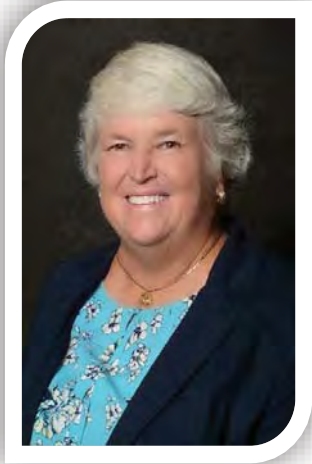


# Manatee County Adopted Budget 2019







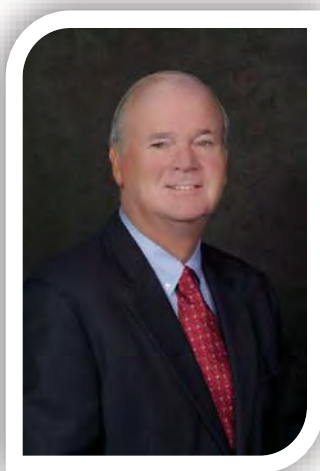


District 1  
Chairman, Priscilla  
Trace

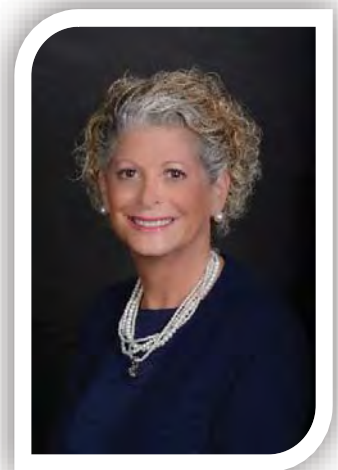
# Board of County Commissioners



District 2  
Charles B. Smith



District 3  
Stephen R. Jonsson



District 4  
Robin DiSabatino



District 5  
Vanessa Baugh



At Large  
Carol Whitmore



At Large  
Betsy Benac



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, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

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

Prepared by the Financial Management Department

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Bradenton, FL 34205 (941) 745-3730

**Awards**





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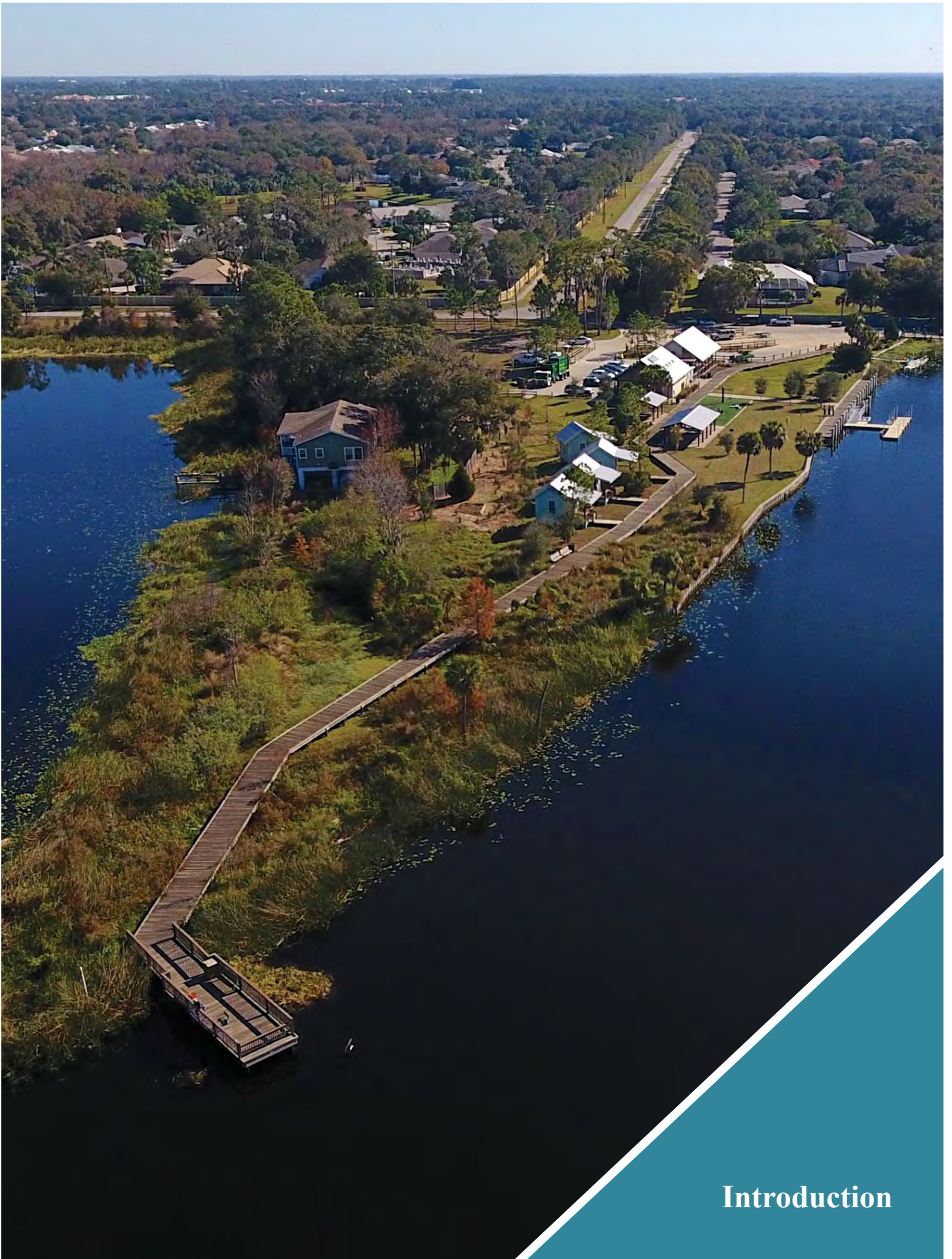
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## Introduction



# Introduction

## *Overview*

Provided herewith is the budget document for the FY19 adopted budget. The adopted budget for FY19 is balanced in the net amount of \$737,805,948. This includes a countywide property tax rate of 6.4326 mills (voted debt service millage term ended in FY18).

The net budget amount represents new appropriations for expenditures in FY19 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 61.

## *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 31st.

During the month of June, public work sessions were conducted with the Commission, staff, and interested citizens. On July 15th the proposed budget was updated to reflect tax proceeds from the certified taxable values and submitted to the Board. On September 11th and September 18th, two public hearings were held to allow input from the public and make amendments to the proposed budget. At the conclusion of the second public hearing on September 18, 2018, the budget was adopted by the Board of County Commissioners.

## *Guide to Understand the Budget Document*

This budget document is intended to provide concise and understandable information about the Manatee County budget for FY19 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 2018 is designated as FY19 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 FY17 audited actuals, FY18 adopted and FY19 adopted budget totals. Revenue amounts for the FY19 adopted 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 adopted tax rate, revenues, and expenditures for FY19.

Pages 113-119 and pages 123-234 present information about county programs and expenditures. This section is organized by county departments. 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 (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](http://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 FY17, the prior adopted fiscal year (FY18) and the current adopted 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 121-122 and pages 235-244 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 245-258

Transfers, pages 259-262

Reserves, pages 263-272

Debt Service, pages 273-292

Budget By Fund, pages 293-360

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



# Description of Manatee County

## *Geography and Demographics*

Located midway along the west coast of Florida, the county's boundaries encompass 742.93 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 38.7 percent from 278,001 in 2002 to 385,571 in 2017, based on estimates from the United States Census Bureau. While the county is known to be one of the best retirement areas in the nation, the median age has dropped from 49 in 1970 to 47 in 2016. Median household income is now at \$51,483, based on information from the 2017 census.

## *County Economy*

Manatee County has a diversified economic base with the three largest industry sectors being services, retail and manufacturing. The county also has a strong tourism and agricultural base. Some of the larger industrial firms include a citrus juice producer, emergency equipment manufacturer, electromedical and control instruments manufacturer and professional dental products and technologies manufacturer. According to the latest information, the three largest employers in the public sector are Manatee County School Board, Manatee County Government and Manatee County Sheriff's Department. Major private sector employers include 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 one of the largest fourteen Florida deepwater seaports. As the major shipping gateway to our community, the Port Authority manages the importing and exporting of many agricultural 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, cattle ranches, vegetable farms, and poultry farms are all examples of the thriving agri-business that exists here. Tourism is another major component of the economy. The Gulf Coasts white sand beaches are the leading tourist attractions in the area. There are numerous other attractions such as the South Florida Museum, Bishop Planetarium and the Pittsburgh Pirates spring training facility. The county is also in close proximity to the Tampa Bay Buccaneers football team, the Tampa Bay Lightning hockey team and the Tampa Bay Rays baseball team. With excellent golf courses, boating and fishing opportunities, and other recreational facilities that contributes to the enjoyment of our residents and many visitors.

# Governing Manatee County

## ***Board of County Commissioners***

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

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

## ***Role of the County Administrator***

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

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

## ***Other Boards Commissioners Serve On***

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

## ***Constitutional Officers***

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

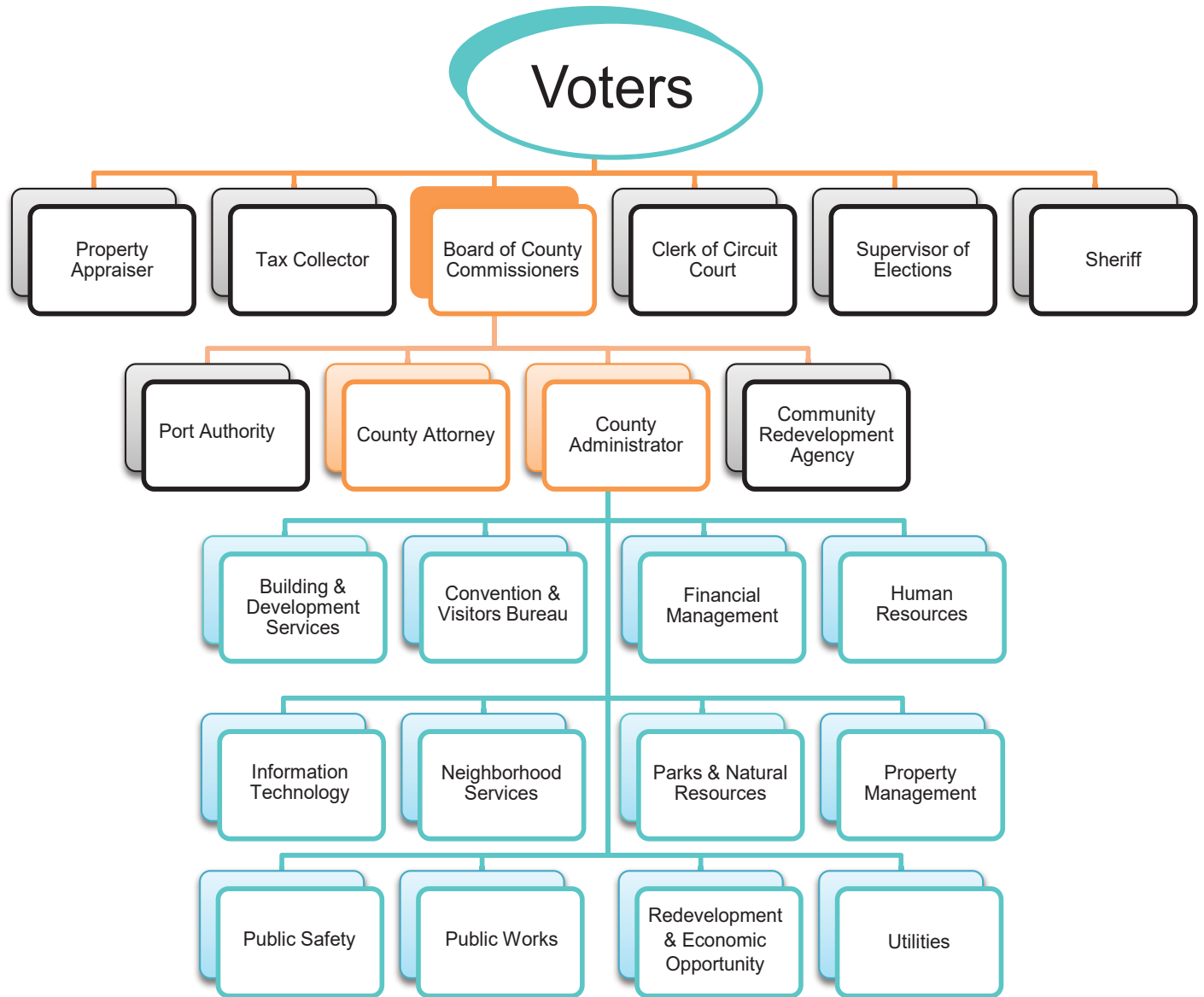
## ***Other Elected Officials***

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

## ***Other Government Agencies***

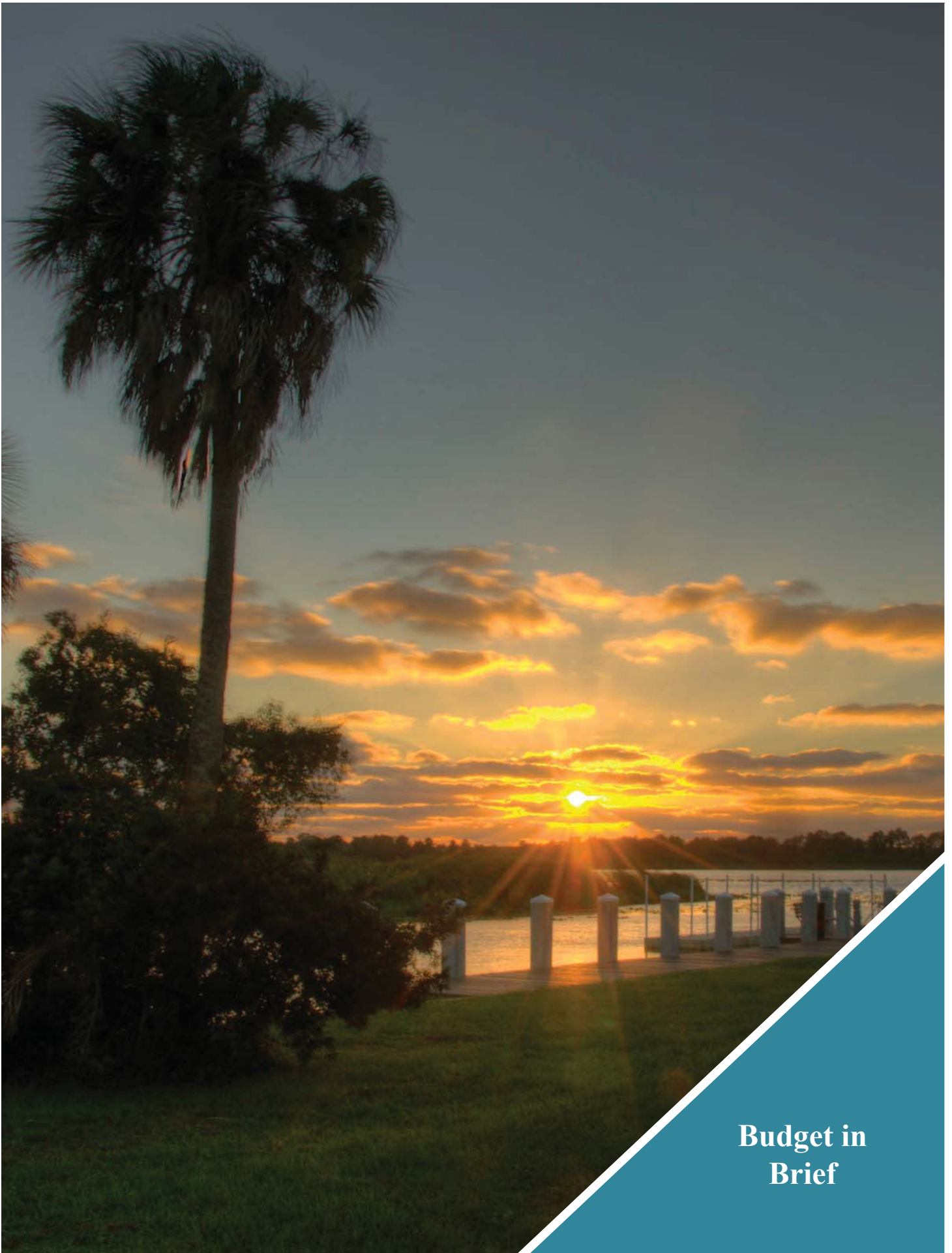
Based on the extent of budgetary authority, authority to tax, the ability to obligate funds to finance any deficits or the ability to fund any significant operational subsidies, several other governmental entities also have their budgets reviewed and approved by the Board of County Commissioners; the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

# Countywide Organizational Chart









**Budget in  
Brief**

# Board of County Commissioners



District 1  
Chairman,  
Priscilla Trace



District 2  
Charles Smith



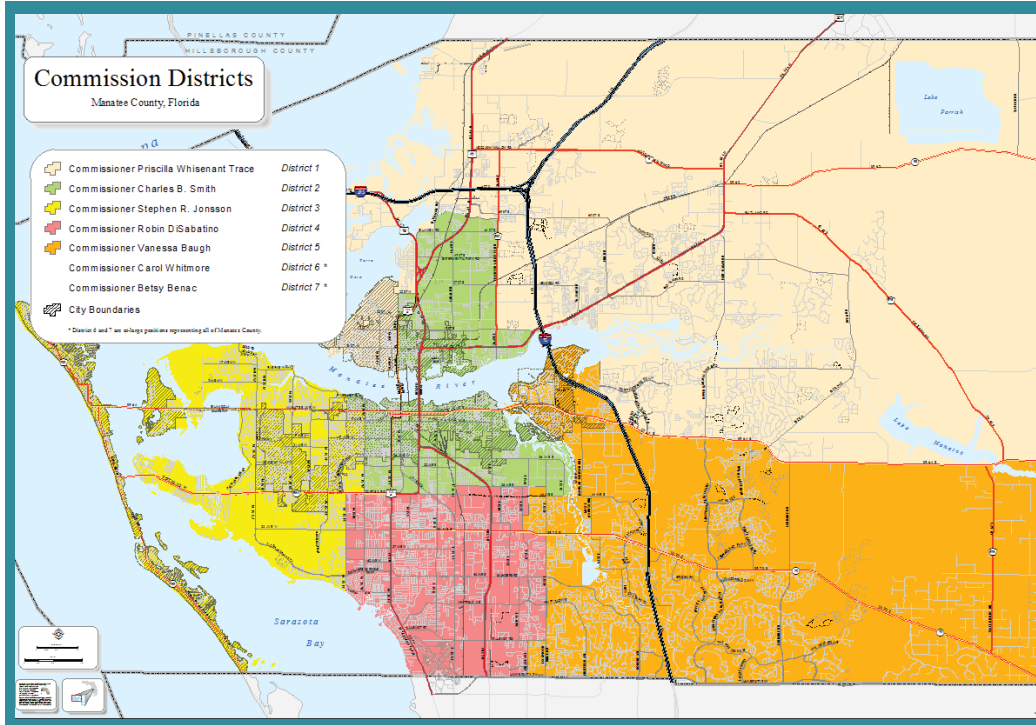
District 3  
Stephen Jonsson



District 4  
Robin DiSabatino



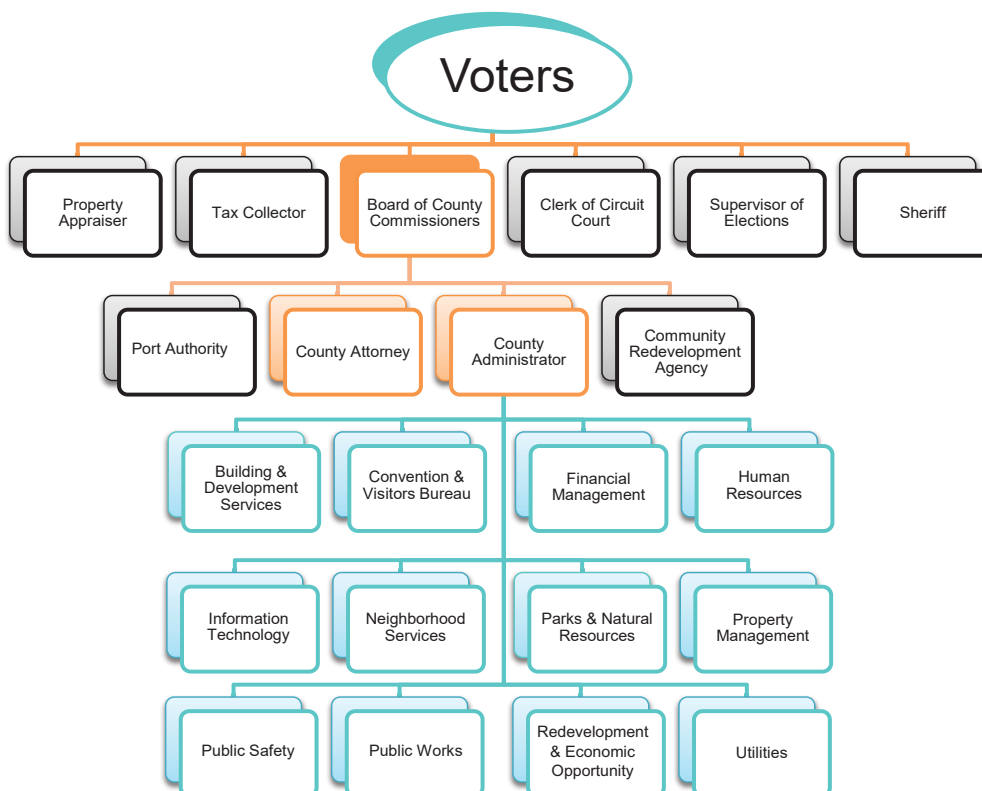
District 5  
Vanessa Baugh



At Large  
Carol Whitmore



At Large  
Betsy Benac



## Countywide Organizational Chart

## Introduction

Our Adopted FY19 budget emphasizes several areas of priority for our county: public safety, maintenance of infrastructure assets and sustaining our workforce 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 thus proposing a significant impact.

During the last legislative session, the House and Senate approved a bill which will be placed before the voters in November 2018. 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 current financial impact on our budget has increased from approximately \$8.2 million in FY18 to \$11.1 million as of FY19 (reflecting a 10.3% increase), if passed by the voters it will have an effect in 2020. In preparation of this current potential impact of \$11.1 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. In FY18, the County has 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, being the second year of the plan, the County has increased the set aside to add another \$6.9 million after the Property Appraiser's current estimated impact; this adds to what has already been established within the budget from the prior year. By adding another \$6.9 million to the reserve, we will have established \$9.7 million from new revenues without associated recurring expenses. By the year of impact (the third year), our budget will be able to sustain an \$11.1 million reduction with \$9.7 million already established.

In FY19, the Infrastructure Sales Tax continues to contribute consistent revenues for the second full year of implementation. Established by voter referendum to be effective in January 2017, Manatee County established a list of over 202 projects which in FY19 has increased to 223 projects with estimated costs of \$300 million. In this initial year, 97 out of our 15-year goal of 223 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 Enforcement, and Parks and Community Facilities.

The Gross Total Budget for FY19 Adopted Budget is \$1,698,763,571 which is an increase of 8.92% from the FY18 Budget increase. The largest noted increase within the budget is the Infrastructure Sales Tax, in its second full year of implementation. Also, Impact Fees used for the 44<sup>th</sup> Ave Project, which has been the largest project in Manatee County. Infrastructure Sales Tax has added \$25.8 million to our budget in revenues, which are designated for completion of capital projects. Manatee County has maintained tax millage rates unchanged for the 12th consecutive year. Total Millage rates remain unchanged at 6.4326 for the countywide millage. The Voted Debt Service millage rate sunset in FY18 and the .0023 was placed back into the countywide millage. 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 385,571, which is approximately 82,000 higher than 2007 levels. The need to address the safety of our growing population remains at the forefront of our concerns. Therefore, this budget prioritizes public safety, maintaining assets for County citizens, and increasing levels of service by sustaining our workforce. Highlights of the FY19 Adopted Budget are as follows:

- With emphasis on public safety, the County funded 12 additional Law Enforcement Officers for the Manatee County Sheriff's Office. In addition to, 18 new positions for the School Resource officers' program. Six new Lifeguard positions were funded for the new beach towers currently under construction. Lastly, with higher populations and increased usage at County parks, enhanced contracted security is being placed in the FY19 budget.
- With maintenance of infrastructure assets, important community projects were funded such as: the Lincoln Park Pool, new trails for West Manatee County, the expansion of 44<sup>th</sup> Avenue project, sidewalks and drainage improvements for Rubonia Community and, enhancements to Canal Road and Moccasin Wallow Road, and enhancement to the Manatee County Libraries. An additional \$1 million has been placed for new thermoplastic pavement marking, dynamic sign replacements and LED crosswalk signs have been added to the budget in response to the maintenance and operations of the Transportation system.
- To increase the County's service levels, 33 new positions have been funded in the Adopted 2019 budget.

As we move forward in the FY19 budget year, Manatee County will remain focused on maintaining service levels for our growing population as well as reinforcing the long-term infrastructure health of Manatee County.



## Budget Development

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

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

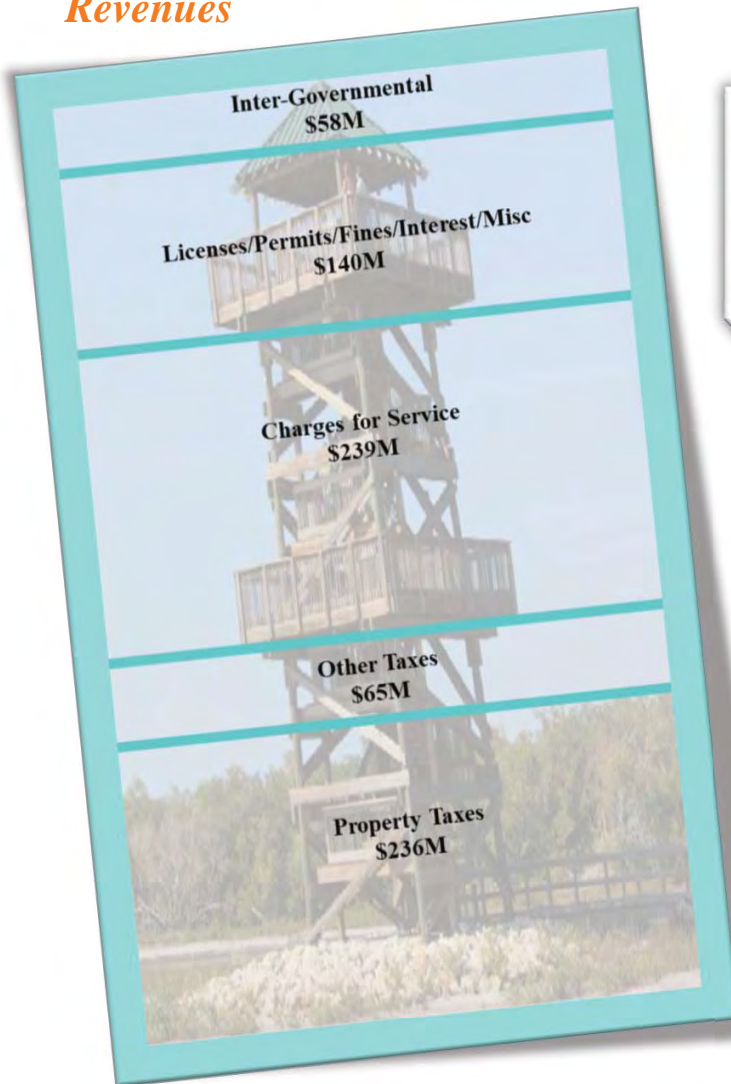
In the first year of a new biennial process, the scope of budget and financial information presented to the County Commissioners and the public during budget work sessions includes a review of all decision units. In the second year of the biennial budget, changes to programs may result in newly created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

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



### Revenues

Property Taxes	\$ 235,612,383
Other Taxes	64,605,676
Charges for Service	238,872,944
Licenses/Permits/Fines/Interest/Misc	140,217,651
Inter Governmental	58,497,294
<b>Total</b>	<b>\$ 737,805,948</b>

## Balanced Budget

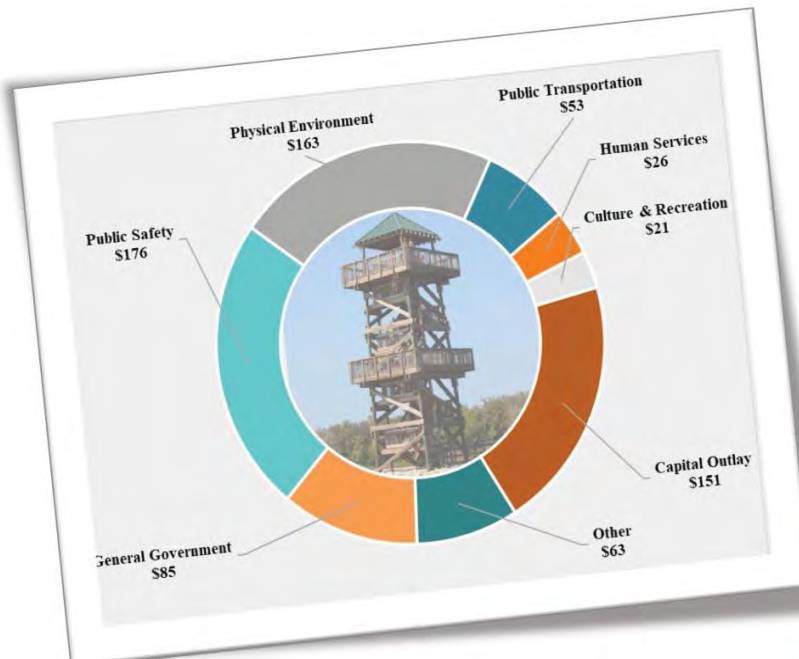
The Budget for Manatee County is a balanced budget meaning that the revenues must match the expenditures.

## Expenditures

### Expenditures

General Government	\$ 84,967,674
Public Safety	175,849,409
Physical Environment	162,988,423
Public Transportation	52,922,619
Human Services	25,821,353
Culture & Recreation	21,550,283
Capital Outlay	150,758,544
Other	62,947,643
<b>Total</b>	<b>\$ 737,805,948</b>

**Budget in  
Brief**

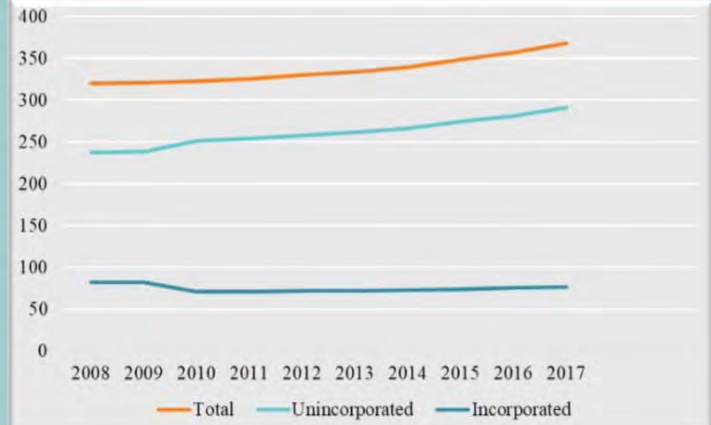


## Trends & Financial Factors

Population estimates from the Florida Bureau of Economic and Business Research shows the population of Manatee County was 368,782 in 2017, where 79% represents the unincorporated area and 21% represents the incorporated area. Total county population estimates grew by 8.61% from 2014. According to 2017 estimates, the total population has seen an 14.23% increase since the 2010 Census.

Source: University of Florida BEBR, Florida Estimates of Population 2017.

Population (Thousands)

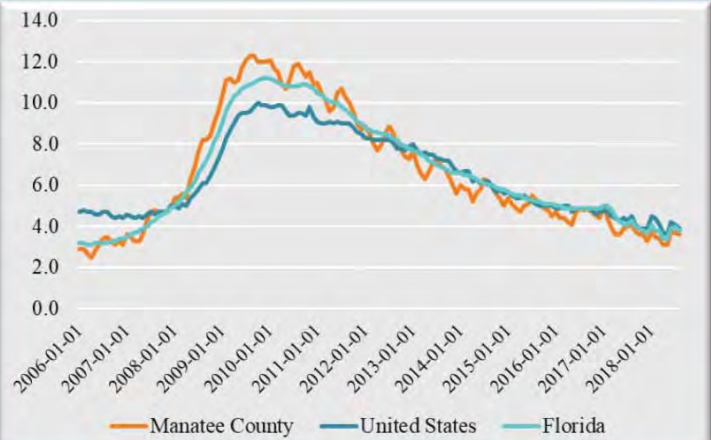


Unemployment rates are a traditional indicator of economic health. In 2008, a troubled economy caused unemployment to rise nationwide.

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 3.6%.

Unemployment Statistics



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

Annual Percentage Change in Taxable Value



Property tax revenues are an indication of Financial health. After the Great Recession in 2007, property values decreased causing the revenues from property taxes to decrease. Property tax revenues have been increasing since 2013. Manatee County's property values have continued to increase allowing for a property tax revenue increase of 8.68% 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 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

Manatee County's residents pay taxes based on the millage rates levied by each entity. The millage rates assessed by Manatee County are reflected below. For this example, a single-family home valued at \$150,000 (after exemptions), who live in a municipality would pay \$964.89 to Manatee County and additional taxes to the municipality. For those who live in the unincorporated area they would pay an additional \$91.64 for a total of \$1,056.53. Those who live within the Palm-Aire MSTU area would pay an additional \$38.19 or \$1,094.72 total to Manatee County.

### Millage

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

### Taxes

<b>Countywide Operating</b>	\$	964.89
<b>Municipality Subtotal</b>	\$	<b>964.89</b>
<b>Unincorporated MSTU</b>	\$	91.64
<b>Unincorporated Subtotal</b>	\$	<b>1,056.53</b>
<b>Palm-Aire MSTU</b>	\$	38.19
<b>Palm-Aire MSTU Subtotal</b>	\$	<b>1,094.72</b>

### Millage

<b>Countywide Operating</b>	6.4326
<b>Municipality Subtotal</b>	<b>6.4326</b>
<b>Unincorporated MSTU</b>	0.6109
<b>Unincorporated Subtotal</b>	<b>7.0435</b>
<b>Palm-Aire MSTU</b>	0.2546
<b>Palm-Aire MSTU Subtotal</b>	<b>7.2981</b>

**Budget in  
Brief**

## Capital Improvement Plan

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

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

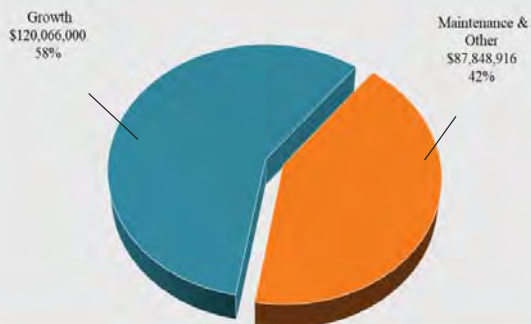
Projects are financed with a combination of utility rate revenues, local gas taxes, impact fees, federal and/or state grants, user fees and general revenues. It is the policy of the Board of County Commissioners that growth pays for itself to the greatest extent possible. Implementation of the Capital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

Uses of Funds	FY19	%
<b>GOVERNMENTAL</b>		
Libraries	\$200,000	0.10%
Parks & Natural Resources	\$18,891,374	9.09%
Public Safety	\$2,507,200	1.20%
Technology	\$0	0.00%
Transportation	\$101,988,050	49.05%
<b>ENTERPRISE</b>		
Potable Water	\$37,174,966	17.88%
Solid Waste	\$302,500	0.15%
Storm water	\$4,738,500	2.28%
Wastewater	\$42,112,326	20.25%
<b>Total Use of Funds</b>	<b>\$207,914,916</b>	<b>100.00%</b>

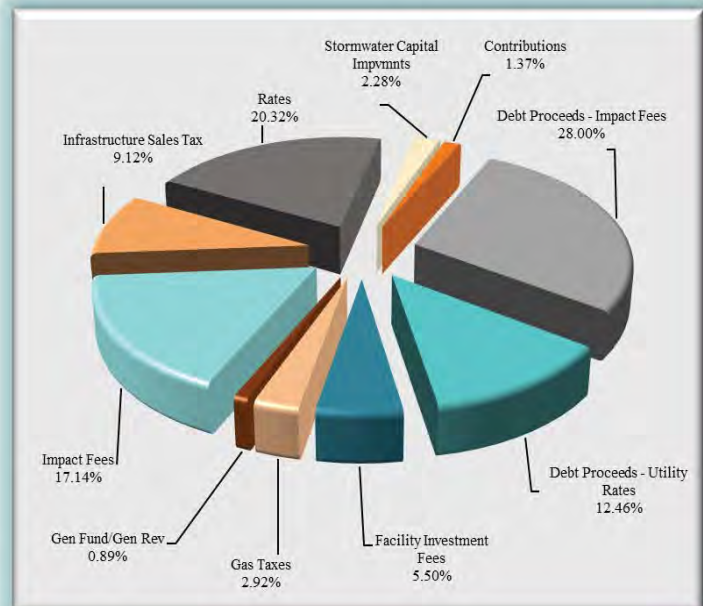
### Requirements

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

### Growth & Maintenance/Other



### Sources of Funds



### Infrastructure Sales Tax

Category	FY19	FY19 # of Projects
<b>Transportation</b>		
Sidewalks	\$ 1,816,700	10
Intersection Improvements	1,817,900	11
Major Road Improvements	7,418,850	6
<b>Transportation Expenditure Total</b>	<b>\$ 11,053,450</b>	<b>27</b>
<b>Public Safety &amp; Law Enforcement</b>		
Crim Justice & Pub Safety Facility Improv	77,200	1
911 & Public Safety Technology Upgrades	2,407,900	4
<b>Public Safety &amp; Law Enforcement Total</b>	<b>\$ 2,485,100</b>	<b>5</b>
<b>Parks &amp; Community Facilities</b>		
District Parks & Aquatic Facilities	\$ 2,222,850	9
Recreation Buildings & Playgrounds	269,000	2
Environmental Preserves	2,921,899	5
<b>Parks &amp; Community Facilities Total</b>	<b>\$ 5,413,749</b>	<b>16</b>
<b>Grand Total</b>	<b>\$ 18,952,299</b>	<b>48</b>

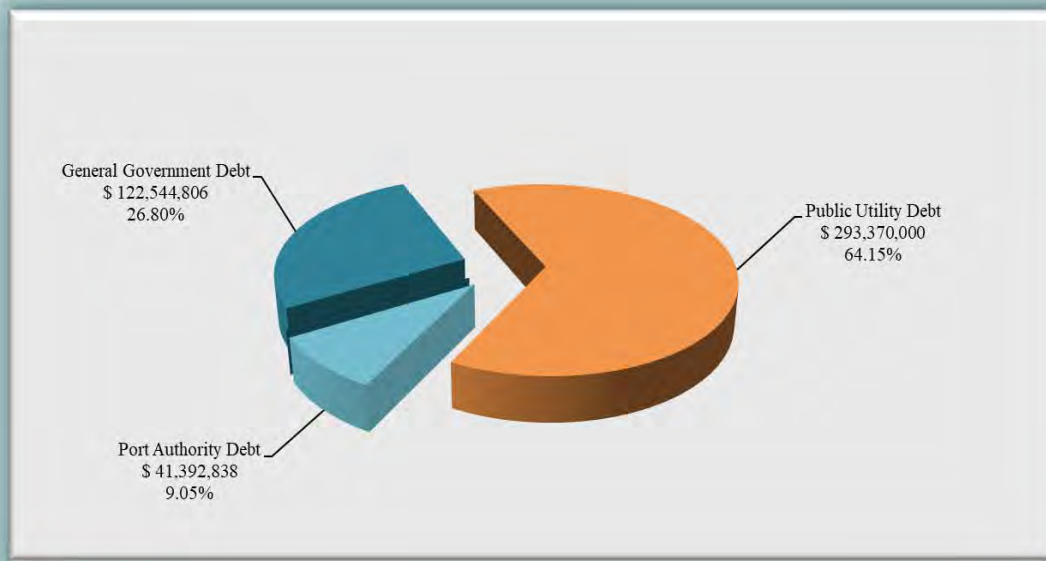


## Debt Service

Manatee County continues to demonstrate outstanding creditworthiness with credit ratings performed by Moody's and Fitch. The County's Non-ad valorem revenue bonds, and Port's revenue bonds has ratings of AA+ and Aa2 from Fitch's, Inc. and Moody's. The Public Utilities revenue bonds has ratings of AAA and Aa1 from Fitch's, Inc. and Moody's, respectively. The County's General Obligation refunding bonds although issued as a private placement it carries an implied rating of AAA. The General Obligation Bonds reached its full maturity in 2018.

In the 2019 Adopted Budget, Manatee County has \$673,110,750 in debt Outstanding of which \$457,307,644 is in principal and \$215,803,106 in interest.

**Total Outstanding Debt FY19 by Category**



**Summary of Outstanding Debt FY19**

	Principal	Interest	Total
General Government Debt	\$ 122,544,806	\$ 15,466,245	\$ 138,011,051
Public Utility Debt	293,370,000	180,642,223	474,012,223
Port Authority Debt	41,392,838	19,694,638	61,087,476
	<b>\$ 457,307,644</b>	<b>\$ 215,803,106</b>	<b>\$ 673,110,750</b>

**Non Ad Valorem  
Bond Ratings  
(CB&A)**  
AA+ - Fitch, Inc.  
Aa2 - Moody's

**Summary of Debt Service Payments for FY19**

	Principal	Interest	Total
General Government Debt	\$ 51,381,729	\$ 3,578,472	\$ 54,960,201
Public Utility Debt	8,450,000	14,366,685	22,816,685
Port Authority Debt	1,822,371	1,423,357	3,245,728
	<b>\$ 61,654,100</b>	<b>\$ 19,368,514</b>	<b>\$ 81,022,614</b>

**Public Utilities  
Bonds Rating**  
AAA - Fitch, Inc.  
Aa1 - Moody's

# Manatee County at a Glance

## 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

368,782 (estimate)

## Area

742.93 Square Miles

## Credit Rating

### Non Ad Valorem Bond Ratings (CB&A)

Fitch: AA+ and Moody's: Aa2

### Public Utilities Bonds Rating

Fitch, Inc: AAA and Moody's Aa1

## Infrastructure and Utilities

### Roadways

1,348 center line miles

### Storm Water Inlets

21,015

### Canals

149 miles

### Street Name & Traffic Control Signs

51,224

### Individual Street Lights

3,597

### Signalized Intersections

227

### Material in Landfills

323,045 Tons Annually

### Material Recycled

35,976 Tons

## Public Safety

### Sheriff Stations

6

### Ambulance Stations

20

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.



## Libraries

### Library Facilities

6

### Uses of Resources

1,301,335

### Virtual Resources Use

3,082,390

### Total Collection

420,254 Items

## Parks & Recreation

### Conserved Public Land

30,000 acres

### Parks

40

### Preserves

19

### Beaches

4

### Playground

33

### Gymnasium/Fitness Rooms

2

### Golf Courses

2

### Aquatic Centers

5

## Education

### Students

48,600

### Elementary Schools

33

### Middle School

8

### High Schools

7

### Technical Institutes

1

## Principal Employers

Manatee County School Board

Manatee County Government

Beall's

Manatee Memorial Hospital

Manatee County Sheriff's Department

Tropicana Products, Inc.

Publix

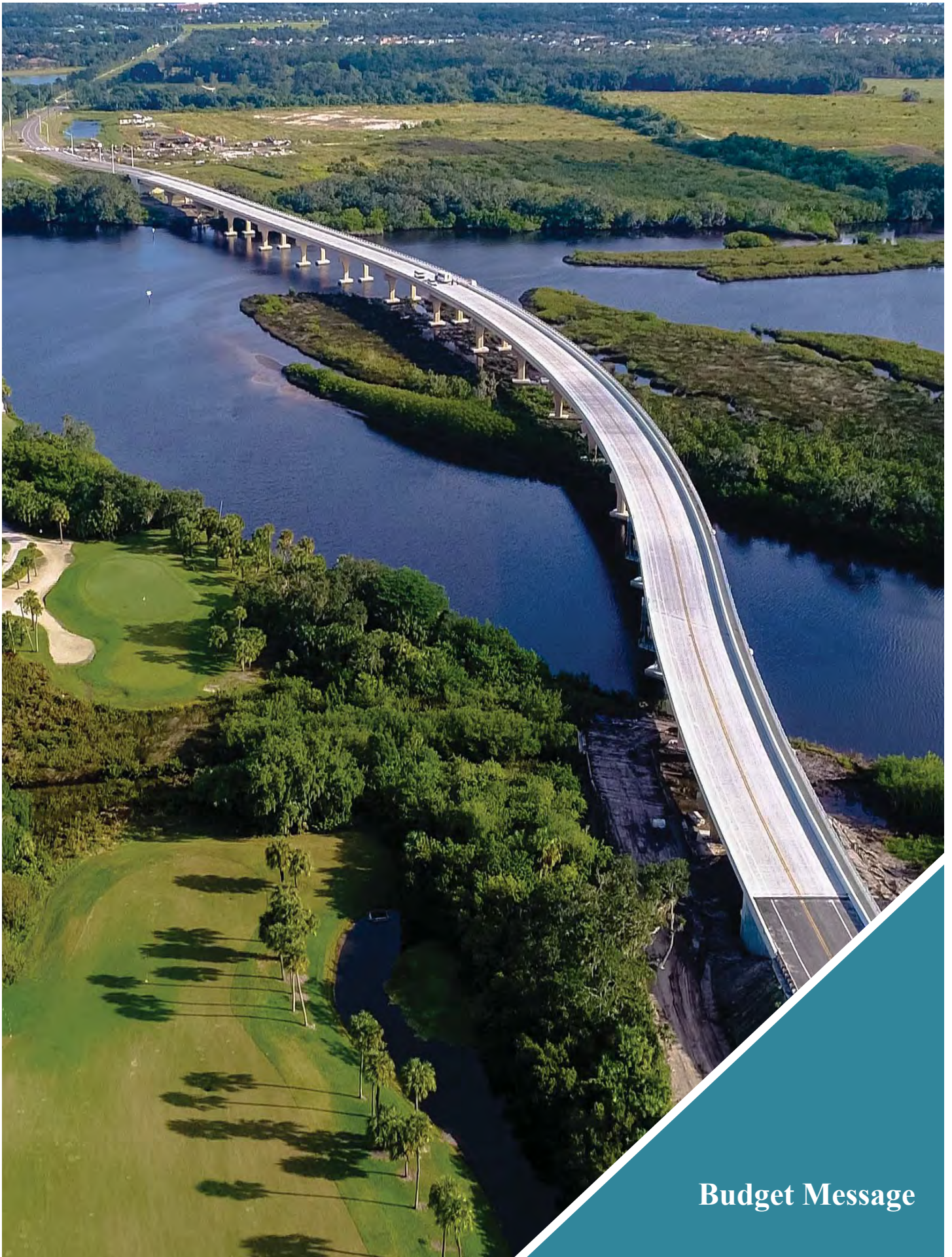
Blake Medical Center

IMG Academies

Feld Entertainment







**Budget Message**



# Budget Message, May 31, 2018

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

As we begin today's discussion on the FY19 Recommended Budget, I'd like to thank you, Commissioners, for the opportunity to serve you and to work with a truly exceptional team of employees at Manatee County Government. We have accomplished so much over the past decade thanks in large part to your policy direction and the annual spending plan you approve that meets community demands in an exceptional way.

With a 9.2 percent growth in the tax base in FY18, last year was the first year our government was not reliant on reserves to balance the budget. As I present the Recommended Budget for FY19, I am happy to report that we have experienced another year of strong growth, with an estimated 9 percent growth in property values. For the second consecutive year, we have revenues which will meet expenses, and once again there will be no property tax increase. Manatee County homesteaded property owners will see their property taxes rise by no more than 2.1 percent thanks to the exemption caps.

The gross budget I'm recommending for FY19 is \$1.4 billion which includes reserves, internal services and transfers. Although this is the second year of a two-year budget, it includes increases compared to the current adopted gross budget due largely to new growth in the property tax base, state shared revenues and gas taxes, growth within our Utility System, and use of reserves designated for capital projects such as the 44<sup>th</sup> Avenue project and Infrastructure Sales Tax projects. This budget will also set the groundwork for a government service center to better serve our fast-growing areas of east Manatee County.

By removing reserves, internal services and transfers, we are left with the annual net budget. Rising property values, new construction and continued population expansion created a 9 percent increase for next year's tax revenue, resulting in additional property tax revenues of \$21 million. That growth, coupled with increased revenues within the Utility System and special revenue and use of reserves for capital project funding has resulted in a FY19 Net Budget of \$723 million. (This budget figure does not include Port Manatee which will be included later this summer.)

As always, a large portion of the net budget is comprised of enterprise funds like our Utility System, Tourist Development Tax, the Building Department and other restricted funds that must be spent for specific purposes. When we remove these enterprise and restricted funds, the remaining net budget is \$371 million, which represents the General Fund, your Library Trust Fund, the Transportation Trust Fund, Parks and Recreation Fund, and the Municipal Services Taxing Unit (MSTU) for services provided solely in unincorporated Manatee County.



Since 2007 the community has transformed in many ways: We have over 200 additional miles of streets and infrastructure to maintain; there are 13,000 more EMS calls for service today than in 2007; and record numbers of families play in our parks and use our libraries. However, there are fewer people working for the Board to meet the new demands of a growing population. Your property tax revenues are only now reaching their 2007 total despite the fact that 80,000 people have moved here over that time.

This Recommended Budget attempts to address four significant areas. First, we will maintain the Board's longstanding commitment to law enforcement and public safety. Second, we will again invest in our employees by continuing to address stress in the workforce. Third, we will provide additional resources for your local infrastructure.

Finally, we must also plan for another significant reduction in local revenues looming next year. This year we present you with the second year of a three-year plan to invest in one-time expenses to avoid a substantial reduction in revenues we expect in 2020. The anticipated shortfall comes from the ballot item this fall that asks voters whether they would like to create an additional property tax exemption that would apply to assessed values between \$100,000 and \$125,000.

If the additional homestead is approved by voters, we are projecting an annual impact of \$11.1 million that would impact your FY20 budget. This figure is larger than last year's projection of \$8.2 million due to updated estimates from the Property Appraiser. Such a hit to revenues would mean significant reductions to services if we were to apply them to recurring expenses, but last year you wisely approved a plan to address the FY20 shortfall gradually over three years. This year we will set aside \$6.9 million for one-time expenses. This strategy allows us to manage the voter referendum impacts without facing a budget crisis or even reducing services or our workforce in 2020. We have provided recommendations on how to allocate the \$6.9 million in the attachment to this budget message. Funds are held in reserves pending a final decision by the Board on how they will be spent.

Commissioners, here I want to emphasize an important detail: Although today you see notable growth in our year-over-year budget totals, your ability to fund a host of requests from department directors, constitutional officers, and community partners is limited considering the impacts of the additional homestead exemption and our plan to prepare for it.

#### Law Enforcement and Public Safety

In this Recommended Budget, Constitutional Office budgets consume about 56 percent of the General Fund expenses, about 47 percent of which is provided to the Manatee Sheriff's Office. Law Enforcement and Public Safety needs have been addressed with the following recommendations:



**Budget  
Message**

- This year I am recommending the addition of 12 deputies and associated equipment for an increase to the Sheriff's budget of \$1.8 million. Two of the deputies have been assigned and are being reimbursed by the City of Anna Maria.
- The \$1.8 million combined with increases for employee healthcare, retirement contribution levels and salaries equal a proposed increase of \$7.3 million, or 6.2 percent for the Sheriff's Office above the current adopted budget. The total recommendation is \$126.7 million for the Sheriff's Office. This funding level provides for 18 positions for the School Resource Officers Program which maintains the same level the Sheriff's Office has provided for several years. With associated increases in costs, the Manatee County School Board and the Board of County Commissioners will continue to split evenly the cost of 15 School Resource Officers and three supervisors, at a cost of \$1.1 million each.
- We have recommended an allocation of \$225,342 for heightened security through contracted security services in our most popular parks. This funding will create a safer environment in the places local families visit most during their leisure time in our exceptional public parks system.
- This year we will use Infrastructure Sales Tax to replace eight and to build three new lifeguard towers at our public beaches. As the towers are completed later in the year, we will add six lifeguards to patrol our public beaches.

### Stress in the Workforce

The second tier of priorities in my Recommended Budget addresses stress in our workforce that has come as a result of the huge influx of residents to Manatee County. We are thankful that for several years the Board has provided modest increases for employee salaries through annual market equity increases, and through a successful pay for performance program that rewards top performers in the organization. But improved salaries do nothing to address the substantial increase in workload our employees have experienced since the lean years of the recession and the influx of nearly 80,000 people to Manatee County over the past 10 years. Our loyal employees make us proud with the work they perform throughout the year. Now it's time to provide them with some relief through added resources. A continued investment in our employees' well-being means 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.

Because of our improved financial situation in property tax-supported funds, we are asking you to invest in additional personnel for Property Management, Probation, Parks and Natural Resources, Libraries, Public Works and the Agriculture and Extension office. Additional details are available in Attachment A of this Budget Message.

Throughout my tenure as Administrator, my first priority has been to our workforce -- the 1,800 residents who make this government run and who are our organization's most important asset. My budget recommendation includes a 4 percent compensation increase for all Board of County Commission and Constitutional Office employees.

The County's self-insurance program has performed exceptionally well over time, especially compared to national trends. By incentivizing healthy behaviors and regular checkups, our employees have helped keep premium increases to a minimum and largely absorbed by their employer. However, the trends of healthcare costs have caused increased costs for the plan that we must again address in this year's budget. In my recommended budget we have increased employer and employee contributions by 4 percent.

### Capital improvements

The County's new Infrastructure Sales Tax, increased Impact Fees, and growth in our gas tax revenues allows the Board to invest in improving and expanding the local infrastructure. As part of this Recommended Budget, we are able to fund important community projects such as the Lincoln Pool, new trails for west Manatee County, the continued expansion of 44<sup>th</sup> Avenue, long-awaited sidewalks and drainage improvements for Rubonia and enhancements to Canal Road and Moccasin Wallow Road.

We will also undertake 87 Infrastructure Sales Tax projects as part of this budget by beginning to construct intersection and road projects that will take several years to implement due to design and land acquisition. We will invest \$4.7 million in stormwater projects to improve drainage throughout the County. Additional details are provided in Attachment A.

### Budget stabilization

The Board prudently applied budget stabilization funds during the down years of the recession, allowing us to minimize workforce reductions and cuts to local services to the community. With prudent spending and controls for the past two years, we are now starting to conservatively replenish reserves. This practice will leave us better positioned to handle the next downturn in the economy when the day comes.

### Building fees

In response to record volume and ongoing efficiencies in the Building and Development Services Department, I am recommending a 30 percent across the board reduction for building fees to benefit homeowners and small businesses.

## Parks fund

Without impacting the Board's overall millage rate or increasing taxes, we have allocated a specific millage for the new Parks Fund. This change comes about as a recommendation of the soon-to-be adopted Parks Master Plan. This budget also includes plans to implement the Parks Master Plan to include professional recommendations for new parks, green spaces and trails for Manatee County families and visitors to enjoy for decades to come.

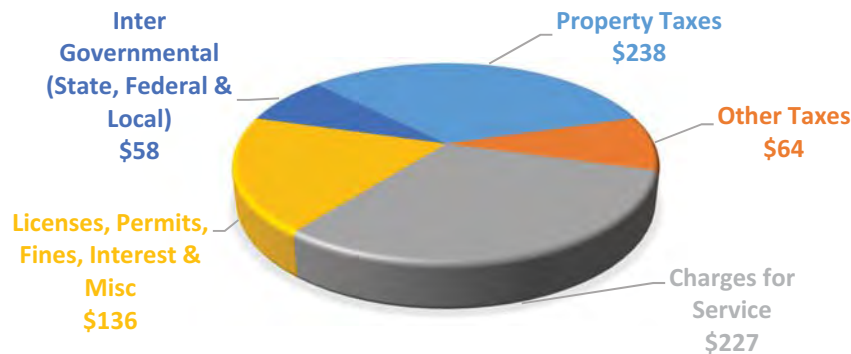
Thank you again for taking the time to consider today's Recommended Budget and for the opportunity to serve you and the community. You will find additional details in the attachment included as part of this recommended Budget Message. We will have even more information and details available in advance of each of the public workshops scheduled throughout the summer.



# ATTACHMENT A

## GROWTH IN REVENUE

**\$723 Net Budget  
(in millions)**



In FY19, Property Taxes represent \$237.6 million, or 32.9%, of the overall sources of revenue for the budget. Charges for Services represent \$227.0 million, or 31.4% of the revenues. Intergovernmental revenues and other taxes represent 8.0% and 8.9%, respectively. Licenses, Permits, Fines, and other Miscellaneous Revenue comprise the remaining 18.8% 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 increases and decreases in the net budget total. Total sources increased by \$106.9 million over prior year FY18 and the largest growth items are discussed below:

### Tax Rates

The FY19 Recommended Budget reflects a 9.0% growth in property taxes. While the overall total tax rates have not changed, the growth within the property taxes brings a \$21.0 million increase for FY19. This budget maintains its existing overall tax millage rates. The General Obligation (G.O.) Bond established for the county matures in FY18. County Administration recommends 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. The Parks Fund has been established with a portion of the millage from the General Fund with no effect or increase in the overall millage.

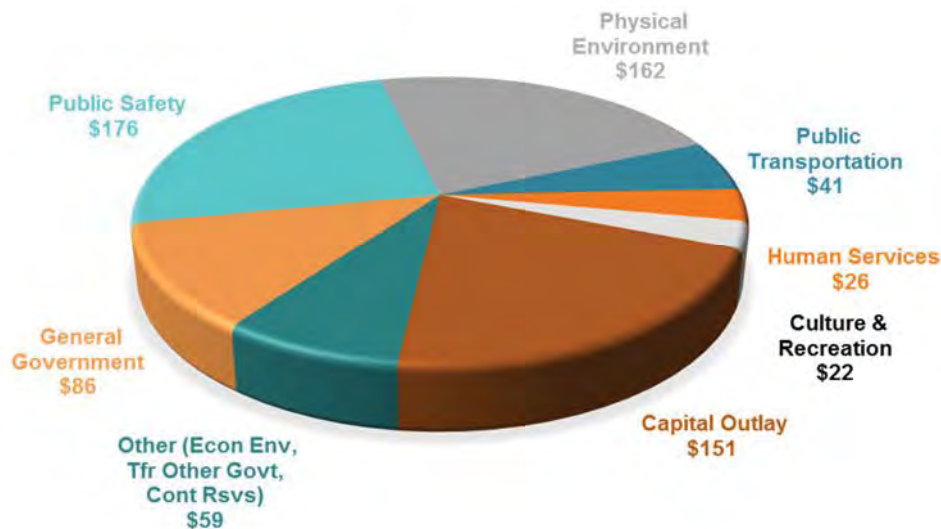
	FY18 Adopted	FY19 Recommended	Difference
General Fund	5.5982	5.2942	(0.3040)
Transportation	0.2513	0.2536	0.0023
Library	0.2475	0.2475	0.0000
Children Services	0.3333	0.3333	0.0000
Parks	-	0.3040	0.3040
Countywide Operating	6.4303	6.4326	0.0023
Voted Debt Service	0.0023	-	(0.0023)
Unincorporated MSTU	0.6109	0.6109	0.0000
Subtotal	7.0435	7.0435	(0.0000)
Palm-Aire MSTU	0.2546	0.2546	0.0000

**Budget  
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### Other Revenues

Other Taxes increased by \$3.8 million; this includes gas taxes with an increase of \$1.2 million and other taxes increased by \$2.6 million. Increases include Charges for Services, \$10.1 million, Interest Income, Contributions, and Miscellaneous Income, \$4.0 million over the prior adopted budget. An increase of \$68.1 million was recognized for FY19 capital projects from the following sources: Transportation Impact Fees, \$24.9 million, Parks Impact Fees, \$4.2 million, Utility System, \$23.7 million, and the remaining debt on the credit line for Transportation being accessed for \$15.3 million.

**\$723 Net Budget  
(in millions)**



### **FUNDING PRIORITIES FOR FY19**

In the FY19 Recommended budget, Public Safety remains the highest priority of the budget representing \$176 million or 24.3% of the budget. Physical Environment represents \$162.0 million or 22.4% which includes the Utility System. The Capital Outlay is the third largest item representing \$151.0 million or 20.9%. The largest implementation of Capital Outlay is Transportation Impact Fees for the final stages of 44<sup>th</sup> Avenue projects and Infrastructure Sales Tax projects. General Government and Culture and Recreation categories represent \$86 million and \$22 million respectively. Other items (such as Economic Environment, Other Governmental Transfers, and Contingency Reserves), Human Services, and Public Transportation represents \$126.0 million.

## Infrastructure Sales Tax

With a dedicated funding source in its second year, 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 \$334.6 million. In FY18, 78 out of our 15-year goal of 202 projects have been 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 established the Infrastructure Sales Tax Citizens Oversight Committee that will review annually the expenditures of the Sales Tax proceeds. Estimated annual collection from the sales tax for FY19 is \$25.8 million and the FY19-23 CIP funding is as follows:

Infrastructure Sales Tax Funding by Categories and Subcategories								
Expenditure Category/Subcategory	Allocation Percentage of Sales Tax Revenues	Approved Projects List as of 05/08/18	CIP Proposed changes in Project funding	New Amended Project List after CIP Changes	Appropriated To Date	Recommended Projects FY19-23	Total of Appropriated with Recommended Projects FY19-23	Percentage of Projects Appropriated within FY19
<b>Transportation</b>								
Sidewalks	5.3%	\$ 24,053,000	\$ -	\$ 24,053,000	\$ 2,322,550	\$ 12,334,450	\$ 14,657,000	51%
Intersection Improvements	9.9%	18,835,408	-	18,835,408	1,743,908	10,874,500	12,618,408	58%
Major Road Improvements	55.5%	222,721,000	-	222,721,000	3,843,750	182,578,250	186,422,000	82%
Transportation Expenditure Total	70.7%	\$ 265,609,408	\$ -	\$ 265,609,408	\$ 7,910,208	\$ 205,787,200	\$ 213,697,408	
<b>Public Safety &amp; Law Enforcement</b>								
Law Enforcement Facilities & Equipment	7.3%	\$ 29,778,250	\$ -	\$ 29,778,250	\$ 5,620,000	\$ 13,772,250	\$ 19,392,250	46%
Crim Justice & Pub Safety Facility Improv	4.7%	15,281,200	-	15,281,200	3,677,000	11,607,200	15,284,200	76%
911 & Public Safety Technology Upgrades	2.9%	7,809,250	-	7,809,250	380,000	7,429,250	7,809,250	95%
Animal Services & Sheltering	0.3%	1,000,000	-	1,000,000	-	-	-	0%
Public Safety & Law Enforcement Total	15.2%	\$ 53,868,700	\$ -	\$ 53,868,700	\$ 9,677,000	\$ 32,808,700	\$ 42,485,700	
<b>Parks &amp; Community Facilities</b>								
District Parks & Aquatic Facilities	3.9%	\$ 5,640,900	\$ 957,950	\$ 6,598,850	\$ 3,346,500	\$ 3,252,350	\$ 6,598,850	49%
Athletic Fields	3.3%	4,509,500	-	4,509,500	4,509,500	-	4,509,500	0%
Recreation Buildings & Playgrounds	4.2%	4,397,500	-	4,397,500	3,191,000	1,206,500	4,397,500	27%
Environmental Preserves & Boat Ramps	1.9%	1,825,000	2,557,400	4,382,400	184,000	4,073,400	4,257,400	93%
Libraries & Community Facilities	0.8%	2,200,000	-	2,200,000	-	1,700,000	1,700,000	77%
Parks & Community Facilities Total	14.1%	\$ 18,572,900	\$ 3,515,350	\$ 22,088,250	\$ 11,231,000	\$ 10,232,250	\$ 21,463,250	
<b>Total Expenditures</b>	<b>100%</b>	<b>\$ 338,051,008</b>	<b>\$ 3,515,350</b>	<b>\$ 341,566,358</b>	<b>\$ 28,818,208</b>	<b>\$ 248,828,150</b>	<b>\$ 277,646,358</b>	

Additional funding included with IST projects from other sources.

1,045,000	19,063,750	20,108,750
29,863,208	267,891,900	297,755,108

**Budget  
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In addition, there have been several changes to the approved Project List which was last updated on May 8, 2018 before the Board. The summary of changes in the Recommended Budget are as follows:

Infrastructure Sales Tax Changes					
		Accounting Project #	Change	Total Removed	Total Added
<u>IST Number</u>	<u>Name Correction</u>				
PCAF006	Change Bronco's to Wildcats				
PCDP011	Washington Park Phase I - Park Amenities				
PCRP007	John H. Marble Park - Facility Retro Fit Phase I				
PCDP007	Lakewood Ranch Park Master Plan				
PSCJ015	Beach Lifeguard Tower Replacements for County Beaches				
PSCJ016	Beach Towers - Additional for County Beaches				
PCRP004	East Bradenton Park Master Plan and Improvements				
	<u>Increase in Price</u>				
PCDP011	Washington Park Phase I - Park Amenities	6012611	430,100		430,100
	<u>Projects Removed From List</u>				
PCEP002	Boat Ramp - SR 64 @ Braden River	NR01576	(125,000)	125,000	
	<u>New Projects</u>				
PCDP012	Washington Park Phase II - Site Restoration	NR01714	240,350		240,350
PCDP013	Washington Park Phase III	NR01715	287,500		287,500
PCEP006	Robinson Preserve Improvements	NR01707	1,335,400		1,335,400
PCEP007	Robinson Preserve Nature Discovery Zone	NR01716	1,222,000		1,222,000
	Total Increases		3,390,350	125,000	3,515,350

#### Legislative Additional \$25,000 Homeowner's Exemption

During the last legislative session, the House and Senate approved a bill that progressed toward voter referendum in FY18. Based upon early estimates provided by the Property Appraiser's office in FY18, the fiscal impact on the budget would have been approximately \$8.2 million, if passed by the voters. In contemplating strategy for preparation for this \$8.2 of property tax loss in FY20, it was recommended to set aside one third of the impact each year in a reserve. The County has been advised by the Property Appraiser's Office that the current estimate of the impact has increased by 10.3% for FY19, and a similar anticipated increase for FY20. To maintain our strategy, the County increased its set aside funding in FY19. Overall impact to each tax fund is as follows, as well as the calculation of impact per year:



	FY19 Millage Rates	Estimated Property Tax Impact	Adopted FY18 Set Aside	Recommended FY19 Set Aside Second Year*	Estimate for FY20 Set Aside Third Year
General Fund	5.2942	\$ 8,526,000	\$ 2,187,300	\$ 3,169,350	\$ 3,169,350
Transportation	0.2536	410,000	102,000	154,000	154,000
Library	0.2475	399,000	99,000	150,000	150,000
Parks	0.3040	491,000	112,700	189,150	189,150
Children's Services	0.3333	537,000	134,000	201,500	201,500
Subtotal of Impact	6.4326	\$ 10,363,000	\$ 2,635,000	\$ 3,864,000	\$ 3,864,000
Unincorporated	0.6109	737,000	179,000	279,000	279,000
Total Impact		\$ 11,100,000	\$ 2,814,000	\$ 4,143,000	\$ 4,143,000

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 begins in January 2019 for the taxpayer, and the County will see the reduction of revenue within FY20.

Instead of absorbing the entire impact into one year, the County is staggering the impact over three fiscal years. During FY18, it set aside \$2.8 million in reserves, which is one third of the impact. During FY19, it incorporated the impact of growth with its original amount to set aside another \$4.1 million. By adding another \$4.1 million to the reserve, it established \$7.0 million from new revenues without associated recurring expenses. By the year of impact (the third year), the budget will be able to sustain an \$11.1 million reduction with \$7.0 million already established.

	FY18 Year 1	FY19 Year 2	FY20 Year 3
Property Taxes:	\$ -	\$ -	\$ 11,100,000
Set Aside:	2,814,000	2,814,000	2,814,000
	-	4,143,000	4,143,000
	-	-	4,143,000
	\$ 2,814,000	\$ 6,957,000	\$ 11,100,000

In FY20, \$11.1 million taxes will be reduced from the County's income, but there will have been a build-up expenses within the budget. By placing a third of the total impact in reserves each year and not in recurring expenses, there is an opportunity to use the set aside funding each year on one-time expenses such as capital projects. For FY18, the one-time set aside funding was approved by the Board for the following projects and have the following remaining balances.

	General Fund*	Transportation	Library	Children Services	Unincorp MSTU	Total
<b>FY18 Set Aside</b>	\$ 2,300,000	\$ 102,000	\$ 99,000	\$ 134,000	\$ 179,000	\$ 2,814,000
Healthcare						
Rural Health/Blake	1,800,000	-	-	-	-	1,800,000
Wellness Strategy	-	-	-	-	40,000	40,000
Technology Upgrades						-
Project Mgmt Software	100,000	-	-	-	138,300	238,300
Software Maintenance	249,195	-	-	-	-	249,195
Interactive Software	-	-	26,706	-	-	26,706
EMS Safety Cameras	74,305	-	-	-	-	74,305
Maintenance						-
Pride Park Parking Lot Lights	22,700	-	-	-	-	22,700
ADA Compliant Doors	40,000	-	-	-	-	40,000
Big Belly Trash Receptacles	13,800	-	-	-	-	13,800
Total Used	\$ 2,300,000	\$ -	\$ 26,706	\$ -	\$ 178,300	\$ 2,505,006
Remaining Balances	\$ -	\$ 102,000	\$ 72,294	\$ 134,000	\$ 700	\$ 308,994

\*General Fund held both Parks and the General Fund allocation in FY18. For FY19, Parks has been separated as an individual fund

For FY19, the set aside funding has been placed into reserves within each of the identified funds. The following use of funds is recommended:

	General Fund*	Transportation	Library	Parks	Children Services	Unincorp MSTU	Total
<b>FY19 Set Aside</b>	\$ 5,356,650	\$ 256,000	\$ 249,000	\$ 301,850	\$ 335,500	\$ 458,000	\$ 6,957,000
Healthcare							
Future LIP	1,800,000	-	-	-	-	-	1,800,000
Facilities							-
Lincoln Park Pool	1,850,000	-	-	-	-	-	1,850,000
East County Government Facility	1,706,650	-	198,000	-	-	-	1,904,650
Maintenance							-
Street Lighting Pilot Program	-	-	-	-	-	350,000	350,000
Total Used	\$ 5,356,650	\$ -	\$ 198,000	\$ -	\$ -	\$ 350,000	\$ 5,904,650
Remaining Balances	\$ -	\$ 256,000	\$ 51,000	\$ 301,850	\$ 335,500	\$ 108,000	\$ 1,052,350

### Workforce Retention

With the rebounding of the economy, workforce retention continues to be a challenge for the organization. In efforts to maintain the workforce and keep the employees engaged, we have tried to address several issues.

### Health Insurance

The medical plan has performed well over the last 6 - 7 years in comparison to the national trend; which allowed the county to avoid higher premiums and deductibles for its employees. However, the aging population of the employee base, inflation, and several catastrophic claimants have caused increased costs for the plan. In FY18, the Board increased employer premiums by 7.0% for both employer and employee. Based upon current activity and estimates, the County is increasing insurance premiums to maintain a strong self-insured health fund. For the FY19 Recommended Budget, health insurance premiums have increased by 4.0% for both employee and employer. The monthly impact for employees is illustrated as follows:

Employee Monthly	Plan Year 2018	Plan Year 2019	Increase
Employee Only	\$ 74.90	\$ 77.90	\$ 3.00
Employee and Spouse	\$ 280.74	\$ 291.97	\$ 11.23
Employee and Children	\$ 240.63	\$ 250.26	\$ 9.63
Employee and Family	\$ 341.09	\$ 354.73	\$ 13.64

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

Employer Monthly	Plan Year 2018	Plan Year 2019	Increase
Employee Only	\$ 559.74	\$ 582.13	\$ 22.39
Employee and Spouse	\$ 1,018.35	\$ 1,059.08	\$ 40.73
Employee and Children	\$ 872.87	\$ 907.78	\$ 34.91
Employee and Family	\$ 1,490.28	\$ 1,549.89	\$ 59.61

The employer's health insurance increase has been significant within this budget. The total impact of the FY19 Budget is a \$1.9 million increase in health insurance premiums. The Board of County Commissioner's portion is \$1.2 million, which includes increases and all changes in employee's selection of coverages. The Sheriff's health insurance increased \$646,561; and the remaining constitutional offices increased \$85,125.

#### Pay for Performance (PFP)

There is a 4.0% increase in salaries in reserves to be competitive with the market. As in prior years, Board of County Commissioner employees will participate in the Pay for Performance program. The County is pleased to have offered this for the past four years, which has aided us in its competitive stance. The 4.0%, or approximately \$4.3 million, has been placed in reserves for the Board of County Commissioners. In addition, approximately \$3.1 million for Constitutional offices has been placed within reserves.

#### 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 the county needs to address areas where compression has been established for approximately \$3.0 million. In FY17 and FY18, the Board addressed pay compression issues by placing \$500,000 each year toward the problem. Within the FY19 budget, \$500,000 has been placed in reserves to continue to address this issue. The reserves have been allocated over all funds based upon the ratio of employees to each fund.

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### Employee Investment

In order to invest in the County's workforce, it has initiated several programs to educate and retain its employees. These programs include technology for interviewing, exit survey, and leadership development. The goal is to assist its employees in having the tools necessary to retain and engage its employees, and assist them in growth within the system.

### Employee Proposed Changes within the Budget

To address the continuing topic of stress in the workforce as mentioned in prior years, in the FY19 budget it is the recommendation to increase a total of 32 new full-time positions. Ten positions within the budget are supported by Property Tax, of which six positions are for the addition of beach lifeguards in Public Safety; one Building Trades Worker position for Property Management; one Supervisory Release Probation Officer position for Neighborhood Services, one Office Specialist position for Parks and Natural Resources; one HR Compensation Analyst position for Human Resources. Also included is a recommendation for two librarian positions in the Library fund. The Convention and Visitors Bureau requested two Event Supervisors to be funded through Tourist Taxes and Fees. An additional 18 employees were added within Building and Development services, Human Resources - Employee Health Benefits, 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 \$20.0 million annually in Healthcare for the 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, the County reduce its 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 FY19, the County's plan is as follows:

	Adopted FY16	Adopted FY17	Adopted FY18	Recommended FY19	Projected FY20
<b>Healthcare Corpus</b>	\$ 679,859	\$ -	\$ -	\$ -	\$ -
<b>General Fund</b>					
Recurring	-	2,908,632	2,908,632	2,908,632	2,908,632
Additional Recurring Funding FY18	-	-	1,000,000	1,000,000	1,000,000
Additional Recurring Funding FY19	-	-	-	1,000,000	1,000,000
Additional Recurring Funding FY20	-	-	-	-	1,151,379
Non-recurring	6,273,620	4,044,847	2,151,379	1,151,379	-
<u>Low Income Pool</u>					
Total	\$ 6,953,479	\$ 6,953,479	\$ 6,060,011	\$ 6,060,011	\$ 6,060,011

In last year's budget the Federal/State Low Income Pool (LIP) Program was reinstated by way of an Executive Order of the Governor. LIP authorized the State of Florida, Agency for Health Care



Administration Office (AHCA) to participate in Intergovernmental Transfers (IGT) or matching for federal funds to eligible Community Health for medically needy residents. LIP funds for Federally Qualified Health Centers (FQHC), were added by the Feds last year and allowed the County to work directly with providers Manatee Memorial Hospital (\$3,582,561), Blake Hospital (\$330,732) and Manatee County Rural Health Services (\$1,469,268) for a total of \$5,382,561.

### Pictometry

Various departments and Constitutional offices use pictometry to provide high quality resolutions for addressing, assessing, and response activity. Pictometry is a process that 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 \$269,988. 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

Based upon the completion of Beach Towers that were funded in FY18, Public Safety is requesting the placement of six new lifeguard positions within the budget for FY19 for the ending six months of the fiscal year. The Beach Tower projects include the replacement of eight towers and the building of 3 new towers. The timing of placement of the lifeguards will correspond to the completion of the towers and adjusted to construction timing.

Due to higher volume of usage of the parks, Public Safety is requesting to expand the funding for parks security by \$225,342, which will be achieved through contract hires. Higher populations and increased usage has made this a need for the well-being and safety of the taxpayers.

### Property Management

As the county population grows, a faster pace of maintenance is occurring in all areas. In response, the department is requesting an increase in grounds maintenance by \$250,000 for support and equipment purchases, compared to the current year. To stay in pace with the repair needs of the Sheriff's office, the department would like to provide an additional \$250,000 for support specifically for the Sheriff's repair and maintenance projects. Furthermore, funding for the Premier Sports Campus includes \$201,678 in operating and \$116,019 in capital equipment.

### Libraries

With the growth in the tax base, the Library Fund has been able to achieve several goals. It has provided for an expansion of Library staff of two FTEs and increased funding for OPS expansion of \$93,612, which should help alleviate stress in the workforce within this department. The budget also includes an opportunity for innovation labs at all libraries for \$35,000.

### Public Works

Emphasis has continued to be placed on maintenance within the roadway system. Thermoplastic pavement marking, dynamic sign replacements, and LED crosswalk signs have been added to the budget for \$1.0 million. The funding of these decision units allows Transportation taxes to respond to the maintenance demands. In addition, maintenance support for new roadway lighting has been added.

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### Debt

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

The county's overall debt and pension liabilities are equal to less than 4.0% of personal income and are 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 FY19 include issuances secured by the county's covenant to budget, and appropriate security that will not increase the long-term liability burden.

In FY19, the county has fully relieved its obligation from a debt voted millage that has provided a shift to be able to cover other needs of the general government. With the continuance of the construction phase of the 44<sup>th</sup> Avenue Improvement Project as outlined in the FY19-23 Capital Improvement Program (CIP), multiple factors such as land acquisition have resulted in an extension of the credit line until April 2019; this will then result in a replacement with a bond issuance 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 that will be funded with upcoming debt issuance in 2018 - 2021.

### Affordable Housing Assistance

As a result of work sessions with the Board, initiatives were established to further assist with affordable housing issues within Manatee County. The FY19 budget funds development of best practices and revision of the Land Development Code (LDC) to establish the initiation of the initiatives. Also, because of the work sessions, the Board approved recommendations to establish initiatives to increase leveraged funding opportunities. The FY18 budget funded a commitment of the Low-Income Housing Tax Credit (LHTC) local contribution match and provides leverage opportunity to bring on new housing projects. The FY19 budget provides an additional increase of \$500,000 from the General Fund.

### Capital Improvement Program

FY19-23 Capital Improvement Program (CIP) reflects \$837.2 million of projects of activity within the five-year CIP, and \$597.6 million of projects already appropriated and underway for a total CIP of \$1.44 billion. The County has adjusted its CIP to identify two types of categories for its projects that are Governmental and Enterprise projects. To be reflective of the categories with the Infrastructure Sales Tax projects, the CIP projects are further subdivided in categories like the Infrastructure Sales Tax projects. Thus, CIP is divided in the following major categories:

Governmental:     General – Building/Renovations, Libraries, Parks and Natural  
Resources, Public Safety, Technology and Transportation.

Enterprise:         Potable Water, Solid Waste, Stormwater, and Wastewater.

In an effort toward simplicity, CIP is divided into separate volumes:

Volume 1 – Capital Improvement Program FY19-23 which reflects projects that have funding needs between FY19-23. This volume includes all projects from all funding sources which includes Infrastructure Sales Tax projects.

Volume 2 - Infrastructure Sales Tax Program FY19-23 which reflects all projects initiated and all projects appropriated within the Infrastructure Sales Tax Program.

Volume 3 – Capital Improvement Program FY19-23 for appropriated projects with no additional funding needs. This reflects projects which have been appropriated and are currently under construction.

FY19 Governmental CIP projects total \$123.5 million (\$19.0 million funded by IST). Libraries are funded with Impact fees for a total of \$200,000 and Public Safety is funded with IST for \$2.5 million. Projects include design stage for the East County Library, 911 Computer Aided Dispatch (CAD), Emergency Operations (EOC) Video System, and Communication Systems upgrades. Parks and Natural Resources projects total \$18.9 million, which include construction of the Lincoln Park Pool, Gateway Greenway Trail, Robinson Preserve improvements, and enhancement of Premier Sports. Parks and Natural Resources projects total \$5.4 million from IST and \$13.5 million from Impact Fees.

Braden River Preserve was purchased for \$3.0 million during FY18 through an Interfund loan. The County has been reimbursed a little over \$1.0 million from the Conservation Foundation of the Gulf Coast for the purchase of the Preserve. The County will be applying for grants to also supplement the purchase price. Any funds not received from the above sources will be supplemented from the Parks Impact Fees.

FY19 Transportation CIP projects total \$102.0 million (\$11.1 million funded by IST). Major road projects include 44th Avenue East, Canal Road US301/US41, Fort Hammer Road Extension, and Moccasin Wallow Road US 41 to Gateway Boulevard. While, \$11.1 million of the funding for Transportation CIP projects is provided by Infrastructure Sales Tax, \$24.6 million has been funded by Transportation Impact Fees. Debt Proceeds for 44<sup>th</sup> Avenue projects will provide \$56.2 million, with gas taxes providing \$6.1 million and contributions are \$4.0 million. Debt issuance for 44<sup>th</sup> Ave projects is scheduled to occur in FY19; which will issue \$92.2 million and replace \$36 million of existing credit line for the 44<sup>th</sup> Ave project.

The FY19 budget reflects the beginning of 87 additional IST projects, most intersection, and road projects that will take several years to implement due to design and land acquisition. The FY19 Sidewalks investment with IST funds is \$1.8 million with \$1.2 million representing investment in the final stage of the Rubonia sidewalks.

FY19 Solid Waste and Stormwater CIP projects total \$5.0 million with \$4.7 million focused toward Stormwater projects. Eleven projects are scheduled to be initiated in FY19 to assist with Stormwater drainage. The Lena Road Stage II Gas Expansion Phase I begins with \$302,500 allocated for design in FY19.

FY19 Utilities projects include Water Main, Water Line, Force Main, and Lift Station projects totaling \$79.3 million. Potable Water and Wastewater total \$37.2 million and \$42.1 million respectively which include debt issuances. Debt issuance for Potable Water is \$10.0 million and the planned issuance for Wastewater will be \$15.9 million for FY19.



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### Constitutional Officers

The Sheriff requested an overall increase of \$16,193,256, with an additional 66 employees. County Administration's recommendation is to fund the requested base changes of \$3,564,845 and fund 10 Law Enforcement Deputies and related equipment for \$1,590,216. The Sheriff's recommended budget includes an increase of two Law Enforcement Deputies for City of Anna Maria for \$222,703, which are being paid for by City of Anna Maria. The request includes funding of approximately \$646,561 for Health Insurance and FRS increases of \$1,331,582 that have been included based upon our recommendations.

Manatee County School Board has requested to maintain the funding for the existing School Resource Officers within the school system with agreement to pay half the funding requirement. Manatee County Sheriff's Office identified 15 deputies and 3 supervisors which have been in existence within the school with the current cost of \$2.1 million. The Manatee County School Board has agreed to payment of \$1,066,511 (representing one half of total costs) to provide the continued level of service.

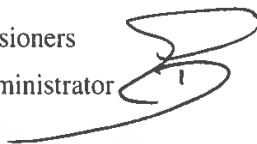
A summary of the Constitutional Officer's funding is illustrated in the following chart. The Property Appraiser's budget will be adjusted after June 1<sup>st</sup> and brought back to the Board at the budget work session in August.

Constitutional Officers	FY18	FY19	
	Adopted	Additions	Recommended
<b>Sheriff Budget:</b>			
Sheriff Base	\$ 112,226,447	\$ 803,072	\$ 113,029,519
Requested Services	7,130,140	-	7,130,140
12 Deputies (2 Anna Maria)	-	1,812,919	1,812,919
FRS	-	1,331,582	1,331,582
Health	-	646,561	646,561
Salary Reserves	-	2,761,773	2,761,773
	<u>\$ 119,356,587</u>	<u>\$ 7,355,907</u>	<u>\$ 126,712,494</u>
<b>Clerk's Budget</b>			
Clerk's Base	\$ 7,323,234	\$ (177)	\$ 7,323,057
Salary Reserves	-	230,646	230,646
	<u>\$ 7,323,234</u>	<u>\$ 230,469</u>	<u>7,553,703</u>
<b>Supervisor of Elections</b>			
Supervisor's Base	\$ 2,489,067	\$ -	\$ 2,489,067
Salary Reserves	-	58,939	58,939
	<u>\$ 2,489,067</u>	<u>\$ 58,939</u>	<u>\$ 2,548,006</u>
<b>Property Appraiser</b>			
Property Appraiser's Base	\$ 5,349,888	\$ -	\$ 5,349,888
Salary Reserves	-	179,381	179,381
	<u>\$ 5,349,888</u>	<u>\$ 179,381</u>	<u>\$ 5,529,269</u>
<i>*Board of County Commissioners Share</i>	\$ -	\$ -	\$ 5,204,295
<b>Tax Collector</b>			
Tax Collector's Base	\$ 10,017,265	\$ 597,403	\$ 10,614,668
	<u>\$ 10,017,265</u>	<u>\$ 597,403</u>	<u>\$ 10,614,668</u>

# Budget Update, July 9, 2018

## MEMORANDUM

To: Board of County Commissioners  
From: Ed Hunzeker, County Administrator  
Date: July 9, 2018  
Subject: Certification of Taxable Values



Manatee County has received the July 1, 2018 Certifications of Taxable Value for the Property Appraiser for the FY19 Budget. Florida Statutes require that by July 15, 2018, a proposed budget for the upcoming fiscal year based on certified values be provided to the County Commission. The County Administrator's FY19 Recommended Budget has been updated to reflect the actual certified values as well as updates to the budget based upon availability of new information. Now known as the FY19 Proposed Budget, this version has been filed as required with the Office of the Clerk of the Circuit Court and Comptroller. This budget update details the revisions that have been made based upon the new information. The new Proposed Budget for FY19 is \$1,397,789,282, which is a decrease of \$4,740,791 from the Recommended Budget presented to you in May 2018 (excluding Port Manatee).

The certified taxable property values for the FY19 Budget increased over last year's final certification by 8.1% countywide and 8.2% in the unincorporated area. The May 31, 2018 Recommended Budget relied upon a projected 9.0% 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. State revenue estimates which have been published have also been updated. In addition, we have reduced the beginning balance of the Children's Services Tax Fund based upon updated information of contracts which will be fulfilled within FY18. The resulting lower beginning balance has no effect on the planned expenses of the Children's Services Fund in FY19. 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 and a reduction of a contractual payment for the City of Bradenton which will terminate before the end of the current budget year.

Prior to the July 31st 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 July 31<sup>st</sup> reconciliation, further details will be provided for the effect of the July 1 Certified Values and changes within the Proposed Budget.

## CONCLUSION

This memorandum is provided as an update to the original budget message submitted on May 31, 2018. The County Commission held budget work sessions on May 31, June 5, June 6, June 13, and held a public hearing on the budget on June 13. The Budget Reconciliation meeting, at which flagged items will be discussed and the tentative millage rate will be set, is scheduled for July 31. Two more public hearings will be held on the budget, on September 11, 2018 at 6:00 PM and on September 18, 2018 at 6:00 PM in the County Commission chambers. The first public hearing in September will be noticed to all taxpayers via the notices of proposed property taxes sent out by mail. The second public hearing will be noticed by a newspaper advertisement published in accordance with requirements established by Florida Statute.

Office of the County Administrator  
1112 Manatee Ave West, Bradenton, FL 34205  
Phone number: (941) 745-3725

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

# Budget Update, September 11, 2018

## MEMORANDUM



To: Board of County Commissioners  
Thru: Ed Hunzeker, County Administrator  
From: Jan Brewer, Director, Financial Management Department  
Date: September 5, 2018  
Subject: Budget Update for the September 11<sup>th</sup>, 6:00 pm Agenda Update

---

The first public hearing for the Fiscal Year 2018-2019 Budget will be held at 6:00 p.m. on September 11, 2018 in the County Commission Chambers. This memorandum provides an update from the last Budget work session on July 31, 2018 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 \$1,397,789,282, and net amount of \$722,235,949 was filed with Board Records prior to the July 15 statutory deadline. A budget reconciliation session was held on July 31, 2018 which resulted in the Board of County Commissioners voting to maintain the current millage rate. The gross total of the FY19 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 \$1,698,763,571. For final adoption of the budget, prior year grant and project balances of \$278,555,418, special district budgets of \$3,185,689, Metropolitan Planning Organization (MPO) adjustment to their proposed budget for \$146,271 and \$19,086,911 for Port Manatee which includes \$15,423,728 for operating and \$3,239,008 for debt service and \$424,175 for Port specific revenues are added to the gross budget for a final gross total of \$1,698,763,571. The tentative net budget to be approved at the first public hearing totals \$737,805,948, 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 July 31, 2018 work session at a countywide millage rate of 6.4326 and the unincorporated rate of 0.6109. The Palm Aire MSTU millage rate also remains unchanged at 0.2546 mills.

In the Tentative Budget resolution that will be presented for approval, miscellaneous changes not affecting the net budget have been made to more closely align the FY19 budget with updated information received after the July 15, 2018 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, 2018 presentation of the Budget for FY19.

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

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*District 1      District 2      District 3      District 4      District 5      District 6      District 7*



Please find attached Attachment A which discloses further details.

Proposed Budget, July 15, 2018	\$1,397,789,282
Added Items:	
Port Manatee	\$ 19,086,911
MPO Budget Changes	146,271
Special District Budgets	3,185,689
Prior Year Project/Grant Balances	<u>278,555,418</u>
	\$ 300,974,289
 Tentative Budget, September 11, 2018	 \$1,698,763,571

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 2019-2023 will be approved at the second public hearing on September 18, 2018 and a memo of changes made to the CIP from the July 15<sup>th</sup> 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 18, 2018.

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

ATTACHMENT A – Adjustments to Budget Since July 15, 2018

- Port Manatee Budget has been added for FY19 in the amount of \$19,086,911 covering the operating, debt, revenue, and interfund transfer budgets for the Port Authority.
- The Metropolitan Planning Organization (MPO) budget has been entered for FY19, resulting in an increased budgeted amount of \$146,271 for FY19. The MPO is financed through grants with \$20,810 of grant match from the General Fund.
- Special District budgets have been added to FY19 including \$211,003 for the Manatee County Clerk of Court Law Library, \$2,329,686 for the Myakka Fire District, and \$645,000 for the Manatee County Housing Authority.
- Prior Year Grant and Project balances of \$278,555,418 have been brought forward for FY19.

# Budget Update, September 18, 2018

## MEMORANDUM

To: Board of County Commissioners  
Thru: Ed Hunzeker, County Administrator  
From: Jan Brewer, Director of Financial Management  
Date: **September 14, 2018**  
Subject: Budget Update for the September 18 – Second Public Hearing



Commissioners,

The FY19 Tentative Budget remains the same as we enter our second public hearing as required by the Truth in Millage (TRIM) process. The FY19 Tentative Budget remains at a net amount of \$737,805,948.

The Capital Improvement Program (CIP) for Fiscal Years 2019-2023 has been updated to reflect updated FY18 budget changes which have occurred since May 31, 2018 authorized by the Board by budget amendments. There have been no changes to the projects from FY2019 through FY2023. The Capital Improvement Plan for FY2019-2023 totals \$1,443,223,081. A detail list of the changes authorized by the Board for FY2018 is in Appendix III of the Tentative FY2019-2023 Capital Improvement Plan.

We will provide an overview of the FY19 Tentative Budget at the second Public Hearing on September 18, 2018 at 6:00 pm.

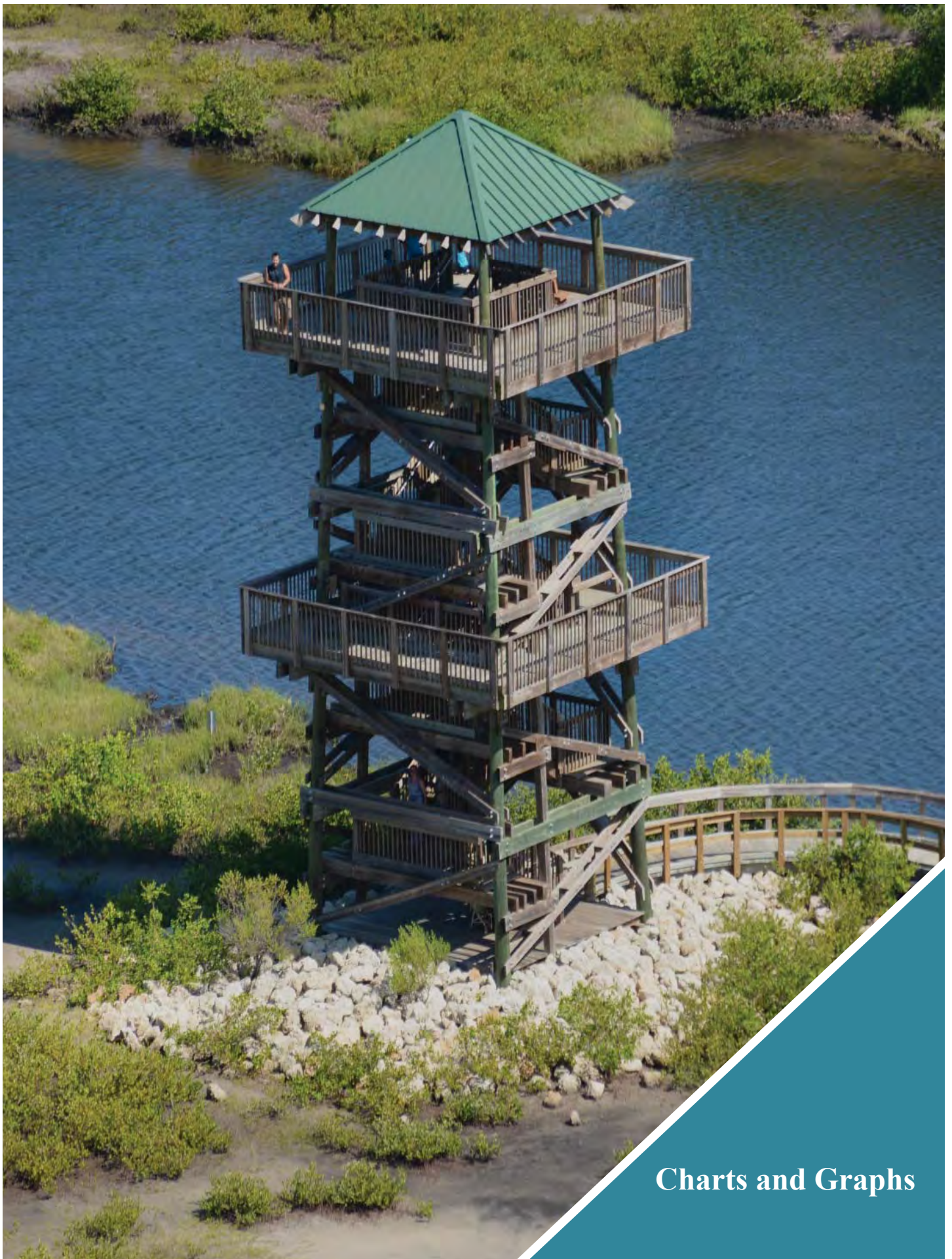
Thank you for your continuing support as we complete the budget process.

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

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**Charts and Graphs**



# Taxable Property Values

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

In addition to the property tax revenue loss from Amendment 1, additional property tax revenue declines continued to occur

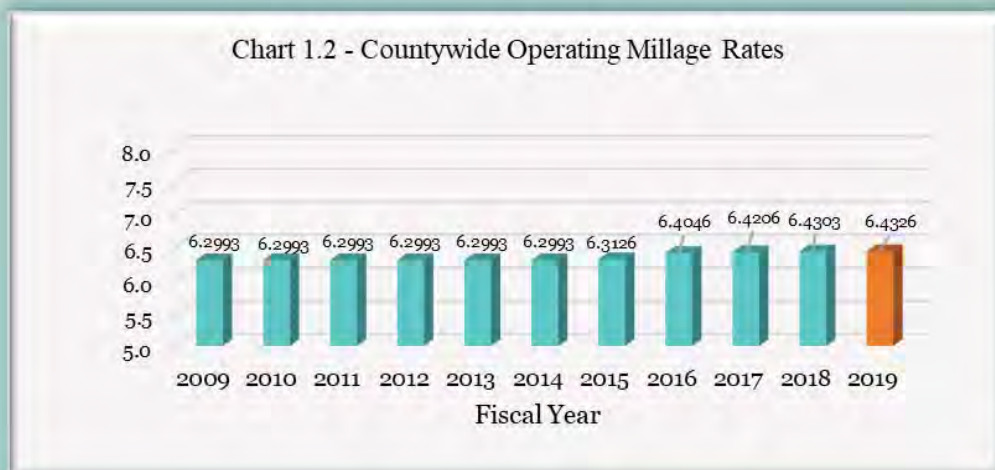
in FY08 due to reduced valuation of taxable property values because of the housing market and real estate collapse. As illustrated in Chart 1.1, from 2008 to 2012, valuations decreased almost 26% from \$31.7 to \$23.3 billion and only recently beginning in 2013 valuations started to rebound from their low point in 2012 back up to \$36.1 billion in 2018. Strengthening trends in new construction and sustained increases in home prices are indicators that taxable values should continue rising into 2019.



The Property Appraiser provides assessments as of January 1, 2018 which is the basis for the Fiscal Year 2019 millage levies. In other words, the millage rate set by the Board of County Commissioners for the FY19 budget in September 2018 is applied to the property tax value for 2018 to determine the property tax revenue available for county government in the FY19 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 FY09-FY14, Manatee County Government’s countywide millage rate remained constant at 6.2993 mills as shown in Chart 1.2. From FY15-FY19 the voted debt millage decreased by .0133, .0920, .0160, .0097, and .0023 respectively which allows the difference to be applied to the countywide millage.

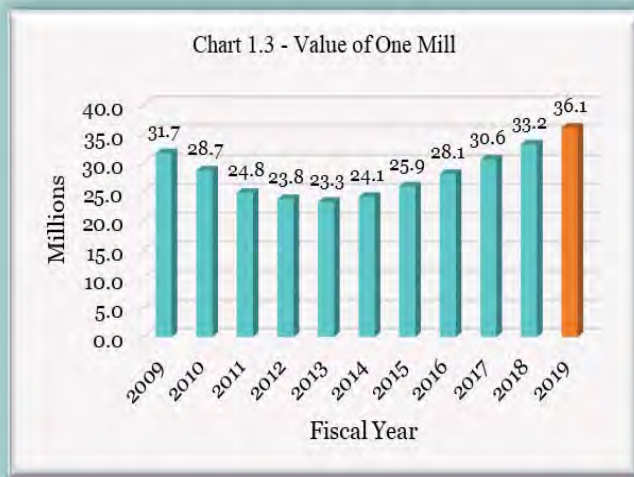


## Other Millages

Other millages are levied by the county to repay general obligation debt approved by the voters, and a separate millage is levied for properties in the unincorporated area of the county. City residents would not pay this UMSTU (unincorporated municipal services taxing unit) levy but would instead pay a levy from their municipality. The history of these rates from Tax Year 2008 is presented on Table 1.1. Separate millage rates are also issued by the school board and various other taxing authorities in the county. These millages are not reflected in the table, but a complete list of current millage rates is available at [www.taxcollector.com](http://www.taxcollector.com)

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

Table 1.1 - Millage Summary



## Value of One Mill

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

## 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.

	FY18 Adopted	FY19 Adopted	Difference
Countywide Operating	6.4303	6.4326	0.0023
Voted Debt Service	0.0023	0.0000	-0.0023
Unincorporated MSTU	<u>0.6109</u>	<u>0.6109</u>	<u>0.0000</u>
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

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.

	FY18 Adopted	FY19 Adopted	Difference
Countywide Operating	\$ 964.55	\$ 964.89	\$ 0.35
Voted Debt Service	\$ 0.35	\$ -	\$ (0.35)
<b>Municipality Subtotal</b>	<b>\$ 964.89</b>	<b>\$ 964.89</b>	<b>\$ 0.00</b>
Unincorporated MSTU	\$ 91.64	\$ 91.64	\$ -
Palm-Aire MSTU	\$ 38.19	\$ 38.19	\$ -

Table 1.3 - Comparison of Taxes

## Countywide Millage Levies

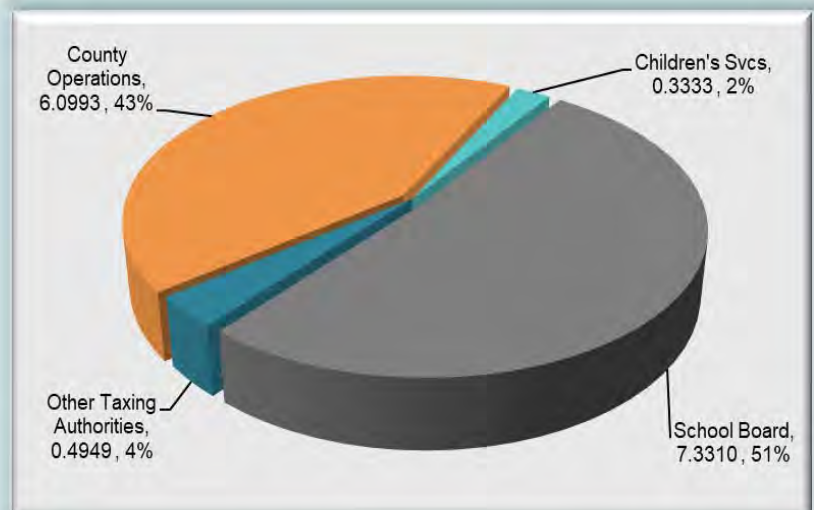
Because Florida statutes provide that the county tax collector is the collection agent for all taxing authorities, many are unaware of the distinction and autonomy of the various authorities. The chart below depicts the distribution of taxes for the various taxing authorities that levy a countywide millage.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

When considering the total millage of 14.2585 from all countywide authorities, 51% or 7.3310 mills is needed to support the education system in Manatee County.

The millage for county operations totals 6.0993 or 43% 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, 911 center operations, and County Operated Parks and preserves. The millage rate also provides for the budget for the Sheriff, operations of the jail, funding for courts and judicial operations, as well as the other Constitutional Offices.

The Children's Services Tax millage of 0.3333 mills, which represents 2% of the millage levy, has been levied by the county since it was approved in a non-binding referendum in 1990. Recommendations for the use of this money are made by an advisory board that reviews and monitors the use of the funds by the many government and non-profit agencies that provide services to children in our community.

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



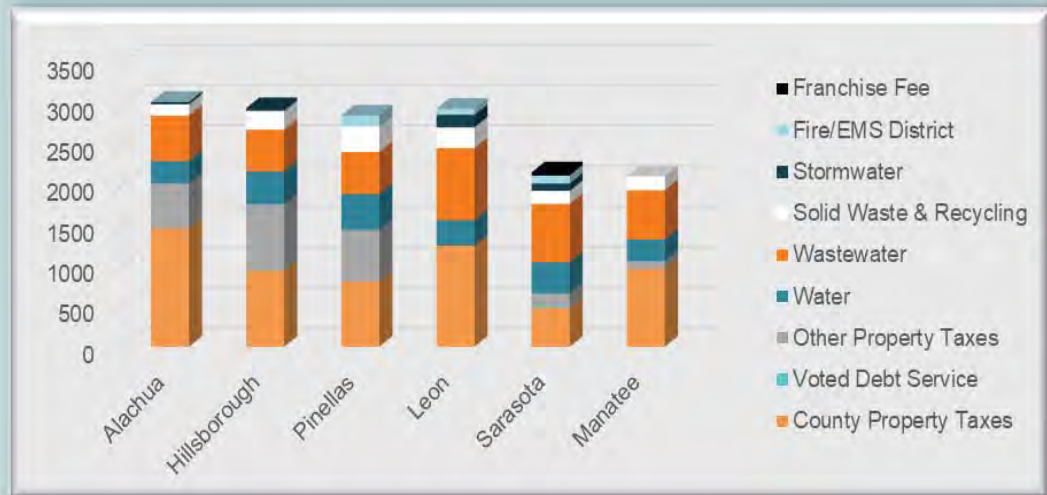
# Six County Comparison

A comparison of county property taxes using actual millage rates for FY19 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)

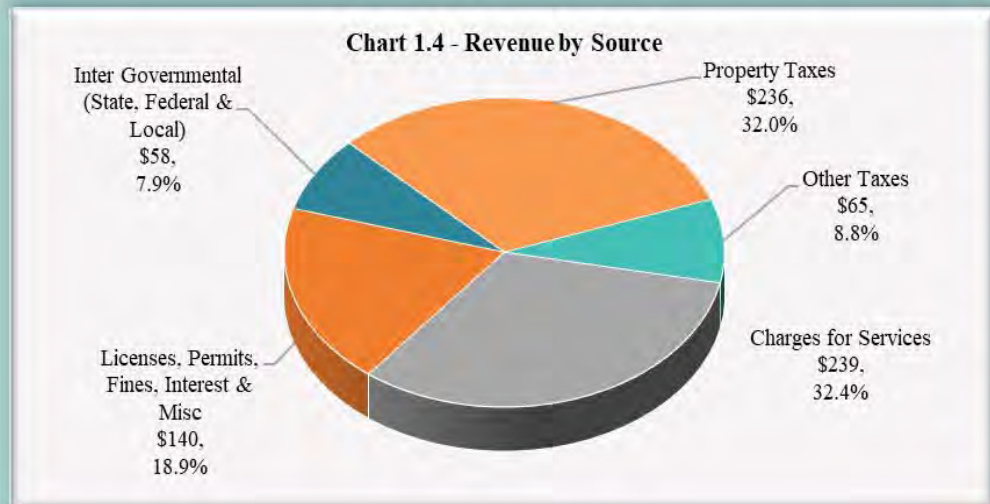
for homestead property in the county is used, with the homestead exemption of \$50,000, giving a taxable value of \$150,000.

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.



## Revenue by Source

Of the total Manatee County’s Net Proposed Budget of \$737,805,948, available as resources, approximately 32.0% or \$236 million comes from Property Taxes. Charges for services is the first largest revenue source at 32.4% or \$239 million. This represents the actual charge is based on the cost to provide and maintain the service. Users of county services are primarily water, sewer, and garbage customers, along with users of the convention center and other county facilities. Over 18.9% or 140 million is received from License fees, fines, interest and other miscellaneous revenues. Another 7.9% or \$58 million comes from Intergovernmental such as federal, state and local grants including transit grants and state sales tax, state revenue sharing and other governmental sources. Another small portion accounting for 8.8% or \$65 million is derived from other taxes which include tourist development taxes, communication services taxes and gas taxes.



# Summary of Major Revenues and Expenditures

This chart displays actual amounts for FY17 and adopted amounts for FY18 and FY19 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 FY19.

## Major Revenues

	FY17 Actual	FY18 Adopted	FY19 Adopted
Property Taxes	202,508,201	228,157,548	248,013,035
Other Taxes	56,104,932	65,612,309	68,005,975
Licenses and Permits	11,563,980	12,852,188	9,514,359
Intergovernmental Revenues	83,648,678	58,007,278	61,576,099
Charges for Services	310,330,585	316,465,255	333,196,655
Fines and Forfeitures	1,955,887	1,934,060	2,010,856
Miscellaneous Revenues	225,068,218	168,179,416	199,295,147
Non-Cash (Carryover, etc.)	-	515,955,226	495,410,338
<b>Total</b>	<b>891,180,481</b>	<b>1,367,163,280</b>	<b>1,417,022,464</b>

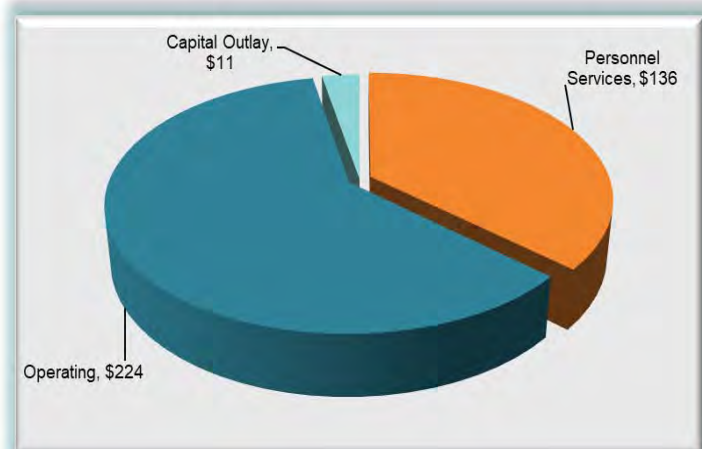
## Major Expenditures by Fund Type

	FY17 Actual	FY18 Adopted	FY19 Adopted
General Fund	258,778,662	335,428,421	365,121,423
Transportation Trust Fund	40,588,402	61,995,927	63,555,449
Special Revenue Funds	112,889,446	235,037,073	258,698,207
Debt Service Funds	21,268,833	19,216,730	18,897,974
Capital Projects Funds	105,242,299	202,503,124	201,445,378
Enterprise Funds	256,914,732	383,073,124	373,010,195
Internal Service Funds	75,135,901	129,908,881	136,293,838
<b>Total</b>	<b>870,818,275</b>	<b>1,367,163,280</b>	<b>1,417,022,464</b>
Excluding Reserves for Cash Balance		461,954,619	370,809,537
Total Planned Expenditures		905,208,661	1,046,212,927
Change			141,004,266
% Change			15.58%

## Appropriation by Major Category

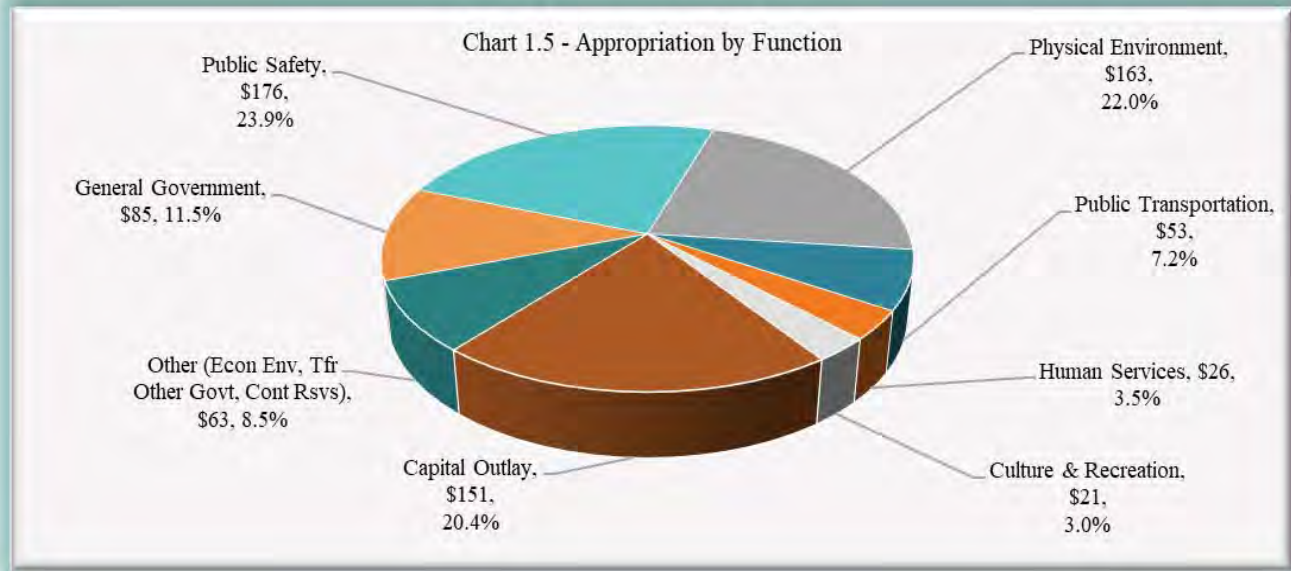
The operating budget for departments reporting directly to the Board of County Commissioners is \$371 million for Fiscal Year 2019.

For areas reporting directly to the Board of County Commissioners, the amounts allocated to personal services costs of \$136 million includes salaries, employee health benefits and other fringe benefits; operating costs of \$224 million; and operating capital of \$11 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



# Appropriation by Function

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



The General Government category accounts for 11.5% of the budget or \$85 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 \$176 million or 23.9% 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 22.0% or \$163 million of budgeted expenditures. The largest portion of the appropriation for this category is attributed to the utilities and landfill budget, while the budgets for agriculture and environmental programs are also included. Public Transportation, which includes road maintenance and the transit system, comprises 7.2% or \$53 million of the net adopted budget of \$737,805,948. The Human Services category at approximately \$26 million or 3.5% 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 3.0% or about \$21 million. Capital Outlay includes monies budgeted or reserved for large projects for roads, utilities, parks, buildings or other capital expenditures. This category accounts for 20.4% or approximately \$151 million. Reserves, gas tax transfers to the cities, economic development and tourist development expenditures are included in the Other category which accounts for 8.5% or \$63 million.



# Summary of Appropriation by Department/Agency/Program

Department/Agency/Programs	FY16 Actual	FY17 Actual	FY18 Adopted	FY19 Adopted
Board of County Commissioners/County Administrator	2,990,874	3,274,585	3,504,360	3,954,448
County Attorney	11,224,532	10,808,685	13,732,226	14,079,665
Building & Development Services	12,987,676	12,104,156	13,129,932	14,485,051
Convention & Visitors Bureau	8,580,522	11,698,391	10,093,758	10,086,793
Financial Management	1,865,951	1,899,223	2,094,736	2,147,896
Human Resources	48,057,934	49,053,498	49,607,648	54,521,474
Information Technology	11,716,738	12,687,615	13,213,776	13,904,159
Neighborhood Services	10,614,605	10,769,823	12,560,490	13,175,827
Parks & Natural Resources	8,752,072	9,390,397	9,723,058	10,422,871
Property Management	18,261,313	18,176,591	19,408,252	21,557,686
Public Safety	24,145,745	25,117,515	27,302,471	28,621,095
Public Works	42,833,671	44,158,453	55,563,545	60,095,983
Redevelopment & Economic Opportunity	1,993,107	2,010,498	4,571,610	4,789,756
Utilities	100,766,166	100,322,421	113,915,322	118,935,787
<b>Subtotal Board Departments</b>	<b>304,790,906</b>	<b>311,471,851</b>	<b>348,421,184</b>	<b>370,778,491</b>
Note: FY18 Adopted amounts may differ by departments in order to provide a more accurate comparison.				
Clerk of the Circuit Court	7,335,957	7,529,741	7,889,962	8,100,553
Property Appraiser	4,849,611	5,117,719	5,097,265	5,412,996
Sheriff	119,256,051	125,125,614	131,624,953	137,667,881
Supervisor of Elections	3,260,072	1,869,112	2,489,067	2,587,200
Tax Collector	8,613,660	9,043,564	10,200,790	10,698,262
<b>Subtotal Constitutional Officers*</b>	<b>143,315,351</b>	<b>148,685,750</b>	<b>157,302,037</b>	<b>164,466,892</b>
*Constitutional officer amounts reflect amounts funded by the BCC and include contracted programs and support costs.				
Miscellaneous County Programs	2,245,339	2,252,956	2,854,142	3,027,809
Human Services Programs	18,519,227	20,688,654	21,233,030	20,513,074
Judicial Programs	2,946,299	3,082,922	3,078,681	2,986,434
General Government	2,390,236	2,366,712	3,532,091	2,908,995
Debt Service Funds	26,915,938	29,629,656	39,798,455	42,619,656
Other Community Services	2,090,491	2,356,181	2,283,621	2,307,362
Port Authority	7,187,849	7,230,378	8,121,382	8,681,491
Economic Development	3,726,437	3,966,475	4,245,990	4,686,866
<b>Subtotal Other Programs</b>	<b>66,021,816</b>	<b>71,573,934</b>	<b>85,147,392</b>	<b>87,731,687</b>
<b>GRAND TOTAL**</b>	<b>514,128,073</b>	<b>531,731,535</b>	<b>590,870,613</b>	<b>622,977,070</b>
**Excludes budgeted reserves, transfers, grant funds and capital projects but includes internal services funds which when counted twice allows the total to exceed net budget.				

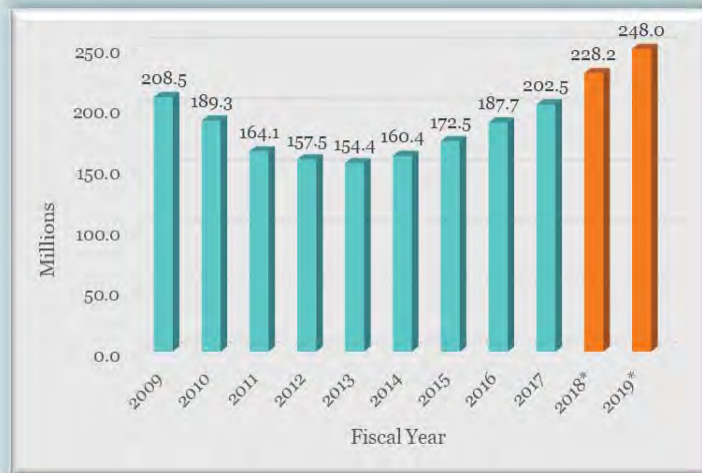
# Historical Summary

## Ad Valorem Taxes

Ad valorem taxes are generated by the levy of taxes on real property. The Florida Constitution authorizes a county to levy up to 10 mills for countywide purposes on all taxable property within the county. Additional levies are allowed in unincorporated areas and with voter approval. Homeowners who occupy their primary residence more than six months per year are allowed a \$50,000 “homestead” exemption from the taxable value of their real property. Real estate used as a homestead by a totally disabled person is exempt from ad valorem taxation. The reduced tax proceeds for FY08 were the result of a state law requiring counties to either lower their millage rates based on prior year expenditures or adopt the same or higher millage by a greater than majority vote of the Commission or by referendum, depending on the level of increased millage. Manatee County lowered its FY08 millage rate by 14.9%. In FY09 the ad valorem tax estimates were further

reduced due to the passage of Amendment 1 to the State Constitution which doubled the homestead exemption from \$25,000 to \$50,000 and implemented provisions to allow portability of savings experienced as a result of the 1995 “Save Our Homes” amendment which limited property value increases to a maximum of 3% per year. Ad valorem projections reflect a turnaround since 2013 and are entirely the result of increases in property values, since total property tax rates have remained unchanged since 2008.

*\*Figures shown for 2018 and 2019 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*



## State Revenue Sharing

Manatee County receives this revenue as a result of the Florida Revenue Sharing Act of 1972. State statute also provides that 2.9% of the state’s net cigarette tax and a portion of state sales taxes go to counties to fund revenue sharing. Eligibility to receive the revenue is based on compliance with procedures established regarding ad valorem taxation, millage calculation and presentation, finance and audit, firefighter and police training and compliance with other state mandates. An apportionment factor is calculated for each eligible county using three factors: county population, unincorporated county population, and county sales tax collections. Use of this revenue source is unrestricted. Based on economic conditions affecting sales tax collections, there were reductions to this revenue in 2008 and 2009, it held steady near \$6 million in 2010 and 2011. FY12 marked the rebound in revenues and restored slightly more than FY08’s revenues, all indications that the increasing trend will continue. The estimate for fiscal year 2018-2019 is conservative.

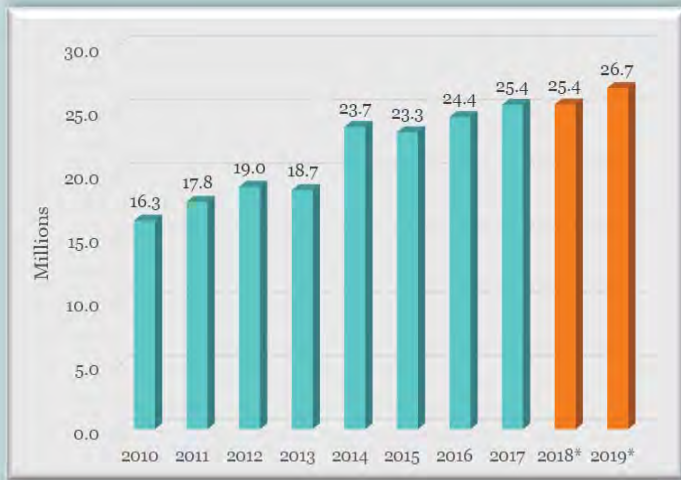
*\*Figures shown for 2018 and 2019 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*



## 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. 2018-2019 revenues are projected to continue at this level. Use of this revenue source is unrestricted.

*\*Figures shown for 2018 and 2019 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. 2018-2019 projections are very conservative due to economic uncertainty and pending threat of higher gasoline prices that may significantly impact consumption.

*\*Figures shown for 2018 and 2019 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 were 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. 2018–2019 projections are conservative due to economic uncertainty and pending threat of higher gasoline prices that may significantly impact consumption.

*\*Figures shown for 2018 and 2019 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 2018-2019 are conservative pending substantiation of a growth trend in the area.

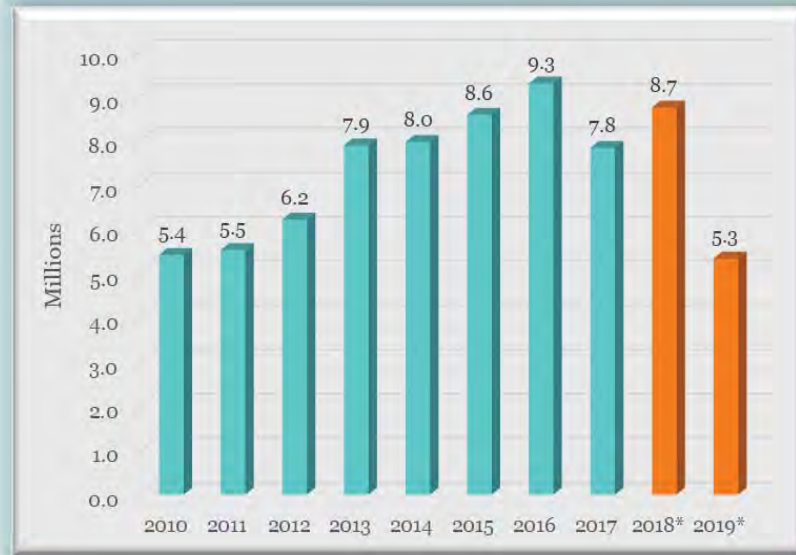
*\*Figures shown for 2018 and 2019 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*





## 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 increases, and



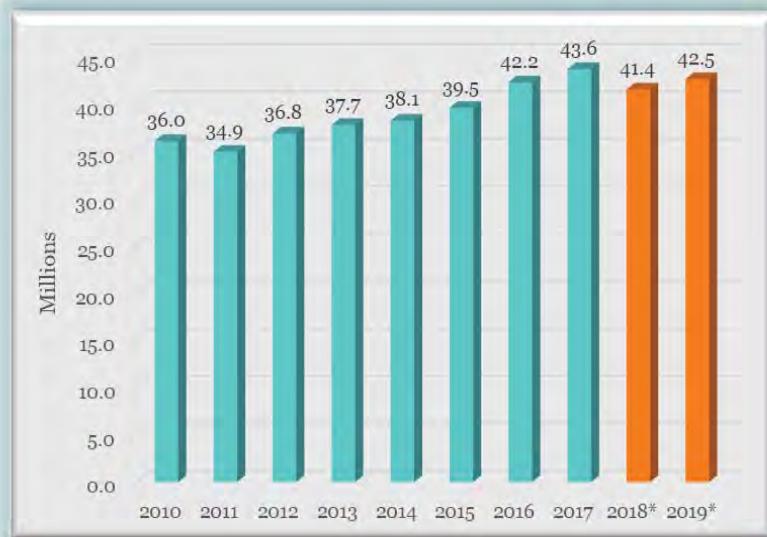
reduced impact fees resulted in higher receipts starting in FY10. To more accurately reflect the distribution of costs as indicated in the May 2011, impact fee study, building fees were decreased while planning fees were increased. Construction activity exceeded expectations in 2012 and revenues outpaced 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.

*\*Figures shown for 2018 and 2019 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 Manatee County. FY09 reflected a change in the method of collection of fees which is offset by a lower expenditure from the county to waste haulers. The FY13 budget reflects an increased solid waste collection fees rate voted on and approved by the Board of County Commissioners.

*\*Figures shown for 2018 and 2019 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law*

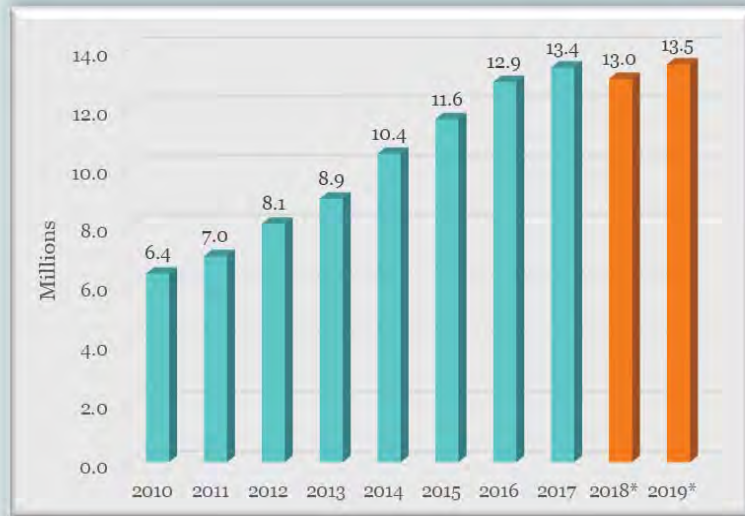


## Local Option Tourist Development Tax

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 severe weather events, and increased tourism due to targeted marketing and advertising campaigns, increased social network presence, and increased sports marketing. For 2018–2019, tourism activity is projected to be moderately affected by the economy and therefore revenue projections are conservative.

*\*Figures shown for 2018 and 2019 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*



## Employees Per 1,000 Residents

The list in the table 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.



Charts and  
Graphs

# Summary of Budgeted Positions

The list in the below table shows positions which report to the Board of County Commissioners by department. In addition, 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 Adopted	FY19 Adopted	Increase/ (Decrease)
Board of County Commissioners	10	10	-
County Administrator	15	15	-
County Attorney	24	24	-
Building & Development	119	132	13
Convention & Visitors Bureau	21	25	4
Financial Management	28	28	-
Human Resources	17	19	2
Information Technology	72	72	-
Neighborhood Services	131	129	(2)
Parks & Natural Resources	88	96	8
Property Management	180	186	6
Public Safety	266	271	5
Public Works	430	457	27
Redevelopment & Econ Opp	19	19	-
Utilities	405	415	10
<b>Subtotal</b>	<b>1,825</b>	<b>1,898</b>	<b>73</b>
Court Administration	8	-	(8)
Guardian Ad Litem	1	-	(1)
<b>Grand Total</b>	<b>1,834</b>	<b>1,898</b>	<b>64</b>

# Manatee County Adopted Budget Summary

## Adopted Fiscal Year 2018-2019

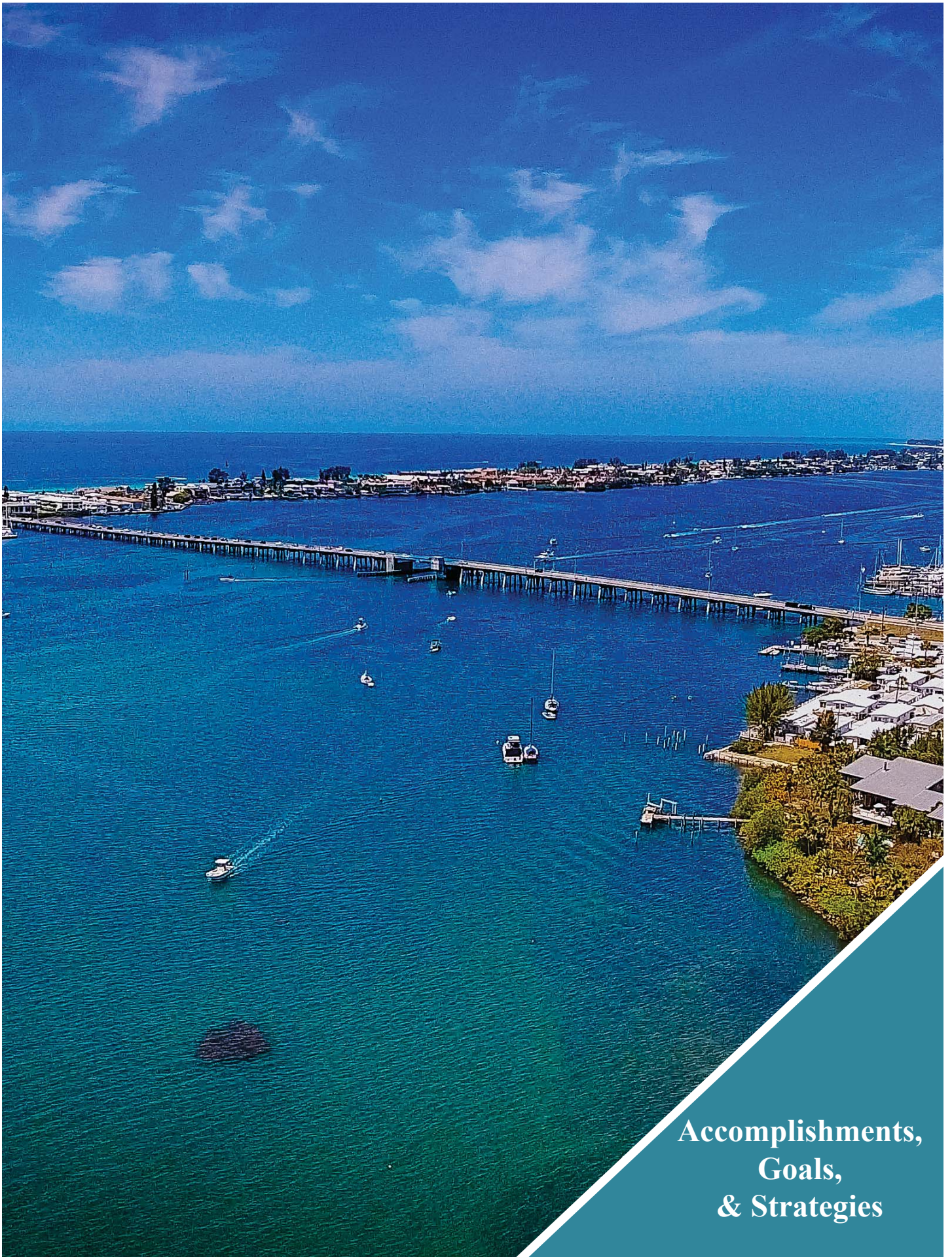
THE PROPOSED OPERATING BUDGET EXPENDITURES OF MANATEE COUNTY, FLORIDA ARE .27% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

	General Fund	Transportation Trust Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Totals
<b>Sources</b>								
<b>Property Taxes:</b>								
General Fund	5.2942	190,904,684	-	-	-	-	-	\$ 190,904,684
Transportation	0.2536	-	9,144,616	-	-	-	-	9,144,616
Library	0.2475	-	-	8,924,655	-	-	-	8,924,655
Parks	0.3040	-	-	10,962,001	-	-	-	10,962,001
Unincorporated MSTU	0.6109	-	-	15,943,048	-	-	-	15,943,048
Children's Services	0.3333	-	-	12,018,536	-	-	-	12,018,536
Palm Aire MSTU	0.2546	-	-	115,495	-	-	-	115,495
Voted Debt Services	0.0000	-	-	-	-	-	-	-
<b>Other Taxes:</b>	3,097,895	21,986,840	42,921,240	-	-	-	-	68,005,975
<b>Licenses &amp; Permits:</b>	778,669	-	8,633,190	-	-	102,500	-	9,514,359
<b>Intergovernmental:</b>								
Federal	-	-	1,699,114	-	-	-	-	1,699,114
State	39,141,821	6,055,824	1,371,084	-	-	1,600,000	-	48,168,729
Other	11,687,446	-	20,810	-	-	-	-	11,708,256
<b>Charge for Service:</b>								
Public Utilities	-	-	-	-	-	179,932,839	-	179,932,839
Other	33,946,303	1,098,644	5,550,914	-	-	30,916,504	-	71,512,365
<b>Fines &amp; Forfeitures:</b>	621,000	-	1,369,856	-	-	20,000	-	2,010,856
<b>Miscellaneous Revenues:</b>								
Interest Income	1,480,000	137,112	1,029,591	4,700	406,201	2,042,234	284,944	5,384,782
Other	5,251,185	1,185,000	17,099,778	-	-	7,196,667	2,487,890	33,220,520
<b>Total Revenue</b>	<b>286,909,003</b>	<b>39,608,036</b>	<b>127,659,312</b>	<b>4,700</b>	<b>406,201</b>	<b>221,810,744</b>	<b>2,772,834</b>	<b>\$ 679,170,830</b>
<b>Non-Revenue:</b>								
Cash Carryover	87,367,321	21,089,429	132,497,208	131,604	79,483,139	119,315,869	-	\$ 439,884,570
Internal Services	-	-	-	-	-	-	137,277,219	137,277,219
Interfund Transfers	5,190,549	4,838,386	54,872,508	18,761,905	26,505,023	88,097,590	470,000	198,735,961
Statutory 5%	(14,345,450)	(1,980,402)	(6,382,965)	(235)	(20,311)	(11,090,538)	(4,226,215)	(38,046,116)
<b>Total Non-Revenue</b>	<b>78,212,420</b>	<b>23,947,413</b>	<b>180,986,751</b>	<b>18,893,274</b>	<b>105,967,851</b>	<b>196,322,921</b>	<b>133,521,004</b>	<b>\$ 737,851,634</b>
<b>Gross Sources</b>	<b>365,121,423</b>	<b>63,555,449</b>	<b>308,646,063</b>	<b>18,897,974</b>	<b>106,374,052</b>	<b>418,133,665</b>	<b>136,293,838</b>	<b>\$ 1,417,022,464</b>
Confirmation of Unencumbered Prior Year Project/Grant Balances								278,555,418
Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority, Law Library)								3,185,689
<b>TOTAL</b>								<b>\$ 1,698,763,571</b>
<b>Less:</b>								
Cash Balance	(73,215,597)	(16,461,909)	(101,122,271)	(134,079)	(5,954,691)	(147,768,170)	-	\$ (344,656,717)
Interfund Transfers	(5,190,549)	(4,838,386)	(54,872,508)	(18,761,905)	(26,505,023)	(88,097,590)	(470,000)	(198,735,961)
Internal Services	-	-	-	-	-	-	(135,823,838)	(135,823,838)
Prior Year Project/Grant Balances	-	-	-	-	-	-	-	(278,555,418)
Other Special Taxing Districts	-	-	-	-	-	-	-	(3,185,689)
	(78,406,146)	(21,300,295)	(155,994,779)	(18,895,984)	(32,459,714)	(235,865,760)	(136,293,838)	(960,957,623)
<b>Net New Sources</b>	<b>286,715,277</b>	<b>42,255,154</b>	<b>152,651,284</b>	<b>1,990</b>	<b>73,914,338</b>	<b>182,267,905</b>	<b>-</b>	<b>\$ 737,805,948</b>
<b>Uses</b>								
<b>Expenditures:</b>								
General Government	60,059,751	-	6,144,028	18,763,895	-	-	-	\$ 84,967,674
Public Safety	160,572,416	-	15,276,993	-	22,100	-	-	175,871,509
Physical Environment	1,539,980	-	4,410,770	-	9,634,120	157,037,673	-	172,622,543
Public Transportation	-	18,629,730	12,257,928	-	1,201,000	22,034,961	-	54,123,619
Economic Environment	6,244,259	-	12,775,700	-	-	-	-	19,019,959
Human Services	13,317,934	-	12,503,419	-	-	-	-	25,821,353
Culture & Recreation	736,400	-	18,249,589	-	-	2,564,294	-	21,550,283
Transfers to Other Govt.	-	4,440,379	-	-	-	-	-	4,440,379
Interfund Transfers	19,213,187	21,709,947	71,758,936	-	3,820,423	82,233,468	-	198,735,961
Internal Services	-	-	-	-	-	-	87,066,199	87,066,199
<b>Reserves:</b>								
Contingency	24,865,249	2,313,484	5,343,473	-	-	6,495,099	326,962	39,344,267
Capital Outlay	5,356,650	-	48,802,956	-	85,741,718	-	-	139,901,324
Cash Balance/Prior Yr. Approp.	73,215,597	16,461,909	101,122,271	134,079	5,954,691	147,768,170	48,900,677	393,557,394
Non Expendable Trusts	-	-	-	-	-	-	-	-
<b>Gross Uses</b>	<b>365,121,423</b>	<b>63,555,449</b>	<b>308,646,063</b>	<b>18,897,974</b>	<b>106,374,052</b>	<b>418,133,665</b>	<b>136,293,838</b>	<b>\$ 1,417,022,464</b>
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Cash Balance	(73,215,597)	(16,461,909)	(101,122,271)	(134,079)	(5,954,691)	(147,768,170)	-	\$ (344,656,717)
Interfund Transfers	(5,190,549)	(4,838,386)	(54,872,508)	(18,761,905)	(26,505,023)	(88,097,590)	(470,000)	(198,735,961)
Internal Services	-	-	-	-	-	-	(135,823,838)	(135,823,838)
Prior Year Project/Grant Balances	-	-	-	-	-	-	-	(278,555,418)
Other Special Taxing Districts	-	-	-	-	-	-	-	(3,185,689)
	(78,406,146)	(21,300,295)	(155,994,779)	(18,895,984)	(32,459,714)	(235,865,760)	(136,293,838)	(960,957,623)
<b>Net New Uses</b>	<b>286,715,277</b>	<b>42,255,154</b>	<b>152,651,284</b>	<b>1,990</b>	<b>73,914,338</b>	<b>182,267,905</b>	<b>-</b>	<b>\$ 737,805,948</b>









Accomplishments,  
Goals,  
& Strategies



# Department Accomplishments

## Manatee County Fiscal Year 2018

### **BUILDING AND DEVELOPMENT SERVICES**

- The first cloud-based software in Manatee County Government went live in February 2018 with the implementation of Accela. The system consolidated five different systems into one.
- For the second year in a row, we were able to reduce our permitting fees by 30%. A total of 52% in the last six years due to a strong economy and department efficiencies.
- The department received the 2018 Accela Trendsetter for Digital Service Transformation award.

### **CONVENTION AND VISITORS BUREAU**

- Tourist Tax Revenues were up 10.2% over last Fiscal Year; visitation increased by 4.1%.
- Earned the prestigious accreditation thru the Destinations International Marketing Accreditation Program (DMAP) indicating that Bradenton Area CVB has satisfied the rigorous standards set forth by the professional destination marketing community.
- Powel Crosley Estate was named Wedding Wire's 2018 Couples' Choice. Wedding Wire is an on-line platform for couples to use to plan their weddings.

### **COUNTY ADMINISTRATION**

- After three years of planning, the new and improved mymanatee.org launched in June 2018. The Information Outreach Division within the County Administration Department oversaw the arduous process of migrating content from the old site to the new. The new content management system (CMS) software was implemented and training sessions were conducted for all content managers to get one-on-one help in the new CMS. The result is a new, user-friendly, ADA compliant website.
- The department was instrumental in forming the Request for Proposal (RFP) and parameters around the County's new Unmanned Aerial Vehicle (UAV-drone) policy. The department helped educate and train employees in the proper protocols for drones as well as set up, test and troubleshoot the county's fleet of drones. Soon Manatee County will have 30 Part 107 certified UAV pilots in our workforce.
- The Impact Fee Division created a new Impact Fees manual and updated Land Development Code to provide greater clarity and predictability for the impact fee review and credit processes. The result is a streamlined review process and less staff time spent on reviewing and coordinating applications.

## **FINANCIAL MANAGEMENT**

- Received the Distinguished Budget Presentation Award presented by the Government Finance Officers Association for the 33<sup>rd</sup> consecutive year.
- Prepared and delivered the FY19 Adopted Budget and FY19-23 Capital Improvement Plan.
- The Capital Improvement Plan is now part of County's GIS Mapping system with project cost detail.
- Assisted the Citizens Oversight Committee for the Infrastructure Sales Tax.
- The Procurement Division received its fourth "Achievement of Excellence in Procurement" award from the Florida Association of Public Procurement Officials (FAPPO) and its fifth "Achievement of Excellence in Procurement" award from the National Procurement Institute in 2018.
- On September 13, 2018, the Procurement Division held its 6th Annual Supplier Outreach Symposium which was attended by 113 suppliers from Manatee County and surrounding counties.
- In October 2017, the Procurement Division commenced an electronic filing system which organizes all files and documents in folders on a shared drive accessible by all Procurement staff. Paper files are no longer created. All solicitations, supporting documents for purchase orders, and contracts are uploaded to OnBase, the County's document repository system. This makes it easier to access and retrieve information.
- Obtained Board of County Commissioners approval for the revised Protest Policy and Procedure. Procurement Division now has a more comprehensive protest procedure which addresses key areas such as value of bid that can be protested, manner protest is to be submitted, and appealing of a protest decision.
- Completed and posted on the County's website a more comprehensive supplier manual.



## *INFORMATION TECHNOLOGY SERVICES*

- Payment Card Industry Compliance (PCI) Data Security Standard (DSS) Level Three Certification - The Bank of America Merchant Services has identified Manatee County Government as a Level III Merchant (assignment is based on transaction activities) and thus, to assure the safety of citizen's information, Manatee County will complete quarterly scans and Self-Assessment Questionnaires (SAQ). This is a large project; expected implementation will require 12 months of effort and participation will be required by all Board of County Commissioner Departments accepting credit cards. The SAQ is required to be completed every June. Adjustments to the program will be made as changes to the standards impact the compliance requirements. The completion of the activities required for PCI Compliance in areas accepting credit cards will improve security posture in those areas of the County and assure we are protecting Citizen's information to the highest degree possible.
- SharePoint Intranet Conversion - Manatee County uses Microsoft Office 365 enterprise productivity software which includes the SharePoint web application. 80-percent of Fortune 500 companies use these applications to increase the efficiency of their operations. SharePoint helps county employees spend less time searching for information and more time using the information to serve citizens. In a recent internal audit, the number one use of the county intranet is to find staff contact information. Finding forms, procedures, and policies were also in the top ten. The current intranet software will be sunset and replaced by SharePoint. This project will engage all departments in the governance and transition to SharePoint.
- New Power BI (Business Intelligence) Offering - Power BI is a set of Business Intelligence applications that allow us to collect and analyze data in a simple way, making them useful tools for information sharing. Microsoft has made Power BI available on mobile devices, which broadens the usefulness of information in county operations. This project will acquire and configure Power BI Government Cloud for Manatee County government use across departments. Deployment will involve planning, advertising, and holding training sessions for users, and holding Power BI overview sessions for executive leaders to demonstrate the positive impact Power BI could have when used. Project will monitor usage and assist departments with active Power BI projects. Recent changes in the capabilities of the Power BI Government Cloud have provided opportunities for enhanced collaboration, easier access and improved user experience. The benefits of moving to paid subscription are the ability to share dashboards with the organization through the cloud and the dashboard and data can be synced to the cloud for easy access.

## **NEIGHBORHOOD SERVICES**

- Veterans Services Division recognized Combat Wounded Veterans by designating 50 reserved parking spaces at county facilities (parks, libraries and county offices) and some Constitutional offices. Additionally, two satellite outreach Veteran's Services offices were established in Ellenton and Anna Maria Island.
- Manatee Millennial Movement (M3) presented on their movement at the Alliance for Innovation Conference in Alabama. Additionally, they held the first annual M3 Conference at the BACVB.
- Simone Peterson of Neighborhood Connections was awarded a Knight Foundation grant for a community visioning project launched as Speak Up Manatee. They also launched a Neighborhood Connections blog and developed two new Neighborhood Action Plans (Washington Gardens and Parrish).
- Manatee Libraries earned two new Florida Library Association Awards: Libraries Mean Business (for providing excellent programs and resources for local businesses and jobseekers) and Library Innovation for 805 Literary and Arts Journal (the first public library generated community journal featuring 100% original work by creators worldwide)
- Manatee Libraries opened Area 52 (STEAM lab for creative, active learning) and developed many unique collections for checkout (cake pans, telescopes, fishing poles, adaptive and assistive technologies, musical instruments, binoculars, and literacy kits)
- An ACE coin was awarded to Debbie DeLeon, Neighborhood Services Coordinator, by Infrastructure Strategic Planning Official John Osborne. Two Employees of the Month: January 2018 Cathy Laird from Braden River Library and May 2018 LaTanya Neasman from Probation Services.
- Joshua Barnett recipient of Individual of Merit a Healthcare Champions Award from Manatee County Chamber of Commerce. Additionally, Joshua Barnett authored and received a \$500,000 grant for Opioid-focused Peer Coach services to curb opioid overdoses and improve positive treatment outcomes.
- Children's Services implemented new Results First-based funding applications for the programs of non-profit agencies locally.

## **REDEVELOPMENT AND ECONOMIC OPPORTUNITY**

- Expanded economic development incentives for projects in the Southwest District, the county's redevelopment area, to include medical offices. Celebrated the opening of Dedicated Senior Medical on 15th Street East and 53rd Avenue that received the incentive by investing \$1.8 million in renovating the facility and creating 39 high wage jobs.
- Facilitated the creation of 279 jobs projected through the expansion or relocation of 10 businesses with an average wage of over \$67,000 and an estimated \$24.5 million in capital investment over the next five years incentivized through our Economic Development programs.
- Implemented the Livable Manatee Incentive Program that fosters the construction of new affordable housing units with the approval of 10 new infill homeownership single-family homes in the urban core.

## **PROPERTY MANAGEMENT**

- The New Morgue and EMS Station was completed. Demolish a portion of the current Natural Resources building and construct new Medical Examiner office to include an intake area, coolers, autopsy room, viewing room, locker room and shower, offices, and storage. The HVAC system for the entire building will be replaced with a contained HVAC system, electrical room and fire suppression. Remodel second floor and a portion of the first floor of the Medical Examiner's proposed new site. Elevator, code compliant stairs and separate HVAC system will be included, as well as office spaces, dormitory, kitchen, living area, training room and restrooms. Currently, EMS Station 16 is located at Manatee Memorial Hospital, and the station has been notified of the hospital's intention to demolish the current space. There is available space at the proposed new Medical Examiner's Office, after renovations.
- Robinson Preserve Environmental Classroom was completed. Construction and furnishing of the Mosaic Environmental Center. Manatee County has no indoor environmental classroom for shelter during inclement weather or relief from summer heat and humidity in conjunction with many activities carried out at Robinson Preserve
- North Coquina Boat Ramp was reconfigured, expand and pave existing parking lot, replace seawall, ramp and docks, add launch lanes, perform maintenance dredging of the access channel, construct a pavilion restroom building, and install security lighting. Periodic renovations are necessary to keep dock facilities up to acceptable standards. Seawall replacement is necessary to prolong the life of the seawall system. Reconfiguration of parking area will increase ramp capacity and provide a safer, better-defined circulation for increased efficiency of this facility.

## **PARKS AND NATURAL RESOURCES**

- Robinson Preserve Restoration improvements were completed on expansion parcels at Robinson Preserve utilizing \$3.8 million in grants from the Southwest Florida Water Management District, US Fish & Wildlife Services and 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 grout development proposals to the U.S. Treasury and Gulf Coast Restore Council who are and administering the fine expenditure and recovery program for the next 15 years under the federal RESTORE Act.
- A Parks Master Plan has been completed in draft form and is under review by the Board of County Commission with final approval set for December 2018, setting the policy and direction for park and preserve development for the next 10-15 years serving as the guiding document for the County's Capital Improvement Plan and Infrastructure Sales Tax investments.

## **PUBLIC SAFETY**

- Florida Beach Patrol Chiefs Association recognized Beach Patrol (formerly Marine Rescue) as Florida's Beach Patrol of the Year.
- EMS designed and implemented a total system redesign pilot project, to include 12-hour ambulances, relieving employee fatigue and increasing employee morale.
- Emergency Communications Center was recognized for excellence by the Association of Public-Safety Communications Officials with an International Technology award.
- Diverting over \$1 million in healthcare costs through the efforts of the Community Paramedicine Program.



## **PUBLIC WORKS**

- Launched the Regional Traffic Management Center (RTMC) traveler website providing access to the real time video cameras used at the traffic management center.
- Initiated design work on 3 major sales tax projects: Moccasin Wallow Rd – US 41 to I-75, Canal Rd – US 301 to US 41, 60th Ave E – US 301 to Mendoza Rd.
- Completed the 4-lane construction of 53rd Ave W from 43rd St W to 75th ST W.

## **UTILITIES**

- Successfully collected over 600 thousand cubic yards of debris resulting from Hurricane Irma.
- In September 2018, the Utilities Department successfully completed a bond issuance of \$75million for infrastructure needs. In doing so, the public utility revenue bonds received a AAA rating from Fitch Ratings which is an upgrade from the prior rating of AA+.
- Completed customer information system update and implemented Customer Web Access, providing enhanced features for our utilities customers.
- Completed 342 manhole inspections and 274 Inflow Defender Max inserts were installed within the Bayshore Yacht Club Basin. The inserts reduce maintenance costs and significantly prevents rainfall from entering the sanitary sewer system through the manhole cover and upper frame area. The number of high water issues at lift stations in the area have been greatly reduced.

# Department Short-Term Goals

## Manatee County Fiscal Year 2019

### **BUILDING AND DEVELOPMENT**

- Improve our department work area to accommodate our staffing levels.
- Upgrade pay scale for Permitting and Code Enforcement divisions.
- Create a more dynamic and diverse workforce.

### **CONVENTION & VISITORS BUREAU**

- Develop a conceptual Master Plan with the University of South Florida, Sarasota Bradenton International Airport, and the county's Redevelopment and Economic Opportunities Department. This Master Plan would give a conceptual look in that corridor that could include student housing, multi-modal trails, and a newly designed US 41.
- Evaluate and cost-out the need for additional capital improvements at the Bradenton Area Convention Center that would complement a future full-service convention center hotel.
- Develop and get approval of capital improvements at Premier Sports Campus that would help diversify our business.

### **COUNTY ADMINISTRATION**

- Complete review and re-development of the Impact Fee Study and Impact Fee schedule
- In December 2015, the Board adopted the current impact fee study and fee schedule. The Florida Impact Fee Act requires impact fees to be based upon most recent and localized data. The County's Land Development Code requires an update at least once every 5 years. Due to the time it takes to develop an updated study and fee schedule, staff is beginning the process in 2018. This time, staff is also developing a mobility plan, which will be a county-wide transportation plan for the county and mobility fee for Board consideration. A mobility fee is relatively new concept being used by more local jurisdiction to better address transportation planning issues and funding. The result will be an updated and fair impact fee schedule and mobility/transportation plan to better guide the Board in future transportation decision making.

## **FINANCIAL MANAGEMENT**

- To complete the FY20 & FY21 Budgeting and Capital Improvement Plan process.
- Implementation of a new cloud-based budget software.
- Development of an Infrastructure Sales Tax in Brief as a summary of the program.
- Development of a Citizen's Budget designed from the viewpoint of the taxpayer.
- The Procurement Division will submit its application for the National Institute of Governmental Purchasing's Commodity/Services Code (NIGP) Outstanding Agency Accreditation Achievement Award (OA4) in 2019. This accreditation program recognizes agencies that lead the public procurement profession through the implementation of best practices and reflects an entity's achievement of professional competency.
- Complete review and re-development of the Procurement Division Administrative Standards and Procedures based upon national standards.
- Implementation of supplier training courses based upon the theme of "How to do business with Manatee"

## **INFORMATION TECHNOLOGY SERVICES**

- New Mymanatee.org Makeover - Manatee County Government now has a new public website using a hosted vendor solution! The project scope included the migration of live content in our previous public legacy website, and the retirement of the current public website. To assure the consistency of the look and feel for citizens, the project included the establishment of web governance procedures for generating, reviewing, editing content, and other procedures, increasing the consistency for our users maneuvering through the website. Project tasks activities began in January 2017. Information Technology Services rolled out the new site on 6/7/2018. Check out the new look and feel and increased user-friendly navigation!

- Unified Communications (Voice Over IP) - The Board of County Commissioners and supported agencies previously had (34) telephone systems, (12) voice mail auto attendants, (3) citizen call center servers, (3) recording servers and special application servers, and 4,000+ telephone handsets at various geographical locations. The systems were of various models and size with approximately seventy-five percent of the equipment being at end of life. A failure to address this issue could have potentially created an increased disruption of telephone services, citizen services, and much higher maintenance cost to keep the equipment functioning. Newer technology utilizes the data network for transport of voice and eliminates the need to install and maintain dedicated “voice” cabling or PBX rooms. Information Technology Services has migrated in-scope (32) telephone systems, replaced 3,300 telephones across 43 locations, replaced 1900 voicemail accounts, and implemented 8 Call Centers with nearly 100 Call Center Agents. With the implementation of Voice over IP, cost savings is realized on the existing telecommunications infrastructure and implementation alleviates the need to support voice cabling and PBX facilities. Going forward, new facilities or installation requests will receive an immediate reduction in costs due to the elimination of “voice” infrastructure from the construction projects or work request. During the FY17/18, Information Technology Services has successfully installed the appropriate hardware and successfully deployed phones to all Board of County Commissioner Departments, the Clerk of the Court, the Judicial Center, and to all Manatee County Sheriff Office Buildings. This was a long and somewhat complicated journey, but worth it! The County could potentially expect to save \$1,500,000 over the next 15 years. A smart value for the citizen’s Manatee County.
- Geographic Information Systems Hurricane Suite - The Manatee County Government Hurricane Suite Application was built in response to lessons learned from Hurricane Irma, 2017. The goal was to make popular storm-related information easier to access for citizens. Geographic Information System staff worked with the Public Safety Emergency Operations Center and Manatee Public Works to allow real-time connectivity for shelter status, sand bag locations, road closures, and evacuation levels. This project uses the ArcGIS portal, and the work to make certain important information is readily available was completed in August. The application is poised for use during Manatee emergency activation.



## **NEIGHBORHOOD SERVICES**

- Begin development of creative labs at each of the six Manatee County Libraries. These idea labs provide hands-on opportunities for teens to develop marketable skill sets.
- Open former library annex as a family early literacy and development center in November 2018.
- Begin construction of a 3,000 sq. ft. addition to the Braden River Library, adding a new Youth 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.
- Complete the transition of all nonprofit agency contractual agreements to the Results First format providing an investment driven outcome to the citizen.
- Establish Peer Coaching program to reduce opioid-based overdoses.
- Select and contract with vendors to implement two new Neighborhood Connections Action Plans (Washington Gardens and Parrish)
- Establish at least one new satellite outreach Veterans Services office and develop funding for one more Veteran's staff member to service it.
- Develop a Manatee Libraries 10 Year Master Plan via funding from the Library Foundation, Inc.
- Develop an Indigent Burial means testing process and bring it into the realm of the county under a staff member in Aging and Eligibility Services. Further develop a burial/cremains process, reducing costs and employing a scatter garden approach.

## **PARKS AND NATURAL RESOURCES**

- 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 the remainder calendar year of 2018 and FY2019.
- With the approved additional fulltime position and bringing an existing part-time position to fulltime, offer enhanced programming and implementation of diverse programs by the Agricultural Extension Division such as Urban Horticulture, Family Nutrition, and farm sustainability practices.

## **PROPERTY MANAGEMENT**

- Renovations at Blackstone Park; dugouts, concessions, and restrooms.
- Beach Life Guard Towers replace existing and add additional towers on various island locations.
- Renovations/Replacements at GT Bray Park; Softball/Baseball concession building, dugouts, enlarge dog park, led lighting, reconstruct football building, backstops, skate park, and soccer building.

## **PUBLIC SAFETY**

- Upgrading the Public Safety audio-visual equipment inside the Public Safety Center, Beach Patrol Headquarters and new portable equipment for our Animal Services division.
- Establish a county-wide 311 systems; consolidating existing call center services.
- Open a new downtown cat adoption center for Animal Services with almost twice the capacity of the current location.

## **PUBLIC WORKS**

- Bid and begin construction of 44th Ave E from 45th ST E to Creekwood.
- Complete the design for 44th Ave E from Creekwood to Lakewood Ranch Blvd.
- Launch the Transit real time bus information/tracking system for the fixed route MCAT buses.

## **REDEVELOPMENT AND ECONOMIC OPPORTUNITY**

- Complete a Strategic Plan and Report for the Southwest District that outlines initiatives and projects that serve to build the tax base, attract private investment, grow quality jobs, improve infrastructure connections, and create a brand/place.
- Complete an economic development strategy and infrastructure plan to attract business and investment to the area around Port Manatee.
- Facilitate the development and construction of three multi-family affordable rental housing projects to add at least 200 new rental units.

## *UTILITIES*

- Bio Treatment Unit fully integrated into Water Treatment Plant (WTP) surface water treatment process with expected biological removal of odorants demonstrated by May 1, 2019. Completion of the Biological Treatment Unit (BTU) at the WTP. While the primary benefit of the BTU will be better control of taste and odor causing algal metabolites that occur in Lake Manatee, it will do so without using additional treatment chemicals and will significantly reduce the need for powdered activated carbon, which will reduce the carbon footprint of the treatment process. This use of naturally occurring bacteria on a support media will serve as an additional treatment barrier to other contaminants that may occur in the surface water. This concept was conceived by the Manatee County Utility Department staff and pilot tested at the Lake Manatee WTP over 4 years and is a unique application of a biological process for producing drinking water.
- Improved efficiencies in billing and payment processes within Customer Service.



# Long Term Goals and Strategy

2018



## BACK TO THE FUTURE

**A Visioning Project with the Community**

## WHERE ARE WE HEADING



**If you don't know where you are going, you'll end up someplace else.**

**- Yogi Berra**



1968

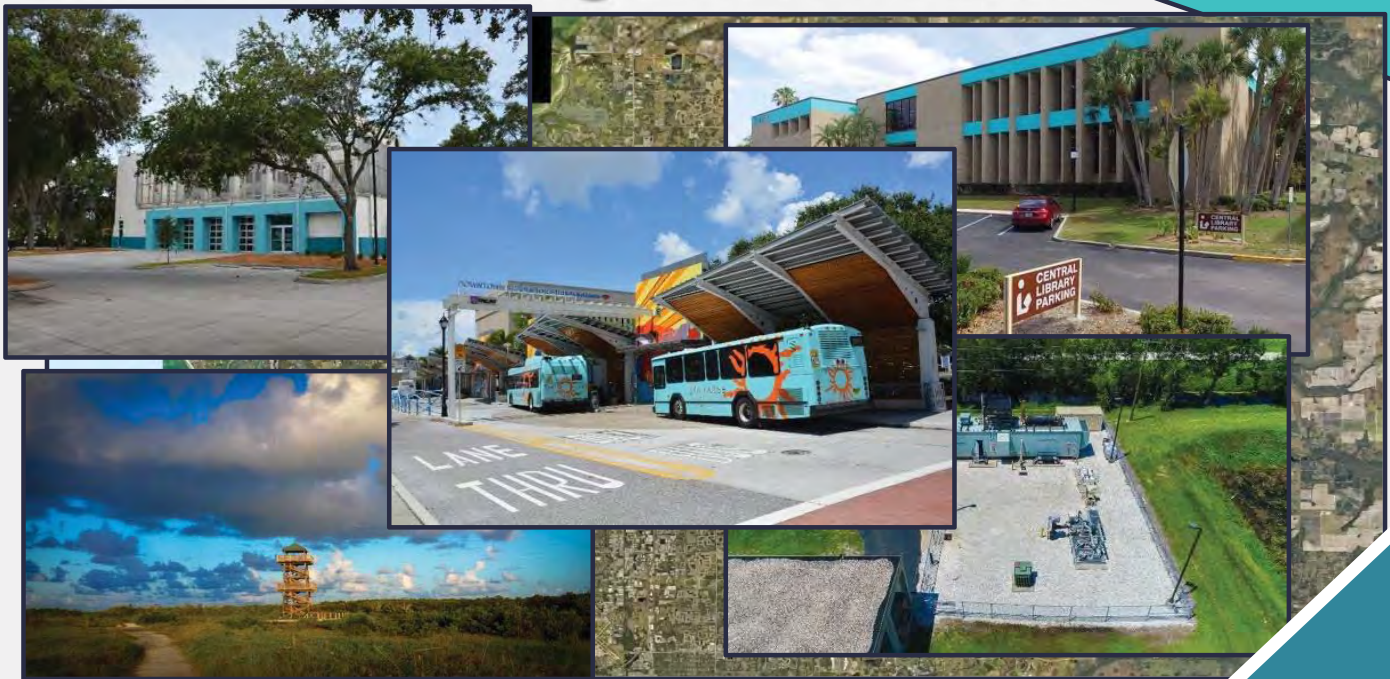
Plans have helped shape  
what our community looks  
like today

Require vision and  
adaptability

Vision leads to some great  
things



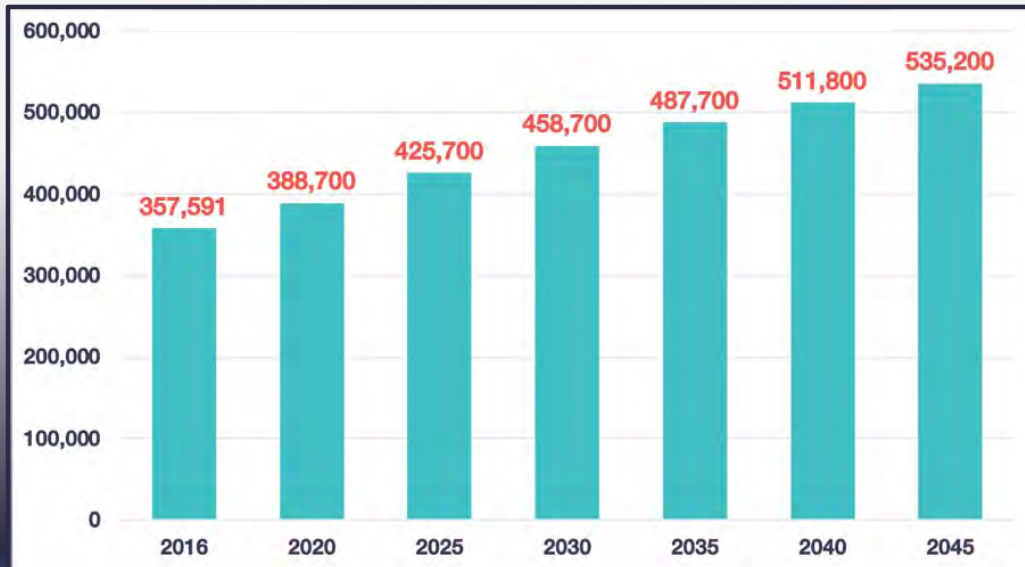
## Innovative Changes Over Time



Accomplishments,  
Goals & Strategies



# Population Growth



Source: UF Bureau of Economy & Business Resource April 2017

## How We Have Grown

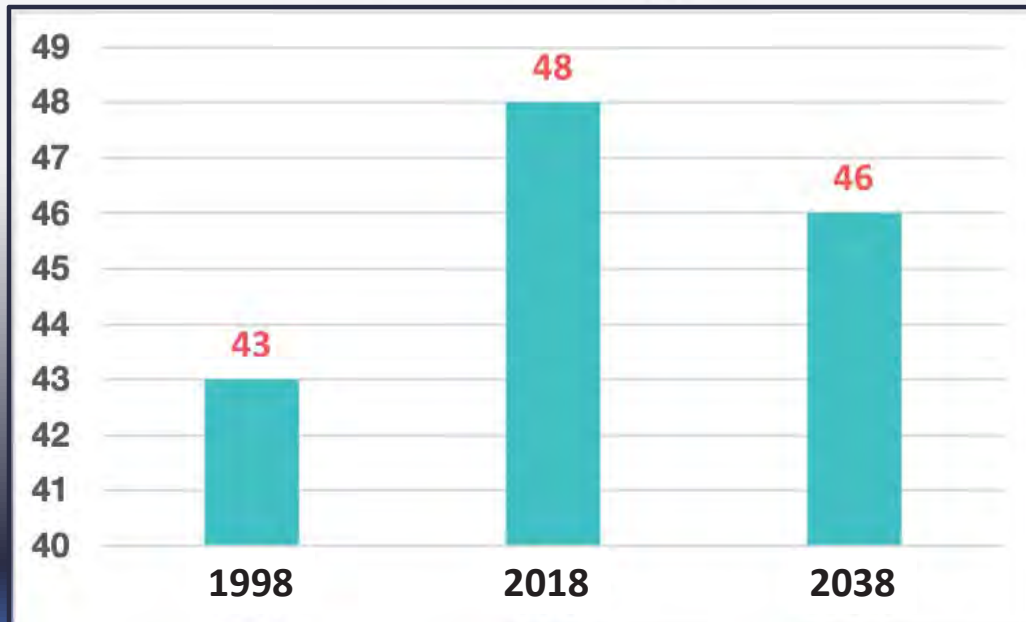


By 2038 –  
44,834 Dwelling Units

Average of 2,000  
Dwelling Units/Year

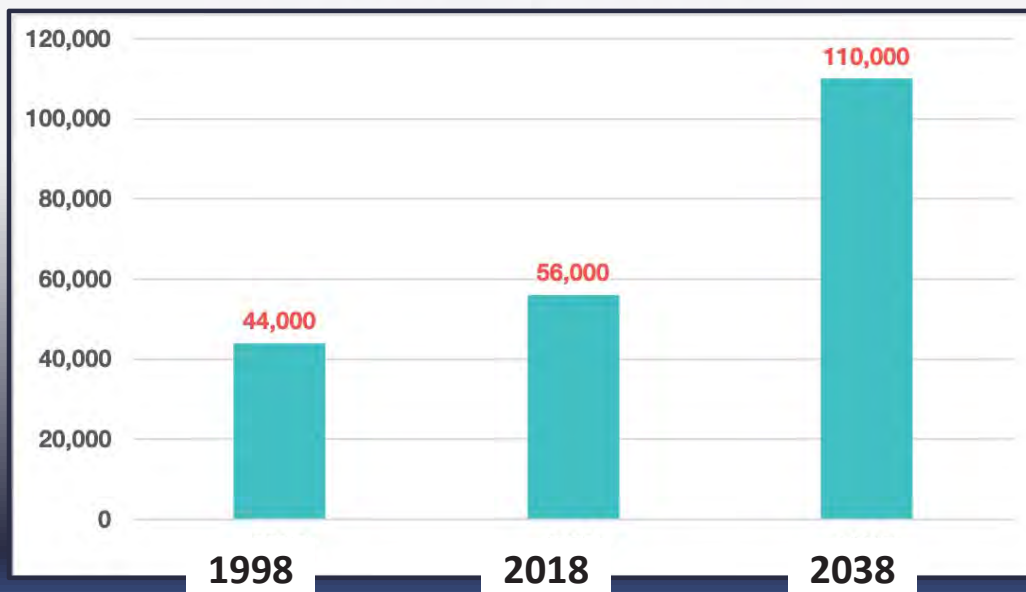
Source: Manatee County Aerial Maps, GIS

## Median Age



Source: U.S. Census, 2010

## Households 65+



Source: Woods & Poole Economics, 2017



## Race, Ethnicity, & Culture

	U.S. 2000	Florida 2000	Manatee 2000	Manatee 2050
Black, Non-Hispanic	12.3%	14.6%	8.2%	8.3%
Hispanic (Any Race)	12.5%	16.8%	9.3%	38.9%
White, Non-Hispanic	75.1%	78.9%	86.4%	50.8%

Source: Woods & Poole Economics, 2017

## Household Size



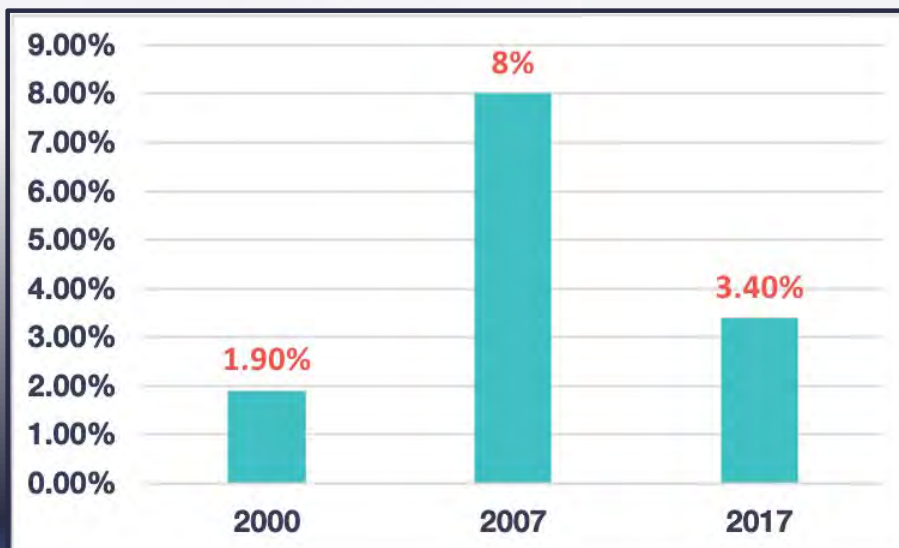
Source: Woods & Poole Economics, 2017

# ECONOMICS

“Anyone who has ever struggled with poverty knows how extremely expensive it is to be poor.

- James A. Baldwin

## Unemployment



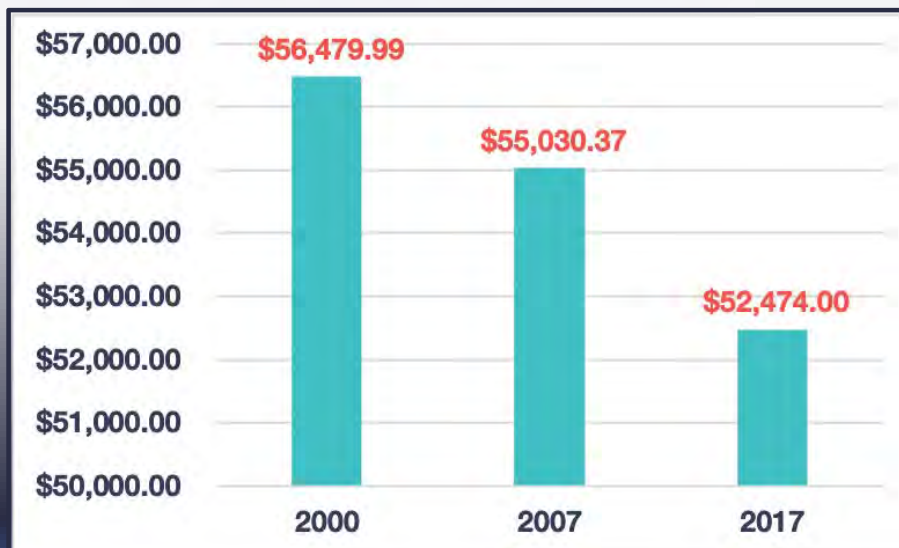
Source: Bureau of Labor Statistics

While the late 1990s saw strong unemployment rates, the economic recessions during the 2000s greatly impacted the economic vitality of the county.

Since 2010 however, the unemployment is nearer to the 2000 unemployment rate.

Accomplishments,  
Goals & Strategies

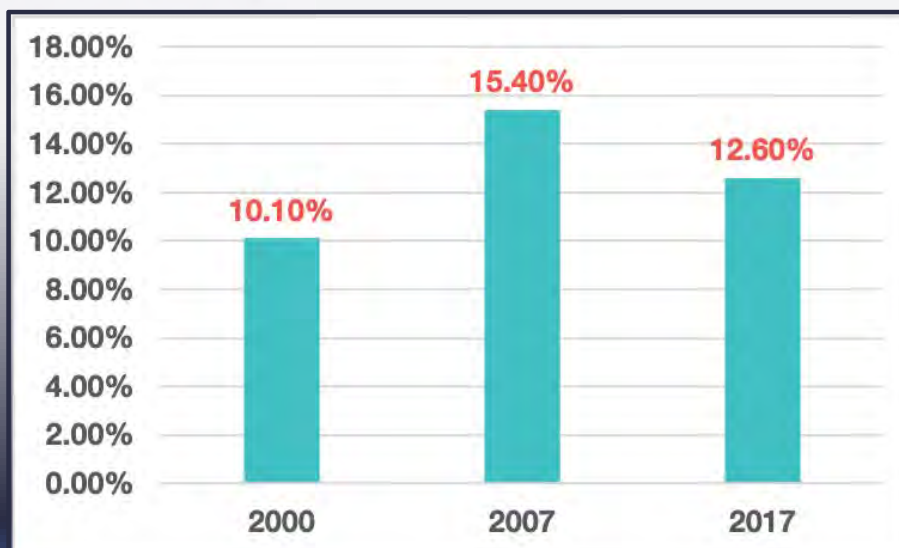
## Real Median Income



When adjusted to 2017 dollars, the median income in Manatee County has consistently fallen since 2000.

Source: American Community Survey, U.S. Census

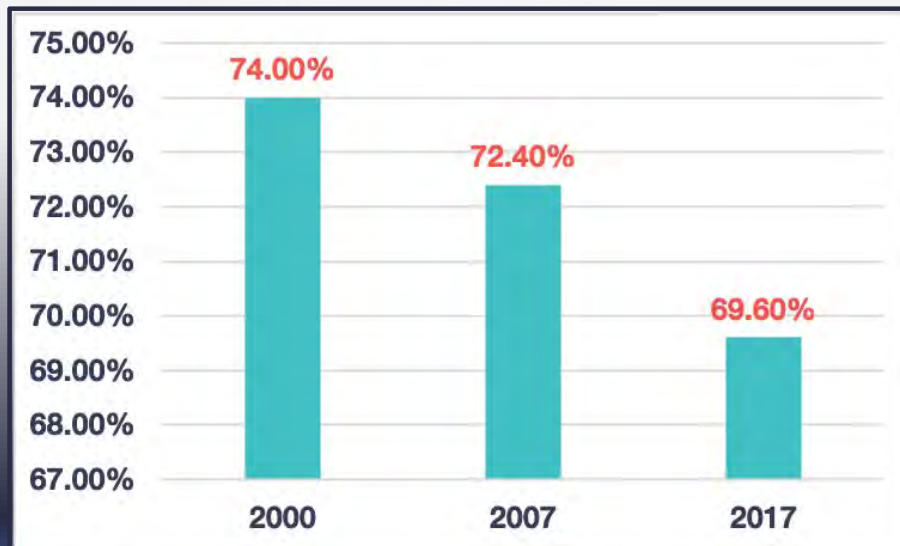
## Poverty



Following the recessions of the 2000s, the poverty rate increased in Manatee county by almost 5%, but has since declined to a little over 12%.

Source: American Community Survey, U.S. Census

## Home Ownership



Homeownership has likewise fallen consistently since 2000.

Source: American Community Survey, U.S. Census

## Affordable Housing



Despite increased demand for rental units, the percentage of households paying over 35% of income has remained consistent since 2010, but increased from 2000.

Source: American Community Survey, U.S. Census



# Educational Attainment



Overall, there are higher rates of educational attainment in Manatee County.

Source: American Community Survey, U.S. Census

# Inflation Rates

## 52.36%

Cumulative Inflation Rate  
Since 1997

A \$20 purchase in 1997  
would cost \$30.54 in 2017.  
By 2037, it could cost \$50.

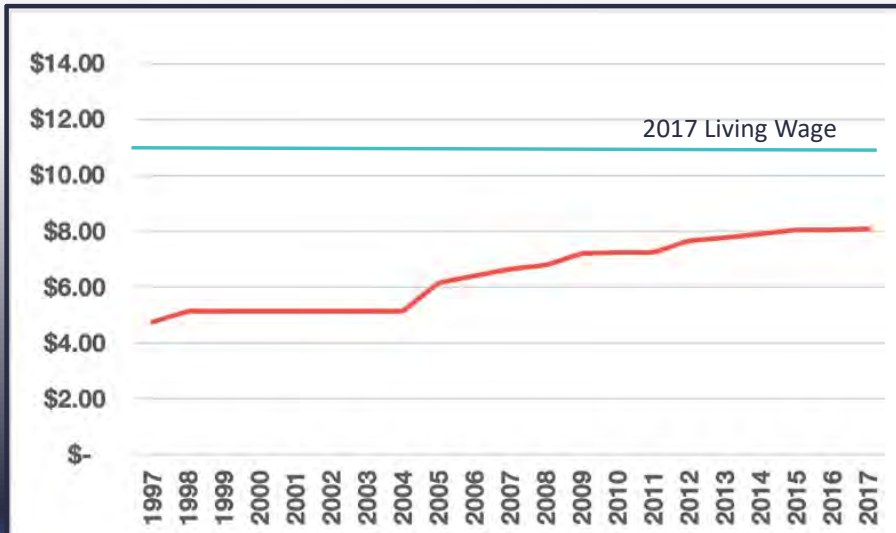
Projected value of the dollar is assuming an average inflation rate of 2.32% with a cumulative inflation rate of 149.86%.

While interest rates can vary, the historical inflation trends suggest that the dollar is going to continue to experience inflation.

Source: <https://smartasset.com/investing/inflation-calculator>

# Minimum Wage

Minimum Wage

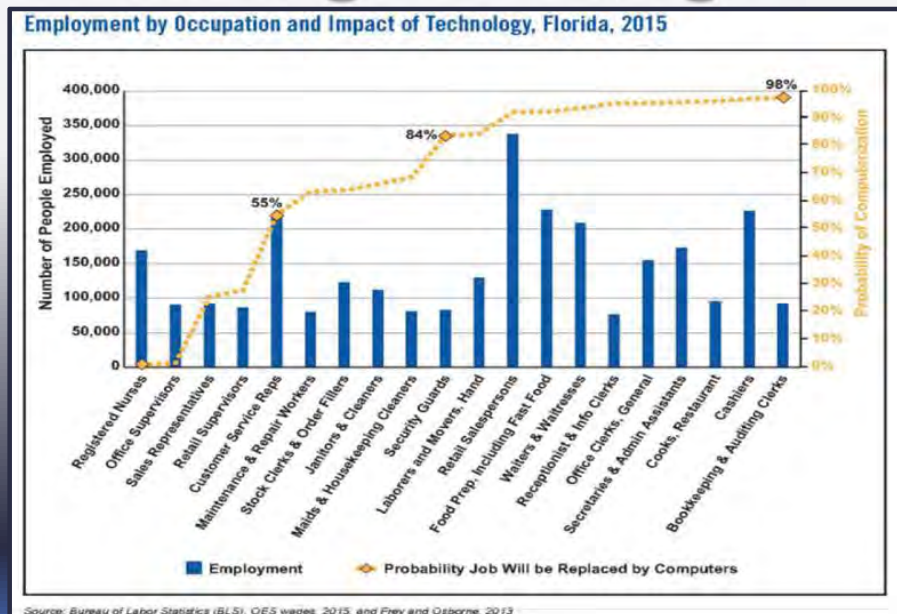


Source: Florida Department of Economic Opportunity (2017)  
MIT Living Wage Calculator (2017)

While minimum wage has risen since 1997, the present minimum wage still falls short of a livable wage in Manatee County.

If minimum wage continues to rise at it's historical rate, it would still fail to provide an adequate livable wage.

# Technological Change



Source: Bureau of Labor Statistics (BLS), OES wages, 2013, and Frey and Osborne, 2013

Source: U.S. Bureau of Labor Statistics (2017), Frey and Osborn (2013)

Many industries will be impacted by technology.

According to a 2015 study, many jobs – white & blue collar – will be replaced by computers.

Accomplishments,  
Goals & Strategies

# INFRASTRUCTURE

“

**I think our cities' deteriorating infrastructure is a silent crisis.**

**- Betsy Hodges**

**1998**

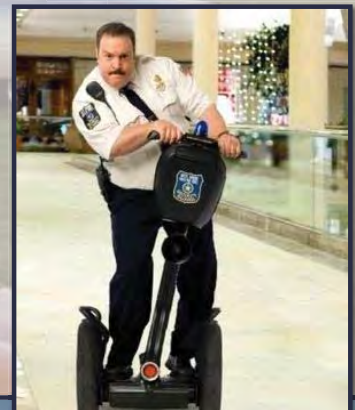
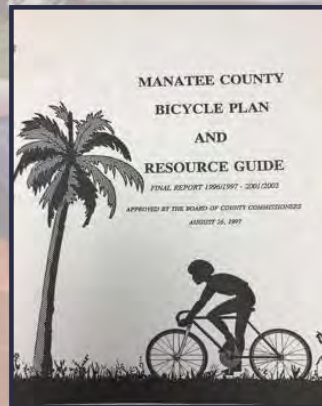
## Transportation

SUVs became popular

Electric vehicles a novelty

Segway was the future of transportation

A Bicycle Plan was in place...but not followed well





1998

# Transportation Accomplishments



2018

# Transportation

## Trends:

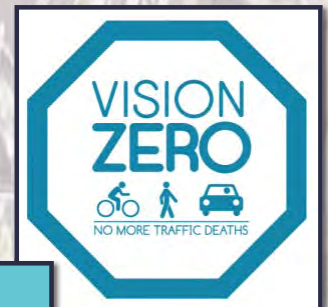
- USA Growing mostly suburban
- Shifting towards Mobility

**Person > Car**

- Electric Vehicles are Main Stream
- Rideshare | Uber | Lyft

## Transportation Infrastructure

- Complete Streets
- Vision Zero
- Safe Routes to School
- ASCE Grade is D+



Accomplishments,  
Goals & Strategies



2018

# Transportation Accomplishments

- Fort Hamer Bridge
- 44<sup>th</sup> Avenue Extension
- SR 64 Improvements
- Complete Street Projects in Palmetto
- DeSoto Bridge analysis underway



2038

# Transportation

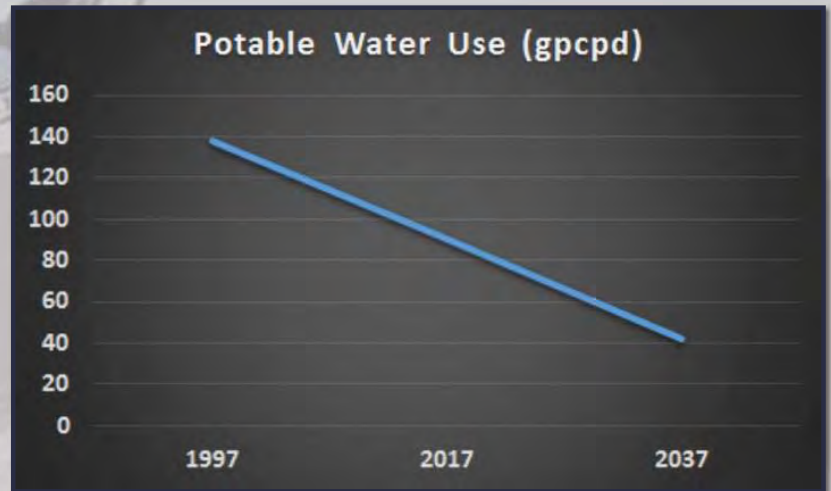


# Potable Water



Currently:

- Capacity until 2034
  - 1,300+ Miles of Pipe Line
  - 7.6 MGD
  - Will require new supplies and sources
- Use of Reclaimed Water
- Ground Water Replacement Credits
- Continued Conservation



Source: Manatee County Utilities Department

# Sewer

- Vital Element of Society
- Vital for the Environment
- Currently 3 Plants
  - 1,133+ Miles of Pipe Line
  - 4.4 MGD/plant
  - Injection wells for effluent
- Continued Conservation from Potable Water are necessary

What happens when these are at capacity?  
Is that capacity closer than we think?

Source: Manatee County Utilities Department



# Lena Road Landfill

13.8 MCYD

Year End & Current

Hurricane Irma Produced

456,000 CYD

Lifespan in years

Source: Manatee County Utilities Department

# County Facilities

1950 - Present

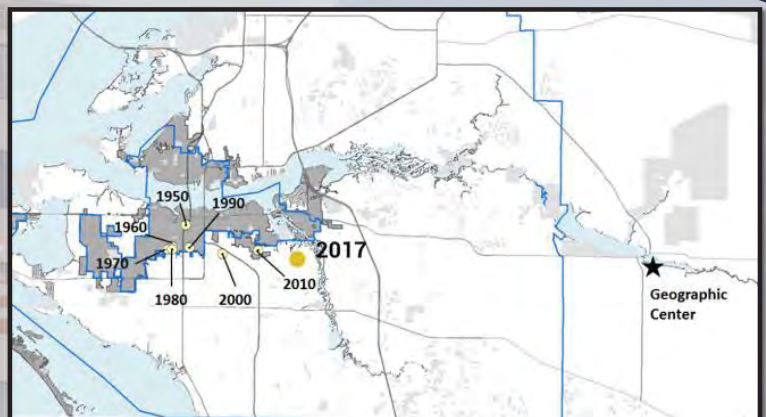
Service Delivery Strategy:

- Headquarters: Admin Building
- Satellite Customer Service Centers
- Back Office/Yards

Are we where we need to be?

Are we most convenient for the citizens?

Are we operating efficiently?



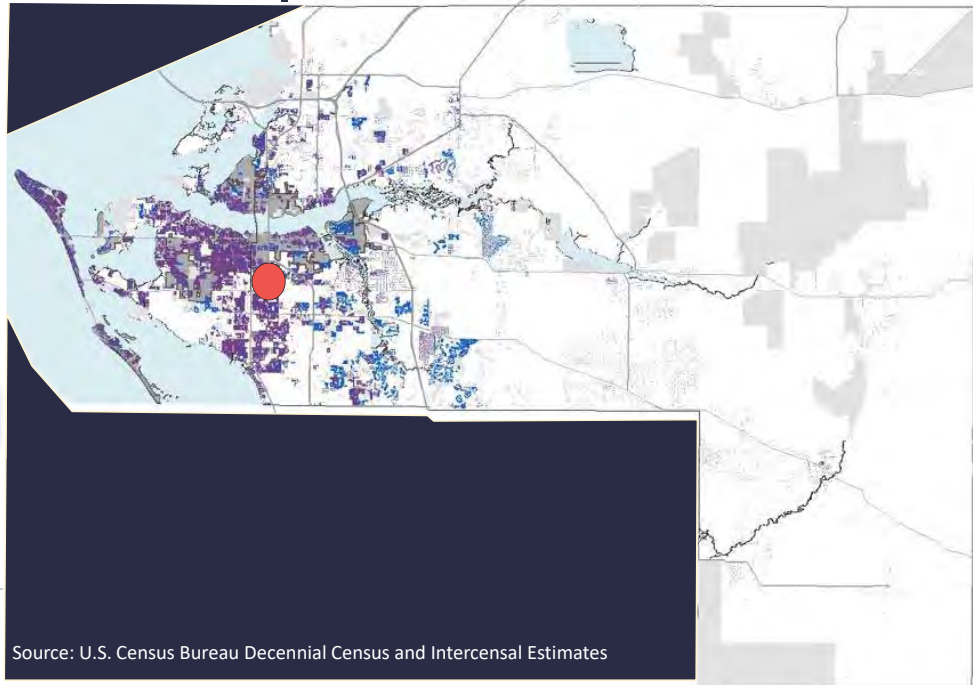
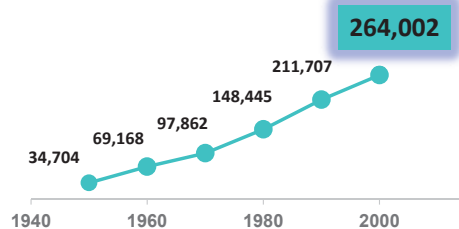
Source: Manatee County Government

# Resident Population | By Decade: 1991-2000

● Residential Centerpoint

## Residential Units

- Built 1991 to 2000
- Built 1990 or Earlier

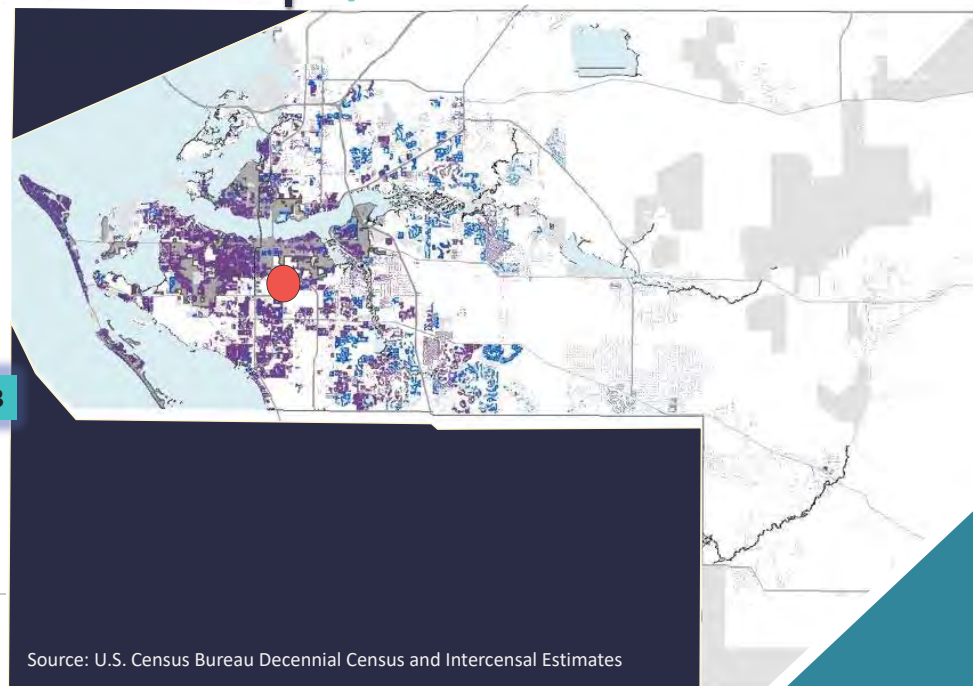
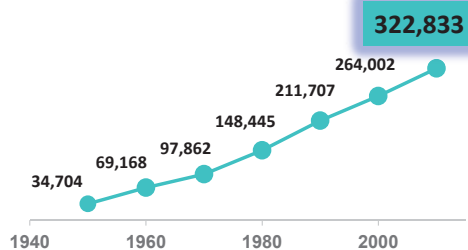


# Resident Population | By Decade: 2001-2010

● Residential Centerpoint

## Residential Units

- Built 2001 to 2010
- Built 2000 or Earlier



Accomplishments,  
Goals & Strategies

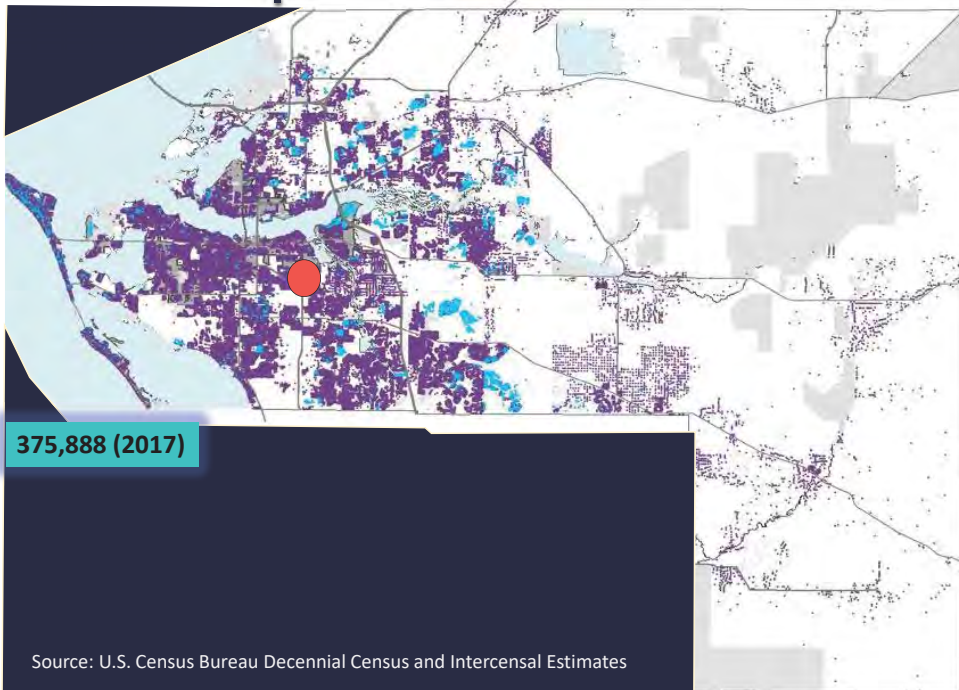
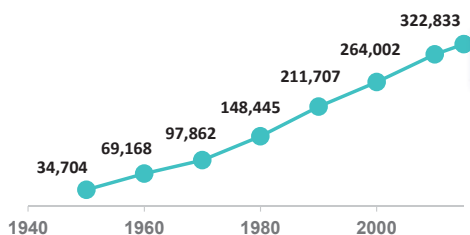


# Resident Population | By Decade: 2011-2017

## ● Residential Centerpoint

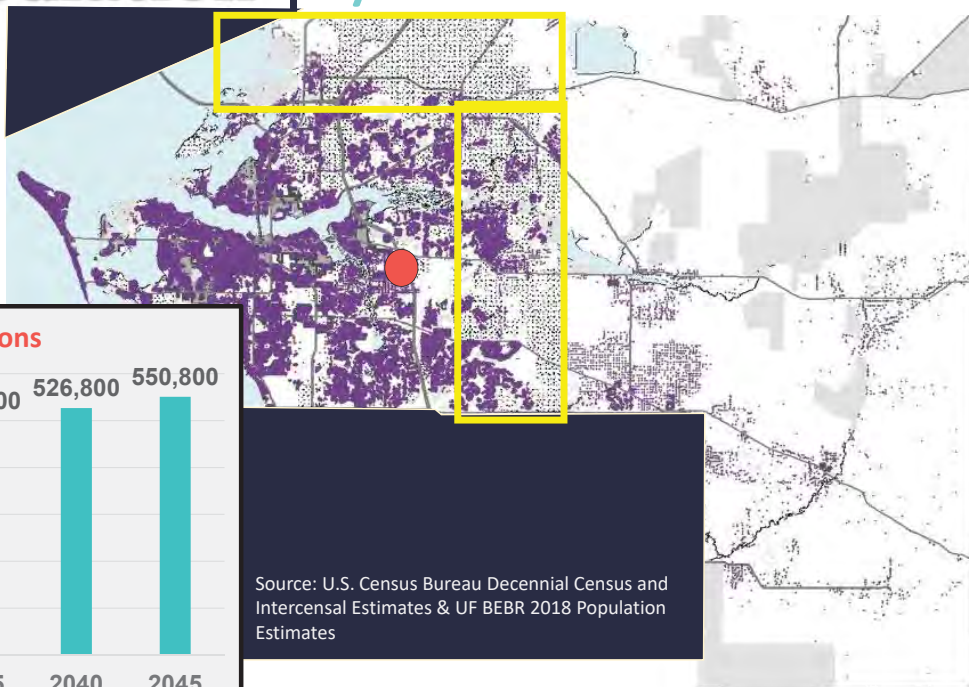
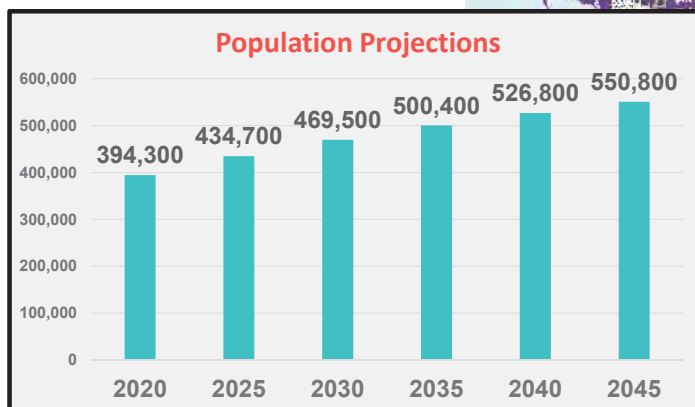
### Residential Units

- Built 2011 to 2017
- Built 2010 or Earlier

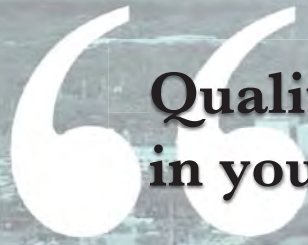


# Resident Population | By Decade: 2038?

## ● Residential Centerpoint



# QUALITY OF LIFE



**Quality of life actually begins at home - it's in your street, around your community.**

**- Charles Kennedy**

**1998**

## Libraries



**Accomplishments,  
Goals & Strategies**



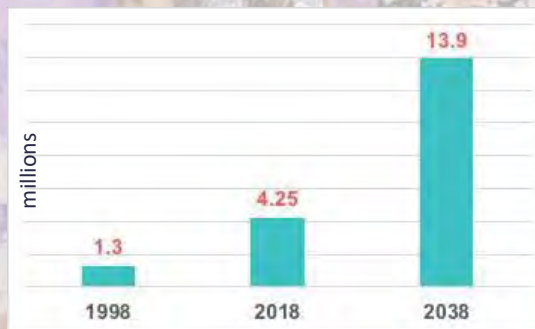
2018



2018

835,000

Visits



\$7,040,600

Saved by residents

805 Lit + Art Journal



Librarian of the Year (2017) - Ava Ehde  
 Friends, Foundation & Board Award (2017)  
 Library of the Year (2016)  
 Betty Davis Miller Youth Services Award (2016)  
 Lifetime Achievement Award- Kevin Beach (2016)  
 Outstanding Friends Member - Doris Pope (2016)  
 Keep Manatee Beautiful Recycling Award (2015)  
 Libraries Change People's Lives Award (2015)  
 Library Innovation Award (2013)  
 Betty Davis Miller Youth Services Award (2013)

## Library Accomplishments

2038

New facilities from half-cent sales tax

Aging population

Growing Hispanic population

Young families

Increased focus on e-resources and technology

Private sector inspiration



Accomplishments,  
Goals & Strategies



2038

## Funding & Concerns

Value of  
Public Libraries In  
Florida

\$1 = \$10.18

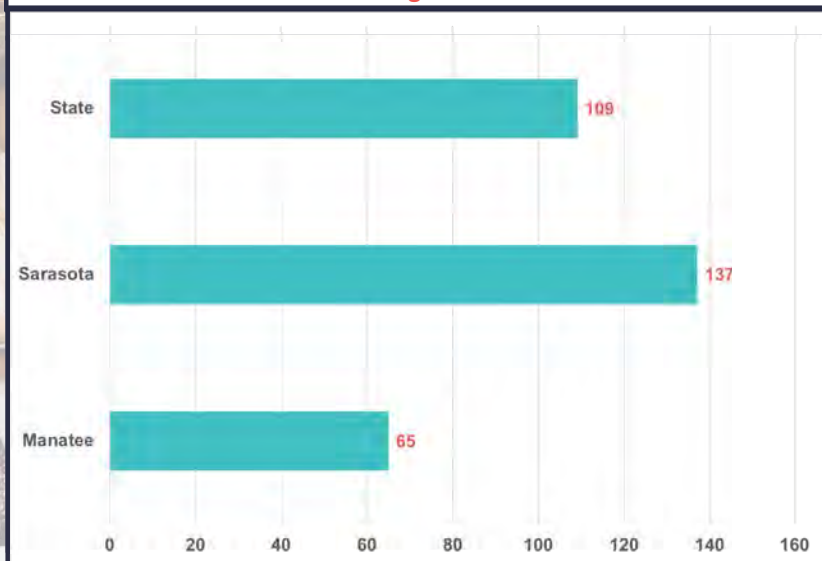
[roi.info.florida.gov](http://roi.info.florida.gov)

\$17.36/capita  
(Manatee County)

VS

\$26.35/capita  
(Average FL Library)

Staffing Levels



Source: Florida Department of State Division of Library and Information Services  
Public Library Statistics & Ranked Data Tables 2015/2015

1998

## Parks & Natural Resources



- Beach re-nourishment & artificial reefs
- Emerson & Duette Preserves - 1,000 visits/year
- No Rye, Robinson, Riverview Pointe Preserves
- GT Bray had no trees
- 38 local parks
- 1 district park
- 3 regional parks
- Last master plan drafted in 1975





2018

70 Parks  
28,000 Acres

68 Miles of Trails

56,000 acres  
under conservation

2.6 miles of coastline

500,000 visitors/year to  
Robinson & Emerson  
Preserves



2018

## Accomplishments



[planmanateeparks.com](http://planmanateeparks.com)

Accomplishments,  
Goals & Strategies

2038

## Future Recreation

- Comprehensive Master Plan for Parks, Recreation, and Open Space details plans for parks, pools, greenways, trails, playgrounds, & more
- New parks/pools
  - East County, Hidden Harbor, Lincoln Park
- John Marble renovation
- Improve athletics fields
- Shade
- Air-conditioning
- Environmental horticulture



## Funding & Concerns

- By 2038, we will have spent \$100 million to purchase new lands & improve existing parks & natural resources
  - \$64m sales tax
  - \$38m impact fees
- Fewer staff & more residents per acre than surrounding counties
- More conservation land needed

### Percent of Open Space

Manatee County	Sarasota County	Hillsborough County	Pasco County	Lee County	State of Florida
12.5%	52%	16.8%	23.4%	19.9%	30%





# LOOKING TO THE FUTURE

“What is a legacy? It’s planting seeds in a garden you never get to see.”

- Hamilton, The Musical

## Planning for the Future

Infrastructure  
for 2038?

Jobs & Economy  
for 2038?

Housing  
for 2038?

Quality of Life  
Services  
for 2038?

[www.myanatee.org/backtothefuture](http://www.myanatee.org/backtothefuture)



/manateemillennials



@ManateeMillennials



@WeAre\_M3



/manateemillenni

Accomplishments,  
Goals & Strategies



# Planning for the Future

What are the top 5 things you think our community should do to prepare:

## INFRASTRUCTURE

Density? Other modes of transportation?

# Planning for the Future

What are the top 5 things you think our community should do to prepare:

## JOBS & ECONOMY

Telecommuting?

# Planning for the Future

What are the top 5 things you think our community should do to prepare:

## HOUSING

Tiny homes? Container homes?

# Planning for the Future

What are the top 5 things you think our community should do to prepare:

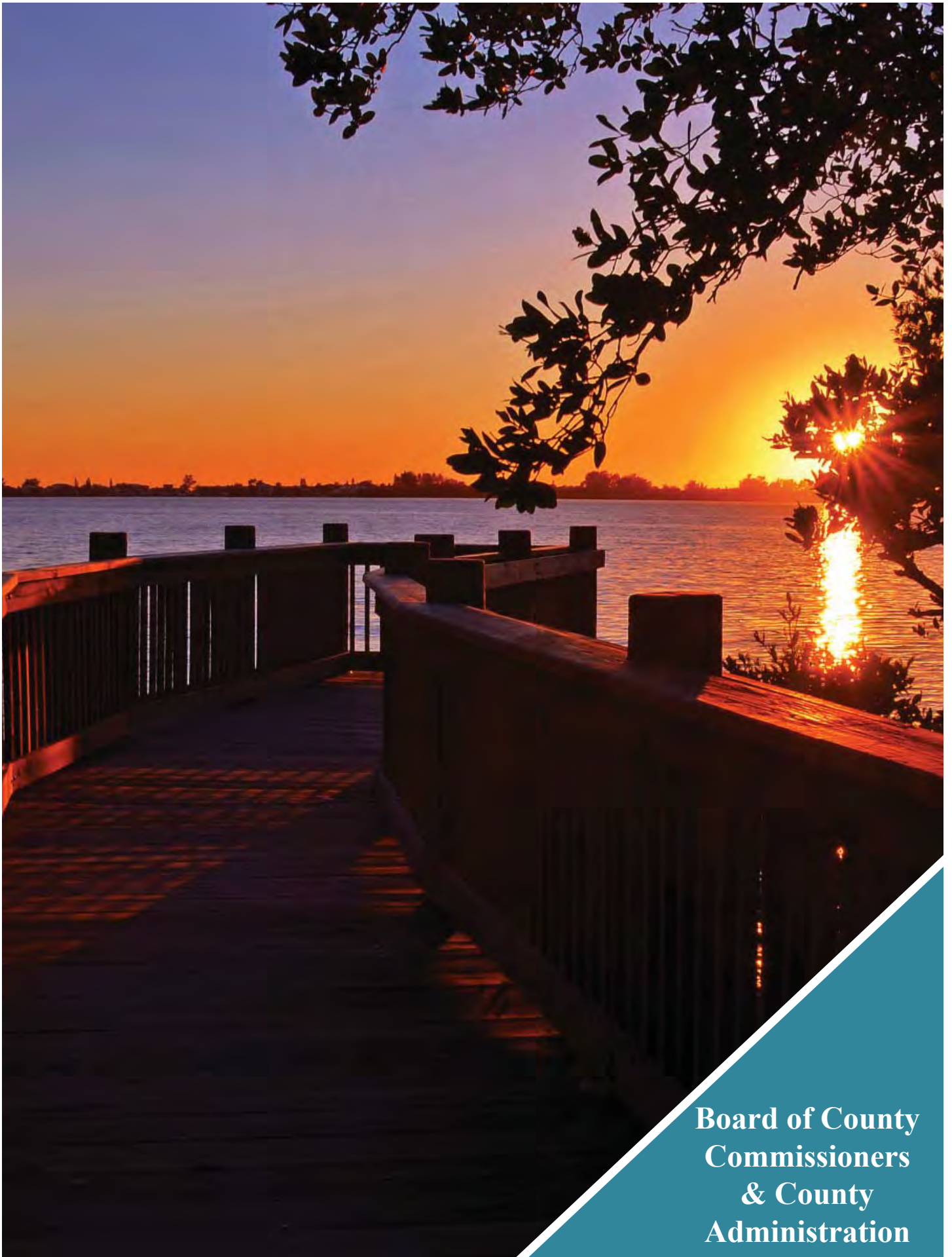
## QUALITY OF LIFE

More libraries? Parks?  
Other requested services?

Goals,  
Accomplishments  
& Strategies







**Board of County  
Commissioners  
& County  
Administration**

# Board of County Commissioners & County Administration

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

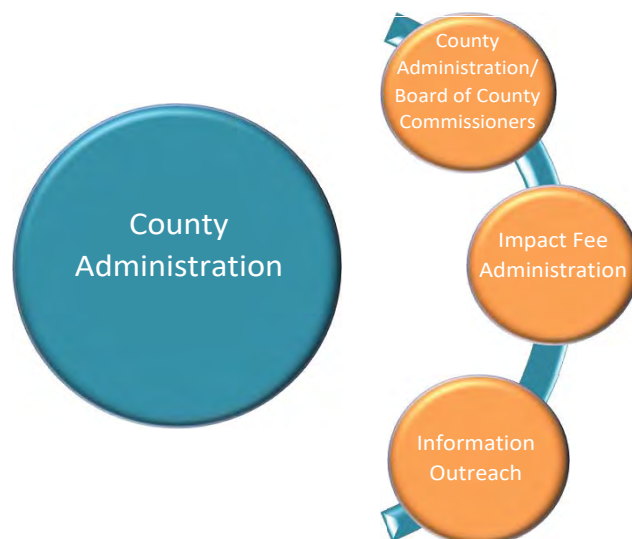
The Board of County Commissioners consists of the seven elected commissioners and their support staff. Support staff provide administrative support to the seven County Commissioners, while the Board is responsible for establishing policies through adoption of formal resolutions and ordinances.

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

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

The Impact Fee program is responsible for determining the required impact fees; overseeing collection of impact fees; coordinating and monitoring credit applications; preparing periodic reports on collections and credits; and evaluating, revising, and implementing the program. This program requires significant coordination with the Building and Development Services, Public Works, Public Safety, and Parks departments. There is also a great deal of contact with the public, particularly with applicants seeking development approvals.

## Organizational Structure



## County Administration

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	2,714,068	2,912,966	3,205,779
Program/ General Revenue	560,517	591,394	748,669
Totals:	3,274,585	3,504,360	3,954,448

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
County Administration/Board of County Commissioners	2,058,150	2,171,633	2,449,374
Impact Fee Administration	560,517	591,394	748,669
Information Outreach	655,918	741,333	756,405
Totals:	3,274,585	3,504,360	3,954,448

Budgeted Positions:	24	25	25
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## 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, and Community Redevelopment Agencies.

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

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

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#### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	2,058,150	2,171,633	2,449,374
Totals:	2,058,150	2,171,633	2,449,374

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#### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	1,838,507	2,002,153	2,263,364
Operating	219,643	169,480	186,010
Capital	0	0	0
Totals:	2,058,150	2,171,633	2,449,374

Budgeted Positions:	16	16	16
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#### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
BCC Appointments/Briefings	5,417	6,500	6,550
BCC Service Requests	472	500	525
Board Meeting/Work Sessions	73	68	70
Agenda Items	1,474	1,700	1,750
Proclamations	61	65	67

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

The Impact Fee program determines the required impact fees; oversees collection of impact fees; coordinates and monitors credit applications; prepares periodic reports on collections and credits; and evaluates, revises, and implements the program. This program requires significant coordination with the Building and Development Services, Public Works, Public Safety, and Parks departments. There is also a great deal of contact with the public, particularly with applicants seeking development approvals.

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

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

## Impact Fee Administration

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Program/ General Revenue	560,517	591,394	748,669
Totals:	560,517	591,394	748,669

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	244,571	190,015	193,491
Operating	315,946	401,379	555,178
Capital	0	0	0
Totals:	560,517	591,394	748,669
Budgeted Positions:	2	2	2

### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
Estimates Given for Fees	350	400	400
Building Permit Reviews	1,294	1,200	1,200
Planning Dept Preapplications Processed	142	140	140
Alternate Impact Fee Analyses Processed	0	5	10
Impact Fee Credit Authorizations	6	12	12



## Information Outreach

### Program Purpose and Description

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

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

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	655,918	741,333	756,405
Totals:	655,918	741,333	756,405

<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	429,442	479,317	500,538
Operating	214,582	235,726	245,867
Capital	11,894	26,290	10,000
Totals:	655,918	741,333	756,405
Budgeted Positions:	6	7	7

<u>Program Measures</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Information Requests	49,692	42,000	42,500
Requests for Service	4,116	5,000	5,000
Email Requests	38,293	29,000	29,500
Immediate Resolutions	42,143	35,000	35,500





Constitutional Officers

# Constitutional Officers Budgets

## Clerk of Circuit Court

	<b>FY17 Actual</b>	<b>FY18 Adopted</b>	<b>FY19 Adopted</b>
Clerk of Circuit Court	\$ 7,012,036	\$ 7,323,234	\$ 7,553,703
Clerk Support Costs	\$ 517,705	\$ 566,728	\$ 546,850
Funded Positions	94	89	90

## Property Appraiser

	<b>FY17 Actual</b>	<b>FY18 Adopted</b>	<b>FY19 Adopted</b>
Property Appraiser	\$ 4,882,264	\$ 4,881,861	\$ 5,204,295
Property Appraiser Support Costs	\$ 235,456	\$ 215,404	\$ 208,701
Funded Positions	54	58	59

## Sheriff

	<b>FY17 Actual</b>	<b>FY18 Adopted</b>	<b>FY19 Adopted</b>
Sheriff	\$ 108,726,761	\$ 120,376,379	\$ 126,712,494
Sheriff Support Costs	\$ 10,640,624	\$ 5,715,284	\$ 4,825,387
Jail Medical Costs	\$ 5,758,229	\$ 6,027,790	\$ 6,130,000
Capital - Jail Management System	\$ -	\$ 4,891,216	\$ -
Funded Positions	1,166	1,198	1,208

## Supervisor of Elections

	<b>FY17 Actual</b>	<b>FY18 Adopted</b>	<b>FY19 Adopted</b>
Supervisor of Elections-Incl Supt Costs	\$ 1,869,112	\$ 2,489,067	\$ 2,587,200
Funded Positions	19	19	19

## Tax Collector

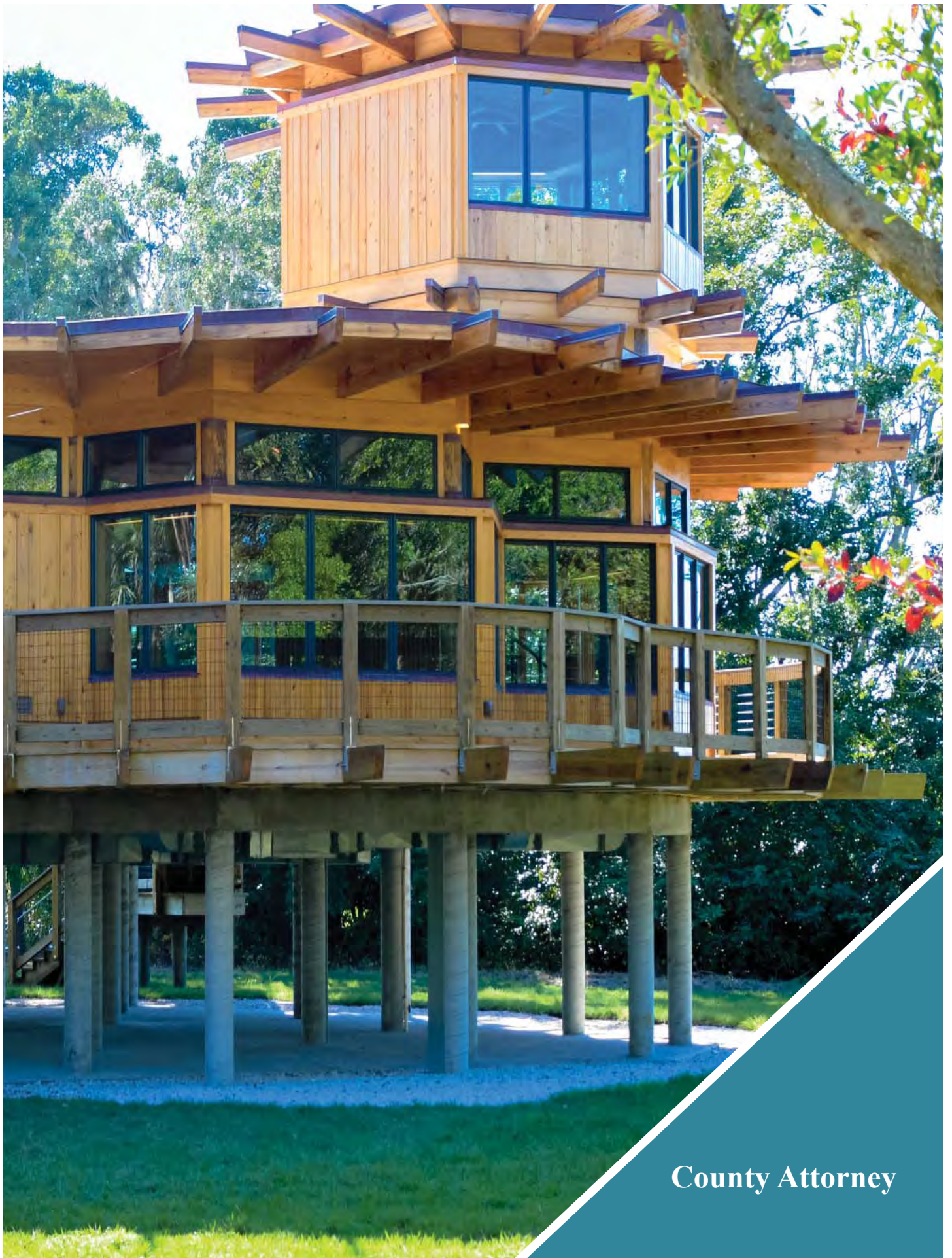
	<b>FY17 Actual</b>	<b>FY18 Adopted</b>	<b>FY19 Adopted</b>
Tax Collector	\$ 9,180,643	\$ 10,017,265	\$ 10,514,472
Tax Collector Support Costs	\$ 163,255	\$ 183,525	\$ 183,790
Funded Positions	95	102	103

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

Additional information on the budgets and operations of these offices is available on their respective web sites, which are linked on [www.mymanatee.org](http://www.mymanatee.org).

**Constitutional  
Officers**





County Attorney

# County Attorney

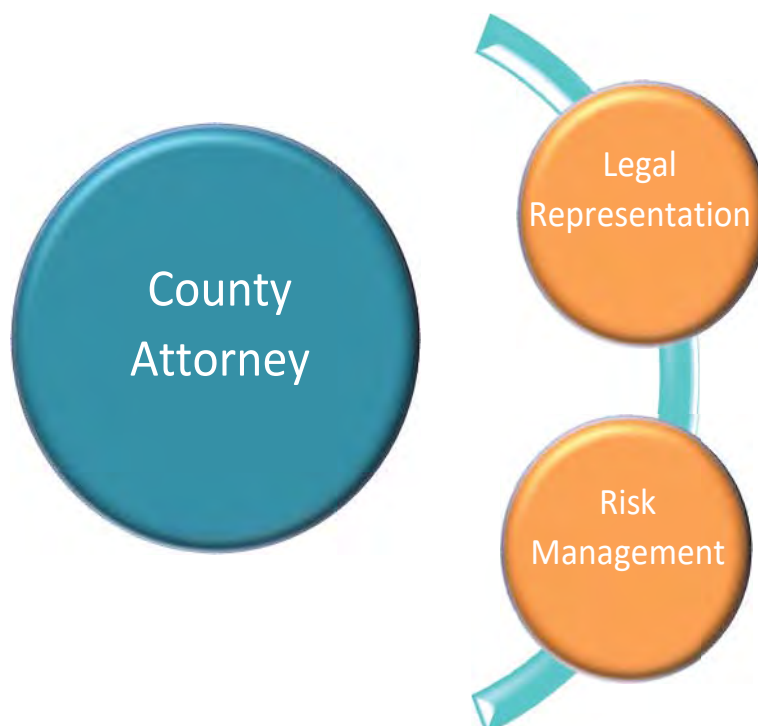
The County Attorney's Office (CAO) provides legal advice and representation to the Board of County Commissioners (Board), the County Administrator, and the various departments of county government. Advice is typically dispensed by formal memoranda in response to written Request(s) for Legal Services.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

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

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



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**Sources of Funds**

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	8,451,583	11,381,394	11,601,592
Gen Fund/General Revenue	2,357,102	2,350,832	2,478,073
Totals:	10,808,685	13,732,226	14,079,665

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**Uses of Funds**

	FY17 Actual	FY18 Adopted	FY19 Adopted
Legal Representation	2,570,645	2,630,832	2,728,073
Risk Management (Internal Service)	8,238,040	11,101,394	11,351,592
Totals:	10,808,685	13,732,226	14,079,665

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Budgeted Positions:	24	24	24
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## 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.

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>	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	213,543	280,000	250,000
Gen Fund/General Revenue	2,357,102	2,350,832	2,478,073
Totals:	2,570,645	2,630,832	2,728,073

<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	2,164,035	2,038,172	2,146,159
Operating	406,610	592,660	581,914
Capital	0	0	0
Totals:	2,570,645	2,630,832	2,728,073
Budgeted Positions:	19	19	19

<u>Program Measures</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Cases Under Litigation	244	250	265
Requests for Legal Services	394	400	410
Hours Billed	23,872	24,150	24,300



## Risk Management (Internal Service)

### Program Purpose and Description

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

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

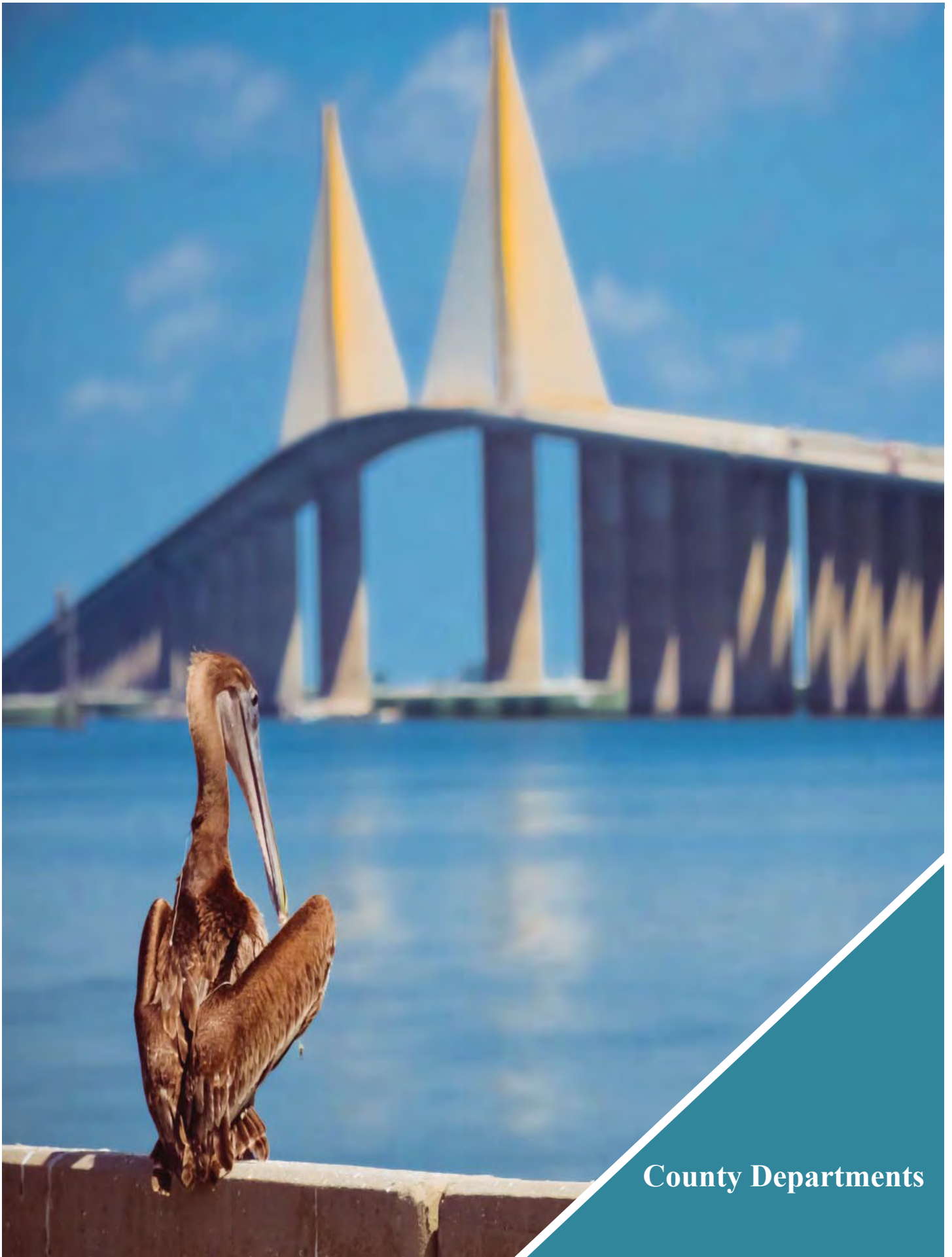
<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	8,238,040	11,101,394	11,351,592
Totals:	8,238,040	11,101,394	11,351,592

<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	1,935,118	4,107,625	4,241,962
Operating	6,302,922	6,993,769	7,109,630
Capital	0	0	0
Totals:	8,238,040	11,101,394	11,351,592
Budgeted Positions:	5	5	5

<u>Program Measures</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
First Reports of Injury	353	360	367
Property/Casualty Claims	746	895	1,074

County  
Attorney





**County Departments**

# Building and Development Services

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

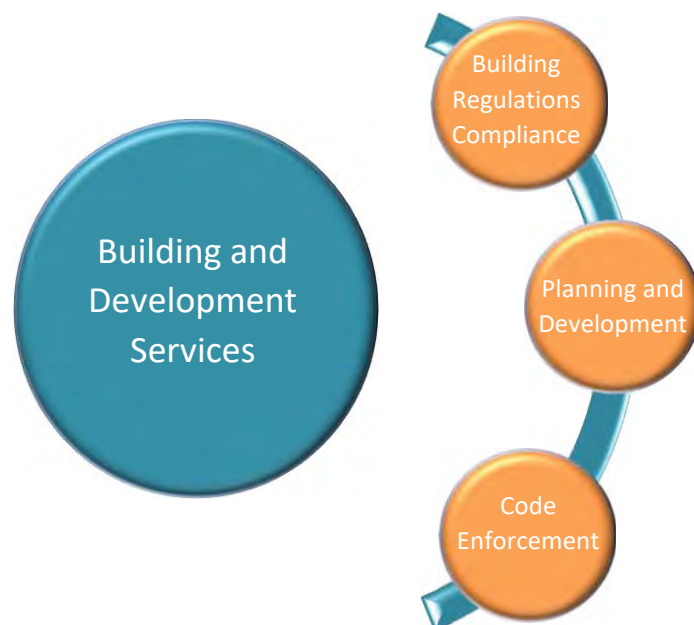
The Building Regulation/Compliance program consists of permitting intake, contractor licensing, plans review, floodplain management, inspections, and administrative functions. This program includes the permitting process from beginning to end.

The Planning and Development program is usually the first point of contact for inquiry land development possibilities. This program also conducts public hearings and presentations before the Planning Commission and Board of County Commissioners on Development regarding Regional Impact projects, addressing, rezonings, and preliminary site plans.

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

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

## Organizational Structure





## Building & Development Services

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	10,163,698	10,903,088	11,983,880
Unincorporated MSTU Fund	1,940,458	2,226,844	2,501,171
Totals:	12,104,156	13,129,932	14,485,051

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Building Regulation/Compliance	7,448,247	8,376,812	9,235,812
Planning and Development	2,715,451	2,526,276	2,748,068
Code Enforcement	1,940,458	2,226,844	2,501,171
Grants - Building & Development Services	0	0	0
Totals:	12,104,156	13,129,932	14,485,051

Budgeted Positions:	113	119	132
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**Building &  
Development  
Services**

## **Building Regulation/Compliance**

### **Program Purpose and Description**

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

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

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

Simple permits in the categories of mechanical, plumbing, electrical, roofing, and doors and windows are available for issuance online once a contractor has filled out the proper paperwork to become an online user. Online permits are available for issuance 24/7, 365 days a year.

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

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<b><u>Sources of Funds</u></b>	<b>FY17 Actual</b>	<b>FY18 Adopted</b>	<b>FY19 Adopted</b>
Charges for Services	7,448,247	8,376,812	9,235,812
<b>Totals:</b>	<b>7,448,247</b>	<b>8,376,812</b>	<b>9,235,812</b>
<hr/>			
<b><u>Uses of Funds</u></b>	<b>FY17 Actual</b>	<b>FY18 Adopted</b>	<b>FY19 Adopted</b>
Personnel	4,520,279	4,870,074	5,688,675
Operating	2,920,896	3,506,738	3,547,137
Capital	7,072	0	0
<b>Totals:</b>	<b>7,448,247</b>	<b>8,376,812</b>	<b>9,235,812</b>
<hr/>			
<b>Budgeted Positions:</b>	<b>66</b>	<b>65</b>	<b>69</b>

<b><u>Program Measures</u></b>	<b>FY17 Actual</b>	<b>FY18 Adopted</b>	<b>FY19 Adopted</b>
Inspections Performed	133,049	110,000	110,000
Permits Issued	24,774	26,508	28,364
Contractors Qualification Files Maintained	2,441	2,500	2,500
Flood Reviews	5,016	5,500	5,700
CRS Mailers for Floodplain Properties	135,474	140,000	140,000
Program 3501			

## **Planning and Development**

### **Program Purpose and Description**

The Planning and Development Services program is usually the first point of contact for customer inquiry regarding development possibilities in the unincorporated county. Inquiries are 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, review process, and what is necessary from a permitting perspective to develop property. This program also processes land development applications and coordinates their review by other county departments and outside agencies. It processes land development applications that require public hearings (e.g., rezonings, site plans, etc.) by a hearing officer or the Planning Commission and Board of County Commissioners.

The Planning and Development Services program improves 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. It also reviews development proposals for upland and wetland habitat protection; and coordinates 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.

## Planning and Development

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	2,715,451	2,526,276	2,748,068
Totals:	2,715,451	2,526,276	2,748,068

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	1,961,018	1,953,179	2,177,593
Operating	754,433	573,097	570,475
Capital	0	0	0
Totals:	2,715,451	2,526,276	2,748,068

Budgeted Positions:	31	38	43
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### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
Plan Amendments Processed	10	12	15
Preliminary/Final Site Plans	86	90	93
Administrative Determinations	23	25	25
Amendments to Approved Plans	33	37	40
Final Plat Reviews	34	35	35
Administrative Permits	13	15	15
Tree Removal Permits	53	45	47



## **Code Enforcement**

### **Program Purpose and Description**

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

Code Enforcement Officers cover approximately 725 square miles of unincorporated territory. There are ten zones with an officer in each zone. The officers are respond to concerns/complaints and pro-actively seek out violations that 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 day resolving disputes, issues, and violations. They flex their hours to address issues that may occur in the evenings. These staff also attend 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.

## Code Enforcement

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Unincorporated MSTU Fund	1,940,458	2,226,844	2,501,171
Totals:	1,940,458	2,226,844	2,501,171

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	994,724	1,041,289	1,274,726
Operating	945,734	1,185,555	1,226,445
Capital	0	0	0
Totals:	1,940,458	2,226,844	2,501,171

Budgeted Positions:	16	16	20
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### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
Junk Vehicles Posted/Towed	366	375	380
Codes Complaints	15,481	16,000	16,500
Lot Clearing/Complaints	1,014	1,100	1,100
Lots Mowed	76	75	75

# Convention and Visitors Bureau

The Bradenton Area Convention and Visitors Bureau (BACVB) promotes community 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 the area. Niche markets include: eco, agricultural, culinary, arts and culture, corporate, film commission, and destination weddings, which complement and diversify its target market.

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

## Organizational Structure



## Convention and Visitors Bureau

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	2,349,451	2,806,040	3,005,514
Contributions	95,927	12,000	12,000
Tourist Development Tax	9,253,012	7,275,718	7,069,279
Totals:	11,698,390	10,093,758	10,086,793

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Tourist Development	9,509,139	7,287,718	7,221,279
Convention Center/Crosley Operations	2,189,251	2,806,040	2,564,294
Premier Sports Campus	0	0	301,220
Totals:	11,698,390	10,093,758	10,086,793

Budgeted Positions:	20	21	25
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## **Tourist Development**

### **Program Purpose and Description**

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

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

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

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

Current challenges:

1. Work with the City of Palmetto to pursue a Convention Center Hotel. This hotel will enhance our small conference business in the marketplace.
2. To coordinate and develop with the Public Works department a renovation project for Coquina Beach parking lot.
3. To work with The University of South Florida Sarasota-Manatee with their master plan for enhancement to our partnership with the Powel Crosley Estate.

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#### **Sources of Funds**

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	160,200	0	140,000
Contributions	95,927	12,000	12,000
Tourist Development Tax	9,253,012	7,275,718	7,069,279
Totals:	9,509,139	7,287,718	7,221,279

The logo for the Convention & Visitors Bureau is located in the bottom right corner. It consists of a teal-colored triangle pointing upwards and to the right. Inside the triangle, the words "Convention & Visitors Bureau" are written in white, bold, sans-serif font, stacked in three lines.

**Convention  
& Visitors  
Bureau**

## Tourist Development

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	160,200	0	140,000
Contributions	95,927	12,000	12,000
Tourist Development Tax	9,253,012	7,275,718	7,069,279
Totals:	9,509,139	7,287,718	7,221,279

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	686,779	841,511	853,285
Operating	8,822,360	6,446,207	6,367,994
Capital	0	0	0
Totals:	9,509,139	7,287,718	7,221,279
Budgeted Positions:	10	10	12

### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
Tourism Tax Collections	13,356,751	12,428,084	14,064,963
Visitation	3,160,700	3,157,300	3,328,600
Estimated Economic Impact	1,249,912,500	1,259,166,200	1,430,132,200

## Convention Center/Crosley Operations

### Program Purpose and Description

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

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

#### Current Challenges:

1. Finalize a partnership with a hotel developer who 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 approximate 7 acres on the north side of the boat basin.

<hr/>			
<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	2,189,251	2,806,040	2,564,294
Totals:	2,189,251	2,806,040	2,564,294
<hr/>			
<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	857,819	864,246	915,387
Operating	1,331,432	1,531,794	1,533,907
Capital	0	410,000	115,000
Totals:	2,189,251	2,806,040	2,564,294
<hr/>			
Budgeted Positions:	10	11	11

<u>Program Measures</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Exhibit Hall/Convention Events	130	155	160
Crosley Events	144	185	190

**Convention  
& Visitors  
Bureau**

## Premier Sports Campus

### Program Purpose and Description

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

Premier Sports generates an economic impact of approximately \$18 million annually, and generates marketplace impressions globally.

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

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	0	0	301,220
Totals:	0	0	301,220

<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	0	0	181,227
Operating	0	0	119,993
Capital	0	0	0
Totals:	0	0	301,220
Budgeted Positions:	0	0	2

<u>Program Measures</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
PSC Events	31	39	41
Number of Fields Used	328	450	473

**Convention  
& Visitors  
Bureau**



# Financial Management

The Financial Management department consists of two programs: Management and Budget as well as Purchasing.

The Management and Budget program develops, reviews, and implements the county budget; the Capital Improvement Program; 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



## Financial Management

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	1,899,224	2,094,736	2,147,896
Totals:	1,899,224	2,094,736	2,147,896

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Management & Budget	765,476	809,996	840,163
Purchasing	1,133,748	1,284,740	1,307,733
Totals:	1,899,224	2,094,736	2,147,896
Budgeted Positions:	25	28	28

## 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 prepare county revenue projections, review departmental budget requests, make funding recommendations to the County Administrator, and ensure the county's budget development process complies with deadlines and meets the Truth in Millage requirements set forth in Florida statutes. Since 1985, the Government Finance Officers Association has awarded Manatee County the "Distinguished Budget Presentation Award" for publishing a budget document that meets specific criteria as a policy document, an operations guide, a financial plan, and a communication device. Receipt of this award is favorably considered by rating agencies when preparing county bond ratings. Throughout the year staff track major revenue sources and monitor expenditures to advise of pending budgetary problems, and recommend corrective action to the County Administrator. Budget staff analyze changes to the adopted budget, prepare the change for approval by the Board of County Commissioners, and submit it to the Clerk's Finance Office for posting to the county's accounting system.

This program also provides for oversight, coordination, and budgeting of the county's five-year Capital Improvement Plan. Personnel monitor specific resources and cost estimates for capital improvements to ensure adequate funding of authorized projects. Management and Budget also coordinate and oversee an indirect cost allocation plan that is developed by a contracted accounting firm. This plan provides for reimbursement of costs incurred by the General fund on behalf of programs funded by other sources, primarily enterprise accounts. Staff assigned to this program provide oversight for the Federal Emergency Management Agency reimbursement process following authorized storm events.

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	765,476	809,996	840,163
Totals:	765,476	809,996	840,163

<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	727,690	758,229	788,866
Operating	37,786	51,767	51,297
Capital	0	0	0
Totals:	765,476	809,996	840,163
Budgeted Positions:	8	8	8

## 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 without conflict of interest or other impropriety or the appearance of impropriety. The vision is to continually implement and improve best practices, expertise, and approaches and to maintain a high quality and efficient 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. Some acquisition activities are price driven. Others are qualification based, which require a diverse set of skills to manage these 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

	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	1,133,748	1,284,740	1,307,733
Totals:	1,133,748	1,284,740	1,307,733

#### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	1,049,224	1,159,789	1,200,131
Operating	84,524	124,951	107,602
Capital	0	0	0
Totals:	1,133,748	1,284,740	1,307,733
Budgeted Positions:	17	20	20

#### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
Purchase Orders Issued	2,667	3,000	3,000
Invitation for Bids Issued	51	65	65
Request for Proposals Issued	50	65	65
Work Assignment Agreements	217	240	240
Purchase Card Transactions	27,712	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, facilitate employee engagement and commitment to our organizational mission, support employee growth and development, and serve to support employee health and well-being goals.

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

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

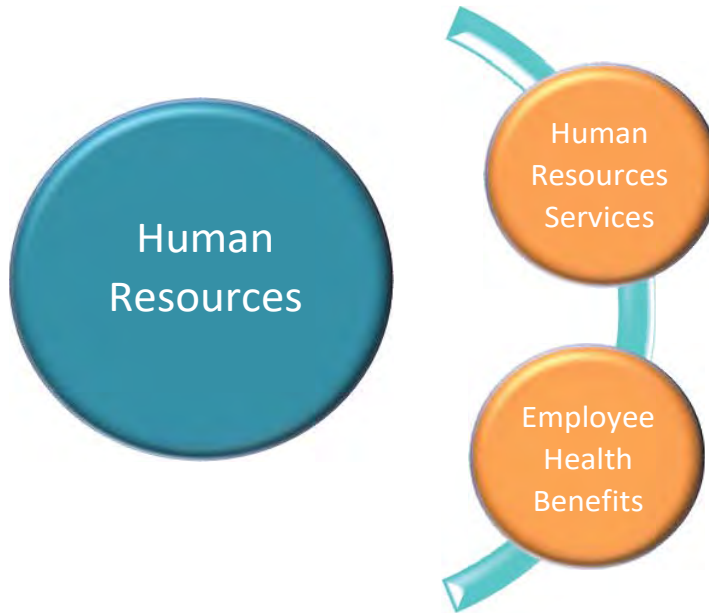
The Employment Services section provides services that support the majority of the employee lifecycle from pre-hire to retire. This includes, but is not limited to: recruitment and retention, criminal and employment background verifications, onboarding/off boarding, retirement services support, time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

The Workforce Planning and Compensation section provides services that support 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 support 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 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



### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	47,753,299	48,089,982	52,774,365
Gen Fund/General Revenue	1,300,199	1,517,666	1,747,109
<b>Totals:</b>	<b>49,053,498</b>	<b>49,607,648</b>	<b>54,521,474</b>

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Human Resource Services	1,300,199	1,517,666	1,747,109
Employee Health Benefits	47,753,299	48,089,982	52,774,365
<b>Totals:</b>	<b>49,053,498</b>	<b>49,607,648</b>	<b>54,521,474</b>

Budgeted Positions:	16	17	19
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## **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 process of hiring employees. This includes recruiting from: local and national journals, internet websites, community agencies, minority organizations, colleges, universities, and job fairs. Once a candidate is selected, Employment Services also perform criminal checks/background verifications and conduct 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. Examples of some of these laws are: 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. In addition, the Employment Services program coordinates activities of the electronic time and attendance system, to include: training, system updates, payroll coordination, and the employee time off program (e.g., vacation, sick, personal holiday) accruals. The County's Health Insurance Portability and Accountability Act privacy officer is also in this program. The Employment Services program is also responsible for providing informational Florida Retirement System counseling employees and sponsors periodic retirement and financial planning seminars.

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

The Employee Development and Labor Relations section administers the Affirmative Action/Equal Employment Opportunity policy of the Board of County Commissioners. This program administers a process for investigating applicant and employee complaints of illegal discrimination or harassment. It also manages the Drug Free Workplace Program in accordance with applicable federal, state and local laws. The Employee Development and Labor Relations section 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. Topics included in the soft-skilled courses are stress management, customer service, and sensitivity training. Employees of Manatee County are encouraged to further their education and Employment Relations and Labor Relations coordinates tuition reimbursement for 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.



**Human  
Resources**

## Human Resource Services

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.

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	1,300,199	1,517,666	1,747,109
Totals:	1,300,199	1,517,666	1,747,109

<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	992,942	992,360	1,084,133
Operating	305,152	515,306	662,976
Capital	2,105	10,000	0
Totals:	1,300,199	1,517,666	1,747,109
Budgeted Positions:	11	12	13

<u>Program Measures</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Positions Advertised	519	525	530
Applications/Resumes Received	14,920	15,000	16,500
New Employees Processed/Hired	432	450	475
Average # of Employees	1,711	1,740	1,765



## Employee Health Benefits

### Program Purpose and Description

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

The Employee Health Benefits program manages the county's comprehensive cafeteria-style benefits that include: medical, dental, life insurance, long-term disability, health care spending accounts, dependent care spending account, 457 deferred compensation plans for active employees and retirees, and COBRA benefits for former employees and their eligible dependents. In addition, various health and 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>	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	47,753,299	48,089,982	52,774,365
Totals:	47,753,299	48,089,982	52,774,365

<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	413,130	404,194	467,086
Operating	47,340,169	47,485,788	52,107,279
Capital	0	200,000	200,000
Totals:	47,753,299	48,089,982	52,774,365
Budgeted Positions:	5	5	6

**Human  
Resources**

# Information Technology

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

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

#### Applications and Development:

Systems and Development designs, creates, and maintains custom applications to manage the collection, storage, and flow of information throughout the County.

#### Business Services:

Staff create a center of excellence focused on the customer experience utilizing tools from a business management relationship, strategic planning, organizational development, project management, and change management.

#### Client Services:

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

#### ITS Financial:

Personnel coordinate departmental purchases and process 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:

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.

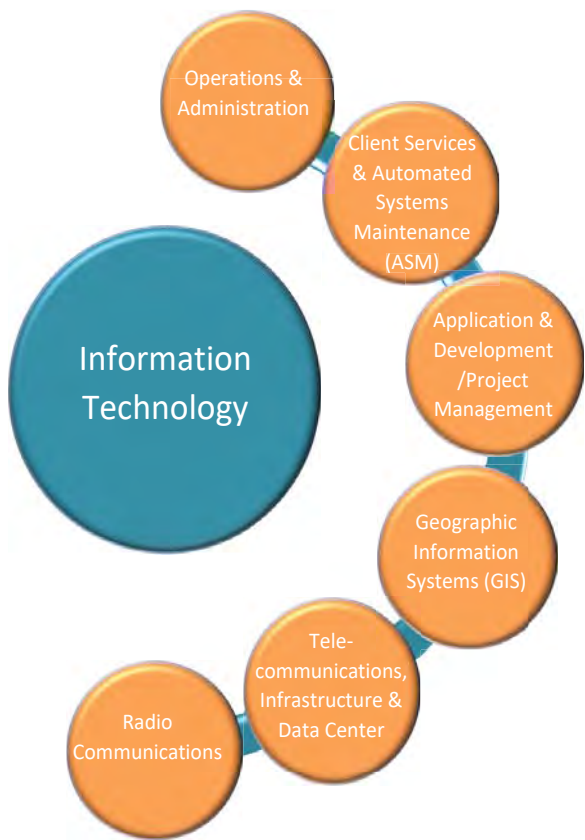
Information technology works closely with the Emergency Operations Center and personnel utilizing the 911 systems. In doing so, there are regulations it must comply with. The emergency regulations dictate standards that are critical for the success of the systems in place that include timely maintenance and replacement schedules.

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

Information Technology has worked diligently to incorporate upgrades within Manatee County. Specific accomplishments are listed below.

- One Solution Software
- Cherwell
- P25 Radios
- Utilities Customer/Service Suite
- Accela Software for Building and Development department

**Organizational Structure**



## Information Technology

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	3,123,908	3,852,481	3,843,929
Gen Fund/General Revenue	9,223,113	9,006,284	9,688,383
Utilities System Charges	340,594	355,011	371,847
Totals:	12,687,615	13,213,776	13,904,159

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Operations and Administration	3,471,245	3,648,116	4,183,125
Client Services and Automated Systems Maintenance (ASM)	2,414,578	3,073,490	3,037,553
Applications & Development/Project Management	3,553,693	3,100,041	3,090,062
Geographic Information Systems (GIS)	632,734	670,376	691,795
Telecommunications, Infrastructure & Data Center	1,257,219	1,380,903	1,464,074
Radio Communications	1,358,146	1,340,850	1,437,550
Totals:	12,687,615	13,213,776	13,904,159

Budgeted Positions:	74	72	72
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## 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 and includes systems administration, storage management, networking, and security of the overall computer system. The current system is comprised of servers, both virtual and stand alone, and touches all county and constitutional offices connected to the county computer system. This program also includes the Information Technology department director, and three administrative staff who support the entire Information Technology department.

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	3,471,245	3,648,116	4,183,125
Totals:	3,471,245	3,648,116	4,183,125

<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	1,864,827	1,834,636	1,892,907
Operating	1,296,924	1,487,980	1,497,398
Capital	309,494	325,500	792,820
Totals:	3,471,245	3,648,116	4,183,125
Budgeted Positions:	19	18	18

<u>Program Measures</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Work Orders Completed	18,032	12,873	12,873
Target of 100% Satisfaction for IT	100%	100%	100%
Telecom: Work Orders Completed	515	650	650
# of Networked PC's & Printers	3,250	2,705	3,400

**Information  
Technology**

## 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 business hours to assist any county user with software or hardware problems that may arise. Client Services maintains the inventory listing of computer devices currently in use, and the basic Microsoft licensing requirement for all devices. This group also includes a technical training staff that provides software application training classes to county, and constitutional offices employees for the various applications being utilized by the county (Microsoft Word, Excel, etc.). The Automated System Maintenance fund provides funding for hardware support, and replacement for computer devices and printers throughout the county.

#### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	1,081,062	1,653,123	1,529,877
Gen Fund/General Revenue	1,333,516	1,420,367	1,507,676
Totals:	2,414,578	3,073,490	3,037,553

#### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	1,433,424	1,392,792	1,488,584
Operating	981,154	1,118,842	1,126,773
Capital	0	561,856	422,196
Totals:	2,414,578	3,073,490	3,037,553
Budgeted Positions:	17	16	16

## Applications & Development/Project Management

### Program Purpose and Description

The Applications and Development group manages the software support and database of all major applications, and several in-house developed programs that are in use by the county and some of the constitutional offices. This includes 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, One Solution finance software, the records management application, On base (document imaging system), Utilities applications, Ventyx/Customer Suite, the Building department's permitting system, Community Plus, county e-mail system, and Public Safety's Computer-Aided-Dispatch application. Information Technology Applications and Development Project Management manages and maintains over 150 unique databases for county departments and constitutional offices. The Project Management group included in this program defines and tracks Information Technology department project requests from the various Board of County Commissioners and outside agencies.

#### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	3,553,693	3,100,041	3,090,062
Totals:	3,553,693	3,100,041	3,090,062

#### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	2,301,614	2,179,173	2,155,335
Operating	1,252,079	920,868	934,727
Capital	0	0	0
Totals:	3,553,693	3,100,041	3,090,062

Budgeted Positions:	21	21	21
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Information  
Technology

## Geographic Information Systems (GIS)

### Program Purpose and Description

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

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#### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	292,140	315,365	319,948
Utilities System Charges	340,594	355,011	371,847
Totals:	632,734	670,376	691,795

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#### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	445,396	450,423	472,393
Operating	187,338	219,953	219,402
Capital	0	0	0
Totals:	632,734	670,376	691,795

Budgeted Positions:	5	5	5
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## Telecommunications, Infrastructure & Data Center

### Program Purpose and Description

The Telecommunications and Data Center divisions repair, maintain, and expand the county telephone system, fiber network, and computer device wiring issues for county owned property. Staff also manage the physical aspects of the data center that include: electrical requirements, rack expansion, cooling, and engineering issues.

#### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	684,700	858,508	876,502
Gen Fund/General Revenue	572,519	522,395	587,572
Totals:	1,257,219	1,380,903	1,464,074

#### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	434,365	389,560	407,864
Operating	822,854	991,343	1,056,210
Capital	0	0	0
Totals:	1,257,219	1,380,903	1,464,074

Budgeted Positions:	4	4	4
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## Radio Communications

### Program Purpose and Description

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

#### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	1,358,146	1,340,850	1,437,550
Totals:	1,358,146	1,340,850	1,437,550

#### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	677,730	601,730	644,040
Operating	680,416	729,120	783,510
Capital	0	10,000	10,000
Totals:	1,358,146	1,340,850	1,437,550

Budgeted Positions:	8	8	8
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#### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
800 MHz System Users	3,485	3,478	3,600

# Neighborhood Services

In FY17, Neighborhood Services and Community Services merged into 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, and Veterans and Health and Human Services programs comprise the client base for all services offered by the Neighborhood Services department.

Neighborhood Development works one-on-one with local neighborhoods and supports residents seeking to improve conditions in their neighborhood. The Manatee Millennial Movement helps attract and retain young professionals in the area. The County Probation program includes probation services and an accredited pretrial unit. The 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. It manages six public library facilities and is open to the public a minimum of forty hours each week.

## Organizational Structure



## Neighborhood Services

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	713,742	782,760	727,040
Children's Services Tax	532,400	823,423	819,242
Contributions	24,642	145,000	145,000
Fines & Forfeitures	66,900	75,000	75,000
Gen Fund/General Revenue	2,128,814	2,522,001	2,774,489
Grants	1,582,223	0	0
Program/ General Revenue	6,791,420	7,575,728	7,948,871
Southwest TIF	0	49,874	52,237
Unincorporated MSTU Fund	511,904	776,704	823,948
Totals:	12,352,045	12,750,490	13,365,827

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Neighborhood Development	519,192	936,685	973,330
County Probation	1,596,584	1,780,636	1,995,286
Library Services	6,900,820	7,705,621	8,091,726
Community Services (Health and Human Services Programs)	1,753,226	2,327,548	2,305,485
Grants - Neighborhood Services	1,582,223	0	0
Totals:	12,352,045	12,750,490	13,365,827

Budgeted Positions:	131	131	129
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## 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. It includes support programs, special projects, and advisory boards. Staff work directly with citizens to plan, coordinate, and evaluate neighborhood improvements. Staff serve as the liaison between citizens and other county departments to clearly communicate projects details, such as capital improvement projects or utility projects, that affect their area. In addition, staff provide the status and details of housing rehabilitation and replacement, infrastructure improvements, neighborhood improvement plans, and social services to citizens in neighborhood meetings.

Neighborhood Development has multiple elements of its programs, as detailed below.

- Neighborhood Wellness Strategy: An assessment process of neighborhood assets or needs.
- Manatee Millennial Movement: An effort to attract and retain young professions.
- 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.
- Neighborhood Enhancement Grant Program: Small grants requested by neighborhood groups that improve areas of their neighborhood.

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

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Program/ General Revenue	7,288	110,107	97,145
Southwest TIF	0	49,874	52,237
Unincorporated MSTU Fund	511,904	776,704	823,948
Totals:	519,192	936,685	973,330
<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	369,815	510,679	489,468
Operating	149,377	426,006	483,862
Capital	0	0	0
Totals:	519,192	936,685	973,330
Budgeted Positions:	8	8	8

## County Probation

### Program Purpose and Description

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

#### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	688,596	762,760	707,040
Gen Fund/General Revenue	907,988	1,017,876	1,288,246
Totals:	1,596,584	1,780,636	1,995,286

#### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	1,427,847	1,514,969	1,750,837
Operating	168,737	265,667	244,449
Capital	0	0	0
Totals:	1,596,584	1,780,636	1,995,286
Budgeted Positions:	26	26	28

#### Program Measures

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

## **Library Services**

### **Program Purpose and Description**

The award-winning Manatee County Public Library System program consists of six facilities and has 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. It also has special collections that 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 serves those from birth to age 18; personnel participate in outreach to schools and Head Start, storytelling, creative development, family literacy and homework support, parental resources, instruction of library use, and coordinate events. Examples of Youth Services programs are the annual ManaCon comic convention and Recycled Fashion Show.

The library program also participates in community events such as the farmer's market and Riverwalk programs 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 Library Services the 2014 FLA Maria Chavez Hernandez Libraries Change People's Lives Award.

Manatee libraries work with community groups and are a part of the Tampa Bay Library Consortium. The program receives additional support from the Library Board of Trustees, the six location-based Friends of the Library, and the Library Foundation and volunteers who provide over 25,000 hours of service each year.

## Library Services

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	25,146	20,000	20,000
Contributions	24,642	145,000	145,000
Fines & Forfeitures	66,900	75,000	75,000
Program/ General Revenue	6,784,132	7,465,621	7,851,726
Totals:	6,900,820	7,705,621	8,091,726

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	3,601,398	3,614,872	4,047,247
Operating	3,192,559	4,088,749	4,042,479
Capital	106,863	2,000	2,000
Totals:	6,900,820	7,705,621	8,091,726
Budgeted Positions:	64	65	67

### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
Meetings/Programs Attended	62,400	68,000	70,000
Reference Questions Answered	322,000	350,000	380,000
Circulation - Traditional	1,200,000	1,300,000	1,400,000
Circulation - Technology	3,700,000	3,500,000	4,000,000
Circulation - In Library Use	180,000	200,000	220,000
Public Computer Section	360,000	360,000	360,000
Job & Social Service Computer Sessions	15,000	15,000	15,000



## 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 meet basic human needs by assisting veterans, children, elderly, disabled, and the most vulnerable citizens within the community. It also provides necessary resources for the county to comply with state and federally mandated programs, and assumes fiscal accountability with respect to local match and compliance monitoring of service agreements.

#### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	1,220,826	1,504,125	1,486,243
Children's Services Tax	532,400	823,423	819,242
Totals:	1,753,226	2,327,548	2,305,485

#### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	1,460,184	1,675,971	1,684,543
Operating	293,042	626,577	620,942
Capital	0	25,000	0
Totals:	1,753,226	2,327,548	2,305,485
Budgeted Positions:	26	25	25

#### Program Measures

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

Neighborhood  
Services

## Grants - Neighborhood Services

### Program Purpose and Description

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

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Grants	1,582,223	0	0
Totals:	1,582,223	0	0

<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	283,773	0	0
Operating	1,298,450	0	0
Capital	0	0	0
Totals:	1,582,223	0	0
Budgeted Positions:	7	7	1

# Parks and Natural Resources

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

The Resource Management program restores and maintains over 30,000 acres of county conservation preserve lands and coastal resources. It is also 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 and Mining Regulation program protects surface water by managing:

- Manatee County's State/Federal Management;
- Storage of Surface Waters Permit;
- Groundwater through the Small Quantity Hazardous Waste Generator;
- Water Well Construction Permitting activities; and
- Enforces the Manatee County Fertilizer Ordinance.

The Environmental Protection and Mining Regulation program also administers the County's Phosphate Mining and Reclamation Code, providing regulatory oversight on major earthmoving projects with a primary focus on phosphate mining and shell pit operations.

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

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

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

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

### **Organizational Structure**





## Parks & Natural Resources

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	2,085,928	2,282,125	1,941,541
Gen Fund/General Revenue	2,785,988	2,846,909	3,052,269
Phosphate Severance Tax	978,922	1,002,710	1,019,493
Program/ General Revenue	1,160,003	1,055,871	1,783,798
Tourist Development Tax	407,610	399,611	400,626
Utilities System Charges	1,971,946	2,135,832	2,225,144
<b>Totals:</b>	<b>9,390,397</b>	<b>9,723,058</b>	<b>10,422,871</b>

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Natural Resources	3,449,990	3,429,975	3,651,784
Environmental Protection & Mining Regulation	1,500,450	1,490,190	1,503,924
Recreation Programs	2,985,238	2,992,091	3,414,577
Agriculture & Extension Service	1,098,395	1,371,537	1,394,980
Programming, Education and Volunteer	356,324	439,265	457,606
<b>Totals:</b>	<b>9,390,397</b>	<b>9,723,058</b>	<b>10,422,871</b>

Budgeted Positions:	85	88	96
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## **Natural Resources**

### **Program Purpose and Description**

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

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 designs and repairs waterside components of boat ramp facilities. It issues permits and maintains county-owned aids to waterway navigation (e.g. channel markers). Personnel conduct boating safety, oversee manatee protection zones, investigate, and remove abandoned vessels. The program staff oversee construction and management of artificial reefs. Program staff work extensively with state and local regulatory personnel, and law enforcement regarding county waters issues.

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. It also provides science based consultation for resource management activities.

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

## Natural Resources

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	70,669	85,505	57,320
Gen Fund/General Revenue	1,297,539	1,169,041	1,331,523
Program/ General Revenue	90,091	150,000	150,000
Phosphate Severance Tax	497,576	466,374	483,878
Tourist Development Tax	407,610	399,611	400,626
Utilities System Charges	1,086,505	1,159,444	1,228,437
Totals:	3,449,990	3,429,975	3,651,784

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	1,750,824	1,795,717	1,920,750
Operating	1,664,547	1,634,258	1,731,034
Capital	34,619	0	0
Totals:	3,449,990	3,429,975	3,651,784

Budgeted Positions:	30	26	27
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### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
Visitors to County Preserves	500,000	1,185,000	1,185,000
Acres of Controlled Burns	4,500	5,000	5,000
Tagged Vessels	14	25	25
Vessels Removed	7	20	20
Waterway Markers Monitored	375	434	434
Waterway Markers Replaced	30	30	30
Hunt Program Participants	250	250	250
Acres Treated for Invasive Plants	2,194	2,500	2,500

## **Environmental Protection & Mining Regulation**

### **Program Purpose and Description**

The Environmental Protection program protects streams, rivers, and bays through the implementation of numerous programs. It regulates the land application of the wastewater treatment process and maintains county compliance with both state issued National Pollutant Discharge Elimination System and Municipal Separate Storm Sewer System permits that ensure stormwater systems carry the cleanest water possible. In addition, Environmental Protection personnel review proposed developments for water quality impacts; collect and analyze water samples; and implement management plans in support of numerous local, regional, state, and federal water quality programs, including three National Estuary Programs and the USEPA Clean Water Act Program Total Maximum Daily Loads. This program uses water strategies to ensure compliance with environmental regulations and provide citizens with healthy and productive water bodies.

Environmental Protection protects groundwater resources through Pollutant Storage Tanks, Small Quantity Hazardous Waste Generators, and Water Well Construction Permitting activities. Pollutant Storage Tank activities ensure that petroleum storage tanks (e.g. those at gas stations) are properly constructed, installed, maintained, and where necessary, removed in-order-to reduce the incidence of leaks or spills. Small Quantity Hazardous Waste Generators staff routinely inspect small businesses (e.g. vehicle repair shops) where small quantities of hazardous wastes are generated to ensure these materials are handled and disposed of safely; thereby reducing environmental impacts and the risks of adverse health, safety, and welfare conditions.

The Water Well Construction Permitting activities ensure proper installation, maintenance, and abandonment of water wells; and that the work is done only by licensed contractors or well-informed property owners. This provides critical oversight to providing clean water to the consumer by protecting groundwater supplies from contamination caused by improper well drilling practices. This program also enforces the county fertilizer ordinance. Staff provide training and certification to local landscapers on the proper use of fertilizers to reduce the potential nutrient-laden runoff into Manatee County waterways.

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

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



## Environmental Protection & Mining Regulation

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	98,467	109,000	102,000
Gen Fund/General Revenue	432,534	360,970	369,143
Phosphate Severance Tax	413,775	427,148	424,831
Utilities System Charges	555,674	593,072	607,950
Totals:	1,500,450	1,490,190	1,503,924

<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	1,055,789	1,016,577	1,055,216
Operating	385,047	427,900	432,860
Capital	59,614	45,713	15,848
Totals:	1,500,450	1,490,190	1,503,924
Budgeted Positions:	12	12	12

<u>Program Measures</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Pollutant Storage Tank Compliance	190	190	190
Well Permits	510	500	500
Laboratory Analyses	14,520	14,500	14,500
Non-Mining Mitigation Inspections	64	80	80
Air Quality Observations	26,280	26,280	26,280
Mining - Official Visits	106	106	106
Mining - Aerial Inspections	4	4	4
Mining - New Permits	3	5	5

## **Recreation Programs**

### **Program Purpose and Description**

The Recreation program is responsible for all county park playgrounds, programs, and activities. Included is the operation of the G.T. Bray Recreation Center. This 50,000-square foot recreational complex includes a gym, aquatics facility, tennis center, fitness center, child care, teen/game room, tennis 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 has Wi-Fi available.

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

Recreation athletic staff is responsible for the Youth Camp Program, which includes the Summer Blast Camp and specialty camps that provide participants with a variety of supervised recreational activities and field trips. Athletics staff also coordinate with youth and adult sports organizations serving 1,000 plus teams on over 70 athletic fields. The aquatic staff manages three pool facilities: G.T. Bray, Willie J. "Bro" Clemmons, and John H. Marble. Aquatic staff also manage splash grounds at Pride Park and Lincoln Park, and 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 manage two beach concessions at Manatee Beach and Coquina Beach.

## Recreation Programs

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	1,915,326	2,086,220	1,780,779
Program/ General Revenue	1,069,912	905,871	1,633,798
Totals:	2,985,238	2,992,091	3,414,577

<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	1,323,782	1,380,730	1,688,457
Operating	1,581,142	1,515,861	1,716,120
Capital	80,314	95,500	10,000
Totals:	2,985,238	2,992,091	3,414,577

Budgeted Positions:	21	22	28
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<u>Program Measures</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Tennis Clay Court Participants	20,200	20,500	20,500
Special Event Participants	3,200	3,200	3,200
Pavilion/Facility Rentals	1,500	1,500	1,500
Summer Camp Participants	13,400	13,400	13,400
Athletic Program Participants	430,000	430,000	430,000
Swim Lesson/Pool Rental Participants	4,070	4,200	4,200
Racquet Center Rental (Hours)	4,200	4,200	4,200
Field Rentals	15,000	15,000	15,000
Athletic Tournaments	51	51	51

## **Agriculture & Extension Service**

### **Program Purpose and Description**

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

#### **Sources of Funds**

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	1,466	1,400	1,442
Gen Fund/General Revenue	767,162	986,821	1,004,781
Utilities System Charges	329,767	383,316	388,757
Totals:	1,098,395	1,371,537	1,394,980

#### **Uses of Funds**

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	991,340	1,136,765	1,195,547
Operating	107,055	199,772	199,433
Capital	0	35,000	0
Totals:	1,098,395	1,371,537	1,394,980
Budgeted Positions:	22	22	23

#### **Program Measures**

	FY17 Actual	FY18 Adopted	FY19 Adopted
Educational Program Attendance	43,121	43,150	43,150
Client Consultations	163,576	163,600	163,600
Conservation Planning	1,545	1,550	1,150
Newsletters/Publications Distributed	1,181,500	1,181,500	1,181,500
Diagnostic Evaluations	3,696	3,700	3,700
# Volunteers / # Hours Served	388/39,511	390/39,520	390/39,520
Website Visits	435,540	435,550	435,550



## Programming, Education and Volunteer

### Program Purpose and Description

The Programming, Education, and Volunteer program maintains a diverse offering of programs within Manatee County's conservation properties. Programs 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.

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	288,753	330,077	346,822
Phosphate Severance Tax	67,571	109,188	110,784
Totals:	356,324	439,265	457,606

<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	299,822	342,561	359,368
Operating	56,502	96,704	98,238
Capital	0	0	0
Totals:	356,324	439,265	457,606
Budgeted Positions:	0	6	6

<u>Program Measures</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Volunteer Hours - Preserves	18,262	10,000	12,000
Outreach Events Presentations	24	20	20
Outreach Events - # of Attendees	768	768	768
Outreach Festivals	22	20	20
Outreach Festivals - # of Attendees	16,275	10,000	10,000
Education & Outdoor Public Programs	260	300	300
Education & Outdoor Public Programs - # of Attendees	5,298	4,500	4,500
Educational Field Trips	34	30	30
Educational Field Trips - # of Attendees	1,040	1,500	1,500

# Property Management

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

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

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

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

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

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

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

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

Premier Sports Campus is jointly operated and managed by the Bradenton Area Convention and Visitors Bureau and Property Management. This 146 acre sports complex serves as host to sports tournaments, regional league play, sports camps, and special events for the campus and surrounding community and generates an economic impact of approximately \$18 million annually, and generates marketplace impressions globally.

## Organizational Structure



**Property  
Management**

## Property Management

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Beach Erosion Fund	0	0	0
Charges for Services	980,837	1,072,500	1,028,508
Gen Fund/General Revenue	15,831,230	16,977,362	12,629,069
Parks & Recreation Fund	0	0	6,537,571
Program/ General Revenue	872,763	796,398	831,104
Tourist Development Tax	322,837	377,920	373,425
Utilities System Charges	168,925	184,072	158,009
Totals:	18,176,592	19,408,252	21,557,686

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Building Management	7,399,896	7,706,485	7,981,586
Property Acquisition	404,676	338,879	348,327
Construction Services	1,665,045	1,724,642	1,793,416
Survey	637,012	641,591	640,786
Replacement and Renewal Projects	1,635,524	1,965,700	2,365,700
Records	748,777	879,734	786,791
Grounds Maintenance	5,685,662	6,151,221	6,745,853
Premier Sports Campus	0	0	895,227
Totals:	18,176,592	19,408,252	21,557,686

Budgeted Positions:	176	180	186
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## Building Management

### Program Purpose and Description

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

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

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

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

#### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	436,075	525,000	450,000
Gen Fund/General Revenue	6,963,821	7,181,485	7,531,586
Totals:	7,399,896	7,706,485	7,981,586

#### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	3,734,587	3,658,307	3,836,308
Operating	3,651,732	4,023,178	4,145,278
Capital	13,577	25,000	0
Totals:	7,399,896	7,706,485	7,981,586

Budgeted Positions:	66	67	69
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#### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
Square Feet Maintained (Millions)	2.09	2.10	2.18
Square Feet Per Staffing Level	37,321	37,500	37,500
Work Completed Successfully	98%	98%	98%

**Property  
Management**

## Property Acquisition

### Program Purpose and Description

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

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

This program administers vacation requests related to subdivisions of record, easements, and road right-of-way that have been dedicated for public purpose.

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

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

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Program/ General Revenue	404,676	338,879	348,327
Totals:	404,676	338,879	348,327

<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	353,672	297,242	306,009
Operating	51,004	41,637	42,318
Capital	0	0	0
Totals:	404,676	338,879	348,327
Budgeted Positions:	5	6	6

<u>Program Measures</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Total Parcels Acquired	36	70	80
Vacations	4	25	30

## **Construction Services**

### **Program Purpose and Description**

The Construction Services program oversees all vertical construction undertaken by the county. This program provides both project and construction management resources for the renovation/remodel of county owned facilities to increase efficiency or extend the useful life of such facilities. The program also provides services in the planning, design, development, and construction of new county structures. Personnel work with other county departments and consultants to ensure that projects are designed and implemented according to each department's request and public need. Additionally, this program manages construction projects of all county departments, except those in the Public Works and Utilities departments.

Construction Services plans and designs renovation projects in county owned structures, and provides the manpower for completion. With larger projects the program oversees contracted engineering, drafting, and general construction services necessary to complete projects. Managing construction projects includes: coordinating and prioritizing all county departments and constitutional offices submittals, preparing project control sheets to establish project budgets, establishing cost estimates and funding sources, and monitoring project expenditures. The program also includes a structural maintenance and repair team responsible for proactive maintenance and repair on county facilities in parks, beaches, and constitutional offices.

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

## Construction Services

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	180,871	200,000	200,000
Gen Fund/General Revenue	1,484,174	1,524,642	1,593,416
Totals:	1,665,045	1,724,642	1,793,416

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	1,417,131	1,389,371	1,465,585
Operating	246,484	335,271	327,831
Capital	1,430	0	0
Totals:	1,665,045	1,724,642	1,793,416

Budgeted Positions:	22	24	23
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### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
# of Capital Improvement Projects Supported	8	46	16
# of Replacement/Renewal Projects Supported	18	20	20
% of Construction Costs Within 5% of Budget	90%	95%	95%
% of Projects Completed Within 30 Days of Approved Schedule	95%	95%	95%



## 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 pursuant to Florida Statutes Chapter 472. The Survey program has greatly improved its efficiency and accuracy by incorporating and refining technologies such as: Global Positioning Systems, digital level, robotic total station with laser scanning capabilities, and Computer Aided Drafting.

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

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Program/ General Revenue	468,087	457,519	482,777
Utilities System Charges	168,925	184,072	158,009
Totals:	637,012	641,591	640,786

<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	426,672	427,005	424,952
Operating	210,340	214,586	215,834
Capital	0	0	0
Totals:	637,012	641,591	640,786
Budgeted Positions:	6	6	6

<u>Program Measures</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Surveys/Drawings	20/15	18/12	20/15
% Completed On Schedule	95%	95%	95%
Plat Reviews	98	90	90
% Completed On Schedule	100%	100%	100%
Design Reviews	100	50	70
% Completed On Schedule	20%	70%	80%
Description/Sketch Review	76	100	100
% Completed On Schedule	95%	95%	95%

**Property  
Management**

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

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

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

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<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	1,635,524	1,965,700	2,365,700
Totals:	1,635,524	1,965,700	2,365,700

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<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	0	0	0
Operating	1,469,919	1,965,700	2,365,700
Capital	165,605	0	0
Totals:	1,635,524	1,965,700	2,365,700
Budgeted Positions:	0	0	0

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## 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. This section provides access to county records, to both internal and external customers, as mandated by the Florida Public Records Act. Per the Sunshine Law, staff responds to requests for public records, and coordinates the responses for all county departments. The Records program also manages all new files generated by the building and planning department.

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

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

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	363,891	347,500	378,508
Gen Fund/General Revenue	384,886	532,234	408,283
Totals:	748,777	879,734	786,791

<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	579,664	553,036	579,349
Operating	169,113	326,698	207,442
Capital	0	0	0
Totals:	748,777	879,734	786,791

Budgeted Positions:	10	10	10
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<u>Program Measures</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Customer Service - Files Processed	28,595	30,025	31,526
Customer Service - Revenue	\$14,068	\$14,772	\$15,510
Copy Center - Total Prints	1,037,646	1,089,528	1,144,004
Courier/Mailroom - Pieces	647,416	679,890	713,779
Courier/Mailroom - Postage Amount	371,048	389,600	401,080
Records Center - Boxes In	947	984	1,044
Records Center - Boxes Out	1,742	1,829	1,920
OnBase Statistics - Scanned Documents	1,033,712	1,085,397	1,139,667

**Property  
Management**

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

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

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

#### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Beach Erosion Fund	0	0	0
Gen Fund/General Revenue	5,362,825	5,773,301	730,084
Parks & Recreation Fund	0	0	5,642,344
Tourist Development Tax	322,837	377,920	373,425
Totals:	5,685,662	6,151,221	6,745,853

#### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	3,053,734	3,057,729	3,558,609
Operating	2,585,274	3,057,492	3,067,264
Capital	46,654	36,000	119,980
Totals:	5,685,662	6,151,221	6,745,853
Budgeted Positions:	67	67	66



## Premier Sports Campus

### Program Purpose and Description

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

Premier Sports generates an economic impact of approximately \$18 million annually, and generates marketplace impressions globally.

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

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#### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Parks & Recreation Fund	0	0	895,227
Totals:	0	0	895,227

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#### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	0	0	263,760
Operating	0	0	515,448
Capital	0	0	116,019
Totals:	0	0	895,227
Budgeted Positions:	0	0	6

**Property  
Management**

# Public Safety

The Public Safety Department consists of six 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, the fire department, law enforcement, and many other agencies to achieve its goals. All Public Safety programs are designed specifically to meet the needs of the citizens and visitors of Manatee County, in both routine community service and emergency situations. The employees providing these services are dedicated to serving the county and its residents with excellence and professionalism.

The Emergency Communications Center (ECC) is the 911 dispatch center for Manatee County EMS and 11 fire agencies. It also serves as the call processing center for the Cities of Bradenton Beach, Holmes Beach, Palmetto, and the Manatee County Sheriff's Office (including Anna Maria Island). Dispatchers at the ECC answer all 911 calls throughout Manatee County. The ECC program includes ECC Information Technology that provides information technology services for ECC's unique 911 technology systems, such as the computer-aided dispatch 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. Emergency Medical Services billing is part of this program, combining field operations with the business side of the division.

Community Paramedicine is 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. These personnel respond to the scenes of medical emergencies and drowning incidents along the coastal waterways of Manatee County.

Animal Services is also included in Public Safety. It provides animal control services countywide and animal adoption services from both the Palmetto and downtown adoption facilities.

## Organizational Structure



## Public Safety

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
911 Surcharge	1,705,521	1,779,573	1,660,606
Charges for Services	9,434,711	11,896,500	11,700,000
Gen Fund/General Revenue	13,684,410	13,626,398	15,260,489
Grants	576,822	0	0
Impact Fees	292,872		
Totals:	25,694,336	27,302,471	28,621,095

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Animal Services	2,210,999	2,488,033	2,599,996
Emergency Communications Center	4,367,268	4,765,917	4,946,684
Emergency Medical Services (EMS)	16,900,408	18,179,031	18,816,733
Emergency Management	515,219	611,160	659,756
Marine Rescue	1,165,152	1,258,330	1,597,926
Grants - Public Safety	535,290	0	0
Totals:	25,694,336	27,302,471	28,621,095

Budgeted Positions:	264	266	271
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## Animal Services

### Program Purpose and Description

The Animal Services program implements and enforces Manatee County Animal Ordinance 12-10. It provides for the redemption and adoption of dogs and cats; investigates animal cruelty, dangerous dogs, and animal nuisance complaints; impounds dogs and cats running loose; and cares for sick and injured animals. In addition to ordinance enforcement, Animal Services has an adoption program to help adoptable animals find a chance at a forever home. The Animal Services program works closely with animal welfare organizations to develop programs to keep pets in their homes, create a humane community, and serve the citizens of Manatee County.

#### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	2,210,999	2,488,033	2,599,996
Totals:	2,210,999	2,488,033	2,599,996

#### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	1,308,850	1,456,057	1,525,541
Operating	902,149	1,031,976	1,074,455
Capital	0	0	0
Totals:	2,210,999	2,488,033	2,599,996
Budgeted Positions:	26	27	27

#### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
Calls for Service Response	8,001	8,500	8,600
Animals Adopted/Reclaimed/Transferred	3,175	3,900	4,000
Animals Impounded	3,615	4,100	4,100
Animals Euthanized	442	425	425
Animal Save Rate	89%	90%	90%

## Emergency Communications Center

### Program Purpose and Description

The Emergency Communications Center (ECC) provides 911 services, radio, and data communications to the Manatee County public safety agencies. These agencies' missions encompass a variety of crucial emergency support functions including medical and fire emergency, law enforcement actions, and hazardous materials incidents. Once a 911 call is received, the process begins. The 911 operator asks a series of key questions, provides pre-arrival instructions, and uses dispatch priorities to triage and dispatch Fire and/or EMS units. Emergency Communications Center personnel process law enforcement calls using the Computer-Aided Dispatch (CAD) system. They transfer high acuity law enforcement calls-in-progress to the municipality for additional information, and monitor incidents involving Fire and/or EMS 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 that establishes authority and accountability within the County Commission's purview, and the formation of the county 911 facility/system.

-FS 365.172: Establishes the E911 Board, and the 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

#### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
911 Surcharge	1,705,521	1,779,573	1,660,606
Gen Fund/General Revenue	2,661,747	2,986,344	3,286,078

Totals:	4,367,268	4,765,917	4,946,684
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#### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	2,885,697	3,047,842	3,350,968
Operating	1,480,473	1,718,075	1,595,716
Capital	1,098	0	0

Totals:	4,367,268	4,765,917	4,946,684
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Budgeted Positions:	47	47	47
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#### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
911 Calls	220,908	242,500	242,500
EMS Calls Dispatched	49,780	52,000	52,000
Fire Calls Dispatched	56,186	42,000	42,000
Animal Services Calls Taken	847	1,300	1,300
Marine Rescue Calls Taken	1,225	910	310

MSO

Program 2203

## Emergency Medical Services (EMS)

### Program Purpose and Description

The Emergency Medical Services (EMS) program includes personnel for the administration of the Public Safety department and EMS billing services. The 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. Emergency Medical Services interact with multiple agencies to provide unified support during disasters and major incidents. Personnel act proactively to promote health and safety by educating children and parents about adverse conditions and situations that may affect their environment. Emergency Medical Services also operate 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.

#### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	9,434,711	11,896,500	11,700,000
Grants	41,532		
Gen Fund/General Revenue	7,131,293	6,282,531	7,116,733
Impact Fees	292,872		
Totals:	16,900,408	18,179,031	18,816,733

#### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	12,322,268	12,887,069	13,619,596
Operating	4,166,694	5,087,586	5,109,483
Capital	411,446	204,376	87,654
Totals:	16,900,408	18,179,031	18,816,733

Budgeted Positions:	170	170	171
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#### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
Average Response Time	7.01 mins	7.6 mins	7.8 mins
Emergency Responses	51,298	53,825	56,516
Transports	32,833	37,100	39,326
Community Paramedicine Hospital Diversions	230	277	300
Community Paramedicine Ambulance Diversions	310	350	400
Community Paramedicine Total Cost Avoidance	\$481,058	\$489,000	\$543,720

**Public Safety**

## 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. This 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. Emergency Management recommends issuance of hurricane evacuation orders and 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. Emergency Management conducts disaster response and recovery exercises; and implements broad-based public awareness, education, and information programs designed to reach all residents and visitors. This program also manages the Special Needs Program, and supports the 24-hour warning point to warn the public about emergencies.

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<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	515,219	611,160	659,756
Totals:	515,219	611,160	659,756
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<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	298,864	299,691	317,102
Operating	216,355	311,469	342,654
Capital	0	0	0
Totals:	515,219	611,160	659,756
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Budgeted Positions:	5	4	4

<u>Program Measures</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Special Needs Registrations	497	1,500	2,000
Disaster Preparedness Presentations	45	60	65
Disaster Plans Developed/Reviewed	101	125	100
Emergency Exercises Participation	22	30	35
Grant Awards (\$)	\$238,058	\$238,755	\$228,000

## 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>	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	1,165,152	1,258,330	1,597,926
Totals:	1,165,152	1,258,330	1,597,926

<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	920,426	1,015,601	1,301,550
Operating	244,726	242,729	289,628
Capital	0	0	6,748
Totals:	1,165,152	1,258,330	1,597,926

Budgeted Positions:	14	16	22
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<u>Program Measures</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Preventions	16,847	18,000	18,500
Ordinance Violations/Citations	86,412	42,000	45,000
Beach Attendance (Estimated)	2,675,000	2,900,000	3,000,000
Rescues	84	90	95
Beach Incidents	22,000	22,000	24,000
Medical Emergencies	3,075	3,000	3,100

**Public Safety**



## Grants - Public Safety

### Program Purpose and Description

This program contains the Emergency Management Preparedness Assistance grant and the Emergency Management Performance Grant. Two Emergency Planner salaries and benefits are funded at a ratio of 50/50 from each grant. The operating costs for the two positions are funded under the Emergency Management program.

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>	FY17 Actual	FY18 Adopted	FY19 Adopted
Grants	535,290	0	0
Totals:	535,290	0	0

<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	266,850	0	0
Operating	155,023	0	0
Capital	113,417	0	0
Totals:	535,290	0	0
Budgeted Positions:	2	2	0

# Public Works and Transit

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

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

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

The Traffic Management program includes the following divisions: Transportation Planning, Traffic Design, Traffic Operations, and the Traffic Management Center (TMC). The 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.

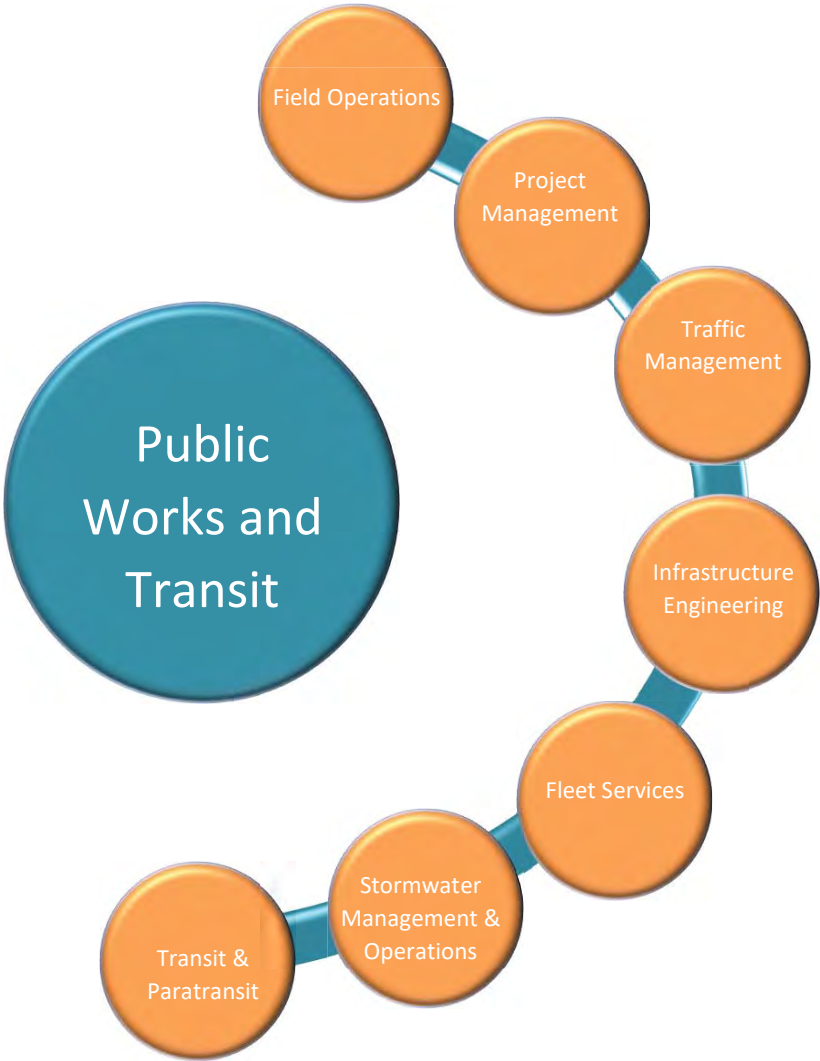
The Infrastructure Engineering program is comprised of the Transportation Infrastructure Engineering and Utilities Infrastructure Engineering divisions. These divisions provide the optimum level of coordination among project initiatives and maintenance throughout Manatee County.

The Fleet Services program provides vehicle and equipment maintenance and replacement, 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 enables the department to collect accurate data specific to the cost of providing stormwater services in Manatee County.

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

**Organizational Structure**



## Public Works

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	12,413,597	19,546,214	19,448,394
Contributions	100,449	20,000	8,000
Gas Taxes	2,941,125	3,051,157	3,473,614
Gen Fund/General Revenue	103	0	235,432
Grants	0	1,600,000	1,600,000
Program/ General Revenue	20,272,754	21,883,253	25,184,688
Southwest TIF	33,984	0	0
Unincorporated MSTU Fund	2,293,449	2,828,230	3,163,982
Utilities System Charges	6,102,992	6,634,691	6,981,873
Totals:	44,158,453	55,563,545	60,095,983

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Field Operations	9,141,879	9,536,268	10,079,572
Project Management	1,795,023	2,116,510	2,410,759
Traffic Management	5,854,923	6,302,062	8,134,220
Infrastructure Engineering	2,072,189	2,017,761	2,245,859
Fleet Services	10,471,326	19,046,716	19,096,829
Stormwater Management & Operations	6,690,009	7,457,091	8,014,282
Transit & Paratransit	8,133,104	9,087,137	10,114,462
Totals:	44,158,453	55,563,545	60,095,983

Budgeted Positions:	408	430	457
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**Public  
Works**

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

Field Operations provides first-in team road clearing crews for hurricane season that represent the A and B team shifts for keeping traffic signals in operation before a storm event and immediately after the event. The remainder of the division has assigned tasks before and after a storm. These tasks range from regular duties, filling sandbags, removal of downed trees, flooding washout repairs, and general debris hauling. Personnel in Field Operations also receive calls from the Citizen's Action Center; Sheriff's Office; Florida Highway Patrol; and other sources in after-hours situations due to downed trees, emergency road repairs and clean up, dead animal removal, street flooding, and other emergency situations.



## Field Operations

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Gas Taxes	1,875,286	1,936,813	1,995,686
Program/ General Revenue	7,266,593	7,599,455	8,083,886
Totals:	9,141,879	9,536,268	10,079,572

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	4,183,997	4,272,510	4,352,929
Operating	4,947,377	5,263,758	5,726,643
Capital	10,505	0	0
Totals:	9,141,879	9,536,268	10,079,572

Budgeted Positions:	75	74	75
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### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
Paved Roads (Center Line Miles)	1,384	1,350	1,350
Unpaved Road (Center Line Miles)	64	65	65
Service Vehicles	1,368	1,368	1,368
Graded Roads (Miles)	2,380	2,400	2,400
Rights of Way Cleared (Linear Feet)	245,020	300,000	300,000

**Public  
Works**

## **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. Program oversight provides support for planning, design, land acquisition, and construction elements for transportation, stormwater, potable water, wastewater, and solid waste capital improvement programs. Personnel service projects such as: 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 commence during the planning phase of the five-year Capital Improvement Program (CIP). As part of each CIP programming cycle, staff assess current projects relative to status, funding, and schedule. Project commitments create the framework for new CIP funding request. New project priorities are put forward based on potential growth and development, engineering assessments, and rehabilitation requirements to meet standards and service demands. 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. This ensures that roadway resurfacing, bridge rehabilitation, intersection upgrades, and potable water/wastewater rehabilitation occur each year to address repair and rehabilitation of existing infrastructure.

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

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

## Project Management

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	103	0	235,432
Southwest TIF	33,984	0	0
Utilities System Charges	289,860	285,995	292,527
Unincorporated MSTU Fund	1,471,076	1,830,515	1,882,800
Totals:	1,795,023	2,116,510	2,410,759

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	3,066,755	4,085,097	4,613,853
Operating	-1,271,732	-1,968,587	-2,203,094
Capital	0	0	0
Totals:	1,795,023	2,116,510	2,410,759
Budgeted Positions:	40	49	49

### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
Project Expenditures	\$62,976,107	\$63,000,000	\$63,000,000
Active Commercial/Development Projects	461	461	475
Projects & Capital Improvement	117	120	120
Projects Bond Release Inspections	100	110	110

**Public  
Works**

## **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 TMC. The TMC operates the traffic control system, which manages the operation of traffic signals, cameras and vehicle detection devices to improve traffic flow within the region.

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

The Traffic Management Center provides a unified intelligent transportation management system for Manatee 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. Per the agreement, each party bears 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 its identified proportional share in FY15.

## Traffic Management

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Program/ General Revenue	5,152,239	5,422,444	6,974,239
Unincorporated MSTU Fund	702,684	879,618	1,159,981
Totals:	5,854,923	6,302,062	8,134,220

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	3,429,498	3,870,780	4,431,063
Operating	2,299,349	2,396,282	3,668,157
Capital	126,076	35,000	35,000
Totals:	5,854,923	6,302,062	8,134,220

Budgeted Positions:	53	59	63
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### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
Accident Reports Processed	16,660	12,500	12,500
Traffic Study Requests	744	750	750
Streetlights Repaired	699	652	672
CLOS Compliance Application Reviews	305	330	360
TMC - Incidents Detected	1,849	2,000	2,000
Traffic Ops - After Hours Calls	391	487	502
Development Plans & Traffic Studies	836	875	900
Signs Maintained	8,448	8,066	8,308
Pavement Markings Refurbished (Linear Feet)	805,894	613,334	631,734

**Public  
Works**



## Infrastructure Engineering

### Program Purpose and Description

The Infrastructure Engineering program consists of two separate engineering divisions: Transportation Infrastructure Engineering and Utilities Infrastructure Engineering. It provides engineering design and review for the Capital Improvement Program that includes roadways, bridges, potable water, wastewater, and reclaimed water projects. Additionally, this program ensures safe and efficient infrastructure to accommodate multi-modal movement throughout Manatee County. The Infrastructure Engineering program also reviews the residential and commercial development plans within Manatee County, and issues right of way use permits.

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

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

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Program/ General Revenue	861,566	890,204	944,320
Utilities System Charges	1,090,934	1,009,460	1,180,338
Unincorporated MSTU Fund	119,689	118,097	121,201
Totals:	2,072,189	2,017,761	2,245,859

<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	1,822,427	1,849,455	1,920,910
Operating	249,762	168,306	324,949
Capital	0	0	0
Totals:	2,072,189	2,017,761	2,245,859

Budgeted Positions:	22	24	24
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<u>Program Measures</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Right of Way Use Permits Issued	400	400	400
Construction Plans Reviewed	157	157	157

## **Fleet Services**

### **Program Purpose and Description**

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

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

Fleet Services administrative offices are located within the 26th Avenue East Fleet facility. This location includes a full-service maintenance operation and associated material distribution center. It maintains emergency vehicles, construction and agriculture equipment, and general service vehicles. The 66th Street West Fleet facility maintains water and sewer trucks and equipment, construction and agriculture equipment, and general service vehicles. This location also provides a full-service materials distribution center. The Lena Road Fleet facility maintains heavy specialized off-road landfill equipment, agriculture equipment, and general service vehicles. The facility located at the Transit/Fleet complex on Tallevast road provides maintenance of Transit passenger, support vehicles, and equipment.

Fuel Services operates as an internal service fund. It provides fuel and lubricants to the vehicles assigned to: the Board of County Commissioners, Manatee County Sheriff's Office, fire departments, the Manatee County School Board, Tax Collector, Health Department, Property Appraiser, States Attorney, City of Anna Maria, City of Bradenton Beach, and the Manatee County Housing Authority. This program services over 70 fuel tanks monthly with a capacity of over 400,000 gallons. It also supplies fuel for additional county owned small lift station tanks and portable generator tanks.

## Fleet Services

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	10,471,326	19,046,716	19,096,829
Totals:	10,471,326	19,046,716	19,096,829

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	2,914,202	2,913,611	3,042,848
Operating	7,557,124	8,747,301	8,653,097
Capital	0	7,385,804	7,400,884
Totals:	10,471,326	19,046,716	19,096,829
Budgeted Positions:	41	43	42

### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
Work Orders	8,969	8,800	8,800
Preventative Maintenance	2,411	2,300	2,300
Towing for Breakdowns	316	250	250
Direct Labor Hours	36,522	33,000	33,000
% of Scheduled Work	64.37%	50%	50%
Part Issues	90,281	90,000	90,000

## **Stormwater Management & Operations**

### **Program Purpose and Description**

The Stormwater Management and Operations program consists of two divisions, when combined provide direct services to ensure proper maintenance, engineering, and monitoring of stormwater infrastructure. The program budget presents an overview of the required service levels 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 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 reviews of all private and public stormwater improvement projects in Manatee County. The division reviews all capital improvement projects, land development sites, and proposed county facilities for compliance with the Land Development Code and the Manatee County Comprehensive Plan. The Stormwater Engineering division reviews and approves all activities within Federal Emergency Management Agency (FEMA) Flood Plain, and issues approvals of no-rise certificates in compliance with federal regulations. The division also participates and writes an annual report for the FEMA Community Rating System and Environmental Protection Agency National Pollutant Discharge Elimination System based on data collected annually.

## Stormwater Management & Operations

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Gas Taxes	1,065,839	1,114,344	1,477,928
Program/ General Revenue	901,972	1,003,511	1,027,346
Utilities System Charges	4,722,198	5,339,236	5,509,008
Totals:	6,690,009	7,457,091	8,014,282

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	3,285,880	3,292,063	3,703,372
Operating	3,404,129	4,165,028	4,310,910
Capital	0	0	0
Totals:	6,690,009	7,457,091	8,014,282

Budgeted Positions:	55	55	61
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### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
Canal Cleaning	54,400	100,000	100,000
Roadside Ditch Cleaning	200,700	200,000	255,000
Street Sweeping	8,200	8,250	8,250
Pipe Cleaning	166,600	155,000	155,000
Inlet Cleaning	1,530	1,600	1,600



## **Transit & Paratransit**

### **Program Purpose and Description**

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

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

Manatee County Area Transit fixed bus routes connect with the free Manatee Trolley on Anna Maria Island. Daily trolley service operates from 6:00 a.m. to 10:30 p.m. from the Anna Maria City Pier to Coquina Beach in 20 minute intervals. MCAT fixed bus routes also connect with the Longboat Key Shuttle service at Coquina Beach. The Longboat Key Shuttle is an on-demand service that operates within a defined service area on the Key, between Coquina Beach and the Bay Isles Shopping Center.

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

## Transit & Paratransit

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	1,942,271	499,498	351,565
Contributions	100,449	20,000	8,000
Grants	0	1,600,000	1,600,000
Program/ General Revenue	6,090,384	6,967,639	8,154,897
Totals:	8,133,104	9,087,137	10,114,462

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	6,255,121	6,929,970	7,894,764
Operating	1,877,983	2,157,167	2,219,698
Capital	0	0	0
Totals:	8,133,104	9,087,137	10,114,462

Budgeted Positions:	122	126	143
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### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
Fixed Route Ridership	978,434	9,78,434	980,000
Fixed Route Mileage	1,100,295	1,100,895	1,115,000
Trolley Ridership	531,147	531,147	500,000
Trolley Mileage	333,779	333,779	245,000
Cost Per Mile	\$3.89	\$3.89	\$5.89

**Public  
Works**

# Redevelopment and Economic Opportunity

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

Redevelopment and Economic Opportunity provides administrative and policy leadership. It 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. Staff accomplish this through additional business and employment growth; and new infill, mixed-use, and housing opportunities through targeted incentive programs. These programs leverage local, regional, and national expertise and resources; and engage in strategic partnerships.

The Redevelopment program encompasses the SWTIF, of which 50% of the tax increment revenues support redevelopment, economic development, crime prevention, and infrastructure improvement projects. 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



### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	636,125	1,120,933	1,147,782
Grants	1,649,230	0	0
Impact Fees	19,546	568,037	702,257
Southwest TIF	479,857	993,205	1,067,158
Transportation Trust Fund	6,769	394,240	300,000
Unincorporated MSTU Fund	868,200	1,495,195	1,572,559
<b>Totals:</b>	<b>3,659,727</b>	<b>4,571,610</b>	<b>4,789,756</b>

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Redevelopment	709,860	1,420,604	1,514,341
Economic Development	1,102,275	2,294,880	2,247,591
Community Development	198,362	856,126	1,027,824
Grants - Redevelopment & Economic Opportunity	1,649,230	0	0
<b>Totals:</b>	<b>3,659,727</b>	<b>4,571,610</b>	<b>4,789,756</b>

Budgeted Positions:	0	19	19
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## **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 hold the core administrative and fiscal responsibilities for the department and support programs. Administrative functions in this program include departmental reports to the Board of County Commissioners and the County Administrator regarding the department's projects; fiscal payments; advisory board administrative functions; reporting, policies; and procedures to carry out the business of the department, agenda functions, human resource requirements, employee benefits coordination, and management of fiscal functions.

Much of the work in the SWD focuses on economic development/business retention and expansion along the urban corridors (15th Street East and US 41). It includes 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 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 in their properties, 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.



## Redevelopment

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	211,210	392,000	399,056
Southwest TIF	479,857	993,205	1,067,158
Unincorporated MSTU Fund	18,793	35,399	48,127
Totals:	709,860	1,420,604	1,514,341

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	396,249	472,516	540,883
Operating	312,286	948,088	973,458
Capital	1,325	0	0
Totals:	709,860	1,420,604	1,514,341

Budgeted Positions:	0	6	6
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### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
EDI - Expanded SWD Target	N/A	2	4
Business Improvement Program	1	2	3
Rapid Response Permits - SWD - # of Companies	32	50	50
Business Outreach - SWD - # of Companies	381	600	600

## **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 demonstrates a business-friendly profile through increased communication, cooperation, and involvement of staff and administration with its 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 of Commerce. Staff facilitates work through government interface with county departments, public and private sector economic development partners, neighborhood planning associations, and other state, and local programs. In addition, economic development and community revitalization goals are coordinated with municipalities, community service organizations, the school district, universities, and the business community.

The Economic Development team manages the program that includes incentive grants, rapid response permitting, and business scoping. As of 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% higher than the 2015 average wage in Manatee County. Based on the incentives awarded, the calculated return on investment to the community over a 5 to 10-year period, in direct and indirect jobs and wages, is expected to be more than \$2 billion.

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

This program includes new initiatives to develop strategies for inclusive economic development in underserved areas in coordination with Community Development, focus on small business development, and implement the \$500,000 brownfields grant from the Environmental Protection Agency. In addition, it's increasing its 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 provides a report from this program regarding the county's progress on Economic Development activities to the state, as this is an annual requirement.

## Economic Development

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	265,226	441,455	423,770
Transportation Trust Fund	6,769	394,240	300,000
Unincorporated MSTU Fund	830,280	1,459,185	1,523,821
Totals:	1,102,275	2,294,880	2,247,591

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	230,674	214,944	229,198
Operating	871,601	2,079,936	2,018,393
Capital	0	0	0
Totals:	1,102,275	2,294,880	2,247,591
Budgeted Positions:	0	3	3

### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
EDI Adopted Incentives	920,882	950,000	950,000
EDI Average Wage	58,833	60,129	61,933
EDI Projected Capital Investment	145,564,756	50,000,000	50,000,000
EDI Projected Jobs	332	350	350

## **Community Development**

### **Program Purpose and Description**

Community Development staff work as core support personnel in administrative and fiscal roles for the division, support programs, special projects, and advisory boards. They also 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 Community Development Block Grant (CDBG) requires a high level of commitment, intensive reporting, and is contained in Community Development. Community Development follows regulatory procedures and includes all aspects of the Integrated Disbursement and Information System and the Disaster Recovery and Grant Reporting system. The Department of Housing and Urban Development (HUD) requires compliance procedures to fund, track, and evaluate programs and services that utilize these federal funds.

Staff ensure timely reporting of numerous federal systems such as: the Semi-Annual Labor Standards, contract and subcontract activity, Minority Business Enterprise/Women's Business, financial and performance reporting, and the Consolidated Annual Performance and Evaluation Report.

The Community Development program also oversees housing assistance by managing the operation, supervision, and administration of the State Housing Initiative Partnership Program. The department oversees concurrent fiscal years of the State Housing Trust Fund and Home Investment programs. The Emergency Solutions Grant, Residential Construction Mitigation Program, HUD, and CDBG provide the entitlement process of the Home Investment Partnership Fund, which is the federal element.



**Redevelopment  
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Opportunity**

## Community Development

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	159,689	287,478	324,956
Impact Fees	19,546	568,037	702,257
Unincorporated MSTU Fund	19,127	611	611
Totals:	198,362	856,126	1,027,824

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	138,513	170,232	189,344
Operating	59,849	685,894	838,480
Capital	0	0	0
Totals:	198,362	856,126	1,027,824

Budgeted Positions:	0	3	3
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### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
Down Payment Assistance - # Households	19	18	18
Rehab/Replacement - # Households	20	12	12
Livable Manatee - #Households/\$Expended	N/A	30/\$500,000	30/\$500,000
ESG (Homeless Prevention) #Household/\$Expended	326/\$103,743	375/\$136,000	375/\$136,000
CDBG \$ Expended	\$1,912,420	\$2,115,124	\$1,410,611



## 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.

#### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Grants	1,649,230	0	0
Totals:	1,649,230	0	0

#### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	462,213	0	0
Operating	1,187,017	0	0
Capital	0	0	0
Totals:	1,649,230	0	0
Budgeted Positions:	0	7	7

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# Utilities

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

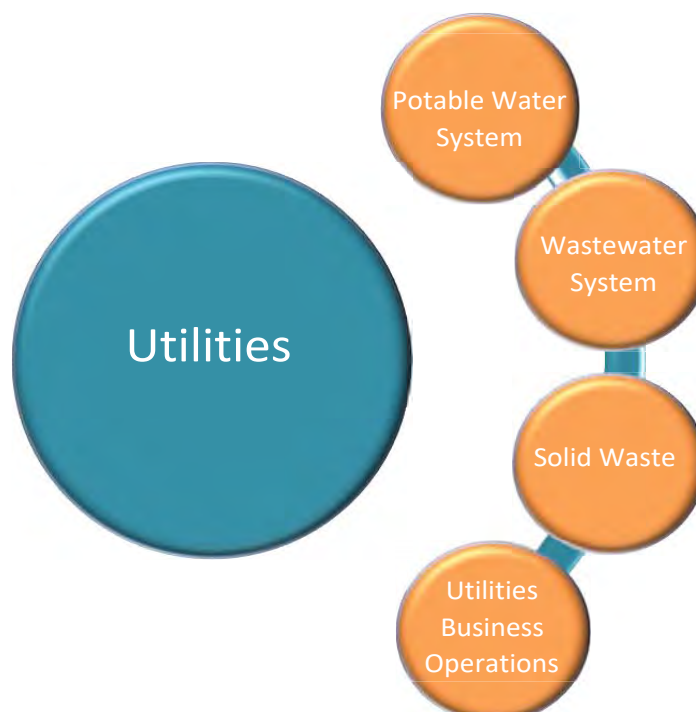
The Potable Water program supplies, treats, distributes, and metering for retail and wholesale water customers. This program also includes the quality control laboratory, water conservation, the maintenance team, the infrastructure locates group, and utility records.

The Wastewater program provides collection, pumping, and treatment of wastewater for retail and wholesale customers. It also includes 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 performs administrative duties such as: customer service, billing, collection, fiscal services, and safety services for the Utilities department's customer base and operating divisions.

## Organizational Structure



**Sources of Funds**

	FY17 Actual	FY18 Adopted	FY19 Adopted
Utilities System Charges	100,322,420	113,915,322	118,935,787
Totals:	100,322,420	113,915,322	118,935,787

**Uses of Funds**

	FY17 Actual	FY18 Adopted	FY19 Adopted
Potable Water System	20,363,487	22,615,503	23,844,333
Wastewater System	26,538,423	30,978,943	32,316,094
Solid Waste	30,988,013	37,051,693	38,690,521
Utilities Business Operations	22,432,497	23,269,183	24,084,839
Totals:	100,322,420	113,915,322	118,935,787

Budgeted Positions:	400	407	415
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Utilities

## **Potable Water System**

### **Program Purpose and Description**

The Manatee County Water program provides retail potable (drinking) water service to over 340,000 county and seasonal residents in unincorporated Manatee County; and the cities of Bradenton Beach, Holmes Beach, and Anna Maria. It also provides wholesale services to the neighboring communities of Palmetto, Longboat Key, Bradenton, and Sarasota County. This large and complex program is responsible for the supply, quality, operation, and maintenance of the potable system; and the treatment of an annual daily average of 40 million gallons of water per day.

Lake Manatee is the primary source of raw water for the system. The lake's drainage basin (watershed) covers 82,240 acres, and the reservoir volume is 5.9 billion gallons. In addition, the system receives raw water from two-well fields. The largest is in Duette Park, a 23,000-acre watershed conservation area, owned and managed by the county for the protection of the Lake Manatee water supply.

Manatee County is a member of the Peace River Manasota Regional Water Supply Authority; whose purpose is to develop and protect future water supplies that serve customers in Charlotte, DeSoto, Manatee, and Sarasota counties.

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

Fifteen high-service pumps move finished water to the transmission main lines. The distribution system consists of over 1,900 miles of water lines ranging in size from 2 inches to 54 inches in diameter, and five booster pump stations. Water storage capacity includes 32 million gallons in storage tanks located at strategic points throughout the county.

Crews read over 119,000 meters every month to ensure accurate and timely billing. In addition, the field services section installs new meters, replaces aging or malfunctioning meters, disconnects service, and investigates service questions. This program maintains a meter repair and testing facility on site, and all large meters are tested for accuracy on either a semi-annual or annual basis.

The 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 marks over 4,800 miles of underground facilities, and maps 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

## Potable Water System

Control program ensures compliance of over 70,000 backflow prevention devices attached to the county water system.

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

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<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Utilities System Charges	20,363,487	22,615,503	23,844,333
Totals:	20,363,487	22,615,503	23,844,333

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<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	8,942,199	8,837,271	9,297,552
Operating	11,421,288	13,526,532	14,224,531
Capital	0	251,700	322,250
Totals:	20,363,487	22,615,503	23,844,333
Budgeted Positions:	146	139	142

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<u>Program Measures</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Treatment & Lab/Million Gallons	665	707	693
Distribution/Million Gallons Retail	336	389	381
Total Cost/Million Gallons	\$1,367	\$1,507	\$1,470

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Utilities



## **Wastewater System**

### **Program Purpose and Description**

The Manatee County Wastewater program encompasses all stages of wastewater operations. This includes maintenance of over 1,500 miles of collection lines and approximately 25,000 manholes. Over 650 pump (lift) stations serve these lines by raw sewage to three water reclamation facilities for treatment. Daily, three plants treat approximately 22 million gallons of the county's wastewater to reuse standards. A state of the art bio solids dryer treats solid residuals, and the final product is sold as fertilizer.

The Master Reuse System delivers approximately 18 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 500 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 and the Department of Environmental Protection. Florida Administrative Code sections include requirements for pretreatment monitoring of industrial customers, wastewater sampling, testing and reporting, minimum staffing levels and training, operation of collection systems, laboratory methodology, and treatment levels, among others. The Central Wastewater Laboratory performs analytical tests to ensure water quality requirements are met, per the Florida Department of Environmental Protection operating permits.

Maintenance of the wastewater system is ongoing and complex, as the nature of the wastewater process is corrosive and harsh. The operational environment affects the useful life of the pipes, pumps, valves, and plant components. Preventive maintenance programs for the plants, lift stations, and collection lines is critical. It allows staff to anticipate issues and reduce emergency repairs. Replacement and rehabilitation of the system components is an ongoing process. The Wastewater program operates 24 hours a day, seven days a week; and includes all the functions necessary to ensure the safety of the community, the staff, and the environment.

## Wastewater System

### Sources of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Utilities System Charges	26,538,423	30,978,943	32,316,094
Totals:	26,538,423	30,978,943	32,316,094

### Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	10,014,751	10,238,469	10,798,259
Operating	16,523,672	19,868,904	21,260,135
Capital	0	871,570	257,700
Totals:	26,538,423	30,978,943	32,316,094

Budgeted Positions:	150	161	165
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### Program Measures

	FY17 Actual	FY18 Adopted	FY19 Adopted
Treatment Cost/Million Gallons	\$1,380	\$1,534	\$1,484
Reclaimed Cost/Million Gallons Billed	250	483	562
Total Cost/Millions Gallons	\$3,333	\$3,609	\$3,589

Utilities

## **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. Solid Waste offers commercial customers options for the service that best meets their needs. Additionally, the program handles the disposal of solid waste from municipalities located within Manatee County.

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

The Solid Waste program includes operation of the Lena Road Landfill, which is a Class I Solid Waste Management Facility in east Manatee County on 1,200 acres, at 3333 Lena Road. The landfill operates six days a week; and manages 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. Currently, the Lena Road Landfill is the only Class I solid waste disposal facility in the county.

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

Vehicles that enter the landfill must weigh in at the Scale House. This highly automated facility performs several critical functions. It determines the origin of the waste, the type of material, and the incoming and outgoing weight of each vehicle. This information provides the basis for billing, tonnage received, and reporting that information to FDEP. In addition, the Scale House attendants direct the non-franchise vehicle traffic.

The Recycling section is a critical element in the management of solid waste in the county. It receives special waste at the landfill, and works to educate and promote good recycling habits to the residents 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 and serves: the island cities, north river, and the south/west areas of the county. These programs are critical to protecting the environment and the landfill from disposal of potentially harmful waste. Their success is a tribute to the citizens of Manatee County who participate and choose to support sound environmental practices, and to the foresight of the county in developing the facilities and program.

## Solid Waste

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

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Utilities System Charges	30,988,013	37,051,693	38,690,521
Totals:	30,988,013	37,051,693	38,690,521

<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	3,411,107	3,201,200	3,400,238
Operating	27,576,906	31,864,993	33,893,283
Capital	0	1,985,500	1,397,000
Totals:	30,988,013	37,051,693	38,690,521
Budgeted Positions:	39	40	40

<u>Program Measures</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Total Tons Landfilled	314,370	315,000	324,450
Landfill Cost Per Ton	\$15.97	\$30.04	\$30.57
Total Tons Recycled	46,836	46,792	48,196
Households in Household Hazardous Waste Program	8,995	9,851	10,344
Households in E-Scrap Program	8,269	8,922	9,368

**Utilities**

## Utilities Business Operations

### Program Purpose and Description

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

Annually, the Utilities Customer Service section answers over 184,000 phone inquiries, and handles over 25,000 e-mail contacts with customers through the county website. Customer Service processes requests from new and existing customers for connections and disconnections, payment arrangements, special service needs, investigation, and complaint resolution. Utilities customers may utilize the call center and website, visit the office, or call after business hours to an answering service that is available 24/7.

Utilities Business Operations mails/emails over 1,400,000 bills annually; and customers make payments electronically, with cash, or by check. The Business Operations division responsibilities include: billing and collection services, payment processing and financial control, and revenue reporting. In addition, the Systems Support section acts as a liaison with the Information Technology department for the maintenance of the customer information system, as well as other hardware and software needs. They also provide training and reporting assistance.

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

Operating Division administration includes budget preparation and management. The fiscal division accomplishes this and: processes purchases, pays vendors, processes travel requests and reimbursements, bills for infrastructure damage, and monitors work assignments.

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<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Utilities System Charges	22,432,497	23,269,183	24,084,839
Totals:	22,432,497	23,269,183	24,084,839
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<u>Uses of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Personnel	4,716,480	5,329,183	5,398,365
Operating	17,716,017	17,934,000	18,686,474
Capital	0	6,000	0
Totals:	22,432,497	23,269,183	24,084,839
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Budgeted Positions:	65	67	68

**Utilities**





**Other County  
Funded Programs**

# Economic Development

## Economic Development Programs

### Program Purpose and Description

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

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
CRA Revenues	3,966,475	4,245,990	4,686,866
Totals:	3,966,475	4,245,990	4,686,866

### Uses of Funds

<u>Sub Programs</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Palmetto Downtown Development Authority(DDA)	1,734,323	1,860,244	1,979,280
Bradenton Community Redevelopment Area (CRA)	1,269,533	1,308,961	1,515,785
Bradenton Beach DDA	322,590	371,130	412,510
14th Street CRA (City)	210,630	254,814	293,662
Central CRA	429,399	450,841	485,629
Totals:	3,966,475	4,245,990	4,686,866

# General Government

## Program Purpose and Description

General Government programs are not affiliated with specific county departments, but are general governmental expenditures.

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	1,555,719	2,174,014	1,550,918
Unincorporated MSTU Fund	810,993	1,358,077	1,358,077
Totals:	2,366,712	3,532,091	2,908,995

## Uses of Funds

<u>Sub Programs</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
General County	1,543,193	2,151,014	1,527,918
General County MSTU	810,993	1,358,077	1,358,077
Ordinance Codification	12,526	23,000	23,000
Totals:	2,366,712	3,532,091	2,908,995

Other  
County  
Funded Programs



# Human Services

## Non-Profit Agencies - Adults

### Program Purpose and Description

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

Some human services for adults (e.g. services provided for the physically impaired, developmentally challenged, alcoholism, mental illness, homelessness, or spousal abuse) may be more effectively addressed by qualified local agencies outside of the county government. These community agencies often have expertise and resources that cannot be duplicated by the county.

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	1,212,604	1,064,351	1,080,168
Totals:	1,212,604	1,064,351	1,080,168

### Uses of Funds

<u>Sub Programs</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Catholic Charities	30,471	30,471	30,471
Community Coalition on Homelessness	554,017	591,617	591,617
HOPE Family Services	56,044	56,044	56,044
Manasota Lighthouse for the Blind	16,250	16,250	16,250
UCP of Southwest Florida	32,203	32,203	32,203
Meals On Wheels	288,496	91,704	91,704
Myakka Community Center - Adults	13,301	13,301	13,301
Our Daily Bread	15,000	15,000	15,000
Salvation Army	17,361	17,361	17,361
Suncoast Center for Independent Living	28,773	28,855	28,855
United Way 211 Program	35,765	35,765	62,000
Suncoast Partnership to End Homelessness	75,000	75,000	75,000
Women's Resource Center	24,034	24,034	24,034
Suncoast Community Capital	0	10,418	0
Easter Seals of SW Florida	25,889	26,328	26,328
Totals:	1,212,604	1,064,351	1,080,168

## Non-Profit Agencies - Youth

### Program Purpose and Description

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

This program provides funds for a broad spectrum of human services, to include, but not limited to: child abuse, developmental challenges, mental illnesses, and child day care. These services may be more effectively addressed by qualified local agencies outside the county government. Funds are also provided to non-profit community agencies with drug prevention programs that can reach youth most affected by substance abuse. These programs may be residential or outpatient treatment. Community agencies often have expertise and resources that cannot be duplicated by the county.

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

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<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue			
Children's Services Tax	10,801,435	11,931,932	11,314,875
Totals:	10,801,435	11,931,932	11,314,875

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### Uses of Funds

<u>Sub Programs</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Children's Services Tax Programs	10,801,435	11,931,932	11,314,875
Totals:	10,801,435	11,931,932	11,314,875

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## Health Care Programs

### Program Purpose and Description

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

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

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<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	8,674,616	8,236,747	8,118,031
Program/ General Revenue	0		
Totals:	8,674,616	8,236,747	8,118,031

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### Uses of Funds

<u>Sub Programs</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Hospital Costs	479,554	0	0
Rural Health Services	41,532	41,532	41,532
Prescriptions/Emergency Room	61,566	200,000	200,000
Other Eligible Benefits	12,408	250,000	250,000
Public Health Department	1,052,769	1,081,352	1,081,032
We Care Manatee, Inc.	70,515	74,975	82,000
Medicaid Matching Funding	4,836,292	4,466,495	4,341,074
Mental Health & Transportation	2,119,980	2,122,393	2,122,393
Totals:	8,674,616	8,236,747	8,118,031

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# Judicial

## Courts/Judicial

### Program Purpose and Description

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

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Program/ General Revenue	3,082,922	3,078,681	2,986,434
Totals:	3,082,922	3,078,681	2,986,434

### Uses of Funds

<u>Sub Programs</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
State Attorney	461,097	279,668	286,783
Public Defender	140,031	141,740	93,268
Court Facilities/Support Costs	160,536	183,651	176,156
Court Technology	658,975	799,719	800,492
Drug Court	371,110	451,908	475,040
Circuit Court - Criminal	13,976	17,500	20,000
Circuit Court - Civil	560	1,500	1,500
Circuit Court - Juvenile	53,878	56,690	57,888
County Court - Civil	52,674	53,255	55,700
Judicial Center Support	1,099,877	1,022,842	949,399
Bar Association Legal Aid Society	70,208	70,208	70,208
Totals:	3,082,922	3,078,681	2,986,434

Other  
County  
Funded Programs

# Miscellaneous

## Miscellaneous Programs

### Program Purpose and Description

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

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Beach Erosion Fund	265,656	300,000	300,000
Charges for Services	77,836	75,487	76,003
Gen Fund/General Revenue	665,791	665,835	685,810
Metro Planning Organization Fund	1,166,771	1,678,047	1,824,318
Palm Aire MSTU Fund	76,902	134,773	141,678
Totals:	2,252,956	2,854,142	3,027,809

### Uses of Funds

<u>Sub Programs</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Longboat Key Erosion Control	265,656	300,000	300,000
Street Lighting Districts	77,836	75,487	76,003
Palm Aire MSTU	76,902	134,773	141,678
Juvenile Detention	665,791	665,835	685,810
Sarasota-Manatee Metro Planning Organization (MPO)	1,166,771	1,678,047	1,824,318
Totals:	2,252,956	2,854,142	3,027,809

# 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>	FY17 Actual	FY18 Adopted	FY19 Adopted
Gen Fund/General Revenue	2,356,181	2,282,621	2,306,362
Unincorporated MSTU Fund	0	1,000	1,000
Totals:	2,356,181	2,283,621	2,307,362

### Uses of Funds

<u>Sub Programs</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Combat Duty Grants for Ad Valorem Tax Assistance	271	5,000	5,000
Hardship Assessment & Fee Assistance	0	11,000	11,000
Medical Examiner & Transport	1,746,607	1,803,821	1,813,178
Manatee Educational TV	297,589	135,616	150,000
Keep Manatee Beautiful	53,114	53,114	53,114
Mote Marine	18,015	18,015	18,015
Solution to Avoid Red Tide (START)	9,500	9,500	9,500
Indigent Burials	101,440	92,555	92,555
Neglected Cemeteries	0	5,000	5,000
Rubonia Community Center	104,645	125,000	125,000
Manatee Community Foundation	25,000	25,000	25,000
Totals:	2,356,181	2,283,621	2,307,362

Other  
County  
Funded Programs

# 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

	FY17 Actual	FY18 Adopted	FY19 Adopted
Charges for Services	10,459,371	12,067,265	14,977,228
Gen Fund/General Revenue	446,500	446,500	446,500
Totals:	10,905,871	12,513,765	15,423,728

## Uses of Funds

	FY17 Actual	FY18 Adopted	FY19 Adopted
Port Authority - Admin	2,534,775	2,690,215	2,806,587
Port - Sales & Marketing	305,340	345,371	372,054
Port - Operations	1,166,728	1,093,411	1,113,647
Port - Engineering & Mtc	1,329,327	1,813,110	1,976,288
Port - Railroad	334,581	367,912	347,724
Port - Security & Safety	1,405,211	1,584,858	1,799,847
Port - Scales	154,418	226,505	265,344
Port - Capital Projects	0	0	0
Port - Debt Service	3,675,492	3,237,278	3,239,008
Port - Reserves	0	1,155,105	3,503,229
Grants - Port Manatee	0	0	0
Totals:	10,905,871	12,513,765	15,423,728

Other  
County  
Funded Programs





## Capital Improvement Projects

## Capital Improvement Plan Introduction

The Manatee County Comprehensive Plan (Objective 10.1.6) requires Manatee County to develop a Capital Improvement Plan (CIP) that provides programming and funding of capital projects consistent with the goals, objectives and policies of the Comprehensive Plan and the Future Land Use Map, to maintain adopted level of service standards and to meet other public facility needs not dictated by level of service standards.

The Capital Improvement Plan meets this requirement by providing a planned and programmed approach to utilizing the county's financial resources in the most responsive and efficient manner to meet its infrastructure, equipment and facility needs. The CIP serves as a "blueprint" for the future of the community's growth and development. Under direction of the Financial Management Department, the CIP outlines an annual budget for the county's capital projects and a plan for the county's capital investments over the next five years. As defined by the Manatee County Comprehensive Plan, capital improvements include physical assets that are constructed or purchased to provide, improve, or replace a public facility, and which are large scale and high in cost. The cost of a capital improvement is generally non-recurring and may require multi-year financing.

The CIP has been adjusted to identify two types of categories for our projects which are Governmental and Enterprise projects. To be reflective of the Categories with Infrastructure Sales Tax (IST) Projects, we have further subdivided the CIP project categories similar to the IST projects. As a result, the CIP is divided in to the following:

Governmental	Enterprise
<b>General – Building/Renovations</b> <b>Libraries</b> <b>Parks and Natural Resources</b> <ul style="list-style-type: none"><li>o Athletic Fields</li><li>o Beaches/Waterways</li><li>o Boat Ramps</li><li>o Parks &amp; Aquatics</li><li>o Preserves</li><li>o Recreational Buildings and Playgrounds</li></ul> <b>Public Safety</b> <ul style="list-style-type: none"><li>o 911 &amp; Technology</li><li>o Animal Services</li><li>o Criminal Justice and Public Safety</li><li>o Law Enforcement</li></ul> <b>Technology</b> <b>Transportation</b> <ul style="list-style-type: none"><li>o Intersections</li><li>o Road Improvements</li><li>o Sidewalks</li></ul>	<b>Potable Water</b> <ul style="list-style-type: none"><li>o Distribution</li><li>o Renewal/Replacement</li><li>o Supply</li><li>o Transportation Related</li><li>o Treatment</li></ul> <b>Stormwater</b> <b>Solid Waste</b> <b>Wastewater</b> <ul style="list-style-type: none"><li>o Collections</li><li>o Growth Related</li><li>o Lift Stations</li><li>o Master Reuse System</li><li>o Restore/Rehab</li><li>o Transportation Related</li><li>o Treatment</li></ul>



## *Infrastructure Sales Tax Introduction*

Manatee County Board of County Commissioners recognized that it would be in the best interest of Manatee County to provide for safer neighborhoods, reduce traffic congestion, and improve roadways and public facilities as authorized by law, and to levy and collect a half cent sales surtax to pay the cost thereof. Wherein, Ordinance 16-35 provided for a levy, imposition, and setting of a Discretionary Local Government Infrastructure Sales Tax (IST), at a rate of one-half percent for a period of fifteen years pursuant to section 212.055(2), Florida Statutes, subject to approval by the electors of the County in a referendum which was held and passed by Manatee County voters in the general election on November 8, 2016 and became effective January 1, 2017. Unless extended by voters in a lawful referendum, the Infrastructure Sales Tax shall sunset and expire on December 31, 2031.

Infrastructure Sales Tax proceeds are collected by the Florida Department of Revenue and distributed to the County and the municipalities within the boundaries of the County and shall be used to finance, plan, and construct infrastructure (as defined in Section 212.055(2), Florida Statutes), which shall be limited to the following types of projects and equipment: roadways, sidewalks, intersections, street lights, infrastructure for law enforcement, emergency response, libraries, parks, waterways, public buildings and stormwater. In addition, all expenditures of Infrastructure Sales Tax proceeds, and any interest or investment earnings thereon, shall comply with the limitations imposed by Section 212.055(2), Florida Statutes.

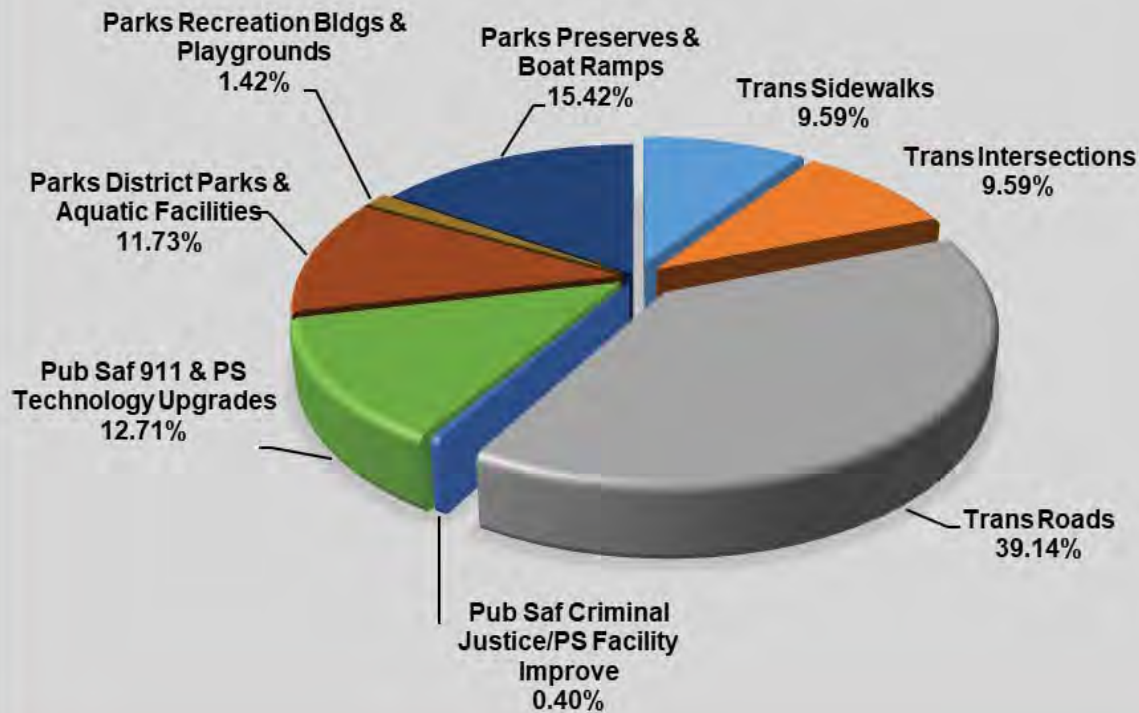
Established by Ordinance 16-35 are restrictions on the use of the Infrastructure Sales Tax, provisions for the collection and distribution of the Infrastructure Sales Tax and providing for citizen oversight with the establishment of a Citizens Oversight Committee for Infrastructure Sales Tax Advisory Board.

The Citizens Oversight Committee was established with Resolution R-16-128 and provides for citizen review of its expenditures of Infrastructure Sales Tax proceeds and serves as an advisory and reporting body to the County. The Resolution establishes the Infrastructure Sales Tax proceeds for Manatee County will be spent in accordance with two items: an “Infrastructure Sales Tax Funding Categories List” establishing subcategories and percentages for expenditure of sales tax proceeds. Which further defines that future changes to the categories or percentages requires an amendment to the resolution to be adopted at a Public Hearing and creates an “Infrastructure Sales Tax Project and Equipment List” for projects and equipment to be funded by the sales tax proceeds. Future changes of projects and equipment on the list must be made through the County’s Five-Year Capital Improvement Plan (CIP) or by amendment to the resolution at a Public Hearing. The seven-member Committee is appointed by the Board of County Commissioners and shall provide an annual report to the County on the expenditure of Infrastructure Sales Tax proceeds by the County no later than December 31<sup>st</sup> of each calendar year in which Infrastructure Sales Tax proceeds are expended. The Committee, its members and all its proceedings shall be governed by and comply with all applicable laws, including without limitation (1) the Florida Government in the Sunshine Law, Chapter 286, Florida Statutes, (2) the Florida Public Records Law, Chapter 119, Florida Statutes, and (3) the Florida Public Ethics Code, Chapter 112, Florida Statutes.

## FY19-23 Infrastructure Sales Tax Projects

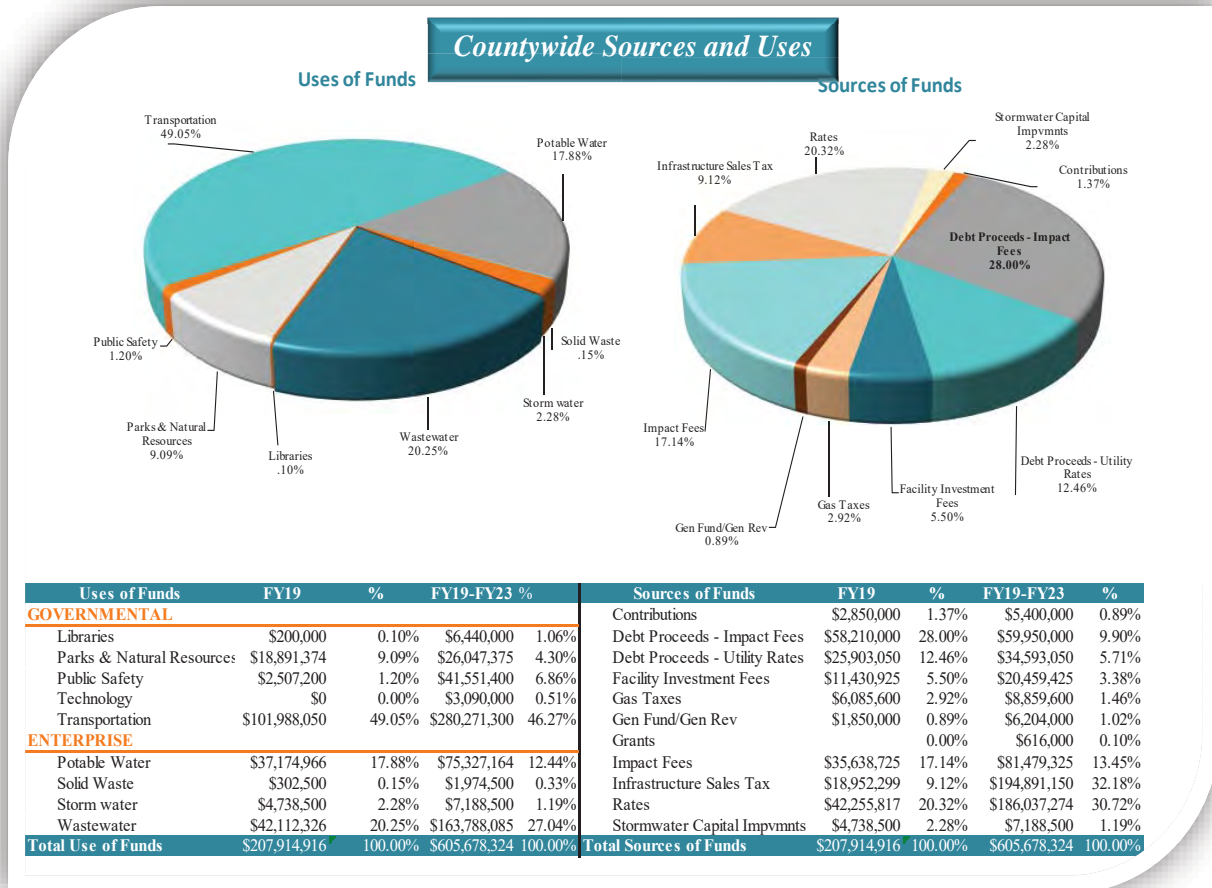
	Prior Yrs	FY19	FY20	FY21	FY22	FY23	Future	Total
<b>Transportation</b>								
Sidewalks	2,322,550	1,816,700	1,229,850	3,756,250	3,536,300	1,340,000	655,350	14,657,000
Intersections	1,743,908	1,817,900	4,891,550	1,352,900	892,650	704,850	1,214,650	12,618,408
Roads	3,843,750	7,418,850	35,566,150	13,802,100	29,339,250	45,647,400	50,804,500	186,422,000
	<b>7,910,208</b>	<b>11,053,450</b>	<b>41,687,550</b>	<b>18,911,250</b>	<b>33,768,200</b>	<b>47,692,250</b>	<b>52,674,500</b>	<b>213,697,408</b>
<b>Public Safety</b>								
Law Enf Facilities & Equipment	5,620,000	-	6,992,250	6,780,000	-	-	-	19,392,250
Criminal Justice/PS Facility Improve	3,677,000	77,200	946,800	1,953,163	8,630,037	-	-	15,284,200
911 & PS Technology Upgrades	380,000	2,407,900	821,350	499,750	1,250,000	2,450,250	-	7,809,250
Animal Services & Sheltering	-	-	-	-	-	-	-	-
	<b>9,677,000</b>	<b>2,485,100</b>	<b>8,760,400</b>	<b>9,232,913</b>	<b>9,880,037</b>	<b>2,450,250</b>	<b>-</b>	<b>42,485,700</b>
<b>Parks and Community Projects</b>								
District Parks & Aquatic Facilities	4,095,500	2,222,850	442,000	-	287,500	-	300,000	7,347,850
Athletic Fields	4,509,500	-	-	-	-	-	-	4,509,500
Recreation Bldgs & Playgrounds	3,191,000	269,000	-	-	-	-	937,500	4,397,500
Preserves & Boat Ramps	184,000	2,921,899	364,500	539,501	222,500	-	25,000	4,257,400
Libraries & Comm Facilities	-	-	560,000	640,000	17,308	482,692	-	1,700,000
	<b>11,980,000</b>	<b>5,413,749</b>	<b>1,366,500</b>	<b>1,179,501</b>	<b>527,308</b>	<b>482,692</b>	<b>1,262,500</b>	<b>22,212,250</b>
<b>Total Infrastructure Sales Tax</b>	<b>29,567,208</b>	<b>18,952,299</b>	<b>51,814,450</b>	<b>29,323,664</b>	<b>44,175,545</b>	<b>50,625,192</b>	<b>53,937,000</b>	<b>278,395,358</b>
Additional Funding included with IST	2,570,000	5,077,100	3,099,050	2,643,231	5,402,311	1,572,058	1,270,000	21,633,750
<b>Total Infrastructure Sales Tax Vol 2</b>	<b>32,137,208</b>	<b>24,029,399</b>	<b>54,913,500</b>	<b>31,966,895</b>	<b>49,577,856</b>	<b>52,197,250</b>	<b>55,207,000</b>	<b>300,029,108</b>

## FY19 INFRASTRUCTURE SALES TAX PROJECTS ADOPTED



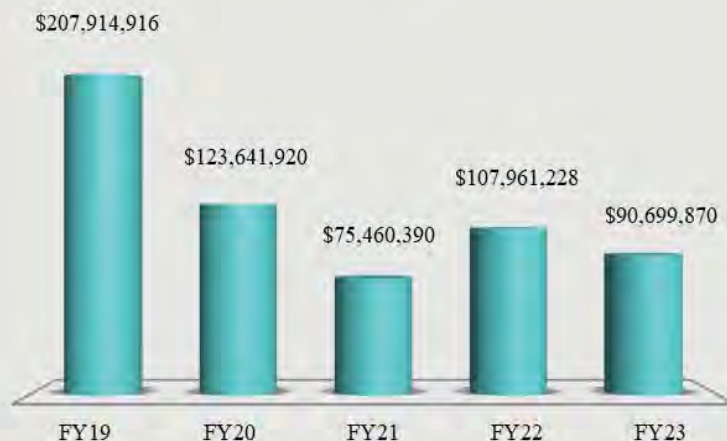
## Summary Information for FY19-23 CIP Projects

The CIP spans a five-year period beginning with Fiscal Year 2019 and ending with Fiscal Year 2023. The total projected costs for projects within the FY19-FY23 plan is \$1,443,223,081. Included within that amount, \$698,504,466 represents prior adopted projects which are carried forward from prior years and not yet completed. Future years amount totals \$139,040,291. The total projects anticipated for years 2019 through 2023 total \$605,678,324.



### Capital Improvement Plan

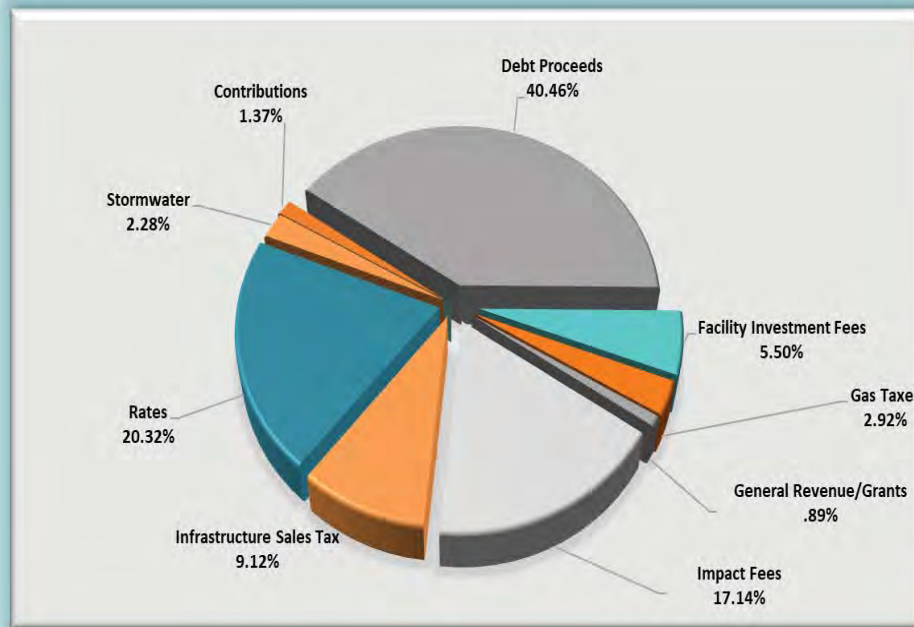
FY19 - FY23  
All Funds



**Capital  
Improvement  
Projects**

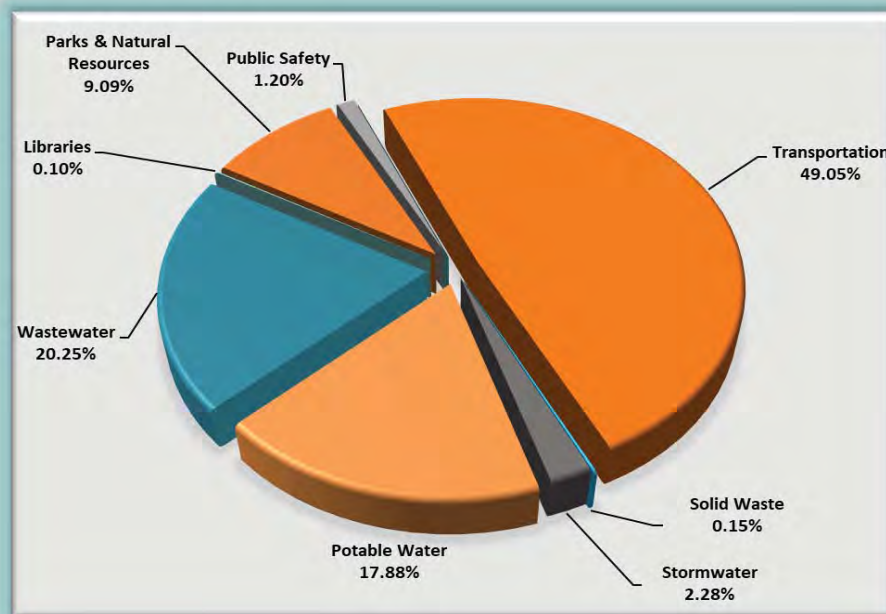


### Sources of Funds



The FY19 sources of revenues reflect Rates at 20.32% with Infrastructure Sales Tax at 9.12% which was only a 1.02% increase from FY18. Impact Fees attributed to 17.14% while Debt Proceeds decreased by 19.74% and came in at 40.46% for FY19. The Facility Investment Fees are 5.50% of the sources for capital which consists of Utility and Solid Waste rates. Contributions, Gas Taxes, General Revenue/Grants, and Stormwater are the sources for the remaining 7.46% of the revenue for the FY19 CIP.

### Uses of Funds



The CIP budget for FY19 reflected a 4.46% increase from FY18, with the largest increase related to various projects funded by Transportation at 49.05% followed by Wastewater projects at 20.25%. The Potable Water category contains 17.88% of the program costs with Libraries, Parks & Natural Resources, Public Safety, Technology, Solid Waste, and Stormwater completing the remaining 12.81%.

# ***FY19 Capital Improvement Projects By Category***

## ***Governmental***

### Libraries

East County Library

### Project #

GG01683

### Status

Requested

### Amount

\$ 200,000  
\$ **200,000**

### Parks & Natural Resources

Bennett Park - Playground Shade Structure

6054121

Requested

\$ 30,000

Bennett Park Master Plan Update

NR01695

Requested

500,000

Blackstone Dog Park

NR01696

Requested

120,750

Blackstone Park - Skate Park - Replacement/Rebuild

6003513

Existing

204,900

Braden River Park Improvements

NR01697

Requested

25,000

Coquina Beach - Restroom Replacement

6005721

Existing

239,000

East Bradenton Park Master Plan and Improvements

6006704

Requested

408,000

Emerson Point Preserve - Boardwalk Repair

5400016

Existing

95,833

G.T. Bray Park - Reconstruct Wildcats Football Building

6007512

Existing

161,000

G.T. Bray Park - Replace Baseball/Large Concession Building

6007514

Existing

308,000

G.T. Bray Park - Replace softball concession building

6007508

Existing

307,000

G.T. Bray Park - Soccer Building Replacement

6007516

Existing

87,000

G.T. Bray Park District Park Pickleball

6007507

Existing

76,500

Gateway Greenway Trail

6091000

Existing

1,250,000

GT Bray Rec Center Overhang Expansion

NR01698

Requested

301,875

Hidden Harbor (Fort Hamer East of New Bridge)

6067406

Existing

1,500,000

Hidden Harbor Park Master Plan

NR01700

Requested

50,000

Jiggs Landing Master Plan Update and Improvements

NR01702

Requested

500,000

John H. Marble Park - Gymnasium Removal/Replacement

6031104

Existing

1,000,000

Lakewood Ranch Park Master Plan

NR01778

Existing

30,000

Leffis Key Preserve - Boardwalk Repair & Replacement

5400019

Existing

46,166

Lincoln Park Pool

6023507

Existing

2,700,000

Premier Sports and County Service Center Master Plan

NR01703

Requested

5,500,000

Robinson Preserve - Boardwalk Repair & Replacement

5400018

Existing

222,500

Robinson Preserve Improvements

6085213

Requested

1,335,400

Robinson Preserve Nature Discovery Zone

NR01716

Requested

1,222,000

Washington Park Phase I - Park Amenities

6012611

Existing

430,100

Washington Park Phase II

6012610

Existing

240,350

**\$ 18,891,374**

### Public Safety

911 Computer Aided Dispatch (CAD) Disaster Recovery System

6083202

Requested

\$ 100,000

911 Computer Aided Dispatch(CAD) Hardware Replacement & Software Upgrade

6083203

Requested

1,500,000

Emergency Operations Communication (EOC) Video System

6049810

Existing

515,000

MCSO - Stockade Roof Replacement

GG01662

Requested

77,200

Public Safety Communication System Upgrades - AV Enhanced Technology

6049809

Existing

315,000

**\$ 2,507,200**

**Capital  
Improvement  
Projects**

## Governmental (continued)

### Transportation

	<u>Project #</u>	<u>Status</u>	<u>Amount</u>
15th St E - US 301	6096460	Requested	\$ 49,050
26th Ave E - 27th St E	6096260	Requested	67,350
26th St W - 30th Ave W	6092460	Existing	44,900
27th St E - 26th Ave E - 30th Ave E	5400034	Requested	15,900
27th St E - 38th Ave E - 26th Ave E	6096560	Requested	1,276,350
27th St E - Stone Creek Sub - 31st Ave E	5400033	Requested	16,950
30th St E - 49th Ct E - 8th Ave E	5400031	Requested	34,500
31st St E - 9th Ave Dr E - 33rd St E	5400035	Requested	25,950
36th St E (Prospect Rd) - Whitfield Ave - Cottages - Blue Vista	5400001	Existing	142,800
36th St E (Prospect Rd) - Whitfield Ave - 70th Ave E	5400002	Existing	145,350
43rd Ave W - Cape Vista Dr - 51st St W	5400003	Existing	87,550
44th Ave E - 44th Ave Plaza E - Lakewood Ranch Blvd	6045662	Existing	8,464,000
44th Ave E - 45th St - 44th Av Plaza E	6086960	Existing	56,210,000
60th Ave E - Factory Shop Blvd - Mendoza Rd	6083161	Existing	384,000
60th Ave E - K-Mart	6083162	Existing	44,900
60th Ave E - US 301 / Outlet Mall Entrance	6083160	Existing	1,427,400
63rd Ave E at 33rd S E Intersection	6041860	Existing	1,780,000
66th St Ct E/64th St Ct E - SR 64	6015061	Requested	112,500
8th Ave E - 33rd St E - 9th Ave Dr E	5400032	Requested	25,950
9th St E N of US 301 RR Crossing Replace	TR19001	Requested	1,300,000
Canal Rd - US 301 - US 41	6094360	Existing	4,080,000
Cortez Rd - 43rd St W Intersection	6076861	Existing	480,600
Ellenton Gillette Rd - Mendoza Rd (37th St E) Intersection Improvements	6092660	Existing	1,300,000
Erie Rd - 69th St E - US 301 - E/W Phase	6082861	Existing	2,550,000
Erie Rd/SR62 at US 301 Parrish	6094060	Existing	135,700
Fort Hamer Rd Extension	6054765	Existing	9,000,000
Hamilton Way - Roosevelt Rd - Manatee Ave	5400004	Existing	79,900
Lakewood Ranch Boulevard ATMS	6092760	Existing	300,000
Lorraine Rd - 44th Ave E	6093760	Existing	169,700
Lorraine Rd - Rangeland Parkway	6093860	Existing	169,700
Moccasin Wallow Rd - US 41 to Gateway Blvd	6092560	Existing	7,200,000
Moccasin Wallow Rd- Ellenton Gillette- Gateway - 49th Ave E	6094460	Existing	739,000
Moccasin Wallow Rd- US 41 - Ellenton-Gillette	6093960	Existing	637,100
Rubonia Community Sidewalks	6093460	Existing	1,241,850
Seawall R & R Countywide	TR19004	Requested	325,000
Wauchula Rd Over Young's Creek Bridge Replacement	6021761	Existing	900,000
White Eagle Blvd - 44th Ave E	6094160	Existing	489,600
White Eagle Blvd - Malachite Rd	6094260	Existing	489,600
Whitfield Ave - Prospect Rd	6068361	Existing	44,900
			<b>\$ 101,988,050</b>

## Enterprise

### Potable Water

15th St E - Tallevast Rd - US 41  
 44th Ave E-45th St-44th Ave Plaza E  
 69th Ave Water Main Loop from 63rd Ave W to US 41  
 Anna Maria Water Line Improvements  
 Ciprianis Subdivision 1st and 2nd  
 Cortez Gardens  
 Downstream Floodway Land Acquisition  
 Elwood I Booster Pump Station, Pump 1,6,7 Replacement  
 Fogarty's Subdivision  
 Grove Haven Subdivision - Water  
 Hazelhurst Subdivision - Water  
 Lake Manatee Dam Repairs  
 Lake Manatee Watershed Land Purchases  
 Palma Sola Subdivision Water Line Improvements  
 Palmetto Point Water Main Replacement  
 San Remo Shores - Water  
 SR64 - SR789 - Perico Bay Blvd  
 SR684 (Cortez Road) - Gulf Drive - 123rd St W (Bridge Project)  
 Suburban System - Water  
 Water Supply Acquisitions

<u>Project #</u>	<u>Status</u>	<u>Amount</u>
PW01579	Requested	\$ 25,000
6086970	Existing	13,000,000
6078070	Existing	1,500,000
6002870	Existing	250,000
6088870	Existing	328,000
PW01214	Requested	414,380
6021672	Existing	100,000
PW01209	Requested	456,000
PW01216	Requested	129,100
PW01106	Requested	221,180
PW01105	Requested	1,439,815
6026075	Existing	10,000,000
6021670	Existing	100,000
6053370	Existing	200,000
6091870	Existing	5,072,314
6091970	Existing	3,039,177
6093170	Existing	200,000
6093070	Existing	200,000
6074770	Existing	400,000
6058700	Existing	100,000
		<b>\$ 37,174,966</b>

### Solid Waste

Lena Road Stage II Gas Expansion Phase I

SW01399	Requested	\$ 302,500
		<b>\$ 302,500</b>

### Stormwater

34th St W at 53rd Ave W, Storm Pipe Repair  
 6920 26th St W Storm Pipe Outfall Replacement  
 Gateway East Outfall Replacements  
 Harvard Ave Seawall Repair at Bayshore Drain/Cedar Hammock  
 Hawthorne Park Sediment Basin Installation  
 Polynesian Village Discharge to Pittsburg Drain  
 Ponce De Leon Ave.  
 Reconstruct Storm Water Outfall to Braden River  
 Sunniland Stormwater Outfall Replacement  
 Tallevast Rd Storm Pipe Replacement  
 Tuttle Ave

ST19006	Requested	\$ 286,000
ST19008	Requested	299,000
ST19004	Requested	390,000
ST19002	Requested	520,000
ST19011	Requested	390,000
ST19001	Requested	975,000
ST19007	Requested	357,500
ST19010	Requested	446,000
ST19005	Requested	390,000
ST01296	Requested	35,000
ST19003	Requested	650,000
		<b>\$ 4,738,500</b>

**Capital  
Improvement  
Projects**

**Enterprise (continued)****Wastewater Collections**

	<b>Project #</b>	<b>Status</b>	<b>Amount</b>
69th Avenue Parallel Force Main	WW01714	Requested	\$ 4,202,000
End of Service Life Collection Line Replacement	WW01259	Requested	3,500,000
Force Main 11 Replacement - 56th Street & Holmes Road	6041587	Existing	1,500,000
Force Main 27A Rehabilitation	6023180	Existing	620,000
Force Main 28A RTU#130 Replacement	6089380	Existing	232,284
Force Main 30A Replacement	6028387	Existing	206,362
Force Main Orlando Ave Replacement	6089780	Existing	415,680
Force Main-Lift Station 33A and Lift Station 36A FM Replacements	WW01360	Requested	157,500
I-75 Parallel Force Main	WW01710	Requested	275,400
Mocassin Wallow Force Main Extension from Bud Rhoden Rd to Artisan Lakes M	WW01718	Requested	1,112,050
27A Motor Control Center Rehabilitation	WW01368	Requested	687,000
39A Motor Control Center Rehabilitation	WW01369	Requested	600,000
End of Service Life Lift Stations Replacement & Generators	WW01258	Requested	500,000
MLS 27A Pumps and Variable Frequency Dr Replacement	WW01232	Requested	630,750
MLS 39A Emergency Generator Replacement	WW01233	Requested	543,000
MLS Lakewood Ranch Emergency Generator Replacement	WW01237	Requested	987,000
MLS Lakewood Ranch Wet Well Rehabilitation	WW01238	Requested	1,065,000
15th St E - Tallevast Rd - US 41 - Utility Relocation	WW01608	Requested	25,000
44th Ave E - 45th St - 44th Ave Plz E - Reclaimed	6086990	Requested	300,000
44th Ave E - 45th St - 44th Ave Plz E - Sewer	6086980	Requested	2,100,000
SR 684 (Cortez Rd) - Gulf Dr - 123rd St W Bridge - Sewer	6093080	Existing	200,000
North Water Reclamation Facility 4th Belt Filter Press & Automation	WW01244	Requested	435,750
North Water Reclamation Facility Headworks Second Grit Removal System	6091380	Existing	1,794,000
North Water Reclamation Facility S Chlorine Contact Chamber Refurbishment	6091580	Existing	1,805,500
North Water Reclamation Facility Secondary Clarifier 1 & 2 Refurbishment	6091480	Existing	1,840,000
Southeast Water Reclamation Facility Arc Flash Mitigation	WW01420	Requested	475,000
Southeast Water Reclamation Facility Dedicated Plant Drain Station	6092080	Existing	1,775,600
Southeast Water Reclamation Facility RAS & WAS System Upgrade	6092180	Existing	2,728,000
Southwest Water Reclamation Facility Belt Filter Press Electrical Rehabilitation &	6091680	Existing	3,300,000
Southwest Water Reclamation Facility Bleach Tank Roofover	WW01256	Requested	1,183,950
SWWRF Chlorine Contact Chamber Rehab & DIW Booster Station	6091780	Existing	6,380,000
SWWRF Equalization System Rehabilitation & Cover Addition	WW01254	Requested	535,500
			<b>\$ 42,112,326</b>

**Total for FY19 CIP Projects****\$ 207,914,916**



## ***Operational Impacts of FY19-23 CIP***

Operational costs are included in the fiscal year that the infrastructure becomes operational. Capital projects are not anticipated to cause significant impacts on the FY19 operating budget. By the end of FY20, several Infrastructure Sales Tax projects are expected to be completed and therefore we will see a significant increase in the operating budget at that time. Consideration of operating costs is important and new projects are undertaken if current and future operating revenues are sufficient to fund the operating costs associated with the new capital project. Since most staff and operating costs for project management, in-house engineering, and indirect costs are charged to projects, construction activity does not impact related operating budgets.

### ***General Government***

The Manatee County Detention Facility Infrastructure Equipment Upgrades project is the only General Government project with operating costs in FY19 and it is expected to have minimal impact on general government operations. The major operating Impact in FY20 capital budget under Public Safety includes the completion of the Computer Aided Dispatch (CAD) Hardware Replacement & Software Upgrades and Emergency Operations Communication (EOC) Video System projects which are projected to have impacts in upcoming budgets for operating expenses.

### ***Parks & Natural Resources***

Parks & Natural Resources do not have any projects for FY19 that have a significant impact on the operating budget. These projects provide low-maintenance preserve recreation areas that require minimal operational resources and/or result in lower maintenance costs. The following projects will bring a significant impact in the upcoming operational budget for operating expenses starting in FY20:

- \* Robinson Preserve Expansion Environmental Center
- \* Moody Branch Preserve
- \* Lincoln Park Pool
- \* John H Marble Renovations Phase I
- \* Jiggs Landing Master Plan Update and Improvements
- \* John H Marble Park Gymnasium
- \* Removal/Replacement
- \* East Bradenton Park Master Plan and Improvements
- \* Braden River Dog Park with Amenities
- \* John H Marble Park - Pavilion
- \* Lakewood Ranch Park - Destination Playground

- \* Blackstone Park - Soccer Concession & Restrooms
- \* G.T. Bray Park - Enlarge Existing Dog Park
- \* Bennett Park Master Plan Update
- \* Premier Sports and County Service Center Master Plan
- \* Hidden Harbor Park Master Plan
- \* Lincoln Park - Artificial Turf
- \* Kingfish Boat Ramp - New Restroom and Upgrades
- \* Gateway Greenway Trail
- \* Premier Sports Multi-Purpose Building

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.

## Potable Water, Wastewater, and Stormwater

The majority of the projects listed are for renewal and replacement projects, which will not increase operating costs, and in some cases, will reduce maintenance and operating costs. In FY19 there are no operational costs related to the Utility projects. There will be minimal amounts in FY20 for several Stormwater related projects.

## Solid Waste

There are two projects in Solid Waste that will have a minimal effect on operating budgets in future years; which 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 of roads, renewal and replacement projects, intersection improvements, or road widening projects which will not significantly increase operating costs, and in some cases, will result in future cost avoidance. Infrastructure Sales Tax funding will cover the cost of multiple new sidewalk construction projects that will improve drainage along with the construction of 5-foot-wide sidewalks. Cost of maintenance of landscaping and retention ponds on newly constructed or reconstructed roads due to higher standards for landscaping for these projects may be slightly offset by maintenance cost savings due to a lesser cost for maintenance for paved versus unpaved roads. Transportation does not have any operating impact for FY19 but in FY20 there will be minimal amounts that will affect the operating budget.

### General Fund/Special Revenue Funds

	FY19	FY20	FY21	FY22	FY23
<b>General Government*</b>					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 1,660,388
Operating	5,000	568,788	259,230	78,190	2,621,449
Capital	-	-	-	-	-
	\$ 5,000	\$ 568,788	\$ 259,230	\$ 78,190	\$ 4,281,837
<b>Parks &amp; Natural Resources*</b>					
Personal Services	\$ 5,000	\$ 494,536	\$ 5,000	\$ 5,000	\$ 174,364
Operating	-	524,900	-	-	170,000
Capital	-	140,000	-	-	-
	\$ 5,000	\$ 1,159,436	\$ 5,000	\$ 5,000	\$ 344,364
<b>Transportation</b>					
Personal Services	\$ -	\$ 12,500	\$ -	\$ -	\$ -
Operating	-	163,500	21,500	89,825	-
Capital	-	-	-	-	-
	\$ -	\$ 176,000	\$ 21,500	\$ 89,825	\$ -
<b>General Fund/Special Revenue Funds Totals</b>					
Personal Services	\$ 5,000	\$ 507,036	\$ 5,000	\$ 5,000	\$ 1,834,752
Operating	5,000	1,257,188	280,730	168,015	2,791,449
Capital	-	140,000	-	-	-
	\$ 10,000	\$ 1,904,224	\$ 285,730	\$ 173,015	\$ 4,626,201

\* Offsetting revenue will be available in the year of implementation of these operational impacts resulting in significant reduction of cost.

### Enterprise Funds

	FY19	FY20	FY21	FY22	FY23
<b>Solid Waste</b>					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	4,500	15,000	-	-
Capital	-	-	-	-	-
	\$ -	\$ 4,500	\$ 15,000	\$ -	\$ -
<b>Stormwater</b>					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	23,500	6,000	-	-
Capital	-	-	-	-	-
	\$ -	\$ 23,500	\$ 6,000	\$ -	\$ -
<b>Enterprise Fund Totals</b>					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	28,000	21,000	-	-
Capital	-	-	-	-	-
	\$ -	\$ 28,000	\$ 21,000	\$ -	\$ -

**Capital  
Improvement  
Projects**

**Manatee County Adopted Budget**  
**Prior Year and Continuing Unencumbered Grant and Project Balances**  
**Confirmed for Fiscal Year 2018-2019**

	REVENUE CARRIED FWD.	EXPENDITURE BUDGET CARRIED FWD.
General Fund	421,817	421,817
2013 Revenue Bond (ESCO) Project	258,318	258,318
2013 Revenue Improvement Bond Projects	115,273	115,273
2016 Revenue Improvement Bond Capital Project	9,655,101	9,655,101
2018 Trans Rev Imp Note Cap Proj	12,631,620	12,631,620
Affordable Housing/CDBG/HOME Grants & Projects	5,271,575	5,271,575
Beach Erosion Control	2,872,293	2,872,293
Building Capital Projects	6,227,743	6,227,743
Civic Center Capital Projects	18,830	18,830
Emergency Medical Services Trust	71,571	71,571
Fleet Services	4,700,000	4,700,000
Highway and Gas Tax Capital Projects	14,325,643	14,325,643
Infrastructure: Capital Projects	6,404,798	6,404,798
Infrastructure: Public Safety & Law Enforcement	3,344,063	3,344,063
Infrastructure: Parks & Community Facility	11,085,843	11,085,843
Law Enforcement Imp Fee Cap Pr	1,496,000	1,496,000
Library Grants/Capital Projects	244,151	244,151
Local Option Gas Tax Projects	17,565,725	17,565,725
Manatee County Transit Capital Acquisition	7,371,768	7,371,768
Miscellaneous Grants (Pre & Post 93)/LSCA Grant	2,442,816	2,442,816
Natural Resources/WCIND Grants	301,686	301,686
Parks and Recreation Construction Projects	2,500,682	2,500,682
Parks Impact Fee Unincorporated Capital Fund	204,422	204,422
Parks Impact Fees Capital Project Funds	2,423,439	2,423,439
Port Infrastructure	150,019	150,019
Port Manatee Capital Projects	2,132,633	2,132,633
Port Revenue Note 2014A	1,500,000	1,500,000
Public Safety Impact Fee Project Fund	226,411	226,411
Road Impact Fee & Assessment Capital Project Funds	17,489,877	17,489,877
Solid Waste 2006 Bond Projects	1,751,853	1,751,853
South County CRA Capital Projects	420,396	420,396
Stormwater Capital Projects	5,858,209	5,858,209
Transportation 2013 Bond Projects	134,030	134,030
Utilities 2010 Bond Projects	11,535	11,535
Utilities 2015 Revenue Refunding and Improvements	13,455,506	13,455,506
Water and Sewer Capital & FIF Project Funds	123,469,771	123,469,771
<b>TOTAL</b>	<b>278,555,418</b>	<b>278,555,418</b>

Details are provided for the Manatee County budget in the printout dated August 29, 2018 (and any amendments adopted by the Board not reflected in the above referenced print outs) and in any amendments that may be reflected in the minutes of this Public Hearing on September 11, 2018.





**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:*

<b>Transfer From</b>	<b>Transfer To</b>	<b>Amount</b>
1-4 Cent Gas Tax	1-4 Cent Gas Tax Capital Projects	\$ 1,110,000
5-6 Cent Gas Tax	5-6 Cent Gas Tax Cap Projects	1,300,000
Infrastructure Sale Tax	Transportation	18,305,015
Infrastructure Sale Tax	Public Safety	3,935,449
Infrastructure Sale Tax	Parks & Community Projects	3,650,647
Library Impact Fees	Library Impact Fee Cap Projects	200,000
Parks Impact Fees	Parks Imp Fees Cap Projects	6,751,285
Road Impact Fees	Road Imp Fee Cap Projects	19,864,000
Stormwater Management	Stormwater Capital Projects	4,000,000
Transportation Inf. Sales Tax	Parks & Community Proj. Inf. Sales Tax	1,680,504
Transportation Inf. Sales Tax	Public Safety & Law Enf. Inf. Sales Tax	1,520,271
Transportation Trust	9th Cent Gas Tax Maint. Project	1,410,518
Transportation Trust	4 Cent Gas Tax Maint. Project	1,388,033
Transportation Trust	5th Cent Bd Voted Gas Tax Proj.	4,336,692
Transportation Trust	Highway Capital Projects	480,600
Transportation Trust	5 & 6 Cent Gas Tax & Capital Projects	5,989,207
Water & Sewer Operating	Utilities Maintenance Projects	4,000,000
Water & Sewer Operating	Water & Sewer Capital Projects	38,000,000
	<b>Total</b>	<b>\$ 117,922,221</b>

## *Transfers to Debt Service Funds:*

<b>Transfer From</b>	<b>Transfer To</b>	<b>Amount</b>
General Fund	2013 Rev Ref/Improvement Bonds	\$ 6,905,107
General Fund	2013 Rev Improvement Note	392,706
General Fund	2014 Rev Improvement Bond	503,480
General Fund	2016 Revenue Improvement Bond	2,247,016
Assessment Revenue	2013 Rev Ref/Improvement Bonds	26,928
Beach Erosion Control	2016 Revenue Improvement Bond	690,418
Law Enf. Impact Fees	2013 Rev Ref/Improvement Bonds	1,381,779
Local Option 4 Cent Cap Proj	2013 Rev Ref/Improvement Bonds	3,550,423
Port Authority	Port Authority Debt Service	3,239,008
Public Safety Impact Fees	2013 Rev Ref/Improvement Bonds	397,880
Public Safety Impact Fees	2016 Revenue Improvement Bond	545,348
Solid Waste	2013 Rev Ref/Improvement Bonds	342,133
Solid Waste	Solid Waste Debt Service	436,001
Transportation Impact Fees	2016 Revenue Improvement Note	200,000
Unincorporated Services	2016 Revenue Improvement Bond	1,578,687
Water & Sewer FIF	W & S Debt Service	2,950,924
Water & Sewer Operating	W & S Debt Service	15,320,260
	<b>Total</b>	<b>\$ 40,708,098</b>

**Transfers**

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

<b>Transfer From</b>	<b>Transfer To</b>	<b>Amount</b>
General Fund	Childrens' Services	\$ 838,252
General Fund	Parks and Recreation	2,884,500
General Fund	Impact Fees	500,000
General Fund	Radio	200,000
General Fund	Port TIF	139,340
General Fund	Southwest TIF	4,135,476
Building Capital Projects	Health Self Insurance	270,000
Court Technology	General Fund	173,601
Solid Waste	Stormwater	11,000,000
Tourist Development Tax	General Fund	500,000
Tourist Development Tax	Convention Center	600,000
Transportation Trust	Transit	8,104,897
Unincorporated Services	General Fund	1,571,806
Unincorporated Services	Impact Fees	400,000
Unincorporated Services	Building Department	130,955
Unincorporated Services	Port TIF	13,233
Unincorporated Services	Southwest TIF	392,744
Unincorporated Services	Highway	4,838,386
Water & Sewer	General Fund	2,945,142
<b>Total</b>		<b>\$ 39,638,332</b>

<b>Total Interfund Transfers</b>	<b>\$ 198,268,651</b>
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***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:***

<b>Transfer From</b>	<b>Transfer To</b>	<b>Amount</b>
General Fund	Metropolitan Planning Org.	\$ 20,810
General Fund	Manatee County Port Authority	446,500
1-4 Cent Gas Tax	Other Municipalities	1,546,564
5 Cent Local Option Gas Tax	Other Municipalities	1,676,099
5-6 Cent Gas Tax	Other Municipalities	786,149
9th Cent Gas Tax	Other Municipalities	431,567
<b>Total</b>		<b>\$ 4,907,689</b>

<b>Total Transfers</b>	<b>\$ 203,176,340</b>
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Reserves

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 FY19 budget, the calculation starts with the ending cash balance from FY17, adds projected revenues from FY18, then subtracts projected expenditures from FY18 to determine the beginning cash balance for FY19. 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.



Reserves

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

### Reserve for Contingency

General Fund	\$15,272,321
Children's Services Tax	335,500
Convention Center	150,000
Manatee County Public Library	249,000
Parks and Recreation	301,850
Southwest TIF	1,850,000
Storm Water Management	580,050
Transportation Trust	1,256,000
Unincorporated Services Tax	958,000
Port Manatee	3,503,229
	<hr/>
<b>Total</b>	<b>\$24,455,950</b>

### Reserve for Capital Outlay

General Fund	\$5,356,650
Highway Capital Projects	2,214,035
Infrastructure - Parks & Community Capital Projects	5,413,749
Infrastructure - Public Safety Capital Projects	2,407,200
Infrastructure - Transportation Capital Projects	11,053,450
Law Enforcement Impact Fees	629,233
Local Option 4th Cent Capital Projects	1,301,565
Local Option 5th & 6th Cent Capital Projects	2,369,000
Parks and Recreation Impact Fees & Capital Projects	6,751,285
Parks Impact Fee Capital Projects	4,026,340
Roads Impact Fee Capital Projects	23,639,000
Solid Waste Capital Improvements	514,500
Stormwater Capital Improvements	4,738,500
Tourist Development Tax	2,000,000
Transportation Impact Fee Capital Projects	20,548,039
Water & Sewer Capital Improvements	46,938,778
	<hr/>
<b>Total</b>	<b>\$139,901,324</b>

### Reserve for Salary Adjustment

General Fund (Incl. some Constitutional Offices)	\$9,592,928
911 Enhancement Fee	54,503
Automated Systems Maintenance	11,066
Building Department Fund	377,636
Children's Services Tax	31,832
Communications Fund	19,840
Convention Center	80,460
Court Technology	13,637
Fleet Services	194,107
Fuel Services	7,662
Health Self Insurance Fund	25,848
Impact Fee Administration	12,841
Library	255,740
Library Gift	5,647
Parks and Recreation	114,599
Phosphate Severance Tax	40,509
Radio Fund	42,099
Self Insurance	26,340
Solid Waste	221,030
Southwest TIF	35,607
Storm Water Management	186,815
Tourist Development Tax	83,819
Transportation Trust/Gas Taxes	1,244,659
Unincorporated Services Tax	435,578
Water and Sewer Operating	1,773,515
	<hr/>
<b>Total</b>	<b>\$14,888,317</b>



Reserves



### Reserve for Cash Balances

General Fund	\$73,215,597
911 Enhancement Fees	741,121
Assessment/Dredging Projects	1,971,472
Automated Systems Maintenance	1,094,234
Beach Erosion Control & Cap. Projects	8,814,269
Building Capital Projects	535,429
Building Department	11,374,174
Children's' Services	358,430
Communications	44,634
Convention Center & Capital Projects	1,284,777
Court Technology	194,845
CRA County Capital Project Fund	21,852
Debt Service - 2013 Rev Refunding & Improvement Bonds	182,808
Dredging Assessments	850,894
EMS Impact Fees	24,674
ESCO Capital Projects	83,077
Fleet Services	4,471,846
Florida Boating Improvement Program	854,185
Fuel Services	2,910,153
Gas Tax 80% Constitutional Capital Projects	664,994
Gas Tax 9th Cent Road Mtc & Resurfacing	458,244
Gas Tax Local Option 4 Cents Capital/Maint. Projects	574,216
Gas Tax Local Option 5 Cents Board Voted Cap. Proj.	1,926,377
Gas Tax Local Option 5th & 6th Cent Cap. Projects	174,651
Green Bridge Demolition	340,095
Health Self Insurance	6,033,065
Impact Fee Administration	2,879,112
Infrastructure - Public Safety Capital Projects	22,100
Infrastructure - Transportation Capital Projects	21,019,194
Jail Facility	37,085
Law Enforcement Impact Fees & Capital Projects	3,117,260
Library, Eaton Trust, Library Gift, Cap Projects & Impact Fe	4,566,176
Natural Resources Grants	419,383
Palm Aire MSTU	268,026
Parks and Recreation	\$4,492,356
Parks Impact Fee & Capital Projects	3,871,076
Phosphate Severance Tax	1,659,413
Port TIF	432,541
Public Safety Impact Fees & Capital Projects	1,839,487
Radio	2,430,480
Debt Service - Revenue Improvement Bond 2016	16,417
Revenue Improvement Bond 2016 - Capital Project	275,700
Revenue Improvement Notes 2013 Series	774

Road Impact Fees & Capital Projects	6,814,597
Self Insurance	9,168,408
Solid Waste	18,111,269
Solid Waste Capital Projects	2,642,241
Solid Waste Debt Service	9,873
Southwest TIF	7,246,492
Southwest TIF Capital Projects	2,583
Special Law Enforcement Trust	659,162
Storm Water Management & Capital Projects	1,733,682
Street Lighting Districts	23,190
Substance Abuse Treatment	51,794
Tourist Development Tax	7,889,672
Transit System	2,114,247
Transportation Revenue Improvement Note	98,413
Transportation Trust	16,461,909
Tree Trust	393,989
Unincorporated Services	8,969,242
Utilities & Maint./Cap. Projects	91,414,136
Water & Sewer Debt Service	132,677

<b>Total</b>	<b>\$340,484,269</b>
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### **Reserve for Future Claims - To provide for projected increase in claims**

Health Insurance	\$12,100,000
Landfill Closures	30,325,268
Other Post Employment Benefits (OPEB)	10,647,857

<b>Total</b>	<b>\$53,073,125</b>
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<b>Total Reserves &amp; Cash Balances</b>	<b>\$572,802,985</b>
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**Reserves**





**Debt Service**

## *Debt Policy*

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

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

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

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

The laws of the State of Florida, Florida Statute 200.181 do not impose any limitations on the amount of debt that local governments may incur. Each debt issue is evaluated separately to determine the duration over which the debt will be paid, and whether to use a negotiated or competitive process to underwrite the issue. At the present time, it is believed that the electorate's tolerance for General Obligation debt is far below that of the rating agencies and the markets, so the debt policy does not set limits on General Obligation debt. General Obligation debt, supported by ad valorem taxes, can be authorized only by referendum of the county's electorate

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, 2018, 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 September 30, 2018 the bonds were fully matured.



## Debt Service

### Program Purpose and Description

#### Debt Service

<u>Sources of Funds</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
Assessment Revenue	26,961	26,925	26,930
Beach Erosion Fund	1,054,184	1,097,460	1,054,898
Charges for Services	3,208,904	3,237,278	3,239,008
Facility Investment Fees	3,043,949	2,787,610	3,324,107
Gen Fund/ General Revenue	11,651,116	9,827,510	9,958,586
Gas Taxes	3,549,853	3,549,998	3,550,677
Impact Fees	2,678,489	2,407,095	2,525,174
Unincorporated MSTU Fund	1,304,588	1,306,142	1,305,473
Utilities System Charges	14,645,236	14,899,516	17,617,803
Ad Valorem Property Taxes	613,462	641,921	-
Totals:	41,776,742	39,781,455	42,602,656

#### Uses of Funds

<u>Sub Programs</u>	FY17 Actual	FY18 Adopted	FY19 Adopted
General Obligation Refunding Bonds, 2014	613,462	641,921	-
Public Utilities	16,910,830	16,909,152	20,163,452
Port Authority	3,208,904	3,237,278	3,239,008
Solid Waste	436,287	435,881	436,301
Revenue Refunding Bonds, 2010	1,718,700	-	-
Revenue Refunding and Improvement Bonds, 2013	12,778,000	12,581,900	12,605,150
Revenue Improvement Bonds 2016	368,195	380,820	392,896
Revenue Improvement Notes 2013	480,534	444,703	503,480
Revenue Improvement Bonds, 2014	5,058,939	5,061,800	5,062,369
Revenue Improvement and Refunding Note, 2018	202,891	88,000	200,000
Totals:	41,776,742	39,781,455	42,602,656

**Debt  
Service**

## Ratio to Assessed Value & General Bonded Debt Per Capita

<b><u>Fiscal Year</u></b>	<b><u>Tax Year</u></b>	<b><u>Population*</u></b>	<b><u>Net Taxable Assessed Value*</u></b>	<b><u>Bonded Debt</u></b>	<b><u>Ratio of Bonded Debt to Assessed Value</u></b>	<b><u>General Bonded Debt Per Capita</u></b>
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	356,133	28,219,084,000	1,235,000	0.004%	\$ 3.47
2017	2016	368,782	30,541,288,401	635,000	0.002%	\$ 1.72
2018	2017**	385,794	33,338,703,267	-	0.000%	\$ -

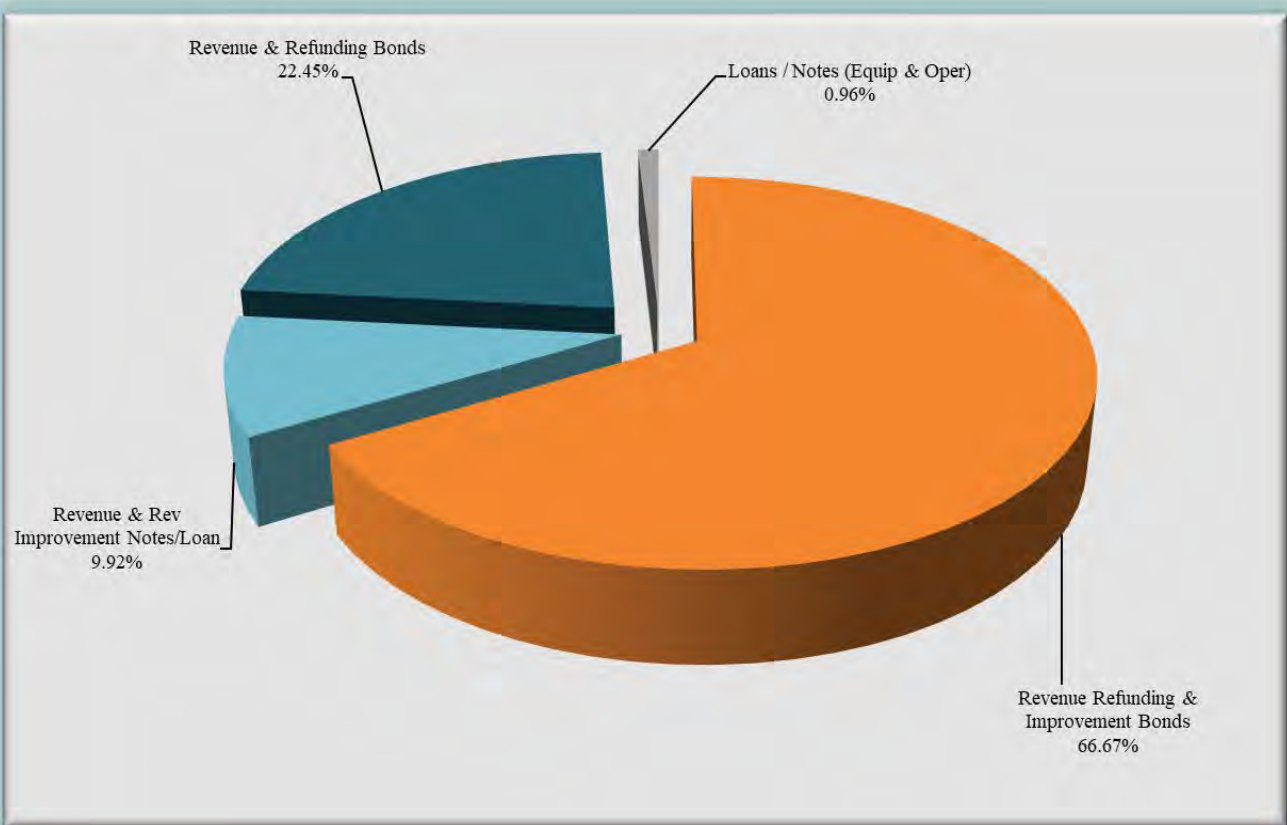
\*Sources: Bureau of Economic and Business Research (BEBR), University of Florida (population projections), and, Manatee County Property Appraiser (Tax Roll Data - Assessed Values). Fiscal Year 2018 Net Taxable Assessed Value is based on projections of data, and can differ from the Audited Comprehensive Annual Financial Report as a result of budget earlier presentation . Prior years are revised to reflect audited final values.

\*\*As of September 30, 2018 the General Obligation Bonds were fully matured.

## Summary of Outstanding Debt as Adopted

As of adoption of the FY19 Budget, Manatee County's outstanding debt totaled \$673,110,750 of which \$457,307,644 is principal and \$215,803,106 is interest. The FY19 adopted budget contains debt service of \$81,022,614 for an additional principal decrease of \$61,654,100 for the FY19 fiscal year. In 2018 the County issued the Revenue Improvement and Refunding Notes, Series 2018 to refund the Transportation Revenue Improvement Note, Series 2016 for the financing of multiple transportation projects including the 44<sup>th</sup> Avenue roadway project. The County issued the Manatee County School Board Loan 2018 for the Fort Hamer Road extension for the new North River High School. Also, the County issued the Public Utilities System Revenue Refunding Bond, Series 2017 for refunding a portion of the Public Utilities Revenue Improvement Bond, Series 2010A and 2010B. Furthermore, the County issued the Public Utilities System Revenue Improvement Bond, Series 2018 to finance certain additions, extensions and improvements to the Utility System. The county has refunded all of its higher interest rate debt during the recent historically low interest rate environment.

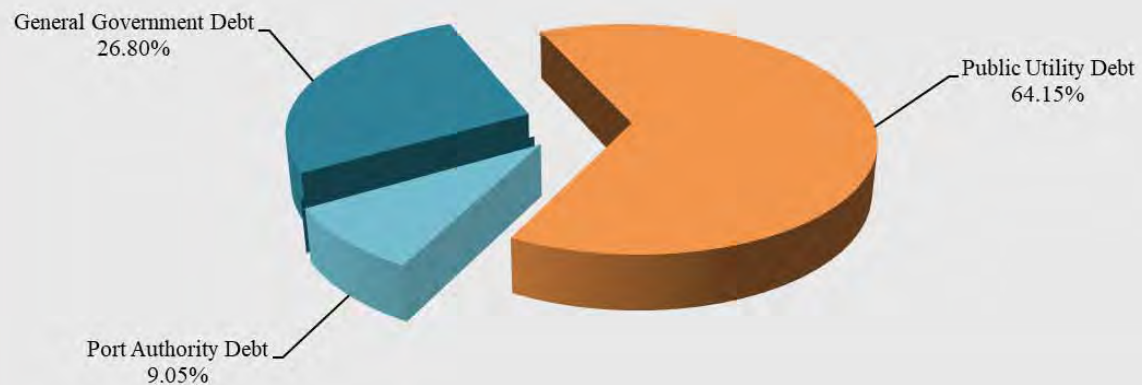
### Outstanding Debt



Debt  
Service

## Summary of Debt Outstanding by Category

### By Category



## Summary of Debt Outstanding

	<u>Amount Outstanding</u>	<u>Allocation Percentage</u>
<b><u>COUNTY ISSUED DEBT SERVICE</u></b>		
<b>General Government</b>		
Revenue Improvement Note/Loan	\$ 43,375,521	9.49%
Revenue Refunding & Improvement Bonds	79,169,285	17.31%
	<u>122,544,806</u>	<u>26.80%</u>
<b>Public Utilities</b>		
Revenue Refunding & Improvement Bonds	225,725,000	49.36%
Revenue Refunding Bonds	67,645,000	14.79%
	<u>293,370,000</u>	<u>64.15%</u>
<b>Total County Issued Debt</b>	415,914,806	90.95%
<b><u>NON-COUNTY ISSUED DEBT SERVICE</u></b>		
<b>Port Authority</b>		
Loans (Equipment and Operations)	4,372,083	0.96%
Revenue Refunding Bonds	35,010,000	7.65%
Revenue Notes	2,010,755	0.44%
	<u>41,392,838</u>	<u>9.05%</u>
<b>Total Non-County Issued Debt</b>	41,392,838	9.05%
<b>Total Issued Debt</b>	\$ 457,307,644	100.00%

Debt  
Service



## Summary of Debt Service for FY19

For the FY19 adopted budget, total debt service for the year contains \$61,654,100 principal payments and \$19,368,514 interest expense. The breakdown of category for debt service is as follows:

	Principal	Interest	Total
<b>General Government</b>	51,381,729	3,578,472	54,960,201
<b>Utilities</b>	8,450,000	14,366,685	22,816,685
<b>Port Authority</b>	1,822,371	1,423,357	3,245,728
<b>Total</b>	<b>\$ 61,654,100</b>	<b>\$ 19,368,514</b>	<b>\$ 81,022,614</b>

*Debt Service 2019*



## Fiscal Year 2019 Summary of Principal & Interest Payments

Obligation Name	Beginning Principal Balance	Principal Payments/ Changes	Ending Principal Balance	2019 Interest Payments	2019 Total Payments
Revenue Refunding and Improvement Bonds 2013	49,615,000	(10,245,000)	39,370,000	2,359,250	12,604,250
Revenue Improvement Note 2013	5,375,521	(196,501)	5,179,020	195,495	391,996
Revenue Improvement Bond 2014	5,619,285	(295,228)	5,324,057	207,352	502,580
Revenue Improvement Bonds 2016	23,935,000	(4,645,000)	19,290,000	416,469	5,061,469
Revenue Improvement and Refunding Note 2018 <sup>(1)</sup>	36,000,000	(36,000,000)	-	399,906	36,399,906
Manatee County School Board Loan 2018 <sup>(1)</sup>	2,000,000	-	2,000,000	-	-
<b>Total General Government</b>	<b>122,544,806</b>	<b>(51,381,729)</b>	<b>71,163,077</b>	<b>3,578,472</b>	<b>54,960,201</b>
Public Utilities System Revenue Improvement Bonds 2010A	17,925,000	-	17,925,000	1,149,634	1,149,634
Public Utilities System Revenue Improvement Bonds 2010B	45,300,000	-	45,300,000	3,300,024	3,300,024
Public Utilities System Revenue Improvement Bonds 2010C	2,760,000	(2,760,000)	-	124,200	2,884,200
Public Utilities System Revenue Refunding Bonds 2011	12,570,000	(2,275,000)	10,295,000	628,500	2,903,500
Public Utilities System Revenue Improvement Bonds 2015	85,045,000	(3,415,000)	81,630,000	3,694,050	7,109,050
Public Utilities System Rev Refunding Bonds 2017 <sup>(1)</sup>	55,075,000	-	55,075,000	2,611,400	2,611,400
Public Utilities System Revenue Improvement Bonds 2018 <sup>(1)</sup>	74,695,000	-	74,695,000	2,858,877	2,858,877
<b>Total Public Utilities</b>	<b>293,370,000</b>	<b>(8,450,000)</b>	<b>284,920,000</b>	<b>14,366,685</b>	<b>22,816,685</b>
Port Authority Revenue Refunding Bonds 2012A	5,015,000	(295,000)	4,720,000	148,312	443,312
Port Authority Revenue Refunding Bonds 2012B	29,995,000	(695,000)	29,300,000	1,104,900	1,799,900
Port Authority Revenue Note 2014A <sup>(3)</sup>	104,480	(104,480)	-	3,221	107,701
Port Authority Revenue Note 2014B	1,906,275	(294,162)	1,612,113	56,803	350,965
Port Authority FDOT State Infrastructure Loan 2007	1,906,861	(236,863)	1,669,998	38,137	275,000
Port Authority FDOT State Infrastructure Loan 2017 <sup>(2)</sup>	2,465,222	(196,866)	2,268,356	71,984	268,850
<b>Total Port</b>	<b>41,392,838</b>	<b>(1,822,371)</b>	<b>39,570,467</b>	<b>1,423,357</b>	<b>3,245,728</b>
<b>Grand Totals</b>	<b>457,307,644</b>	<b>(61,654,100)</b>	<b>395,653,544</b>	<b>19,368,514</b>	<b>81,022,614</b>

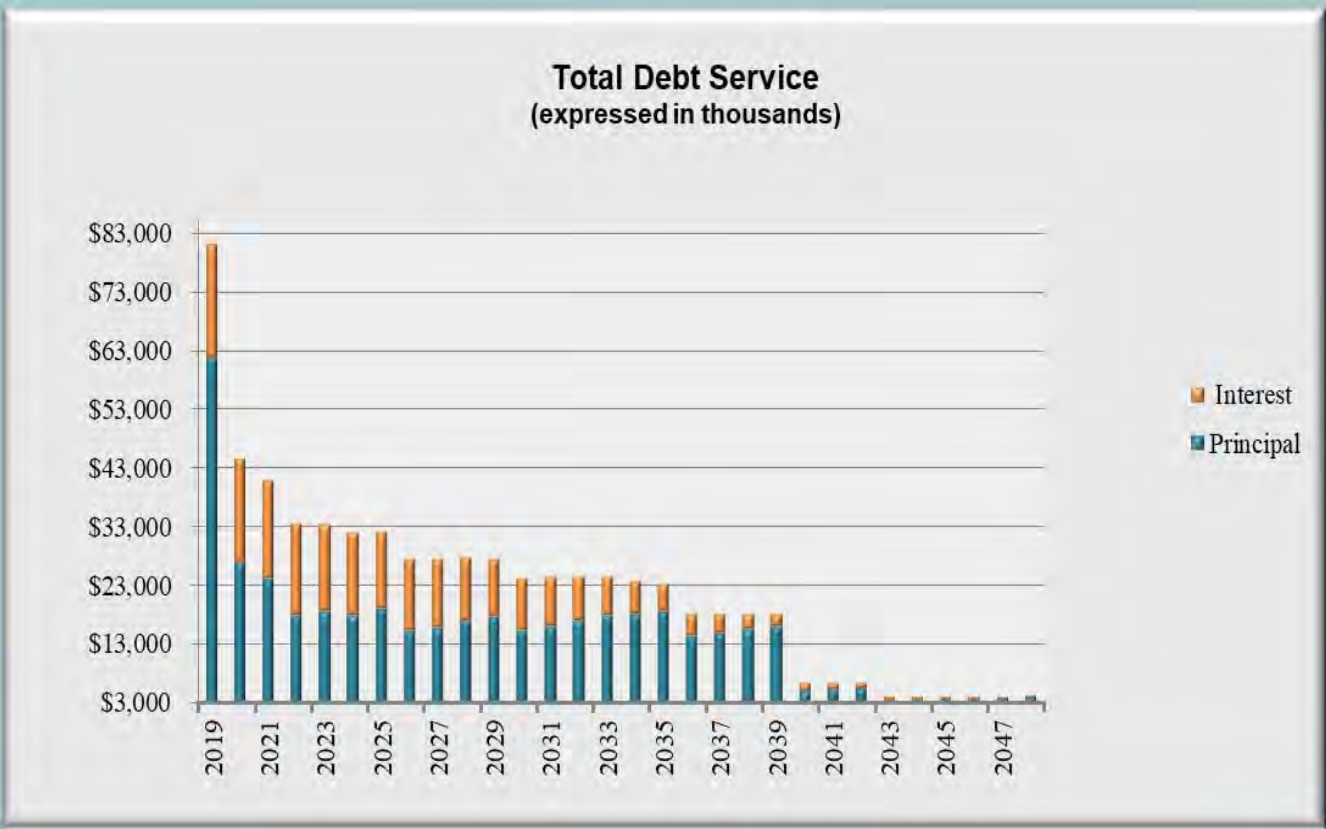
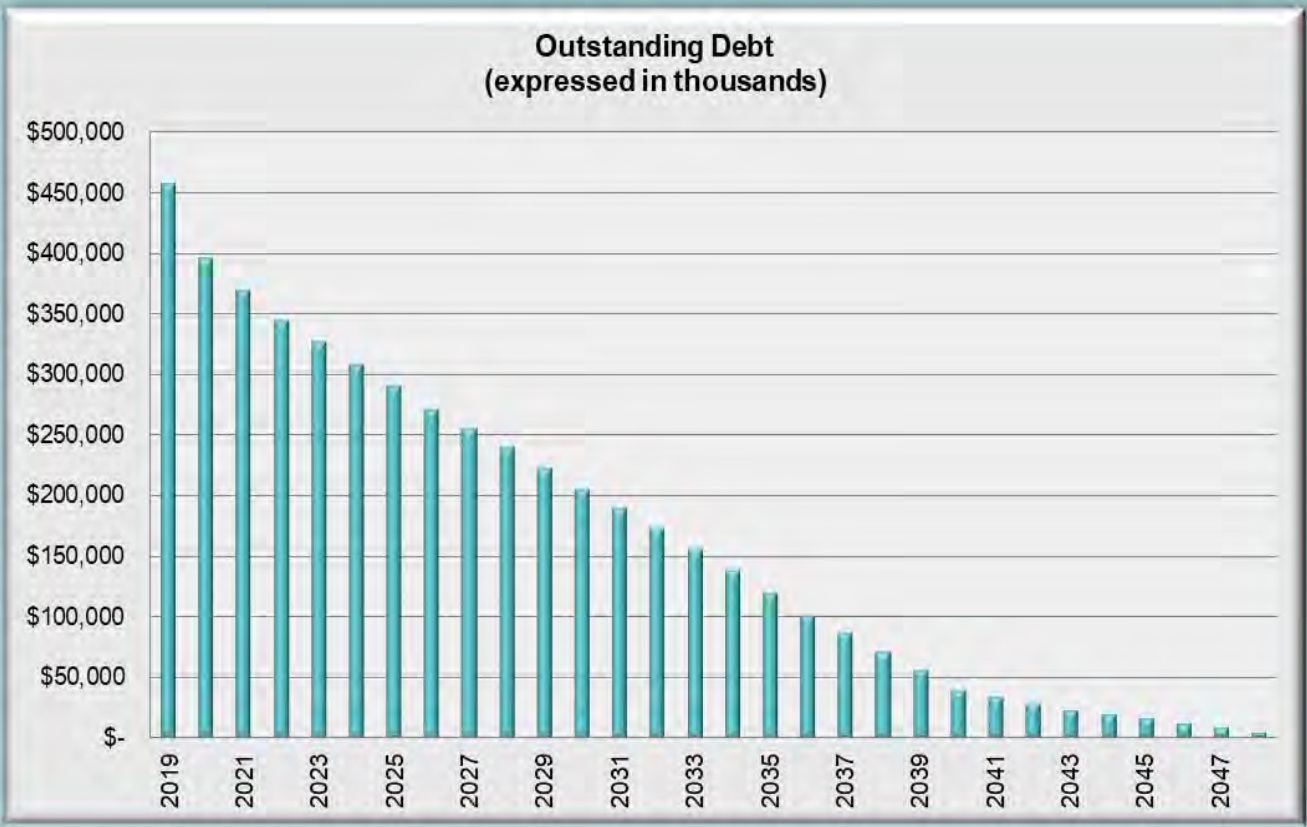
(1) New debt issuance occurred in FY18 after budget adoption.

(2) The Port Authority FDOT State Infrastructure Loan 2017 increases as projects are completed.

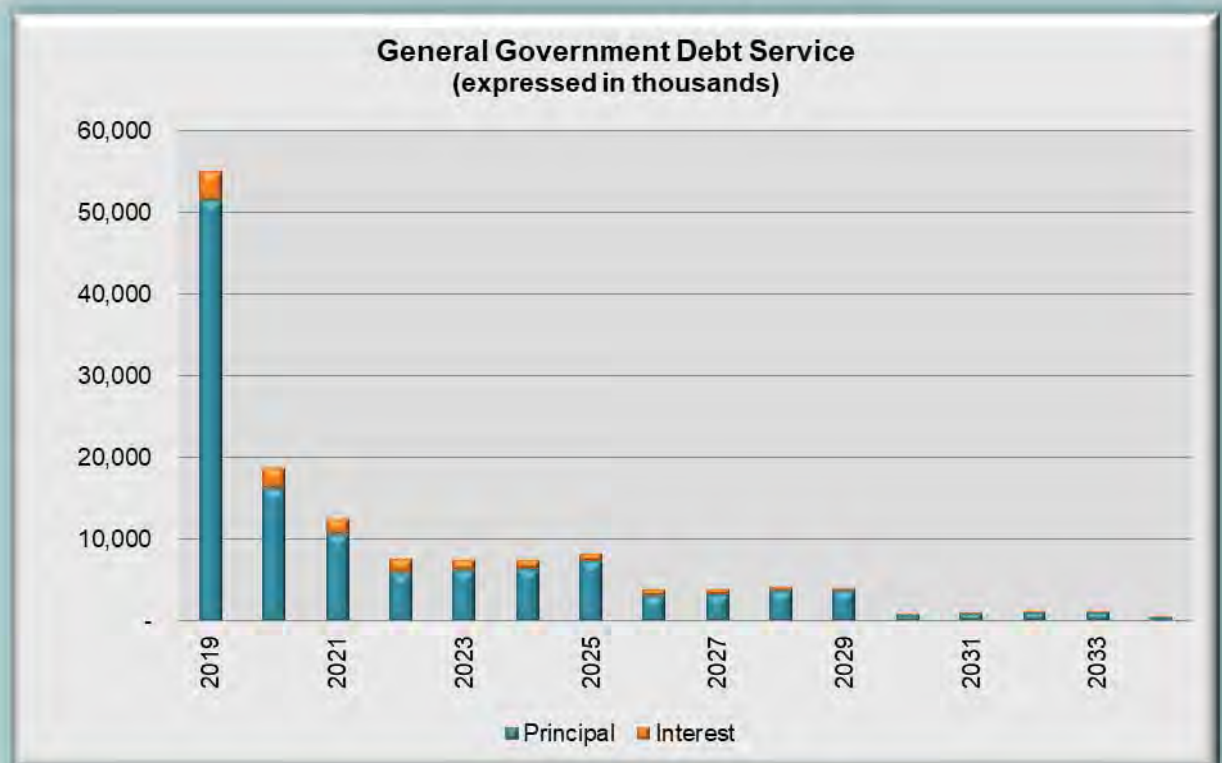
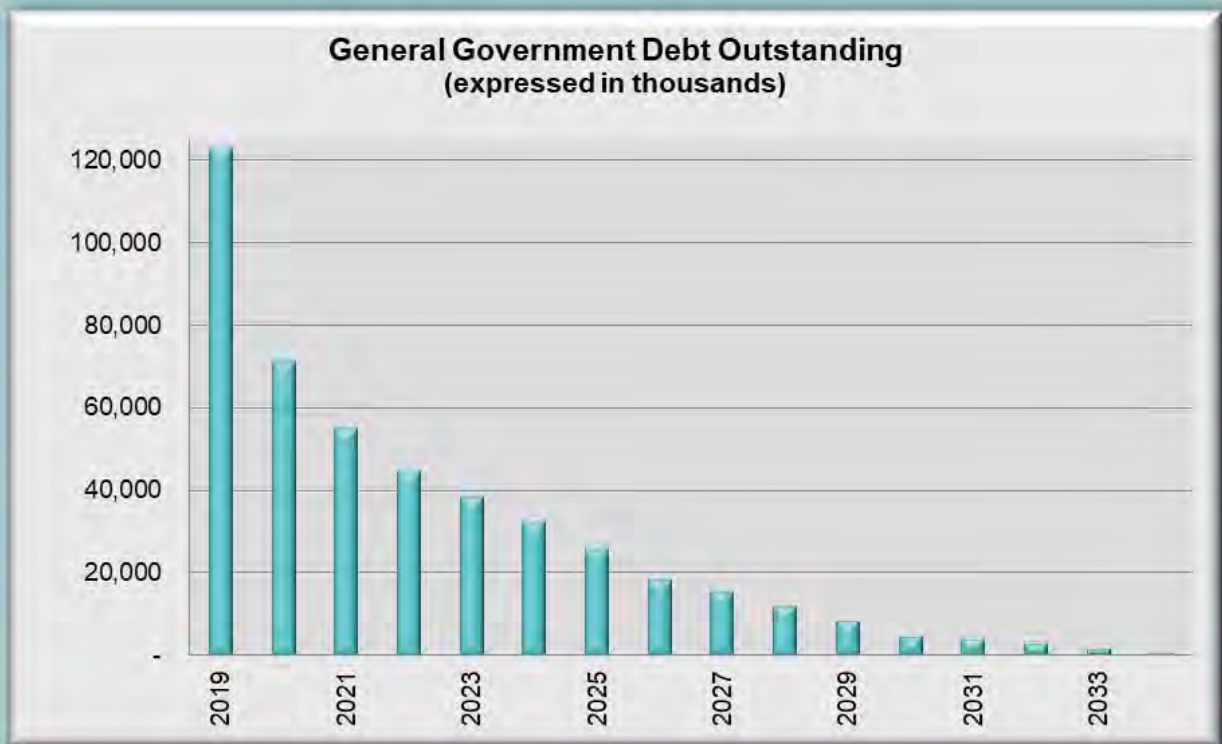
(3) Advanced repayment of principal in FY2018 after budget adoption

**Debt  
Service**

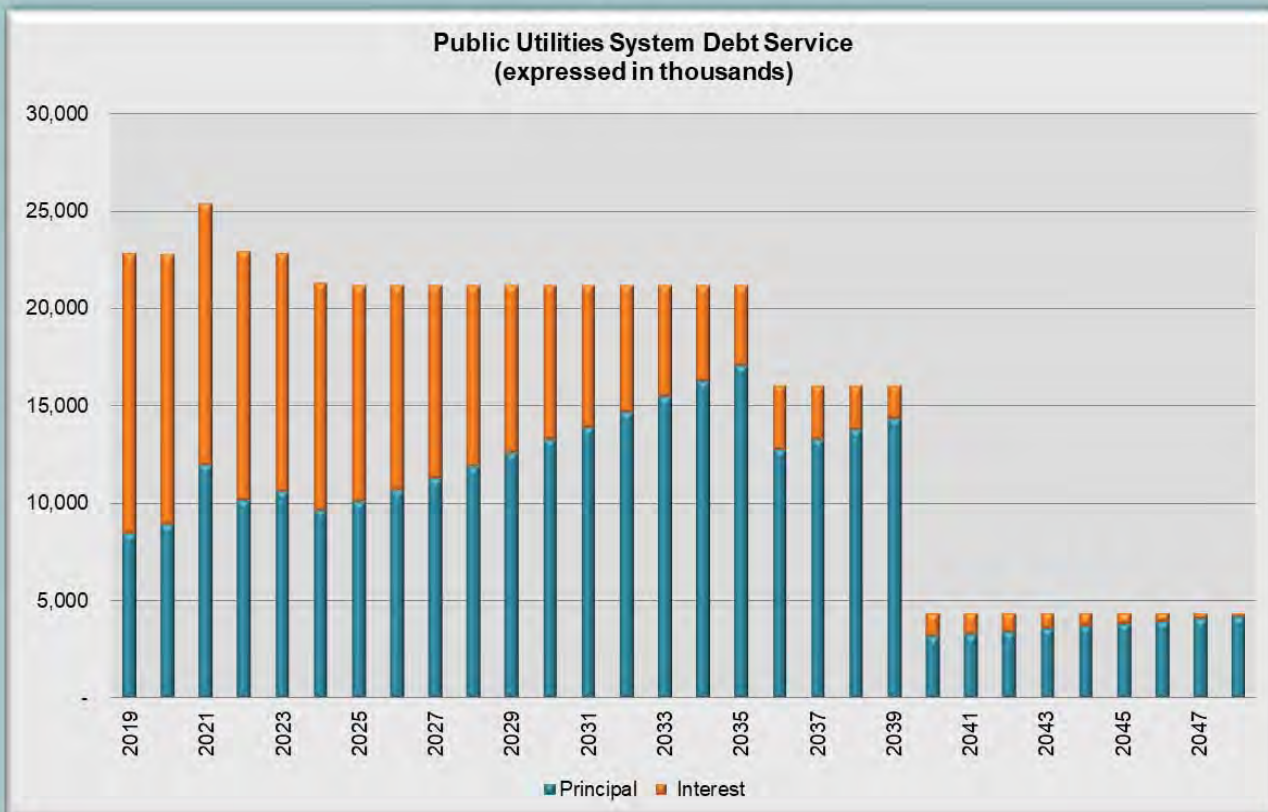
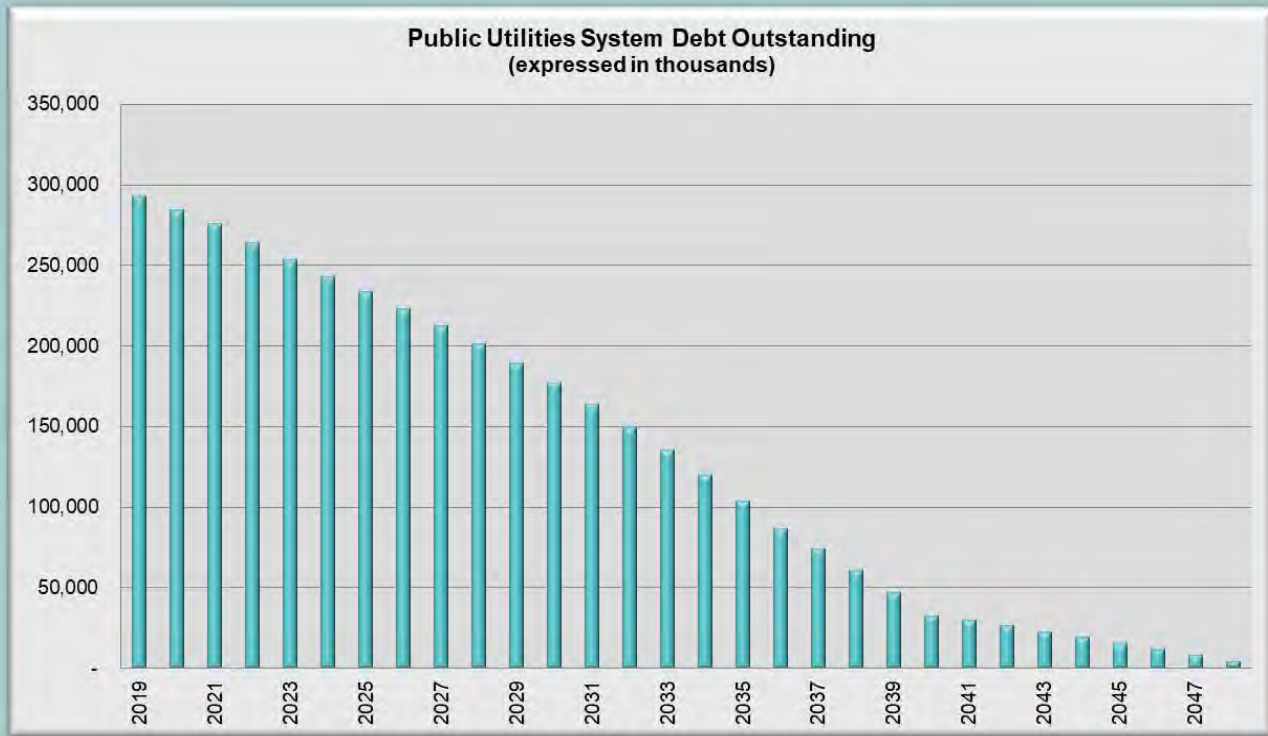
# *Debt Outstanding and Annual Debt Service-Countywide*



## General Government Debt

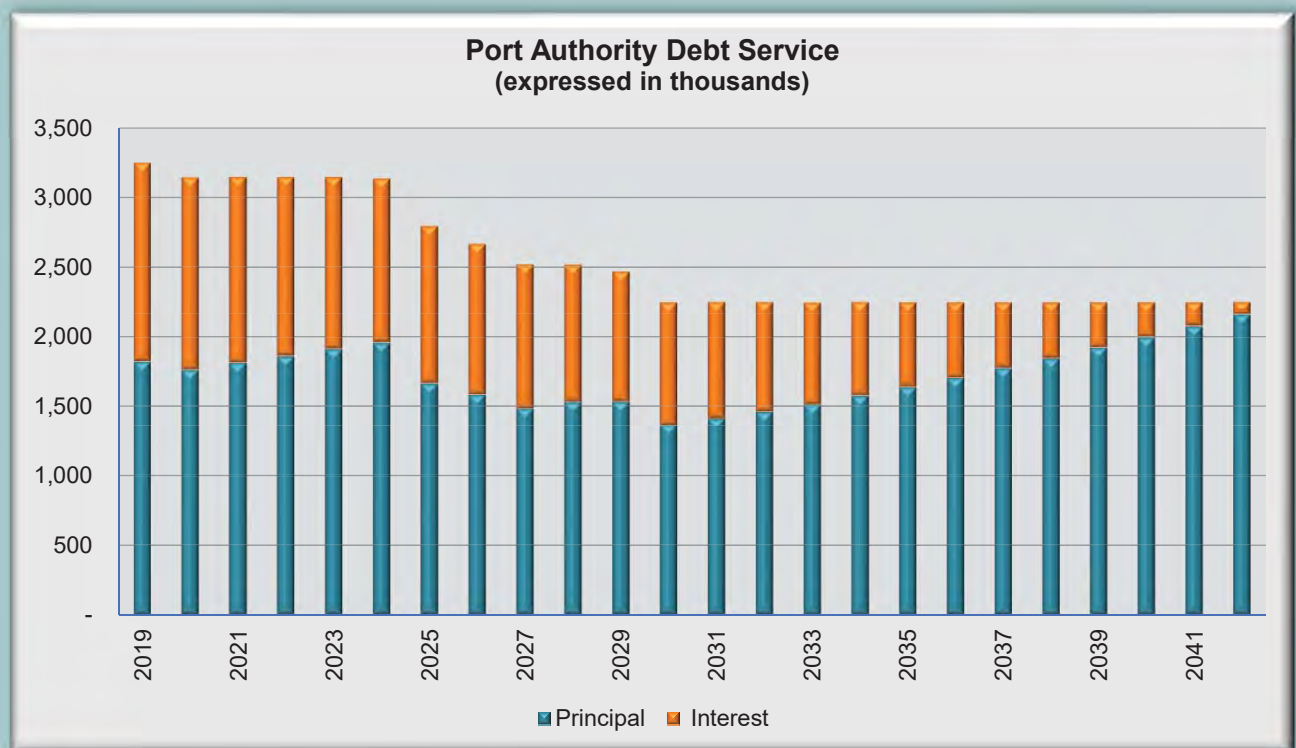
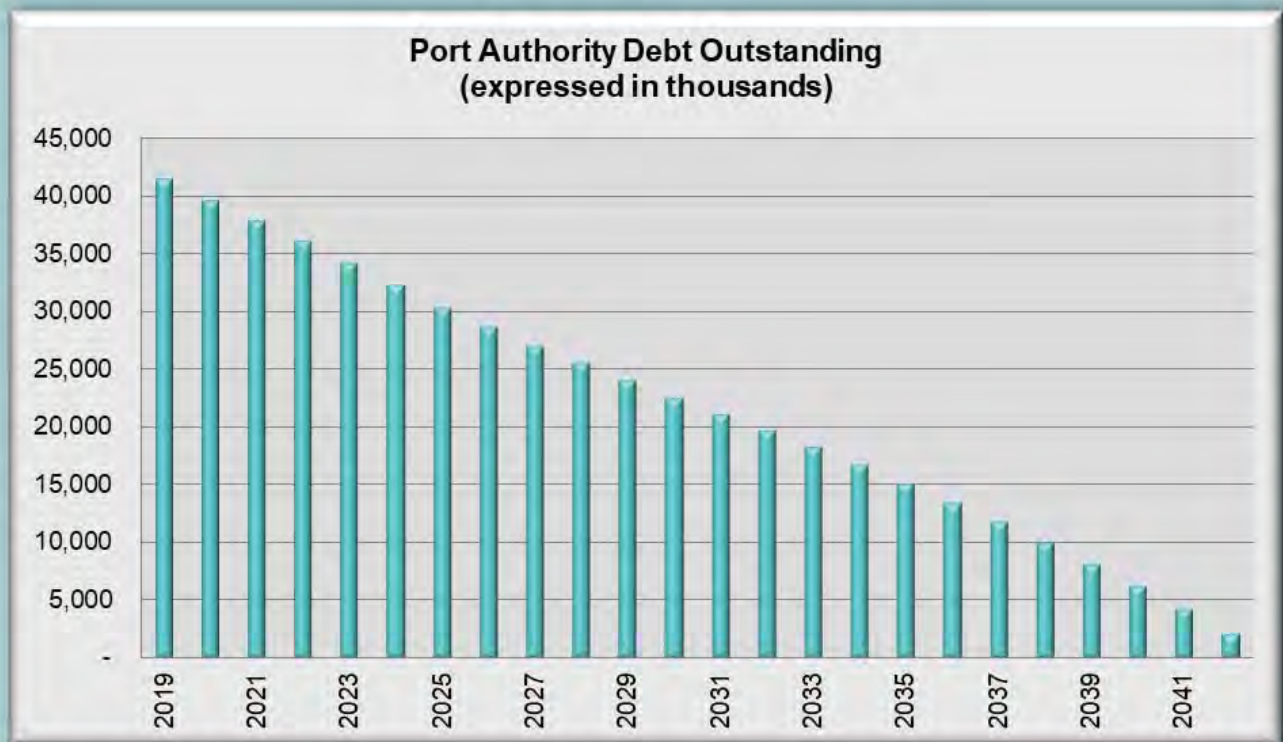


## *Public Utilities System Debt*





## *Port Authority Debt*



## Schedule of Future Debt Service Payments

Bond / Note Issue	FY2020	FY2021	FY2022	FY2023	FY2024
<b>Obligation Name</b>					
Revenue Refunding and Improvement Bonds 2013	\$ 12,782,000	\$ 8,865,250	\$ 3,177,000	\$ 3,179,250	\$ 3,180,750
Revenue Improvement Note 2013	402,662	415,475	428,671	442,264	456,263
Revenue Improvement Bonds 2014	517,958	394,499	406,635	419,134	432,008
Revenue Improvement Bonds 2016	5,055,646	2,783,518	2,784,496	2,784,691	2,784,103
Revenue Improvement and Refunding Note 2018	-	-	-	-	-
Manatee County School Board Loan 2018	-	-	819,980	689,867	678,266
<b>Total General Government</b>	<b>\$ 18,758,266</b>	<b>\$ 12,458,742</b>	<b>\$ 7,616,782</b>	<b>\$ 7,515,206</b>	<b>\$ 7,531,390</b>
Public Utilities System Rev Improv Bonds 2010A	\$ 4,029,634	\$ 3,973,246	\$ 3,909,023	\$ 3,836,190	\$ 3,763,937
Public Utilities System Rev Improv Bonds 2010B	3,300,024	3,300,024	3,300,024	3,300,024	3,300,024
Public Utilities System Rev Improv Bonds 2010C	2,899,750	2,905,500	2,905,000	2,903,250	-
Public Utilities System Rev & Improv Bonds 2015	7,113,300	7,108,800	3,155,550	3,155,550	4,605,550
Public Utilities System Rev Ref Bonds, 2017	2,611,400	5,256,400	5,249,150	5,240,650	5,240,650
Public Utilities System Rev Improv Bonds 2018	2,774,113	2,774,113	4,364,113	4,364,613	4,361,113
<b>Total Public Utilities</b>	<b>\$ 22,728,221</b>	<b>\$ 25,318,083</b>	<b>\$ 22,882,860</b>	<b>\$ 22,800,277</b>	<b>\$ 21,271,274</b>
Port Authority Revenue Ref Bonds Series 2012A	\$ 444,462	\$ 442,262	\$ 445,962	\$ 443,650	\$ 443,750
Port Authority Revenue Ref Bonds Series 2012B	1,801,000	1,805,025	1,801,775	1,804,425	1,801,325
Port Authority FDOT State Infrastructure Loan 2007	275,000	275,000	275,000	275,000	275,000
Port Authority Revenue Notes 2014A	-	-	-	-	-
Port Authority Revenue Notes 2014B	350,965	350,965	350,966	350,965	343,240
Port Authority FDOT State Infrastructure Loan 2017	268,850	268,851	268,851	268,850	268,850
<b>Total Port</b>	<b>\$ 3,140,277</b>	<b>\$ 3,142,103</b>	<b>\$ 3,142,554</b>	<b>\$ 3,142,890</b>	<b>\$ 3,132,165</b>
<b>Grand Totals</b>	<b>\$ 44,626,764</b>	<b>\$ 40,918,928</b>	<b>\$ 33,642,196</b>	<b>\$ 33,458,373</b>	<b>\$ 31,934,829</b>

## Schedule of Future Debt Service Payments

FY2025		FY2026		FY2027		FY2028		FY2029		FY2030-49		TOTAL
\$	3,176,250	\$	2,910,750	\$	2,907,000	\$	3,172,250	\$	3,177,550	\$	-	\$ 46,528,050
	468,911		483,763		499,062		514,819		376,517		2,288,494	\$ 6,776,901
	445,268		449,479		463,263		477,461		492,085		2,614,810	\$ 7,112,600
	4,252,732		-		-		-		-		-	\$ 20,445,186
	-		-		-		-		-		-	\$ -
	-		-		-		-		-		-	\$ 2,188,113
<b>\$</b>	<b>8,343,161</b>	<b>\$</b>	<b>3,843,992</b>	<b>\$</b>	<b>3,869,325</b>	<b>\$</b>	<b>4,164,530</b>	<b>\$</b>	<b>4,046,152</b>	<b>\$</b>	<b>4,903,304</b>	<b>\$ 83,050,850</b>
\$	2,472,444	\$	-	\$	-	\$	-	\$	-	\$	-	\$ 21,984,474
	4,510,024		6,888,170		6,769,379		6,650,179		6,519,854		36,080,750	\$ 83,918,476
	-		-		-		-		-		-	\$ 11,613,500
	4,688,050		4,782,800		4,903,800		5,019,300		5,154,050		80,622,950	\$ 130,309,700
	5,128,400		5,129,150		5,127,150		5,132,150		5,133,400		30,784,300	\$ 80,032,800
	4,363,613		4,361,612		4,360,112		4,363,862		4,364,962		82,884,362	\$ 123,336,588
<b>\$</b>	<b>21,162,531</b>	<b>\$</b>	<b>21,161,732</b>	<b>\$</b>	<b>21,160,441</b>	<b>\$</b>	<b>21,165,491</b>	<b>\$</b>	<b>21,172,266</b>	<b>\$</b>	<b>230,372,362</b>	<b>\$ 451,195,538</b>
\$	445,250	\$	444,750		443,950		442,850		446,450	\$	1,330,519	\$ 5,773,855
	1,802,625		1,801,138		1,803,838		1,803,388		1,796,888		27,857,836	\$ 45,879,263
	275,000		148,874		-		-		-		-	\$ 1,798,874
	-		-		-		-		-		-	\$ -
	-		-		-		-		-		-	\$ 1,747,101
	268,851		268,851		268,850		268,850		223,001		-	\$ 2,642,655
<b>\$</b>	<b>2,791,726</b>	<b>\$</b>	<b>2,663,613</b>	<b>\$</b>	<b>2,516,638</b>	<b>\$</b>	<b>2,515,088</b>	<b>\$</b>	<b>2,466,339</b>	<b>\$</b>	<b>29,188,355</b>	<b>\$ 57,841,748</b>
<b>\$</b>	<b>32,297,418</b>	<b>\$</b>	<b>27,669,337</b>	<b>\$</b>	<b>27,546,404</b>	<b>\$</b>	<b>27,845,109</b>	<b>\$</b>	<b>27,684,757</b>	<b>\$</b>	<b>264,464,021</b>	<b>\$ 592,088,136</b>

## SCHEDULE OF DEBT SERVICE REQUIREMENTS

### GENERAL GOVERNMENT

#### Revenue Refunding and Improvement Bonds 2013

<b>Original Par:</b>	\$	79,640,000	<b>Debt Repayment Schedule:</b>			
<b>Outstanding Par:</b>	\$	49,615,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> 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	2,370,000	809,250	3,179,250
			2024-2028	13,160,000	2,187,000	15,347,000
			2029	3,085,000	92,550	3,177,550
				<u>\$ 49,615,000</u>	<u>\$ 9,517,300</u>	<u>\$ 59,132,300</u>

#### Revenue Improvement Note, Series 2013

<b>Original Par:</b>	\$	5,983,724	<b>Debt Repayment Schedule:</b>			
<b>Outstanding Par:</b>	\$	5,375,521	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> 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	280,708	161,556	442,264
			2024-2028	1,791,440	631,378	2,422,818
			2029-2033	2,399,455	265,556	2,665,011
				<u>\$ 5,375,521</u>	<u>\$ 1,793,376</u>	<u>\$ 7,168,897</u>

#### Revenue Improvement Bonds, Series 2014

<b>Original Par:</b>	\$	6,482,360	<b>Debt Repayment Schedule:</b>			
<b>Outstanding Par:</b>	\$	5,619,285	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> 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	250,764	168,370	419,134
			2024-2028	1,580,367	687,112	2,267,479
			2029-2033	2,198,794	355,494	2,554,288
			2034	532,941	19,666	552,607
				<u>\$ 5,619,285</u>	<u>\$ 1,995,895</u>	<u>\$ 7,615,180</u>

#### Revenue Improvement Bonds, Series 2016

<b>Original Par:</b>	\$	35,295,000	<b>Debt Repayment Schedule:</b>			
<b>Outstanding Par:</b>	\$	23,935,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> Funding New Money			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	2,620,000	164,691	2,784,691
			2024-2025	6,845,000	191,835	7,036,835
				<u>\$ 23,935,000</u>	<u>\$ 1,571,655</u>	<u>\$ 25,506,655</u>

#### Revenue Improvement & Refunding Notes, Series 2018

<b>Original Par:</b>	\$	36,000,000	<b>Debt Repayment Schedule:</b>			
<b>Outstanding Par:</b>	\$	36,000,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> Funded new money			2019	\$ 36,000,000	\$ 399,906	\$ 36,399,906
				<u>\$ 36,000,000</u>	<u>\$ 399,906</u>	<u>\$ 36,399,906</u>

**GENERAL GOVERNMENT continued****Manatee County School Board Loan, 2018**

Original Par: \$ 2,000,000  
 Outstanding Par: \$ 2,000,000

**Debt Repayment Schedule:**

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	2019	\$ -	\$ -	\$ -
	2020	\$ -	\$ -	\$ -
	2021	\$ -	\$ -	\$ -
<b>Purpose:</b> Fort Hamer Road extension for new Parrish High School	2022	\$ 666,667	\$ 153,313	\$ 819,980
	2023	\$ 666,667	\$ 23,200	\$ 689,867
	2024	\$ 666,666	\$ 11,600	\$ 678,266
		<u>\$ 2,000,000</u>	<u>\$ 188,113</u>	<u>\$ 2,188,113</u>

**PUBLIC UTILITIES****Public Utilities System Revenue Improvement 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>
	2019	\$ -	1,149,634	\$ 1,149,634.00
<b>Purpose:</b> Funded new money	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	3,240,000	596,190	3,836,190
	2024-2025	5,695,000	541,381	6,236,381
		<u>\$ 17,925,000</u>	<u>\$ 5,209,108</u>	<u>\$ 23,134,108</u>

**Public Utilities System Revenue Improvement 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>
	2019	\$ -	\$ 3,300,024	\$ 3,300,024
<b>Purpose:</b> Funded new money	2020	-	3,300,024	3,300,024
	2021	-	3,300,024	3,300,024
	2022	-	3,300,024	3,300,024
	2023	-	3,300,024	3,300,024
	2024-2028	12,680,000	15,437,776	28,117,776
	2029-2033	22,360,000	8,837,751	31,197,751
	2034-2035	10,260,000	1,142,853	11,402,853
		<u>\$ 45,300,000</u>	<u>\$ 41,918,500</u>	<u>\$ 87,218,500</u>

**Public Utilities System Revenue Improvement Bonds, Series 2010C**

Original Par: \$ 6,720,000  
 Outstanding Par: \$ 2,760,000

**Debt Repayment Schedule:**

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> Funded new money	2019	\$ 2,760,000	\$ 124,200	\$ 2,884,200
		<u>\$ 2,760,000</u>	<u>\$ 124,200</u>	<u>\$ 2,884,200</u>

**Public Utilities System Revenue Refunding Bonds, Series 2011**

Original Par: \$ 22,650,000  
 Outstanding Par: \$ 12,570,000

**Debt Repayment Schedule:**

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	2019	\$ 2,275,000	\$ 628,500	\$ 2,903,500
<b>Purpose:</b> Advance refunded a portion of the Public utilities Revenue Refunding and Imprv Bonds, Series 2003	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>\$ 12,570,000</u>	<u>\$ 1,947,000</u>	<u>\$ 14,517,000</u>



**PUBLIC UTILITIES continued****Public Utilities System Revenue Improvement Bonds, Series 2015**

<b>Original Par:</b>	\$	91,485,000	<b>Debt Repayment Schedule:</b>			
<b>Outstanding Par:</b>	\$	85,045,000	<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>Purpose:</b> Refunded a portion of the Public utilities Revenue Refunding and Imprv Bonds, Series 2006			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	-	3,155,550	3,155,550
			2024-2028	9,030,000	14,969,500	23,999,500
			2029-2033	14,825,000	12,334,000	27,159,000
			2034-2038	39,200,000	7,749,200	46,949,200
			2039	11,220,000	448,800	11,668,800
				<u>\$ 85,045,000</u>	<u>\$ 52,373,750</u>	<u>\$ 137,418,750</u>

**Public Utilities System Revenue Refunding Bonds, Series 2017**

<b>Original Par:</b>	\$	55,075,000	<b>Debt Repayment Schedule:</b>			
<b>Outstanding Par:</b>	\$	55,075,000	<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>Purpose:</b> Refunded a portion of the Public utilities Revenue Improvement Bonds, Series 2010A & 2010B			2019	\$ -	\$ 2,611,400	\$ 2,611,400
			2020	-	2,611,400	2,611,400
			2021	2,645,000	2,611,400	5,256,400
			2022	2,770,000	2,479,150	5,249,150
			2023	2,900,000	2,340,650	5,240,650
			2024-2028	16,345,000	9,412,500	25,757,500
			2029-2033	20,740,000	4,918,500	25,658,500
			2034-2035	9,675,000	584,200	10,259,200
				<u>\$ 55,075,000</u>	<u>\$ 27,569,200</u>	<u>\$ 82,644,200</u>

**Public Utilities System Revenue Improvement Bonds, Series 2018**

<b>Original Par:</b>	\$	74,695,000	<b>Debt Repayment Schedule:</b>			
<b>Outstanding Par:</b>	\$	74,695,000	<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>Purpose:</b> Issued for the purpose of financing certain additions, extensions and improvements to the Utility System.			2019	\$ -	\$ 2,858,877	\$ 2,858,877
			2020	-	2,774,113	2,774,113
			2021	-	2,774,113	2,774,113
			2022	1,590,000	2,774,113	4,364,113
			2023	1,670,000	2,694,613	4,364,613
			2024-2028	9,675,000	12,135,311	21,810,311
			2029-2033	11,745,000	10,067,886	21,812,886
			2034-2038	13,860,000	7,949,550	21,809,550
			2039-2043	16,510,000	5,299,701	21,809,701
			2044-2048	19,645,000	2,172,188	21,817,188
				<u>\$ 74,695,000</u>	<u>\$ 51,500,465</u>	<u>\$ 126,195,465</u>

**PORT AUTHORITY****Florida Department of Transportation, 2007 State Infrastructure Bank Loan - Port Authority**

<b>Original Par:</b>	\$	4,500,000	<b>Debt Repayment Schedule:</b>			
<b>Outstanding Par:</b>	\$	1,906,861	<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>Purpose:</b> Funded new money			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	256,388	18,612	275,000
			2024-2026	674,217	24,657	698,874
				<u>\$ 1,906,861</u>	<u>\$ 167,013</u>	<u>\$ 2,073,874</u>

**PORT AUTHORITY continued****Port Authority Revenue Refunding Bonds, Series 2012A****Original Par:** \$ 6,605,000**Outstanding Par:** \$ 5,015,000**Debt Repayment Schedule:**

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> Funded new money	2019	\$ 295,000	\$ 148,312	\$ 443,312
	2020	305,000	139,462	444,462
	2021	315,000	127,262	442,262
	2022	325,000	120,962	445,962
	2023	330,000	113,650	443,650
	2024-2028	1,800,000	420,550	2,220,550
	2029-2032	1,645,000	131,969	1,776,969
		<u>\$ 5,015,000</u>	<u>\$ 1,202,167</u>	<u>\$ 6,217,167</u>

**Port Authority Revenue Refunding Bonds, Series 2012B****Original Par:** \$ 33,730,000**Outstanding Par:** \$ 29,995,000**Debt Repayment Schedule:**

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> Funded new money	2019	\$ 695,000	\$ 1,104,900	\$ 1,799,900
	2020	710,000	1,091,000	1,801,000
	2021	730,000	1,075,025	1,805,025
	2022	745,000	1,056,775	1,801,775
	2023	770,000	1,034,425	1,804,425
	2024-2028	4,215,000	4,797,314	9,012,314
	2029-2033	5,435,000	4,011,724	9,446,724
	2034-2038	8,545,000	2,682,000	11,227,000
	2039-2042	8,150,000	831,000	8,981,000
		<u>\$ 29,995,000</u>	<u>\$ 17,684,163</u>	<u>\$ 47,679,163</u>

**Port Authority Revenue Notes, Series 2014A****Original Par:** \$ 453,480**Outstanding Par:** \$ 104,480**Debt Repayment Schedule:**

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> Refunding a portion of 2012A&B bonds	2019	104,480	3,221	107,701
		<u>\$ 104,480</u>	<u>\$ 3,221</u>	<u>\$ 107,701</u>

**Port Authority Revenue Note, Series 2014B****Original Par:** \$ 3,000,000**Outstanding Par:** \$ 1,906,275**Debt Repayment Schedule:**

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> Refunding Port Logistec Loans	2019	\$ 294,162	\$ 56,803	\$ 350,965
	2020	303,533	47,432	350,965
	2021	313,503	37,462	350,965
	2022	323,664	27,302	350,966
	2023	334,153	16,812	350,965
	2024	337,260	5,980	343,240
		<u>\$ 1,906,275</u>	<u>\$ 191,791</u>	<u>\$ 2,098,066</u>

\*Refunded the Port Logistec Loan-2008

\*Refunded the Port Logistec Loan-2010

**Florida Department of Transportation, 2017 State Infrastructure Bank Loan - Port Authority****Original Par:** \$ 4,000,000**Outstanding Par:** \$ 2,465,222**Debt Repayment Schedule:**

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> New Money- To be used to finance a portion of the Berth Rehabilitation Project	2019	\$ 196,866	\$ 71,984	\$ 268,850
	2020	202,614	66,236	268,850
	2021	208,531	60,320	268,851
	2022	214,620	54,231	268,851
	2023	220,886	47,964	268,850
	2024-2028	1,205,031	139,221	1,344,252
	2029	216,674	6,327	223,001
		<u>\$ 2,465,222</u>	<u>\$ 446,283</u>	<u>\$ 2,911,505</u>

<b>GRAND TOTAL</b>	<b>\$ 457,307,644</b>	<b>\$ 215,803,106</b>	<b>\$ 673,110,750</b>
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## Rating Agency Analysis

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	AA+	Aa2	Manatee County Non Advalorem Bonds
	AA+	Aa2	Manatee County Port Authority
	AAA	Aa1	Manatee County Public Utilities Bonds

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 Credit	Demonstrates to have elevated vulnerability to default risk., particularly in the event of adverse changes in business or economic conditions over time; however business or financial flexibility exists which supports the servicing of financial commitments.
A	A2	Speculative Grade (Higher Level of Credit Risk)	Very Speculative Grade Credit	Demonstrates to indicate that material default Risk is present, but a limited margin of safety remains. Financial Commitments are currently being met; however, capacity for continued payment is vulnerable to deterioration in the business and economic environment.
A-	A3		Substantial Risks- In Default	Demonstrates that default is 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			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		Substantial Risks- In Default	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			



**Budget By Fund**



# Fund Balance Policy

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

To ensure that fund balance, in aggregate, is always adequate to provide cash flow until anticipated revenues are realized, a minimum fund balance level is determined for each major operating budget fund based on the individual history of revenue inflow and cash outflow. Manatee County restricts the funding for ongoing operations to recurring revenue sources. Fund balance is not typically used for recurring expenditures, but is used to fund non-recurring operation or capital expenditures when it is determined that sufficient fund balance is available. As an exception to this policy, beginning in FY10, reserves above the amounts needed for operating cash and minimum fund balances were identified to allow for gradual downsizing of county government in response to declining property tax values.

Capital project balances are projected at zero dollars to attempt to appropriate all available sources. We expect that all project appropriations will be expended over the life of the project.

Estimates of ending fund balances are conservative for several reasons;

1. The balance projections reflect the policy of using one-time monies such as fund balances for one-time purchases (e.g., equipment, renovations and improvements, projects, etc.) Also, all projections are based on “cash” and exclude constitutional officer balances, and thus will be lower than fund balances shown on financial statements.
2. Revenues are estimated conservatively. New fees or revised fees for services are not included until adopted by the Board of County Commissioners, which often happens after adoption of the annual budget. Additionally, Florida law requires that revenue estimates budgeted be reduced by a 5% contingency factor. Thus, revenues actually received in a year almost always exceed the revenue estimate that was adopted in the annual budget.
3. Budgeted reserves are available for expenditure, and although large portions are never expended, year-end balance projections may assume that reserves will be spent. When beginning balances were projected, the assumption was made that reserves would not be spent unless the need could be forecasted at the time of the beginning balance projection.

The combination of factors listed above may result in year-end balance projections that reflect a decreasing fund balance. This has been part of the historical budget stabilization plan; yet projected fund balances are estimated to be more than sufficient to meet policy requirements. In most years, actual fund balances turn out to be higher. Historically, we have seen fund balances in Manatee County remain stable for the above listed reasons.



Fund balances are the result of careful management of the balances which we have accumulated in the funds for Budget Stabilization purposes and for specific one-time expenditures. These expenditures are for planned uses of fund balance and we have been careful to make sure the balances are still at a strong level in each fund and meet cash flow, contingency and policy needs. Because of our efforts to only fund recurring expenditures from recurring revenues, fund balances that are being used to fund ongoing needs due to revenue reductions were brought to the attention of the Board with the understanding that future budgets will be reduced or future revenue growth will be committed to replace reserves in the recurring revenue stream. The Utility System Funds are utilizing fund balance for system consulting projects, new and upgraded equipment, automation, and capital projects. A number of non-major funds also show decreases but these are in line with planned uses of fund balance for nonrecurring items and they do not reduce the fund balances in any fund below appropriate levels or impact operating needs in those funds.

On May 25, 2010, the County Commission formally adopted a budget policy for Reserves which is included in the Reserves section of this document.

During FY11, the Government Accounting Standards Board (GASB) adopted GASB Statement 54, which revised guidelines for reporting fund balances. The Board of County Commissioners adopted fund classification guidelines reflecting Statement 54 at the November 21, 2011 Board meeting.

## *Comparison of Budgeted Expenditures By Fund*

	<b>FY18 Adopted Gross Budget</b>	<b>FY19 Adopted Gross Budget</b>	<b>Difference</b>	<b>% Change</b>
General Fund (Including 14th Street and South County CRA Funds)	335,428,421	365,121,423	29,693,002	8.85%
911 Enhancement Fee Fund	2,399,660	2,456,230	56,570	2.36%
Affordable Housing Subsidy Fund	2,580,468	3,467,106	886,638	34.36%
Assessment Project Funds	2,735,852	2,863,044	127,192	4.65%
Automated Systems Maintenance Fund	2,144,523	2,635,177	490,654	22.88%
Beach Erosion Control Tourist Tax & Capital Projects Fund	8,186,878	9,889,708	1,702,830	20.80%
Building Capital Projects Funds	1,741,230	1,202,894	(538,336)	-30.92%
Building Department Fund	25,950,858	20,987,622	(4,963,236)	-19.13%
Children's Services Tax Fund	13,956,014	13,228,181	(727,833)	-5.22%
Communications Fund	1,227,017	940,976	(286,041)	-23.31%
Convention Center Fund	4,185,627	4,079,531	(106,096)	-2.53%
Court Technology Fee Fund	1,616,769	1,320,745	(296,024)	-18.31%
Debt Service Funds	19,216,730	18,897,974	(318,756)	-1.66%
Fleet & Fuel Services Funds	23,907,923	26,680,597	2,772,674	11.60%
Florida Boating Improvement Program Fund	1,423,239	1,004,185	(419,054)	-29.44%
Gas Tax Capital Projects Funds	8,475,317	8,139,028	(336,289)	-3.97%
Gas Tax Road Maintenance Funds	19,138,998	14,652,862	(4,486,136)	-23.44%
Green Bridge Demolition Fund	338,488	340,095	1,607	0.47%
Health Self Insurance Fund	79,728,594	81,581,135	1,852,541	2.32%
Highway Capital Projects Funds	17,389,713	2,456,384	(14,933,329)	-85.87%
Impact Fee Administration Fund	708,203	875,773	167,570	23.66%
Infrastructure Sales Tax Operating & Capital Projects Funds	66,114,718	69,085,479	2,970,761	4.49%
Law Enforcement Impact Fee Funds	3,861,010	5,128,272	1,267,262	32.82%
Library Funds	10,473,353	11,659,115	1,185,762	11.32%
Library Impact Fee Fund	969,709	1,959,305	989,596	102.05%
Metropolitan Planning Organization (MPO) Fund	1,678,047	1,824,318	146,271	8.72%
Miscellaneous Funds (Less Than \$100,000)	153,475	163,766	10,291	6.71%
Miscellaneous Grants Fund	418,433	419,383	950	0.23%
Palm Aire Landscape MSTU Fund	417,496	413,332	(4,164)	-1.00%
Parks & Recreation Capital Projects Fund	646,052	256,095	(389,957)	-60.36%
Parks & Recreation Fund	4,209,356	17,381,620	13,172,264	312.93%
Parks Impact Fee Funds and Capital Projects Funds	21,768,625	21,143,891	(624,734)	-2.87%
Phosphate Severance Tax Fund	2,754,953	2,719,415	(35,538)	-1.29%
Port Authority & Debt Service	15,751,043	18,662,736	2,911,693	18.49%
Port TIF Fund	274,709	432,716	158,007	57.52%
Public Safety Impact Fee & Capital Projects Funds	2,490,451	2,804,815	314,364	12.62%

## *Comparison of Budgeted Expenditures By Fund*

(continued)

	FY18 Adopted Gross Budget	FY19 Adopted Gross Budget	Difference	% Change
Radio Fund	2,484,475	3,909,613	1,425,138	57.36%
Roads Impact Fee Project Funds	42,516,324	71,948,932	29,432,608	69.23%
Self Insurance Fund	20,416,349	20,546,340	129,991	0.64%
Solid Waste Capital Projects Fund	1,931,688	3,156,741	1,225,053	63.42%
Solid Waste Operating & Debt Service Funds	88,536,331	99,572,396	11,036,065	12.47%
Special Law Enforcement Trust Funds	496,000	659,162	163,162	32.90%
Stormwater Operating & Capital Improvement Funds	10,633,411	17,356,005	6,722,594	63.22%
Street Lighting Districts Funds	108,372	101,327	(7,045)	-6.50%
SW TIF Operating and Capital Projects Funds	5,882,503	10,253,902	4,371,399	74.31%
Tourist Development Tax Fund	20,764,074	19,599,402	(1,164,672)	-5.61%
Transit Operating & Capital Funds	10,712,539	12,228,709	1,516,170	14.15%
Transportation Trust Fund	61,995,927	63,555,449	1,559,522	2.52%
Tree Trust Fund	461,030	393,989	(67,041)	-14.54%
Unincorporated Municipal Services Taxing Unit Fund (UMSTU)	33,970,223	31,962,124	(2,008,099)	-5.91%
Utilities Capital Projects Funds	105,601,182	98,519,319	(7,081,863)	-6.71%
Utilities Maintenance Projects Fund	13,560,570	13,991,539	430,969	3.18%
Water & Sewer Operating & Debt Service Funds	242,630,330	212,392,587	(30,237,743)	-12.46%
<b>Totals</b>	<b>1,367,163,280</b>	<b>1,417,022,464</b>	<b>49,859,184</b>	<b>3.65%</b>

**Budget By  
Fund**

## Expenditure Matrix by Fund and Departments

Fund	BCC/Admin City Attorney Fin Mgmt	Nbhd Services/ Redevelop	Property Mgmt	Parks and Natural Resources	Planning Building Inspections	Public Safety	Utilities Operations	Public Works
General Fund	\$ 8,081,748	\$ 4,726,456	\$ 13,481,210	\$ 1,477,366	\$ -	\$ 26,960,489	\$ -	\$ 235,432
Affordable Housing	-	702,257	-	-	-	-	-	-
Beach Maintenance	-	-	-	-	-	-	-	-
Building Department	-	-	-	-	9,235,812	-	-	-
Children's Services	-	819,242	-	-	-	-	-	-
Civic Center	-	-	-	-	-	-	-	-
County 5Ct Bd Voted Gas Tax & Projects	-	-	-	-	-	-	-	4,225,384
Court Technology Fees	-	-	-	-	-	-	-	-
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	-	-	-	-	-	1,660,606	-	-
Florida Boating Improvements	-	-	-	150,000	-	-	-	-
Green Bridge Demolition	-	-	-	-	-	-	-	-
Impact Fee Administration	748,669	-	-	-	-	-	-	-
Internal Svcs-Central Stores	-	-	-	-	-	-	-	4,969,895
Internal Svcs-Automated Sys Maint	-	-	-	-	-	-	-	-
Internal Svcs-Fleet Services	-	-	-	-	-	-	-	14,126,934
Internal Svcs-Health Self Insurance	-	-	-	-	-	-	-	-
Internal Svcs-Self-Insurance	11,351,592	-	-	-	-	-	-	-
Internal Svcs-Telecommunications	-	-	-	-	-	-	-	-
Internal Svcs-Radio Communications	-	-	-	-	-	-	-	-
Invest Fee-Sewer Facility	-	-	-	-	-	-	-	-
Invest Fee-Water Facility	-	-	-	-	-	-	-	-
Library Services	-	8,091,726	-	-	-	-	-	-
Natural Resources Grants	-	-	-	-	-	-	-	-
Palm Aire MSTU	-	-	-	-	-	-	-	-
Parks and Recreation	-	-	6,971,571	5,150,242	-	-	-	-
Participation Project	-	-	-	-	-	-	-	-
Phosphate Severance Tax	-	-	-	1,019,493	-	-	-	-
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	-	-	-	-	-	77,900	-	-
Projects-Roads Impact Fees	-	-	-	-	-	-	-	-
Projects-Roads/Bridges Maint	-	-	-	-	-	-	-	4,748,861
Projects-Infrastructure Transportation Capital Projects	-	-	-	-	-	-	-	-
Projects-Utilities Maint & Capital	-	-	-	-	-	-	7,763,400	-
Redevelopment Districts	-	1,119,395	-	-	-	-	-	-
Sarasota Manatee metro Plan org	-	-	-	-	-	-	-	-
Solid Waste/Debt, Capital & Imp Fees	-	-	-	-	-	-	38,690,521	-
Spec Law Enforc Trust-Fed /State	-	-	-	-	-	-	-	-
Stormwater Utility & Projects	-	-	-	607,950	-	-	-	5,509,008
Street Lighting Districts	-	-	-	-	-	-	-	-
Substance Abuse Treatment	-	-	-	-	-	-	-	-
Tourist Development	-	-	373,425	400,626	-	-	-	-
Transit & Transit Capital	-	-	-	-	-	-	-	10,114,462
Transportation	-	300,000	573,471	-	-	-	-	17,480,373
Tree Trust Fund	-	-	-	-	-	-	-	-
Unincorporated MSTU	-	2,396,507	-	-	5,249,239	-	-	3,163,982
Utilities Operations	-	-	158,009	1,617,194	-	-	80,245,266	1,472,865
<b>Total</b>	<b>20,182,009</b>	<b>18,155,583</b>	<b>\$ 21,557,686</b>	<b>\$ 10,422,871</b>	<b>\$ 14,485,051</b>	<b>\$ 28,698,995</b>	<b>\$ 126,699,187</b>	<b>\$ 66,047,196</b>

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
\$ 11,436,008	\$ -	\$ 155,462,934	\$ 20,609,097	\$ 242,470,740	\$ 19,213,187	\$ -	\$ 5,356,650	\$ 24,865,249	\$ 73,215,597	\$ 365,121,423
-	-	-	-	702,257	-	-	-	-	2,764,849	3,467,106
-	-	85,021	300,000	385,021	690,418	-	-	-	8,406,780	9,482,219
-	-	-	-	9,235,812	-	-	-	377,636	11,374,174	20,987,622
-	-	368,302	11,314,875	12,502,419	-	-	-	367,332	358,430	13,228,181
2,564,294	-	-	-	2,564,294	-	-	-	230,460	1,284,777	4,079,531
-	-	-	-	4,225,384	300,000	-	700,000	-	1,926,377	7,151,761
-	-	138,170	800,492	938,662	173,601	-	-	13,637	194,845	1,320,745
-	12,605,150	-	-	12,605,150	-	-	-	-	116,888	12,722,038
-	392,896	-	-	392,896	-	-	-	-	774	393,670
-	503,480	-	-	503,480	-	-	-	-	-	503,480
-	5,062,369	-	-	5,062,369	-	-	-	-	16,417	5,078,786
-	200,000	-	-	200,000	-	-	-	-	-	200,000
-	20,163,452	-	-	20,163,452	-	-	-	-	1,279,213	21,442,665
-	-	3,750	-	3,750	-	-	-	-	850,894	854,644
-	-	-	-	1,660,606	-	-	-	54,503	741,121	2,456,230
-	-	-	-	150,000	-	-	-	-	854,185	1,004,185
-	-	-	-	-	-	-	-	-	340,095	340,095
-	-	-	-	748,669	-	-	-	12,841	114,263	875,773
-	-	-	-	4,969,895	-	-	-	7,662	2,910,153	7,887,710
1,529,877	-	-	-	1,529,877	-	-	-	11,066	1,094,234	2,635,177
-	-	-	-	14,126,934	-	-	-	194,107	4,471,846	18,792,887
52,774,365	-	-	-	52,774,365	-	-	-	25,848	28,780,922	81,581,135
-	-	-	-	11,351,592	-	-	-	26,340	9,168,408	20,546,340
876,502	-	-	-	876,502	-	-	-	19,840	44,634	940,976
1,437,034	-	-	-	1,437,034	-	-	-	42,099	2,430,480	3,909,613
-	-	-	-	-	1,857,064	-	4,630,925	-	12,068,345	18,556,334
-	-	-	-	-	1,093,860	300,000	6,500,000	-	25,149,871	33,043,731
-	-	273,492	-	8,365,218	-	-	-	510,387	2,783,510	11,659,115
-	-	-	-	-	-	-	-	-	419,383	419,383
-	-	3,628	141,678	145,306	-	-	-	-	268,026	413,332
125,185	-	225,817	-	12,472,815	-	-	-	416,449	4,492,356	17,381,620
-	-	10,000	-	10,000	26,928	-	-	-	1,971,472	2,008,400
-	-	-	-	1,019,493	-	-	-	40,509	1,659,413	2,719,415
8,681,491	3,239,008	-	-	11,920,499	3,239,008	-	-	3,503,229	-	18,662,736
-	-	-	-	-	-	-	-	-	407,489	407,489
-	-	-	-	-	270,000	-	-	-	1,249,435	1,519,435
-	-	-	-	-	3,550,423	201,000	2,970,565	-	262,005	6,983,993
-	-	-	-	-	-	-	2,214,035	-	215,117	2,429,152
-	-	-	-	-	1,381,779	-	629,233	-	3,117,260	5,128,272
-	-	-	-	-	200,000	-	-	-	1,759,305	1,959,305
-	-	-	-	-	6,751,285	-	10,777,625	-	3,614,981	21,143,891
-	-	-	-	-	3,650,647	-	5,413,749	-	-	9,064,396
-	-	-	-	-	943,228	22,100	-	-	1,864,161	2,829,489
-	-	-	-	77,900	5,455,720	-	2,407,200	-	22,100	7,962,920
-	-	-	-	-	20,064,000	1,000,000	44,187,039	-	6,697,893	71,948,932
-	-	-	-	4,748,861	2,110,000	-	-	187,175	1,637,332	8,683,368
-	-	-	-	-	19,985,519	-	11,053,450	-	21,019,194	52,058,163
-	-	-	-	7,763,400	-	9,334,120	35,807,853	-	6,858,884	59,764,257
-	-	-	-	1,119,395	-	-	-	1,885,607	7,703,468	10,708,470
-	-	-	1,824,318	1,824,318	-	-	-	-	-	1,824,318
-	436,301	-	-	39,126,822	11,778,134	-	514,500	221,030	51,088,651	102,729,137
-	-	-	-	-	-	-	-	-	659,162	659,162
-	-	-	-	6,116,958	4,000,000	-	4,738,500	766,865	1,733,682	17,356,005
-	-	2,134	76,003	78,137	-	-	-	-	23,190	101,327
-	-	-	5,000	5,000	-	-	-	-	51,794	56,794
7,397,314	17,000	337,546	-	8,525,911	1,100,000	-	2,000,000	83,819	7,889,672	19,599,402
-	-	-	-	10,114,462	-	-	-	-	2,114,247	12,228,709
-	-	275,886	4,440,379	23,070,109	21,709,947	-	-	2,313,484	16,461,909	63,555,449
-	-	-	-	-	-	-	-	-	393,989	393,989
-	-	504,688	1,359,077	12,673,493	8,925,811	-	-	1,393,578	8,969,242	31,962,124
371,847	-	1,860	-	83,867,041	60,265,402	-	-	1,773,515	46,190,500	192,096,458
\$ 87,193,917	\$ 42,619,656	\$ 157,693,228	\$ 40,870,919	\$ 634,626,298	\$ 198,735,961	\$ 10,857,220	\$ 139,901,324	\$ 39,344,267	\$ 393,557,394	\$ 1,417,022,464



## General Fund (Including 14th Street and South County CRA Funds)

The General Fund is used to account for all financial resources of the county except those required to be accounted for in another fund. Other funds are established based on legal requirements and generally accepted accounting principles for government entities as set forth by the Governmental Accounting Standards Board (GASB).

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	78,064,066	65,687,842	87,367,321
<b>Subtotal</b>	<b>78,064,066</b>	<b>65,687,842</b>	<b>87,367,321</b>
<b>Revenues to be received during Fiscal Year:</b>			
Property Taxes	164,840,473	185,736,577	190,904,684
Other Taxes	2,944,391	3,192,684	3,097,895
Licenses and permits	771,104	760,595	778,669
Intergovernmental	46,861,969	47,882,932	50,829,267
Charges for services	33,481,497	34,402,617	33,944,303
Fines and forfeitures	588,237	650,370	621,000
Interest income	976,928	500,000	1,480,000
Contributions	970,630	909,474	1,122,643
Miscellaneous	4,003,118	4,621,205	4,130,542
Operating grants	275,388	0	0
Transfers from other funds	5,032,795	5,016,948	5,190,549
Less Statutory 5%	0	-13,932,823	-14,345,450
<b>Subtotal</b>	<b>260,746,531</b>	<b>269,740,579</b>	<b>277,754,102</b>
<b>Total Sources</b>	<b><u>338,810,597</u></b>	<b><u>335,428,421</u></b>	<b><u>365,121,423</u></b>

## General Fund (Including 14th Street and South County CRA Funds)

	Actual FY17	Adopted FY18	Adopted FY19
<b>Budgeted Expenditures by Department in this fund:</b>			
County Administration	2,714,069	2,896,676	3,205,779
Clerk of Circuit Court	7,391,571	7,751,792	7,731,737
Property Appraiser	4,657,110	4,678,977	4,843,813
Sheriff	124,786,716	131,624,953	131,337,749
Supervisor of Elections	1,902,526	2,489,067	2,484,422
Tax Collector	7,878,527	8,924,534	9,065,213
County Attorney	2,570,645	2,630,832	2,728,073
Financial Management	1,899,223	2,094,736	2,147,896
Human Resources	1,300,199	1,517,666	1,747,109
Information Technology Dept	9,355,844	9,006,284	9,688,383
Public Defender	140,031	141,740	93,268
Public Safety	24,526,438	25,522,898	26,961,005
States Attorney	461,097	279,668	286,783
Public Works(Transp/Prj Mgt)	103	0	235,432
Court Administrator	538,621	637,614	651,774
General Government	5,534,908	6,420,004	6,237,784
Court Costs	1,164,002	1,092,542	1,021,599
Parks&NaturalResourcesDept	5,946,414	3,057,759	1,477,366
Property Management Dept	17,996,082	17,865,004	13,481,210
Neighborhood Services Dept	18,792,432	15,716,130	15,840,753
Redevelop&EconomicOpportunity	636,125	1,120,933	1,147,782
Guardian Ad Litem	49,428	50,690	55,810
<b>Subtotal</b>	<b>240,242,112</b>	<b>245,520,499</b>	<b>242,470,740</b>

**Budget By  
Fund**

## General Fund (Including 14th Street and South County CRA Funds)

	Actual FY17	Adopted FY18	Adopted FY19
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to Highway	4,589	0	0
Transfer to Library	77	0	0
Tran to Child Svc Tax Fund	838,248	838,252	838,252
Tran to Parks & Rec User Fd Pr	0	2,840,171	2,884,500
Transfer to MPO	13,080	23,175	20,810
Tranfers to Grant >7/03	161,026	0	0
Tran To Impact Fee Admin 2007	0	0	500,000
TSF:HernandoAveStreetLights	207	0	0
Trans to Court Technology	0	250,000	0
TranstoApolloPkStLightDistrict	0	250	0
Transfer to 2006 Rev Imp Bonds	-4,941	0	0
Tsf to Revenue Refund Bds 2010	1,614,678	0	0
Tsf to RevRef/Imp Bds 2013	7,026,288	6,888,968	6,905,107
Tsf to Rev Imp Note 2013	367,608	380,630	392,706
Tsf to Rev Impr Bond-2014	481,422	444,703	503,480
Tsf to Rev Impr Bond-2016	2,154,759	2,246,443	2,247,016
Tr to P&R Capital Projects	125,000	0	0
Tr to Build Cap Projects	1,663,600	0	0
Transfer to SCty CRA Cap Prj	263,257	0	0
Tran to W & S Operating	2,224	0	0
Tran to Transit	3,525	0	0
Tran to Port Operating	446,500	446,500	446,500
Tran to Stormwater	2,325	0	0
Transfer to Landfill	48	0	0
TranToFuelServices	2,272	0	0
Tran to Motor Pool Fund	20,256	0	0
Tran to Radio-PubSfty	750,000	0	200,000
TranstoOakwoodStLightDistrict	0	100	0
Transfer to Washington Grdn	750	500	0
Transfer to Port TIF	103,408	131,325	139,340
Transfer to Southwest TIF	2,496,343	3,098,115	4,135,476
<b>Subtotal</b>	<b>18,536,549</b>	<b>17,589,132</b>	<b>19,213,187</b>

## General Fund (Including 14th Street and South County CRA Funds)

	Actual FY17	Adopted FY18	Adopted FY19
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves - Boards Reserve	0	1,050,000	1,050,000
Reserves - Economic Development	0	500,000	500,000
Reserves - Grant	0	663,671	663,671
Reserves - Special Counsel	0	150,000	150,000
Reserves - Admin Bldg Renovation	0	100,000	0
Reserves - Court Technology	0	200,000	0
Reserves - Department Shortfall	0	170,000	170,000
Reserves - CRAs	0	1,324,271	1,360,718
Reserves - Health Care	0	5,224,152	5,221,972
Reserves - Sheriff	0	1,500,000	1,500,000
Reserves - FDOT IT Projects	0	72,500	0
Reserves - IT Maintenance	0	274,500	81,680
Reserves - Sustainable Camera Model	0	0	50,000
Reserves-24 to 12 HR Staffing	0	0	212,400
Reserves- GIS/Technology Security	0	0	800,000
Reserve- Jail Medical	0	0	1,200,000
Reserve - Six Lifeguard 6-month	0	0	211,880
Reserves - Radios	0	0	600,000
Reserves - Debt Service	0	0	1,000,000
Reserves - Grants Sunset	0	0	500,000
Salary Adjustment - PFP	0	2,605,934	2,086,435
Salary Adjustment - Constitutionals	0	0	6,034,323
Reserves - Attrition	0	0	1,292,676
Reserves - Compression	0	198,889	179,494
Cash Balance - Golf Course Capital	0	125,000	0
Cash Balance - Operating	0	54,065,221	55,445,835
Budget Stabilization	0	815,057	11,019,762
Reserve- Prior Yr Encumbrances/Comm	0	0	6,750,000
Cash Balance - Beach	0	1,130,400	0
Cash Balance - R & R	0	100,000	0
Reserves - Additional Exemption	0	2,049,195	5,356,650
<b>Subtotal</b>	<b>0</b>	<b>72,318,790</b>	<b>103,437,496</b>
<b>Total Uses</b>	<b><u>258,778,662</u></b>	<b><u>335,428,421</u></b>	<b><u>365,121,423</u></b>

For Constitutional Officers, the amounts on this report include support costs paid by the county in addition to the Constitutional Officers budget.

\*Estimates of encumbrances, prior year rollovers, and returns of constitutional officers will be added to the budget later in the process, when more accurate projections can be made. These items are excluded from the net budget in order to avoid double counting of prior year items.

**Budget By  
Fund**

## 911 Enhancement Fee Fund

Fees charged to telephone and cell phone users to partially cover the cost of operating the 911 emergency communications division of Public Safety are accounted for in this fund. County dispatchers answer all 911 calls for Manatee County and several municipalities.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	1,570,613	1,029,271	1,044,864
<b>Subtotal</b>	<b>1,570,613</b>	<b>1,029,271</b>	<b>1,044,864</b>
<b>Revenues to be received during Fiscal Year:</b>			
Other Taxes	1,648,743	1,442,000	1,485,260
Interest income	9,897	515	388
Transfers from other funds	27,669	0	0
Less Statutory 5%	0	-72,126	-74,282
<b>Subtotal</b>	<b>1,686,309</b>	<b>1,370,389</b>	<b>1,411,366</b>
<b>Total Sources</b>	<b><u>3,256,922</u></b>	<b><u>2,399,660</u></b>	<b><u>2,456,230</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Public Safety	1,705,521	1,779,573	1,660,606
<b>Subtotal</b>	<b>1,705,521</b>	<b>1,779,573</b>	<b>1,660,606</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Tr to Build Cap Projects	70,373	0	0
<b>Subtotal</b>	<b>70,373</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Compression	0	0	3,498
Salary Adjustment PFP	0	56,579	51,005
911 Enhancements	0	207,593	409,000
Cash Balance - Operating	0	355,915	332,121
<b>Subtotal</b>	<b>0</b>	<b>620,087</b>	<b>795,624</b>
<b>Total Uses</b>	<b><u>1,775,894</u></b>	<b><u>2,399,660</u></b>	<b><u>2,456,230</u></b>



## Affordable Housing Subsidy Fund

This fund was created to provide funds that enable the county to subsidize owner occupied affordable housing by paying a portion of impact fees due on eligible properties. The money has been provided via a transfer from the General Fund; unspent balances may be transferred back to the General Fund if needed as a secondary source of budget stabilization money.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	2,961,916	2,571,916	2,943,356
<b>Subtotal</b>	<b>2,961,916</b>	<b>2,571,916</b>	<b>2,943,356</b>
<b>Revenues to be received during Fiscal Year:</b>			
Interest income	24,470	9,002	25,000
Transfers from other funds	0	0	500,000
Less Statutory 5%	0	-450	-1,250
<b>Subtotal</b>	<b>24,470</b>	<b>8,552</b>	<b>523,750</b>
<b>Total Sources</b>	<b><u>2,986,386</u></b>	<b><u>2,580,468</u></b>	<b><u>3,467,106</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Redevelop&EconomicOpportunity	19,546	568,037	702,257
<b>Subtotal</b>	<b>19,546</b>	<b>568,037</b>	<b>702,257</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance -Impact Fee Admin	0	2,012,431	2,764,849
<b>Subtotal</b>	<b>0</b>	<b>2,012,431</b>	<b>2,764,849</b>
<b>Total Uses</b>	<b><u>19,546</u></b>	<b><u>2,580,468</u></b>	<b><u>3,467,106</u></b>

**Budget By  
Fund**

## Assessment Project Funds

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

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	2,538,728	2,617,102	2,744,294
<b>Subtotal</b>	<b>2,538,728</b>	<b>2,617,102</b>	<b>2,744,294</b>
<b>Revenues to be received during Fiscal Year:</b>			
Interest income	38,522	10,000	10,000
Assessments	89,976	115,000	115,000
Less Statutory 5%	0	-6,250	-6,250
<b>Subtotal</b>	<b>128,498</b>	<b>118,750</b>	<b>118,750</b>
<b>Total Sources</b>	<b><u>2,667,226</u></b>	<b><u>2,735,852</u></b>	<b><u>2,863,044</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Public Works(Transp/Prj Mgt)	3,373	13,750	13,750
<b>Subtotal</b>	<b>3,373</b>	<b>13,750</b>	<b>13,750</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Tsf to RevRef/Imp Bds 2013	26,952	26,923	26,928
<b>Subtotal</b>	<b>26,952</b>	<b>26,923</b>	<b>26,928</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - Assessment Projects	0	1,900,699	1,971,472
Cash Balance - Dredging Assessments	0	794,480	850,894
<b>Subtotal</b>	<b>0</b>	<b>2,695,179</b>	<b>2,822,366</b>
<b>Total Uses</b>	<b><u>30,325</u></b>	<b><u>2,735,852</u></b>	<b><u>2,863,044</u></b>

Capital project funds include multi-year project budgets carried over from previous years and are not reflected above.

## Automated Systems Maintenance Fund

This fund accounts for the user charges and costs of recovery and maintenance for county PC network system operations.

	Actual FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	1,948,247	423,571	848,703
<b>Subtotal</b>	<b>1,948,247</b>	<b>423,571</b>	<b>848,703</b>
<b>Revenues to be received during Fiscal Year:</b>			
Charges for services	214,679	1,801,528	1,870,499
Interest income	8,737	10,000	10,000
Less Statutory 5%	0	-90,576	-94,025
<b>Subtotal</b>	<b>223,416</b>	<b>1,720,952</b>	<b>1,786,474</b>
<b>Total Sources</b>	<b><u>2,171,663</u></b>	<b><u>2,144,523</u></b>	<b><u>2,635,177</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Information Technology Dept	1,336,564	1,653,123	1,529,877
<b>Subtotal</b>	<b>1,336,564</b>	<b>1,653,123</b>	<b>1,529,877</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to General Fund	56	0	0
<b>Subtotal</b>	<b>56</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves - Compression	0	556	538
Salary Adjustment- PFP	0	11,371	10,528
ASM - Operating	0	333,010	305,975
ASM Maintenance	0	146,463	788,259
<b>Subtotal</b>	<b>0</b>	<b>491,400</b>	<b>1,105,300</b>
<b>Total Uses</b>	<b><u>1,336,620</u></b>	<b><u>2,144,523</u></b>	<b><u>2,635,177</u></b>

Actual prior year's fund summary results do not include depreciation (a non-cash expense) or capitalized computer replacement equipment which are reflected in the annual financial statements per financial guidelines.

**Budget By  
Fund**

## Beach Erosion Control Tourist Tax & Capital Projects Fund

One cent of the Tourist Development Tax is used for beach renourishment and maintenance. Monies are transferred from the special revenue fund to the Beach Erosion Control Capital Projects fund to account for beach renourishment projects which are also included on this report. Capital Project Funds include multi-year project budgets carried over from previous years and are not reflected below.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	5,666,202	5,573,436	7,156,648
<b>Subtotal</b>	<b>5,666,202</b>	<b>5,573,436</b>	<b>7,156,648</b>
<b>Revenues to be received during Fiscal Year:</b>			
Other Taxes	2,671,350	2,731,485	2,834,036
Intergovernmental	617,288	0	0
Interest income	58,847	19,507	42,869
Transfers from other funds	254,422	0	0
Less Statutory 5%	0	-137,550	-143,845
<b>Subtotal</b>	<b>3,601,907</b>	<b>2,613,442</b>	<b>2,733,060</b>
<b>Total Sources</b>	<b><u>9,268,109</u></b>	<b><u>8,186,878</u></b>	<b><u>9,889,708</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Financial Management	345,796	381,945	385,021
Parks&NaturalResourcesDept	1,400,737	0	0
<b>Subtotal</b>	<b>1,746,533</b>	<b>381,945</b>	<b>385,021</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Tran to Beach Erosion Control	26,514	0	0
Tsf to Rev Impr Bond-2016	1,053,993	690,287	690,418
Tr to Beach Erosion Control	205,002	0	0
<b>Subtotal</b>	<b>1,285,509</b>	<b>690,287</b>	<b>690,418</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - Beach Erosion Capital	0	767,600	407,489
Cash Balance - Operating	0	214,446	215,088
Beach Erosion	0	6,132,600	8,191,692
<b>Subtotal</b>	<b>0</b>	<b>7,114,646</b>	<b>8,814,269</b>
<b>Total Uses</b>	<b><u>3,032,042</u></b>	<b><u>8,186,878</u></b>	<b><u>9,889,708</u></b>

## Building Capital Projects Funds

These funds accounts for general government capital improvements. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	2,175,897	1,735,460	1,197,207
<b>Subtotal</b>	<b>2,175,897</b>	<b>1,735,460</b>	<b>1,197,207</b>
<b>Revenues to be received during Fiscal Year:</b>			
Interest income	206,078	6,074	5,987
Contributions	697,473	0	0
Miscellaneous	750	0	0
Transfers from other funds	5,601,725	0	0
Less Statutory 5%	0	-304	-300
<b>Subtotal</b>	<b>6,506,026</b>	<b>5,770</b>	<b>5,687</b>
<b>Total Sources</b>	<b>8,681,923</b>	<b>1,741,230</b>	<b>1,202,894</b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Information Technology Dept	8,361,408	0	0
Public Safety	22,625	0	0
General Government	664,506	0	0
Property Management Dept	1,938,986	0	0
Building & Development Service	1,434,910	0	0
<b>Subtotal</b>	<b>12,422,436</b>	<b>0</b>	<b>0</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to General Fund	376,764	0	0
Trans to 911 Enhancement Fund	27,669	0	0
Trans to Health Self Ins	0	270,000	270,000
<b>Subtotal</b>	<b>404,433</b>	<b>270,000</b>	<b>270,000</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - 2013 Gen Govt Bonds	0	36,467	38,688
Cash Balance - 2016 Gen Govt Bonds	0	756,957	275,700
Cash Balance - ESCO	0	28,720	32,473
Cash Balance - ESCO Ph 2	0	49,850	50,604
Cash Balance - Bldg Cap Proj	0	599,236	535,429
<b>Subtotal</b>	<b>0</b>	<b>1,471,230</b>	<b>932,894</b>
<b>Total Uses</b>	<b>12,826,869</b>	<b>1,741,230</b>	<b>1,202,894</b>

**Budget By  
Fund**



## Building Department Fund

The Manatee County Building and Development Services department is responsible for the safety and welfare of the general public by ensuring that review and inspection of permitted activity is in compliance with the Florida Building Code.

	Actual FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	17,471,918	17,031,498	15,393,911
<b>Subtotal</b>	<b>17,471,918</b>	<b>17,031,498</b>	<b>15,393,911</b>
<b>Revenues to be received during Fiscal Year:</b>			
Licenses and permits	7,346,959	8,731,093	5,142,190
Charges for services	28,150	0	19,705
Fines and forfeitures	46,508	63,390	32,556
Interest income	145,857	51,687	120,467
Miscellaneous	434,886	404,783	435,351
Transfers from other funds	130,956	130,955	130,955
Less Statutory 5%	0	-462,548	-287,513
<b>Subtotal</b>	<b>8,133,316</b>	<b>8,919,360</b>	<b>5,593,711</b>
<b>Total Sources</b>	<b><u>25,605,234</u></b>	<b><u>25,950,858</u></b>	<b><u>20,987,622</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Building & Development Service	7,619,616	8,376,812	9,235,812
<b>Subtotal</b>	<b>7,619,616</b>	<b>8,376,812</b>	<b>9,235,812</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to General Fund	2,057	0	0
Tr to Build Cap Projects	1,733,386	0	0
Tran to Motor Pool Fund	120,282	0	0
<b>Subtotal</b>	<b>1,855,725</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves - Compression	0	20,556	18,030
Reserves - Salary	0	356,434	359,606
Cash Balance - Operating	0	1,750,761	1,922,690
Addressing	0	1,500,000	1,500,000
Office Space Needs	0	5,000,000	4,000,000
Technology/Equipment	0	3,500,000	3,550,000
Growth	0	2,000,000	0
Stabilization	0	3,446,295	401,484
<b>Subtotal</b>	<b>0</b>	<b>17,574,046</b>	<b>11,751,810</b>
<b>Total Uses</b>	<b><u>9,475,341</u></b>	<b><u>25,950,858</u></b>	<b><u>20,987,622</u></b>

## Children's Services Tax Fund

This fund is a special revenue fund used to account for the Children's Services tax levy and corresponding operating and contract service costs of children's programs. Revenues are generated by .3333 millage assessment on property tax values. When the tax was enacted, the ordinance states that the revenues generated are not to supplant items that were currently funded. \$838,252 for substance abuse prevention was funded from the General Fund before the tax was enacted; this amount is now transferred to the Children's Services Tax Fund each year.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	2,841,425	2,596,654	955,232
<b>Subtotal</b>	<b>2,841,425</b>	<b>2,596,654</b>	<b>955,232</b>
<b>Revenues to be received during Fiscal Year:</b>			
Property Taxes	9,814,091	11,058,197	12,018,536
Interest income	51,459	16,654	17,987
Miscellaneous	1,104	0	0
Transfers from other funds	838,248	838,252	838,252
Less Statutory 5%	0	-553,743	-601,826
<b>Subtotal</b>	<b>10,704,902</b>	<b>11,359,360</b>	<b>12,272,949</b>
<b>Total Sources</b>	<b><u>13,546,327</u></b>	<b><u>13,956,014</u></b>	<b><u>13,228,181</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Neighborhood Services Dept	11,643,671	13,083,689	12,502,419
<b>Subtotal</b>	<b>11,643,671</b>	<b>13,083,689</b>	<b>12,502,419</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves - Additional Exemption	0	134,000	335,500
Reserves - Salary Adjustment	0	35,004	0
Reserves - Compression	0	2,222	2,153
Salary Adjustments - PFP	0	0	29,679
Cash Balance - Children's Services	0	701,099	358,430
<b>Subtotal</b>	<b>0</b>	<b>872,325</b>	<b>725,762</b>
<b>Total Uses</b>	<b><u>11,643,671</u></b>	<b><u>13,956,014</u></b>	<b><u>13,228,181</u></b>

**Budget By  
Fund**

## Communications Fund

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

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	273,482	383,175	97,134
<b>Subtotal</b>	<b>273,482</b>	<b>383,175</b>	<b>97,134</b>
<b>Revenues to be received during Fiscal Year:</b>			
Charges for services	466,029	886,255	886,255
Interest income	975	2,000	2,000
Less Statutory 5%	0	-44,413	-44,413
<b>Subtotal</b>	<b>467,003</b>	<b>843,842</b>	<b>843,842</b>
<b>Total Sources</b>	<b><u>740,485</u></b>	<b><u>1,227,017</u></b>	<b><u>940,976</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Financial Management	8,317	0	0
Information Technology Dept	684,700	858,508	876,502
<b>Subtotal</b>	<b>693,017</b>	<b>858,508</b>	<b>876,502</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to General Fund	83	0	0
<b>Subtotal</b>	<b>83</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves - Compression	0	833	807
Salary Adjustment- PFP	0	17,999	19,033
Telecomm - Operating	0	175,468	44,634
Communications	0	174,209	0
<b>Subtotal</b>	<b>0</b>	<b>368,509</b>	<b>64,474</b>
<b>Total Uses</b>	<b><u>693,100</u></b>	<b><u>1,227,017</u></b>	<b><u>940,976</u></b>

## Convention Center Fund

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

	Actual FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	2,232,367	1,978,047	1,875,846
<b>Subtotal</b>	<b>2,232,367</b>	<b>1,978,047</b>	<b>1,875,846</b>
<b>Revenues to be received during Fiscal Year:</b>			
Charges for services	1,809,999	1,636,900	1,636,900
Interest income	24,732	9,890	5,790
Contributions	0	100	100
Miscellaneous	38,348	45,300	45,300
Transfers from other funds	600,000	600,000	600,000
Less Statutory 5%	0	-84,610	-84,405
<b>Subtotal</b>	<b>2,473,078</b>	<b>2,207,580</b>	<b>2,203,685</b>
<b>Total Sources</b>	<u><b>4,705,445</b></u>	<u><b>4,185,627</b></u>	<u><b>4,079,531</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>			
Convention and Visitors Bureau	2,515,882	2,806,040	2,564,294
<b>Subtotal</b>	<b>2,515,882</b>	<b>2,806,040</b>	<b>2,564,294</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to General Fund	306	0	0
TranToFuelServices	2,394	0	0
<b>Subtotal</b>	<b>2,700</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves - Contingency - Civic Center	0	150,000	150,000
Reserves - Compression	0	3,056	2,691
Salary Adjustment - PFP	0	68,527	77,769
Civic Center - Operating	0	561,208	512,859
Future Initiatives	0	596,796	771,918
<b>Subtotal</b>	<b>0</b>	<b>1,379,587</b>	<b>1,515,237</b>
<b>Total Uses</b>	<u><b>2,518,582</b></u>	<u><b>4,185,627</b></u>	<u><b>4,079,531</b></u>

**Budget By  
Fund**

## Court Technology Fee Fund

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

	Actual FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	676,798	652,719	606,770
<b>Subtotal</b>	<b>676,798</b>	<b>652,719</b>	<b>606,770</b>
<b>Revenues to be received during Fiscal Year:</b>			
Charges for services	728,998	750,000	750,000
Interest income	5,483	1,632	1,553
Miscellaneous	51	0	0
Transfers from other funds	0	250,000	0
Less Statutory 5%	0	-37,582	-37,578
<b>Subtotal</b>	<b>734,533</b>	<b>964,050</b>	<b>713,975</b>
<b>Total Sources</b>	<b><u>1,411,331</u></b>	<b><u>1,616,769</u></b>	<b><u>1,320,745</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Clerk of Circuit Court	138,170	138,170	138,170
Court Administrator	5,950	17,352	17,352
General Government	9,619	0	0
Court Costs	653,025	782,367	783,140
<b>Subtotal</b>	<b>806,764</b>	<b>937,889</b>	<b>938,662</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to General Fund	0	0	173,601
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>173,601</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Salary Adjustment - PFP	0	14,054	13,637
Cash Balance -Court Technology	0	664,826	187,732
Reserves - Budget Stabilization	0	0	7,113
<b>Subtotal</b>	<b>0</b>	<b>678,880</b>	<b>208,482</b>
<b>Total Uses</b>	<b><u>806,764</u></b>	<b><u>1,616,769</u></b>	<b><u>1,320,745</u></b>

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 Funds

These funds reflect principal and interest payments on bonded debt for governmental projects and General Obligation bonds. Debt service for Water & Sewer funds are not shown here but are reported separately with the Water and Sewer enterprise fund.

	Actual FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	870,634	584,063	131,604
<b>Subtotal</b>	<b>870,634</b>	<b>584,063</b>	<b>131,604</b>
<b>Revenues to be received during Fiscal Year:</b>			
Property Taxes	353,752	76,309	0
Interest income	71,146	5,200	4,700
Transfers from other funds	18,873,929	18,555,233	18,761,905
Less Statutory 5%	0	-4,075	-235
<b>Subtotal</b>	<b>19,298,827</b>	<b>18,632,667</b>	<b>18,766,370</b>
<b>Total Sources</b>	<u><b>20,169,461</b></u>	<u><b>19,216,730</b></u>	<u><b>18,897,974</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>			
Debt Service	19,550,133	19,202,670	18,763,895
<b>Subtotal</b>	<b>19,550,133</b>	<b>19,202,670</b>	<b>18,763,895</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Debt - 2013 Debt Svc	0	11,103	116,888
Debt - Ameresco Energy 2013	0	269	774
Debt- GO Refunding Bonds 2014	0	1,563	0
Debt-2016 Rev Improvmnt Bonds	0	1,125	16,417
<b>Subtotal</b>	<b>0</b>	<b>14,060</b>	<b>134,079</b>
<b>Total Uses</b>	<u><b>19,550,133</b></u>	<u><b>19,216,730</b></u>	<u><b>18,897,974</b></u>

**Budget By  
Fund**

## Fleet & Fuel Services Funds

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

	Actual FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	7,880,326	6,525,928	8,400,576
<b>Subtotal</b>	<b>7,880,326</b>	<b>6,525,928</b>	<b>8,400,576</b>
<b>Revenues to be received during Fiscal Year:</b>			
Charges for services	16,668,587	18,192,301	19,152,784
Interest income	73,502	42,536	27,344
Contributions	1,620	0	0
Miscellaneous	69,676	17,000	17,000
Gain on disposition of assets	243,959	45,000	45,000
Transfers from other funds	271,292	0	0
Less Statutory 5%	0	-914,842	-962,107
<b>Subtotal</b>	<b>17,328,637</b>	<b>17,381,995</b>	<b>18,280,021</b>
<b>Total Sources</b>	<b><u>25,208,963</u></b>	<b><u>23,907,923</u></b>	<b><u>26,680,597</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Financial Management	103,939	0	0
Public Works(Transp/Prj Mgt)	15,533,252	19,046,716	19,096,829
<b>Subtotal</b>	<b>15,637,191</b>	<b>19,046,716</b>	<b>19,096,829</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to General Fund	1,168	0	0
<b>Subtotal</b>	<b>1,168</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves - Compression	0	11,667	11,302
Salary Adjustment - PFP	0	212,019	190,467
Fuel Services - Operating	0	831,215	2,910,153
Fleet Maintenance	0	1,079,007	2,825,387
Fleet - Operating	0	2,727,299	1,646,459
<b>Subtotal</b>	<b>0</b>	<b>4,861,207</b>	<b>7,583,768</b>
<b>Total Uses</b>	<b><u>15,638,359</u></b>	<b><u>23,907,923</u></b>	<b><u>26,680,597</u></b>

## Florida Boating Improvement Program Fund

This fund accounts for fees collected through annual boaters' registrations. There are two fees imposed; one is a state imposed fee and the other is a county imposed registration fee. Monies are used for maintaining lakes, rivers, and waters, as well as building and repairing public boat ramps, removing derelict vessels, and removing other hazardous floating structures.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	870,364	1,088,364	669,310
<b>Subtotal</b>	<b>870,364</b>	<b>1,088,364</b>	<b>669,310</b>
<b>Revenues to be received during Fiscal Year:</b>			
Intergovernmental	382,139	350,000	350,000
Interest income	6,117	2,500	2,500
Less Statutory 5%	0	-17,625	-17,625
<b>Subtotal</b>	<b>388,256</b>	<b>334,875</b>	<b>334,875</b>
<b>Total Sources</b>	<b><u>1,258,620</u></b>	<b><u>1,423,239</u></b>	<b><u>1,004,185</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Parks&NaturalResourcesDept	42,387	150,000	150,000
<b>Subtotal</b>	<b>42,387</b>	<b>150,000</b>	<b>150,000</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Tr to P&R Capital Projects	521,917	0	0
<b>Subtotal</b>	<b>521,917</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - Operating	0	1,273,239	854,185
<b>Subtotal</b>	<b>0</b>	<b>1,273,239</b>	<b>854,185</b>
<b>Total Uses</b>	<b><u>564,304</u></b>	<b><u>1,423,239</u></b>	<b><u>1,004,185</u></b>

**Budget By  
Fund**

## Gas Tax Capital Projects Funds

These funds account for certain transportation capital improvements funded by gas taxes. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	2,204,825	1,403,442	2,031,355
<b>Subtotal</b>	<b>2,204,825</b>	<b>1,403,442</b>	<b>2,031,355</b>
<b>Revenues to be received during Fiscal Year:</b>			
Interest income	193,654	23,296	155,000
Transfers from other funds	6,179,856	7,049,744	5,960,423
Less Statutory 5%	0	-1,165	-7,750
<b>Subtotal</b>	<b>6,373,510</b>	<b>7,071,875</b>	<b>6,107,673</b>
<b>Total Sources</b>	<b><u>8,578,335</u></b>	<b><u>8,475,317</u></b>	<b><u>8,139,028</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Public Works(Transp/Prj Mgt)	4,256,743	3,372,700	201,000
<b>Subtotal</b>	<b>4,256,743</b>	<b>3,372,700</b>	<b>201,000</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Tsf to RevRef/Imp Bds 2013	3,548,652	3,549,744	3,550,423
<b>Subtotal</b>	<b>3,548,652</b>	<b>3,549,744</b>	<b>3,550,423</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - 5 Cent Capital	0	192,923	482,267
Cash Balance - Gas Tax Capital	0	180,625	82,275
Cash Balance - 5-6 Cent Gas Tax	0	572,756	44,486
Cash Balance - 4 Cent Gas tax Capital	0	606,569	108,012
Capital Projects - 1-4 Ct Gas Tax	0	0	1,301,565
Capital Projects - 5 Ct Gas Tax	0	0	700,000
Capital Projects - 5&6 Ct Cap	0	0	1,669,000
<b>Subtotal</b>	<b>0</b>	<b>1,552,873</b>	<b>4,387,605</b>
<b>Total Uses</b>	<b><u>7,805,395</u></b>	<b><u>8,475,317</u></b>	<b><u>8,139,028</u></b>

## Gas Tax Road Maintenance Funds

These funds track the use of Local Option Gas Taxes and maintain the funding and expenditures for small projects and maintenance of the transportation system, roads, sidewalks and signalization systems.

	Actual FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	12,179,548	9,821,031	5,010,530
<b>Subtotal</b>	<b>12,179,548</b>	<b>9,821,031</b>	<b>5,010,530</b>
<b>Revenues to be received during Fiscal Year:</b>			
Interest income	50,546	23,995	71,900
Miscellaneous	36	0	0
Transfers from other funds	10,593,118	9,295,172	9,574,027
Less Statutory 5%	0	-1,200	-3,595
<b>Subtotal</b>	<b>10,643,700</b>	<b>9,317,967</b>	<b>9,642,332</b>
<b>Total Sources</b>	<b><u>22,823,248</u></b>	<b><u>19,138,998</u></b>	<b><u>14,652,862</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Public Works(Transp/Prj Mgt)	6,983,439	8,866,031	8,974,245
<b>Subtotal</b>	<b>6,983,439</b>	<b>8,866,031</b>	<b>8,974,245</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Tr to 2 Ct Loc Option Gs Tx	800,000	2,250,000	1,000,000
Tr to Gas Tx Cap Projects	1,330,000	0	0
Tr to 4 Ct Gs Tx Cap Proj Fund	400,000	1,250,000	1,110,000
Transfer to: 5ctBdVoteCapProj	100,000	0	300,000
<b>Subtotal</b>	<b>2,630,000</b>	<b>3,500,000</b>	<b>2,410,000</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves - Compression	0	9,444	9,419
Salary Adjustment - PFP	0	214,021	177,756
1-4 Ct Gas Tax Operating	0	748,493	466,204
5 Ct Gas Tax - Operating	0	845,077	905,077
9th Ct Resurface - Operating	0	340,065	345,166
Cash Balance - Road Maint - Operating	0	577,092	582,719
Road Resurfacing	0	1,225,704	113,078
Sidewalk/Pipe	0	2,506,790	539,033
Cash Balance -5-6 Cent Gas Tax	0	306,281	130,165
<b>Subtotal</b>	<b>0</b>	<b>6,772,967</b>	<b>3,268,617</b>
<b>Total Uses</b>	<b><u>9,613,439</u></b>	<b><u>19,138,998</u></b>	<b><u>14,652,862</u></b>

**Budget By  
Fund**



## Green Bridge Demolition Fund

Monies received from the state and interest earnings are required to be held in this fund for demolition of the "Old Green Bridge" should it no longer be useful as a fishing pier.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	336,888	336,888	338,488
<b>Subtotal</b>	<b>336,888</b>	<b>336,888</b>	<b>338,488</b>
<b>Revenues to be received during Fiscal Year:</b>			
Interest income	2,777	1,684	1,692
Less Statutory 5%	0	-84	-85
<b>Subtotal</b>	<b>2,777</b>	<b>1,600</b>	<b>1,607</b>
<b>Total Sources</b>	<b><u>339,665</u></b>	<b><u>338,488</u></b>	<b><u>340,095</u></b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - Green Bridge	0	338,488	340,095
<b>Subtotal</b>	<b>0</b>	<b>338,488</b>	<b>340,095</b>
<b>Total Uses</b>	<b><u>0</u></b>	<b><u>338,488</u></b>	<b><u>340,095</u></b>

## Health Self Insurance Fund

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

	Actual FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	23,962,690	33,111,773	31,314,256
<b>Subtotal</b>	<b>23,962,690</b>	<b>33,111,773</b>	<b>31,314,256</b>
<b>Revenues to be received during Fiscal Year:</b>			
Charges for services	43,525,931	48,069,627	50,407,464
Interest income	326,280	200,000	204,000
Miscellaneous	2,483,401	516,500	2,016,830
Transfers from other funds	0	270,000	270,000
Less Statutory 5%	0	-2,439,306	-2,631,415
<b>Subtotal</b>	<b>46,335,612</b>	<b>46,616,821</b>	<b>50,266,879</b>
<b>Total Sources</b>	<b><u>70,298,302</u></b>	<b><u>79,728,594</u></b>	<b><u>81,581,135</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
County Administration	24,420	0	0
Human Resources	47,734,888	48,089,982	52,774,365
<b>Subtotal</b>	<b>47,759,307</b>	<b>48,089,982</b>	<b>52,774,365</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to General Fund	139	0	0
<b>Subtotal</b>	<b>139</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves - Compression	0	1,389	1,346
Salary Adjustment - PFP	0	25,281	24,502
EHB - Operating	0	8,647,143	6,033,065
Reserves - Cash Balance - Dental	0	60,000	60,000
Reserves - Cash Balance - Medical	0	12,354,508	6,880,000
Reserves- Run off Claims (15%)	0	0	5,160,000
Reserves - Cash Balance - OPEB	0	10,550,291	10,647,857
<b>Subtotal</b>	<b>0</b>	<b>31,638,612</b>	<b>28,806,770</b>
<b>Total Uses</b>	<b><u>47,759,446</u></b>	<b><u>79,728,594</u></b>	<b><u>81,581,135</u></b>

**Budget By  
Fund**

## Highway Capital Projects Funds

These funds account for highway capital improvements not funded by gas taxes. Included within this fund summary is the 2016 Revenue Improvement Note (credit line) for 44th Avenue capital projects. Associated debt service for the 44th Avenue credit line is located within the debt service fund and paid by appropriate impact fees. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	15,387,240	15,389,154	1,955,834
<b>Subtotal</b>	<b>15,387,240</b>	<b>15,389,154</b>	<b>1,955,834</b>
<b>Revenues to be received during Fiscal Year:</b>			
Interest income	132,749	588	21,000
Transfers from other funds	0	2,000,000	480,600
Less Statutory 5%	0	-29	-1,050
<b>Subtotal</b>	<b>132,749</b>	<b>2,000,559</b>	<b>500,550</b>
<b>Total Sources</b>	<b><u>15,519,989</u></b>	<b><u>17,389,713</u></b>	<b><u>2,456,384</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Public Works(Transp/Prj Mgt)	6,729,621	1,900,000	0
<b>Subtotal</b>	<b>6,729,621</b>	<b>1,900,000</b>	<b>0</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - 2013 Transp Bonds	0	25,238	27,232
Cash Balance - 2016 Transportation	0	15,364,000	98,413
Cash Balance - Highway Capital	0	100,475	116,704
Reserves - Capital Projects - Highway	0	0	2,214,035
<b>Subtotal</b>	<b>0</b>	<b>15,489,713</b>	<b>2,456,384</b>
<b>Total Uses</b>	<b><u>6,729,621</u></b>	<b><u>17,389,713</u></b>	<b><u>2,456,384</u></b>

## Impact Fee Administration Fund

The Impact Fee Administration fund includes a special revenue fund used to account for the administrative costs associated with the collection and expenditure of impact fees.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	90,452	127,280	141,848
<b>Subtotal</b>	<b>90,452</b>	<b>127,280</b>	<b>141,848</b>
<b>Revenues to be received during Fiscal Year:</b>			
Charges for services	338,446	190,000	350,000
Interest income	1,101	445	1,500
Transfers from other funds	200,004	400,000	400,000
Less Statutory 5%	0	-9,522	-17,575
<b>Subtotal</b>	<b>539,551</b>	<b>580,923</b>	<b>733,925</b>
<b>Total Sources</b>	<b><u>630,003</u></b>	<b><u>708,203</u></b>	<b><u>875,773</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
County Administration	560,517	591,394	748,669
<b>Subtotal</b>	<b>560,517</b>	<b>591,394</b>	<b>748,669</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to General Fund	56	0	0
<b>Subtotal</b>	<b>56</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves - Salary Adjustment	0	13,501	0
Reserves - Compression	0	556	538
Salary Adjustments - PFP	0	0	12,303
Cash Balance -Impact Fee Admin	0	102,752	114,263
<b>Subtotal</b>	<b>0</b>	<b>116,809</b>	<b>127,104</b>
<b>Total Uses</b>	<b><u>560,573</u></b>	<b><u>708,203</u></b>	<b><u>875,773</u></b>

**Budget By  
Fund**

## Infrastructure Sales Tax Operating & Capital Projects Funds

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

	Actual FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	0	15,788,221	13,947,483
<b>Subtotal</b>	<b>0</b>	<b>15,788,221</b>	<b>13,947,483</b>
<b>Revenues to be received during Fiscal Year:</b>			
Other Taxes	17,438,433	26,460,000	27,253,801
Interest income	35,256	55,260	163,157
Transfers from other funds	13,587,443	25,137,000	29,091,886
Less Statutory 5%	0	-1,325,763	-1,370,848
<b>Subtotal</b>	<b>31,061,132</b>	<b>50,326,497</b>	<b>55,137,996</b>
<b>Total Sources</b>	<u><b>31,061,132</b></u>	<u><b>66,114,718</b></u>	<u><b>69,085,479</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>			
Public Safety	0	0	77,900
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>77,900</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
TsfToInfraStrTransportCapPrj	9,606,322	17,771,859	19,825,286
TsfToInfraPubSftyLawEnCapPrj	2,065,291	3,820,824	3,935,449
TsfToInfraPks/CommFacilCapPrj	1,915,830	3,544,317	5,331,151
<b>Subtotal</b>	<b>13,587,443</b>	<b>25,137,000</b>	<b>29,091,886</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - Public Safety IST	0	856,824	22,100
Cash Balance - Transp IST	0	27,659,378	21,019,194
Reserves - Cash Balance	0	751,317	0
Capital Projects - Parks IST	0	5,026,577	5,413,749
Capital Projects - Public Safety IST	0	5,371,572	2,407,200
Capital Projects - Transportation IST	0	1,312,050	11,053,450
<b>Subtotal</b>	<b>0</b>	<b>40,977,718</b>	<b>39,915,693</b>
<b>Total Uses</b>	<u><b>13,587,443</b></u>	<u><b>66,114,718</b></u>	<u><b>69,085,479</b></u>



## Law Enforcement Impact Fee Funds

These funds account for the revenues and expenditures relating to impact fees collected for law enforcement and judicial facilities.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	2,633,029	2,143,881	3,397,857
<b>Subtotal</b>	<b>2,633,029</b>	<b>2,143,881</b>	<b>3,397,857</b>
<b>Revenues to be received during Fiscal Year:</b>			
Licenses and permits	1,894,076	1,800,000	1,800,000
Interest income	36,614	7,504	21,490
Transfers from other funds	981,335	0	0
Less Statutory 5%	0	-90,375	-91,075
<b>Subtotal</b>	<b>2,912,025</b>	<b>1,717,129</b>	<b>1,730,415</b>
<b>Total Sources</b>	<b><u>5,545,054</u></b>	<b><u>3,861,010</u></b>	<b><u>5,128,272</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
General Government	338,898	0	0
<b>Subtotal</b>	<b>338,898</b>	<b>0</b>	<b>0</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to 2006 Rev Imp Bonds	-529	0	0
Tsf to RevRef/Imp Bds 2013	1,432,188	1,375,504	1,381,779
TranstLawEnfImpactFees-Uninco	981,335	0	0
<b>Subtotal</b>	<b>2,412,993</b>	<b>1,375,504</b>	<b>1,381,779</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Law Enf Imp Fee Capital - Countywide	0	160,807	982,769
Law Enf Imp Fees-Operating-Unincorp	0	1,830,199	2,134,491
MSO Equipment - Unincorporated	0	494,500	629,233
<b>Subtotal</b>	<b>0</b>	<b>2,485,506</b>	<b>3,746,493</b>
<b>Total Uses</b>	<b><u>2,751,891</u></b>	<b><u>3,861,010</u></b>	<b><u>5,128,272</u></b>

**Budget By  
Fund**

## Library Funds

These funds account for the Library millage levy and operating costs of the Central Library and county branch libraries, as well as the Eaton Trust Historical Library fund and the Library Gift fund.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	1,954,589	2,240,079	2,742,477
<b>Subtotal</b>	<b>1,954,589</b>	<b>2,240,079</b>	<b>2,742,477</b>
<b>Revenues to be received during Fiscal Year:</b>			
Property Taxes	7,287,695	8,211,533	8,924,655
Intergovernmental	182,411	190,000	190,000
Charges for services	25,146	20,000	20,000
Fines and forfeitures	66,900	75,000	75,000
Interest income	35,392	14,772	20,774
Contributions	40,782	155,300	155,506
Miscellaneous	147	0	0
Transfers from other funds	77	0	0
Less Statutory 5%	0	-433,331	-469,297
<b>Subtotal</b>	<b>7,638,550</b>	<b>8,233,274</b>	<b>8,916,638</b>
<b>Total Sources</b>	<b><u>9,593,139</u></b>	<b><u>10,473,353</u></b>	<b><u>11,659,115</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Neighborhood Services Dept	7,406,201	7,953,151	8,365,218
<b>Subtotal</b>	<b>7,406,201</b>	<b>7,953,151</b>	<b>8,365,218</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to General Fund	1,807	0	0
<b>Subtotal</b>	<b>1,807</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves - Additional Exemption	0	72,294	249,000
Salary Reserve	0	162,236	0
Salary Reserves	0	0	5,647
Reserves-Compression	0	18,056	17,223
Salary Adjustments	0	0	238,517
Cash Balance - Eaton Trust	0	193,421	202,357
Cash Balance - Library Gift	0	191,220	189,823
Cash Balance - Operating	0	1,562,170	1,612,707
Budget Stabilization	0	320,805	778,623
<b>Subtotal</b>	<b>0</b>	<b>2,520,202</b>	<b>3,293,897</b>
<b>Total Uses</b>	<b><u>7,408,008</u></b>	<b><u>10,473,353</u></b>	<b><u>11,659,115</u></b>

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 Fund

The Library Impact Fee Fund was created in 2016 to collect impact fees to accommodate new development and collect revenue for additional library space and collection materials.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	139,784	540,784	1,276,705
<b>Subtotal</b>	<b>139,784</b>	<b>540,784</b>	<b>1,276,705</b>
<b>Revenues to be received during Fiscal Year:</b>			
Licenses and permits	677,336	450,000	500,000
Interest income	4,139	1,500	8,000
Transfers from other funds	0	0	200,000
Less Statutory 5%	0	-22,575	-25,400
<b>Subtotal</b>	<b>681,475</b>	<b>428,925</b>	<b>682,600</b>
<b>Total Sources</b>	<u><b>821,259</b></u>	<u><b>969,709</b></u>	<u><b>1,959,305</b></u>
<b>Transfers Out to Other Funds/Agencies:</b>			
TransferToLibraryImpFeeCapPrj	0	0	200,000
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>200,000</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Library Imp Fees-Unincorp	0	969,709	1,559,305
Reserves	0	0	200,000
<b>Subtotal</b>	<b>0</b>	<b>969,709</b>	<b>1,759,305</b>
<b>Total Uses</b>	<u><b>0</b></u>	<u><b>969,709</b></u>	<u><b>1,959,305</b></u>

**Budget By  
Fund**

## Metropolitan Planning Organization (MPO) Fund

The Metropolitan Planning Organization for Manatee and Sarasota counties, in cooperation with state and local governments, identifies transportation needs and develops transportation improvement programs. Funding is from federal and state grants and local contributions from Manatee and Sarasota counties.

	Actual FY17	Adopted FY18	Adopted FY19
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues to be received during Fiscal Year:</b>			
Miscellaneous	0	89,599	97,421
Operating grants	1,152,577	1,652,372	1,801,008
Transfers from other funds	13,080	23,175	20,810
Less Statutory 5%	0	-87,099	-94,921
<b>Subtotal</b>	<b>1,165,657</b>	<b>1,678,047</b>	<b>1,824,318</b>
<b>Total Sources</b>	<u><b>1,165,657</b></u>	<u><b>1,678,047</b></u>	<u><b>1,824,318</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>			
MPO	1,166,771	1,678,047	1,824,318
<b>Subtotal</b>	<b>1,166,771</b>	<b>1,678,047</b>	<b>1,824,318</b>
<b>Total Uses</b>	<u><b>1,166,771</b></u>	<u><b>1,678,047</b></u>	<u><b>1,824,318</b></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 (Less Than \$100,000)

The Library Capital Projects fund, EMS Impact Fees fund, Substance Abuse Treatment fund, Comprehensive Jail Facility fund, Port Debt Service fund and the CRA Capital Projects fund make up the Miscellaneous fund balance. The fund balance for each is less than \$100,000.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	155,990	148,126	158,462
<b>Subtotal</b>	<b>155,990</b>	<b>148,126</b>	<b>158,462</b>
<b>Revenues to be received during Fiscal Year:</b>			
Fines and forfeitures	6,014	5,300	5,300
Interest income	7,238	331	283
Transfers from other funds	263,257	0	0
Less Statutory 5%	0	-282	-279
<b>Subtotal</b>	<b>276,509</b>	<b>5,349</b>	<b>5,304</b>
<b>Total Sources</b>	<b><u>432,499</u></b>	<b><u>153,475</u></b>	<b><u>163,766</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
County Administration	0	16,290	0
Neighborhood Services Dept	17,405	5,000	5,000
Redevelop&EconomicOpportunity	3,913	0	0
<b>Subtotal</b>	<b>21,318</b>	<b>21,290</b>	<b>5,000</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - So Cty CRA Capital	0	16,085	21,852
Cash Balance - Jail Facility Capital	0	37,085	37,085
Cash Balance - Library Capital Projects	0	2,851	23,361
Cash Balance - Substance Abuse	0	51,514	51,794
Cash Balance - EMS Impact Fees	0	24,650	24,674
<b>Subtotal</b>	<b>0</b>	<b>132,185</b>	<b>158,766</b>
<b>Total Uses</b>	<b><u>21,318</u></b>	<b><u>153,475</u></b>	<b><u>163,766</u></b>

**Budget By  
Fund**



## Miscellaneous Grants Fund

	Actual FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	500,483	417,483	418,433
<b>Subtotal</b>	<b>500,483</b>	<b>417,483</b>	<b>418,433</b>
<b>Revenues to be received during Fiscal Year:</b>			
Intergovernmental	141,942	0	0
Interest income	3,728	1,000	1,000
Less Statutory 5%	0	-50	-50
<b>Subtotal</b>	<b>145,670</b>	<b>950</b>	<b>950</b>
<b>Total Sources</b>	<b><u>646,153</u></b>	<b><u>418,433</u></b>	<b><u>419,383</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Parks&NaturalResourcesDept	141,942	0	0
<b>Subtotal</b>	<b>141,942</b>	<b>0</b>	<b>0</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - Grants	0	418,433	419,383
<b>Subtotal</b>	<b>0</b>	<b>418,433</b>	<b>419,383</b>
<b>Total Uses</b>	<b><u>141,942</u></b>	<b><u>418,433</u></b>	<b><u>419,383</u></b>

## Palm Aire Landscape MSTU Fund

The Palm Aire Landscape Municipal Service Taxing Unit (MSTU) fund is a special revenue fund used to account for additional ad-valorem millage revenues assessed to this geographic area to provide enhanced landscape maintenance within the Palm Aire subdivision.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	318,948	313,813	302,187
<b>Subtotal</b>	<b>318,948</b>	<b>313,813</b>	<b>302,187</b>
<b>Revenues to be received during Fiscal Year:</b>			
Property Taxes	96,619	107,640	115,495
Interest income	2,983	1,500	1,500
Less Statutory 5%	0	-5,457	-5,850
<b>Subtotal</b>	<b>99,602</b>	<b>103,683</b>	<b>111,145</b>
<b>Total Sources</b>	<b><u>418,550</u></b>	<b><u>417,496</u></b>	<b><u>413,332</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Public Works(Transp/Prj Mgt)	83,758	138,188	145,306
<b>Subtotal</b>	<b>83,758</b>	<b>138,188</b>	<b>145,306</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - Palm Aire MSTU	0	279,308	238,965
Reserve- Budget Stabilization	0	0	29,061
<b>Subtotal</b>	<b>0</b>	<b>279,308</b>	<b>268,026</b>
<b>Total Uses</b>	<b><u>83,758</u></b>	<b><u>417,496</u></b>	<b><u>413,332</u></b>

**Budget By  
Fund**

## Parks & Recreation Capital Projects Fund

This fund accounts for Parks capital improvements funded by general revenue and grants for parks, natural resources and recreation facilities. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	806,008	636,552	254,885
<b>Subtotal</b>	<b>806,008</b>	<b>636,552</b>	<b>254,885</b>
<b>Revenues to be received during Fiscal Year:</b>			
Intergovernmental	93,133	0	0
Interest income	6,292	10,000	1,274
Operating grants	320,498	0	0
Capital grants	3,568,928	0	0
Transfers from other funds	646,917	0	0
Less Statutory 5%	0	-500	-64
<b>Subtotal</b>	<b>4,635,768</b>	<b>9,500</b>	<b>1,210</b>
<b>Total Sources</b>	<u><b>5,441,776</b></u>	<u><b>646,052</b></u>	<u><b>256,095</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>			
Parks and Recreation	214,535	0	0
Parks&NaturalResourcesDept	4,288,239	0	0
Property Management Dept	477,770	0	0
<b>Subtotal</b>	<b>4,980,543</b>	<b>0</b>	<b>0</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - Parks Capital Projects	0	646,052	256,095
<b>Subtotal</b>	<b>0</b>	<b>646,052</b>	<b>256,095</b>
<b>Total Uses</b>	<u><b>4,980,543</b></u>	<u><b>646,052</b></u>	<u><b>256,095</b></u>

## Parks & Recreation Fund

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 FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	0	0	850,603
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>850,603</b>
<b>Revenues to be received during Fiscal Year:</b>			
Property Taxes	0	0	10,962,001
Charges for services	0	1,436,220	2,827,077
Interest income	0	5,027	5,177
Miscellaneous	0	0	570,500
Transfers from other funds	0	2,840,171	2,884,500
Less Statutory 5%	0	-72,062	-718,238
<b>Subtotal</b>	<b>0</b>	<b>4,209,356</b>	<b>16,531,017</b>
<b>Total Sources</b>	<u><b>0</b></u>	<u><b>4,209,356</b></u>	<u><b>17,381,620</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>			
Tax Collector	0	0	225,817
Convention and Visitors Bureau	0	0	125,185
Parks&NaturalResourcesDept	0	2,977,146	5,150,242
Property Management Dept	0	434,000	6,971,571
<b>Subtotal</b>	<b>0</b>	<b>3,411,146</b>	<b>12,472,815</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves - Additional Exemption	0	0	301,850
Reserves - Salary	0	96,651	0
Compression	0	0	6,459
Salary Adjustments - PFP	0	0	108,140
Cash Balance - Operating	0	701,559	2,494,563
Budget Stabilization	0	0	268,185
Cash Balance - Golf Course Capital	0	0	275,000
Cash Balance - Beach	0	0	1,344,500
Reserves - Property Appr	0	0	110,108
<b>Subtotal</b>	<b>0</b>	<b>798,210</b>	<b>4,908,805</b>
<b>Total Uses</b>	<u><b>0</b></u>	<u><b>4,209,356</b></u>	<u><b>17,381,620</b></u>

**Budget By  
Fund**

## Parks Impact Fee Funds and Capital Projects Funds

These funds account for the revenues and expenditures related to impact fees collected for construction and expansion of Parks projects. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	7,824,109	13,053,941	11,346,871
<b>Subtotal</b>	<b>7,824,109</b>	<b>13,053,941</b>	<b>11,346,871</b>
<b>Revenues to be received during Fiscal Year:</b>			
Licenses and permits	4,063,962	3,125,000	3,125,000
Interest income	108,275	45,689	81,037
Contributions	15,000	0	0
Transfers from other funds	2,127,137	5,702,530	6,751,285
Less Statutory 5%	0	-158,535	-160,302
<b>Subtotal</b>	<b>6,314,374</b>	<b>8,714,684</b>	<b>9,797,020</b>
<b>Total Sources</b>	<b><u>14,138,483</u></b>	<b><u>21,768,625</u></b>	<b><u>21,143,891</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Parks and Recreation	33,858	0	0
Parks&NaturalResourcesDept	1,587,482	505,000	0
Property Management Dept	32,964	0	0
<b>Subtotal</b>	<b>1,654,304</b>	<b>505,000</b>	<b>0</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Tsf to Revenue Refund Bds 2010	100,523	0	0
Tsf to Pk Citywide Imp fee	0	5,702,530	0
TranstPNRImpactFeesUnincor	2,127,137	0	0
TsfToPNRImpactUnincorpCapPrj	0	0	6,751,285
<b>Subtotal</b>	<b>2,227,659</b>	<b>5,702,530</b>	<b>6,751,285</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
PNRImpact-UnincorpCapitalPrj	0	0	2,203
PNR Impact Fees-Op-Unincorp	0	7,777,196	3,612,778
Parks Projects-Op-Countywide	0	6,933,899	0
Reserves	0	0	6,751,285
Parks Projects-Capital-Countywide	0	850,000	4,026,340
<b>Subtotal</b>	<b>0</b>	<b>15,561,095</b>	<b>14,392,606</b>
<b>Total Uses</b>	<b><u>3,881,963</u></b>	<b><u>21,768,625</u></b>	<b><u>21,143,891</u></b>



## Phosphate Severance Tax Fund

The Phosphate Severance Tax is a state excise tax levied on entities engaged in mining phosphate rock from the soils or waters for commercial use. Payments are made to the county based upon the proportion of the number of tons of phosphate rock produced within the political boundary. Proceeds are distributed annually and can only be used for phosphate related expenses. Monitoring of phosphate mining sites must continue long after mining has ended, so it is important to maintain reserves for future requirements.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	2,564,271	2,023,453	1,987,915
<b>Subtotal</b>	<b>2,564,271</b>	<b>2,023,453</b>	<b>1,987,915</b>
<b>Revenues to be received during Fiscal Year:</b>			
Intergovernmental	698,471	750,000	750,000
Interest income	19,683	20,000	20,000
Less Statutory 5%	0	-38,500	-38,500
<b>Subtotal</b>	<b>718,154</b>	<b>731,500</b>	<b>731,500</b>
<b>Total Sources</b>	<b><u>3,282,425</u></b>	<b><u>2,754,953</u></b>	<b><u>2,719,415</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Parks&NaturalResourcesDept	978,922	1,002,710	1,019,493
<b>Subtotal</b>	<b>978,922</b>	<b>1,002,710</b>	<b>1,019,493</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to General Fund	195	0	0
<b>Subtotal</b>	<b>195</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves - Compression	0	1,944	2,153
Salary Adjustment - PFP	0	42,238	38,356
Cash Balance - Phosphate Severance	0	200,542	203,899
Lands Management	0	1,507,519	1,455,514
<b>Subtotal</b>	<b>0</b>	<b>1,752,243</b>	<b>1,699,922</b>
<b>Total Uses</b>	<b><u>979,117</u></b>	<b><u>2,754,953</u></b>	<b><u>2,719,415</u></b>

**Budget By  
Fund**

## Port Authority & Debt Service

	Actual FY17	Adopted FY18	Adopted FY19
<b>Revenues to be received during Fiscal Year:</b>			
Charges for services	12,673,780	11,732,265	14,502,228
Interest income	73,906	35,000	75,000
Miscellaneous	1,054,728	935,119	1,188,275
Gain on disposition of assets	27,253	0	0
Transfers from other funds	3,655,434	3,683,778	3,685,508
Less Statutory 5%	0	-635,119	-788,275
<b>Subtotal</b>	<b>17,485,101</b>	<b>15,751,043</b>	<b>18,662,736</b>
<b>Total Sources</b>	<u><b>17,485,101</b></u>	<u><b>15,751,043</b></u>	<u><b>18,662,736</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>			
Port Authority	13,853,881	11,358,660	11,920,499
<b>Subtotal</b>	<b>13,853,881</b>	<b>11,358,660</b>	<b>11,920,499</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Tran to Port Capital Improv	254,084	0	0
Tran to Port Debt Service	3,208,904	3,237,278	3,239,008
Tran to Port Grants Cap Proj	195,279	0	0
Tran to Motor Pool Fund	17,225	0	0
<b>Subtotal</b>	<b>3,675,492</b>	<b>3,237,278</b>	<b>3,239,008</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves- Contingency	0	1,155,105	0
Reserves - Contingency	0	0	3,503,229
<b>Subtotal</b>	<b>0</b>	<b>1,155,105</b>	<b>3,503,229</b>
<b>Total Uses</b>	<u><b>17,529,373</b></u>	<u><b>15,751,043</b></u>	<u><b>18,662,736</b></u>

## Port TIF Fund

In November 2009, the Port TIF was established through Ordinance 09-50 for the purpose of providing a financing mechanism to pay a portion of the costs of (a) Port Authority debt obligations, (b) port related economic development within and adjacent to the Port Manatee Encouragement Zone (PMEZ), (c) infrastructure improvements within the PMEZ and North County Gateway Overlay and expansion of Port Manatee, and (d) capital improvements to Port Manatee. Additional tax revenues generated in the Port TIF area are to be used for the above purposes.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	17,102	130,474	277,293
<b>Subtotal</b>	<b>17,102</b>	<b>130,474</b>	<b>277,293</b>
<b>Revenues to be received during Fiscal Year:</b>			
Interest income	976	457	3,000
Transfers from other funds	113,247	143,801	152,573
Less Statutory 5%	0	-23	-150
<b>Subtotal</b>	<b>114,223</b>	<b>144,235</b>	<b>155,423</b>
<b>Total Sources</b>	<u><b>131,325</b></u>	<u><b>274,709</b></u>	<u><b>432,716</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>			
Neighborhood Services Dept	175	175	175
<b>Subtotal</b>	<b>175</b>	<b>175</b>	<b>175</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - Port TIF - Operating	0	274,534	432,541
<b>Subtotal</b>	<b>0</b>	<b>274,534</b>	<b>432,541</b>
<b>Total Uses</b>	<u><b>175</b></u>	<u><b>274,709</b></u>	<u><b>432,716</b></u>

**Budget By  
Fund**

## Public Safety Impact Fee & Capital Projects Funds

This fund accounts for the revenues and expenditures relating to impact fees collected for emergency services such as EMS and emergency communications.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	1,897,134	1,488,841	1,857,900
<b>Subtotal</b>	<b>1,897,134</b>	<b>1,488,841</b>	<b>1,857,900</b>
<b>Revenues to be received during Fiscal Year:</b>			
Licenses and permits	1,066,613	985,000	985,000
Interest income	15,417	5,211	11,752
Transfers from other funds	562,016	60,910	0
Less Statutory 5%	0	-49,511	-49,837
<b>Subtotal</b>	<b>1,644,046</b>	<b>1,001,610</b>	<b>946,915</b>
<b>Total Sources</b>	<b><u>3,541,180</u></b>	<b><u>2,490,451</u></b>	<b><u>2,804,815</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Public Safety	337,766	0	22,100
<b>Subtotal</b>	<b>337,766</b>	<b>0</b>	<b>22,100</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to 2006 Rev Imp Bonds	-412	0	0
Tsf to RevRef/Imp Bds 2013	397,644	397,793	397,880
Tsf to Rev Impr Bond-2016	544,920	545,388	545,348
Tsf to Pub Safety Impact Fee	0	60,910	0
TranstPubSafetyImpFees-Uninco	562,016	0	0
<b>Subtotal</b>	<b>1,504,169</b>	<b>1,004,091</b>	<b>943,228</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Pub Safety Imp Fee-Cap-Countywide	0	193,588	175,656
Public Safety Imp Fee-Op-Unincorp	0	1,292,772	1,663,831
<b>Subtotal</b>	<b>0</b>	<b>1,486,360</b>	<b>1,839,487</b>
<b>Total Uses</b>	<b><u>1,841,934</u></b>	<b><u>2,490,451</u></b>	<b><u>2,804,815</u></b>

## Radio Fund

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

	Actual FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	1,764,267	1,622,189	2,572,074
<b>Subtotal</b>	<b>1,764,267</b>	<b>1,622,189</b>	<b>2,572,074</b>
<b>Revenues to be received during Fiscal Year:</b>			
Charges for services	1,355,777	906,670	1,196,409
Interest income	14,835	1,000	1,000
Transfers from other funds	750,000	0	200,000
Less Statutory 5%	0	-45,384	-59,870
<b>Subtotal</b>	<b>2,120,612</b>	<b>862,286</b>	<b>1,337,539</b>
<b>Total Sources</b>	<b><u>3,884,879</u></b>	<b><u>2,484,475</u></b>	<b><u>3,909,613</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Information Technology Dept	1,450,217	1,340,850	1,437,034
<b>Subtotal</b>	<b>1,450,217</b>	<b>1,340,850</b>	<b>1,437,034</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to General Fund	222	0	0
Tran to W & S Operating	19,389	0	0
<b>Subtotal</b>	<b>19,611</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Salary Adjustment- PFP	0	44,026	0
Reserves - Compression	0	2,222	2,153
Salary Adjustments - PFP	0	0	39,946
Radio - Operating	0	277,420	287,407
Radio System Maintenance	0	819,957	2,143,073
<b>Subtotal</b>	<b>0</b>	<b>1,143,625</b>	<b>2,472,579</b>
<b>Total Uses</b>	<b><u>1,469,827</u></b>	<b><u>2,484,475</u></b>	<b><u>3,909,613</u></b>

**Budget By  
Fund**



## Roads Impact Fee Project Funds

These funds are used to account for revenues and expenditures relating to impact fees collected for transportation projects. Capital Project Funds include multi-year project budgets carried over from previous years and are not reflected below.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	27,427,877	30,923,690	42,962,082
<b>Subtotal</b>	<b>27,427,877</b>	<b>30,923,690</b>	<b>42,962,082</b>
<b>Revenues to be received during Fiscal Year:</b>			
Licenses and permits	16,414,535	9,200,000	9,200,000
Interest income	473,075	108,036	403,000
Transfers from other funds	3,500,000	2,750,000	19,864,000
Less Statutory 5%	0	-465,402	-480,150
<b>Subtotal</b>	<b>20,387,611</b>	<b>11,592,634</b>	<b>28,986,850</b>
<b>Total Sources</b>	<b><u>47,815,488</u></b>	<b><u>42,516,324</u></b>	<b><u>71,948,932</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Public Works(Transp/Prj Mgt)	17,396,865	1,155,000	1,000,000
<b>Subtotal</b>	<b>17,396,865</b>	<b>1,155,000</b>	<b>1,000,000</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Tsf to Rev Impr Note-2016	193,199	88,000	200,000
Tsf to NE Rd Imp Fee-Projects	0	0	4,500,000
Tsf to NW Rd Imp Fee-Projects	0	0	6,600,000
Tsf to SE Road Imp Cap Proj	3,000,000	2,500,000	8,764,000
Tsf to SW Transp Cap Imp Fee	500,000	250,000	0
<b>Subtotal</b>	<b>3,693,199</b>	<b>2,838,000</b>	<b>20,064,000</b>

## Roads Impact Fee Project Funds

	Actual FY17	Adopted FY18	Adopted FY19
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - NW Roads Capital	0	937,336	398,804
Cash Balance - SW Roads Capital	0	93,031	127,765
Cash Balance - SW Roads Operating	0	1,673,013	1,927,113
Cash Balance - Roads Dist A Capital	0	16,370	0
Cash Balance - Roads Dist B Capital	0	1,754	0
Cash Balance - Roads Dist C Capital	0	38,157	0
Cash Balance - Roads Dist D Capital	0	34,474	0
Cash Balance - Roads Dist F Capital	0	241,997	117,716
Cash Balance - Roads Dist E Capital	0	884,573	857
Cash Balance - NE Roads Operating	0	2,712,755	620,281
Cash Balance - NW Roads Operating	0	5,007,241	411,781
Cash Balance - SE Roads Capital	0	492,904	684,475
Cash Balance - SE Roads Operating	0	16,950,015	1,783,200
Cash Balance - NE Roads Capital	0	3,693,454	625,901
Reserves	0	0	28,223,039
Reserves - Capital Projects - District D	0	2,428,413	0
Reserves - Capital Projects - NW Dist	0	675,000	7,200,000
Reserves - Capital Projects - SE Dist	0	2,642,837	8,764,000
<b>Subtotal</b>	<b>0</b>	<b>38,523,324</b>	<b>50,884,932</b>
<b>Total Uses</b>	<u>21,090,064</u>	<u>42,516,324</u>	<u>71,948,932</u>

**Budget By  
Fund**

## Self Insurance Fund

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

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	11,827,968	11,525,732	12,293,025
<b>Subtotal</b>	<b>11,827,968</b>	<b>11,525,732</b>	<b>12,293,025</b>
<b>Revenues to be received during Fiscal Year:</b>			
Charges for services	7,931,590	8,915,544	8,238,040
Interest income	95,058	40,000	40,600
Miscellaneous	511,929	403,000	409,060
Less Statutory 5%	0	-467,927	-434,385
<b>Subtotal</b>	<b>8,538,577</b>	<b>8,890,617</b>	<b>8,253,315</b>
<b>Total Sources</b>	<b><u>20,366,545</u></b>	<b><u>20,416,349</u></b>	<b><u>20,546,340</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
County Attorney	8,238,409	11,101,394	11,351,592
<b>Subtotal</b>	<b>8,238,409</b>	<b>11,101,394</b>	<b>11,351,592</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to General Fund	139	0	0
<b>Subtotal</b>	<b>139</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves - Compression	0	1,389	1,346
Salary Adjustment - PFP	0	121,317	24,994
Self Insurance	0	6,947,429	6,892,822
Self Insurance - Auto	0	291,827	295,826
Self Insurance- Workmen's	0	1,683,615	1,706,690
Self Insurance - General & Property	0	269,378	273,070
<b>Subtotal</b>	<b>0</b>	<b>9,314,955</b>	<b>9,194,748</b>
<b>Total Uses</b>	<b><u>8,238,548</u></b>	<b><u>20,416,349</u></b>	<b><u>20,546,340</u></b>

Miscellaneous revenues include insurance subrogation, which will vary based on claim activity.

## Solid Waste Capital Projects Fund

These funds account for capital projects associated with the Solid Waste Fund. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	2,038,685	1,925,286	3,109,241
<b>Subtotal</b>	<b>2,038,685</b>	<b>1,925,286</b>	<b>3,109,241</b>
<b>Revenues to be received during Fiscal Year:</b>			
Interest income	53,139	6,739	50,000
Transfers from other funds	1,800,000	0	0
Less Statutory 5%	0	-337	-2,500
<b>Subtotal</b>	<b>1,853,139</b>	<b>6,402</b>	<b>47,500</b>
<b>Total Sources</b>	<b><u>3,891,824</u></b>	<b><u>1,931,688</u></b>	<b><u>3,156,741</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Utilities Department	271,556	558,000	0
<b>Subtotal</b>	<b>271,556</b>	<b>558,000</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - Solid Waste Capital	0	1,373,688	2,642,241
Reserves - Capital Projects	0	0	514,500
<b>Subtotal</b>	<b>0</b>	<b>1,373,688</b>	<b>3,156,741</b>
<b>Total Uses</b>	<b><u>271,556</u></b>	<b><u>1,931,688</u></b>	<b><u>3,156,741</u></b>

**Budget By  
Fund**

## Solid Waste Operating & Debt Service Funds

These funds support the operation of the solid waste programs. Revenue is generated via garbage rates and landfill tipping fees. A household hazardous waste and electronic scrap collection program also operates from the main facility. These programs are critical to protecting the environment and the landfill from disposal of potentially harmful waste. The recycling division has successfully promoted its benefits in the county, increasing the recycling rate and lengthening the life of the landfill. This report also includes the debt service costs on solid waste project bonds.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	53,704,360	46,264,550	56,203,183
<b>Subtotal</b>	<b>53,704,360</b>	<b>46,264,550</b>	<b>56,203,183</b>
<b>Revenues to be received during Fiscal Year:</b>			
Charges for services	43,587,256	43,598,555	44,753,288
Interest income	487,056	325,515	325,515
Miscellaneous	275,980	114,036	114,052
Transfers from other funds	434,984	435,581	436,001
Less Statutory 5%	0	-2,201,906	-2,259,643
<b>Subtotal</b>	<b>44,785,275</b>	<b>42,271,781</b>	<b>43,369,213</b>
<b>Total Sources</b>	<b><u>98,489,635</u></b>	<b><u>88,536,331</u></b>	<b><u>99,572,396</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Utilities Department	34,725,522	37,487,574	39,126,822
<b>Subtotal</b>	<b>34,725,522</b>	<b>37,487,574</b>	<b>39,126,822</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to General Fund	1,084	0	0
Tsf to RevRef/Imp Bds 2013	341,952	342,068	342,133
Tran to Stormwater	8,499,996	7,000,000	11,000,000
Tran to Solid Waste Debt Serv	434,936	435,581	436,001
Tran to Solid Waste Cap Imp	1,800,000	0	0
<b>Subtotal</b>	<b>11,077,968</b>	<b>7,777,649</b>	<b>11,778,134</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves - Compression	0	10,833	10,764
Salary- Adjustment- PFP	0	219,012	210,266
Reserves - Solid Waste Debt Service	0	8,112	9,873
Solid Waste - Operating	0	8,965,868	10,093,731
Landfill Closure	0	30,325,268	30,325,268
Landfill Maintenance	0	3,742,015	8,017,538
<b>Subtotal</b>	<b>0</b>	<b>43,271,108</b>	<b>48,667,440</b>
<b>Total Uses</b>	<b><u>45,803,490</u></b>	<b><u>88,536,331</u></b>	<b><u>99,572,396</u></b>



## Special Law Enforcement Trust Funds

These funds account for monies confiscated in state and federal cases returned to the county for enhancement of law enforcement. Funds are expended by the Sheriff as approved by the Board in accordance with Florida statutes.

	Actual FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	381,088	332,838	496,000
<b>Subtotal</b>	<b>381,088</b>	<b>332,838</b>	<b>496,000</b>
<b>Revenues to be received during Fiscal Year:</b>			
Fines and forfeitures	193,539	170,000	170,000
Interest income	3,403	1,750	1,750
Less Statutory 5%	0	-8,588	-8,588
<b>Subtotal</b>	<b>196,942</b>	<b>163,162</b>	<b>163,162</b>
<b>Total Sources</b>	<u><b>578,030</b></u>	<u><b>496,000</b></u>	<u><b>659,162</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>			
Sheriff	30,743	0	0
<b>Subtotal</b>	<b>30,743</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - Federal Law Enf Trust	0	241,456	356,168
Cash Balance - State Law Enf Trust	0	254,544	302,994
<b>Subtotal</b>	<b>0</b>	<b>496,000</b>	<b>659,162</b>
<b>Total Uses</b>	<u><b>30,743</b></u>	<u><b>496,000</b></u>	<u><b>659,162</b></u>

**Budget By  
Fund**

## Stormwater Operating & Capital Improvement Funds

The Stormwater Management fund accounts for stormwater management and maintenance costs. Interfund transfers are made to the Stormwater Capital Improvement fund for stormwater projects. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	2,990,316	2,580,513	2,307,206
<b>Subtotal</b>	<b>2,990,316</b>	<b>2,580,513</b>	<b>2,307,206</b>
<b>Revenues to be received during Fiscal Year:</b>			
Charges for services	74,567	45,675	46,360
Interest income	59,457	10,007	5,007
Operating grants	212,297	0	0
Gain on disposition of assets	10,052	0	0
Transfers from other funds	11,412,321	8,000,000	15,000,000
Less Statutory 5%	0	-2,784	-2,568
<b>Subtotal</b>	<b>11,768,694</b>	<b>8,052,898</b>	<b>15,048,799</b>
<b>Total Sources</b>	<b>14,759,010</b>	<b>10,633,411</b>	<b>17,356,005</b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Public Works(Transp/Prj Mgt)	6,252,708	5,499,236	5,509,008
Parks&NaturalResourcesDept	555,673	593,072	607,950
Public Works Projects	3,038	0	0
<b>Subtotal</b>	<b>6,811,418</b>	<b>6,092,308</b>	<b>6,116,958</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to General Fund	973	0	0
Tran to Stormwtr Cap Proj	2,910,000	1,000,000	4,000,000
<b>Subtotal</b>	<b>2,910,973</b>	<b>1,000,000</b>	<b>4,000,000</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves-WatershedStudiesSWFTagmt	0	0	580,050
Reserves - Compression	0	15,833	16,146
Salary Adjustment - PFP	0	147,208	170,669
Cash Balance - Stormwater Capital	0	1,166,727	534,808
Stormwater - Operating	0	601,335	1,198,874
Reserves - Capital Projects -	0	1,610,000	4,738,500
<b>Subtotal</b>	<b>0</b>	<b>3,541,103</b>	<b>7,239,047</b>
<b>Total Uses</b>	<b>9,722,391</b>	<b>10,633,411</b>	<b>17,356,005</b>

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 Funds

This is a summary of street lighting districts funded through Municipal Service Benefit Units (MSBUs) which are established for the levy, collection and enforcement of the assessments provided in FS 197.3632.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	45,976	40,136	30,703
<b>Subtotal</b>	<b>45,976</b>	<b>40,136</b>	<b>30,703</b>
<b>Revenues to be received during Fiscal Year:</b>			
Charges for services	70,349	70,662	74,132
Interest income	492	271	208
Transfers from other funds	957	850	0
Less Statutory 5%	0	-3,547	-3,716
<b>Subtotal</b>	<b>71,799</b>	<b>68,236</b>	<b>70,624</b>
<b>Total Sources</b>	<b><u>117,775</u></b>	<b><u>108,372</u></b>	<b><u>101,327</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Tax Collector	1,121	1,122	1,122
Public Works(Transp/Prj Mgt)	78,833	76,499	77,015
<b>Subtotal</b>	<b>79,954</b>	<b>77,621</b>	<b>78,137</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - Washington Gardens	0	199	31
Cash Balance - Apollo Park St Lighting	0	98	4
Cash Balance - Cape Vista St Lighting	0	2,073	388
Cash Balance - Gulf & Bay St Lighting	0	1,056	188
Cash Balance - Hernando St Lighting	0	206	21
Cash Balance - Holiday Heights St Light	0	9,743	1,454
Cash Balance - Lake Park Street	0	3,685	136
Cash Balance - Oakwood Street	0	198	92
Cash Balance - Pictown Street Lighting	0	338	18
Cash Balance - Street Lighting	0	3,808	556
Cash Balance - Sunny Shores St	0	830	90
Cash Balance - Sylvan Oaks St Lighting	0	2,462	45
Cash Balance - Tropical Harbor St Light	0	1,429	189
Cash Balance -28th Ave E Street	0	4,626	762
Reserve - Budget Stabilization	0	0	19,216
<b>Subtotal</b>	<b>0</b>	<b>30,751</b>	<b>23,190</b>
<b>Total Uses</b>	<b><u>79,954</u></b>	<b><u>108,372</u></b>	<b><u>101,327</u></b>

## SW TIF Operating and Capital Projects Funds

The Southwest Tax Increment Financing District (SWTIF) was created on June 3, 2014 through Ordinance 14-28 and became effective October 1, 2014 with a 30 year life span. The goal of this improvement area is to protect environmentally sensitive areas, support transportation mobility, encourage economic redevelopment, maintain public safety, provide affordable housing options, assist small businesses, sustain the involvement of the public and partner with academic institutions to better integrate schools into the redevelopment of the community.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	936,814	2,481,809	5,715,527
<b>Subtotal</b>	<b>936,814</b>	<b>2,481,809</b>	<b>5,715,527</b>
<b>Revenues to be received during Fiscal Year:</b>			
Interest income	28,033	8,682	10,690
Transfers from other funds	2,733,862	3,392,446	4,528,220
Less Statutory 5%	0	-434	-535
<b>Subtotal</b>	<b>2,761,895</b>	<b>3,400,694</b>	<b>4,538,375</b>
<b>Total Sources</b>	<b><u>3,698,709</u></b>	<b><u>5,882,503</u></b>	<b><u>10,253,902</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Public Works(Transp/Prj Mgt)	33,984	0	0
Neighborhood Services Dept	3,732	49,874	52,237
Redevelop&EconomicOpportunity	647,584	993,030	1,066,983
<b>Subtotal</b>	<b>685,300</b>	<b>1,042,904</b>	<b>1,119,220</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to General Fund	167	0	0
<b>Subtotal</b>	<b>167</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves - Economic Development	0	1,750,000	1,850,000
Reserves - Salary Adjustment	0	32,412	0
Reserves - Compression	0	1,667	1,615
Salary Adjustments - PFP	0	0	33,992
SWTIF - Capital Projects	0	1,282	2,583
SWTIF - Operating	0	215,063	230,642
SW TIF - Initiatives	0	2,839,175	7,015,850
<b>Subtotal</b>	<b>0</b>	<b>4,839,599</b>	<b>9,134,682</b>
<b>Total Uses</b>	<b><u>685,467</u></b>	<b><u>5,882,503</u></b>	<b><u>10,253,902</u></b>

## Tourist Development Tax Fund

Tourist development taxes are collected on hotel rooms and other lodging rentals of six months or less. Of the five cents collected on every dollar, four cents are used for marketing and promoting of tourism interests in Manatee County, and the remaining one cent is used for beach renourishment. The one cent for beach renourishment is accounted for in a separate fund.

Budgeted transfers out include \$500,000 to the General Fund as an annual debt service repayment for the interfund loan made for Convention Center improvements. Finance records the transfer to the General Fund as a reduction of the interfund loan balance, per financial guidelines, and therefore amounts are not shown above under the Actual Transfers column.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	10,726,674	10,344,102	8,661,292
<b>Subtotal</b>	<b>10,726,674</b>	<b>10,344,102</b>	<b>8,661,292</b>
<b>Revenues to be received during Fiscal Year:</b>			
Other Taxes	10,685,401	10,923,818	11,336,143
Charges for services	78,825	0	90,000
Interest income	105,219	29,574	22,657
Contributions	125,817	12,000	12,000
Miscellaneous	86,974	3,000	53,000
Operating grants	7,600	0	0
Less Statutory 5%	0	-548,420	-575,690
<b>Subtotal</b>	<b>11,089,837</b>	<b>10,419,972</b>	<b>10,938,110</b>
<b>Total Sources</b>	<b><u>21,816,511</u></b>	<b><u>20,764,074</u></b>	<b><u>19,599,402</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Convention and Visitors Bureau	9,863,279	7,632,433	7,751,860
Parks&NaturalResourcesDept	407,610	399,611	400,626
Property Management Dept	322,837	377,920	373,425
<b>Subtotal</b>	<b>10,593,725</b>	<b>8,409,964</b>	<b>8,525,911</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to General Fund	334	500,000	500,000
Tran to Civic Center	600,000	600,000	600,000
<b>Subtotal</b>	<b>600,334</b>	<b>1,100,000</b>	<b>1,100,000</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves - Compression	0	4,444	4,844
Salary Adjustment - PFP	0	71,985	78,975
Cash Balance - Operating	0	1,917,279	1,925,182
Tourism Initiative	0	7,260,402	5,964,490
Reserves - Capital Projects	0	2,000,000	2,000,000
<b>Subtotal</b>	<b>0</b>	<b>11,254,110</b>	<b>9,973,491</b>
<b>Total Uses</b>	<b><u>11,194,059</u></b>	<b><u>20,764,074</u></b>	<b><u>19,599,402</u></b>



## Transit Operating & Capital Funds

Transit Operating and Capital funds are used to account for public transit services. Transit operations are funded from user charges (fares), various state and federal operating grants, and transfers from other funds (i.e. recurring funds, gas taxes in the Transportation Trust fund). Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	80,016	1,000,000	1,335,562
<b>Subtotal</b>	<b>80,016</b>	<b>1,000,000</b>	<b>1,335,562</b>
<b>Revenues to be received during Fiscal Year:</b>			
Charges for services	1,304,312	1,267,000	1,272,000
Interest income	16,641	5,000	5,000
Contributions	86,367	0	0
Miscellaneous	127,854	70,000	58,000
Operating grants	5,329,058	1,600,000	1,600,000
Capital grants	596,535	0	0
Transfers from other funds	5,983,798	6,917,639	8,104,897
Less Statutory 5%	0	-147,100	-146,750
<b>Subtotal</b>	<b>13,444,564</b>	<b>9,712,539</b>	<b>10,893,147</b>
<b>Total Sources</b>	<u><b>13,524,580</b></u>	<u><b>10,712,539</b></u>	<u><b>12,228,709</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>			
Public Works(Transp/Prj Mgt)	15,649,555	9,087,137	10,114,462
<b>Subtotal</b>	<b>15,649,555</b>	<b>9,087,137</b>	<b>10,114,462</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to General Fund	3,502	0	0
Transfer to Highway	139,213	0	0
<b>Subtotal</b>	<b>142,715</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - Transit - Operating	0	474,207	2,022,892
Reserve - Transit - Fuel	0	1,151,195	91,355
<b>Subtotal</b>	<b>0</b>	<b>1,625,402</b>	<b>2,114,247</b>
<b>Total Uses</b>	<u><b>15,792,270</b></u>	<u><b>10,712,539</b></u>	<u><b>12,228,709</b></u>

## Transportation Trust Fund

The Transportation Trust Fund is a special revenue fund used to account for specific sources of revenues (e.g. gasoline taxes, transportation ad valorem, etc.) related to right-of-way maintenance, landscaping of medians, traffic and streetlight maintenance operations and non-capitalized highway projects.

	Actual FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	24,946,387	23,130,955	21,089,429
<b>Subtotal</b>	<b>24,946,387</b>	<b>23,130,955</b>	<b>21,089,429</b>
<b>Revenues to be received during Fiscal Year:</b>			
Property Taxes	7,114,300	8,337,609	9,144,616
Other Taxes	20,716,521	20,850,322	21,986,840
Intergovernmental	5,260,756	5,152,974	5,626,824
Charges for services	1,304,248	651,255	1,098,644
Interest income	272,136	135,086	137,112
Contributions	838,668	0	700,000
Miscellaneous	485,028	261,213	485,000
Operating grants	1,020,059	429,000	429,000
Transfers from other funds	4,232,190	4,838,386	4,838,386
Less Statutory 5%	0	-1,790,873	-1,980,402
<b>Subtotal</b>	<b>41,243,906</b>	<b>38,864,972</b>	<b>42,466,020</b>
<b>Total Sources</b>	<u><b>66,190,293</b></u>	<u><b>61,995,927</b></u>	<u><b>63,555,449</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>			
Public Works(Transp/Prj Mgt)	15,725,427	15,270,884	17,756,259
Property Management Dept	551,718	547,256	573,471
Redevelop&EconomicOpportunity	6,769	394,240	300,000
<b>Subtotal</b>	<b>16,283,914</b>	<b>16,212,380</b>	<b>18,629,730</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfers	4,176,738	4,196,263	4,440,379
Transfer to General Fund	4,503	0	0
Trans to:Co 9ct Voted Gas Tx	1,499,995	1,369,435	1,410,518
Tran to LocOpt4Ct Maint Proj	1,787,796	1,347,605	1,388,033
Transfer To:5ctBdVote Gas Tax	4,704,989	4,210,381	4,336,692
Trans to 5&6Ct Gax Tax	2,600,338	2,367,751	2,438,784
Tr to Highway Capital Projects	0	2,000,000	480,600
Tr to 4 Ct Gs Tx Cap Proj Fund	3,549,856	3,549,744	3,550,423
Tran to Transit	5,980,273	6,917,639	8,104,897
<b>Subtotal</b>	<b>24,304,488</b>	<b>25,958,818</b>	<b>26,150,326</b>

**Budget By  
Fund**

## Transportation Trust Fund

	Actual FY17	Adopted FY18	Adopted FY19
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves - Fuel	0	300,000	300,000
Reserves - Additional Exemption	0	102,000	256,000
Contributions from private sources	0	0	700,000
Reserves - Compression	0	64,444	68,353
Salary Adjustment - PFP	0	1,003,213	989,131
Project Mgmt Software	0	500,000	0
Shell Placement on Roads	0	200,000	200,000
Stormwater Maintenance	0	600,000	250,000
Budget Stabilization	0	3,934,289	5,897,525
CIP Projects	0	3,250,000	0
Cash Balance - Operating	0	8,647,906	9,167,508
Public Works Operating	0	500,000	500,000
Cash Balance - Transit Extra Board	0	722,877	0
Reserves - debt	0	0	200,000
Reserves-FiberOpticEmergencyRepair	0	0	100,000
Reserves-FDOTtrafficSignal	0	0	146,876
<b>Subtotal</b>	<b>0</b>	<b>19,824,729</b>	<b>18,775,393</b>
<b>Total Uses</b>	<b><u>40,588,402</u></b>	<b><u>61,995,927</u></b>	<b><u>63,555,449</u></b>

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 Fund

This fund is used to account for fees collected for tree loss mitigation under the applicable provisions of the Land Development Code.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	426,465	457,990	390,949
<b>Subtotal</b>	<b>426,465</b>	<b>457,990</b>	<b>390,949</b>
<b>Revenues to be received during Fiscal Year:</b>			
Interest income	3,684	1,200	1,200
Miscellaneous	58,720	2,000	2,000
Less Statutory 5%	0	-160	-160
<b>Subtotal</b>	<b>62,404</b>	<b>3,040</b>	<b>3,040</b>
<b>Total Sources</b>	<b><u>488,869</u></b>	<b><u>461,030</u></b>	<b><u>393,989</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Parks&NaturalResourcesDept	47,704	0	0
<b>Subtotal</b>	<b>47,704</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - Tree Trust	0	461,030	393,989
<b>Subtotal</b>	<b>0</b>	<b>461,030</b>	<b>393,989</b>
<b>Total Uses</b>	<b><u>47,704</u></b>	<b><u>461,030</u></b>	<b><u>393,989</u></b>

Capital Project Funds include multi-year project budgets that are carried over from previous years and are not reflected above.

**Budget By  
Fund**

## Unincorporated Municipal Services Taxing Unit Fund (UMSTU)

Services to residents in the unincorporated areas of Manatee County are accounted for in the Unincorporated Municipal Services Taxing Unit Fund. Residents of the district are assessed a millage rate by the county to provide services which would be provided by a municipality if the areas were incorporated. Residents living within city limits are assessed a city millage levy to cover the cost of similar services. These services include comprehensive planning services, code enforcement, economic development and local road maintenance.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	15,310,107	14,954,374	10,889,178
<b>Subtotal</b>	<b>15,310,107</b>	<b>14,954,374</b>	<b>10,889,178</b>
<b>Revenues to be received during Fiscal Year:</b>			
Property Taxes	13,001,272	14,629,683	15,943,048
Licenses and permits	3,346,942	3,288,000	3,503,000
Charges for services	1,343,443	1,025,000	1,420,000
Fines and forfeitures	1,033,524	950,000	1,087,000
Interest income	166,798	75,000	180,000
Miscellaneous	49,236	49,000	49,000
Operating grants	11,430	0	0
Less Statutory 5%	0	-1,000,834	-1,109,102
<b>Subtotal</b>	<b>18,952,645</b>	<b>19,015,849</b>	<b>21,072,946</b>
<b>Total Sources</b>	<b><u>34,262,752</u></b>	<b><u>33,970,223</u></b>	<b><u>31,962,124</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Public Works(Transp/Prj Mgt)	2,293,449	2,828,230	3,163,982
General Government	1,219,581	1,797,975	1,862,765
Project Management Svcs	17,244	0	0
Neighborhood Services Dept	511,905	777,704	824,948
Building & Development Service	4,655,909	4,753,120	5,249,239
Redevelop&EconomicOpportunity	868,200	1,495,195	1,572,559
<b>Subtotal</b>	<b>9,566,287</b>	<b>11,652,224</b>	<b>12,673,493</b>



## Unincorporated Municipal Services Taxing Unit Fund (UMSTU)

	Actual FY17	Adopted FY18	Adopted FY19
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to General Fund	1,574,115	1,571,806	1,571,806
Transfer to Highway	4,088,388	4,838,386	4,838,386
Transfer to Impact Fee Admin	200,004	400,000	400,000
Tran to Building Dept Fund	130,956	130,955	130,955
Tsf to Rev Impr Bond-2016	1,304,352	1,578,782	1,578,687
Tr to Build Cap Projects	1,746,349	0	0
Tran to Motor Pool Fund	81,023	0	0
Transfer to Port TIF	9,839	12,476	13,233
Transfer to Southwest TIF	237,519	294,331	392,744
<b>Subtotal</b>	<b>9,372,545</b>	<b>8,826,736</b>	<b>8,925,811</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves - ATMS Retiming Consultant	0	500,000	0
Reserves - Boards Reserve	0	0	500,000
Reserves - Additional Exemption	0	700	458,000
Reserves - Compression	0	21,944	28,794
Salary Adjustments - PFP	0	387,304	406,784
Cash Balance - Operating	0	4,133,039	4,506,976
Budget Stabilization	0	4,448,276	4,462,266
Economic Incentives	0	2,000,000	0
Transportation	0	2,000,000	0
<b>Subtotal</b>	<b>0</b>	<b>13,491,263</b>	<b>10,362,820</b>
<b>Total Uses</b>	<b><u>18,938,832</u></b>	<b><u>33,970,223</u></b>	<b><u>31,962,124</u></b>

**Budget By  
Fund**

## Utilities Capital Projects Funds

These funds account for the capital projects associated with the Utilities System for Potable Water and Wastewater. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	<b>Actual FY17</b>	<b>Adopted FY18</b>	<b>Adopted FY19</b>
Beginning Balance/Budgeted Cash	31,221,372	53,080,214	44,978,369
<b>Subtotal</b>	<b>31,221,372</b>	<b>53,080,214</b>	<b>44,978,369</b>
<b>Revenues to be received during Fiscal Year:</b>			
Interest income	832,134	179,967	569,422
Contributions	16,563,276	13,000,000	15,789,473
Capital grants	737,882	0	0
Transfers from other funds	32,603,554	40,000,000	38,000,000
Bond proceeds	1,093,769	0	0
Less Statutory 5%	0	-658,999	-817,945
<b>Subtotal</b>	<b>51,830,615</b>	<b>52,520,968</b>	<b>53,540,950</b>
<b>Total Sources</b>	<b><u>83,051,987</u></b>	<b><u>105,601,182</u></b>	<b><u>98,519,319</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>			
Utilities Department	47,198,364	36,508,670	9,634,120
Public Works(Transp/Prj Mgt)	1,205,586	0	0
<b>Subtotal</b>	<b>48,403,950</b>	<b>36,508,670</b>	<b>9,634,120</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Tran to W & S Debt Svc	2,716,857	2,475,635	2,950,924
<b>Subtotal</b>	<b>2,716,857</b>	<b>2,475,635</b>	<b>2,950,924</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - Utilities 2010A Bonds	0	18,880,996	0
Cash Balance - Utilities 2010B Bonds	0	492,370	0
Cash Balance - Utilities 2010C Bond	0	5,357	0
Cash Balance - Utilities 2015 Bond	0	1,164,706	1,146,536
Cash Balance -Utilities Capital Projects	0	4,294,434	630,745
Cash Balance - Water FIF - Operating	0	25,765,645	25,149,871
Cash Balance - Sewer FIF - Operating	0	7,284,791	12,068,345
Cash Balance - Utilities 2006 Bonds	0	744	0
Expenses	0	0	6,500,000
Reserves - Capital Projects - Sewer	0	5,500,000	4,630,925
Reserves - Capital Projects - Utilities	0	3,227,834	35,807,853
<b>Subtotal</b>	<b>0</b>	<b>66,616,877</b>	<b>85,934,275</b>
<b>Total Uses</b>	<b><u>51,120,807</u></b>	<b><u>105,601,182</u></b>	<b><u>98,519,319</u></b>

## Utilities Maintenance Projects Fund

This fund is to account for annual non-capital Utilities maintenance for the plants, pipelines, meters, pumping stations and other components. Examples of these projects include line extensions, meter replacements, lift station rehabilitation, and replacement of some plant components.

	Actual FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	10,241,209	5,060,570	9,991,539
<b>Subtotal</b>	<b>10,241,209</b>	<b>5,060,570</b>	<b>9,991,539</b>
<b>Revenues to be received during Fiscal Year:</b>			
Operating grants	170,489	0	0
Transfers from other funds	4,000,000	8,500,000	4,000,000
<b>Subtotal</b>	<b>4,170,489</b>	<b>8,500,000</b>	<b>4,000,000</b>
<b>Total Sources</b>	<u><b>14,411,698</b></u>	<u><b>13,560,570</b></u>	<u><b>13,991,539</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>			
Utilities Department	4,103,669	8,246,000	7,763,400
<b>Subtotal</b>	<b>4,103,669</b>	<b>8,246,000</b>	<b>7,763,400</b>
<b>Reserves &amp; Set Aside Amounts:</b>			
Cash Balance - Utilities Maint Projects	0	5,314,570	6,228,139
<b>Subtotal</b>	<b>0</b>	<b>5,314,570</b>	<b>6,228,139</b>
<b>Total Uses</b>	<u><b>4,103,669</b></u>	<u><b>13,560,570</b></u>	<u><b>13,991,539</b></u>

**Budget By  
Fund**

## Water & Sewer Operating & Debt Service Funds

The Water & Sewer Operating and Debt Service funds are enterprise funds, which are self-supporting funds that bring in revenue to cover operating and capital costs. These funds include the county's potable (drinking) water, wastewater and reclaimed water programs, and the debt service costs on water and sewer projects.

	Actual FY17	Adopted FY18	Adopted FY19
Beginning Balance/Budgeted Cash	60,944,446	100,636,016	61,340,821
<b>Subtotal</b>	<b>60,944,446</b>	<b>100,636,016</b>	<b>61,340,821</b>
<b>Revenues to be received during Fiscal Year:</b>			
Licenses and permits	23,100	6,000	9,000
Charges for services	128,775,625	130,020,821	135,179,551
Fines and forfeitures	21,166	20,000	20,000
Interest income	1,384,886	200,000	1,006,500
Assessments	0	62,000	62,000
Contributions	16,334,090	200,000	200,000
Miscellaneous	1,670,396	1,394,600	1,404,600
Operating grants	97,280	0	0
Gain on disposition of assets	103,402	0	0
Transfers from other funds	15,115,265	15,016,768	18,271,184
Less Statutory 5%	0	-6,683,029	-6,988,452
Interest Rebate	1,757,153	1,757,154	1,887,383
<b>Subtotal</b>	<b>165,282,363</b>	<b>141,994,314</b>	<b>151,051,766</b>
<b>Total Sources</b>	<u><b>226,226,809</b></u>	<u><b>242,630,330</b></u>	<u><b>212,392,587</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>			
Information Technology Dept	340,594	355,011	371,847
Utilities Department	102,538,111	93,774,641	100,410,578
Public Works(Transp/Prj Mgt)	1,380,794	1,295,455	1,472,865
Parks&NaturalResourcesDept	1,416,272	1,542,760	1,617,194
Property Management Dept	168,925	184,072	158,009
<b>Subtotal</b>	<b>105,844,695</b>	<b>97,151,939</b>	<b>104,030,493</b>
<b>Transfers Out to Other Funds/Agencies:</b>			
Transfer to General Fund	3,065,125	2,945,142	2,945,142
Transfer to 402 Pub Wks Maint	4,000,000	8,500,000	4,000,000
Tran to W & S Debt Svc	12,376,795	12,541,133	15,320,260
Tran to W & S Capital Improv	32,300,000	40,000,000	38,000,000
Tran to Motor Pool Fund	27,840	0	0
<b>Subtotal</b>	<b>51,769,760</b>	<b>63,986,275</b>	<b>60,265,402</b>

## Water & Sewer Operating & Debt Service Funds

	Actual FY17	Adopted FY18	Adopted FY19
<b>Reserves &amp; Set Aside Amounts:</b>			
Reserves - Compression	0	108,056	110,065
Salary Adjustment - PFP	0	1,767,073	1,663,450
Cash Balance - Utility System Debt Svc	0	1,908,639	132,677
Reserve Maintenance & Future Projects	0	28,818,838	17,535,813
Utility System Operations	0	48,889,510	28,654,687
<b>Subtotal</b>	<b>0</b>	<b>81,492,116</b>	<b>48,096,692</b>
<b>Total Uses</b>	<u>157,614,455</u>	<u>242,630,330</u>	<u>212,392,587</u>

**Budget By  
Fund**







## 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 2019 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 government debt, other than bonds payable from the operations of an enterprise fund.
  - 2013 Revenue Refunding & Improvement Bonds & Note
  - 2014 General Obligation Refunding
  - 2014 Revenue Improvement Bonds
  - 2018 Revenue Improvement Bonds & Note

- Capital Projects Funds - Capital project funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.
  - 2013 Revenue Refunding & Improvement Bonds & Note Transportation Capital Projects
  - 2016 Revenue Improvement Bond & Note Capital Projects
  - 2018 Revenue Refunding & Improvement Note Capital Project
  - 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 Capital Projects
  - Utility Bond Funds
  - Utility Maintenance Projects
  - Water & Sewer Capital 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:

Agency Funds - A fund used to account for resources received and held by the governmental unit as an agent for others.

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.

## ***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.

	<u>FY18</u>	<u>FY19</u>
Adopted Net Budget	\$628,123,881	\$737,805,948

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 2019 adopted gross budget is \$1,698,73,571.

# Financial Policies

## *Section I - Budget Implementation and Administration Policy*

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

### **Authority and Accountability**

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

### **Budget Development**

The County Administrator or designee will set forth procedures and guidelines to be followed by departments in developing budget requests. Departmental budget requests will be reviewed, analyzed, and aggregated into budget recommendations that will reflect the objectives and policies of the Board of County Commissioners. The proposed budget will be presented to the Board of County Commissioners and adopted in accordance with Florida law. Budget recommendations will include Reserves as deemed appropriate by the County Administrator. In addition to Reserves for Contingency, other Reserves may be budgeted for items including but not limited to: Reserve for Cash Balance which will include monies intended to be used for cash flow purposes and should, in aggregate, be adequate to ensure availability of operating cash prior to receipt of budgeted revenue; Prior Year Appropriation, for encumbrances and items budgeted and/or requisitioned in the previous year but not delivered or invoiced in the previous year; Reserve for Salary Adjustment, which will be budgeted in funds to pay for planned merit increases, wage adjustments, and unrealized attrition, and distributed to operating cost centers only if needed; Reserve for Capital Outlay, which may include funds set aside for capital equipment and/or capital improvements. Reserves for Contingency may include funds for specific items or activities which are not intended for purchase unless specific authorization from the Board of County Commissioners is given during the fiscal year.

Budgets will be established and expended to reflect as accurately as possible all costs related to activities of each program or cost center. To accomplish this, salaries will be allocated between appropriate cost centers when necessary. Indirect cost allocations will be used to the greatest extent possible. Intergovernmental charges will be used as a mechanism to properly reflect costs when appropriate. An attrition factor, based on experience, may be applied to departmental salary budget allocations.

A balanced budget will be prepared with estimated receipts to include balances brought forward equal to the total appropriations and reserves. A budget summary will be presented with each year's tentative budget to meet the budget summary requirements of Florida Statute 129.03(3)(a)(b). The summary will show a gross budget total which will include all items shown on the expenditure side of the budget, including transfers, internal services, and cash balances. Since this overstates and does not represent the net new appropriations for expenditure in a fiscal year, a net budget will be calculated by subtracting from the gross budget all transfers, internal services, prior year appropriations, and cash balances. Prior year project appropriations will also be shown on the summary, to be continued into the next fiscal year, separately from net new appropriations.

## **Budget Administration**

With adoption of a budget, the Board of County Commissioners is approving a broad policy plan as well as the estimated funding needs at the fund and departmental level. Line items and cost centers are subsets of fund and departmental budgets established for control and tracking purposes, and are not mandates to fully expend funds appropriated, nor are they unchangeable limits.

The Budget Officer, with approval of the County Administrator or designee, has authority to approve transfers of funds between cost centers and line items as long as the transfer is within department and fund limits. Procedures for making such transfers will be developed and implemented by the County Administrator or Budget Officer with the cooperation and approval of the Clerk of the Circuit Court. In the absence of such procedures, such transfers will require a budget resolution approved by the Board of County Commissioners. Budget resolutions will identify the fund, department, and cost centers affected by the amendment. Line items need not be included on budget amendments if a procedure to identify the line item portions of budget amendments is developed and implemented by the County Administrator and with the cooperation and approval of the Clerk of the Circuit Court. Scrivener errors on budget resolutions may be corrected by the County Administrator using the same forms and procedures used for transfers between cost centers.

Budget adjustments that cross departmental or fund lines require approval by resolution of the Board of County Commissioners. Budget adjustments that appropriate unanticipated revenue available within or transferred to a fund (which may include unbudgeted fund balances from prior years) also require a resolution adopted by the Board of County Commissioners.

Budget control will be exercised at the cost center level. Budget line items may show negative balances, but total budgets of cost centers may not be exceeded. Budget performance will be evaluated based on budget and actual amounts as of the end of the fiscal year.

## ***Section II - County Administrator Guidelines***

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

### **Budget Development Guidelines**

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

The term “zero-based” means that each program starts with no funding. The minimum cost necessary to operate the program is then determined and becomes the “base unit”. The base is then built upon by adding additional “decision units” with each unit being the cost for an increase in the level of service provided by the program. Each decision unit



builds on the preceding unit up to a “continuation level” which delineates the current operations of the department. Departments can submit “desired” decision units for program expansions, enhancements or for new programs.

Non-recurring items are funded from non-recurring sources, usually fund balance, and recurring budget items are funded from recurring sources.

Replacement equipment and major building repair needs are usually the highest priority non-recurring items.

### **Accounting and Reporting Practices (Basis of Budgeting and Accounting)**

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

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

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

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

## ***Section III - Administration of the Five-Year Capital Improvement Plan***

### **Purpose and Intent**

This section is established to provide for the applicability and effect of the Five-Year Capital Improvement Plan for the Manatee County Board of County Commissioners, and to set forth the specific requirements and procedures related to the revision and update of the Capital Improvement Plan. It is the intent of this resolution that its prescriptive provisions shall be implemented, in part, through the completion of the Capital Improvement projects as described herein.

### **Applicability**

The Five-Year Capital Improvement Plan shall apply to capital improvement projects undertaken by the County of Manatee, Florida. For the purposes of this section, the term "capital improvement project" shall mean a nonrecurring expenditure of \$250,000 or more from county funds for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land.

### **Review and Revision**

Each year the Five-Year Capital Improvement Plan shall be updated by resolution of the Board of County Commissioners. Such review and revision of the Capital Improvement Plan shall be consistent with the Goals, Objectives, and Policies of the Manatee County Comprehensive Plan.

### **Consistency of Governmental Development**

1. For the purpose of the consistency requirement of the Program, the first year of the Five Year Capital Improvement Plan shall apply to all capital improvement projects undertaken by the County of Manatee for which funds were or will be appropriated in fiscal year 2019, 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, 2018.
2. Year two of the Five Year Capital Improvement Plan shall apply to all capital improvement projects for which funds will be appropriated in Fiscal Year 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 Plan shall represent general county policy with respect to capital improvements programming, subject to review and revision on a case by case basis during each of the succeeding budget years, and subject to availability of funds.
4. Notwithstanding Paragraphs A, B and C above, the County of Manatee may undertake other capital improvement projects not shown in the current year of the Five-Year Capital Improvement Plan as follows:
  - (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 Plan where they are consistent as to general location, scale and type of facility as provided in the CIP project description, although it need not be consistent in revenue sources or manner of operation.
2. If funding for a project identified in the CIP as a future year project or a project of record becomes available in advance of the year for which it is planned, the Board of County Commissioners may proceed to implement that project when funding becomes available without an amendment to the Plan.
3. Amounts shown in the CIP as estimated project costs are estimates and not intended to serve as precise project budgets. This also applies to initial appropriations for the capital projects. A precise project budget will be established for a project upon completion of the following:
  - (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 Plan will incorporate landscaping, pedestrian/bicycle facilities and other aesthetic design considerations that enhance the image of the community and reduce the impacts to adjacent land uses.
6. This Five-Year Capital Improvement Plan is prepared to be consistent with the Capital Improvement Element of the Comprehensive Plan subject to any proposed amendments to the plan presented to the Board of County Commissioners. If any provisions of this resolution are not consistent with the Comprehensive Plan, then the Comprehensive Plan shall prevail over any provisions of this resolution. Projects in the Five-Year Capital Improvement Plan that impact on the Capital Improvement Element of the Comprehensive Plan may require subsequent adoption of ordinances and/or amendments to the Comprehensive Plan before the projects can be initiated.

## **Funding Sources**

1. It is the intent of the Board of County Commissioners that any project included in the program may be financed and refinanced using bond proceeds. Language is provided to ensure that the issuance of bonds to finance projects remains as a viable alternative, even if other fund sources are used to initially finance projects.
2. A resolution is an affirmative action of the Board towards the issuance of bonds to finance or refinance the Capital Improvement Plan of the county in accordance with the laws of the state and the applicable provisions of the Internal Revenue Code of 1986, as amended, and the rules and regulations of the Internal Revenue Service applicable thereto.

3. The Board determines to issue, to the extent necessary to provide financing for projects, or refinancing for such projects funded from other sources, its general obligation and revenue bonds pursuant to the laws of the State of Florida and, if required by the laws of the State, or the Constitution, a referendum vote on such general obligation bonds, for the capital improvements described in the Five Year Capital Improvement Plan in one or more series and issues. The authority established is implemented by subsequent resolutions of the Board of County Commissioners.

## ***Section IV - Debt Policy***

The Board of County Commissioners approved the current debt policy in 1985. We have used this policy to negotiate favorable terms on bond insurance, and to receive ratings which get bond issues secured with our covenant to budget and appropriate funds annually for debt obligations (rather than pledge a specific revenue source). This policy 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: A-1, P-1 and F-1, as rated by Standard & Poors, Moody's, and Fitch Investors Service rating services.
  - viii. Bankers' Acceptances that are eligible for purchase by the Federal Reserve Banks and have a Letter of Credit rating of AA or better.
  - ix. Tax-exempt obligations of the State of Florida and its various local governments, including Manatee County. Tax-exempt obligations with a rating of A or less must be an insured issue through MBIA (or an equivalent company). Issues rated A+ or higher may or may not carry an insurance backing.

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 (non-negotiable type)
    3. Specific obligations of the following U.S. Government Agencies:
      - a. Federal Farm Credit Banks (FFCB)
      - b. Federal Home Loan Mortgage Corporation (FHLMC) Participation certificates or debentures
      - c. Federal Home Loan Bank (FHLB) or its banks Government National Mortgage Association (GNMA); also see above under U.S. Government guaranteed.
      - d. Federal National Mortgage Association (FNMA), Participation Certificates, or debentures, which are guaranteed by the GNMA.
    4. Manatee County is herewith authorized to enter into Repurchase Agreements (for purchase and subsequent sale) for any of the investments authorized in the first four categories above.
    5. Commercial Paper:
      - a. Commercial Paper of U.S. Corporations having a rating of at least two of the following three ratings: A-1, P-1 and F-1, as rated by Standard & Poors, Moody's, and Fitch Investors Service rating services.
    6. Bankers' Acceptances:
      - a. Bankers' Acceptances that are eligible for purchase by the Federal Reserve Banks and have a Letter of Credit rating of AA or better.
    7. Tax-Exempt Obligations:
      - a. Tax-exempt obligations of the State of Florida and its various local governments, including Manatee County. Tax-exempt obligations

with a rating of A or less, must be an insured issue through MBIA (or an equivalent company). Issues rated A+ or higher may or may not carry an insurance backing.

ii. Approved Broker/Dealers

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

iii. Safekeeping of Securities

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

iv. Delivery vs. Payment

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

v. Collateralization

1. Collateral for public deposits is controlled by the State of Florida through Chapter 280 of the Florida Statutes. The county shall not be under any obligation to secure additional collateral beyond the provisions set forth in Chapter 280, except in the case of Repurchase Agreements.
2. Collateral requirement for Repurchase Agreements will be contained in the Master Repurchase Agreement, executed between the county and the broker/dealer or bank. The actual collateral requirements will be based on economic and financial conditions existing at the time of execution, as well as the credit risk of the particular broker/dealer or financial institution which enters into the repurchase agreement with the county.
3. At no time will the collateral (margin ratios) be less than the following provisions:
4. Margin Ratios. For purposes of calculating the margin amount, the following ratios shall be applied to the market value of the purchased securities, depending on their maturity. These margin ratios may be increased or decreased with the approval of the Clerk of Circuit Court.

Maturity of Purchased Securities	U.S. Treasury Securities	U.S. Discount and Coupon Securities	Agency Mortgage-Backed or Other
<b>Under 1 Year</b>	101%	102%	103%
<b>1 to 5 Years</b>	102%	103%	104%
<b>Over 5 Years</b>	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 bearer-form securities
    - 6. Avoidance of physical delivery securities
    - 7. Clear delegation of authority to subordinate staff members
    - 8. Specific limitations regarding securities losses and remedial action
    - 9. Written confirmation of telephone transactions for investments and wire transfers
    - 10. Documentation of transactions and strategies
    - 11. Development of a wire transfer agreement with the concentration bank outlining the various controls and security provisions for making and receiving wire transfers.
- b. Training and Education
  - i. It is the policy of the county to provide periodic training in investments for the investment personnel through courses and seminars offered by the Government Finance Officers Association and other organizations.

## ***Section VI - Fund Balance Policy***

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

To ensure that fund balance, in aggregate, is always adequate to provide cash flow until anticipated revenues are realized, a minimum fund balance level is determined for each major operating budget fund based on the individual history of revenue inflow and cash outflow. Manatee County restricts the funding for ongoing operations to recurring revenue sources. Fund balance is not used for recurring expenditures but is used to fund non-recurring operation or capital expenditures when it is determined that sufficient fund balance is available.

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 2019 budget, the calculation starts with the ending cash balance from 2017, adds projected revenues from 2018, then subtracts projected expenditures from 2018 to determine the beginning cash balance for 2019. 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.



**Supplemental  
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## Statistical Information

Date Constitutionally Established	January 9, 1855
Date of Present Constitutional Establishment	May 4, 1921
Form of Government	Constitutional County
Present Area	742.93 square miles
Total Property Assessment	\$42.6 Billion

### Education:

Number of Schools (K-12, Adult Ed)	
High Schools	7
Middle Schools	9
Elementary Schools	33
ESE Center	1
Post Secondary Schools	1
Alternative Educations Schools	1
Charter/Contract Schools	23
FY18 Budget Per Pupil	8,183

### Ambulance Service:

Number of Stations	20
EMS Staff Positions	157

### Fire Protection:

Number of Stations	33
Number of Employees	471
Number of Volunteers	85

### 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	240,419
Ballots cast General Election	77,527

### Sheriff Protection:

Number of Stations	6
Number of Employees	1,198

### Construction Permits:

Permits Issued	29,679
Est. Construction Values	1,568,297,528

### Utility System:

Water Storage Capacity	32 MGD*
Daily Water Production	39.29 MGD*
Daily Sewer Flow	20.59 MGD*
Solid Waste Per Year	323,000 Tons
*Million Gallons per Day	

### Parks:

Number of County Parks	40
Park Acreage	1,207
Number of Preserves	19
Preserves Acreage	28,579

### Libraries:

Central Library	1
Branches	5
Total Volumes	420,254



## Demographic Statistics – Last Ten Fiscal Years

Year	Population Estimate	Population Change	Per Capita Income	Median Age	School Enrollment	Unemployment Rate
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%
2017	368,782	3.6%	45,900	46	48,867	4.7%

Source: 2017 Comprehensive Annual Financial Report (CAFR), produced by the Clerk of Circuit Court

## Principal Property Taxpayers (\$ in Thousands)

Taxpayer	Assessed Value	% of Total Net Assessed Value	Ranking
Florida Power & Light	\$ 904,611	2.96%	1
Tropicana Products, Inc.	\$ 366,389	1.20%	2
Mosaic Fertilizer, LLC.	\$ 166,456	54.00%	3
Gulfstream Natural Gas System, LLC.	\$ 161,400	53.00%	4
Peace River Electric, Co Op, Inc.	\$ 114,856	38.00%	5
Manatee Memorial Hospital	\$ 114,576	38.00%	6
Gulf Coast Factory Shops	\$ 110,000	36.00%	7
Verizon Florida, Inc.	\$ 82,420	27.00%	8
Wal-Mart Stores, Inc.	\$ 74,876	24.00%	9
Publix Super Markets, Inc	\$ 63,237	21.00%	10

Source: 2017 Comprehensive Annual Financial Report (CAFR), produced by the Clerk of Circuit Court

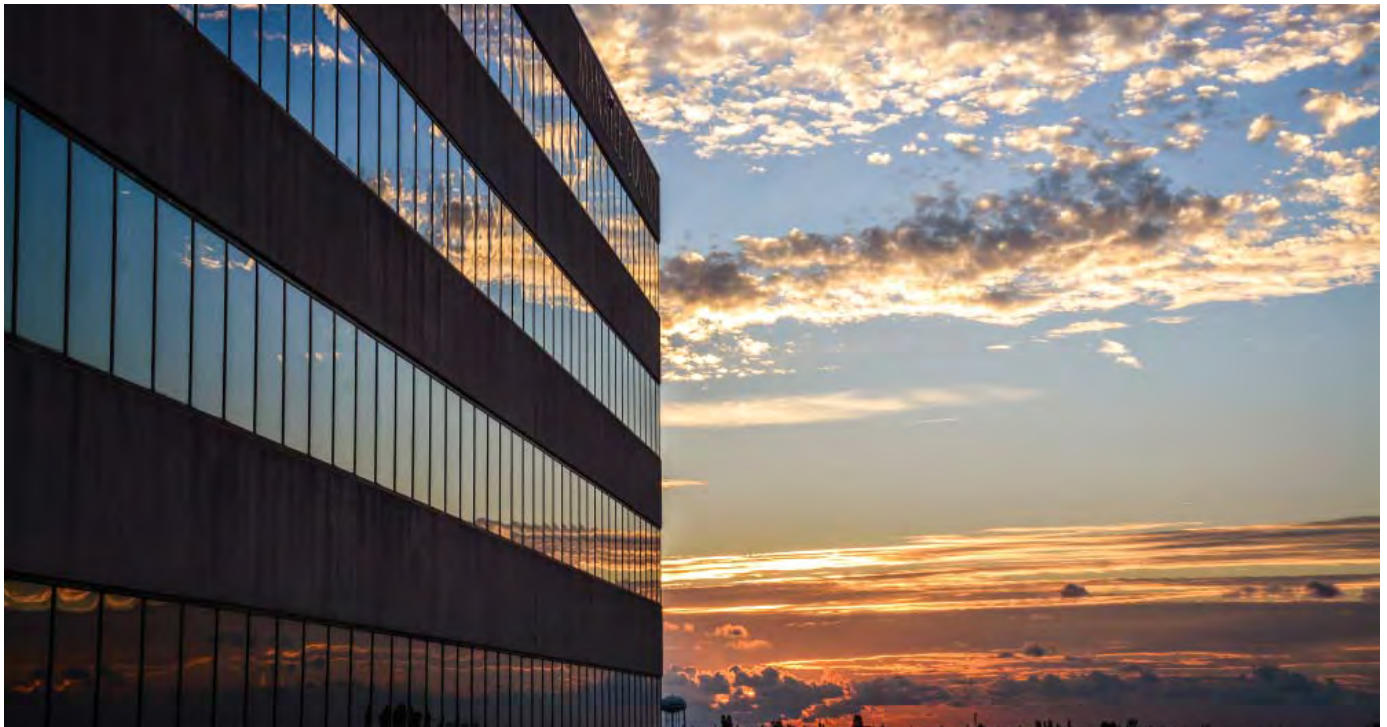
Supplemental  
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## *Principal Employers*

Employer	# Employees	Rank	% of Total County Employment
Manatee County School Board	5,695	1	3.36%
Manatee County Government	1,858	2	1.09%
Beall's, Inc.	1,732	3	1.02%
Manatee Memorial Hospital	1,200	4	0.71%
Manatee County Sheriff's Department	1,180	5	0.70%
Tropicana Products, Inc.	1,000	6	0.59%
Publix	994	7	0.59%
Blake Medical Center	849	8	0.50%
IMG Academies	700	9	0.41%
Feld Entertainment	600	10	0.35%

<b>Total number of individuals employed within Manatee County</b>	<b>169,711</b>
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Source: 2017 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 FY19 is provided below:

	<u><i>FY2019 Adopted</i></u>
Ad Valorem MSTU	\$14,833,946
Permits and Licenses	3,463,000
Charges for Services	1,460,000
Fines and Forfeitures	1,087,000
Interest Income	180,000
Miscellaneous	49,000
<b>Total Revenue</b>	<b>\$21,072,946</b>
Cash Carry Over	10,889,178
<b>Total Funds Available</b>	<b>\$31,962,124</b>

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.

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A complete list of Unincorporated Municipal Services Taxing Unit expenditures adopted for FY19 is provided below:

<u><i>Operating Cost Centers</i></u>	<u><i>FY2019 Adopted</i></u>
<i><b>Building &amp; Development Services</b></i>	
Planning and Development	\$2,748,068
Code Enforcement	2,501,171
<i><b>Public Works</b></i>	
Project Management	\$1,882,800
Traffic Management	1,159,981
Infrastructure Engineering	121,201
<i><b>Neighborhood Services</b></i>	
Neighborhood Development	\$823,948
Hardship Assessment Assistance	\$1,000
<i><b>Redevelopment and Economic Opportunity</b></i>	
Redevelopment	\$48,127
Economic Development	1,523,821
Community Development	611
<i><b>Other Departments</b></i>	
Tax Collector Commission	\$344,675
Property Appraiser	160,013
MSTU General County	1,358,077
<i><b>Transfers</b></i>	
Local Road Maintenance	4,838,386
General Fund	1,571,806
Impact Fee	400,000
Building Department	130,955
Revenue Improvement Bonds, 2016	1,578,687
Port TIF	13,233
Southwest TIF	392,744
<i><b>Reserves</b></i>	
Reserve for Contingency	\$958,000
Reserve for Salary Adjustments	435,578
Reserve for Cash Balance	8,969,242
<b>Total Expenditures</b>	<b>\$31,962,124</b>

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 FY19 budget has been prepared to comply with all constitutional and statutory provisions and Florida law concerning taxation of municipal and unincorporated areas of the county.

## *Public Utilities System*

The Public Utilities System consists of:

- The combined Water and Sewer system 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
- 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, included provides a consolidated overview showing the total annual operating budget for the Public Utilities.



## ***Fund 401 Water & Sewer Operating***

<b>Department</b>	<b>Section</b>	<b>FY19 Adopted</b>
Utilities	Customer Service	\$ 2,903,991
Utilities	Accounts Receivable	2,287,166
Utilities	Meter Section	4,185,543
Information Services	LIS Mapping	371,847
Public Works	Engineering	1,180,338
Property Management	Survey	158,009
Utilities	Utility Locations	922,972
Public Works	Infrastructure Inspections	292,527
Public Works	Utility Records	758,618
Utilities	Administration	18,781,571
Utilities	Water Treatment & Laboratory	11,108,378
Natural Resources	Watershed Management	1,228,437
Utilities	Water Transmission	4,568,997
Utilities	Water System Maintenance	1,135,236
Utilities	Reclaimed Services	2,212,680
Utilities	SW Sewer Plant	5,547,948
Utilities	SE Sewer Plant	3,733,819
Utilities	North Sewer Plant	2,631,497
Utilities	Sludge Dryer	982,070
Utilities	WW Laboratory	1,523,701
Utilities	WW Lift Stations	9,877,435
Utilities	WW Collections	5,626,115
Utilities	WW Industrial Compliance	697,401
Utilities	In-House Overhead	1,860
Utilities	Water Conservation	648,017
Utilities	Water/Sewer Warehouse	112,111
Neighborhood Services	Water Conservation	388,757
<b>Total Water &amp; Sewer Operating Fund</b>		<b>\$83,867,041</b>



### ***Fund 460 Stormwater Management***

<b>Department</b>	<b>Section</b>	<b>FY19 Adopted</b>
Natural Resources	Water Quality	607,950
Public Works	Operations	4,174,180
Public Works	Management	1,084,828
Public Works	Maint. Projects	250,000
<b>Total Stormwater Management Fund</b>		<b>\$ 6,116,958</b>

### ***Fund 480 Solid Waste***

<b>Department</b>	<b>Section</b>	<b>FY19 Adopted</b>
Utilities	Customer Service	\$26,094,267
Utilities	Scale House	435,629
Utilities	Overhead	717
Utilities	Landfill Operations	10,229,703
Utilities	Solid Waste Enforcement	581,990
Utilities	Recycling Operations	1,239,215
Utilities	Erie Road Closure	59,000
Utilities	Lena Road Closure	50,000
<b>Total Solid Waste Fund</b>		<b>\$38,690,521</b>

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**Glossary**

### **Accrual Basis**

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

### **Adjusted Taxable Value**

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

### **Ad Valorem**

See property taxes.

### **Aggregate Millage Rate**

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

### **Annual Budget**

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

### **Appropriation**

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

### **Appraised Valuation**

See assessed valuation.

### **Article V Costs**

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

### **Assessed Valuation**

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

### **Base Decision Unit**

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

### **Beginning Cash Balance**

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

### **Beginning Fund Balance**

The ending fund balance of the previous period. (See ending fund balance definition)

### **Biennial Budget Process**

A two-year budget process in which two separate twelve-month budgets are prepared and approved by the Board of County Commissioners in odd-numbered years. The first year of the biennial budget is adopted as required by state statute. At the same time, the Board of County Commissioners also approve a planned budget for the second year. During the first year, the planned budget is reviewed by staff and the Board during the budget update process. This review allows the county to make the necessary adjustments to revenues and expenditures in order to accommodate needs that have arisen since the planned budget was prepared. The Board then adopts the second year budget according to procedures outlined by state statute.

### **Bond**

A certificate of debt issued by an entity guaranteeing payment of the original investment plus interest by a specified future date.

### **Budgeted Cash Carryover**

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

### **Budget Document**

The instrument used to present the comprehensive financial program approved by the governing body upon the completion of the two public hearings required by statute. Includes proposed expenditures and the means of financing them as well as information as to past years revenues and expenditures, and narrative descriptions of programs and policies. For actual budget control and compliance, a more detailed line-item report is used.

### **Budget Programs**

Within county departments, clearly defined resources are applied toward providing related services to achieve a specific public purpose or goal.

### **Capital Budget**

The financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the five year Capital Improvement Plan (CIP), and any anticipated unspent budget appropriation balances from the previous fiscal year. It is adopted by the Board of County Commissioners as a part of the annual county budget.

### **Capital Expenditures**

Expenditures which result in the acquisition of, or addition to fixed assets, usually equipment or facilities costing in excess of \$1,000, also called capital outlay or capital equipment.

### **Capital Improvement Plan (CIP)**

Manatee County's financial plan of approved capital projects with their schedules and costs over a five-year period. The CIP is designed to meet county infrastructure needs in a responsive and efficient manner. It includes projects which are, or will become the property of Manatee County, as well as projects that although not owned by the county, will be part of a joint project agreement.

### **Capital Project**

A non-recurring expenditure of \$50,000 or more for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land.

### **Capitalized**

Term used to classify assets which have a useful life greater than one reporting period.

### **Cash Carryover**

Budget appropriation made to carry forward the projected year-end cash balance for the next year's appropriations. Manatee County uses cash carryover primarily for reserve for cash balance, with smaller proportions being used for non-recurring expenditures.

### **Charges for Services**

Revenue derived from charges for current services. They include all revenue related to services performed whether received from private individuals or other governmental units.

### **Comprehensive Annual Financial Report (CAFR)**

This report is a countywide financial report which includes financial statements for all funds and account groups of governmental operations that are controlled by or dependent upon the county, as determined on the basis of budgetary oversight, taxing authority, or the county's obligation to fund any deficits that may occur.

### **Committed Reserves**

The total amount of reserves budgeted in a fund that is committed or allocated for specific purposes.

### **Contingency Funds**

Monies set aside, consistent with statutory authority, which subsequently can be appropriated to meet unexpected needs.

### **Continuation Budget**

A level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. A continuation level budget does not necessarily provide funding for growth in demand of services.

### **Continuation Unit**

A decision unit which builds on the preceding unit up to a continuation level which outlines the current operations of the program.

### **Cost Center**

A segregated set of expenditure accounts within a fund, separated for the purpose of identifying specific resources that will be applied toward a set of tasks.

### **Debt Service**

Payment of interest and principal on an obligation resulting from the issuance of bonds.

### **Decision Unit**

Groups of inputs which make a measurable contribution to the achievement of an established department purpose – a purpose often dictated by law and/or defined by objectives and measured by service levels or units of output. Decision units are segregated by funding source. Decision units are used to build departmental budgets. They are ordered in a hierarchical format beginning with the base decision unit followed by continuation units and finally by desired units.



**Deficit**

The excess of expenditures over revenues.

**Department**

Manatee County's organizational structure groups programs or divisions into departments by functional similarities. Departments report to the County Administrator (see organization chart).

**Dependent Special District**

A special district, whose governing body or whose budget is established by the governing body of the county to which it is dependent, i.e., Municipal Service Benefit Unit (MSBU), Municipal Service Taxing Unit (MSTU).

**Depreciation**

Process of allocating the cost of a capital asset to the periods during which the asset will be used.

**Desired Decision Unit**

The cost and resources needed to fund a new or increased level of service in a program.

**Division**

Units of government which provide services directly to the public and other agencies. Divisions are organized within departments by functional similarity (see organization chart).

**Encumbrances**

Commitments or contracts for goods or services which have not yet been received or performed.

**Ending Fund Balance**

Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending funding balance. In financial statements the total year ending fund balance for each fund as shown in the audited financial statements. This includes cash and non-cash items.

**Ending Cash Balance**

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

**Enterprise Fund**

Fund which pays for its cost of operations from user fees and does not generally receive property tax or general revenue support. County enterprise funds include public utilities, landfill, golf course, civic center, Port Authority, stormwater utilities, and mass transit.

### **Exempt, Exemption, Non-Exempt**

Amounts determined by state law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A 1980 amendment to the Florida constitution sets the first exemptions for homesteads at \$25,000. An additional \$25,000 exemption was added in 2008 to apply for values between \$50,000 - \$75,000 and does not include a benefit on school tax. That means that a homeowner with property assessed at \$100,000 would have to pay taxes on \$50,000 of the assessment. Eligible homeowners must apply for the exemptions by March 1 of the first year of residence; thereafter renewal is automatic. Other exemptions apply to agricultural land and property owned by widows, the blind, the permanently and totally disabled people, seniors who meet certain income criteria, and disabled veterans.

### **Expenditure**

Decrease in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlay.

### **Fines and Forfeitures Revenues**

Includes revenues received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from sale of contraband property seized by law enforcement agencies.

### **Fiscal Year**

A twelve-month period (October 1 through September 30) at the beginning of which the county implements a new budget based on expected revenues and expenditures, and at the end of which the county determines its financial position and the results of its operations.

### **Fixed Assets**

Accounting classification of assets such as property, plant, and equipment which are capitalized.

### **Full-Time Equivalent (FTE)**

One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

### **Fund**

A self-balancing set of accounts designated and accounted for separately for the purpose of restricting specific revenues that are then spent for specific activities (see explanation of financial structure).

### **Fund Balance**

The amount available within a fund at the close of a fiscal period which can be carried over as a non-recurring revenue for the upcoming fiscal period.

### **Funded Positions**

The number of authorized positions for which funding is included in a given fiscal year's budget.

### **Funding Sources**

The type or origination of funds to finance recurring or non-recurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits, and grants and non-revenues such as fund balance and interfund transfers.

### **Impact Fees**

Impact fees are a fee that is imposed by the County on new or proposed development projects to pay for all or a portion of the costs of providing public services to the new development. Impact fees are a charge on new development to help fund and pay for the construction or needed expansion of offsite capital improvements. These fees are implemented to help reduce the economic burden on the County associated with population growth within the area.

### **Infrastructure**

Major capital assets and facilities that serve a long-term purpose such as roads, bridges, drainage systems, and water and sewer systems.

### **Infrastructure Sales Tax (IST)**

The levy and collection of a one half-cent sales surtax collected by the Florida Department of Revenue and distributed to the County and the municipalities within the boundaries of the County, used to finance, plan, and construct infrastructure (as defined in Section 212.055(2), Florida Statutes), and limited to the following types of projects and equipment: roadways, sidewalks, intersections, street lights, infrastructure for law enforcement, emergency response, libraries, parks, waterways, public buildings and stormwater.

### **Interfund Transfers**

Transfers of cash between funds without requirement for repayment.

### **Intergovernmental Revenues**

Revenues received from other governments including federal, state, and other local governmental entities.

### **Internal Service Fund**

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies, on a cost-reimbursement basis.

### **Level of Service**

Units of activity produced or provided by a program for a fiscal period with the resources available.

### **Licenses and Permits Revenue**

Fees levied by the county for providing corporations or individuals the right to engage in a business, occupation, or other lawful activity.

### **Line Items**

Also referred to as object codes, are a term used to classify expenditures as to the type of good or service obtained, e.g. contractual services, telephone expenses, office supplies.

### **Mandate**

Requirement imposed by a legal act of the federal, state, or local government.

### **Millage Rate**

The amount of tax levied for each \$1,000 of taxable valuation: one (1) mill equals \$1.00 of tax for each \$1,000 of taxable value.

### **Minimum Service Level (MSL)**

Base outputs which are either legally mandated and/or considered to be the most important set of outputs of an organization. The minimum service level corresponds directly to the purpose or mission of the organization. MSL is the effort, expressed in terms of service and cost, below which it is not realistic or feasible to operate.

### **Modified Accrual**

A governmental fund-type measurement focus whereby revenues and other financial resources are recognized when they become susceptible to accrual, i.e. when they become both measurable and available to finance expenditures of the current period. Available revenues mean collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred.

### **Net Budget**

Represents the net new appropriations for expenditure in the coming year. To obtain this figure, cash balances, non-expendable trust funds, internal services and internal transfers (which otherwise would be double counted), and prior year project budgets (usually for capital projects) carried forward are subtracted from the gross budget amount.

### **Non-Departmental**

Expenditure/expense items of a particular fund which do not relate directly to the operating costs of a county department.

### **New Construction**

The value of improved property added to the tax roll within a jurisdiction during the tax year.

### **Operating Budget**

The budget including appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day to day operations (e.g., salaries and related benefits, operating supplies, contractual and maintenance services, professional services, and operating equipment). The operating budget does not include debt service payments (principle and interest), budgeted reserves, transfers between funds, and the capital projects program budget. It does include the internal service funds.

### **Operating Capital**

Any items of equipment which cost \$1,000 or more. These items are budgeted and purchased in the department's operating budget.

### **Operating Expenditures**

Expenditures directly related to service activities which are not for personnel costs or capital outlay costs.

### **Personal Expenditures (Personnel Costs)**

Expenditures for county employees including regular wages, overtime, contributions to the state retirement system, Social Security, health and worker's compensation insurance premiums, and unemployment compensation costs.

### **Program**

A program consists of clearly defined resources applied toward achieving a specific public goal.

### **Property (Ad Valorem) Taxes**

A revenue which is collected on the basis of a tax rate applied to the taxable valuation of real property.

### **Proposed Budget**

The budget submitted by the County Administrator to the Board of County Commissioners within 15 days after the certification of the ad valorem tax roll by the Property Appraiser.

### **Proposed Millage**

The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty days after a county's tax roll is certified by the state Department of Revenue and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

### **Proprietary Fund**

A set of segregated revenue and expenditure accounts, set up for the purpose of showing net income, financial position, and changes in financial position. Enterprise funds and internal service funds are proprietary funds.

### **Recapture Rule**

Requires property appraisers to increase the prior year's assessed value of a homestead property by the lower of three percent or the Consumer Price Index on all property where the assessed value is lower than the just or market value.

### **Replacement Equipment**

Equipment requested by a department for replacing like or similar equipment to be retired because of unserviceability.

### **Reserve**

An account used to set aside and earmark monies for future use. Monies must be appropriated from the reserve account to an expenditure account for a specific purpose before they can be spent.

### **Restricted or Reserved Fund Balance**

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

### **Retained Earnings**

An equity account reflecting the accumulated earnings of an enterprise fund, internal service or similar trust fund.

### **Revenue**

Funds which are received by the county from external services, or income including taxes, fees, charges, special assessments, grants, and other funds collected and received by the county to support the services provided.

### **Revenue Bonds**

Bonds which are secured by a pledge of revenues generated by the operation of the system for which the bonds were issued. The bonds do not constitute a charge against the general credit or taxing power of the government.

### **Rolled Back Millage Rate**

The tax rate for a new fiscal year that would generate the same tax dollars as in the preceding fiscal year, based on the new tax roll for adjusted taxable value exclusive of new construction.

### **Save Our Homes**

Amendment to the Florida Constitution that limits increases in taxable value on homestead property to the Consumer Price Index (CPI), up to 3%. Recapture occurs when the CPI increase causes the capped taxable values to increase as market values are declining.

### **Special Assessment**

A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

### **Special Revenue Bonds**

Bonds that are not considered general obligations of the government, but are to be repaid through specific government resources.

### **Special Revenue Fund**

A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

### **Surplus**

The excess of revenues over expenditures.

### **Tax Base**

The total property valuations on which each taxing authority levies its tax rates.

### **Tax Increment Fund**

Means of financing activities from the anticipated incremental increase in tax revenues resulting from the redevelopment of an area.

### **Tax Roll**

The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 each year.

### **Tax Year**

The calendar year for which property assessments have been developed upon which the millage will be levied. Fiscal Year 2012 will be funded with ad valorem tax revenues resulting from the millage rate applied to property values as they were assessed on January 1, 2011, for tax year 2011.

### **Taxable Value**

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

### **Taxes**

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



### **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 (UMSTU)**

Unincorporated areas within Manatee County are within the Unincorporated Municipal Services Taxing Unit. Residents of the district are assessed a millage rate by the county to provide services which would be provided by a municipality if the areas were incorporated.

### **Unrestricted or Unreserved Fund Balance**

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

### **Voted Millage**

Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.

### **Zero-Base Budgeting (ZBB)**

Method of detailed budget analysis and justification. ZBB starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.





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### **County Administration**

Ed Hunzeker, **County Administrator**  
Dan Schlandt, **Deputy County Administrator**  
Cheri Coryea, **Deputy County Administrator**  
John Osbourne, **Infrastructure Strategic Planning Official**  
Mitchell Palmer, **County Attorney**

### **Constitutional Officers**

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

### **Department Directors**

John R. Barnott, **Building and Development Services**  
Elliott J. Falcione, **Convention and Visitors Bureau**  
Jan Brewer, **Financial Management**  
Rodney Barnes, **Human Resources**  
Paul Alexander, **Information Technology**  
Ava Ehde, **Neighborhood Services**  
Charles A. Hunsicker, **Parks and Natural Resources**  
Charles H. Bishop, **Property Management**  
Robert Smith, **Public Safety**  
Chad Butzow, **Public Works**  
Geri Lopez, **Redevelopment and Economic Opportunity**  
Mike Gore, **Utilities**

