including Rates, Stormwater & Utilities System Charges) are 20.0% and Facility Investment Fees are 4.0% of the sources for capital which consists of Utility and Solid Waste rates. Contributions, Gas Taxes, Program/General Revenues, and Grants are the sources for the remaining 4.0% of revenue for the FY18 CIP.

FY18 Capital Improvement Projects by Category

General Government

Beach Lifeguard Tower Replacements - Coquina (6005720 / Requested)	\$ 750,000
Beach Towers - Additional for County Beaches (GG01661 / Requested)	350,000
Emergency Operations Communication (EOC) Video System (6049810 / Requested)	65,000
MCSO - SWAT Training - Driveway (6005232 / Requested)	250,000
MCSO - CPS Facility Generator (6073401 / Requested)	350,000
MCSO - DeSoto Center UPS Replacement (GG01644 / Requested)	225,000
MCSO - DeSoto Data Center Air Conditioning Units (GG01645 / Requested)	65,000
MCSO - DeSoto Parking Lot Resurface (GG01646 / Requested)	30,000
MCSO - Jail - 200 Analog Camera Replacement (GG01650 / Requested)	80,000
MCSO - Jail - Annex Fire Alarm (GG01652 / Requested)	45,000
MCSO - Jail - Annex Rooftop Air Conditioner (GG01654 / Requested)	125,000
MCSO - Jail - Boiler Replacement (GG01655 / Requested)	125,000
MCSO - Jail - Detention Center Pod Water Heater Replacement (6005230 / Requested)	600,000
MCSO - Jail - Exercise Exterior Yard Door Replacement (GG01656 / Requested)	150,000
MCSO - Jail - Parking Expansion (6005228 / Requested)	250,000
MCSO - Jail - Parking Lot and Roadway Resurfacing (6005229 / Requested)	250,000
MCSO - Jail - Replacement of Fan Coil Units (6005231 / Requested)	600,000
MCSO - Jail - Rooftop Air Conditioning (A/C) and Refrigeration Unit Replacement (GG01651 / Requested)	82,000
MCSO - Jail - Window Replacements (GG01657 / Requested)	50,000
Public Safety Communication System Upgrades - AV Enhanced Technology (6049809 / Requested)	315,000
	\$ 4,757,000

Parks & Natural Resources

Blackstone Park - Ball Field Dugout Replacements (NR01481 / Requested)	\$ 100,000
Blackstone Park - Skate Park - Replacement/Rebuild (NR01500 / Requested)	68,100
Blackstone Park - Soccer Concession & Restrooms (NR01480 / Requested)	400,000
Blackstone Park - Softball Concession & Restrooms Replacement (NR01482 / Requested)	309,500
Braden River Park - Ball Field #6 Renovation (NR01493 / Requested)	250,000
Braden River Park - Dog Park with Amenities (NR01485 / Requested)	300,000
Coquina Beach - Restroom Replacement (NR01501 / Requested)	11,000
G.T. Bray Park - Relocation of Basketball Court (NR01498 / Requested)	23,500
G.T. Bray Park - Replace softball concession building (NR01497 / Requested)	93,000
G.T. Bray Park - Ball Field Dugout Replacement (NR01489 / Requested)	320,000
G.T. Bray Park - Enlarge Existing Dog Park (NR01488 / Requested)	300,000
G.T. Bray Park - LED Lighting for Park/Ballfields (NR01495 / Requested)	1,770,000
G.T. Bray Park - Reconstruct Bronco Football Building (NR01494 / Requested)	239,000
G.T. Bray Park - Remove/Replace Softball/Baseball Backstops (NR01483 / Requested)	360,000
G.T. Bray Park - Replace Baseball/Large Concession Building (NR01496 / Requested)	92,000
G.T. Bray Park - Skate Park Amenity Replacement (NR01486 / Requested)	273,000
G.T. Bray Park - Soccer Building Replacement (NR01484 / Requested)	313,000
G.T. Bray Park - Tennis Court Replacement (NR01487 / Requested)	225,000
John H. Marble Park - Facility Retro Fit Phase II (NR01491 / Requested)	500,000
John H. Marble Park - Gymnasium Removal/Replacement (NR01479 / Requested)	2,580,000
John H. Marble Park - Pavilion Remove/Replacement (NR01477 / Requested)	250,000
John H. Marble Park - Repave Parking Lot (NR01478 / Requested)	150,000
Lakewood Ranch Park - Tennis Court Replacement (NR01475 / Requested)	225,000
Lakewood Ranch Park - Tennis Courts - Upgrade/LED Lighting (NR01476 / Requested)	250,000
Lincoln Park - Splash Pad (NR01473 / Requested)	300,000
Lincoln Park Pool (NR01440 / Requested)	2,700,000
Myakka Park - Restroom & Drinking Water Supply Well (NR01474 / Requested)	200,000
Emerson Point Preserve - Boardwalk Repair (NR01572 / Requested)	62,500
Leffis Key Preserve - Boardwalk Repair & Replacement (NR01574 / Requested)	62,500
Perico/Robinson Preserve Trail Connector (6071303 / Existing)	55,000
Robinson Preserve - Boardwalk Repair & Replacement (NR01575 / Requested)	60,000
Robinson Preserve Expansion Kayak Launch & Storage Units (6085211 / Existing)	330,000
Robinson Preserve Expansion Multi-Surface Trails (6085209 / Existing)	120,000
	\$ 13,292,100

Potable Water

Country Club Heights - Water (6088770 / Existing)	\$ 840,600
Erie Road Major Water Main (6028271 / Existing)	1,200,000
Anna Maria Water Line Improvements (6002870 / Existing)	250,000
DeSoto Memorial Highway (6092370 / Existing)	307,940
End of Service Life Distribution Line Replacement (PW01110 / Existing)	55,950
Flamingo Cay Water Main Replacement (6088970 / Existing)	2,968,500
Franklin Avenue & US 301 N Loop (6092270 / Existing)	423,960
Palma Sola Subdivision Water Line Improvements (6053370 / Existing)	200,000
Palmetto Point Water Main Replacement (6091870 / Existing)	800,700
San Remo Shores - Water (6091970 / Existing)	305,784
Downstream Floodway Land Acquisition (6021672 / Existing)	100,000
Lake Manatee Watershed Land Purchases (6021670 / Existing)	100,000
Water Supply Acquisitions (6058700 / Existing)	100,000
SR64 - SR789 - Perico Bay Blvd (6093170 / Requested)	25,000
SR684 (Cortez Road) - Gulf Drive - 123rd St W Bridge (6093070 / Requested)	60,000
Lake Manatee Ultra Filtration Membrane Process Upgrade (6050470 / Existing)	39,500,000
SCADA Replacement (6042370 / Existing)	2,475,000
	\$ 49,713,434

Solid Waste

Landfill Operations Storage Building (6008900 / Existing)	\$ 558,000
GT Bray Drainage Pipe (6007506 / Requested)	900,000
Pipe Canal W83 (Baywest Canal) (6044500 / Existing)	160,000
Pipe Lining - Neighborhood Specific (ST01628 / Requested)	300,000
Stormwater Pipe Replacement - Countywide (ST01629 / Requested)	410,000
	\$ 2,328,000

Transportation

17th Street East (Memphis Road) at 28th Avenue East Railroad Improvements (6092860 / Existing)	\$ 110,000
26th St W - 30th Ave W (6092460 / Requested)	67,350
36th St E (Prospect Rd) - Whitfield Ave - Cottages - Blue Vista (5400001 / Requested)	25,200
36th St E (Prospect Rd) - Whitfield Ave - 70th Ave E (5400002 / Requested)	25,650
43rd Ave W - Cape Vista Dr - 51st St W (5400003 / Requested)	15,450
44th Ave E - 45th Street - 44th Avenue Plaza East (6086960 / Existing)	51,210,000
44th Avenue East - 44th Ave Plaza E - Lakewood Ranch Boulevard (6045662 / Existing)	28,464,000
53rd Avenue West - 43rd Street West - 75th Street West (6082960 / Existing)	400,000
60th Ave E - Factory Shop Blvd - Mendoza Road (6083161 / Requested)	576,000
60th Ave E - K-Mart (6083162 / Requested)	67,350
60th Ave E - US 301 - Factory Shop Blvd (TR01459 / Requested)	453,600
60th Avenue East - US301 / Outlet Mall Entrance (6083160 / Existing)	705,000
63rd Avenue East at 33rd Street East Intersection (6041860 / Existing)	50,000
67th Avenue East - 18th Street East Railroad Improvements (6092960 / Existing)	220,000
Cortez Road - 43rd Street West Intersection (6076861 / Existing)	62,700
Ellenton Gillette Road - Mendoza Road (37th Street East) Intersection Improvements (6092660 / Existing)	200,000
Ellenton Gillette Road - US 301 / Moccasin Wallow Road (6084560 / Existing)	2,350,000
Erie Road - US 301 - 69th Street East - North/South Phase (6082860 / Existing)	275,000
Hamilton Way - Roosevelt Rd - Manatee Avenue (5400004 / Requested)	14,100
Lakewood Ranch Boulevard ATMS (6092760 / Existing)	400,000
Moccasin Wallow Road - US 41 to Gateway Boulevard (6092560 / Existing)	675,000
Rye Road - SR 64 - Upper Manatee River Road (6086160 / Existing)	1,600,000
University Pkwy - Market Street - Lakewood Ranch Blvd (6091160 / Existing)	5,071,250
Wauchula Road Over Young's Creek Bridge Replacement (6021761 / Existing)	55,000
Whitfield Ave - Prospect Road (6068361 / Requested)	67,350
	\$ 93,160,000

Wastewater Collections

Force Main 41A Redirect to Tara 20 (6028388 / Existing)	\$ 5,500,000
SEWRF Storage Lakes & Pump Back Station Improvements (6088380 / Existing)	7,612,000
Basin 16A Infiltration / Inflows Rehab (6089980 / Existing)	1,000,000
Colony Cove 1 Phase III Gravity Sewer Replacement/Rehab (6005684 / Existing)	971,000
Colony Cove 2 - Sanitary Sewer Replacement/Rehab (6005683 / Existing)	1,440,000
End of Service Life Collection Line Replacement (WW01259 / Existing)	335,000
Force Main 10M Replacement (5150580 / Requested)	117,750
Force Main 11 Replacement - 52nd Street (6022489 / Existing)	1,020,000
Force Main 11 Replacement - 56th Street & Holmes Road (6041587 / Existing)	147,000
Force Main 12A Rehabilitation (6028386 / Existing)	500,000
Force Main 1C/Imperial House Replacement (6028389 / Existing)	390,000
Force Main 28A RTU#130 Replacement (6089380 / Existing)	256,830
Force Main 30A Replacement (6028387 / Existing)	505,000
Force Main 8 RTU#063 Replacement (6089580 / Existing)	208,290
Force Main Orlando Avenue Replacement (6089780 / Existing)	733,950
Force Main RTU#129, System 29A Replacement (5150380 / Requested)	206,250
Force Main Replacement - Old Tampa Road (5150480 / Requested)	141,000
SR684 (Cortez Road) - Gulf Drive - 123rd St W Bridge - Sewer (6093080 / Requested)	60,000
Manatee Agricultural Reuse Supply - Erie Road Main Tie-In (6085590 / Existing)	2,076,000
NWRF Headworks Second Grit Removal System (6091380 / Existing)	168,000
NWRF Secondary Clarifier 1 & 2 Refurbishment (6091480 / Existing)	241,500
NWRF South Chlorine Contact Chamber Refurbishment (6091580 / Existing)	199,500
SEWRF Dedicated Plant Drain Station (6092080 / Existing)	243,600
SEWRF RAS & WAS System Upgrade (6092180 / Existing)	369,600
SWWRF Belt Filter Press Electrical Rehabilitation & Monitoring (6091680 / Existing)	472,500
SWWRF Chlorine Contact Chamber Rehab & DIW Booster Station (6091780 / Existing)	913,500
SWWRF New Headworks (6083381 / Existing)	9,570,000
	\$ 35,398,270
Total for FY18 CIP Projects	\$ 198,648,804

Operational Impacts

Capital projects are not anticipated to cause significant impacts on FY18 operating budgets. With FY18 as the initial year for the expenditure of the Infrastructure Sales Tax there are several project that will have an impact on 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 FY18 capital budget includes the completion of the County Financial System Upgrade, Manatee County Sheriff's Office Purchasing Building Renovation and the Manatee County Detention Facility Infrastructure Equipment Upgrades projects which are projected to have impacts in upcoming budgets for operating expenses.

Parks & Natural Resources

Natural Resources projects include the completion of beach renourishment projects, boat ramp replacements, and the boardwalk restoration and upgrades. Natural Resource projects provide low-maintenance preserve recreation areas that require minimal operation resources and/or result in lower maintenance costs.

Parks project include the completion of the Lakewood Ranch Park Soccer Field Lighting, Blackstone Park Soccer Concession and Restrooms, Braden River Dog Park and Amenities, Moody Branch Preserve, John Marble Pool, Pavilion and Gymnasium Renovation, installation of Artificial Turf at Lincoln Park, and the completion of the Robinson Preserve Expansion Environmental Center enhancements and Restrooms which 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. Related projects are SCADA Equipment and Water Treatment Plant Biological Treatment Unit, Lake Manatee Ultra Filtration Membrane Process Upgrade, the Southeast Water Reclamation Facility Maintenance Building, the Southwest Water Reclamation Facility Storage Lakes and Pump Back Station Improvements.

The process Modifications for Nitrogen Removal project, and the North Water Reclamation Facility Class V Recharge Well, North Water Reclamation Facility Class I Injection Well will add additional operating costs in FY18 and beyond which will be covered by utility system user charges.

Solid Waste

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

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. Infrastructure Sales Tax funding will cover the cost of multiple new sidewalk construction projects that will improve drainage along with the construction of 5 foot wide sidewalks. Cost of maintenance of landscaping and retention ponds on newly constructed or reconstructed roads due to higher standards for landscaping for these projects may be slightly offset by maintenance cost savings due to a lesser cost for maintenance for paved versus unpaved roads.

Transportation projects include 9th Street East, 44th Avenue East, 53rd Avenue West, Fort Hamer/Upper Manatee River Road and Bridge, Fort Hamer and US 301 Intersection and the Sunny Shores Mobile Home Park.

Operational Impact of FY18-FY22 CIP

General Fund/Special Revenue Funds

	FY18	FY19	FY20	FY21	FY22
General Government					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	131,000	131,000	597,000	788,000	869,000
Capital	-	-	-	-	-
	<u>\$ 131,000</u>	<u>\$ 131,000</u>	<u>\$ 597,000</u>	<u>\$ 788,000</u>	<u>\$ 869,000</u>

Parks & Natural Resources

Personal Services	\$ -	\$ 121,510	\$ 198,370	\$ 200,305	\$ 150,000
Operating	167,921	129,700	197,200	212,200	105,200
Capital	-	-	50,000	50,000	50,000
	<u>\$ 167,921</u>	<u>\$ 251,210</u>	<u>\$ 445,570</u>	<u>\$ 462,505</u>	<u>\$ 305,200</u>

Transportation

Personal Services	\$ 15,743	\$ 15,743	\$ 15,743	\$ 15,743	\$ 15,743
Operating	118,082	175,449	212,753	235,253	230,753
Capital	-	-	-	-	-
	<u>\$ 133,825</u>	<u>\$ 191,192</u>	<u>\$ 228,496</u>	<u>\$ 250,996</u>	<u>\$ 246,496</u>

General Fund/Special Revenue Funds Totals

Personal Services	\$ 15,743	\$ 137,253	\$ 214,113	\$ 216,048	\$ 165,743
Operating	417,003	436,149	1,006,953	1,235,453	1,204,953
Capital	-	-	50,000	50,000	50,000
	<u>\$ 432,746</u>	<u>\$ 573,402</u>	<u>\$ 1,271,066</u>	<u>\$ 1,501,501</u>	<u>\$ 1,420,696</u>

Enterprise Funds

	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>
Potable Water					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
Capital	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Solid Waste					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	3,500	4,500	19,500	4,500
Capital	-	-	-	-	-
	<u>\$ -</u>	<u>\$ 3,500</u>	<u>\$ 4,500</u>	<u>\$ 19,500</u>	<u>\$ 4,500</u>

Stormwater					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-	-
Capital	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Wastewater					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	150,000	150,000	-	-	-
Capital	-	-	-	-	-
	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Enterprise Fund Totals					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	150,000	153,500	4,500	19,500	4,500
Capital	-	-	-	-	-
	<u>\$ 150,000</u>	<u>\$ 153,500</u>	<u>\$ 4,500</u>	<u>\$ 19,500</u>	<u>\$ 4,500</u>

Prior Year & Continuing Unencumbered Grant & Project Balances Confirmed for FY18

	Revenue	Expenditure
	Carried Forward	Budget Carried Forward
General Fund	61,499	61,499
2016 Transportation Revenue Improvement Note Capital Project	7,137,075	7,137,075
Affordable Housing/CDBG/HOME Grants & Projects	4,509,803	4,509,803
Beach Erosion Control	4,686,326	4,686,326
Building Capital Projects	6,914,033	6,914,033
Emergency Medical Services Trust	193	193
Fleet Services	5,650,000	5,650,000
Highway and Gas Tax Capital Projects	7,274,484	7,274,484
Law Enforcement Imp Fee Cap Pr	1,496,000	1,496,000
Library Grants/Capital Projects	76,967	76,967
Local Option Gas Tax Projects	13,524,220	13,524,220
Manatee County Transit Capital Acquisition	5,754,175	5,754,175
Miscellaneous Grants (Pre & Post 93)/LSCA Grant	711,896	711,896
Natural Resources/WCIND Grants	211,612	211,612
Parks and Recreation Construction Projects	2,039,025	2,039,025
Port Infrastructure	83,611	83,611
Port Revenue Note 2014A	1,500,000	1,500,000
Public Safety & Law Enforcement Infrastructure Sales Tax	4,900,000	4,900,000
Public Safety Impact Fee Project Fund	212,575	212,575
Road Impact Fee & Assessment Capital Project Funds	13,214,838	13,214,838
Solid Waste 2006 Bond Projects	3,318,292	3,318,292
South County CRA Capital Projects	732,598	732,598
Southwest TIF Capital Projects	26,838	26,838
Stormwater Capital Projects	5,718,474	5,718,474
Transit System	1,000,000	1,000,000
Transportation 2013 Bond Projects	62,984	62,984
Utilities 2010 Bond Projects	289,086	289,086
Utilities 2015 Revenue Refunding and Improvements	5,061,986	5,061,986
Water and Sewer Capital & FIF Project Funds	54,418,218	54,418,218
TOTAL	155,057,198	155,057,198

Details are provided for the Manatee County budget in the printout dated September 15, 2017 (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 Public Hearing on September 25, 2017.



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. Transfers generally fall into four categories:

Transfers to Capital Project Funds:

Transfer From	Transfer To	Amount
1-4 Cent Gas Tax	1-4 Cent Gas Tax Capital Projects	\$ 1,250,000
5-6 Cent Gas Tax	5-6 Cent Gas Tax Cap Projects	2,250,000
Infrastructure Sale Tax	Transportation	17,771,859
Infrastructure Sale Tax	Public Safety	3,820,824
Infrastructure Sale Tax	Parks & Community Projects	3,544,317
Parks Impact Fees	Parks Imp Fees Cap Projects	5,702,530
Public Safety Impact Fees	Public Safety Imp Fee Cap Projects	60,910
Road Impact Fees	Road Imp Fee Cap Projects	2,750,000
Stormwater Management	Stormwater Capital Projects	1,000,000
Transportation Trust	Highway Capital Projects	2,000,000
Transportation Trust	4 Cent Gas Tax Maint. Project	1,347,605
Transportation Trust	9th Cent Gas Tax Maint. Project	1,369,435
Transportation Trust	5th Cent Bd Voted Gas Tax Proj	4,210,381
Transportation Trust	5 & 6 Cent Gas Tax & Capital Project	5,917,495
Water & Sewer Operating	Utilities Maintenance Projects	8,500,000
Water & Sewer Operating	Water & Sewer Capital Projects	40,000,000
Total		\$ 101,495,356

Transfers to Debt Service Funds:

Transfer From	Transfer To	Amount
General Fund	2013 Rev Ref/Improve Bonds	\$ 6,888,968
General Fund	2013 Rev Improve Note	380,630
General Fund	2014 Rev Improvement Bond	444,703
General Fund	2016 Revenue Improvement Bond	2,246,443
Assessment Revenue	2013 Rev Ref/Improve Bonds	26,923
Beach Erosion Control	2016 Revenue Improvement Bond	690,287
Law Enf. Impact Fees	2013 Rev Ref/Improve Bonds	1,375,504
Local Option 4 Cent Cap Proj	2013 Rev Ref/Improve Bonds	3,549,744
Port Authority	Port Authority Debt Service	3,237,278
Public Safety Impact Fees	2013 Rev Ref/Improve Bonds	397,793
Public Safety Impact Fees	2016 Revenue Improvement Bond	545,388
Road Impact Fees	2016 Revenue Improvement Note	88,000
Solid Waste	Solid Waste Debt Service	435,581
Solid Waste	2013 Rev Ref/Improve Bonds	342,068
Unincorporated Services	2016 Revenue Improvement Bond	1,578,782
Water & Sewer FIF	W & S Debt Service	2,475,635
Water & Sewer Operating	W & S Debt Service	12,541,133
Total		\$ 37,244,860

Transfers from one fund to another for specific purpose

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

Transfer From	Transfer To	Amount
General Fund	Childrens' Services	\$ 838,252
General Fund	Parks and Recreation	2,840,171
General Fund	Court Technology	250,000
General Fund	Port TIF	131,325
General Fund	Southwest TIF	3,098,115
General Fund	Oakwood Street Lighting	100
General Fund	Apollo Park Street Lighting	250
General Fund	Washington Park Street Lighting	500
Building Capital Projects	Health Self Insurance	270,000
Solid Waste	Stormwater	7,000,000
Tourist Development Tax	Civic Center	600,000
Tourist Development Tax	General Fund	500,000
Transportation Trust	Transit	6,917,639
Unincorporated Services	Building Department	130,955
Unincorporated Services	General Fund	1,571,806
Unincorporated Services	Impact Fees	400,000
Unincorporated Services	Port TIF	12,476
Unincorporated Services	Southwest TIF	294,331
Unincorporated Services	Highway	4,838,386
Water & Sewer	General Fund	2,945,142
Total		\$ 32,639,448

Total Interfund Transfers

\$ 171,379,664

Other Transfers

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

Transfers to other government agencies:

Transfer From	Transfer To	Amount
General Fund	Metropolitan Planning Org.	\$ 23,175
General Fund	Manatee County Port Authority	446,500
1-4 Cent Gas Tax	Other Municipalities	1,459,073
5-6 Cent Gas Tax	Other Municipalities	741,675
5 Cent Local Option Gas Tax	Other Municipalities	1,594,061
9th Cent Gas Tax	Other Municipalities	401,454
Total		\$ 4,665,938

Total Transfers

\$ 176,045,602



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 Balance

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	\$11,229,094
Children's Services Tax	134,000
Convention Center	150,000
Manatee County Public Library	72,294
Southwest TIF	1,750,000
Transportation Trust	402,000
Unincorporated Services Tax	<u>500,700</u>

Total **\$15,393,193**

2. Capital Outlay

General Fund	\$2,049,195
Tourist Development Tax	2,000,000
Roads Impact Fee Capital Projects	5,746,250
Parks Impact Fee Capital Projects	850,000
Stormwater Capital Improvements	1,610,000
Water & Sewer Capital Improvements	8,727,834
Law Enforcement Impact Fees	494,500
Infrastructure - Transportation Capital Projects	1,312,050
Infrastructure - Public Safety Capital Projects	5,371,572
Infrastructure - Parks & Community Capital Projects	<u>5,026,577</u>

Total **\$33,187,978**

3. Reserve for Salary Adjustment

General Fund (Incl. some Constitutional Offices)	\$2,804,823
911 Enhancement Fee	56,579
Automated Systems Maintenance	11,927
Building Department Fund	376,990
Children's Services Tax	37,226
Communications Fund	18,832
Convention Center	71,583
Court Technology	14,054
Fleet Services	223,686
Health Self Insurance Fund	26,670
Impact Fee Administration	14,057
Library	180,292
Parks and Recreation	96,651
Phosphate Severance Tax	44,182
Radio Fund	46,248
Self Insurance	122,706
Solid Waste	229,845
Southwest TIF	34,079
Storm Water Management	163,041
Tourist Development Tax	76,429

Transportation Trust/Gas Taxes	1,291,122
Unincorporated Services Tax	409,248
Water and Sewer Operating	<u>1,875,129</u>

Total	\$8,225,399
--------------	--------------------

4. Reserve for Cash Balances

General Fund	\$56,235,678
Parks and Recreation	\$701,559
911 Enhancement Fees	563,508
Assessment/Dredging Projects	1,900,699
Automated Systems Maintenance	479,473
Beach Erosion Control & Cap. Projects	7,114,646
Building Capital Projects	599,236
Building Department	17,197,056
Central Stores/Fuel Services	831,215
Children's' Services	701,099
Communications	349,677
Convention Center & Convention Center Capital Projects	1,158,004
Court Technology	664,826
CRA County Capital Project Fund	16,085
Debt Service - 2013 Rev Refunding & Improvement Bonds	72,808
Debt Service - 2014 G.O. Refunding Bonds	1,563
Dredging Assessments	794,480
EMS Impact Fees	24,650
ESCO Capital Projects	78,570
Fleet Services	3,806,306
Florida Boating Improvement Program	1,273,239
Gas Tax 80% Constitutional Capital Projects	757,717
Gas Tax 9th Cent Road Mtc & Resurfacing	1,565,769
Gas Tax Local Option 4 Cents Capital/Maint. Projects	1,355,062
Gas Tax Local Option 5 Cents Board Voted Cap. Proj.	3,544,790
Gas Tax Local Option 5th & 6th Cent Cap. Projects	879,037
Green Bridge Demolition	338,488
Health Self Insurance	8,647,143
Impact Fee Administration	2,115,183
Jail Facility	37,085
Law Enforcement Impact Fees & Capital Projects	1,991,006
Library, Eaton Trust, Library Gift, Cap Projects & Impact Fees	3,240,176
Natural Resources Grants	418,433
Palm Aire MSTU	279,308
Parks Impact Fee & Capital Projects	15,357,147
Phosphate Severance Tax	1,708,061
Port TIF	274,534
Public Safety Impact Fees & Capital Projects	1,486,360
Radio Public Safety	1,097,377
Revenue Improvement Notes 2013 Series	269

Revenue Improvement Bond 2016	1,125
Revenue Improvement Bond GO	756,957
Road Impact Fees & Capital Projects	32,877,549
Self Insurance	9,192,249
Solid Waste	43,033,151
Solid Waste Capital Projects	1,373,688
Solid Waste Debt Service	8,112
Southwest TIF Capital Projects	1,282
Southwest TIF	3,054,238
Special Law Enforcement Trust	496,000
Storm Water Management & Capital Projects	1,768,062
Street Lighting Districts	30,751
Substance Abuse Treatment	51,514
Tourist Development Tax	9,177,681
Transit System	1,625,402
Transportation Revenue Improvement Note	15,364,000
Transportation Trust	18,355,072
Tree Trust	461,030
Unincorporated Services	12,581,315
Utilities & Maint./Cap. Projects	90,043,264
Utilities 2010A	18,880,996
Utilities 2010B	492,370
Utilities 2010C	5,357
Utilities 2015 Revenue Refunding and Improvement	1,164,706
Infrastructure - Transportation Capital Projects	27,659,378
Infrastructure - Public Safety Capital Projects	856,824
Infrastructure - Parks & Community Capital Projects	751,317
Water & Sewer Debt Service	<u>1,908,639</u>

Total	\$431,629,351
--------------	----------------------

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

Health Insurance	\$12,414,508
Other Post Employment Benefits (OPEB)	10,550,291
Landfill Closures	<u>30,325,268</u>

Total	\$53,290,067
--------------	---------------------

Total Reserves & Cash Balances	\$541,725,988
---	----------------------

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, 2017, 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>	FY16 Actual	FY17 Adopted	FY18 Adopted
Assessment Revenue	26,945	26,962	26,925
Beach Erosion Fund	570,371	1,096,840	1,097,460
Charges for Services	2,696,310	3,192,470	3,237,278
Facility Investment Fees	4,005,675	3,043,221	2,787,610
Gen Fund/ General Revenue	10,453,107	11,626,673	9,827,510
Gas Taxes	3,555,486	3,549,856	3,549,998
Impact Fees	2,211,839	2,534,566	2,407,095
Unincorporated MSTU Fund	678,827	1,305,404	1,306,142
Utilities System Charges	13,860,991	14,641,913	14,899,516
Ad Valorem Property Taxes	609,893	613,462	641,921
Totals:	\$ 38,669,444	\$ 41,631,367	\$ 39,781,455

<u>Uses of Funds</u>	FY16 Actual	FY17 Adopted	FY18 Adopted
<u>Sub Programs</u>			
General Obligation Refunding			
Bonds, 2003/2014	609,893	613,462	641,921
Public Utilities	17,068,622	16,906,780	16,909,152
Port Authority	2,696,310	3,192,470	3,237,278
Revenue Improvement Bonds, 2006	4,462,500	-	-
Solid Waste	455,388	436,287	435,881
Revenue Refunding Bonds, 2010	1,720,275	1,718,700	-
Revenue Refunding Bonds, 2013	8,127,150	12,778,000	12,581,900
Revenue Improvement Notes 2013	357,712	5,058,939	5,061,800
Revenue Improvement Notes 2014	472,554	368,195	380,820
Revenue Improvement Bonds, 2016	2,630,714	480,534	444,703
Transportation Revenue Improvement Note, 2016	68,326	78,000	88,000
Totals:	\$ 38,669,444	\$ 41,631,367	\$ 39,781,455

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

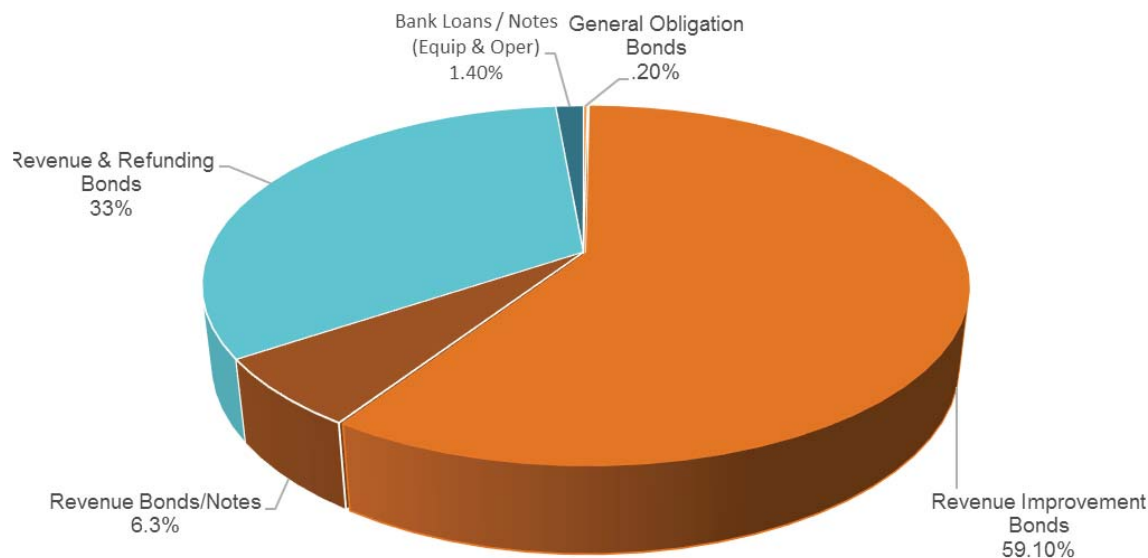
Ratio to Assessed Value & General Bonded Debt Per Capita

<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>
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
2017	2016	349,123	30,541,288,401	635,000	0.002%	\$ 1.82

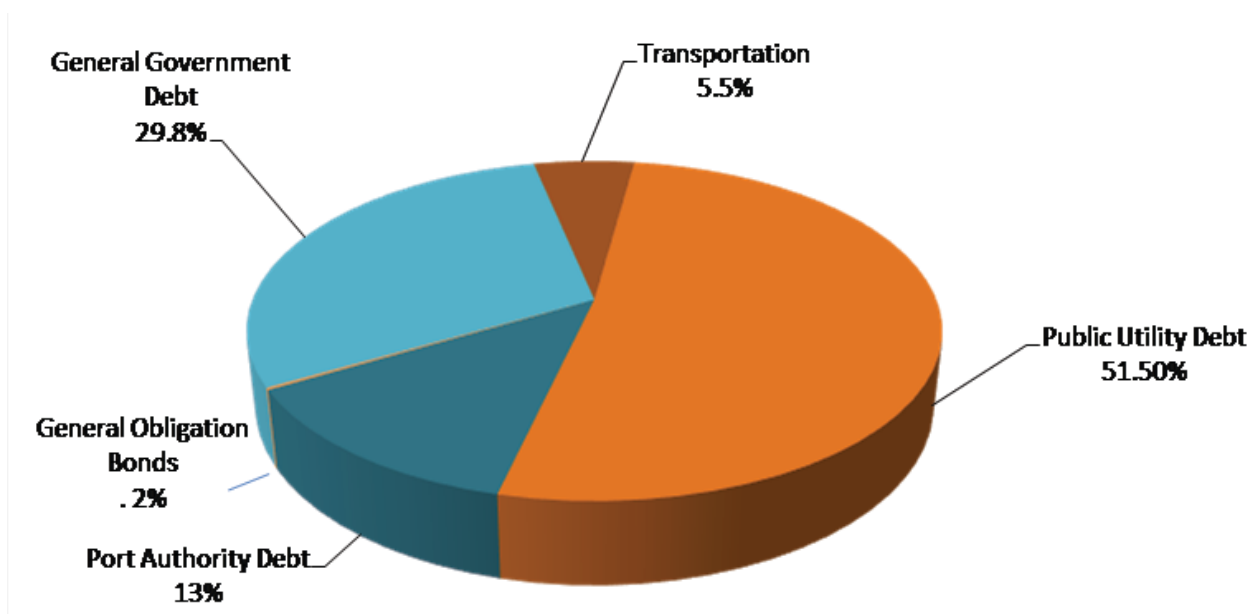
*Sources: Bureau of Economic and Business Research (BEBR), University of Florida (population projections), and, Manatee County Property Appraiser (Tax Roll Data - Assessed Values). Fiscal Year 2017 Net Taxable Assessed Value is based on projections of data, and can differ from the Audited Comprehensive 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 FY18 Budget, Manatee County's outstanding debt totaled \$483,989,687, of which \$333,277,009 is principal and \$150,712,678 is interest. The FY18 adopted budget contains debt service of \$58,326,796 for an additional principal decrease of \$43,713,546 for the FY18 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

	Amount Outstanding	Allocation Percentage
COUNTY ISSUED DEBT SERVICE		
General Government		
General Obligation Bonds	\$ 635,000	0.19%
Revenue Improvement Bonds/ Notes	39,900,574	12.06%
Revenue Refunding Bonds	59,350,000	17.81%
	99,885,574	29.20%
Transportation		
Revenue Improvement Bonds/ Notes	18,600,000	5.58%
Public Utilities		
Revenue Improvement Bonds	156,960,000	47.10%
Revenue Refunding Bonds	14,735,000	4.42%
	171,695,000	51.52%
Total County Issued Debt	290,180,574	87.07%
NON-COUNTY ISSUED DEBT SERVICE		
Port Authority		
Bank Loans (Equipment and Operations)	4,645,604	1.394%
Revenue Refunding Bonds	35,975,000	10.794%
Revenue Bonds / Notes	2,475,831	0.74%
	43,096,435	12.93%
Total Non-County Issued Debt	43,096,435	12.93%
Total Issued Debt	\$ 333,277,009	100.00%

Fiscal Year 2018 Summary of Principal & Interest Payments

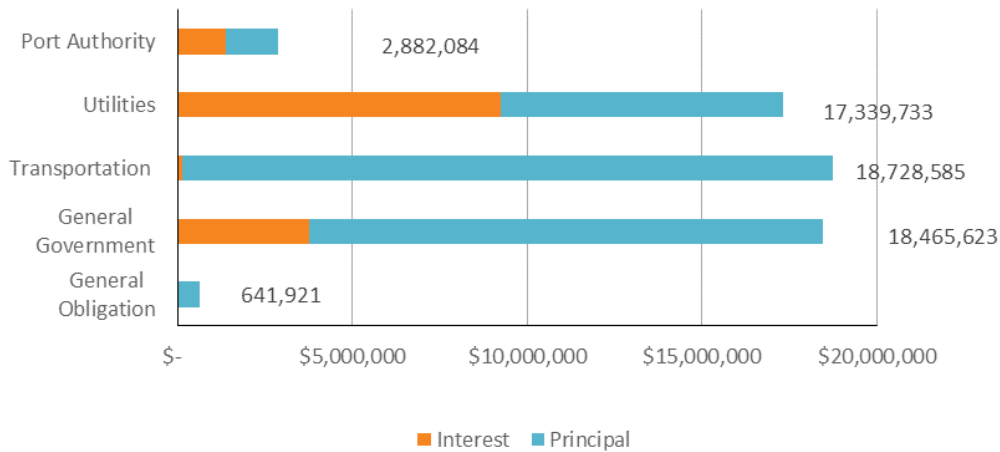
Obligation Name	Beginning Principal Balance	Principal Payments/ Changes	Ending Principal Balance	Interest Payments	Total Payments
General Obligation Ref Bonds 2014	635,000	(635,000)	-	6,921	641,921
Revenue Refunding Bonds 2013	59,350,000	(9,735,000)	49,615,000	2,846,000	12,581,000
Revenue Improvement Note (EsCO) 2013	5,553,252	(177,731)	5,375,521	202,189	379,920
Revenue Improvement Bond (ESCO) 2014	5,847,322	(228,037)	5,619,285	215,766	443,803
Revenue Improvement Bonds, Series 2016	28,500,000	(4,565,000)	23,935,000	495,900	5,060,900
Total General Government	99,885,574	(15,340,768)	84,544,806	3,766,776	19,107,544
Transp Rev Imprv Notes Series 2016	18,600,000	(18,600,000)	-	128,585	18,728,585
Total Transportation	18,600,000	(18,600,000)	-	128,585	18,728,585
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	5,410,000	(2,650,000)	2,760,000	233,075	2,883,075
Public Utilities System Rev Bonds Series 2010D	-	-	-	-	-
Public Utilities System Refunding Bonds 2011	14,735,000	(2,165,000)	12,570,000	736,750	2,901,750
Public Utilities System Rev Refunding Bonds 2015	88,325,000	(3,280,000)	85,045,000	3,825,250	7,105,250
Total Public Utilities	171,695,000	(8,095,000)	163,600,000	9,244,733	17,339,733
Port Authority Revenue Refunding Bonds Series 201	5,300,000	(285,000)	5,015,000	156,863	441,863
Port Authority Revenue Refunding Bonds Series 201	30,675,000	(680,000)	29,995,000	1,125,300	1,805,300
Port Authority FDOT State Infrastructure Loan	2,139,079	(232,218)	1,906,861	42,782	275,000
Port Authority Revenue Note 2014A	276,980	-	276,980	8,956	8,956
Port Authority Revenue Note 2014B	2,198,851	(284,900)	1,913,951	66,065	350,965
Port Authority FDOT State Infrastructure Loan 2016	2,506,525	(195,660)	2,310,865	73,190	268,850
Total Port	43,096,435	(1,677,778)	41,418,657	1,473,156	3,150,934
Grand Totals	333,277,009	(43,713,546)	289,563,463	14,613,250	58,326,796

Summary of Debt Service for FY18

For the FY18 adopted budget, total debt service for the year contains \$43,517,886 principal payments and \$14,540,060 interest expense. The breakdown of category for debt service is as follows:

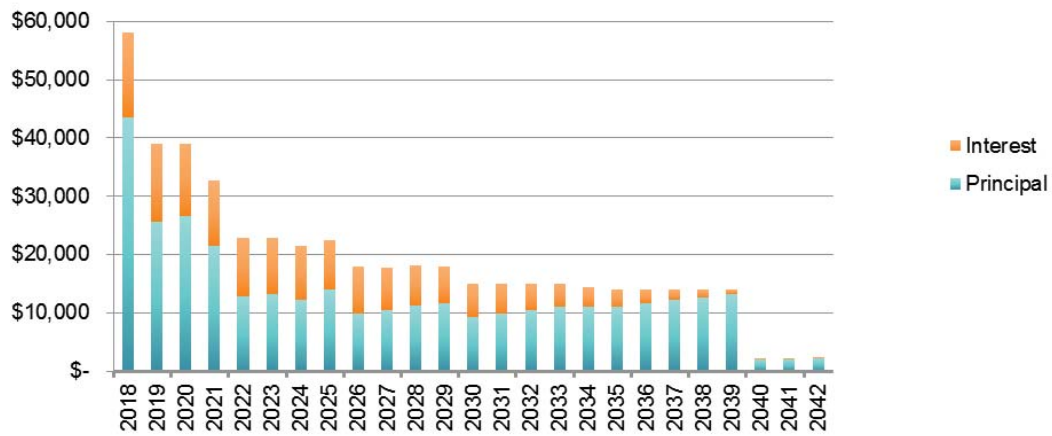
Debt Service 2018

	Principal	Interest	Total
General Obligation	\$ 635,000	\$ 6,921	\$ 641,921
General Government	14,705,768	3,759,855	18,465,623
Transportation	18,600,000	128,585	18,728,585
Utilities	8,095,000	9,244,733	17,339,733
Port Authority	1,677,778	1,473,156	3,150,934
	\$ 43,713,546	\$ 14,613,250	\$ 58,326,796



Debt Outstanding and Annual Debt Service

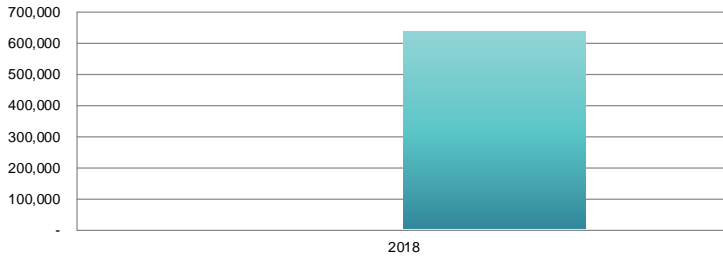
Total Debt Service (expressed in thousands)



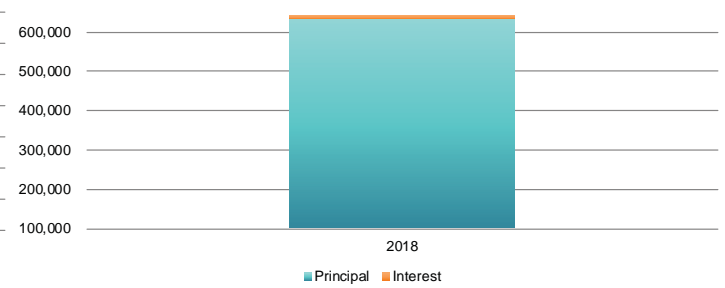
General Government Debt

Debt Service

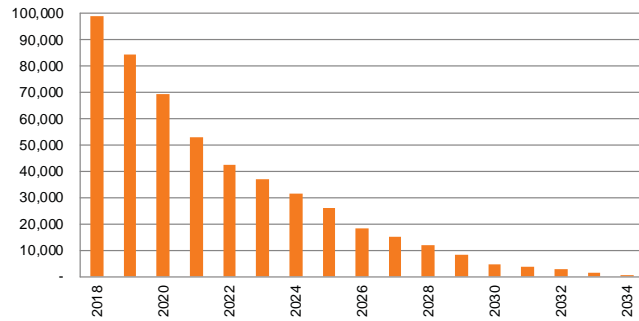
General Obligation Debt Outstanding



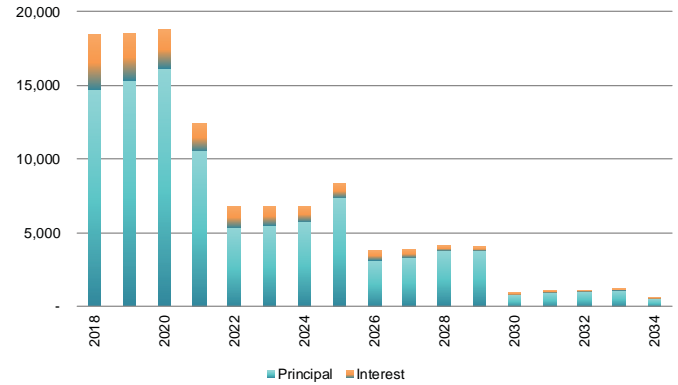
General Obligation Debt Service



General Government Debt Outstanding (expressed in thousands)

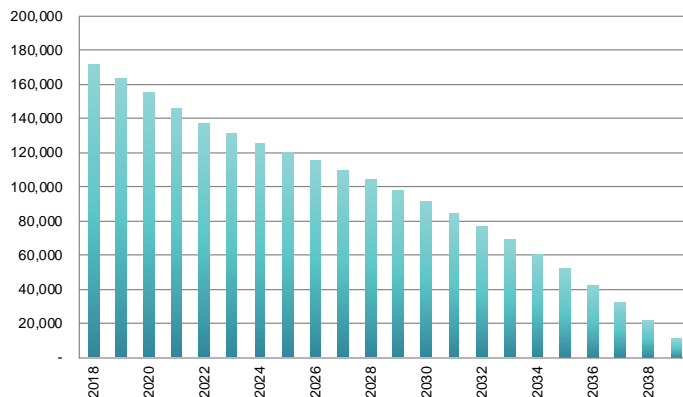


General Government Debt Service (expressed in thousands)

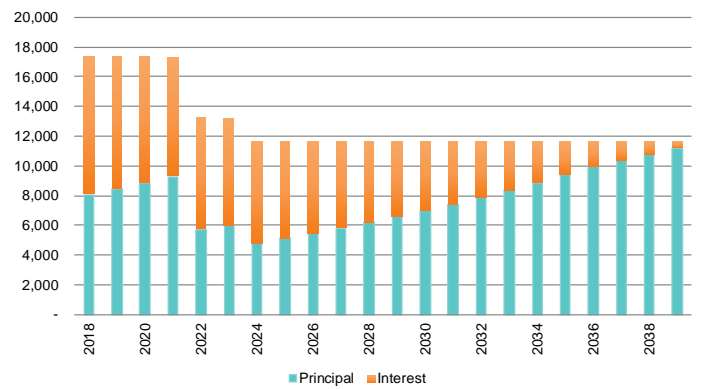


Public Utilities System Debt

Public Utilities System Debt Outstanding (expressed in thousands)

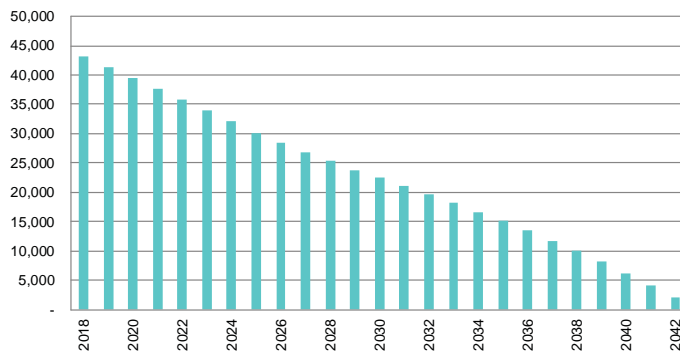


Public Utilities System Debt Service (expressed in thousands)

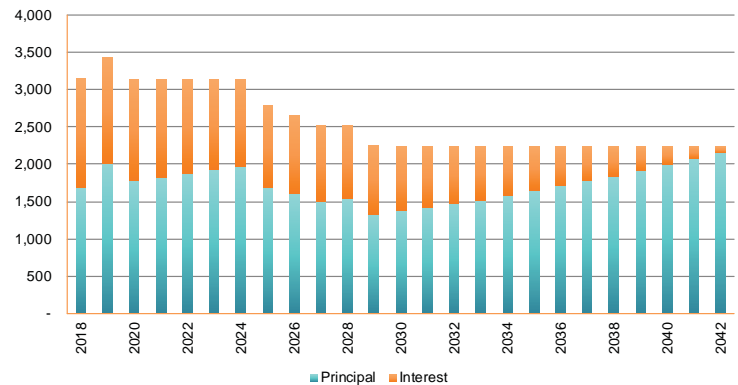


Port Authority Debt

Port Authority Debt Outstanding (expressed in thousands)



Port Authority Debt Service (expressed in thousands)



Schedule of Future Debt Service as Adopted

Bond / Note Issue	FY2019	FY2020	FY2021	FY2022	FY2023
Obligation Name					
Revenue Refunding Bonds 2013	12,604,250	12,782,000	8,865,250	3,177,000	3,179,250
Revenue Improvement Note (ESCO) 2013	391,996	402,662	415,475	428,671	442,264
Revenue Improvement Bonds (ESCO) 2014	502,580	517,958	394,499	406,635	419,134
Revenue Improvement Bonds, Series 2016	5,061,469	5,055,646	2,783,518	2,784,496	2,784,691
Total General Government	\$ 18,560,295	\$ 18,758,266	\$ 12,458,742	\$ 6,796,802	\$ 6,825,339
Utilities Series 2010A	1,149,634	4,029,634	3,973,246	3,909,023	3,836,190
Utilities Series 2010B	3,300,024	3,300,024	3,300,024	3,300,024	3,300,024
Utilities Series 2010C	2,884,200	-	-	-	-
Utilities Series 2011	2,903,500	2,899,750	2,905,500	2,905,000	2,903,250
Utilities Series 2015	7,109,050	7,113,300	7,108,800	3,155,550	3,155,550
Total Public Utilities	\$ 17,346,408	\$ 17,342,708	\$ 17,287,570	\$ 13,269,597	\$ 13,195,014
Port Authority Revenue Bonds Series 2012A	\$ 443,312	\$ 444,462	\$ 442,262	\$ 445,962	\$ 443,650
Port Authority Revenue Bonds Series 2012B	1,799,900	1,801,000	1,805,025	1,801,775	1,804,425
Port Authority FDOT State Infrastructure Loan	275,000	275,000	275,000	275,000	275,000
Port Authority Revenue Note Series 2014A	285,936	-	-	-	-
Port Authority Revenue Note Series 2014B	350,965	350,965	350,965	350,966	350,965
Port Authority FDOT State Infrastructure Loan 2016	268,850	268,850	268,850	268,850	268,850
Total Port	\$ 3,423,963	\$ 3,140,277	\$ 3,142,102	\$ 3,142,553	\$ 3,142,890
Grand Totals	\$ 39,330,666	\$ 39,241,251	\$ 32,888,414	\$ 23,208,952	\$ 23,163,243

FY2024	FY2025	FY2026	FY2027	FY2028	FY2029-42	TOTAL
3,180,750	3,176,250	2,910,750	2,907,000	3,172,250	3,177,550	\$ 59,132,300
456,263	468,911	483,763	499,062	514,819	2,665,011	\$ 7,168,897
432,008	445,268	449,479	463,263	477,461	3,106,895	\$ 7,615,180
2,784,103	4,252,732	-	-	-	-	\$ 25,506,655
\$ 6,853,124	\$ 8,343,161	\$ 3,843,992	\$ 3,869,325	\$ 4,164,530	\$ 8,949,456	\$ 99,423,032
3,763,937	2,472,444	-			-	\$ 23,134,108
3,300,024	4,510,024	6,888,170	6,769,379	6,650,179	42,600,604	\$ 87,218,500
-	-	-			-	\$ 2,884,200
-	-	-			-	\$ 14,517,000
4,605,550	4,688,050	4,782,800	4,903,800	5,019,300	85,777,000	\$ 137,418,750
\$ 11,669,511	\$ 11,670,518	\$ 11,670,970	\$ 11,673,179	\$ 11,669,479	\$ 128,377,604	\$ 265,172,558
\$ 443,750	\$ 445,250	\$ 444,750	443,950	442,850	\$ 1,776,969	\$ 6,217,167
1,801,325	1,802,625	1,801,138	1,803,838	1,803,388	29,654,724	\$ 47,679,163
275,000	275,000	148,874	-	-	-	\$ 2,073,874
-	-	-	-	-	-	\$ 285,936
350,966	-	-	-	-	-	\$ 2,105,792
268,850	268,850	268,850	268,850	268,850	16,869	\$ 2,705,369
\$ 3,139,891	\$ 2,791,725	\$ 2,663,612	\$ 2,516,638	\$ 2,515,088	\$ 31,448,562	\$ 61,067,301
\$ 21,662,526	\$ 22,805,404	\$ 18,178,574	\$ 18,059,142	\$ 18,349,097	\$ 168,775,622	\$ 425,662,891

Schedule of Debt Service Requirements as Adopted

General Government

General Obligation Refunding Bonds, Series 2014

		Debt Repayment Schedule:			
Original Par:	\$	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Outstanding Par:	\$	2018	\$ 635,000	\$ 6,921	\$ 641,921
			\$ 635,000	\$ 6,921	\$ 641,921
Purpose: Current refunded GO Refunding Bonds, Series 2003, which refunded prior bonds					

Revenue Refunding and Improvement Bonds, Series 2013

		Debt Repayment Schedule:			
Original Par:	\$	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Outstanding Par:	\$	2018	\$ 9,735,000	\$ 2,846,000	\$ 12,581,000
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.		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	2,255,000	922,000	3,177,000
		2023-2027	12,540,000	2,814,000	15,354,000
		2028-2029	6,075,000	274,800	6,349,800
			\$ 59,350,000	\$ 12,363,300	\$ 71,713,300

Revenue Improvement Note, Series 2013

		Debt Repayment Schedule:			
Original Par:	\$	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Outstanding Par:	\$	2018	\$ 177,731	\$ 202,189	\$ 379,920
Purpose: Energy improvement projects at Jail Facility		2019	196,501	195,495	391,996
		2020	214,543	188,119	402,662
		2021	235,419	180,056	415,475
		2022	257,455	171,216	428,671
		2023-2027	1,656,855	693,408	2,350,263
		2028-2032	2,231,634	349,853	2,581,487
		2033	583,114	15,229	598,343
			\$ 5,553,252	\$ 1,995,565	\$ 7,548,817

Revenue Improvement Bonds, Series 2014

		Debt Repayment Schedule:			
Original Par:	\$	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Outstanding Par:	\$	2018	\$ 228,037	\$ 215,766	\$ 443,803
Purpose: ESCO Energy Reduction and Chilled Water Consolidation		2019	295,228	207,352	502,580
		2020	321,500	196,458	517,958
		2021	209,905	184,594	394,499
		2022	229,786	176,849	406,635
		2023-2027	1,467,875	741,277	2,209,152
		2028-2032	2,045,669	430,979	2,476,648
		2033-2034	1,049,322	58,386	1,107,708
			\$ 5,847,322	\$ 2,211,661	\$ 8,058,983

Revenue Improvement Bonds, Series 2016

Original Par: \$ 35,295,000
 Outstanding Par: \$ 28,500,000

Debt Repayment Schedule:

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funded New Money	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	2,575,000	209,496	2,784,496
	2023-2026	9,465,000	356,526	9,821,526
		<u>\$ 28,500,000</u>	<u>\$ 2,067,555</u>	<u>\$ 30,567,555</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: Funded New Money	2018	\$ 18,600,000	\$ 128,585	\$ 18,728,585
		<u>\$ 18,600,000</u>	<u>\$ 128,585</u>	<u>\$ 18,728,585</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	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	3,115,000	794,023	3,909,023
	2023-2025	8,935,000	1,137,571	10,072,571
		<u>\$ 17,925,000</u>	<u>\$ 6,358,742</u>	<u>\$ 24,283,742</u>

Public Utilities System Revenue RZEDB Bonds Series 2010B

Original Par: \$ 45,300,000
 Outstanding Par: \$ 45,300,000

Debt Repayment Schedule:

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funded new money	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	-	3,300,024	3,300,024
	2023-2027	8,705,000	16,062,621	24,767,621
	2028-2032	21,505,000	10,399,590	31,904,590
	2033-2035	15,090,000	2,256,193	17,346,193
		<u>\$ 45,300,000</u>	<u>\$ 45,218,524</u>	<u>\$ 90,518,524</u>

Public Utilities System Revenue Impr Bonds, Series 2010C

Original Par: \$ 6,720,000
 Outstanding Par: \$ 5,410,000

Debt Repayment Schedule:

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Funded new money	2018	\$ 2,650,000	\$ 233,075	\$ 2,883,075
	2019	2,760,000	124,200	2,884,200
		<u>\$ 5,410,000</u>	<u>\$ 357,275</u>	<u>\$ 5,767,275</u>

Public Utilities System Revenue Bonds Series 2011**Original Par:** \$ 22,650,000**Outstanding Par:** \$ 14,735,000**Debt Repayment Schedule:**

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Advance refunded a portion of the Public utilities Revenue Refunding and Imprv Bonds, Series 2003	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	2,510,000	395,500	2,905,500
	2022	2,635,000	270,000	2,905,000
	2023	2,765,000	138,250	2,903,250
		<u>\$ 14,735,000</u>	<u>\$ 2,683,750</u>	<u>\$ 17,418,750</u>

Public Utilities System Revenue Bonds Series 2015**Original Par:** \$ 91,485,000**Outstanding Par:** \$ 88,325,000**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	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	3,765,000	3,343,800	7,108,800
	2022	-	3,155,550	3,155,550
	2023-2027	6,825,000	15,310,750	22,135,750
	2028-2032	13,495,000	12,954,750	26,449,750
	2033-2037	31,945,000	9,062,350	41,007,350
	2038-2039	22,010,000	1,329,200	23,339,200
		<u>\$ 88,325,000</u>	<u>\$ 56,199,000</u>	<u>\$ 144,524,000</u>

Port Authority

Public Utilities System Revenue Bonds Series 2011**Original Par:** \$ 22,650,000**Outstanding Par:** \$ 14,735,000**Debt Repayment Schedule:**

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Purpose: Advance refunded a portion of the Public utilities Revenue Refunding and Imprv Bonds, Series 2003	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	2,510,000	395,500	2,905,500
	2022	2,635,000	270,000	2,905,000
	2023	2,765,000	138,250	2,903,250
		<u>\$ 14,735,000</u>	<u>\$ 2,683,750</u>	<u>\$ 17,418,750</u>

Public Utilities System Revenue Bonds Series 2015**Original Par:** \$ 91,485,000**Outstanding Par:** \$ 88,325,000**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	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	3,765,000	3,343,800	7,108,800
	2022	-	3,155,550	3,155,550
	2023-2027	6,825,000	15,310,750	22,135,750
	2028-2032	13,495,000	12,954,750	26,449,750
	2033-2037	31,945,000	9,062,350	41,007,350
	2038-2039	22,010,000	1,329,200	23,339,200
		<u>\$ 88,325,000</u>	<u>\$ 56,199,000</u>	<u>\$ 144,524,000</u>

Port Authority FDOT State Infrastructure Bank Loan		Debt Repayment Schedule:			
Original Par:	\$ 4,500,000				
Outstanding Par:	\$ 2,139,079				
Purpose: Funded new money					
		<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
		2018	\$ 232,218	\$ 42,782	\$ 275,000
		2019	236,863	38,137	275,000
		2020	241,600	33,400	275,000
		2021	246,432	28,568	275,000
		2022	251,361	23,639	275,000
		2023-2026	930,605	43,269	973,874
			<u>\$ 2,139,079</u>	<u>\$ 209,795</u>	<u>\$ 2,348,874</u>
Port Authority Revenue Note 2014A		Debt Repayment Schedule:			
Original Par:	\$ 453,480				
Outstanding Par:	\$ 276,980				
Purpose: Refunding Port Logistec Loans					
		<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
		2018	\$ -	\$ 8,956	\$ 8,956
		2019	276,980	8,956	285,936
			<u>\$ 276,980</u>	<u>\$ 17,912</u>	<u>\$ 294,892</u>
Port Authority Revenue Note 2014B		Debt Repayment Schedule:			
Original Par:	\$ 3,000,000				
Outstanding Par:	\$ 2,198,851				
Purpose: Refunding Port Logistec Loans					
		<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
		2018	\$ 284,900	\$ 66,065	\$ 350,965
		2019	294,133	56,832	350,965
		2020	303,533	47,432	350,965
		2021	313,503	37,462	350,965
		2022	323,664	27,302	350,966
		2023-2024	679,118	22,813	701,931
			<u>\$ 2,198,851</u>	<u>\$ 257,906</u>	<u>\$ 2,456,757</u>
*Refunded the Port Logistec Loan-2008					
*Refunded the Port Logistec Loan-2010					
Port Authority FDOT State Infrastructure Bank Loan 2016		Debt Repayment Schedule:			
Original Par:	\$ 4,500,000				
Outstanding Par:	\$ 2,506,525				
Purpose: New Money- To be used to finance a portion of the Berth Rehabilitation Project					
		<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
		2018	\$ 195,660	\$ 73,190	\$ 268,850
		2019	201,373	67,477	268,850
		2020	207,253	61,597	268,850
		2021	213,305	55,545	268,850
		2022	219,533	49,317	268,850
		2023-2027	1,197,648	146,602	1,344,250
		2028-2029	271,753	13,966	285,719
			<u>\$ 2,506,525</u>	<u>\$ 467,694</u>	<u>\$ 2,974,219</u>
GRAND TOTAL			\$ 333,277,009	\$150,712,678	\$ 483,989,687

Rating Agency Analysis

Independent assessments of the relative credit worthiness of municipal securities are conducted by rating agencies. The agencies assigns grades which are generally known as "Issuer Default Ratings" (IDRs) or also commonly known as Credit Ratings. The grades are based on a combination of letters and / or numbers that convey their assessment of the ability and willingness of a borrower to repay its debt in full and on time and they opine on an entity's relative vulnerability to default on financial obligations. These grades are a critical driver in determining the cost of borrowed funds in the municipal bond market.

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

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

Each of the rating agencies has their own method of assigning a rating on the ability and willingness of a borrower to repay in full and on time. Issuers must pay a fee for the opportunity to have one or more rating agencies rate existing and proposed debt issuance. The following chart outlines how the ratings reflect credit worthiness, ranging from very strong securities to speculative and default situations and illustrates where Manatee County has been rated by Moody's and Fitch within their respective rating scales. On 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 is MANATEE COUNTY Bond Ratings Rank - Based on the Fitch and Moody's Rating Scales



Grade	Bond Rating		
	FitchRatings	Moody's	
Investment Grade	AAA	Aa1	Manatee County General Obligation Bonds Manatee County Non Advalorem Bonds
	AA+	Aa2	Manatee County Public Utilities Bonds Manatee County Port Authority

Categories				
FitchRatings	Moody's	Rating Grade Description		
AAA	Aaa	Investment Grade (Low to Moderate Credit Risk)	Highest Grade Credit	Demonstrates extremely strong capacity to meet its financial commitments. Lowest default risk and highly unlikely to be adversely affected by foreseeable events.
AA+	Aa1		Very High Grade Credit	Demonstrates very strong capacity to meet financial commitments. Very Low default risk and not significantly vulnerable to adverse business or economic conditions.
AA	Aa2		High Grade Credit	Demonstrates strong capacity to meet its financial commitments, but its more susceptible to the adverse effect of changes in circumstances and economic conditions. Upper Medium grade and low default risk.
AA-	Aa3		Good Grade Credit	Demonstrates adequate capacity to meet financial commitments, but adverse business or economic conditions are more likely to impair this capacity. Medium-grade and low default Risk.
A+	A1	Speculative Grade (Higher Level of Credit Risk)	Speculative Grade Credit	Demonstrates to have elevated vulnerability to default risk., particularly in the event of adverse changes in business or economic conditions over time; however business or financial flexibility exists which supports the servicing of financial commitments.
A	A2			Demonstrates to indicate that material default Risk is present, but a limited margin of safety remains. Financial Commitments are currently being met; however, capacity for continued payment is vulnerable to deterioration in the business and economic environment.
A-	A3			Demonstrates that default is a real possibility, currently vulnerable and dependent on favorable business, financial and economic conditions to meet financial commitments. It has very weak creditworthiness.
BBB+	Baa1		Substantial Risks- In Default	Demonstrates to show that default seems probable, currently highly vulnerable to changes in business and economic conditions. It has very weak creditworthiness.
BBB	Baa2			Demonstrates that Default is imminent or inevitable. It has the weakest credit worthiness .
BBB-	Baa3			Demonstrates that issuer has experienced an uncured payment default on a bond, loan or other material financial obligation but which has not entered into bankruptcy filings, administration, receivership, liquidation or other formal winding-up procedure, or which has otherwise ceased business.
BB+	Ba1			Demonstrates that the issuer has entered into bankruptcy filings , administration, receivership , liquidation or other formal winding-up procedure or which has otherwise ceased business.
BB	Ba2			
BB-	Ba3			
B+	B1			
B	B2			
B-	B3			
CCC+	Caa1			
CCC	Caa2			
CCC-	Caa3			
CC	Ca			
C	C			
	RD			
D	D			

Financial Structures & 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 2018 budget is shown below each description).

1. Governmental Funds - The focus of governmental funds measurement is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. Governmental funds are accounted for using the modified accrual basis of accounting. The following are governmental funds:

General Fund - The general fund is the general operating fund of the county. All general tax revenues and other receipts that accounting principles do not require to be accounted for in a separate fund are accounted for in the general fund and parks fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

5 & 6 Cent Gas Tax Fund
5Ct Voted Gas Tax
911 Enhancement
Assessment Revenue
Beach Erosion Control
Building Department
Cable Franchise Fees
Children's Services
Const. 5 & 6 80% Maint. Proj.
County 9 Ct Voted Road Resurfacing
Court Technology

Department of Natural Resources Grants
Dredging Assessment
EMS Trust
EMS/Public Safety Impact Fees
Florida Boating Improvement Program
Green Bridge Demolition
Impact Fee Administration – Affordable Housing
Impact Fee Administration
Law Enforcement Impact Fees
Library Impact Fees
Library, Library Gift & Eaton Trust

Local Opt. 4Ct Maint. Proj.
 Palm Aire MSTU
 Parks Impact Fees
 Phosphate Severance Tax
 Port TIF (County)
 Sarasota-Manatee MPO
 Southwest TIF (County)
 Spec. Federal Law Enf. Trust

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

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.

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
 Infrastructure-Parks and Community Facilities Capital Projects
 Infrastructure-Public Safety and Law Enforcement Capital Projects
 Infrastructure-Transportation Capital Project

Law Enforcement Impact Fee Capital Projects
 Law Enforcement Impact Fees-Unincorporated
 Library Capital Projects
 Local Government Infrastructure Sales Surtax
 Local Option 4th Cent Gas Tax Projects
 Local Option 5th & 6th Cent Gas Tax Proj.
 Parks & Recreation Capital Projects
 Parks Impact Fees Projects
 PNR Impact Fees-Unincorporated
 Public Safety Impact Fee Project Fund
 Public Safety Impact Fees-Unincorporated
 Road Assessment Capital Projects
 Road Impact Fees Projects
 South Cty CRA Cap Projects
 SW TIF Capital Projects
 Transportation Impact Fees Projects

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

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

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

Stormwater Management
 Transit System & Transit 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.

	FY17	FY18
Adopted Net Budget	\$578,824,884	\$628,123,881

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 2018 adopted gross budget is \$1,525,328,778.

Financial Policies

Section I - Budget Implementation and Administration Policy

On September 27, 1994, the Board of County Commissioners adopted Resolution R94270, 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 R94270, 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 2018, 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, 2017.
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 2019. 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. TaxExempt Obligations:
 - a. Taxexempt obligations of the State of Florida and its various local governments, including Manatee County. Taxexempt 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 thirdparty 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 thirdparty safekeeping. Other banks may qualify as thirdparty 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 thirdparty 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 ongoing operations to recurring revenue sources. Fund balance is not used for recurring expenditures, but is used to fund non-recurring operation or capital expenditures when it is determined that sufficient fund balance is available.

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 Budget Expenditures

Budget by Fund

	FY17 Adopted Gross Budget	FY18 Adopted Gross Budget	Difference	% Change
General Fund	320,717,270	335,428,421	14,711,151	4.59%
911 Enhancement Fee Fund	2,945,900	2,399,660	(546,240)	-18.54%
Affordable Housing Subsidy Funds	2,776,571	2,580,468	(196,103)	-7.06%
Assessment Project Revenue Fund	2,598,434	2,735,852	137,418	5.29%
Automated Systems Maintenance Fund	2,258,728	2,144,523	(114,205)	-5.06%
Beach Erosion Control Tourist Tax & Cap Projects	7,713,925	8,186,878	472,953	6.13%
Building Capital Projects Fund	2,936,994	1,741,230	(1,195,764)	-40.71%
Building Department Fund	24,256,588	25,950,858	1,694,270	6.98%
Children's Services Tax Fund	13,371,461	13,956,014	584,553	4.37%
Communication Fund	717,245	1,227,017	509,772	71.07%
Convention Center & Capital Projects Funds	3,876,076	4,185,627	309,551	7.99%
Court Technology Fee Fund	1,335,127	1,616,769	281,642	21.09%
Debt Service Funds	21,681,359	19,216,730	(2,464,629)	-11.37%
Fleet & Fuel Services Funds	24,399,796	23,907,923	(491,873)	-2.02%
Florida Boating Improvement Program Fund	1,114,987	1,423,239	308,252	27.65%
Gas Tax Capital Funds	9,092,899	8,475,317	(617,582)	-6.79%
Gas Tax Road Maintenance Funds	20,684,635	19,138,998	(1,545,637)	-7.47%
Health Self Insurance Fund	79,788,788	79,728,594	(60,194)	-0.08%
Highway Capital Projects Fund	15,436,870	17,389,713	1,952,843	12.65%
Infrastructure Sales Tax Operating & Capital Projects	-	66,114,718	66,114,718	0.00%
Law Enforcement Impact Fee Fund	3,738,130	3,861,010	122,880	3.29%
Library Operating Funds	9,347,427	10,473,353	1,125,926	12.05%
Metropolitan Planning Organization (MPO) Fund	1,546,606	1,678,047	131,441	8.50%
Parks & Recreation Fund	-	4,209,356	4,209,356	0.00%
Parks Impact Fee Funds	11,741,262	21,768,625	10,027,363	85.40%
Phosphate Severance Tax Fund	3,650,604	2,754,953	(895,651)	-24.53%
Port Manatee	11,569,789	12,513,765	943,976	8.16%
Port Manatee Debt	3,192,470	3,237,278	44,808	1.40%
Public Safety Impact Fee & Capital Projects Funds	2,318,904	2,490,451	171,547	7.40%
Radio Fund	3,074,211	2,484,475	(589,736)	-19.18%
Road Impact Fee Funds	40,877,036	42,516,324	1,639,288	4.01%
Self Insurance Fund	20,313,029	20,416,349	103,320	0.51%
Solid Waste Capital Projects Funds	3,849,945	1,931,688	(1,918,257)	-49.83%
Solid Waste Operating and Debt Service Funds	98,386,235	88,536,331	(9,849,904)	-10.01%
Southwest TIF and Capital Projects Funds	3,573,581	5,882,503	2,308,922	64.61%
Stormwater Operating & Capital Improvement	15,126,535	10,633,411	(4,493,124)	-29.70%
Tourist Development Tax Fund	17,267,105	20,764,074	3,496,969	20.25%
Transit System Fund	9,109,691	10,712,539	1,602,848	17.59%
Transportation Trust Fund	54,603,092	61,995,927	7,392,835	13.54%
Unincorporated Municipal Services Taxing Unit	28,595,599	33,970,223	5,374,624	18.80%
Utilities Capital Project Funds	71,055,274	105,601,182	34,545,908	48.62%
Utilities Maintenance Project Fund	12,777,673	13,560,570	782,897	6.13%
Water & Sewer Operating and Debt Service Funds	191,190,667	242,630,330	51,439,663	26.90%
Miscellaneous Funds - balance less than \$1 million	4,217,390	4,991,967	774,577	18.37%
TOTALS	\$1,178,825,908	\$1,367,163,280	188,337,372	15.98%

Expenditure Matrix by Fund & Departments

Fund	BCC/Admin Cty Attorney Fin Mgmt	Neighbor Services/ Redevelop	Property Mgmt	Parks and Natural Resources	Planning Building Inspections	Public Safety	Utilities Operations	Public Works
General Fund	7,622,244	4,515,801	17,865,004	3,057,759		25,522,898		
Affordable Housing		568,037						
Beach Maintenance								
Building Department					8,376,812			
Cable Franchise Fees	16,290							
Children's Services		823,423						
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						1,779,573		
Florida Boating Improvements				150,000				
Green Bridge Demolition								
Health Care Fund								
Impact Fee Administration	591,394							
Internal Svcs-Central Stores								5,628,798
Internal Svcs-Automated Sys Maint								
Internal Svcs-Fleet Services								13,417,918
Internal Svcs-Health Self Insurance								
Internal Svcs-Self-Insurance	11,101,394							
Internal Svcs-Telecommunications								
Internal Svcs-Radio Communications								
Invest Fee-Sewer Facility								
Invest Fee-Water Facility								
Library Services		7,705,621						
Natural Resources Grants								
Palm Aire MSTU								
Parks and Recreation			434,000	2,977,146				
Participation Project								
Phosphate Severance Tax				1,002,710				
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-Intrastucure Parks Capital Projects								
Projects-Public Safety Impact Fees								
Projects-Intrastucure Public Safety Capital Projects								
Projects-Roads Impact Fees								
Projects-Roads/Bridges Maint								4,640,648
Projects-Infrastructure Transportation Capital Projects								
Projects-Utilities Maint & Capital							8,246,000	
Redevelopment Districts		1,043,079						
Sarasota Manatee metro Plan org								
Solid Waste/Debt, Capital & Imp Fees							37,051,693	
Spec Law Enforc Trust-Fed /State								
Stormwater Utility & Projects				593,072				5,339,236
Street Lighting Districts								
Substance Abuse Treatment								
Tourist Development			377,920	399,611				
Transit & Transit Capital								9,087,137
Transportation		394,240	547,256					15,026,447
Tree Trust Fund								
Unincorporated MSTU		2,271,899			4,753,120			2,828,230
Utilities Operations	-		184,072	1,542,760			76,863,629	1,295,455
Total	19,331,322	17,322,100	19,408,252	9,723,058	13,129,932	27,302,471	122,161,322	61,489,252

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
10,523,950		155,469,323	20,943,520	245,520,499	17,589,132		2,049,195	14,033,917	56,235,678	335,428,421
				568,037					2,012,431	2,580,468
		81,945	300,000	381,945	690,287				6,347,046	7,419,278
				8,376,812				376,990	17,197,056	25,950,858
				16,290					-	16,290
		328,334	11,931,932	13,083,689				171,226	701,099	13,956,014
2,806,040				2,806,040				221,583	1,158,004	4,185,627
				4,225,383					3,544,790	7,770,173
		138,170	799,719	937,889				14,054	664,826	1,616,769
	641,921	3,526		645,447					1,563	647,010
				-						-
				-						-
	12,581,900			12,581,900					11,103	12,593,003
	380,820			380,820					269	381,089
	444,703			444,703						444,703
	5,061,800			5,061,800					1,125	5,062,925
	88,000			88,000						88,000
16,909,152				16,909,152					22,452,812	39,361,964
		3,750		3,750					794,480	798,230
				1,779,573				56,579	563,508	2,399,660
				150,000					1,273,239	1,423,239
				-					338,488	338,488
				-						-
				591,394				14,057	102,752	708,203
				5,628,798				5,109	831,215	6,465,122
1,653,123				1,653,123				11,927	479,473	2,144,523
				13,417,918				218,577	3,806,306	17,442,801
48,089,982				48,089,982				26,670	31,611,942	79,728,594
				11,101,394				122,706	9,192,249	20,416,349
858,508				858,508				18,832	349,677	1,227,017
1,340,850				1,340,850				46,248	1,097,377	2,484,475
				-	1,779,743	2,076,000	5,500,000		7,284,791	16,640,534
				-	695,892	300,000			25,765,645	26,761,537
		247,530		7,953,151				252,586	2,267,616	10,473,353
				-					418,433	418,433
		3,415	134,773	138,188					279,308	417,496
				3,411,146				96,651	701,559	4,209,356
		10,000		10,000	26,923				1,900,699	1,937,622
				1,002,710				44,182	1,708,061	2,754,953
8,121,382	3,237,278			11,358,660	3,237,278			1,155,105		15,751,043
				-					767,600	767,600
				-	270,000				2,157,218	2,427,218
				-	3,549,744	3,372,700			1,385,188	8,307,632
				-		1,900,000			15,464,475	17,364,475
				-	1,375,504		494,500		1,991,006	3,861,010
				-					969,709	969,709
				-	5,702,530	505,000	850,000		14,711,095	21,768,625
				-	3,544,317		5,026,577		751,317	9,322,211
				-	1,004,091				1,511,010	2,515,101
				-	3,820,824		5,371,572		856,824	10,049,220
				-	2,838,000	1,155,000	5,746,250		32,777,074	42,516,324
				4,640,648	3,500,000			223,465	3,197,635	11,561,748
				-	17,771,859		1312050		27,659,378	46,743,287
				8,246,000		34,132,670	3,227,834		9,609,004	55,215,508
				1,043,079				1,784,079	3,346,139	6,173,297
			1,678,047	1,678,047						1,678,047
	435,881			37,487,574	7,777,649	558,000		229,845	44,414,951	90,468,019
				-					496,000	496,000
				5,932,308	1,000,000	160,000	1,610,000	163,041	1,768,062	10,633,411
		2,134	75,487	77,621					30,751	108,372
			5,000	5,000					51,514	56,514
7,287,718	17,000	327,715		8,409,964	1,100,000		2,000,000	76,429	9,177,681	20,764,074
				9,087,137					1,625,402	10,712,539
		244,437	4,196,263	20,408,643	21,762,555			1,469,657	18,355,072	61,995,927
				-					461,030	461,030
		439,898	1,359,077	11,652,224	8,826,736			909,948	12,581,315	33,970,223
355,011		1,860		80,242,787	63,986,275			1,875,129	77,708,348	223,812,539
81,036,564	39,798,455	157,302,037	41,423,818	609,428,583	171,849,339	44,159,370	33,187,978	23,618,592	484,919,418	1,367,163,280

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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	66,252,060	67,478,803	65,687,842	54,903,198
Subtotal	66,252,060	67,478,803	65,687,842	54,903,198
Revenues to be received during Fiscal Year:				
Property Taxes	152,365,146	171,090,081	185,736,577	200,595,503
Other Taxes	2,951,370	3,099,693	3,192,684	3,288,464
Licenses and permits	780,860	705,778	760,595	783,413
Intergovernmental	44,883,643	46,142,650	47,882,932	48,812,772
Charges for services	37,071,237	34,241,213	34,402,617	34,868,799
Fines and forfeitures	636,538	717,500	650,370	666,282
Interest income	743,966	400,000	500,000	515,000
Contributions	1,425,830	909,474	909,474	936,758
Miscellaneous	3,644,977	3,979,420	4,621,205	4,630,818
Operating grants	104,722	0	0	0
Transfers from other funds	4,378,067	5,016,948	5,016,948	5,016,948
Less Statutory 5%	0	-13,064,290	-13,932,823	-14,754,890
Subtotal	248,986,358	253,238,467	269,740,579	285,359,867
Total Sources	<u>315,238,418</u>	<u>320,717,270</u>	<u>335,428,421</u>	<u>340,263,065</u>
Budgeted Expenditures by Department in this fund:				
County Administration	2,633,280	2,880,239	2,896,676	2,896,421
Clerk of Circuit Court	7,197,787	7,407,786	7,751,792	7,751,311
Property Appraiser	4,418,344	4,650,709	4,678,977	4,722,680
Sheriff	119,256,051	124,368,778	131,624,953	131,230,870
Supervisor of Elections	3,318,708	2,414,684	2,489,067	2,489,026
Tax Collector	7,508,294	8,196,628	8,924,534	9,140,105
County Attorney	2,381,059	2,329,576	2,630,832	2,630,719
Financial Management	1,865,952	2,137,182	2,094,736	2,085,216
Human Resources	1,022,630	1,155,566	1,517,666	1,507,940
Information Technology Dept	8,328,004	8,944,537	9,006,284	9,505,745
Public Defender	112,292	123,107	141,740	141,740
Public Safety	22,948,367	22,676,431	25,522,898	25,551,767
States Attorney	494,025	518,409	279,668	279,668
Public Works(Transp/Prj Mgt)	15,744	0	0	0
Court Administrator	273,170	290,535	291,846	285,846
General Government	5,264,272	6,175,821	6,420,004	6,422,942
Court Costs	1,163,563	1,132,945	1,092,542	1,092,776
Parks&NaturalResourcesDept	5,441,958	5,464,933	3,057,759	3,026,035
Property Management Dept	17,270,611	17,471,453	17,865,004	17,608,214
Neighborhood Services Dept	18,736,448	16,106,645	16,061,898	16,077,158
Redevelop&EconomicOpportunity	650,888	956,036	1,120,933	1,070,023
Guardian Ad Litem	47,989	47,981	50,690	50,690
Subtotal	230,349,436	235,449,981	245,520,499	245,566,892

FY18 Adopted Budget & FY19 Planned Budget

General Fund (Continued)

	Actual FY16	Adopted FY17	Adopted FY18	Planned FY19
Transfers Out to Other Funds/Agencies:				
Tran to Child Svc Tax Fund	838,252	838,252	838,252	838,252
Tran to Parks & Rec User Fd Pr	0	0	2,840,171	2,040,728
Transfer to MPO	6,768	22,580	23,175	23,175
Transtogulf&BayStLightDistrict	1,800	0	0	0
TranstopictownStLightDistrict	0	0	0	1,275
TranstosunnyshoresMSBU	0	0	0	1,000
Tranfere to Grant >7/03	148,784	0	0	0
TSF:HernandoAveStreetLights	200	150	0	0
Trans to Court Technology	0	250,000	250,000	250,000
TranstoaApolloPkStLightDistrict	0	0	250	250
Transfer to 2006 Rev Imp Bonds	3,735,134	0	0	0
Tsf to Revenue Refund Bds 2010	1,637,364	1,571,935	0	0
Tsf to RevRef/Imp Bds 2013	3,131,219	7,028,667	6,888,968	6,905,107
Tsf to Rev Imp Note 2013	357,711	368,195	380,630	392,706
Tsf to Rev Impr Bond-2014	472,554	480,534	444,703	503,480
Tsf to Rev Impr Bond-2016	1,097,922	2,124,713	2,246,443	2,247,016
Tr to Build Cap Projects	2,889,878	0	0	0
Transfer to SCTy CRA Cap Prj	600,000	0	0	0
Tran to Port Operating	446,500	446,500	446,500	0
Tran to Radio-PubSfty	600,000	750,000	0	200,000
TranstooakwoodStLightDistrict	0	0	100	1,200
Transfer to Washington Grdn	0	300	500	500
Transfer to Port TIF	138,588	110,170	131,325	148,981
Transfer to Southwest TIF	1,147,378	2,540,772	3,098,115	3,715,211
Subtotal	17,250,052	16,532,768	17,589,132	17,268,881
Reserves & Set Aside Amounts:				
Reserves - Boards Reserve	0	1,050,000	1,050,000	1,050,000
Reserves - Economic Development	0	500,000	500,000	500,000
Reserves - Grant	0	663,671	663,671	663,671
Reserves - Special Counsel	0	150,000	150,000	150,000
Reserves - Admin Bldg Renovation	0	0	100,000	0
Reserves - Court Technology	0	0	200,000	0
Reserves - Department Shortfall	0	170,000	170,000	170,000
Reserves - MSO Helicopter	0	1,491,216	0	0
Reserves - CRAs	0	2,205,738	1,324,271	972,292
Reserves - Health Care	0	6,596,360	5,224,152	5,221,972
Reserves - SOE Redistricting	0	350,000	0	0
Reserves - Sheriff	0	0	1,500,000	1,500,000
Reserves - FDOT IT Projects	0	0	72,500	0
Reserves - IT Maintenance	0	0	274,500	81,680
Reserves - Contingency - VoIP Maint	0	147,645	0	0
Salary Adjustment - PFP	0	2,649,009	2,605,934	5,253,290
Salary Adjustment - Constitutionals	0	0	0	2,300,000
Reserves - Compression	0	500,000	198,889	198,889
Cash Balance - Golf Course Capital	0	135,000	125,000	128,750

Budget by Fund

General Fund (Continued)

	Actual FY16	Adopted FY17	Adopted FY18	Planned FY19
Cash Balance - Operating	0	50,882,882	54,065,221	53,192,248
Budget Stabilization	0	0	815,057	0
Cash Balance - Beach	0	1,060,000	1,130,400	1,344,500
Cash Balance - R & R	0	100,000	100,000	100,000
Reserves - Debt Service	0	83,000	0	0
Reserves - One Time Projects	0	0	2,049,195	4,600,000
Subtotal	0	68,734,521	72,318,790	77,427,292
Total Uses	<u>247,599,489</u>	<u>320,717,270</u>	<u>335,428,421</u>	<u>340,263,065</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	1,238,100	1,615,330	1,029,271	620,087
Subtotal	1,238,100	1,615,330	1,029,271	620,087
Revenues to be received during Fiscal Year:				
Other Taxes	1,670,150	1,400,000	1,442,000	1,485,260
Interest income	7,171	600	515	388
Less Statutory 5%	0	-70,030	-72,126	-74,282
Subtotal	1,677,321	1,330,570	1,370,389	1,411,366
Total Sources	<u>2,915,421</u>	<u>2,945,900</u>	<u>2,399,660</u>	<u>2,031,453</u>
Budgeted Expenditures by Department in this fund:				
Public Safety	1,270,385	1,688,591	1,779,573	1,761,962
Subtotal	1,270,385	1,688,591	1,779,573	1,761,962
Transfers Out to Other Funds/Agencies:				
Tr to Build Cap Projects	75,000	0	0	0
Subtotal	75,000	0	0	0
Reserves & Set Aside Amounts:				
Salary Adjustment PFP	0	39,380	56,579	56,671
911 Enhancements	0	0	207,593	0
Cash Balance - Operating	0	1,217,929	355,915	212,820
Subtotal	0	1,257,309	620,087	269,491
Total Uses	<u>1,345,385</u>	<u>2,945,900</u>	<u>2,399,660</u>	<u>2,031,453</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	2,973,506	2,768,781	2,571,916	2,012,430
Subtotal	2,973,506	2,768,781	2,571,916	2,012,430
Revenues to be received during Fiscal Year:				
Interest income	20,623	8,200	9,002	7,044
Less Statutory 5%	0	-410	-450	-352
Subtotal	20,623	7,790	8,552	6,692
Total Sources	<u>2,994,129</u>	<u>2,776,571</u>	<u>2,580,468</u>	<u>2,019,122</u>
Budgeted Expenditures by Department in this fund:				
Redevelop&EconomicOpportunity	32,213	121,800	568,037	701,643
Subtotal	32,213	121,800	568,037	701,643
Transfers Out to Other Funds/Agencies:				
Subtotal	0	0	0	0
Reserves & Set Aside Amounts:				
Cash Balance -Impact Fee Admin	0	2,654,771	2,012,431	1,317,479
Subtotal	0	2,654,771	2,012,431	1,317,479
Total Uses	<u>32,213</u>	<u>2,776,571</u>	<u>2,580,468</u>	<u>2,019,122</u>

Assessment Projects

These funds account for the assessment revenue received from road paving and dredging assessment projects.

	Actual FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	2,418,491	2,483,484	2,617,102	2,695,179
Subtotal	2,418,491	2,483,484	2,617,102	2,695,179
Revenues to be received during Fiscal Year:				
Interest income	37,611	6,000	10,000	10,000
Assessments	113,799	115,000	115,000	115,000
Less Statutory 5%	0	-6,050	-6,250	-6,250
Subtotal	151,410	114,950	118,750	118,750
Total Sources	<u>2,569,901</u>	<u>2,598,434</u>	<u>2,735,852</u>	<u>2,813,929</u>
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	4,270	48,750	13,750	13,750
Subtotal	4,270	48,750	13,750	13,750
Transfers Out to Other Funds/Agencies:				
Tsf to RevRef/Imp Bds 2013	26,880	26,962	26,923	26,928
Subtotal	26,880	26,962	26,923	26,928
Reserves & Set Aside Amounts:				
Cash Balance - Assessment Projects	0	1,865,381	1,900,699	1,944,521
Cash Balance - Dredging Assessments	0	657,341	794,480	828,730
Subtotal	0	2,522,722	2,695,179	2,773,251
Total Uses	<u>31,150</u>	<u>2,598,434</u>	<u>2,735,852</u>	<u>2,813,929</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	2,089,266	2,154,718	423,571	479,472
Subtotal	2,089,266	2,154,718	423,571	479,472
Revenues to be received during Fiscal Year:				
Charges for services	863,373	100,000	1,801,528	1,803,829
Interest income	15,083	9,484	10,000	10,000
Miscellaneous	0	0	0	0
Less Statutory 5%	0	-5,474	-90,576	-90,691
Subtotal	878,456	104,010	1,720,952	1,723,138
Total Sources	<u>2,967,722</u>	<u>2,258,728</u>	<u>2,144,523</u>	<u>2,202,610</u>
Budgeted Expenditures by Department in this fund:				
Information Technology Dept	1,354,610	1,448,603	1,653,123	1,522,167
Subtotal	1,354,610	1,448,603	1,653,123	1,522,167
Transfers Out to Other Funds/Agencies:				
Subtotal	0	0	0	0
Reserves & Set Aside Amounts:				
Reserves - Contingency - VoIP Maint	0	199	0	0
Reserves - Compression	0	0	556	556
Salary Adjustment- PFP	0	11,392	11,371	11,683
ASM - Operating	0	798,534	333,010	306,881
ASM Maintenance	0	0	146,463	361,323
Subtotal	0	810,125	491,400	680,443
Total Uses	<u>1,354,610</u>	<u>2,258,728</u>	<u>2,144,523</u>	<u>2,202,610</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	9,520,464	5,543,506	5,573,436	7,114,645
Subtotal	9,520,464	5,543,506	5,573,436	7,114,645
Revenues to be received during Fiscal Year:				
Other Taxes	2,573,687	2,259,652	2,731,485	2,813,430
Intergovernmental	2,350,209	0	0	0
Interest income	64,057	25,000	19,507	24,902
Contributions	42,062	0	0	0
Operating grants	88,635	0	0	0
Capital grants	21,873	0	0	0
Transfers from other funds	10,291,786	0	0	0
Less Statutory 5%	0	-114,233	-137,550	-141,916
Subtotal	15,432,309	2,170,419	2,613,442	2,696,416
Total Sources	<u>24,952,773</u>	<u>7,713,925</u>	<u>8,186,878</u>	<u>9,811,061</u>
Budgeted Expenditures by Department in this fund:				
County Administration	27,129	0	0	0
Financial Management	313,014	367,790	381,945	384,403
Parks&NaturalResourcesDept	4,761,808	0	0	0
Subtotal	5,101,952	367,790	381,945	384,403
Transfers Out to Other Funds/Agencies:				
Tran to Beach Erosion Control	2,539,536	0	0	0
Tsf to Rev Impr Bond-2016	570,372	1,084,622	690,287	690,418
Tr to Beach Erosion Control	334,300	0	0	0
Subtotal	3,444,208	1,084,622	690,287	690,418
Reserves & Set Aside Amounts:				
Cash Balance - Beach Erosion Capital	0	1,313,959	767,600	770,152
Cash Balance - Operating	0	4,947,554	214,446	1,593,218
Beach Erosion	0	0	6,132,600	6,372,870
Subtotal	0	6,261,513	7,114,646	8,736,240
Total Uses	<u>8,546,160</u>	<u>7,713,925</u>	<u>8,186,878</u>	<u>9,811,061</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	955,708	2,090,022	1,735,460	1,471,229
Subtotal	955,708	2,090,022	1,735,460	1,471,229
Revenues to be received during Fiscal Year:				
Intergovernmental	41,813	0	0	0
Interest income	229,216	2,250	6,074	5,149
Contributions	154,994	0	0	0
Transfers from other funds	5,050,449	844,835	0	0
Bond proceeds	35,295,000	0	0	0
Less Statutory 5%	0	-113	-304	-257
Subtotal	40,771,472	846,972	5,770	4,892
Total Sources	<u>41,727,180</u>	<u>2,936,994</u>	<u>1,741,230</u>	<u>1,476,121</u>
Budgeted Expenditures by Department in this fund:				
Information Technology Dept	5,000,171	0	0	0
Public Safety	570,486	0	0	0
General Government	3,379,328	0	0	0
Parks&NaturalResourcesDept	5,534,420	0	0	0
Property Management Dept	3,797,445	0	0	0
Building & Development Service	573,836	0	0	0
Subtotal	18,855,686	0	0	0
Transfers Out to Other Funds/Agencies:				
Tr to Beach Erosion Control	1,883,530	0	0	0
Trans to Health Self Ins	0	270,000	270,000	270,000
Subtotal	1,883,530	270,000	270,000	270,000
Reserves & Set Aside Amounts:				
Cash Balance - 2013 Gen Govt Bonds	0	35,829	36,467	36,588
Cash Balance - 2016 Gen Govt Bonds	0	866,135	756,957	759,473
Cash Balance - ESCO	0	26,773	28,720	28,816
Cash Balance - ESCO Ph 2	0	49,783	49,850	50,016
Cash Balance - Bldg Cap Proj	0	843,639	599,236	331,228
Reserves - Capital Projects	0	844,835	0	0
Subtotal	0	2,666,994	1,471,230	1,206,121
Total Uses	<u>20,739,216</u>	<u>2,936,994</u>	<u>1,741,230</u>	<u>1,476,121</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	16,750,936	16,566,360	17,031,498	16,747,056
Subtotal	16,750,936	16,566,360	17,031,498	16,747,056
Revenues to be received during Fiscal Year:				
Licenses and permits	8,812,121	7,501,450	8,731,093	9,080,335
Charges for services	27,600	0	0	0
Fines and forfeitures	53,772	60,951	63,390	65,926
Interest income	127,849	49,699	51,687	53,754
Miscellaneous	415,151	345,029	404,783	420,975
Transfers from other funds	487,705	130,955	130,955	130,955
Less Statutory 5%	0	-397,856	-462,548	-481,050
Subtotal	9,924,198	7,690,228	8,919,360	9,270,895
Total Sources	<u>26,675,134</u>	<u>24,256,588</u>	<u>25,950,858</u>	<u>26,017,951</u>
Budgeted Expenditures by Department in this fund:				
Building & Development Service	8,314,390	7,004,938	8,376,812	8,419,298
Subtotal	8,314,390	7,004,938	8,376,812	8,419,298
Transfers Out to Other Funds/Agencies:				
Tr to Build Cap Projects	651,586	0	0	0
Tran to Motor Pool Fund	237,240	0	0	0
Subtotal	888,826	0	0	0
Reserves & Set Aside Amounts:				
Reserves - Contingency - VoIP Maint	0	3,191	0	0
Reserves - Compression	0	0	20,556	20,556
Reserves - Salary	0	278,538	356,434	356,974
Cash Balance - Operating	0	11,669,921	1,750,761	1,759,366
Addressing	0	300,000	1,500,000	1,500,000
Office Space Needs	0	3,000,000	5,000,000	5,000,000
Technology/Equipment	0	1,000,000	3,500,000	3,500,000
Growth	0	1,000,000	2,000,000	2,000,000
Stabilization	0	0	3,446,295	3,461,757
Subtotal	0	17,251,650	17,574,046	17,598,653
Total Uses	<u>9,203,216</u>	<u>24,256,588</u>	<u>25,950,858</u>	<u>26,017,951</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. When the tax was enacted, the ordinance states that the revenues generated are not to supplant items that were currently funded. \$838,252 for substance abuse prevention was funded from the General Fund before the tax was enacted; this amount is now transferred to the Children's Services Tax Fund each year.

	Actual FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	3,077,030	2,841,921	2,596,654	1,495,973
Subtotal	3,077,030	2,841,921	2,596,654	1,495,973
Revenues to be received during Fiscal Year:				
Property Taxes	9,097,441	10,186,189	11,058,197	11,942,852
Interest income	46,948	15,167	16,654	17,987
Transfers from other funds	838,252	838,252	838,252	838,252
Less Statutory 5%	0	-510,068	-553,743	-598,042
Subtotal	9,982,641	10,529,540	11,359,360	12,201,049
Total Sources	<u>13,059,671</u>	<u>13,371,461</u>	<u>13,956,014</u>	<u>13,697,022</u>
Budgeted Expenditures by Department in this fund:				
Neighborhood Services Dept	10,222,138	12,162,164	13,083,689	12,484,280
Subtotal	10,222,138	12,162,164	13,083,689	12,484,280
Reserves & Set Aside Amounts:				
Reserves - Additional Exemption	0	0	134,000	268,000
Reserves - Contingency - VoIP Maint	0	299	0	0
Reserves - Salary Adjustment	0	0	35,004	54,225
Reserves - Compression	0	0	2,222	2,222
Salary Adjustment - PFP	0	31,898	0	0
Specific Program - Set Asides	0	100,000	0	0
Cash Balance - Children's Services	0	1,077,100	701,099	888,295
Subtotal	0	1,209,297	872,325	1,212,742
Total Uses	<u>10,222,138</u>	<u>13,371,461</u>	<u>13,956,014</u>	<u>13,697,022</u>

Communications Fund

This fund accounts for the user charges and costs of the centralized telephone system.

Budget by Fund

	Actual FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	404,807	256,800	383,175	349,677
Subtotal	404,807	256,800	383,175	349,677
Revenues to be received during Fiscal Year:				
Charges for services	437,536	483,200	886,255	886,255
Interest income	2,367	0	2,000	2,000
Miscellaneous	0	1,479	0	0
Less Statutory 5%	0	-24,234	-44,413	-44,413
Subtotal	439,903	460,445	843,842	843,842
Total Sources	<u>844,710</u>	<u>717,245</u>	<u>1,227,017</u>	<u>1,193,519</u>
Budgeted Expenditures by Department in this fund:				
Information Technology Dept	699,538	674,582	858,508	858,970
Subtotal	699,538	674,582	858,508	858,970
Transfers Out to Other Funds/Agencies:				
Subtotal	0	0	0	0
Reserves & Set Aside Amounts:				
Reserves - Contingency - VoIP Maint	0	1,047	0	0
Reserves - Compression	0	0	833	833
Salary Adjustment- PFP	0	17,118	17,999	18,719
Telecomm - Operating	0	24,498	175,468	175,704
Communications	0	0	174,209	139,293
Subtotal	0	42,663	368,509	334,549
Total Uses	<u>699,538</u>	<u>717,245</u>	<u>1,227,017</u>	<u>1,193,519</u>

Convention Center

The Convention Center and Crosley Estate are funded by self-generating revenues and transfers from the Tourist Development Tax Fund.

	Actual FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	2,149,200	1,748,590	1,978,047	1,158,004
Subtotal	2,149,200	1,748,590	1,978,047	1,158,004
Revenues to be received during Fiscal Year:				
Charges for services	1,706,727	1,555,550	1,636,900	1,636,900
Interest income	19,499	6,630	9,890	5,790
Contributions	7	200	100	100
Miscellaneous	47,888	45,500	45,300	45,300
Transfers from other funds	600,000	600,000	600,000	600,000
Less Statutory 5%	0	-80,394	-84,610	-84,405
Subtotal	2,374,120	2,127,486	2,207,580	2,203,685
Total Sources	<u>4,523,320</u>	<u>3,876,076</u>	<u>4,185,627</u>	<u>3,361,689</u>
Budgeted Expenditures by Department in this fund:				
Convention and Visitors Bureau	2,310,217	2,219,200	2,806,040	2,521,605
Subtotal	2,310,217	2,219,200	2,806,040	2,521,605
Transfers Out to Other Funds/Agencies:				
Tran to Civic Ctr Cap Proj	262,543	0	0	0
Subtotal	262,543	0	0	0
Reserves & Set Aside Amounts:				
Reserves - Contingency - Civic Center	0	150,000	150,000	150,000
Reserves - Contingency - VoIP Maint	0	1,296	0	0
Reserves - Compression	0	0	3,056	3,056
Salary Adjustment - PFP	0	48,937	68,527	69,769
Civic Center - Operating	0	1,456,643	561,208	504,321
Future Initiatives	0	0	596,796	112,938
Subtotal	0	1,656,876	1,379,587	840,084
Total Uses	<u>2,572,760</u>	<u>3,876,076</u>	<u>4,185,627</u>	<u>3,361,689</u>

Court Technology Fees

This fund accounts for the receipt and use of specific court technology fees designated for court technology enhancements.

	Actual FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	327,986	371,744	652,719	664,826
Subtotal	327,986	371,744	652,719	664,826
Revenues to be received during Fiscal Year:				
Charges for services	720,387	750,000	750,000	750,000
Interest income	1,894	929	1,632	104
Miscellaneous	450	0	0	0
Transfers from other funds	0	250,000	250,000	250,000
Less Statutory 5%	0	-37,546	-37,582	-37,505
Subtotal	722,730	963,383	964,050	962,599
Total Sources	<u>1,050,716</u>	<u>1,335,127</u>	<u>1,616,769</u>	<u>1,627,425</u>
Budgeted Expenditures by Department in this fund:				
Clerk of Circuit Court	138,170	138,170	138,170	138,170
Court Administrator	7,770	3,180	17,352	17,352
General Government	5,138	0	0	0
Court Costs	472,648	830,880	782,367	782,499
Subtotal	623,725	972,230	937,889	938,021
Reserves & Set Aside Amounts:				
Reserves - Contingency - VoIP Maint	0	11,119	0	0
Salary Adjustment - PFP	0	12,781	14,054	14,600
Cash Balance -Court Technology	0	338,997	664,826	674,804
Subtotal	0	362,897	678,880	689,404
Total Uses	<u>623,725</u>	<u>1,335,127</u>	<u>1,616,769</u>	<u>1,627,425</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

	Actual FY2015-2016	Adopted FY2016-2017	Adopted FY2017-2018	Planned FY2018-2019
Beginning Balance/Budgeted Cash Carryover	0	897,357	584,063	12,497
Subtotal	0	897,357	584,063	12,497
Revenues to be received during Fiscal Year:				
Property Taxes	765,760	366,739	76,309	0
Interest income	48,263	2,318	5,200	4,700
Transfers from other funds	17,813,395	20,433,397	18,555,233	18,561,905
Less Statutory 5%	0	-18,452	-4,075	-235
Subtotal	18,627,418	20,784,002	18,632,667	18,566,370
Total Revenues	<u>18,627,418</u>	<u>21,681,359</u>	<u>19,216,730</u>	<u>18,578,867</u>
Budgeted Expenditures by Department in this fund:				
Debt Service	18,501,887	21,141,751	19,202,670	18,563,895
Subtotal	18,501,887	21,141,751	19,202,670	18,563,895
Reserves & Set Aside Amounts:				
Debt - 2013 Debt Svc	0	8,061	11,103	13,053
Debt - Ameresco Energy 2013	0	552	269	269
Debt- GO Refunding Bonds 2014	0	530,995	1,563	0
Debt-2016 Rev Improvmnt Bonds	0	0	1,125	1,650
Subtotal	0	539,608	14,060	14,972
Total Expenditures	<u>18,501,887</u>	<u>21,681,359</u>	<u>19,216,730</u>	<u>18,578,867</u>

Fleet & Fuel Services

These funds account for user charges and operating costs of equipping, maintaining, and replacing the county vehicle fleet.

	Actual FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	7,717,659	7,886,305	6,525,928	4,637,521
Subtotal	7,717,659	7,886,305	6,525,928	4,637,521
Revenues to be received during Fiscal Year:				
Charges for services	15,343,579	17,281,190	18,192,301	19,152,784
Interest income	55,729	39,432	42,536	27,344
Miscellaneous	108,911	17,000	17,000	17,000
Gain on disposition of assets	458,281	45,000	45,000	45,000
Transfers from other funds	600,344	0	0	0
Less Statutory 5%	0	-869,131	-914,842	-962,107
Subtotal	16,566,844	16,513,491	17,381,995	18,280,021
Total Sources	<u>24,284,503</u>	<u>24,399,796</u>	<u>23,907,923</u>	<u>22,917,542</u>
Budgeted Expenditures by Department in this fund:				
Financial Management	99,194	0	0	0
Public Works(Transp/Prj Mgt)	13,755,447	17,186,400	19,046,716	18,962,180
Subtotal	13,854,641	17,186,400	19,046,716	18,962,180
Transfers Out to Other Funds/Agencies:				
Subtotal	0	0	0	0
Reserves & Set Aside Amounts:				
Reserves - Contingency - VoIP Maint	0	1,646	0	0
Reserves - Compression	0	0	11,667	11,667
Salary Adjustment - PFP	0	180,685	212,019	220,296
Fuel Services - Operating	0	2,715,171	831,215	369,046
Fleet Maintenance	0	0	1,079,007	502,537
Fleet - Operating	0	4,315,894	2,727,299	2,851,816
Subtotal	0	7,213,396	4,861,207	3,955,362
Total Uses	<u>13,854,641</u>	<u>24,399,796</u>	<u>23,907,923</u>	<u>22,917,542</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	486,554	780,108	1,088,364	1,273,239
Subtotal	486,554	780,108	1,088,364	1,273,239
Revenues to be received during Fiscal Year:				
Intergovernmental	369,877	350,000	350,000	350,000
Interest income	5,183	2,504	2,500	2,500
Transfers from other funds	79,550	0	0	0
Less Statutory 5%	0	-17,625	-17,625	-17,625
Subtotal	454,611	334,879	334,875	334,875
Total Sources	<u>941,165</u>	<u>1,114,987</u>	<u>1,423,239</u>	<u>1,608,114</u>
Budgeted Expenditures by Department in this fund:				
Parks&NaturalResourcesDept	21,034	150,000	150,000	150,000
Subtotal	21,034	150,000	150,000	150,000
Transfers Out to Other Funds/Agencies:				
Tr to P&R Capital Projects	50,000	0	0	0
Subtotal	50,000	0	0	0
Reserves & Set Aside Amounts:				
Cash Balance - Operating	0	964,987	1,273,239	1,458,114
Subtotal	0	964,987	1,273,239	1,458,114
Total Uses	<u>71,034</u>	<u>1,114,987</u>	<u>1,423,239</u>	<u>1,608,114</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	3,043,699	2,874,568	1,403,442	1,552,873
Subtotal	3,043,699	2,874,568	1,403,442	1,552,873
Revenues to be received during Fiscal Year:				
Interest income	185,442	40,500	23,296	24,803
Miscellaneous	5,000	0	0	0
Transfers from other funds	6,096,871	6,179,856	7,049,744	4,050,423
Less Statutory 5%	0	-2,025	-1,165	-1,240
Subtotal	6,287,313	6,218,331	7,071,875	4,073,986
Total Sources	<u>9,331,012</u>	<u>9,092,899</u>	<u>8,475,317</u>	<u>5,626,859</u>
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	6,538,430	3,980,000	3,372,700	0
Subtotal	6,538,430	3,980,000	3,372,700	0
Transfers Out to Other Funds/Agencies:				
Tsf to RevRef/Imp Bds 2013	3,546,936	3,549,856	3,549,744	3,550,423
Subtotal	3,546,936	3,549,856	3,549,744	3,550,423
Reserves & Set Aside Amounts:				
Cash Balance - 5 Cent Capital	0	78,272	192,923	243,565
Cash Balance - Gas Tax Capital	0	821,271	180,625	99,625
Cash Balance - 5-6 Cent Gas Tax	0	604,271	572,756	174,660
Cash Balance - 4 Cent Gas tax Capital	0	59,229	606,569	158,586
Capital Projects - 1-4 Ct Gas Tax	0	0	0	450,000
Capital Projects - 5 Ct Gas Tax	0	0	0	450,000
Capital Projects - 5&6 Ct Cap	0	0	0	400,000
Capital Projects- Gas Tax Cap	0	0	0	100,000
Subtotal	0	1,563,043	1,552,873	2,076,436
Total Uses	<u>10,085,366</u>	<u>9,092,899</u>	<u>8,475,317</u>	<u>5,626,859</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	11,676,917	11,487,859	9,821,031	6,549,502
Subtotal	11,676,917	11,487,859	9,821,031	6,549,502
Revenues to be received during Fiscal Year:				
Interest income	45,838	41,021	23,995	19,226
Miscellaneous	291	0	0	0
Transfers from other funds	10,262,060	9,157,807	9,295,172	9,336,139
Less Statutory 5%	0	-2,052	-1,200	-961
Subtotal	10,308,190	9,196,776	9,317,967	9,354,404
Total Sources	<u>21,985,107</u>	<u>20,684,635</u>	<u>19,138,998</u>	<u>15,903,906</u>
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	7,260,120	8,325,384	8,866,031	8,954,914
Subtotal	7,260,120	8,325,384	8,866,031	8,954,914
Transfers Out to Other Funds/Agencies:				
Tr to 2 Ct Loc Option Gs Tx	0	800,000	2,250,000	0
Tr to Gas Tx Cap Projects	0	1,330,000	0	0
Tr to 4 Ct Gs Tx Cap Proj Fund	0	400,000	1,250,000	0
Transfer to: 5ctBdVoteCapProj	2,547,000	100,000	0	500,000
Subtotal	2,547,000	2,630,000	3,500,000	500,000
Reserves & Set Aside Amounts:				
Reserves - Compression	0	0	9,444	9,444
Salary Adjustment - PFP	0	181,845	214,021	214,163
1-4 Ct Gas Tax Operating	0	1,483,705	748,493	203,760
5 Ct Gas Tax - Operating	0	2,159,376	845,077	957,753
9th Ct Resurface - Operating	0	2,313,070	340,065	345,166
Cash Balance - Road Maint - Operating	0	572,782	577,092	579,833
Road Maintenance	0	0	0	816,214
Road Resurfacing	0	0	1,225,704	893,300
Sidewalk/Pipe	0	0	2,506,790	1,820,553
Cash Balance -5-6 Cent Gas Tax	0	3,018,473	306,281	608,806
Subtotal	0	9,729,251	6,772,967	6,448,992
Total Uses	<u>9,807,120</u>	<u>20,684,635</u>	<u>19,138,998</u>	<u>15,903,906</u>

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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	333,396	335,295	336,888	338,488
Subtotal	333,396	335,295	336,888	338,488
Revenues to be received during Fiscal Year:				
Interest income	2,304	1,677	1,684	1,692
Less Statutory 5%	0	-84	-84	-85
Subtotal	2,304	1,593	1,600	1,607
Total Sources	<u>335,700</u>	<u>336,888</u>	<u>338,488</u>	<u>340,095</u>
Reserves & Set Aside Amounts:				
Cash Balance - Green Bridge	0	336,888	338,488	340,095
Subtotal	0	336,888	338,488	340,095
Total Uses	<u>0</u>	<u>336,888</u>	<u>338,488</u>	<u>340,095</u>

Health Self Insurance

This internal services fund accounts for the operation of the county's employee health, dental and wellness programs.

	Actual FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	35,813,077	37,011,323	33,111,773	31,611,942
Subtotal	35,813,077	37,011,323	33,111,773	31,611,942
Revenues to be received during Fiscal Year:				
Charges for services	41,830,134	44,125,200	48,069,627	48,074,527
Interest income	273,006	95,000	200,000	204,000
Miscellaneous	2,406,427	524,500	516,500	516,830
Transfers from other funds	0	270,000	270,000	270,000
Less Statutory 5%	0	-2,237,235	-2,439,306	-2,439,768
Subtotal	44,509,567	42,777,465	46,616,821	46,625,589
Total Sources	<u>80,322,644</u>	<u>79,788,788</u>	<u>79,728,594</u>	<u>78,237,531</u>
Budgeted Expenditures by Department in this fund:				
County Administration	23,471	0	0	0
Human Resources	47,011,833	45,368,798	48,089,982	49,111,980
Subtotal	47,035,304	45,368,798	48,089,982	49,111,980
Transfers Out to Other Funds/Agencies:				
Subtotal	0	0	0	0
Reserves & Set Aside Amounts:				
Reserves - Contingency - VoIP Maint	0	2,493	0	0
Reserves - Compression	0	0	1,389	1,389
Salary Adjustment - PFP	0	23,603	25,281	26,292
EHB - Operating	0	10,760,228	8,647,143	5,780,477
Reserves - Cash Balance - Dental	0	60,000	60,000	60,000
Reserves - Cash Balance - Medical	0	13,076,327	12,354,508	12,601,599
Reserves - Cash Balance - OPEB	0	10,497,339	10,550,291	10,655,794
Subtotal	0	34,419,990	31,638,612	29,125,551
Total Uses	<u>47,035,304</u>	<u>79,788,788</u>	<u>79,728,594</u>	<u>78,237,531</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	43,678	15,435,920	15,389,154	15,448,754
Subtotal	43,678	15,435,920	15,389,154	15,448,754
Revenues to be received during Fiscal Year:				
Interest income	104,462	1,000	588	296
Capital grants	347,176	0	0	0
Transfers from other funds	170,601	0	2,000,000	1,700,000
Loan proceeds	18,600,000	0	0	0
Less Statutory 5%	0	-50	-29	-14
Subtotal	19,222,240	950	2,000,559	1,700,282
Total Sources	<u>19,265,918</u>	<u>15,436,870</u>	<u>17,389,713</u>	<u>17,149,036</u>
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	4,638,673	0	1,900,000	0
Subtotal	4,638,673	0	1,900,000	0
Transfers Out to Other Funds/Agencies:				
Subtotal	0	0	0	0
Reserves & Set Aside Amounts:				
Cash Balance - 2013 Transp Bonds	0	22,418	25,238	25,322
Cash Balance - 2016 Transportation	0	15,364,000	15,364,000	15,364,000
Cash Balance - Highway Capital	0	50,452	100,475	159,714
Reserves - Capital Projects - Highway	0	0	0	1,600,000
Subtotal	0	15,436,870	15,489,713	17,149,036
Total Uses	<u>4,638,673</u>	<u>15,436,870</u>	<u>17,389,713</u>	<u>17,149,036</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	181,123	59,977	127,280	102,752
Subtotal	181,123	59,977	127,280	102,752
Revenues to be received during Fiscal Year:				
Charges for services	65,902	150,000	190,000	190,000
Interest income	1,019	100	445	360
Transfers from other funds	200,000	200,000	400,000	400,000
Less Statutory 5%	0	-7,505	-9,522	-9,518
Subtotal	266,922	342,595	580,923	580,842
Total Sources	<u>448,045</u>	<u>402,572</u>	<u>708,203</u>	<u>683,594</u>
Budgeted Expenditures by Department in this fund:				
County Administration	357,593	349,136	591,394	591,394
Subtotal	357,593	349,136	591,394	591,394
Transfers Out to Other Funds/Agencies:				
Subtotal	0	0	0	0
Reserves & Set Aside Amounts:				
Reserves - Salary Adjustment	0	0	13,501	13,511
Reserves - Compression	0	0	556	556
Salary Adjustment - PFP	0	10,695	0	0
Cash Balance -Impact Fee Admin	0	42,691	102,752	78,133
Reserves - Contingency - VoIP Maint	0	50	0	0
Subtotal	0	53,436	116,809	92,200
Total Uses	<u>357,593</u>	<u>402,572</u>	<u>708,203</u>	<u>683,594</u>

Infrastructure Sales Surtax

The Infrastructure Sales Surtax was approved by voters in November 2016 for an initial 15 year period.

	Actual FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	0	0	15,788,221	29,267,520
Subtotal	0	0	15,788,221	29,267,520
Revenues to be received during Fiscal Year:				
Other Taxes	0	0	26,460,000	27,253,800
Interest income	0	0	55,260	102,436
Transfers from other funds	0	0	25,137,000	25,891,110
Less Statutory 5%	0	0	-1,325,763	-1,367,812
Subtotal	0	0	50,326,497	51,879,534
Total Sources	<u>0</u>	<u>0</u>	<u>66,114,718</u>	<u>81,147,054</u>
Budgeted Expenditures by Department in this fund:				
Subtotal	0	0	0	0
Transfers Out to Other Funds/Agencies:				
TsfToInfraStrTransportCapPrj	0	0	17,771,859	18,305,014
TsfToInfraPubSftyLawEnCapPrj	0	0	3,820,824	3,935,449
TsfToInfraPks/CommFacilCapPrj	0	0	3,544,317	3,650,647
Subtotal	0	0	25,137,000	25,891,110
Reserves & Set Aside Amounts:				
Cash Balance - Public Safety IST	0	0	856,824	1,450,349
Cash Balance - Transp IST	0	0	27,659,378	41,697,848
Reserves - Cash Balance	0	0	751,317	773,857
Capital Projects - Parks IST	0	0	5,026,577	2,876,790
Capital Projects - Public Safety IST	0	0	5,371,572	2,485,100
Capital Projects - Transportation IST	0	0	1,312,050	5,972,000
Subtotal	0	0	40,977,718	55,255,944
Total Uses	<u>0</u>	<u>0</u>	<u>66,114,718</u>	<u>81,147,054</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	3,061,065	2,304,723	2,143,881	1,991,006
Subtotal	3,061,065	2,304,723	2,143,881	1,991,006
Revenues to be received during Fiscal Year:				
Licenses and permits	2,267,267	1,500,000	1,800,000	1,800,000
Interest income	25,503	8,850	7,504	6,969
Transfers from other funds	1,496,000	0	0	0
Less Statutory 5%	0	-75,443	-90,375	-90,348
Subtotal	3,788,770	1,433,407	1,717,129	1,716,621
Total Sources	<u>6,849,835</u>	<u>3,738,130</u>	<u>3,861,010</u>	<u>3,707,627</u>
Budgeted Expenditures by Department in this fund:				
General Government	0	387,640	0	0
Subtotal	0	387,640	0	0
Transfers Out to Other Funds/Agencies:				
Transfer to 2006 Rev Imp Bonds	401,388	0	0	0
Tsf to RevRef/Imp Bds 2013	975,480	1,432,669	1,375,504	1,381,779
Trans to Law Enforce Imp Cap	1,496,000	0	0	0
Subtotal	2,872,868	1,432,669	1,375,504	1,381,779
Reserves & Set Aside Amounts:				
Law Enf Imp Fee Capital - Countywide	0	144,059	160,807	161,342
Law Enf Imp Fees-Op-Countywide	0	1,773,762	0	0
Law Enf Imp Fees-Operating-Unincorp	0	0	1,830,199	2,164,506
MSO Equipment - Unincorporated	0	0	494,500	0
Subtotal	0	1,917,821	2,485,506	2,325,848
Total Uses	<u>2,872,868</u>	<u>3,738,130</u>	<u>3,861,010</u>	<u>3,707,627</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	1,874,575	1,855,637	2,240,079	2,397,519
Subtotal	1,874,575	1,855,637	2,240,079	2,397,519
Revenues to be received during Fiscal Year:				
Property Taxes	6,755,515	7,564,002	8,211,533	8,868,455
Intergovernmental	0	0	190,000	190,000
Charges for services	25,782	15,000	20,000	20,000
Fines and forfeitures	81,401	145,000	75,000	75,000
Interest income	26,621	7,093	14,772	14,774
Contributions	204,153	155,000	155,300	155,506
Miscellaneous	78	0	0	0
Less Statutory 5%	0	-394,305	-433,331	-466,187
Subtotal	7,093,549	7,491,790	8,233,274	8,857,548
Total Sources	<u>8,968,124</u>	<u>9,347,427</u>	<u>10,473,353</u>	<u>11,255,067</u>
Budgeted Expenditures by Department in this fund:				
Neighborhood Services Dept	7,012,940	7,116,240	7,953,151	7,848,078
Subtotal	7,012,940	7,116,240	7,953,151	7,848,078
Transfers Out to Other Funds/Agencies:				
Subtotal	0	0	0	0
Reserves & Set Aside Amounts:				
Reserves - Additional Exemption	0	0	72,294	198,000
Reserves - Contingency - VoIP Maint	0	5,934	0	0
Salary Reserve	0	0	162,236	168,168
Reserves-Compression	0	0	18,056	18,056
Salary Adjustment - PFP	0	142,603	0	0
Cash Balance - Eaton Trust	0	185,747	193,421	194,137
Cash Balance - Library Gift	0	331,336	191,220	43,578
Cash Balance - Operating	0	1,565,567	1,562,170	1,587,002
Budget Stabilization	0	0	320,805	1,198,048
Subtotal	0	2,231,187	2,520,202	3,406,989
Total Uses	<u>7,012,940</u>	<u>9,347,427</u>	<u>10,473,353</u>	<u>11,255,067</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	0	0	540,784	969,709
Subtotal	0	0	540,784	969,709
Revenues to be received during Fiscal Year:				
Licenses and permits	139,570	400,000	450,000	500,000
Interest income	215	0	1,500	2,000
Less Statutory 5%	0	-20,000	-22,575	-25,100
Subtotal	139,784	380,000	428,925	476,900
Total Sources	<u>139,784</u>	<u>380,000</u>	<u>969,709</u>	<u>1,446,609</u>
Reserves & Set Aside Amounts:				
Reserves - Cash Balance - Operating	0	380,000	0	0
Library Imp Fees-Unincorp	0	0	969,709	1,246,609
Library Imp Fee-Cap Proj-Unincorp	0	0	0	200,000
Subtotal	0	380,000	969,709	1,446,609
Total Uses	<u>0</u>	<u>380,000</u>	<u>969,709</u>	<u>1,446,609</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Subtotal	0	0	0	0
Revenues to be received during Fiscal Year:				
Miscellaneous	663	82,712	89,599	89,599
Operating grants	370,990	1,521,526	1,652,372	1,652,372
Transfers from other funds	6,768	22,580	23,175	23,175
Less Statutory 5%	0	-80,212	-87,099	-87,099
Subtotal	378,421	1,546,606	1,678,047	1,678,047
Total Sources	<u>378,421</u>	<u>1,546,606</u>	<u>1,678,047</u>	<u>1,678,047</u>
Budgeted Expenditures by Department in this fund:				
MPO	1,073,795	1,546,606	1,678,047	1,678,047
Subtotal	1,073,795	1,546,606	1,678,047	1,678,047
Total Uses	<u>1,073,795</u>	<u>1,546,606</u>	<u>1,678,047</u>	<u>1,678,047</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	121,085	136,259	148,126	132,185
Subtotal	121,085	136,259	148,126	132,185
Revenues to be received during Fiscal Year:				
Intergovernmental	41,201	0	0	0
Fines and forfeitures	5,484	5,300	5,300	5,300
Interest income	3,886	262	331	283
Miscellaneous	16,587	0	0	0
Transfers from other funds	600,000	0	0	0
Less Statutory 5%	0	-278	-282	-279
Subtotal	667,158	5,284	5,349	5,304
Total Sources	<u>788,243</u>	<u>141,543</u>	<u>153,475</u>	<u>137,489</u>
Budgeted Expenditures by Department in this fund:				
County Administration	0	10,459	16,290	0
Public Safety	41,292	0	0	0
Neighborhood Services Dept	17,870	5,000	5,000	5,000
Redevelop&EconomicOpportunity	25,504	0	0	0
Subtotal	84,666	15,459	21,290	5,000
Transfers Out to Other Funds/Agencies:				
Subtotal	0	0	0	0
Reserves & Set Aside Amounts:				
Cash Balance - So Cty CRA Capital	0	11,337	16,085	16,085
Cash Balance - EMS Trust	0	756	0	0
Cash Balance - Jail Facility Capital	0	36,914	37,085	37,085
Cash Balance - Library Capital Projects	0	2,489	2,851	2,851
Cash Balance - Substance Abuse	0	51,292	51,514	51,794
Cash Balance - EMS Impact Fees	0	23,296	24,650	24,674
Subtotal	0	126,084	132,185	132,489
Total Uses	<u>84,666</u>	<u>141,543</u>	<u>153,475</u>	<u>137,489</u>

Miscellaneous Grants

Budget by Fund

	Actual FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	497,298	470,201	417,483	418,433
Subtotal	497,298	470,201	417,483	418,433
Revenues to be received during Fiscal Year:				
Intergovernmental	545,910	0	0	0
Interest income	2,934	500	1,000	1,000
Operating grants	24,425	0	0	0
Less Statutory 5%	0	-25	-50	-50
Subtotal	573,268	475	950	950
Total Sources	<u>1,070,566</u>	<u>470,676</u>	<u>418,433</u>	<u>419,383</u>
Budgeted Expenditures by Department in this fund:				
Parks&NaturalResourcesDept	570,335	0	0	0
Subtotal	570,335	0	0	0
Transfers Out to Other Funds/Agencies:				
Subtotal	0	0	0	0
Reserves & Set Aside Amounts:				
Cash Balance - Grants	0	470,676	418,433	419,383
Subtotal	0	470,676	418,433	419,383
Total Uses	<u>570,335</u>	<u>470,676</u>	<u>418,433</u>	<u>419,383</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	65,067	77,566	130,474	274,534
Subtotal	65,067	77,566	130,474	274,534
Revenues to be received during Fiscal Year:				
Interest income	403	100	457	961
Transfers from other funds	151,807	120,679	143,801	163,135
Less Statutory 5%	0	-5	-23	-48
Subtotal	152,210	120,774	144,235	164,048
Total Sources	<u>217,277</u>	<u>198,340</u>	<u>274,709</u>	<u>438,582</u>
Budgeted Expenditures by Department in this fund:				
Neighborhood Services Dept	175	0	175	175
Subtotal	175	0	175	175
Transfers Out to Other Funds/Agencies:				
Tran to Port Operating	200,000	0	0	0
Subtotal	200,000	0	0	0
Reserves & Set Aside Amounts:				
Cash Balance - Port TIF - Operating	0	198,340	274,534	438,407
Subtotal	0	198,340	274,534	438,407
Total Uses	<u>200,175</u>	<u>198,340</u>	<u>274,709</u>	<u>438,582</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	289,970	168,715	313,813	280,992
Subtotal	289,970	168,715	313,813	280,992
Revenues to be received during Fiscal Year:				
Property Taxes	91,176	100,414	107,640	116,251
Interest income	2,305	816	1,500	1,500
Less Statutory 5%	0	-5,062	-5,457	-5,888
Subtotal	93,481	96,168	103,683	111,863
Total Sources	<u>383,451</u>	<u>264,883</u>	<u>417,496</u>	<u>392,855</u>
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	64,717	134,773	138,188	145,309
Subtotal	64,717	134,773	138,188	145,309
Reserves & Set Aside Amounts:				
Cash Balance - Palm Aire MSTU	0	130,110	279,308	247,546
Subtotal	0	130,110	279,308	247,546
Total Uses	<u>64,717</u>	<u>264,883</u>	<u>417,496</u>	<u>392,855</u>

Parks & Recreation

This fund includes Parks & Recreation activities which are funded by user fees and a transfer from the General Fund. These programs serve as liaison to youth and adult agencies and the general public who use county facilities and include the following activities: athletics, fitness, racquet sports, youth camps, aquatics, special events, contracted recreation classes and pavilion reservations.

	Actual FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	0	0	0	773,621
Subtotal	0	0	0	773,621
Revenues to be received during Fiscal Year:				
Charges for services	0	0	1,436,220	1,479,245
Interest income	0	0	5,027	5,177
Transfers from other funds	0	0	2,840,171	2,040,728
Less Statutory 5%	0	0	-72,062	-74,221
Subtotal	0	0	4,209,356	3,450,929
Total Sources	<u>0</u>	<u>0</u>	<u>4,209,356</u>	<u>4,224,550</u>
Budgeted Expenditures by Department in this fund:				
Parks&NaturalResourcesDept	0	0	2,977,146	2,862,246
Property Management Dept	0	0	434,000	434,000
Subtotal	0	0	3,411,146	3,296,246
Reserves & Set Aside Amounts:				
Reserves - Salary	0	0	96,651	151,880
Cash Balance - Operating	0	0	701,559	689,625
Budget Stabilization	0	0	0	86,799
Subtotal	0	0	798,210	928,304
Total Uses	<u>0</u>	<u>0</u>	<u>4,209,356</u>	<u>4,224,550</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	661,316	879,998	636,552	646,052
Subtotal	661,316	879,998	636,552	646,052
Revenues to be received during Fiscal Year:				
Interest income	26,962	7,050	10,000	10,000
Operating grants	149,798	0	0	0
Capital grants	2,383,485	0	0	0
Transfers from other funds	50,000	0	0	0
Less Statutory 5%	0	-353	-500	-500
Subtotal	2,610,244	6,697	9,500	9,500
Total Sources	<u>3,271,560</u>	<u>886,695</u>	<u>646,052</u>	<u>655,552</u>
Budgeted Expenditures by Department in this fund:				
Parks and Recreation	59,081	0	0	0
Parks&NaturalResourcesDept	5,848,251	0	0	175,000
Property Management Dept	532,525	0	0	0
Subtotal	6,439,857	0	0	175,000
Transfers Out to Other Funds/Agencies:				
Tran to FBIP Fund	79,550	0	0	0
Subtotal	79,550	0	0	0
Reserves & Set Aside Amounts:				
Cash Balance - Parks Capital Projects	0	886,695	646,052	480,552
Subtotal	0	886,695	646,052	480,552
Total Uses	<u>6,519,407</u>	<u>886,695</u>	<u>646,052</u>	<u>655,552</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	5,025,342	9,191,462	13,053,941	14,711,094
Subtotal	5,025,342	9,191,462	13,053,941	14,711,094
Revenues to be received during Fiscal Year:				
Licenses and permits	4,866,573	2,669,000	3,125,000	3,125,000
Interest income	74,764	15,000	45,689	51,489
Contributions	30,000	0	0	0
Transfers from other funds	2,133,645	0	5,702,530	0
Less Statutory 5%	0	-134,200	-158,535	-158,824
Subtotal	7,104,982	2,549,800	8,714,684	3,017,665
Total Sources	<u>12,130,324</u>	<u>11,741,262</u>	<u>21,768,625</u>	<u>17,728,759</u>
Budgeted Expenditures by Department in this fund:				
Parks&NaturalResourcesDept	867,401	0	505,000	0
Property Management Dept	548,961	0	0	0
Subtotal	1,416,362	0	505,000	0
Transfers Out to Other Funds/Agencies:				
Tsf to Revenue Refund Bds 2010	80,727	97,794	0	0
Tsf to Pk Ctywide Imp fee	2,133,645	0	5,702,530	0
Subtotal	2,214,372	97,794	5,702,530	0
Reserves & Set Aside Amounts:				
PNR Impact Fees-Op-Unincorp	0	0	7,777,196	10,771,805
Parks Projects-Op-Countywide	0	1,145,074	6,933,899	6,956,954
Reserves - Cash Balance - Cntywd Imp	0	10,498,394	0	0
Parks Projects-Capital-Countywide	0	0	850,000	0
Subtotal	0	11,643,468	15,561,095	17,728,759
Total Uses	<u>3,630,734</u>	<u>11,741,262</u>	<u>21,768,625</u>	<u>17,728,759</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	2,869,542	2,871,604	2,023,453	1,708,061
Subtotal	2,869,542	2,871,604	2,023,453	1,708,061
Revenues to be received during Fiscal Year:				
Intergovernmental	555,405	800,000	750,000	750,000
Interest income	18,494	20,000	20,000	20,000
Less Statutory 5%	0	-41,000	-38,500	-38,500
Subtotal	573,899	779,000	731,500	731,500
Total Sources	<u>3,443,441</u>	<u>3,650,604</u>	<u>2,754,953</u>	<u>2,439,561</u>
Budgeted Expenditures by Department in this fund:				
Parks&NaturalResourcesDept	881,627	1,265,236	1,002,710	988,090
Subtotal	881,627	1,265,236	1,002,710	988,090
Transfers Out to Other Funds/Agencies:				
Subtotal	0	0	0	0
Reserves & Set Aside Amounts:				
Reserves - Contingency - VoIP Maint	0	100	0	0
Reserves - Compression	0	0	1,944	1,944
Salary Adjustment - PFP	0	39,585	42,238	43,884
Cash Balance - Phosphate Severance	0	2,345,683	200,542	197,604
Lands Management	0	0	1,507,519	1,208,039
Subtotal	0	2,385,368	1,752,243	1,451,471
Total Uses	<u>881,627</u>	<u>3,650,604</u>	<u>2,754,953</u>	<u>2,439,561</u>

Port Authority

	Actual FY16	Adopted FY17	Adopted FY18	Planned FY19
Subtotal	0	0	0	0
Revenues to be received during Fiscal Year:				
Charges for services	11,517,394	10,788,289	11,732,265	0
Interest income	50,494	35,000	35,000	0
Contributions	565,433	0	0	0
Miscellaneous	432,366	885,436	935,119	0
Transfers from other funds	930,275	446,500	446,500	0
Less Statutory 5%	0	-585,436	-635,119	0
Subtotal	13,495,962	11,569,789	12,513,765	0
Total Sources	<u>13,495,962</u>	<u>11,569,789</u>	<u>12,513,765</u>	<u>0</u>
Budgeted Expenditures by Department in this fund:				
Port Authority	12,905,147	7,718,278	8,121,382	0
Subtotal	12,905,147	7,718,278	8,121,382	0
Transfers Out to Other Funds/Agencies:				
Tran to Port Capital Improv	283,775	0	0	0
Tran to Port Debt Service	2,950,955	3,192,470	3,237,278	0
Tran to Port Grants Cap Proj	31,456	0	0	0
Subtotal	3,266,186	3,192,470	3,237,278	0
Reserves & Set Aside Amounts:				
Reserves- Contingency	0	659,041	1,155,105	0
Subtotal	0	659,041	1,155,105	0
Total Uses	<u>16,171,333</u>	<u>11,569,789</u>	<u>12,513,765</u>	<u>0</u>

Port Authority Debit Service

Budget by Fund

	Actual FY16	Adopted FY17	Adopted FY18	Planned FY19
Subtotal	0	0	0	0
Revenues to be received during Fiscal Year:				
Interest income	22,416	0	0	0
Transfers from other funds	2,950,955	3,192,470	3,237,278	0
Subtotal	2,973,371	3,192,470	3,237,278	0
Total Sources	<u>2,973,371</u>	<u>3,192,470</u>	<u>3,237,278</u>	<u>0</u>
Budgeted Expenditures by Department in this fund:				
Port Authority	1,540,943	3,192,470	3,237,278	0
Subtotal	1,540,943	3,192,470	3,237,278	0
Total Uses	<u>1,540,943</u>	<u>3,192,470</u>	<u>3,237,278</u>	<u>0</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	1,310,738	1,413,554	1,488,841	1,486,358
Subtotal	1,310,738	1,413,554	1,488,841	1,486,358
Revenues to be received during Fiscal Year:				
Licenses and permits	1,325,486	950,000	985,000	985,000
Interest income	15,009	3,000	5,211	5,203
Transfers from other funds	0	0	60,910	0
Less Statutory 5%	0	-47,650	-49,511	-49,510
Subtotal	1,340,495	905,350	1,001,610	940,693
Total Sources	<u>2,651,233</u>	<u>2,318,904</u>	<u>2,490,451</u>	<u>2,427,051</u>
Budgeted Expenditures by Department in this fund:				
Public Safety	216,385	0	0	0
Subtotal	216,385	0	0	0
Transfers Out to Other Funds/Agencies:				
Transfer to 2006 Rev Imp Bonds	312,192	0	0	0
Tsf to RevRef/Imp Bds 2013	85,260	397,779	397,793	397,880
Tsf to Rev Impr Bond-2016	283,596	545,017	545,388	545,348
Tsf to Pub Safety Impact Fee	0	0	60,910	0
Subtotal	681,048	942,796	1,004,091	943,228
Reserves & Set Aside Amounts:				
Pub Safety Imp Fee-Cap-Countywide	0	129,052	193,588	194,231
Pub Safety Imp Fee-Op-Countywide	0	1,247,056	0	0
Public Safety Imp Fee-Op-Unincorp	0	0	1,292,772	1,267,492
Public Safety Imp Fees-Cap-Unincorp	0	0	0	22,100
Subtotal	0	1,376,108	1,486,360	1,483,823
Total Uses	<u>897,433</u>	<u>2,318,904</u>	<u>2,490,451</u>	<u>2,427,051</u>

Radio Fund

This fund accounts for internal services of the 800 MHz radio program excluding capital projects.

	Actual FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	1,126,756	1,354,814	1,622,189	1,097,377
Subtotal	1,126,756	1,354,814	1,622,189	1,097,377
Revenues to be received during Fiscal Year:				
Charges for services	1,168,850	1,019,718	906,670	1,196,409
Interest income	9,899	700	1,000	1,000
Miscellaneous	1,548	0	0	0
Transfers from other funds	600,000	750,000	0	200,000
Less Statutory 5%	0	-51,021	-45,384	-59,870
Subtotal	1,780,298	1,719,397	862,286	1,337,539
Total Sources	<u>2,907,054</u>	<u>3,074,211</u>	<u>2,484,475</u>	<u>2,434,916</u>
Budgeted Expenditures by Department in this fund:				
Information Technology Dept	1,253,223	1,824,378	1,340,850	1,393,992
Subtotal	1,253,223	1,824,378	1,340,850	1,393,992
Transfers Out to Other Funds/Agencies:				
Tr to Build Cap Projects	0	844,835	0	0
Subtotal	0	844,835	0	0
Reserves & Set Aside Amounts:				
Salary Adjustment- PFP	0	38,544	44,026	45,787
Reserves - Compression	0	0	2,222	2,222
Radio - Operating	0	365,107	277,420	288,400
Radio System Maintenance	0	0	819,957	704,515
Reserves - Contingency - VoIP Maint	0	1,347	0	0
Subtotal	0	404,998	1,143,625	1,040,924
Total Uses	<u>1,253,223</u>	<u>3,074,211</u>	<u>2,484,475</u>	<u>2,434,916</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	17,238,710	26,530,411	30,923,690	32,777,072
Subtotal	17,238,710	26,530,411	30,923,690	32,777,072
Revenues to be received during Fiscal Year:				
Licenses and permits	12,105,809	11,275,000	9,200,000	9,200,000
Interest income	441,945	142,500	108,036	114,524
Transfers from other funds	5,825,000	3,500,000	2,750,000	7,900,000
Less Statutory 5%	0	-570,875	-465,402	-465,725
Subtotal	18,372,753	14,346,625	11,592,634	16,748,799
Total Sources	<u>35,611,463</u>	<u>40,877,036</u>	<u>42,516,324</u>	<u>49,525,871</u>
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	23,751,464	2,018,750	1,155,000	4,030,000
Subtotal	23,751,464	2,018,750	1,155,000	4,030,000
Transfers Out to Other Funds/Agencies:				
Tsf to Rev Impr Note-2016	78,000	78,000	88,000	0
Tsf to NE Rd Imp Fee-Projects	5,000,000	0	0	0
Tsf to NW Rd Imp Fee-Projects	0	0	0	5,900,000
Tsf to SE Road Imp Cap Proj	825,000	3,000,000	2,500,000	2,000,000
Tsf to SW Transp Cap Imp Fee	0	500,000	250,000	0
Subtotal	5,903,000	3,578,000	2,838,000	7,900,000

Road Impact Fee Capital Projects (Continued)

	Actual FY16	Adopted FY17	Adopted FY18	Planned FY19
Reserves & Set Aside Amounts:				
Cash Balance - NW Roads Capital	0	6,620,563	937,336	140,453
Cash Balance - SW Roads Capital	0	511,400	93,031	93,340
Cash Balance - SW Roads Operating	0	1,484,979	1,673,013	1,963,576
Cash Balance - Roads Dist A Capital	0	15,750	16,370	16,370
Cash Balance - Roads Dist B Capital	0	1,431	1,754	1,754
Cash Balance - Roads Dist C Capital	0	32,142	38,157	38,157
Cash Balance - Roads Dist D Capital	0	2,428,413	34,474	34,588
Cash Balance - Roads Dist F Capital	0	241,210	241,997	242,802
Cash Balance - Roads Dist E Capital	0	9,035	884,573	887,514
Cash Balance - NE Roads Operating	0	4,274,305	2,712,755	4,146,775
Cash Balance - NW Roads Operating	0	3,606,273	5,007,241	73,890
Cash Balance - SE Roads Capital	0	1,328,750	492,904	714,543
Cash Balance - SE Roads Operating	0	11,785,699	16,950,015	21,086,374
Cash Balance - NE Roads Capital	0	2,940,336	3,693,454	1,455,735
Reserves - Capital Projects - District D	0	0	2,428,413	0
Reserves - Capital Projects - NW Dist	0	0	675,000	6,700,000
Reserves - Capital Projects - SE Dist	0	0	2,642,837	0
Subtotal	0	35,280,286	38,523,324	37,595,871
Total Uses	<u>29,654,464</u>	<u>40,877,036</u>	<u>42,516,324</u>	<u>49,525,871</u>

Budget by Fund

Self Insurance

This internal service fund accounts for the costs and claims of worker's compensation, automobile, property and general liability insurances.

	Actual FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	12,780,727	11,861,925	11,525,732	9,192,249
Subtotal	12,780,727	11,861,925	11,525,732	9,192,249
Revenues to be received during Fiscal Year:				
Charges for services	7,944,483	8,698,352	8,915,544	8,816,716
Interest income	85,975	33,657	40,000	40,600
Miscellaneous	481,732	163,890	403,000	409,060
Less Statutory 5%	0	-444,795	-467,927	-463,319
Subtotal	8,512,190	8,451,104	8,890,617	8,803,057
Total Sources	<u>21,292,917</u>	<u>20,313,029</u>	<u>20,416,349</u>	<u>17,995,306</u>
Budgeted Expenditures by Department in this fund:				
County Attorney	8,677,328	9,851,969	11,101,394	11,347,564
Subtotal	8,677,328	9,851,969	11,101,394	11,347,564
Transfers Out to Other Funds/Agencies:				
Subtotal	0	0	0	0
Reserves & Set Aside Amounts:				
Reserve - Contingency - VoIP Maint	0	249	0	0
Reserves - Compression	0	0	1,389	1,389
Salary Adjustment - PFP	0	115,856	121,317	126,169
Self Insurance	0	0	6,947,429	4,225,160
Self Insurance - Auto	0	10,344,955	291,827	298,353
Self Insurance- Workmen's	0	0	1,683,615	1,721,268
Self Insurance - General & Property	0	0	269,378	275,403
Subtotal	0	10,461,060	9,314,955	6,647,742
Total Uses	<u>8,677,328</u>	<u>20,313,029</u>	<u>20,416,349</u>	<u>17,995,306</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	1,948,587	2,035,695	1,925,286	1,373,688
Subtotal	1,948,587	2,035,695	1,925,286	1,373,688
Revenues to be received during Fiscal Year:				
Interest income	31,084	15,000	6,739	4,808
Transfers from other funds	1,185,000	1,800,000	0	5,000,000
Less Statutory 5%	0	-750	-337	-240
Subtotal	1,216,084	1,814,250	6,402	5,004,568
Total Sources	<u>3,164,671</u>	<u>3,849,945</u>	<u>1,931,688</u>	<u>6,378,256</u>
Budgeted Expenditures by Department in this fund:				
Utilities Department	707,380	1,910,000	558,000	5,000,000
Subtotal	707,380	1,910,000	558,000	5,000,000
Reserves & Set Aside Amounts:				
Cash Balance - Solid Waste Capital	0	1,939,945	1,373,688	1,103,256
Reserves - Capital Projects	0	0	0	275,000
Subtotal	0	1,939,945	1,373,688	1,378,256
Total Uses	<u>707,380</u>	<u>3,849,945</u>	<u>1,931,688</u>	<u>6,378,256</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	60,211,990	55,385,963	46,264,550	43,041,264
Subtotal	60,211,990	55,385,963	46,264,550	43,041,264
Revenues to be received during Fiscal Year:				
Charges for services	42,183,790	44,504,045	43,598,555	44,753,288
Interest income	410,674	285,797	325,515	325,515
Miscellaneous	221,191	14,353	114,036	114,052
Transfers from other funds	453,680	436,287	435,581	436,001
Less Statutory 5%	0	-2,240,210	-2,201,906	-2,259,643
Subtotal	43,269,334	43,000,272	42,271,781	43,369,213
Total Sources	<u>103,481,324</u>	<u>98,386,235</u>	<u>88,536,331</u>	<u>86,410,477</u>
Budgeted Expenditures by Department in this fund:				
Utilities Department	36,470,439	39,361,506	37,487,574	38,670,371
Subtotal	36,470,439	39,361,506	37,487,574	38,670,371
Transfers Out to Other Funds/Agencies:				
Tsf to RevRef/Imp Bds 2013	341,832	342,067	342,068	342,133
Tr to Build Cap Projects	50,000	0	0	0
Tran to Stormwater	11,012,500	8,500,000	7,000,000	7,000,000
Tran to Solid Waste Debt Serv	453,680	436,287	435,581	436,001
Tran to Solid Waste Cap Imp	1,185,000	1,800,000	0	5,000,000
Subtotal	13,043,012	11,078,354	7,777,649	12,778,134
Reserves & Set Aside Amounts:				
Reserves - Contingency - VoIP Maint	0	3,491	0	0
Reserves - Compression	0	0	10,833	10,833
Salary- Adjustment- PFP	0	205,005	219,012	227,772
Reserves - Solid Wase Debt Service	0	7,578	8,112	8,302
Solid Waste - Operating	0	0	8,965,868	4,389,797
Landfill Closure	0	20,228,433	30,325,268	30,325,268
Landfill Maintenance	0	27,501,868	3,742,015	0
Subtotal	0	47,946,375	43,271,108	34,961,972
Total Uses	<u>49,513,450</u>	<u>98,386,235</u>	<u>88,536,331</u>	<u>86,410,477</u>

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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	240,799	790,588	2,481,809	3,055,520
Subtotal	240,799	790,588	2,481,809	3,055,520
Revenues to be received during Fiscal Year:				
Interest income	8,450	500	8,682	10,690
Transfers from other funds	1,479,955	2,782,518	3,392,446	4,068,169
Less Statutory 5%	0	-25	-434	-535
Subtotal	1,488,405	2,782,993	3,400,694	4,078,324
Total Sources	<u>1,729,204</u>	<u>3,573,581</u>	<u>5,882,503</u>	<u>7,133,844</u>
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	0	78,613	0	0
Neighborhood Services Dept	0	0	49,874	49,874
Redevelop&EconomicOpportunity	267,391	1,885,733	993,030	993,180
Subtotal	267,391	1,964,346	1,042,904	1,043,054
Transfers Out to Other Funds/Agencies:				
Transfer to SW TIF Cap Prj	262,500	0	0	0
Subtotal	262,500	0	0	0
Reserves & Set Aside Amounts:				
Reserves - Economic Development	0	0	1,750,000	1,850,000
Reserves - Salary Adjustment	0	0	32,412	32,427
Reserves - Compression	0	0	1,667	1,667
Salary Adjustment - PFP	0	26,931	0	0
SWTIF - Capital Projects	0	0	1,282	1,282
SWTIF - Operating	0	1,582,304	215,063	215,096
SW TIF - Initiatives	0	0	2,839,175	3,990,318
Subtotal	0	1,609,235	4,839,599	6,090,790
Total Uses	<u>529,891</u>	<u>3,573,581</u>	<u>5,882,503</u>	<u>7,133,844</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	701,993	432,335	332,838	496,000
Subtotal	701,993	432,335	332,838	496,000
Revenues to be received during Fiscal Year:				
Fines and forfeitures	325,346	200,000	170,000	170,000
Interest income	5,313	2,200	1,750	1,750
Less Statutory 5%	0	-10,110	-8,588	-8,588
Subtotal	330,659	192,090	163,162	163,162
Total Sources	<u>1,032,652</u>	<u>624,425</u>	<u>496,000</u>	<u>659,162</u>
Budgeted Expenditures by Department in this fund:				
Sheriff	651,564	0	0	0
Subtotal	651,564	0	0	0
Reserves & Set Aside Amounts:				
Cash Balance - Federal Law Enf Trust	0	276,440	241,456	356,168
Cash Balance - State Law Enf Trust	0	347,985	254,544	302,994
Subtotal	0	624,425	496,000	659,162
Total Uses	<u>651,564</u>	<u>624,425</u>	<u>496,000</u>	<u>659,162</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	3,017,591	2,922,835	2,580,513	1,768,060
Subtotal	3,017,591	2,922,835	2,580,513	1,768,060
Revenues to be received during Fiscal Year:				
Charges for services	61,692	40,000	45,675	46,360
Interest income	30,574	6,000	10,007	7,091
Gain on disposition of assets	26,934	0	0	0
Transfers from other funds	16,873,500	12,160,000	8,000,000	7,000,000
Less Statutory 5%	0	-2,300	-2,784	-2,672
Subtotal	16,992,700	12,203,700	8,052,898	7,050,779
Total Sources	20,010,291	15,126,535	10,633,411	8,818,839
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	7,464,553	5,574,758	5,499,236	5,354,042
Parks&NaturalResourcesDept	535,215	579,127	593,072	596,908
Public Works Projects	69,404	1,800,000	0	0
Subtotal	8,069,173	7,953,885	6,092,308	5,950,950
Transfers Out to Other Funds/Agencies:				
Tran to Stormwtr Cap Proj	5,861,000	3,660,000	1,000,000	0
Subtotal	5,861,000	3,660,000	1,000,000	0
Reserves & Set Aside Amounts:				
Reserves - Contingency - VoIP Maint	0	598	0	0
Reserves - Compression	0	0	15,833	15,833
Salary Adjustment - PFP	0	165,429	147,208	204,919
Cash Balance - Stormwater Capital	0	1,901,846	1,166,727	1,135,606
Stormwater - Operating	0	694,777	601,335	1,476,531
Reserves - Capital Projects -	0	750,000	1,610,000	35,000
Subtotal	0	3,512,650	3,541,103	2,867,889
Total Uses	13,930,173	15,126,535	10,633,411	8,818,839

Charges for services include staff costs eligible to be charged and billed to capital projects. Operating expenditures in this fund may fluctuate from year-to-year depending on the timing of non-recurring Southwest Florida Water Management District (SWFWMD) stormwater monitoring costs periodically funded from cash balances.

Street Lighting Districts

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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	52,693	47,178	40,136	30,751
Subtotal	52,693	47,178	40,136	30,751
Revenues to be received during Fiscal Year:				
Charges for services	66,906	70,542	70,662	70,662
Interest income	425	235	271	198
Transfers from other funds	2,000	450	850	4,225
Less Statutory 5%	0	-3,540	-3,547	-3,544
Subtotal	69,331	67,687	68,236	71,541
Total Sources	<u>122,024</u>	<u>114,865</u>	<u>108,372</u>	<u>102,292</u>
Budgeted Expenditures by Department in this fund:				
Tax Collector	1,054	1,122	1,122	1,122
Public Works(Transp/Prj Mgt)	73,494	75,328	76,499	77,551
Subtotal	74,548	76,450	77,621	78,673
Reserves & Set Aside Amounts:				
Cash Balance - Washington Gardens	0	152	199	312
Cash Balance - Apollo Park St Lighting	0	246	98	110
Cash Balance - Cape Vista St Lighting	0	2,201	2,073	1,936
Cash Balance - Gulf & Bay St Lighting	0	286	1,056	940
Cash Balance - Hernando St Lighting	0	88	206	97
Cash Balance - Holiday Heights St Light	0	11,325	9,743	7,269
Cash Balance - Lake Park Street	0	3,934	3,685	3,383
Cash Balance - Oakwood Street	0	1,053	198	237
Cash Balance - Pictown Street Lighting	0	1,208	338	342
Cash Balance - Rubonia Street Lighting	0	4,674	3,808	2,845
Cash Balance - SUnny Shores St	0	2,390	830	263
Cash Balance - Sylvan Oaks St Lighting	0	4,020	2,462	1,129
Cash Balance - Tropical Harbor St Light	0	1,865	1,429	946
Cash Balance -28th Ave E Street	0	4,973	4,626	3,810
Subtotal	0	38,415	30,751	23,619
Total Uses	<u>74,548</u>	<u>114,865</u>	<u>108,372</u>	<u>102,292</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	8,982,895	8,519,403	10,344,102	11,177,681
Subtotal	8,982,895	8,519,403	10,344,102	11,177,681
Revenues to be received during Fiscal Year:				
Other Taxes	10,296,747	9,038,607	10,923,818	11,251,533
Charges for services	0	90,000	0	90,000
Interest income	78,922	29,500	29,574	22,657
Contributions	55,000	0	12,000	12,000
Miscellaneous	46,091	50,000	3,000	53,000
Operating grants	44,738	0	0	0
Less Statutory 5%	0	-460,405	-548,420	-571,460
Subtotal	10,521,497	8,747,702	10,419,972	10,857,730
Total Sources	19,504,392	17,267,105	20,764,074	22,035,411
Budgeted Expenditures by Department in this fund:				
Convention and Visitors Bureau	6,888,368	8,725,073	7,632,433	7,564,799
Parks&NaturalResourcesDept	359,505	419,715	399,611	399,607
Property Management Dept	382,232	314,981	377,920	377,924
Subtotal	7,630,104	9,459,769	8,409,964	8,342,330
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	0	500,000	500,000	500,000
Tran to Civic Center	600,000	600,000	600,000	600,000
Subtotal	600,000	1,100,000	1,100,000	1,100,000
Reserves & Set Aside Amounts:				
Reserves - Marketing Campaign	0	650,000	0	0
Reserves - Compression	0	0	4,444	4,444
Salary Adjustment - PFP	0	62,857	71,985	76,508
Cash Balance - Operating	0	3,994,479	1,917,279	1,904,656
Tourism Initiative	0	0	7,260,402	8,607,473
Reserves - Capital Projects	0	2,000,000	2,000,000	2,000,000
Subtotal	0	6,707,336	11,254,110	12,593,081
Total Uses	8,230,104	17,267,105	20,764,074	22,035,411

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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	80,016	80,016	1,000,000	1,625,402
Subtotal	80,016	80,016	1,000,000	1,625,402
Revenues to be received during Fiscal Year:				
Charges for services	1,376,742	1,267,000	1,267,000	1,267,000
Interest income	17,863	2,000	5,000	5,000
Contributions	512,945	20,000	20,000	20,000
Miscellaneous	123,499	50,000	50,000	50,000
Operating grants	5,372,504	1,600,000	1,600,000	1,600,000
Capital grants	10,785,081	0	0	0
Transfers from other funds	5,029,419	6,237,625	6,917,639	6,818,044
Less Statutory 5%	0	-146,950	-147,100	-147,100
Subtotal	23,218,053	9,029,675	9,712,539	9,612,944
Total Sources	<u>23,298,069</u>	<u>9,109,691</u>	<u>10,712,539</u>	<u>11,238,346</u>
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	25,786,380	8,936,194	9,087,137	9,138,737
Subtotal	25,786,380	8,936,194	9,087,137	9,138,737
Transfers Out to Other Funds/Agencies:				
Transfer to Highway	188,661	0	0	0
Subtotal	188,661	0	0	0
Reserves & Set Aside Amounts:				
Reserves - Transit	0	80,016	0	0
Cash Balance - Transit - Operating	0	93,481	474,207	948,414
Reserve - Transit - Fuel	0	0	1,151,195	1,151,195
Subtotal	0	173,497	1,625,402	2,099,609
Total Uses	<u>25,975,041</u>	<u>9,109,691</u>	<u>10,712,539</u>	<u>11,238,346</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	22,741,857	19,926,344	23,130,955	16,363,572
Subtotal	22,741,857	19,926,344	23,130,955	16,363,572
Revenues to be received during Fiscal Year:				
Property Taxes	6,594,771	7,383,688	8,337,609	9,004,618
Other Taxes	20,106,911	18,924,975	20,850,322	21,475,832
Intergovernmental	5,105,252	4,797,713	5,152,974	5,307,564
Charges for services	1,048,487	623,900	651,255	661,023
Interest income	209,676	45,000	135,086	137,112
Contributions	1,205,411	0	0	0
Miscellaneous	743,529	423,000	261,213	263,497
Operating grants	0	0	429,000	429,000
Transfers from other funds	4,277,047	4,088,386	4,838,386	4,838,386
Less Statutory 5%	0	-1,609,914	-1,790,873	-1,863,932
Subtotal	39,291,083	34,676,748	38,864,972	40,253,100
Total Sources	62,032,940	54,603,092	61,995,927	56,616,672
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	13,851,381	14,456,200	15,270,884	15,419,078
Property Management Dept	435,143	460,312	547,256	548,088
Redevelop&EconomicOpportunity	0	7,485	394,240	300,000
Subtotal	14,286,524	14,923,997	16,212,380	16,267,166
Transfers Out to Other Funds/Agencies:				
Transfers	3,992,741	3,805,745	4,196,263	4,322,151
Trans to:Co 9ct Voted Gas Tx	1,452,785	1,349,197	1,369,435	1,389,976
Tran to LocOpt4Ct Maint Proj	1,621,011	1,327,691	1,347,605	1,368,031
Transfer To:5ctBdVote Gas Tax	4,619,505	4,148,159	4,210,381	4,210,381
Trans to 5&6Ct Gax Tax	2,568,760	2,332,760	2,367,751	2,367,751
Tr to Highway Capital Projects	46,284	0	2,000,000	1,700,000
Tr to 4 Ct Gs Tx Cap Proj Fund	3,549,871	3,549,856	3,549,744	3,550,423
Tran to Transit	5,029,419	6,237,625	6,917,639	6,818,044
Subtotal	22,880,376	22,751,033	25,958,818	25,726,757

Transportation Trust (Continued)

	Actual FY16	Adopted FY17	Adopted FY18	Planned FY19
Reserves & Set Aside Amounts:				
Reserves - Fuel	0	300,000	300,000	300,000
Reserves - Additional Exemption	0	0	102,000	204,000
Reserves - Contingency - VoIP Maint	0	8,728	0	0
Reserves - Compression	0	0	64,444	64,444
Salary Adjustment - PFP	0	796,853	1,003,213	1,979,253
Project Mgmt Software	0	0	500,000	0
Shell Placement on Roads	0	0	200,000	0
Stormwater Maintenance	0	0	600,000	0
Budget Stabilization	0	0	3,934,289	2,044,174
CIP Projects	0	0	3,250,000	0
Cash Balance - Operating	0	15,322,481	8,647,906	8,808,001
Public Works Operating	0	500,000	500,000	500,000
Cash Balance - Transit Extra Board	0	0	722,877	722,877
Subtotal	0	16,928,062	19,824,729	14,622,749
Total Uses	<u>37,166,899</u>	<u>54,603,092</u>	<u>61,995,927</u>	<u>56,616,672</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	445,963	393,463	457,990	461,030
Subtotal	445,963	393,463	457,990	461,030
Revenues to be received during Fiscal Year:				
Interest income	3,044	1,200	1,200	1,200
Miscellaneous	8,455	2,000	2,000	2,000
Less Statutory 5%	0	-160	-160	-160
Subtotal	11,499	3,040	3,040	3,040
Total Sources	<u>457,462</u>	<u>396,503</u>	<u>461,030</u>	<u>464,070</u>
Budgeted Expenditures by Department in this fund:				
Parks&NaturalResourcesDept	31,310	0	0	0
Subtotal	31,310	0	0	0
Reserves & Set Aside Amounts:				
Cash Balance - Tree Trust	0	396,503	461,030	464,070
Subtotal	0	396,503	461,030	464,070
Total Uses	<u>31,310</u>	<u>396,503</u>	<u>461,030</u>	<u>464,070</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	13,824,108	11,059,852	14,954,374	12,885,460
Subtotal	13,824,108	11,059,852	14,954,374	12,885,460
Revenues to be received during Fiscal Year:				
Property Taxes	12,051,033	13,499,400	14,629,683	15,800,057
Licenses and permits	3,353,584	3,185,531	3,288,000	3,288,000
Charges for services	1,355,103	825,354	1,025,000	1,025,000
Fines and forfeitures	935,361	866,719	950,000	950,000
Interest income	127,562	30,000	75,000	75,000
Miscellaneous	88,644	51,677	49,000	49,000
Less Statutory 5%	0	-922,934	-1,000,834	-1,059,353
Subtotal	17,911,287	17,535,747	19,015,849	20,127,704
Total Sources	<u>31,735,395</u>	<u>28,595,599</u>	<u>33,970,223</u>	<u>33,013,164</u>
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	1,990,801	2,327,814	2,828,230	2,702,538
General Government	1,241,100	1,022,031	1,797,975	1,821,407
Project Management Svcs	9,539	0	0	0
Neighborhood Services Dept	572,252	653,036	777,704	659,150
Building & Development Service	4,681,538	4,936,336	4,753,120	4,875,979
Redevelop&EconomicOpportunity	1,042,441	1,615,639	1,495,195	1,502,637
Subtotal	9,537,671	10,554,856	11,652,224	11,561,711
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	1,432,925	1,571,806	1,571,806	1,571,806
Transfer to Highway	4,088,386	4,088,386	4,838,386	4,838,386
Transfer to Impact Fee Admin	200,000	200,000	400,000	400,000
Tran to Building Dept Fund	487,705	130,955	130,955	130,955
Tsf to Rev Impr Bond-2016	678,828	1,304,587	1,578,782	1,578,687
Transfer to Port TIF	13,219	10,509	12,476	14,154
Transfer to Southwest TIF	70,077	241,746	294,331	352,958
Subtotal	6,971,140	7,547,989	8,826,736	8,886,946

Unincorporated Municipal Services Taxing Unit

Budget by Fund

	Actual FY16	Adopted FY17	Adopted FY18	Planned FY19
Reserves & Set Aside Amounts:				
Reserves - ATMS Retiming Consultant	0	0	500,000	0
Reserves - Additional Exemption	0	0	700	358,000
Reserves - Contingency - VoIP Maint	0	147,645	0	0
Reserves - Compression	0	0	21,944	21,944
Reserves - Salary	0	376,388	387,304	412,940
Cash Balance - Operating	0	9,711,146	4,133,039	4,167,434
Budget Stabilization	0	0	4,448,276	3,604,189
Economic Incentives	0	0	2,000,000	2,000,000
Transportation	0	0	2,000,000	2,000,000
Reserves - Future Debt Service	0	257,575	0	0
Subtotal	0	10,492,754	13,491,263	12,564,507
Total Uses	<u>16,508,811</u>	<u>28,595,599</u>	<u>33,970,223</u>	<u>33,013,164</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	23,647,579	32,524,584	53,080,214	57,826,474
Subtotal	23,647,579	32,524,584	53,080,214	57,826,474
Revenues to be received during Fiscal Year:				
Interest income	742,126	190,200	179,967	187,340
Contributions	16,814,507	13,000,000	13,000,000	13,000,000
Capital grants	3,023,188	0	0	0
Transfers from other funds	38,000,000	26,000,000	40,000,000	30,000,000
Less Statutory 5%	0	-659,510	-658,999	-659,367
Subtotal	58,579,822	38,530,690	52,520,968	42,527,973
Total Sources	82,227,401	71,055,274	105,601,182	100,354,447
Budgeted Expenditures by Department in this fund:				
Utilities Department	34,504,097	30,045,072	36,508,670	4,349,500
Public Works(Transp/Prj Mgt)	90,418	702,000	0	0
Subtotal	34,594,516	30,747,072	36,508,670	4,349,500
Transfers Out to Other Funds/Agencies:				
Tran to W & S Operating	119,000	0	0	0
Tran to W & S Debt Svc	3,582,742	2,726,594	2,475,635	2,476,614
Subtotal	3,701,742	2,726,594	2,475,635	2,476,614
Reserves & Set Aside Amounts:				
Cash Balance - Utilities 2010A Bonds	0	9,943	18,880,996	18,880,996
Cash Balance - Utilities 2010B Bonds	0	223,060	492,370	494,008
Cash Balance - Utilities 2010C Bond	0	124,164	5,357	5,357
Cash Balance - Utilities 2015 Bond	0	2,289,093	1,164,706	1,168,579
Cash Balance -Utilities Capital Projects	0	1,038,446	4,294,434	6,919,324
Cash Balance - Water FIF - Operating	0	19,553,135	25,765,645	30,555,152
Cash Balance - Sewer FIF - Operating	0	11,830,784	7,284,791	11,960,688
Cash Balance - Utilities 2006 Bonds	0	12,983	744	744
Reserves - Capital Projects - Sewer	0	0	5,500,000	217,875
Reserves - Capital Projects - Utilities	0	2,500,000	3,227,834	23,325,610
Subtotal	0	37,581,608	66,616,877	93,528,333
Total Uses	38,296,258	71,055,274	105,601,182	100,354,447

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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	13,400,450	8,777,673	5,060,570	5,314,570
Subtotal	13,400,450	8,777,673	5,060,570	5,314,570
Revenues to be received during Fiscal Year:				
Transfers from other funds	3,119,000	4,000,000	8,500,000	7,500,000
Subtotal	3,119,000	4,000,000	8,500,000	7,500,000
Total Sources	<u>16,519,450</u>	<u>12,777,673</u>	<u>13,560,570</u>	<u>12,814,570</u>
Budgeted Expenditures by Department in this fund:				
Utilities Department	6,278,241	7,550,000	8,246,000	7,763,400
Subtotal	6,278,241	7,550,000	8,246,000	7,763,400
Transfers Out to Other Funds/Agencies:				
Subtotal	0	0	0	0
Reserves & Set Aside Amounts:				
Cash Balance - Utilities Maint Projects	0	5,227,673	5,314,570	5,051,170
Subtotal	0	5,227,673	5,314,570	5,051,170
Total Uses	<u>6,278,241</u>	<u>12,777,673</u>	<u>13,560,570</u>	<u>12,814,570</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 FY16	Adopted FY17	Adopted FY18	Planned FY19
Beginning Balance/Budgeted Cash	73,158,299	62,352,420	100,636,016	79,616,987
Subtotal	73,158,299	62,352,420	100,636,016	79,616,987
Revenues to be received during Fiscal Year:				
Licenses and permits	8,100	4,950	6,000	8,500
Charges for services	120,185,884	115,975,375	130,020,821	134,696,664
Fines and forfeitures	26,316	193,225	20,000	20,000
Interest income	1,362,868	200,000	200,000	200,000
Assessments	0	61,164	62,000	62,000
Contributions	14,349,515	87,716	200,000	200,000
Miscellaneous	3,363,574	1,392,748	1,394,600	1,394,600
Operating grants	108,113	0	0	0
Gain on disposition of assets	36,271	0	0	0
Transfers from other funds	15,385,459	15,147,740	15,016,768	15,023,025
Less Statutory 5%	0	-5,983,711	-6,683,029	-6,923,457
Interest Rebate	1,759,041	1,759,040	1,757,154	1,887,383
Subtotal	156,585,140	128,838,247	141,994,314	146,568,715
Total Sources	<u>229,743,439</u>	<u>191,190,667</u>	<u>242,630,330</u>	<u>226,185,702</u>
Budgeted Expenditures by Department in this fund:				
County Attorney	166,514	90,842	0	0
Information Technology Dept	365,915	352,120	355,011	355,011
Utilities Department	99,397,386	92,047,218	93,774,641	94,679,112
Public Works(Transp/Prj Mgt)	1,622,379	1,305,714	1,295,455	1,296,972
Parks&NaturalResourcesDept	1,481,424	1,360,977	1,542,760	1,549,396
Property Management Dept	173,329	189,019	184,072	184,070
Subtotal	103,206,946	95,345,890	97,151,939	98,064,561

Water & Sewer Operating & Debt Service (Continued)

Budget by Fund

	Actual FY16	Adopted FY17	Adopted FY18	Planned FY19
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	2,945,142	2,945,142	2,945,142	2,945,142
Tr to Build Cap Projects	150,000	0	0	0
Transfer to 402 Pub Wks Maint	3,119,000	4,000,000	8,500,000	7,500,000
Tran to W & S Debt Svc	11,683,717	12,421,146	12,541,133	12,546,411
Tran to W & S Capital Improv	38,000,000	26,000,000	40,000,000	30,000,000
Tran to Motor Pool Fund	363,104	0	0	0
Subtotal	56,260,963	45,366,288	63,986,275	52,991,553
Reserves & Set Aside Amounts:				
Reserve-Water/Sewer-Contingent	222	0	0	0
Reserves - Contingency - VoIP Maint	0	26,428	0	0
Reserves - Compression	0	0	108,056	108,056
Salary Adjustment - PFP	0	1,646,757	1,767,073	1,837,755
Cash Balance - Utility System Debt Svc	0	2,155,410	1,908,639	1,809,270
Utilities - Operating	0	46,649,894	28,818,838	26,802,367
Utility System Operations	0	0	48,889,510	44,572,140
Subtotal	222	50,478,489	81,492,116	75,129,588
Total Uses	159,468,131	191,190,667	242,630,330	226,185,702



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 in 2013. The *How Will We Grow? Report* provided 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.

The Board of County Commissioners adopted the report and the Urban Land Institute recommendations 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. Many of the primary tasks associated with the policies and infrastructure planning have been implemented and several others are ongoing and will be implemented in 2018.

The next phase of the How Will We Grow? project is titled Back to the Future. Thinking back 20 years and longer, visionaries made critical decisions to prepare the county for inevitable growth. These include Lake Manatee, the sanitary sewer system and Robinson Preserve. Back to the Future looks back and thinks forward twenty years from now, to 2037. Given the current trends, where does the County government need to be physically, technologically and what major decisions need to be made to set up the county for future success in the next two decades? County staff will be beginning this conversation with the Board in late 2017.

Link to How Will We Grow?

<http://www.mymanatee.org/home/government/departments/building-and-development-services/planning-zoning/how-will-we-grow.html>



How Will We Grow?

MANATEE COUNTY 2035

A Conversation with the Community

John Osborne, AICP
Infrastructure & Strategic Planning Official
Manatee County Government
2017

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 ongoing
- **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 opening October 2017**
- **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 North County 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
 - Approved by voters and beginning implementation of projects in CIP

Questions?

John Osborne, AICP
Infrastructure & Strategic Planning Official
John.Osborne@mymanatee.org
941-748-4501 x6825



Supplemental Information

Statistical Information

Date Constitutionally Established	January 9, 1855
Date of Present Constitutional Establishment	May 4, 1921
Form of Government	Constitutional County
Present Area	740.45 square miles
Total Property Assessment	\$30.6 Billion

Education:

Number of Schools (K-12, Adult Ed)	
High Schools	6
Middle Schools	10
Elementary Schools	32
ESE Center	1
Post Secondary Schools	1
Alternative Educations Schools	2
Charter/Contract Schools	20
FY16 Budget Per Pupil	8,375

Ambulance Service:

Number of Stations	20
EMS Staff Positions	157

Fire Protection:

Number of Stations	33
Number of Employees	449
Number of Volunteers	100

Infrastructure Information:

Miles of County Roads	
Paved	1,384
Shelled	64

Convention Center:

Number of Seats	4,000
Total Area	49,200 sq. ft.

Election Information:

Eligible Voters - Aug 2016	233,440
Ballots cast General Election	182,178

Sheriff Protection:

Number of Stations	6
Number of Employees	1,188

Construction Permits:

Permits Issued	24,774
Est. Construction Values	894

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	1,092
Number of Preserves	16
Preserves Acreage	27,562

Libraries:

Central Library	1
Branches	5
Total Volumes	498,576

Principal Property Taxpayers - 2016

Taxpayer	Assessed Value	% of Total Net Assessed Value
Florida Power & Light	\$ 903,934	3.20%
Tropicana Products, Inc.	\$ 398,698	1.41%
Gulfstream Natural Gas System, LLC.	\$ 172,198	0.61%
Mosaic Fertilizer, LLC.	\$ 157,036	0.56%
Manatee Memorial Hospital	\$ 119,598	0.42%
Peace River Electric, Co Op, Inc.	\$ 112,537	0.40%
Gulf Coast Factory Shops	\$ 110,000	0.39%
Verizon Florida, Inc.	\$ 104,998	0.37%
Wal-Mart Stores, Inc.	\$ 79,659	0.28%
HCA Health Services of Florida	\$ 57,890	0.21%

Source: 2016 Comprehensive Annual Financial Report (CAFR), produced by the Clerk of Circuit Court

Demographic Statistics

Year	Population		Per Capita	Median	School	Unemployment
	Estimate	Change	Income	Age	Enrollment	Rate
2007	315,890	5.2%	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%
2016	356,133	4.3%	44,800	46	48,600	4.7%

Source: 2016 Comprehensive Annual Financial Report (CAFR), produced by the Clerk of Circuit Court

Principal Employers - 2016

Employer	# Employees	Rank	% of Total County Employment
Manatee County School Board	5,448	1	3.43%
Manatee County Government	1,835	2	1.15%
Beall's, Inc.	1,694	3	1.07%
Manatee Memorial Hospital	1,150	4	0.72%
Manatee County Sheriff's Department	1,146	5	0.72%
Tropicana Products, Inc.	1,000	6	0.63%
Blake Medical Center	849	7	0.53%
IMG Academies	640	8	0.40%
Publix	639	9	0.40%
Feld Entertainment	563	10	0.35%
Total number of individuals employed within Manatee County			
	159,044		

Source: 2016 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 FY18 is provided below:

Unincorporated Municipal Services Taxing Unit

	FY 2018 Adopted
Ad Valorem MSTU	\$13,628,849
Permits and Licenses	3,281,000
Charges for Services	1,032,000
Fines and Forfeitures	950,000
Interest Income	75,000
Miscellaneous	49,000
Total Revenue	\$19,015,849
Cash Carry Over	14,954,374
Total Funds Available	\$33,970,223

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 FY18 is provided below:

Unincorporated Municipal Services Taxing Unit	FY 2018 Adopted
Operating Cost Centers	
Building & Development Services	
Planning and Development	\$2,526,276
Code Enforcement	2,226,844
Public Works	
Project Management	\$1,830,515
Traffic Management	879,618
Infrastructure Engineering	118,097
Neighborhood Services	
Neighborhood Development	\$776,704
Redevelopment and Economic Opportunity	
Redevelopment	\$35,399
Economic Development	1,459,185
Community Development	611
Other Departments	
Hardship Assessment Assistance	\$1,000
Transfers	
Tax Collector Commission	\$292,899
Property Appraiser	146,999
MSTU Fund Indirect Costs	1,358,077
Local Road Maintenance	4,838,386
General Fund	1,571,806
Impact Fee	400,000
Building Department	130,955
Revenue Improvement Bonds, 2016	1,578,782
South County CRA	-
Port TIF	12,476
Southwest TIF	294,331
Reserves	
Reserve for Contingency	\$500,700
Reserve for Salary Adjustments	409,248
Reserve for Cash Balance	12,581,315
Reserve for Capital Projects	-
Total Expenditures	\$33,970,223

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 FY18 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>FY18 Adopted</u>
Utilities	Customer Service	\$ 2,571,133
Utilities	Accounts Receivable	2,170,583
Utilities	Meter Section	4,072,538
Information Services	LIS Mapping	355,011
Public Works	Engineering	1,009,460
Property Management	Survey	184,072
Utilities	Utility Locations	876,649
Public Works	Infrastructure Inspections	285,995
Public Works	Utility Records	718,964
Utilities	Administration	18,449,416
Utilities	Water Treatment & Laboratory	10,605,652
Natural Resources	Watershed Management	1,159,444
Utilities	Water Transmission	4,090,109
Utilities	Water System Maintenance	1,117,922
Utilities	Reclaimed Services	1,865,195
Utilities	SW Sewer Plant	5,725,776
Utilities	SE Sewer Plant	3,359,578
Utilities	North Sewer Plant	2,592,206
Utilities	Sludge Dryer	1,094,111
Utilities	WW Laboratory	1,490,168
Utilities	WW Lift Stations	9,404,678
Utilities	WW Collections	5,388,661
Utilities	WW Industrial Compliance	553,227
Utilities	In-House Overhead	1,860
Utilities	Water Conservation	639,012
Utilities	Water/Sewer Warehouse	78,051
Community Services	Water Conservation	383,316
Total Water & Sewer Operating Fund		\$ 80,242,787

Fund 460 Stormwater Management

<u>Department</u>	<u>Section</u>		FY18 Adopted
Public Works	Overhead	\$	-
Natural Resources	Water Quality		593,072
Public Works	Operations		4,003,350
Public Works	Management		1,085,886
Public Works	Maint. Projects		250,000
Total Stormwater Management Fund		\$	5,932,308

Fund 480 Solid Waste

<u>Department</u>	<u>Section</u>		FY18 Adopted
Utilities	Customer Service	\$	25,295,688
Utilities	Scale House		430,899
Utilities	Overhead		-
Utilities	Landfill Operations		9,462,339
Utilities	Solid Waste Enforcement		523,138
Utilities	Recycling Operations		1,237,629
Utilities	Erie Road Closure		42,000
Utilities	Lena Road Closure		60,000
Total Solid Waste Fund		\$	37,051,693
Total Consolidated Utilities Funds		\$	123,226,788



Glossary

Glossary

Accrual Basis

The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Adjusted Taxable Value

The value of the portion of a jurisdiction's taxable property for a new year which represents only the increased value of property on the tax roll from the previous year and excludes the assessed value of new construction.

Ad Valorem

See property taxes.

Aggregate Millage Rate

A millage rate obtained by calculating the quotient of the sum of all ad valorem taxes levied by a jurisdiction plus the ad valorem taxes for all dependent districts divided by the total taxable value of the jurisdiction. This rate is not used as a basis for levying taxes, but only for comparing tax rates from year to year.

Annual Budget

A budget developed and enacted to apply to a single fiscal year.

Appropriation

The legal authorization given by the County Commission to make expenditures and incur obligations using county funds.

Appraised Valuation

See assessed valuation.

Article V Costs

Expenditures mandated by state legislature and funded by local dollars. Examples include: support for the Public Defender, State Attorney, Court Administrator and other costs related to civil and criminal disputes.

Assessed Valuation

The total valuation of real property established by the Property Appraiser which will become the basis for levying taxes after exemptions are applied.

Base Decision Unit

The cost necessary to operate a program at the minimum service level appropriate for viable service.

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.

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.

Glossary (Continued)

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

Glossary (Continued)

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.

Glossary (Continued)

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

Glossary (Continued)

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 (principal 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

Glossary (Continued)

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.

Glossary (Continued)

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 2018 will be funded with ad valorem tax revenues resulting from the millage rate applied to property values as they were assessed on January 1, 2017, for tax year 2017.

Taxable Value

The assessed value of a property minus expenditures such as the homestead exemption is the taxable value. This value multiplied by the millage rate equals the property tax amount.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Does not include user fees or special assessments.

Tentative Budget

The tentative budget is the County Administrator's proposed budget with amendments which is adopted by the Board of County Commissioners at the first public hearing as required by statute. The tentative budget, with any amendments considered at the second public hearing, is adopted as the county's annual budget.

Tourist Development Council (TDC)

The Tourist Development Council (TDC) establishes projects, with Board approval, to promote tourism in Manatee County.

Transfer

A movement of monies from one fund to another fund for the purpose of accurately accounting for expenditures. Transfers are expenditures to the fund they are being transferred from and revenues to the receiving fund. Because transfers are

again budgeted as expenditures in the receiving fund, they are not included in the net budget to avoid counting the monies as expended twice.

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.

Index

Index

10	Introduction	82	Workers' Compensation
10	Overview of Budget Development	84	Building & Development Services Department
10	Understanding the Budget Document	86	Building Regulation/Compliance
12	County Economy	87	Planning & Development
12	Geography and Demographics	88	Code Enforcement
16	Countywide Organizational Chart	89	Convention & Visitors Bureau
26	Budget Message - May 30, 2017	90	Tourist Development
41	Budget Update - July 27, 2017	92	Convention Center/Crosley Operations
42	Budget Update - September 15, 2017	93	Financial Management
45	Budget Update - September 25, 2017	94	Management & Budget
56	Property Tax Rates	95	Purchasing
56	Taxable Property Values	96	Human Resources
57	Millage Summary	98	Human Resource Services
57	Other Millages	100	Employee Health Benefits
57	Value of One Mill	101	Information Technology
58	Countywide Millage Levies	103	Operations & Administration
58	Homeowner Comparison of Taxes	104	Client Services & Automated Systems
59	Six County Comparison		Maintenance (ASM)
59	Summary of Major Revenues & Expenditures	105	Applications & Development/Project Management
60	Revenue by Source	106	Geographic Information Systems (GIS)
61	Appropriation by Function	107	Telecommunications, Infrastructure & Data Center
61	Appropriation by Major Category	108	Radio Communications
62	Summary of Appropriations by	109	Neighborhood Services
	Department/Agency/Program	111	Neighborhood Development
63	Ad Valorem Taxes	112	County Probation
63	Historical Summary	113	Library Services
63	State Revenue Sharing	115	Community Services (Health & Human Services
64	Constitutional Gas Tax		Programs)
64	State Shared Sales Tax	116	Grants - Neighborhood Services
65	Local Option Gas Taxes	117	Parks & Natural Resources
65	Planning Fees	119	Natural Resources
66	Building and Inspections Fee/Charges	121	Environmental Protection & Mining Regulation
66	Solid Waste Fees/Charges	123	Recreation Programs
67	Local Option Tourist Development Tax	124	Agriculture & Extension Service
67	Summary of Budgeted Positions	125	Programming, Education and Volunteer
68	Employees Per 1,000	126	Property Management
68	Summary of the Adopted Budget	128	Building Management
69	FY18 Adopted Budget Summary	129	Property Acquisition
72	Board of County Commissioners	130	Construction Services
72	County Administration	131	Survey
74	County Administration/Board of County	132	Replacement and Renewal Projects
	Commissioners	133	Records
75	Impact Fee Administration	134	Grounds Maintenance
76	Information Outreach	135	Public Safety
78	Clerk of Circuit Court	137	Animal Services
78	Constitutional Officers	138	Emergency Communications Center
78	Jail Medical Costs	139	Emergency Medical Services (EMS)
78	Property Appraiser	140	Emergency Management
78	Sheriff	141	Marine Rescue
78	Supervisor of Elections	142	Grants - Public Safety
78	Tax Collector	143	Public Works
80	County Attorney	145	Field Operations
81	Legal Representation	146	Project Management
82	Risk Management	148	Traffic Management
		150	Infrastructure Engineering

Index (Continued)

151	Fleet Services	176	Metropolitan Planning Organization, Sarasota-Manatee
153	Stormwater Management & Operations	176	Palm Aire MSTU
154	Transit & Paratransit	176	Sarasota/Manatee Metropolitan Planning Organization (MPO)
155	Redevelopment & Economic Opportunity	177	Other Community Services
157	Redevelopment	177	Combat Duty Grants
158	Economic Development	177	Hardship Assessment & Fee Assistance Program
160	Community Development	177	Indigent Burials
161	Grants - Redevelopment & Economic Opportunity	177	Keep Manatee Beautiful
162	Utilities	177	Manatee Education TV
163	Potable Water System	177	Medical Examiner
165	Wastewater System	177	Medical Examiner Transport
166	Solid Waste	177	Mote Marine
168	Utilities Business Operations	177	Neglected Cemeteries
170	Bradenton Beach DDA	177	Rubonia Community Center
170	Bradenton Community Redevelopment Area CRA	177	Manatee Community Foundation
170	Economic Development	177	Other Community Services
171	General Government	177	Solution To Avoid Red Tide (START)
172	Adult Human Services Programs	178	Port Authority
172	Human Services Programs - Adults	180	Infrastructure Sales Tax
172	Catholic Charities	180	Capital Improvement Program
172	Center for Deaf & Hard of Hearing Center	180	Summary Information for FY18-FY22 CIP Projects
172	Community Coalition on Homelessness	181	Sources and Uses of CIP FY18-22
172	Easter Seals of SW Florida	183	FY18 Capital Improvement Projects by Category
172	HOPE Family Services	187	Operational Impact of FY18-FY22 CIP
172	Human Services Programs	189	Prior Year & Continuing Unencumbered Grant & Project Balances Confirmed for FY18
172	Manasota Lighthouse for the Blind	192	Transfers
172	Meals on Wheels	196	Reserve Policy
172	Myakka Community Center - Adults	198	Reserves & Cash Balance
172	Non-Profit Agencies Serving Adults	202	Debt Policy
172	Our Daily Bread	203	Debt Service
172	Salvation Army	204	Ratio to Assessed Value & General Bonded Debt Per Capita
172	Suncoast Center for Independent Living	205	Summary of Debt Outstanding by Category
172	Suncoast Community Capital	205	Summary of Outstanding Debt as Adopted
172	Suncoast Partnership to End Homelessness	206	Summary of Debt Outstanding
172	UCP of Southwest Florida	207	Fiscal Year 2018 Summary of Principal & Interest Payments
172	United Way 211 Program	208	Debt Outstanding and Annual Debt Service
172	Women's Resource Center	208	Summary of Debt Service for FY18
173	Human Services Programs - Youth	209	General Government Debt
173	Non-Profit Agencies Serving Youth	209	Port Authority Debt
173	Children's Services Tax Programs	209	Public Utilities System Debt
174	Health Care Programs	210	Schedule of Future Debt Service as Adopted
174	Medicaid Matching	212	Schedule of Debt Service Requirements as
174	Mental Health	215	Rating Agency Analysis
175	Bar Association Legal Aid Society	218	Financial Structure
175	Circuit Court	221	Financial Policies
175	Court Facilities/Support Costs	238	Fund Balance Policy
175	Court Technology	239	Comparison of Budget Expenditures
175	Drug Court	240	Expenditure Matrix by Fund & Departments
175	Judicial Center Support	242	General Fund
175	Public Defender	245	911 Enhancement Fee
175	State Attorney		
175	Judicial Programs		
176	Juvenile Detention		
176	Miscellaneous Programs		
176	Longboat Key Erosion		

Index (Continued)

246	Affordable Housing Subsidy	315	Demographic Statistics
247	Assessment Projects	315	Principal Employers - 2016
248	Automated Systems Maintenance	316	Unincorporated Municipal Services Taxing Unit
249	Beach Erosion Control and Capital Projects	318	Manatee County Public Utilities System
250	Building Capital Projects	322	Glossary
251	Building Department Fund		
252	Children's Services Tax		
253	Communications Fund		
254	Convention Center		
255	Court Technology Fees		
256	Debt Service Funds		
257	Fleet & Fuel Services		
258	Florida Boating Improvement Program		
259	Gas Tax Capital Projects		
260	Gas Tax Road Maintenance		
261	Green Bridge Demolition		
262	Health Self Insurance		
263	Highway Capital Projects Fund		
264	Impact Fee Administration Fund		
265	Infrastructure Sales Surtax		
266	Law Enforcement Impact Fees		
267	Library Funds		
268	Library Impact Fee Funds		
269	Metropolitan Planning Organization		
270	Miscellaneous Funds		
271	Miscellaneous Grants		
272	North County (Port) TIF		
273	Palm Aire Landscape MSTU		
274	Parks & Recreation		
275	Parks Capital Projects		
276	Parks Impact Fee Capital Projects		
277	Phosphate Severance Tax		
278	Port Authority Fund		
279	Port Authority Debit Service		
280	Public Safety Impact Fee & Capital Projects		
281	Radio Fund		
282	Road Impact Fee Capital Projects		
284	Self Insurance		
285	Solid Waste Capital Projects		
286	Solid Waste Operating & Debt Service		
287	Southwest TIF & Capital Projects		
288	Special Law Enforcement Trust		
289	Stormwater Operating & Capital Improvements		
290	Street Lighting Districts		
291	Tourist Development Tax		
292	Transit Operating & Capital Projects		
293	Transportation Trust		
295	Tree Trust		
296	Unincorporated Municipal Services Taxing Unit		
298	Utilities Capital Projects		
299	Utilities Maintenance Projects		
300	Water & Sewer Operating & Debt Service		
304	How Will We Grow?		
314	Principal Property Taxpayers - 2016		
314	Statistical Information		





County Administration

Ed Hunzeker, **County Administrator**
Dan Schlandt, **Deputy County Administrator**
John Osborne, **Interim Deputy County Administrator**
Cheri R. Coryea, **Interim Deputy County Administrator**
Mitchell Palmer, **County Attorney**

Constitutional Officers

Angelina M. Colonnese, **Clerk of Circuit Court**
Sheriff Rick Wells, **Sheriff**
Ken Burton Jr., **Tax Collector**
Charles E. Hackney, **Property Appraiser**
Michael Bennett, **Supervisor of Elections**

Department Directors

John R. Barnott, **Building and Development Services**
Elliott J. Falcione, **Convention and Visitors Bureau**
Jan Brewer, **Financial Management**
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**
Geri Lopez, **Redevelopment & Economic Opportunity**
Mike Gore, **Utilities**