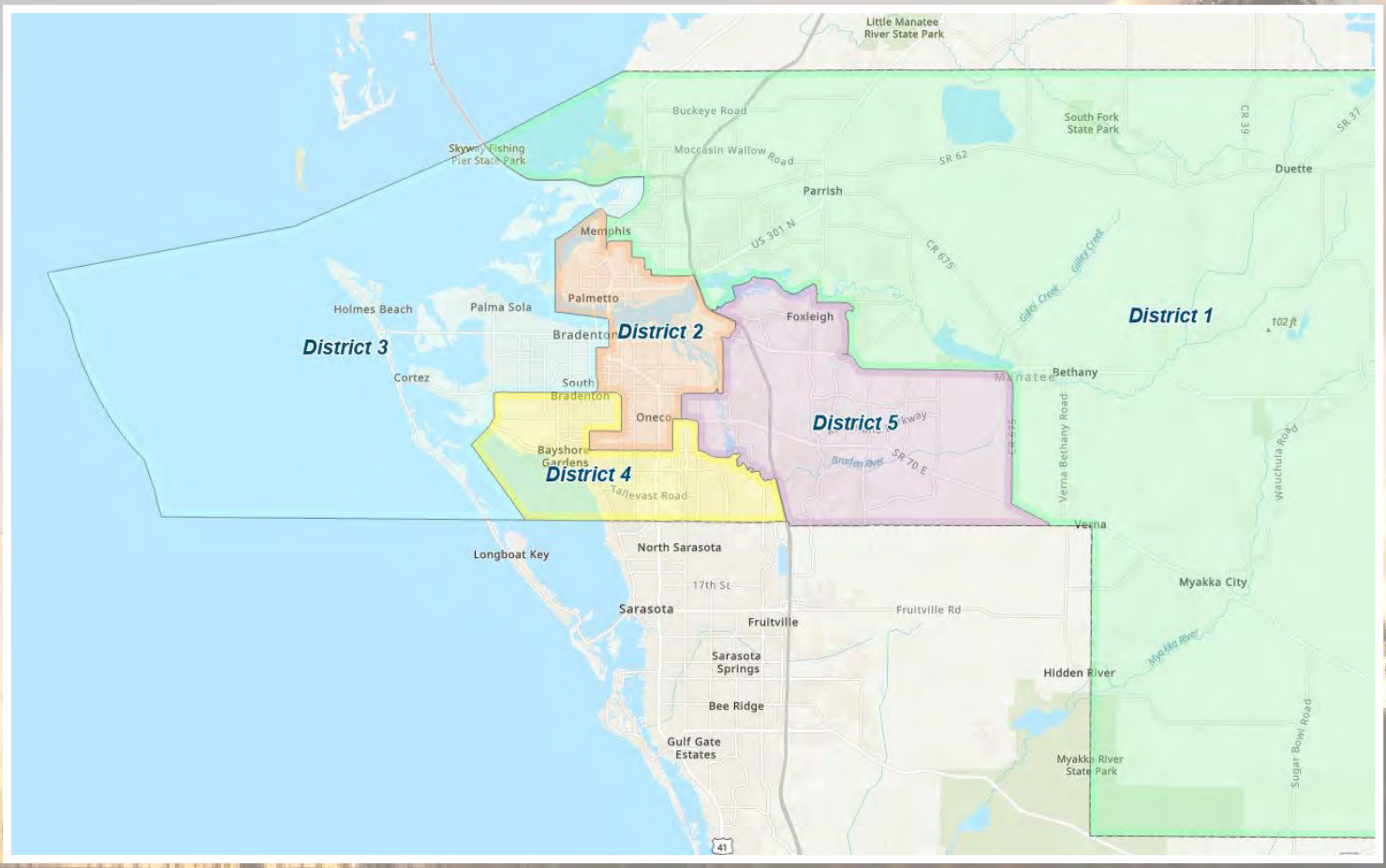

Manatee County
FLORIDA
Manatee County, Florida
Fiscal Year 2023 Adopted Budget


Manatee
County
FLORIDA

Board of County Commissioners

County Districts



Manatee County FLORIDA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Awards

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Manatee County, Florida for its annual budget for the fiscal year beginning October 1, 2022. 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. Manatee County was also awarded the Triple Crown Medallion recognizing our government's commitment to producing annual reports that evidence the spirit of full disclosure and transparency. This Triple Crown Medallion recognizes that Manatee County received all three GFOA awards: the Certificate of Achievement for Excellence in Financial Reporting Award, the Distinguished Budget Presentation Award and the Popular Annual Financial Reporting Award.

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 to GFOA to determine its eligibility for another award.

Prepared by the
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Manatee County
Florida

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morrill

Executive Director


perception
perception



Table of Contents

Manatee County FLORIDA

Table of Contents

BOARD OF COUNTY COMMISSIONERS 3
Board of County Commissioners 3

AWARDS 5
Awards 5

INTRODUCTION 17
Overview 18
Overview of Budget Development 18
Guide to Understanding the Budget Document 18
FY23 Budget Calendar Recap 20
Geography and Demographics 21
County Economy 22
Board of County Commissioners 22
Role of the County Administrator 22
Other Boards Commissioners Serve On 23
Constitutional Officers 23
Other Elected Officials 23
Other Government Agencies 23
Other Impacts to Budget 23

STRATEGIC PLAN/GOALS 25
Strategic Plan/Goals 26
Strategic Planning Cycle 27
5 Steps to a Result Based Strategic Framework 27
Results First Initiatives 28
Results First Initiatives by Department 30

PERFORMANCE MEASURES 41
Administration 42
Community & Veterans Services 42
Convention and Visitors Bureau 42
Development Services 43
Financial Services 43
Human Resources 43
Information Technology 43
Parks & Natural Resources 44
Property Management 45
Public Safety 46
Public Works 47
Utilities 47

PRIORITIES AND ISSUES 49
Administration 50
Community & Veterans Services 50
Convention and Visitors Bureau 50
Development Services 50
Financial Management 50

Human Resources 50
Parks & Natural Resources 51
Property Management 51
Public Safety 51
Public Works 51
Utilities 51

BUDGET IN BRIEF 53
Board of County Commissioners 54
Countywide Organizational Structure Chart 55
Introduction 56
Budget Development 58
Budget Cycle Process 59
General Fund Summary 60
General Fund Revenues 60
General Fund Expenditures 61
General Fund Reserves 62
Revenues 63
Expenditures 63
Trends and Financial Factors 64
Where Does Your Tax Dollar Go? 65
Tax Bill 65
Capital Improvement Plan 66
Debt Service 68
Summary of Outstanding Debt FY23 68
Summary of Debt Service for FY23 68
Manatee at a Glance 69

BUDGET MESSAGE 71
June 8, 2022 72
July 7, 2022 104
September 2, 2022 106
September 9, 2022 108

CHARTS AND GRAPHS 111
Taxable Property Values 112
Property Tax Rates 113
Other Millages 113
Value of One Mill 114
Millage Summary 114
Property Values with Construction 115
Property Values with Population 115
Countywide Millage Levies 116
Homeowner Comparison of Taxes 117
Six County Comparison of Taxes 117
Revenue by Source 118
Appropriation by Major Category 119
Appropriation by Function 120

Summary of Major Revenues and Expenditures 121
Summary of Appropriation by Department/Agency/Program 122
Historical Summary 123
Ad Valorem Taxes 123
State Revenue Sharing 124
State Shared Sales Tax 125
Constitutional Gas Tax 126
Local Option Gas Tax 127
Planning Fees 128
Building and Inspection Fees/Charges 129
Solid Waste Fees/Charges 130
Local Option Tourist Development Tax 131
Employees Per 1,000 Residents 132
Summary of Budgeted Positions 133
Adopted Budget Summary 134

ACCOMPLISHMENTS, GOALS & STRATEGIES 137
Introduction 138
Annual Report 2021 139

COUNTY ADMINISTRATION 179
County Administration/Board of County Commissioners 183
Information Outreach 184
Records Management 185
Economic Development/Redevelopment 186
Grants - County Administration 188

CONSTITUTIONAL OFFICERS 191
Clerk of Circuit Court 192
Property Appraiser 192
Sheriff 192
Supervisor of Elections 192
Tax Collector 192

COUNTY ATTORNEY 195
Legal Representation 198
Risk Management 199

COUNTY DEPARTMENTS 201
Community & Veterans Services 202
Neighborhood Connections 204
County Probation 206

Veterans Services 207
Library Services 208
Human Services/Community Services 210
Community Development 211
Grants - Community & Veterans Services 212
Convention and Visitors Bureau 214
Tourist Development 216
Convention Center/Crosley Operations 217
Premier Sports Campus 218
Development Services 219
Building 221
Planning and Zoning 223
Comprehensive Planning 225
Administration Business Services 227
Code Enhancement 228
Financial Management 229
Management and Budget 231
Procurement 232
Human Resources 233
Human Resources Services 235
Employee Health Benefits 237
Information Technology 238
Operations and Administration 241
ent Services and Automated Systems Maintenance (ASM) 242
Applications and Development/Project Management 243
Geographic Information System (GIS) 244
Telecommunications, Infrastructure and Data Center 245
Radio Communications 246
Parks and Natural Resources 248
Natural Resources 251
Environmental Protection and Mining Regulation 252
Recreation Programs 254
Agriculture and Extension Service 255
Programming, Education and Volunteer 256
Ecological and Marine Resources 258
Environmental Lands 260
Grants - Parks and Natural Resources 262
Property Management 263
Building Management 266
Property Acquisition 267

Construction Services 268
Survey 269
Replacement and Renewal Projects 270
Copy Center 271
Grounds Maintenance 272
Premier Sports Campus 273
Public Safety 274
Animal Services 277
Emergency Communications Center 278
Emergency Medical Services (EMS) 280
Emergency Management 281
Beach Patrol 282
Code Enforcement - Public Safety 283
Grants - Public Safety 284
Public Works 286
Field Operations 289
Project Management 290
Traffic Management 292
Infrastructure Engineering 293
Fleet Services 294
Stormwater Management and Operations 295
Transit and Paratransit 297
Utilities 299
Potable Water System 301
Wastewater System 303
Solid Waste 304
Utilities Business Operations 306

OTHER COUNTY FUNDED PROGRAMS/AGENCIES 309
Economic Development 310
General Government 311
Human Services 312
Non-Profit Agencies - Adults 312
Non-Profit Agencies - Youth 313
Human Services - Public Safety 314
Judicial Programs 315
Miscellaneous Programs 316
Other Community Services 317
Port Authority 318

CAPITAL IMPROVEMENT PLAN 321
Introduction 322
Summary Information for FY23-27 CIP Projects 323
Countywide Sources and Uses 323
Sources of Funds 324
Uses of Funds 324
Infrastructure Sales Tax Introduction 325

FY23-27 Infrastructure Sales Tax Projects 326
FY23 Adopted Infrastructure Sales Tax Projects 326
FY23 Capital Improvement Projects By Category 327
Governmental 328
Enterprise 328
Operational Impacts of FY23-27 CIP 330
General Government 330
Parks and Natural Resources 330
Potable Water, Wastewater, and Stormwater 330
Solid Waste 330
Transportation 330
General Fund/Special Revenue Funds 331
Enterprise Funds 332
Prior Year and Continuing Unencumbered Grant and Project Balances 333

TRANSFERS 335
Transfers Policy 336
Transfers to Capital Projects Funds 336
Transfers to Debt Service Fund 337
Transfer from Special Revenue Funds to Other Funds 337
Other Transfers 338
Transfers to Other Government Agencies 338

RESERVES 341
Reserves Policy 342
Reserves and Cash Balance 344
Types of Reserves 345
Reserve Matrix 346

DEBT SERVICE 349
Debt Summary 350
Debt Service 351
Ratio to Assessed Values & General Bonded Dept Per Capita 352
Summary of Outstanding Debt as Adopted 353
Summary of Outstanding Debt by Category 354
Summary of Debt Service for FY23 356
Fiscal Year 2023 Summary of Principal & Interest Payments 357
Outstanding Debt & Annual Debt Service - Countywide 358
General Government Debt 359
Public Utilities System Debt 360
Port Authority Debt 361
Schedule of Future Debt Service Payments 362
Schedule of Debt Service Requirements 364
General Government Debt 364
Public Utilities 365
Port Authority 366

Rating Agency Analysis 367
Bond Ratings Rank Scale 368

BUDGET BY FUND 371
Fund Balance Policy 372
Expenditures Matrix by Fund & Department 374
Comparison of Budgeted Expenditures by Fund 378
General Fund (Including 14th Street and South County CRA Funds and Supervisor of Elections) 379
911 Enhancement Fee Fund 383
Affordable Housing Subsidy Fund 384
Assessment Project Funds 385
Automated Systems Maintenance Fund 386
Beach Erosion Control Tourist Tax & Capital Projects Fund 387
Building Capital Projects Funds 388
Building Department Fund 389
Children's Services Tax Fund 390
Communications Fund 391
Convention Center Fund 392
Court Technology Fee Fund 393
Debt Service Funds 394
Environmental Lands Fund 395
Fleet & Fuel Services Funds 396
Florida Boating Improvement Program Fund 397
Gas Tax Capital Projects Funds 398
Gas Tax Road Maintenance Funds 399
Green Bridge Demolition Fund 400
Health Self Insurance Fund 401
Highway Capital Projects Funds 402
Impact Fee Administration Fund 404
Infrastructure Sales Tax Operating & Capital Projects Funds 405
Law Enforcement Impact Fee Funds 407
Library Capital Projects Fund 408
Library Funds 409
Library Impact Fee Fund 410
Metropolitan Planning Organization (MPO) Fund 411
Miscellaneous Funds (Less Than $100,000) 412
Miscellaneous Grants Fund 413
Palm Aire Landscape MSTU Fund 414
Parks & Recreation Capital Projects Fund 415
Parks & Recreation Fund 416
Parks Impact Fee Funds and Capital Projects Funds 418
Phosphate Severance Tax Fund 419
Port Authority & Debt Service 420
Port TIF Fund 421
Public Safety Impact Fee & Capital Projects Funds 422

Radio Fund 423
Roads Impact Fee Project Funds 424
Self Insurance Fund 426
Solid Waste Capital Projects Fund 427
Solid Waste Operating & Debt Service Funds 428
Special Law Enforcement Trust Funds 429
Stormwater Operating & Capital Improvement Funds 430
Street Lighting Districts Funds 432
SW TIF Operating and Capital Projects Funds 434
Tourist Development Tax Fund 436
Transit Operating & Capital Funds 438
Transportation Trust Fund 439
Tree Trust Fund 441
Unincorporated Municipal Services Taxing Unit Fund (UMSTU) 442
Utilities Capital Projects Funds 444
Utilities Maintenance Projects Fund 445
Water & Sewer Operating & Debt Service Funds 446

FINANCIAL STRUCTURE AND POLICIES 449
Financial Structure 450
The Government Entity 450
Governmental Accounting 450
Budgetary Basis Data 455
Net Budget 457
Financial Policies 458
Section I - Budget Implementation and Administration Policy 458
Section II - County Administrator Guidelines 460
Section III - Administration of the Five-Year Capital Improvement Plan 462
Section IV - Debt Policy 465
Section V - Investment Policies 465
Section VI - Fund Balance Policy 476
Section VII - Reserve Policy from Resolution R-10-098 477

SUPPLEMENTAL INFORMATION 483
Statistical Information 484
Demographic Statistics 485
Principal Property Taxpayers 485
Principal Employers 486
Unincorporated Municipal Services Taxing Unit 486
Public Utilities System 488
Water & Sewer Operating 489
Stormwater Management 490
Solid Waste 490

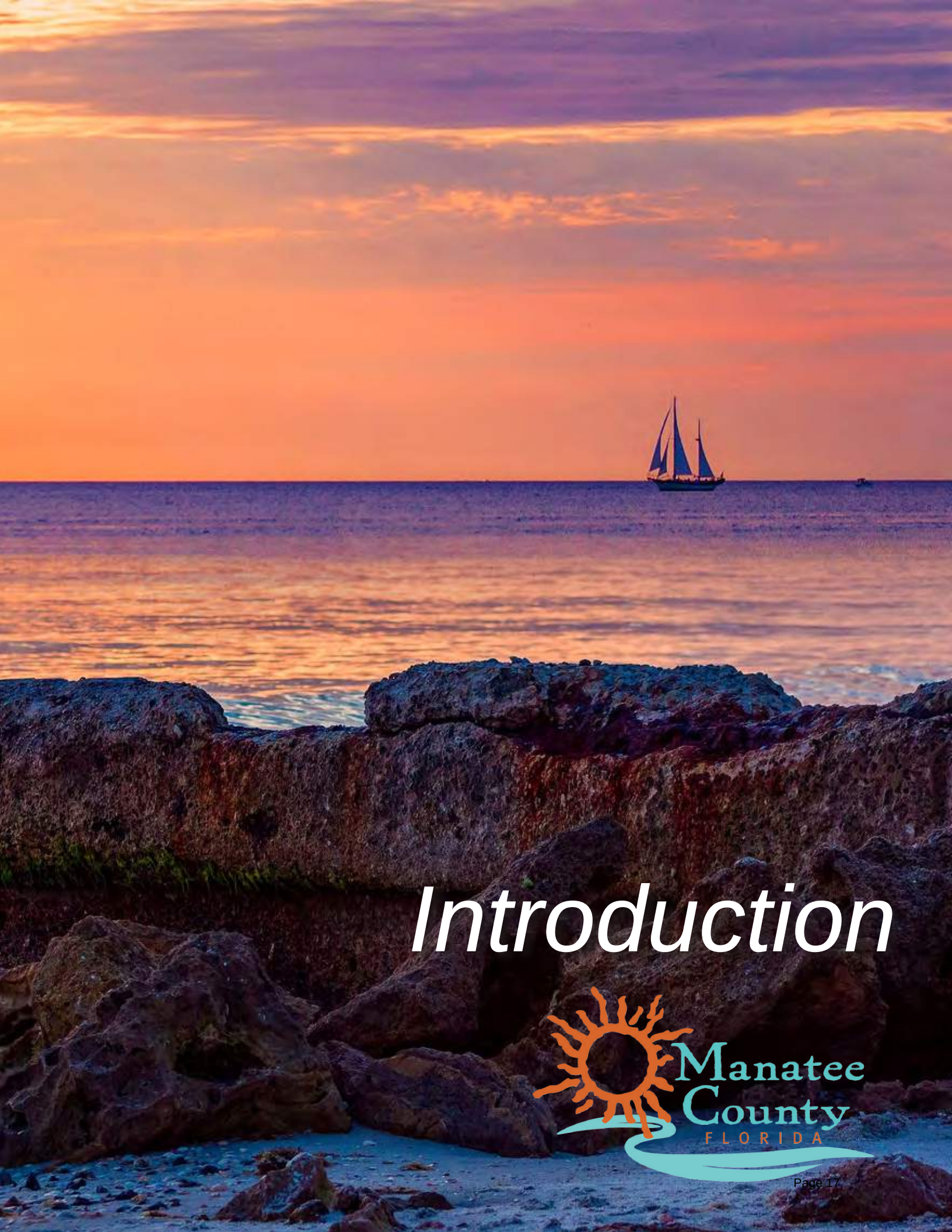
ACRONYMS 493
Acronyms 494

GLOSSARY 497
Glossary 498

INDEX 507
Index 508

MANATEE COUNTY GOVERNMENT 516





Introduction

Manatee County FLORIDA

Introduction

Overview

Provided in this document is the Manatee County FY23 Adopted Budget. The adopted budget for FY23 is balanced in the net amount of $1,072,419,585, and a gross budget total of $2,358,762,650. This includes a county-wide property tax rate of 6.2326 mills (no voted debt service millage).

The net budget amount represents new appropriations for expenditures in FY23 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 134.

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 Chief Financial Officer finalized the adopted budget with property tax proceeds based on estimated taxable values, which were submitted to the Board of County Commissioners on June 8th.

During the month of June, public work sessions were conducted with the Commission, staff, and interested citizens. On July 28th, the proposed budget was updated to reflect tax proceeds from the certified taxable values and submitted to the Board. On September 7th and September 13th, 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 13, 2022, the budget was adopted by the Board of County Commissioners.

Guide to Understanding the Budget Document

This budget document is intended to provide concise and understandable information about the Manatee County budget for FY23 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 2022 is designated as FY23 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 FY21 audited actuals, FY22 adopted and FY23 adopted budget totals. Revenue amounts for the FY23 adopted budget are estimates based on Department of Revenue estimates or internal analysis.

Pages 111 - 134 present charts and graphs providing overview and summary information about the county's planned tax rate, revenues, and expenditures for FY23.

Pages 179 - 306 present information about county programs and expenditures. This section is organized by county department. A departmental summary page is included which provides summary information on operating budgets, positions, and funding sources for each department.

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

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

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

Initially in the process, all decision units are unfunded. Revenues and other sources of funding are evaluated, projections are made, and the amount of funds available is determined. As decision units are reviewed, recommendations are made to begin funding the highest priority units, starting with the base level. The process continues until all funds available are used. In the first year of a new biennial process, the scope of budget and financial information presented to the county commission and the public during budget work sessions includes a review of all decision units. In the second year of the biennial budget, changes to programs may result in newly created or different decision units from those presented in the first year of the process. The changes are introduced as appropriate when revising the allocations for the second year of the budget. In our budget process, departments are required to establish a "base unit" as a minimum level at which a program could continue operations. To this base level, "continuation units" for incremental additions to service levels are added to reach the current service or "continuation level". To augment services or add new service levels, "desired units" of service would be requested. These desired units would be justified according to the extent to which they satisfy one or more of the following criteria:

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

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

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

Individual program budgets in each department are accompanied by a narrative describing the purpose and goals of the program. The columns show the program's appropriations for actual expenditures in FY21, the current adopted fiscal year (FY22) and the next adopted fiscal year (FY23) 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 309 - 318 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 321 - 333
- Transfers, pages 335 - 338
- Reserves, pages 341 - 346
- Debt Service, pages 349 - 368
- Fund Summaries, pages 371 - 447

FY23 Budget Calendar Recap

January - 2022
Analysis and evaluation of rates, salaries, prior year end results. Financial Management alignment of fund beginning balances.

February - March 2022
Review of Department Budget Submittals for FY23. County Administrator initiated meetings with Financial Management Department and Department directors.

March - April 2022
Capital Improvement Plan (CIP) updated for FY23-FY27. Funds were analyzed, funding sources reidentified. All sources and uses were defined within each fund to a balanced budget. County Administrator discussed with Financial Management if major changes were necessary.

June 8, 2022 (9:00 am)
The County Administrator presented the FY23 Recommended Budget to the Board of County Commissioners.

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

June 13, 2022 (9:00 am)
A summary of the Constitutional Officers budget contained in the Recommended Budget was reviewed with the Board of County Commissioners.

June 13, 2022 (1:30 pm)
A summary of the Fund Analyses was reviewed with the Board of County Commissioners.

June 14, 2022
The Capital Improvement Plan for Fiscal Years 2023 - 2027 was presented to the Board of County Commissioners.

June 15, 2022
Utilities Fund Summary, Decision Unit Review and Capital Improvement Plan FY23-27 were presented to the Board of County Commissioners.

July 1, 2022
The Property Appraiser certified the taxable value on or before July 1.

July 15, 2022
The Budget Office provided a Proposed FY23 Budget to the Board Records Office as the receiving office for the Board of County Commissioners.

July 28, 2022 (9:00 am)
Budget Reconciliation - The Board reviewed additional information in response to "Pulled" items, resolved remaining budget issues and set a tentative maximum millage rate to be provided to the Property Appraiser.

August - 2022
The Property Appraiser mailed a Truth in Millage (TRIM) statement to each property owner advising them of the proposed property tax amount, and notifying them of the date, time and place of the first required public hearing on the budget.

September - 2022
On September 7, 2022, the first public hearing was held as announced on the TRIM notice. The second public hearing was announced by placing in the local newspaper, a summary of the budget and a notice of the date, time and place of the second required public hearing. At the second public hearing, September 13, 2022, the millage rate and the final FY23 Budget was adopted.

This document is intended to provide a variety of financial and program information to the typical citizen. Persons interested in more detailed budget or financial information are encouraged to view the line item budget detail at www.mymanatee.org/departments/financial_management.

Geography and Demographics

Located midway along the west coast of Florida, the county's boundaries encompass 740 square miles. The county is bordered on the north by Hillsborough County, on the south by Sarasota County, on the east by Hardee and DeSoto Counties, and on the west by the Gulf of Mexico. There are six incorporated municipalities within Manatee County; Palmetto, Bradenton, Bradenton Beach, Holmes Beach, Anna Maria, and Longboat Key. Bradenton is the largest city in Manatee County with a population of 58,621 and serves as the county seat.

The county's population has grown 24.3 percent from 330,862 in 2012 to 411,209 in 2021, based on estimates from the United States Census Bureau. While the county is known to be one of the best retirement areas in the nation, the median age was 49 in 2021. Median household income is now at $54,500 based on information from U.S. Bureau of Economic Analysis.

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 Publix, Beall's Inc, Manatee Memorial Hospital, Blake Medical Center, Tropicana Products, IMG Academies, and State College of Florida

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

Manatee County has long been an important agricultural center of Florida. Major tomato production facilities, citrus farms, dairies, nurseries, cattle ranches, vegetable farms, and poultry farms are all examples of the thriving agri-business that exists here. Tourism is another major component of the economy. The Gulf Coasts white sand beaches are the leading tourist attractions in the area. There are numerous other attractions such as the Bishop Museum of Science and Nature, 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. Excellent golf courses, boating and fishing opportunities, and other recreational facilities contribute to the enjoyment of our residents and many visitors.

Board of County Commissioners

Manatee County is a political subdivision of the State of Florida guided by an elected seven-member Board of County Commissioners. Through partisan elections, two are elected to represent the entire county as a district and five are elected to represent single-member districts. The Board performs the legislative function by developing policy of the management of Manatee County. The County Administrator, a professional appointed by the Board, and 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 for the Port Authority for Port Manatee. Individual Board members serve on various boards, authorities, and commissions, such as the Tampa Bay Regional Planning Council, Metropolitan Planning Organization, Council of Governments, and Peace River Water District.

Constitutional Officers

In addition to the members of the Board, citizens also elect five constitutional officers: Tax Collector, Property Appraiser, Clerk of the Circuit Court, Sheriff and Supervisor of Elections. The Board funds all or, in some cases, a portion of the operating budgets of these constitutional officers. The constitutional officers maintain separate accounting systems and expanded budget detail information. The Budgets for the Constitutional Officers are included in this document to the extent they are funded by the Board of County Commissioners.

Other Elected Officials

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

Other Government Agencies

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

Other Impacts to Budget

In March 2022, Manatee County implemented a Restructuring Plan to enhance service efficiencies and better serve the community during an ever-changing environment.

Departmental changes due to this restructuring are as follows:

- Building and Development Services Department was rebranded as Development Services
- Neighborhood Services Department was rebranded as the Community and Veterans Services Department
- Dissolution of the Redevelopment and Economic Opportunity Department
    - o The Economic Development and Redevelopment Divisions were moved to County Administration Department
    - o The Community Development Division was moved to the Community and Veterans Services

Divisional changes due to this restructuring are as follows:

- Records Management Division was moved to the County Administration Department
- Impact Fee Administration was moved to the Development Services Department
- Health Care Program was moved to the Public Safety Department





Strategic Plan/Goals

Manatee County FLORIDA

Strategic Plan/Goals

"Values: Accountability, Civility and Ethics"

Manatee County's Strategic Plan presented by the County Administrator reflects a broad vision, strategies, and a series of objectives, designed to engage the citizens, the employees and management to design and shape the future of Manatee County.

In FY23, Manatee County Government continues setting this plan by utilizing the "Results First Approach" which has successfully encouraged staff to think critically about setting goals, desired outcomes, setting milestones and targets with measurable benchmarks with an ultimate "Result". This concept is focused on enhancing communication through all the branches of the organization while focusing on the mission and values of Manatee County.

Results First introduced a strategic planning cycle which sets the framework in every planning session, meeting, and program within the organization. The concept of aligning priorities and analyzing functions will trigger measurable successes and support future targets for improvement beyond current standards. Understanding desired "results" allows the organization to plant the seed for innovation and creativity that will support long term impacts and set the path for resiliency and sustainability. Manatee County's Budget has absorbed the "Results Based Budgeting" vision as it looks forward into FY23.

The most profound element so far about Results First is its effect on people who practice it. Simply put, it builds their energy and enthusiasm and moves their vision of achievement from individual success to the overall success of the County as a whole.

Using the Results First Approach, created a strategic plan that sets a foundation and creates ten Countywide Results First Initiatives. Each department is encouraged to align and measure the impact of their budget based on these initiatives, as noted throughout this section. Performance measures are also aligned with this approach as departments have set measurable benchmarks which have set a scope of their services.

"These goals are established on a two-year biennial cycle basis, which will be re-evaluated and addressed, in the upcoming two-year cycle of the budget."

Strategic Planning Cycle



5 Steps to a Result Based Strategic Framework

1. Incorporate all Stakeholder Input
2. Setting Top Results Priorities
3. Analyzing all Aspects of Organizational Functions
4. Tracking Stages of Results
5. Results First Evaluation Process

Results First Initiatives

Enhanced Communication

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

Expand Innovation

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

Administrative Policy and Procedure Updates

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

Align Department Projects

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

Build Security Culture

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

Five-Year Plan Completion

All 13 departments within the structure of Manatee County Government operate on an annual plan. To provide accurate projects for the needs of service and ensure that the County has the ability to meet the needs of the public it is incumbent upon the departments to conduct, complete and update a five-year plan of operation.

Results First Initiatives

Automation Conversion

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

Adopt Two-Year Balanced Budget

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

Implement Succession Planning Format

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

Land Development Code Amendments

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

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

"The results first initiative was established on a two-year biennial cycle basis, which will be re-evaluated and addressed, in the upcoming two-year cycle of the budget."

Results First Initiatives by Department

County Administration

- •Annual All Things Housing Worksession
- •North County Plan, Southwest District (SWD) Strategic Plan, 5-Year Consolidated Plan (CDBG) - identify projects and prioritize funding to coordinate implementation.
- •Align SWD, Community, and Economic Development funding sources to achieve maximum results in target areas.
- •Collaborate with Financial Management Department for streamlining budget policies and procedures.

Development Services

- •Development Review Application Checklist
- •Flood ordinance update
- •Inspection software enhancement
- •Virtual workplace for staff efficiency

Convention and Visitors Bureau

- Bradenton Area Convention & Visitors Bureau (BACVB) to provide third-party visitor reports to County Commissioners, Tourist Development Council and County Administration bi-annually.
- BACVB to facilitate a minimum of two (2) hospitality industry meetings per year to provide tourism updates and educational programs.
- Tourism-related capital improvement/ development opportunities update to the County Commissioners.
- Premier Sports Campus fee sponsorship Resolution updated and approved by County Commissioners.
- Facility management will attend year 2 of a mass assembly security certification program through International Association of Venue Management.
- •Creation of a 1-year and 5-year strategic plan to optimize all three BACVB managed facilities to promote sales and create awareness of the venue capabilities.

Financial Management

- Annual creation of narrated tutorials on county's financial position and the budget process. Inclusive of Year end results of the Comprehensive Annual Financial Report.
- Several publications such as; Citizens' Budget in Brief, Fiscal Fact Cards, CIP Major Projects highlights.
- Procurement Services videos in Learning Management System (LMS).
- Procurement News Feed publication.
- Enhanced financial reporting status through business intelligence reporting tools such as PowerBI and Cognos Systems.

- Procurement Services continuous updates on SharePoint site with new downloadable templates for all departments.
- Grants Management ERP Module alignment with Administrative manual and standards: countywide.

- New cloud-based budget and budget book software tailored to Manatee County's Budget Structure.
- Alignment of the countywide strategic plan (Results first initiatives) with each county departments budget.

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

- Prebudget Work sessions with the Board to Identify priorities to be the key elements of the budget on both the Operating and Capital Improvement Plan.

- Participating in the millennial program to identify potential qualified candidates in the accounting field to fill base positions and engage them in training of governmental accounting.

- Aging and quarterly reports to assist departments in identifying the stages of each project in the Capital Improvement Plan (CIP).
- Establishment of the CIP Advisory group.

- CIP 5 year plan publication.
- Operating budget features a 5 year projection at the fund level to project trends and mitigate adverse effects at earlier stages.

Human Resources

- Usage of social media for recruitment increasing from 3,000 followers to 32,000 followers
- Regular communication messages to employees regarding COVID-19
- Enhancement of Employee Intranet to allow for increased transparency in compensation, leadership development, time and attendance
- Enhanced employee health benefit website allowing for increased efficiency and transparency

- Created, implemented and managed the Families First Coronovirus Response Act policies and procedures to allow for emergency paid sick leave
- Revision of Drug Free Workplace Administrative Policy and Procedure
- Completion of the Holiday Pay and Emergency Pay Procedures
- Authorization of teleworking policy

- Created, promoted and provided virtual wellbeing programs during COVID-19 shutdown
- Offered voluntary short term disability policies
- Implemented telemedicine for medial and behavioral health
- Transitioning time and attendance system to allow for increased efficiency, transparency, accountability and accuracy.

- Video Interviewing to allow for more efficiency in hiring
- Reduced unnecessary past practice related to redaction of personnel files
- Eliminated paper personnel action forms and new hire packets; utilized Docusign and OnBase Document Management
- Eliminated paper FMLA files at the individual departments, using OnBase Document Management for security and efficiency

- Ended the fiscal year w/in approved budget

- Training for Managers and Supervisors related to leadership mindset
- Public/Private Partnerships related to recruitment and workforce planning and job-specific pipeline programs for students
- Redeveloping the Employee Performance Evaluation tool to better align with results and expected attributes

- Development of Retirement A-Z resources for employees
- Increased system and procedural access to larger departments to assist in increasing efficiency in human resources functions

- Fully Integrated Human Resources Information Systems (HRIS) in progress
- Comprehensive review of self-funded medical plan in order to ensure actuarial stability

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

Information Technology

- Unified Communications Strategy – P25 / VoIP / ESINet / 311 Non-Emergency Municipal System
- Cyber Security Training
- Proliferation of Web-based Content / Management
- Crowd Sourcing / Citizen Sentiment Analysis
- Zoom / WebEx / MS Teams / Online WebEx / MeTV – Meetings and Public Engagements
- Human Resources Worksite Communication Monitors

- ITS Service Catalog / Policies / Procedures
- PCI Compliance Program
- HIPAA Compliance Program

- Human Resources Integrated Solution (HRIS) / Timekeeping
- OneSolution ERP Financial Upgrade
- Financial Management Department Online Budget Solution
- OnCall CAD / Locution Station Alerting
- Convention & Visitors Bureau Online Events Management Solution
- Overall – BI / AI / GIS / Automation

- Purchasing OnBase Workflow Automation / Contracts Management Solution
- BCC E-Signature Automation
- Human Resources Short Term Disability Automation

- Base / Continuation / Desired Units
- Internal Service Funds – Radio / Computer / Phone
- Technology Refresh – Recurring Cost Allocation

- Partnership with HR

- Partnership with Directors
- CARES ACT Technology Initiatives
- Fire Departments – Interlocal Agreement
- School Board – Interlocal Agreement

- Converged Data Center Infrastructure / VoIP
- East County Library / Fiber – Enterprise Redundancy and Campus Expansion
- Telecommuting Policy / Procedure / Support
- Fiber Projects of Record / Expansion

Community & Veterans Services

- Engage and develop staff at all levels to keep abreast of evolving technologies, results assessments, management and leadership
- Neighborhood Connections Newsletter
- Varied media stream postings on Veteran-centric programs and services
- Use deliberate and thoughtful marketing and branding to streamline services
- Speak Up Manatee Surveys to engage community
- Promotional videos available highlighting services
- Mid-Year Southeast District Worksession

- Implement Operational Efficiency Improvements (WAVE Project Management Tool, Expansion of Neighborly Software)
- Results First: Fold in the Corridor Visits into an Expanded Business Retention and Expansion program and using Sharepoint capabilities.

- Oversee Jail Medical Services at the Manatee County Jail & provide recommendations for a new Jail Medical Wing
- Implement Results First based non-profit agreements & staffing positions throughout the department
- Monitor all programs are visited by Children's Services staff every 60 days to assure results are being measured and met
- Finalized contract management policy and procedures
- Compliance reviews of randomly selected contract management agreement files throughout the year
- Procedure reference library made available to Department staff, including frequently used County and Department Procedures
- Consolidate general aging division Policies and Procedures and define 'home visit' procedures
- Update and streamline library facility policies and procedures to mitigate conflicting practices and assure best services to the Community
- Continue to review Probation General Orders in PowerDMS, making changes to align with Accreditation
- Provide HIPAA training for those working with Protected Health Information
- Update Security and Behavior Policies

- Prioritize and focus advocacy efforts by developing an advocacy kit for The Library Foundation and Friends Groups
- Convert JustWare to eProbation for further efficiencies
- Digital process from initial applications to final disposition within the Veterans Services
- Implement automatic renewals to increase convenience of library use.
- Results First Internship program
- Online funding applications are now Results Based
- Neighborhood Connections GIS site-story maps & Neighborhood interactions
- 6 Libraries plus the LITle Discovery Center operating
- Through Inclusive Manatee program, increase median income by 3% and decrease unemployment by 1.5% in Samoset target area.
- Develop Community Land Trust model as tool to establish long-term housing affordability goals.
- Develop strategic alignment of economic development initiatives through enhanced partnerships and collaboration with Chamber, EDC, workforce, and education institutions

Community & Veterans Services

- Evaluate the best use of resources to deliver needed services, Coordinate workflow, history, and documentation
- Options being explored for automated probation client court date/appointment date notifications
- Health Information Exchange – shared medical data amongst medical providers
- Working to develop efficiencies, assist with software issues, research various new software opportunities, and customize and explore software capabilities
- Indigent Cemetery Mapping
- Expand digitization projects
- Continue taking steps to go paperless
- Fully utilize functionality of new cloud-based software powered by Neighborly Software, expand for AH tracking.
- Develop the Economic Development management system WAVE to meet Economic Development and Redevelopment needs.

- Meet all fiscal deadlines in preparation for budget input and presentation
- Align SWD, Community, and Economic Development funding sources to achieve maximum results in target areas.
- Collaborate with Finance and Management Department for streamlining budget policies and and procedures.

- Evaluate the future staffing needs of the department
- Navigator Academy (formerly known as Ambassador Program)
- Career Connections Day
- Demonstrate measurable Results First training of staff
- Weekly manager meetings and cross-training of staff at all levels to ensure continuity of operations.
- Update department processes and develop training manuals for each department division.

- Collaborate with other Departments to meet deadlines for completions of CIP projects
- Develop and Critique County building security protocols from soft to hardened targets
- North County Plan, SWD Strategic Plan, 5-Year Consolidated Plan (CDBG) - identify projects and prioritize funding to coordinate implementation.
- 5 Year Plan Completion

- Place a Social Services Outreach Coordinator at rotating library locations
- Patient Health Care Advocacy Pilot Program
- Business Support staff foster a security culture within the Department and with our business partners

Parks and Natural Resources

- Summer camp counselor enhanced screening
- New employee on-boarding process and form
- Fertilizer Ordinance Outreach Completed
- Water Atlas updates for mobile devices, new users
- Monthly Recreation newsletter
- Bilingual signage instituted
- Create/update prescribed fire outreach video/materials

- Parks Master Plan
- WCIND 10-year plan/boat ramps
- Beach renourishment-10-year plan
- Low impact development ordinance
- Align habitat restoration project goals to roadway wetland mitigation needs to facilitate cost savings and complimentary project goals

- Security upgrades at Parks & Preserves
- Seasonal security for Summer camps

- Initiated Peril of Flood resiliency strategies
- Developed Kayak Permit System

- Drone remote sensing for irrigation
- RESTORE Act Watershed Program
- Jazz Night at the NEST
- Adopt mobile GIS platform for monitoring invasive species (ARC Collector)
- Habitat restoration at Robinson Expansion targeted to economically important sport fish species
- Secure RESTORE Act funding that supports ecological and coastal resiliency initiatives for green infrastructure
- Pursue innovative revenue generation initiatives on department-managed properties such as inter-departmental wetland mitigation needs and carbon banking opportunities.

Property Management

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

- The Manatee County UAS Policy and Procedure was issued in February 2019.

- There are 30 licensed drone pilots through the County's Drone Program, which is expanding still with pilots and equipment.
- Used ArcGIS collector to capture a tree inventory at Coquina Beach over two days.
- Capture 3-D models of interior space for operational County facilities to use in planning growth and renovation.
- Incorporate drones, dashboarding, and mapping into the Department's parks, irrigation, and turf management plan (i.e. sport field availability, etc.).
- Adoption of an Energy Policy 2021 - 2022

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

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

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

Results First Initiatives by Department

Public Safety

- •Public Information Outreach program.
- •Reduced hands-on Time for cardiac arrest – completed – ongoing
- •Emergency Evacuation Plan for County Buildings – Completed County Attorney Office Risk Department
- •PDRP – Not completed.
- •THIRA – Ongoing
- •AV System– Completed
- •Community Emergency Communications – Completed, moved to AlertManatee
- •Supervisor Buddy Program – Completed
- •Animal Services Facility – Ongoing- Bishop SPCA
- •Visitor Access Badging 0 Not feasible, closed.

Public Works

- •Public Information Outreach Program
- •Implemented the Transit Real Time Bus Information App and website
- •Implemented the e-Builder project management software
- •PW was a beta tester of the P25 radio system, pre go live date
- •PW was key player in helping set up 311 as we now have an integration with Qsend/ Cityworks
- •Hired a pavement manager, to begin transition from a soon to retire one
- •Stormwater Fee Development
- •White Eagle and SR 70
- •North County Plan
- •Coquina Drainage project, Phase 1
- •Ft Hamer Extention and opening of Parrish Community High School
- •Transit continues to complete ADA boarding pad improvements, ~2 years more to complete the entire system

Utilities

- Promote the commercial sector recycling with the completion of the Commercial How to Guide.

- Update resolution to guide outdoor rebate programs to consider new water conservation technologies.
- Implement water and wastewater capacity reservation fees to improve capacity improvement projections.
- Implement revised policy for turnover of non-county owned utilities infrastructure

- Expand leveraging of Business Intelligence (BI) as a tool for high level decision making regarding planning, operations, etc.
- Upgrade or replace Customer Information System (CIS) with a flexible and responsive system to effectively meet and enhance customer needs.
- Develop Geographic Information System (GIS) capabilities to assist with solid waste collection services and the future franchise hauler Request For Proposal (RFP).
- Evaluate and provide recommendations for Landfill Gas (LFG) utilization.
- Realization of the Solid Waste Master Plan with new solid waste facilities via public private partnerships.
- Upgrade the Water Treatment Plant (WTP) alum residual processing to include mechanical dewatering.

- Replace 5,000 aging manual read water meters per year with electronic Automatic Meter Reading (AMR), moving to future Advanced Metering Infrastructure (AMI) conversion.

- Balance use of reserves, rates and customer affordability while maintaining level of service.
- Measure and align operating results/ metrics with financial planning objectives and forecasting.

- Foster emerging staff through County Leadership training, preparing them for roles with increased authority and responsibility.

- Completion of joint Utilities and Public Works administrative complex located in central county.
- Collaboration between Utilities and Public Works staff to improve coordination of transportation related projects with utilities components

- Identify key milestones for major Capital Improvement Plan (CIP) projects and assign to management Employee Performance Evaluation (EPE) goals to ensure timely project completion.
- Utility infrastructure replacement rates – data-based decision-making.
- Development of a Preserve within the mitigated wetlands at the Manatee County Lena Road Landfill.

- Increase Supervisory Control and Data Acquisition (SCADA) system security through protection from natural disaster, outside threats, and cybersecurity threats.

- Continue to monitor all land development amendments that impact Utilities.





Performance Measures

Manatee County FLORIDA

Performance Measures

Administration	FY21 Actual	FY22 Adopted	FY23 Adopted
I. Records Management			
Customer Service - Files Processed	17,500	15,772	18,000
Records Center - Boxes In	1,500	665	1,650
Records Center - Boxes Out	1,800	1,100	2,000
OnBase Statistics - Scanned Documents	84,000	150,555	100,000
II. Economic Development			
Economic Development Impact Adopted Incentives	$512,155	$1,500,000	$1,500,000
Economic Development Impact Average Wage	$49,567	$58,000	$64,229
Economic Development Impact Projected Capital Investment	$22,143,000	$50,000,000	$88,000,000
Economic Development Impact Projected Jobs	216	350	225
III. Redevelopment			
EDI - expanded SWD Target	2	4	5
Business Improvement Program	1	3	3
Rapid Response Permit - SWD - # of Companies	7	15	10
Growth in Tax Base for Base Year FY14	66%	74%	100%
SWD Median Income (Base Year FY14=$35,001)	$47,482	$48,906	$53,776

Community & Veterans Service	FY21 Adopted	FY22 Adopted	FY23 Adopted
I. County Probation			
Supervised Probation	8,565	7,000	8,000
Pretrial Intervention	644	900	1,100
Pretrial Release	11,068	8,000	8,000
Community Service Hours	26,217	4,000	20,000
Violation of Probation Fines	$95,361	$100,000	$100,000
Offender Work Program Participants	3,078	2,000	2,000
Offender Work Program Fees	$76,930	$75,000	$75,000
II. Library Services			
Meetings/Programs Attended	23,637	25,000	50,000
Reference Questions Answered	153,307	200,000	185,000
Circulation - Traditional	1,109,170	1,100,000	1,300,000
Circulation - Technology	2,381,189	2,800,000	2,700,000
Circulation - In Library Use	106,375	20,000	60,000
Public Computer Section	56,863	230,000	115,000
Job & Social Service Computer Sessions	0	10,000	0
III. Community Services (Health and Human Services Programs)			
Aging Services - Clients Assisted	480	480	480
Aging Services Funds Disbursed	$1,868,000	$1,868,000	$1,868,000
Human Services Benefits Program - Clients Assisted	2,700	2,700	2,700
Veteran Services - Clients Assisted	24,751	23,290	30,000
Children's Services Funding Agreements	51	51	50
Children's Services Funds Disbursed	$11,853,542	$12,100,644	$1,376,154
V. Community Development			
Down Payment Assistance - # of Households	10	10	15
Rehab/Replacement - # of Households	11	19	15
Livable Manatee - # Single Family Households	4	73	50
Total Expended	$62,543	$934,000	$850,000
Livable Manatee - # Multi Family Households	48	39	138
Total Expended	$233,280	$406,642	$1,500,000
CDBG Total Expended	$1,484,213	$3,000,000	$3,000,000

Convention and Visitors Bureau	21 Actual	FY22 Adopted	FY23 Adopted
I. Tourist Development			
Tourist Tax Collections	$22,781,798	$16,225,135	$24,640,793
Visitation	3,396,300	3,312,800	3,673,438
Estimated Economic Impact	$1,571,503,100	$1,393,619,800	$1,699,605,673
II. Convention Center/Crosley Operations			
Exhibit Hall/Convention Events	130	150	160
Crosley Events	132	170	155
III. Premier Sports Campus			
Premier Sports Campus Events	112	103	121
Number of Fields Used	2,072	1,801	2,237

Development Services	FY21 Adopted	FY22 Adopted	FY23 Adopted
I. Building Regulation & Compliance			
Inspections Performed by Manatee County	152,981	105,250	168,661
Inspections Performed by Private Provider	95,817	105,250	105,638
Permits Issued	39,041	35,700	41,418
Contractors Qualification Files Maintained	8,409	7,875	10,175
Flood Reviews	15,580	6,720	17,177
CRS Mailers for Floodplain Properties	138,364	144,900	140,029
II. Planning and Development			
Plan Amendments Processed	0	4	0
Amendments to Approved Plans	0	74	0
Final Plat Reviews	0	58	0
Planned Development	44	0	52
Subdivision	93	0	108
Preliminary/Final Site Plans	209	163	244
Tree Removal Permits	62	50	72
Beverage Licenses	102	0	119
Administrative Determinations/Zoning Verification	199	38	232
Extensions	234	0	273
CLOS Compliance Application Reviews	638	0	700
Development Plans & Traffic Studies	982	0	1,160

Financial Management	21 Actual	FY22 Adopted	FY23 Adopted
I. Purchasing			
Purchase Orders Issued	2,650	2,762	2,845
Invitation for Bids Issued	71	70	75
Requests for Proposals Issued	30	30	28
Requests for Qualifications Issued	43	34	36
Requests for Offers Issued	7	12	12
Invitation to Quotes Issued	85	86	95
Work Assignment Agreements	437	553	585
Purchase Card Transactions	25,488	25,347	24,587

Human Resources	21 Actual	FY22 Adopted	FY23 Adopted
I. Human Resource Services			
Positions Advertised	365	400	400
Applications/Resumes Received	12,774	15,000	11,500
New Employees Processed/Hired	593	500	500
Average # of Employees	1,904	2,075	1,900

Information Technology	FY21 Adopted	FY22 Adopted	FY23 Adopted
I. Operations and Administration			
Work Orders Completed	31,691	31,000	31,000
Target of 100% Satisfaction for IT	100%	100%	100%
Telecom: Work Order Completed	1,611	600	1,600
# of Networked PC's & Printers	3,472	3,800	3,500
II. Radio Communications			
800 MHz System Users	3,939	4,200	4,400

Parks & Natural Resources	FY21 Actual	FY22 Adopted	FY23 Adopted
I. Natural Resources			
Visitors to County Preserves	690,000	675,000	685,000
Acres of Controlled Burns	11,917	8,000	8,500
Hunt Program Participants	285	290	305
Acres Treated for Invasive Plants	4,170	3,000	3,200
II. Environmental Protection & Mining Regulation			
Pollutant Storage Tank Compliance	199	230	230
Well Permits	410	400	400
Laboratory Analyses	3,206	14,500	14,500
Non - Mining Mitigation Inspections	98	92	88
Air Quality Observations	26,280	26,280	26,280
Mining - Official Visits	105	100	100
Mining - Aerial Inspections	1	4	4
Mining - New Permits	0	2	1
III. Recreation Programs			
Tennis Clay Court Participants	20,813	28,000	30,000
Pavilion/Facility Rentals	1,688	2,000	2,100
Summer Camp Participants	10,790	10,000	10,000
Athletic Program Participants	475,089	450,000	450,000
Swim Lesson/Pool Rental Participants	22,623	40,000	45,000
Racquet Center Rental (Hours)	426	1,800	2,000
Field Rentals	16,876	15,000	15,000
Athletic Tournaments	66	50	50
Fitness Class Participants	31,869	27,107	28,463
IV. Agriculture & Extension Service			
Educational Program Attendance	60,099	59,391	60,578
Client Consultations	128,100	129,541	132,131
Conservation Planning	3,584	1,827	1,863
Newsletters/Publications Distributed	0	1,318,634	0
Diagnostic Evaluations	7,687	6,649	6,598
# Volunteer/# Hours Served	0	405/43,178	0
# Youth Educated	15,152	0	17,860
$ of Volunteers	$642,424	$0	$809,000
$ of Professional Certifications Provided	$2,400,262	$0	$2,785,000
# of Researched Based Educational Programs Provided	633	0	630
Gallons of Water Saved	16,621,809	0	16,900,000
V. Programming, Education and Volunteer			
Volunteer Hours	3,379	9,000	10,000
Outreach Events - Education	31	40	40
Outreach Events - # of Attendees	7,425	6,000	6,000
Public Programs	524	300	350
Public Programs - # of Attendees	11,629	6,000	7,000
VI. Ecological and Marine Resources Division			
Tagged Vessels	15	20	20
Vessels Removed	9	20	20
Waterway Markers Monitored	190	200	200
Waterway Markers Replaced	62	130	130

Property Management	FY21 Actual	FY22 Adopted	FY23 Adopted
I. Building Management			
Square Feet Maintained (Millions)	2.10	3.10	3.10
Square Feet Per Staffing Level	37,500	41,235	41,235
Work Completed Successfully	98%	98%	98%
II. Property Acquisition			
Total Parcels Acquired	84	100	130
Vacations	10	25	15
III. Construction Services			
Capital Improvement Projects Supported	50	48	55
Replacement/Renewal Projects Supported	27	18	30
Construction Costs Within 5% of Budget	100%	95%	100%
Projects Completed Within 30 Days of Approved Schedule	95%	95%	95%
IV. Survey			
Surveys/Drawings	23/15	25/15	40/50
% Completed On Schedule	91%	95%	95%
Plat Reviews	70	70	100
% Completed On Schedule	98%	95%	99%
Design Reviews	97	40	125
% Completed On Schedule	99%	95%	99%
Description/Sketch Review	520	81	1,500
% Completed On Schedule	98%	95%	98%
Certified Lot Split	19	0	25
% Completed on Schedule	99%	0%	99%
IV. Survey - In house			
Certified Surveys Coundary, Topo, etc.	19	0	40/50
% Completed On Schedule	99%	0%	95%
Plat Review/Survey Control Point, Inspections Survey Cre	70	0	200
% Completed on Schedule	100%	0%	99%
Vertical and Horizontal Survey Control/Survey Crew	153	0	250
% Completed on Schedule	99%	0%	99%
V. Copy Center			
Customer Service - Copy Printing	$108,510	$80,000	$62,000
Copy Center - Total Prints	20,681,733	112,233	1,000,000
Courier/Mailroom - Pieces	509,273	600,000	612,000
Courier/Mailroom - Postage Amount	$409,086	$330,000	$375,000

Public Safety	FY21 Actual	FY22 Adopted	FY23 Adopted
I. Animal Services			
Calls for Service Response	6,357	7,750	7,750
Animals Adopted/Reclaimed/Transferred	3,415	3,300	3,575
Animals Impounded	4,115	4,000	4,100
Animals Euthanized	204	250	250
Animal Save Rate	94%	90%	90%
II. Emergency Communications Center			
911 Calls	263,628	221,023	222,023
EMS Calls Dispatched	53,689	50,813	54,408
Fire Calls Dispatched	35,274	34,000	36,000
Non-emergency Admin Calls Answered from Fire, EMS and Emergency Health Care Providers	226,736	229,851	236,851
911 Average Call Answer Time	00:00:11	00:00:06	00:00:06
III. Emergency Medical Services (EMS)			
Average Response Time (Minutes)	8.18	7.67	7.80
Emergency Responses	53,297	54,048	61,311
Transports	33,503	34,828	36,786
Community Paramedicine Hospital Diversions	100	226	243
Community Paramedicine Ambulance Diversions	111	293	315
Community Paramedicine Total Cost Avoidance	$171,541	$407,845	$438,434
Community Paramedicine Referrals	1,206	0	1,200
Community Paramedicine Appointments	3,524	0	4,000
EMS Billing - Total Charges	$21,217,809	$0	$22,950,481
EMS Billing - Total Revenue	$11,774,577	$0	$12,000,000
EMS Billing - Net Collection %	55%	0%	56%
IV. Emergency Management			
Special Needs Registrations	1,366	1,500	1,500
Disaster Preparedness Presentations	78	140	25
Disaster Plans Developed/Reviewed	1,567	600	1,600
Emergency Exercises Participation	8	55	20
Grants Awards ($)	$295,020	$240,000	$240,000
V. Beach Patrol			
Preventions	20,245	20,000	24,000
Ordinance Violations/Citations	25,199	45,000	52,000
Beach Attendance (Estimated)	2,536,000	2,500,000	3,000,000
Rescues	85	100	100
Beach Incidents	18,084	21,000	25,000
Medical Emergencies	3,932	3,000	3,500
VI. Code Enforcement			
Junk Vehicles Posted/Towed	1,931	2,310	2,425
Code Complaints	9,897	8,715	9,151
Lot clearing/Complaints	619	816	832
Lots Mowed	14	45	50

Public Works	FY21 Actual	FY22 Adopted	FY23 Adopted
I. Field Operations			
Paved Roads (Center Line Miles)	1,425	1,420	1,435
Unpaved Road (Center Line Miles)	71	58	58
Service Vehicles	1,702	1,700	1,700
Graded Roads (Miles)	2,326	2,500	2,500
Sidewalk Repair (Square Feet)	33,425	55,300	70,820
Pothole Patching (each)	8,694	8,750	8,750
II. Project Management			
Project Expenditures	$151,012,000	$105,000,000	$150,000
Active Commercial/Development Projects	438	475	475
Projects & Capital Improvements	289	236	236
Projects Bond Release Inspections	220	150	150
III. Traffic Management			
Accident Reports Processed	11,016	22,000	13,500
Traffic Study Requests	727	800	800
Streetlights Repaired	850	872	898
CLOS Compliance Application Reviews	387	700	490
TMC-Incidents Detected	326	650	375
Traffic Ops - After Hours Calls	326	394	369
Development Plans & Traffic Studies	1,113	1,160	1,360
Signs Maintained	5,696	4,337	5,900
Pavement Markings Refurbished (Linear FT)	384,196	349,809	396,000
IV. Infrastructure Engineering			
Right of Way Use Permits Issued	510	400	575
Construction Plans Reviewed	391	295	400
V. Fleet Services			
Work Orders	8,263	9,400	10,000
Preventative Maintenance	2,560	3,000	3,100
Towing for Breakdowns	159	250	200
Direct Labor Hours	39,011	41,000	42,000
% of Scheduled Work	63%	60%	60%
Parts Issues	91,951	93,000	101,500
VI. Stormwater Management & Operations			
Canal Cleaning	55,190	75,000	75,000
Roadside Ditch Cleaning	165,871	200,000	200,000
Street Sweeping	11,302	10,500	12,500
Pipe Cleaning	103,019	155,000	155,000
Inlet Cleaning	1,154	1,600	1,600
VII. Transit & Paratransit			
Fixed Route Ridership	785,255	823,275	856,206
Fixed Route Mileage	1,233,581	1,167,555	1,326,717
Trolley Ridership	346,329	266,041	374,589
Trolley Mileage	239,594	232,606	244,410
Cost Per Mile	$6.94	$6.62	$7.08

Utilities	FY21 Adopted	FY22 Adopted	FY23 Adopted
I. Potable Water System			
Treatment & Lab/Million Gallons	761	913	899
Distribution/Million Gallons Retail	245	272	258
Total Cost/Million Gallons	$1,342	$1,542	$1,499
II. Wastewater System			
Treatment Cost/Million Gallons	$1,426	$1,661	$1,471
Reclaimed Cost/Million Gallons Billed	$551	$393	$338
Total Cost/Million Gallons	$3,785	$4,286	$4,010
III. Solid Waste			
Total Tons Landfilled	349,664	338,800	342,618
Landfill Cost Per Ton	$70.26	$29.81	$29.39
Total Tons Recycled	117,015	60,000	120,526
Households in Household Hazardous Waste Program	9,852	10,000	10,000
Household in E-Scrap Program	6,874	8,500	8,500





Priorities & Issues

Manatee County
FLORIDA

Priorities & Issues

Administration

- Workforce for the Future - As Manatee County's economy continues to recover, major industry segments are still struggling with attracting and retaining a quality workforce. It is important for the county's economic development efforts to strategically align with stakeholder initiatives to prioritize efforts, programs and funding to ensure the county's economic viability.

Community & Veterans Services

- Human Services Programs – A priority addressed by the Neighborhood Services Department is meeting the growing community need caused by the pandemic by funding feeding programs, shelters, mental health and substance abuse treatment programs; in addition to, programs that aid underserved adults, affordable housing and children's program that provide resources for foster care, literacy and education.
- Transitional Housing – Funding nonprofit agencies to address housing gaps caused by the eviction crisis to meet shelter and transitional housing needs for Veterans, children, families and our aging population.

Convention and Visitors Bureau

- Priority to target prospective visitors in the U.S and United Kingdom/Central Europe with a demographic that are likely to be able to afford our assets. The segments that we target are leisure, sports and corporate that are estimated to generate approximately 1.5 billion to the local economy in 2022.
- Challenge is the need to enhance multi-modal transportation, especially on Anna Maria Island.

Development Services

- Staffing – As the nation's workforce has been seriously impacted by the effects of Covid-19 and the addition of explosive growth, it is more difficult to find and retain staff to meet the demand of the non-stop development in Florida and Manatee County.
- Manatee County needs to address this issue to provide a higher level of service to its customers and citizens, as well as the welfare of its employees.
- Legislative Mandates – As policy is ever evolving within the United States, and in particular the State of Florida, Manatee County is working to keep abreast, consistent, and compliant with policy amendments and mandates, especially as they relate to land development and building code regulations. This requires constant updates to the various land development regulation guidelines within the County, including the Land Development Code and Comprehensive Plan.
- Housing Affordability - Due to rising costs in housing for both homeownership and rental, affordability is out of reach for much of our workforce. The impact of escalating material costs is exacerbating the opportunity for housing affordability for low to moderate-income households. Creative solutions are needed to encourage the creation of additional affordable units countywide.

Financial Management

- Integration of Data from Multiple sources towards a more comprehensive viewpoint.
- Analysis of Priorities into the Capital Improvement Plan and funding assessments
- Department communications with Financial Management is a key source of appropriately defining projects and initiatives.
- Reporting models that are truly representative of accurate data.

Human Resources

- Recruitment/Retention: Staffing shortages across the nation are creating service delays affecting nearly every industry. In addition a third of our workforce is eligible to retire in the next 5 years. We must develop strategies to overcome these challenges to recruit and retain a talented workforce reflective of the community we serve to do work that matters.
- Diversity Equity and Inclusion: Helping our workforce recognize that out differences make us stronger. Through training and development, work towards developing an even more inclusive organizational culture that empowers all employees to be bold, freely share ideas, and embrace innovation.

Property Management

- New Construction – Property Management is focusing on completing many CIP new construction projects over the next several years to enhance county services and parks needed to sustain our county's population growth.
- Efficiencies – Property Management will be optimizing communication to improve workflow efficiency. We will be concentrating on efficient ways to communicate work allocation, tracking work statuses and approvals for a seamless proactive efficient workflow.

Parks and Natural Resources

- Parks and Natural Resources Department faces the challenge of moving approximately 80 million dollars of projects through our five-year Capital Improvement Program with efficient and timely Project Management decisions reflecting close and collaborative communication, providing for the most effective use of our scarce financial resources with proper communication and efficient project management.
- Meeting the expectations and recreational needs centered around outdoor recreation experiences at our Parks and Preserves with emphasis on effective implementation of our voter approved Environmental Lands Program.

Public Safety

- Indigent Care – With this global concern, Manatee County is uniting forces and combining all of the County's indigent Care services into a Public Safety umbrella. Creating efficiencies to provide a higher level of service.
- Completion of large-scale projects – Public Safety has many large-scale projects in motion for this fiscal year that require multiple agencies, resources, and partners to complete. Project Management remains a top issue / priority for the department.

Public Works

- Aging & substandard infrastructure - As the County stands on the threshold of delivering a program with significant new transportation projects, the County is not losing sight of the need to take care of what we already have.
- Regular operations & maintenance, bridge rehabilitation & replacement, resurfacing, and bringing older, existing roads up to current standards are ongoing challenges, and needs will grow as the County does. The adopted CIP for 2022-2026 is extremely focused on projects that will add new traffic capacity to County roads. This is not only a commitment of money, but also a commitment of building difficult projects to serve the growing public needs.
- Staff recruitment & retention - As both County and developers continue to add transportation infrastructure, the County competes with the private sector to recruit talented team members and keep them with us. The need is greater this year as the funded capital program has nearly doubled in size. When combined with private sector addition of public infrastructure, it is more critical than ever to ensure the County recruit staff for program delivery and for operations & maintenance once it is constructed.

Utilities

- Growth and Infrastructure – While Manatee County continues to experience a significant increase in its growth rate, the Utilities Department is focused on implementing water, wastewater and solid waste projects needed to provide adequate capacity for the future and extend essential services within our service areas.
- Reinvestment and Resiliency – Aging infrastructure requires repair and replacement to stay ahead of obsolescence and to avoid failure. Anticipating system needs and prioritizing projects helps Manatee County maintain a high level of service to its customers.

"Priorities and Issues were established on a two-year biennial cycle basis, which will be reevaluated and addressed, in the upcoming two-year cycle of the budget."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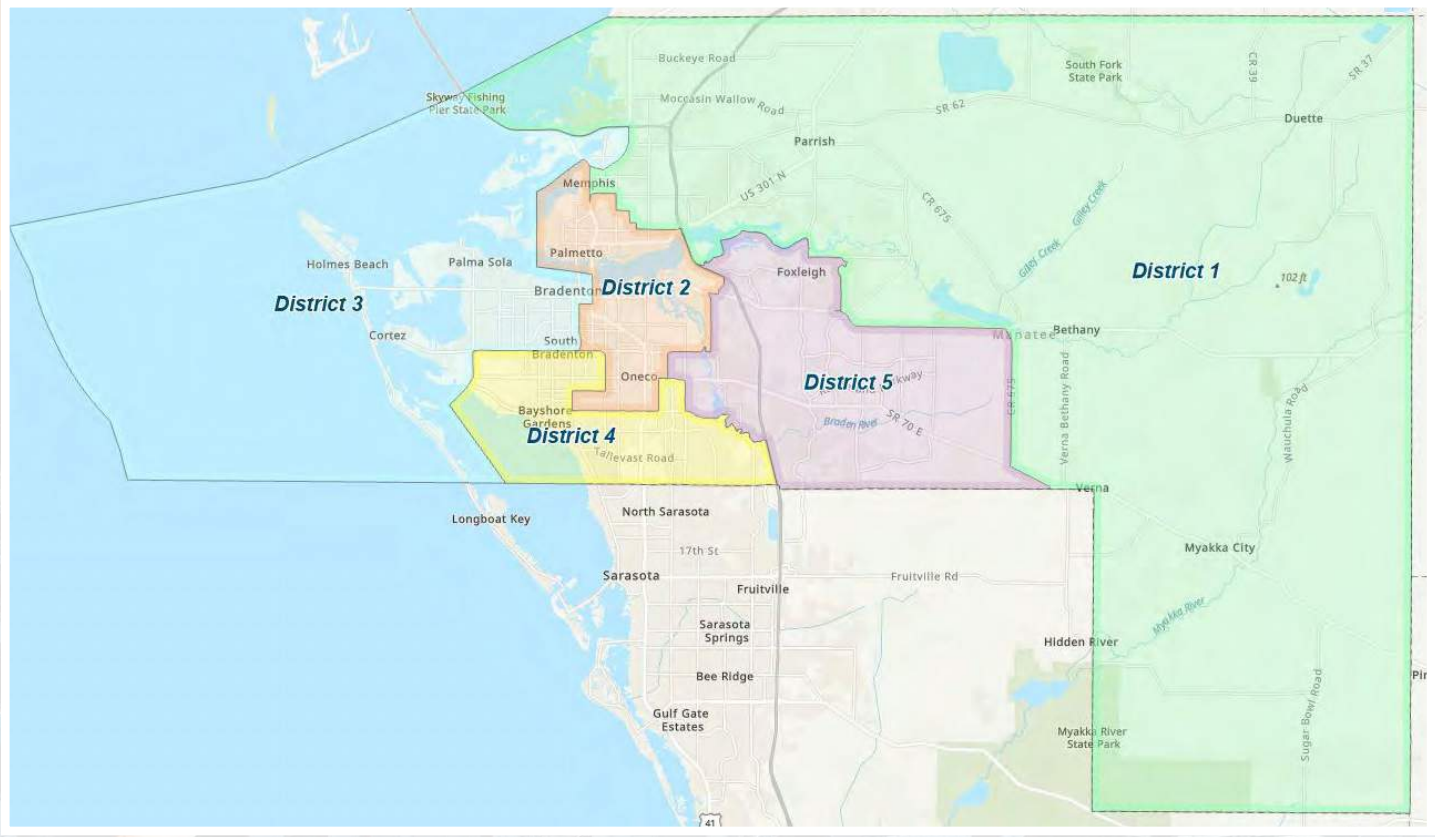
Budget in Brief

Manatee County FLORIDA

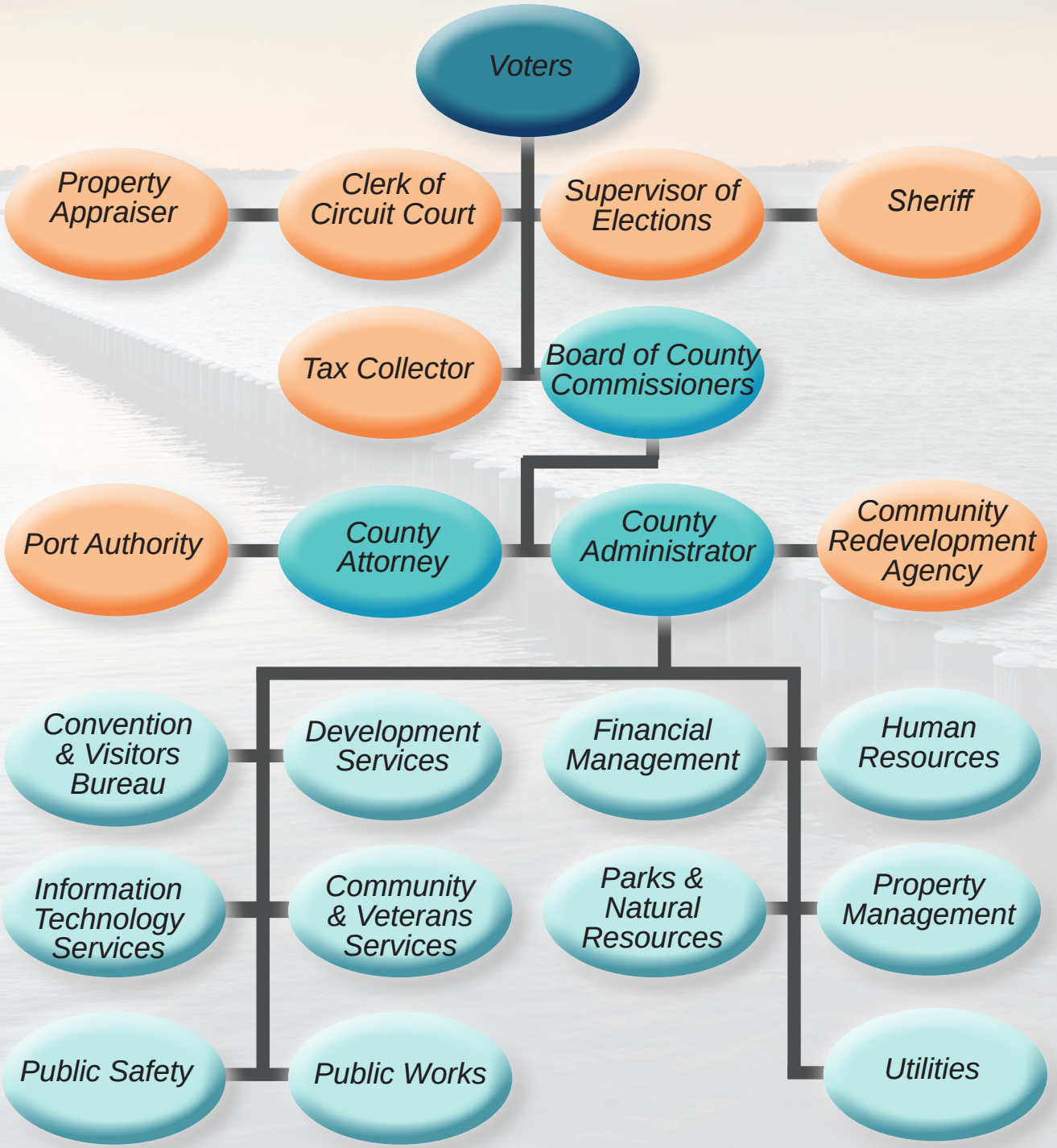
County Districts



*On December 14, 2021, the Board of County Commissioners adopted Resolution No. R-21-189, which divides the county into five new commissioner districts composed of adjoining territory and as nearly equal in population as is practical.

Countywide Organizational Structure Chart

On March 1, 2022, the Board of County Commissioners approved the name change of Building & Development Services to "Development Services," and approved the name change of Neighborhood Services to "Community & Veterans Services." The department of Redevelopment and Economic Opportunity has been dissolved and its divisions reassigned to County Administration and Community & Veterans Services.



Introduction

Manatee County's FY23 Adopted Budget is results focused and forward looking. Manatee County is adjusting to respond to the business and population growth within our community. Manatee County continues to be a desirable place to live, work, play and own a business. We are seeing a larger number of families coming into our area to enjoy the weather, beaches, and parks. As a result, we have focused this budget on several key priorities: Public Safety, Infrastructure, and an emphasis on levels of service to respond to citizen and visitor needs.

The Adopted FY23 Budget places priority on several areas. These areas include Public Safety, Transportation Infrastructure Improvements, Parks, General Government Buildings and Libraries, and service to our citizens. Emphasis on this budget has been given to Public Safety as the highest priority followed by Investments in Transportation Infrastructure.

Highlights of Public Safety category for additional items are as follows:

An increase of $23.8 million for Law Enforcement is noted within the Sheriff's budget which includes a total of 17 new deputies and 3 support personnel employees.

- Eleven Law Enforcement deputies
- One Bomb Team Commander
- One Resource Assistance Program Deputy
- Two School Resource Officer were removed per request of the School Board of Manatee County
- Five Corrections Deputy
- One Technical Services Unit Detective
- A Fleet Mechanic, a payroll specialist and a custodian

Within our Capital Improvement Plan we have three large projects beginning construction in FY23 totaling $23.0 million which are supportive of the Sheriff's operations:

- Fleet Facility
- New Property Evidence Building
- New Jail Medical Wing

The increased emphasis on Public Safety continues within the Public Safety Department. In our Emergency Communication Center and within Emergency Medical Services, we have added the following:

- Four 911 Telecommunicators positions
- One Clinical Supervisor position

In addition, we have identified three new stations which are also included within our FY23-27 Adopted Capital Improvement Plan, which are scheduled to be completed within the next several years.

- Lake Manatee EMS Base Station for $2.1 million in FY24
- Moccasin Wallow Road EMS Station and ambulance for $3.2 million beginning in FY23.
- North County EMS Base Station for $1.0 million in FY23

Among other highlights of the Capital Improvement Plan are as follow:

- Convention Center Multi-purpose room
- Convention Center Expansion
- County Parking Garage
- The Premier Sports Complex swimming pool
- Lincoln Park Improvements projects set to be totally completed in FY23.
- Transportation Road Improvements projects, such as Canal Road – US301 and US 41 project, Moccasin Wallow Corridor, Lena Road and Lorraine Road projects addressing growth in those areas.

- Transportation Sidewalk projects scheduled during FY23 to accommodate needed safety improvements throughout the County.

Our population is increasing rapidly. The county is now at a population of 419,244 and the ability to maintain service to our citizens is a priority. In order to better serve the increase in population, we have also increased personnel to serve in areas which have seen significant need.

The gross total budget for the FY23 Adopted Budget is $2,358,762,650. This is an increase of 9.47% from the FY22 Adopted Budget. A reduction of .30 mill in the total millage rate for FY23 results in a countywide millage rate of 6.2326. The Unincorporated MSTU rate remains the same at 0.6109 mills and the Palm Aire MSTU millage rate also remains unchanged at 0.2546 mills.

Manatee County has thrived during the past few years and looks forward to meeting the challenges ahead. Our main task is to help the community make the transition from a small to a large community. Manatee County strives to be a community which focuses on the safety, quality of life, and well-being of our residents. The FY23 Budget will help us meet this goal. The future is challenging, yet we continue to move forward in making Manatee County a desirable place to live, work and play.

Budget Development

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

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

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

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

Budget Cycle Process



01 Budget Preparation (By Departments)

02 Consolidation and Review of Budget (Budget Office)

03 Internal Evaluation of budget - Operations and Capital Improvement Plan - Set Priorities with Department heads, Budget Office and Administrator.

04 Presentation of Recommended Budget - Budget Worksessions - Board, Administrator, Financial Officials. Align Strategies and Goals.

05 Following FL. Statute and TRIM Process, once Property Values are certified with Board Records at Clerk of Circuit Court it's time to set initial millage.

06 Budget Reconciliation - Discussion of Millage, reserves, outstanding items towards adoption.

Truth in Millage (TRIM)

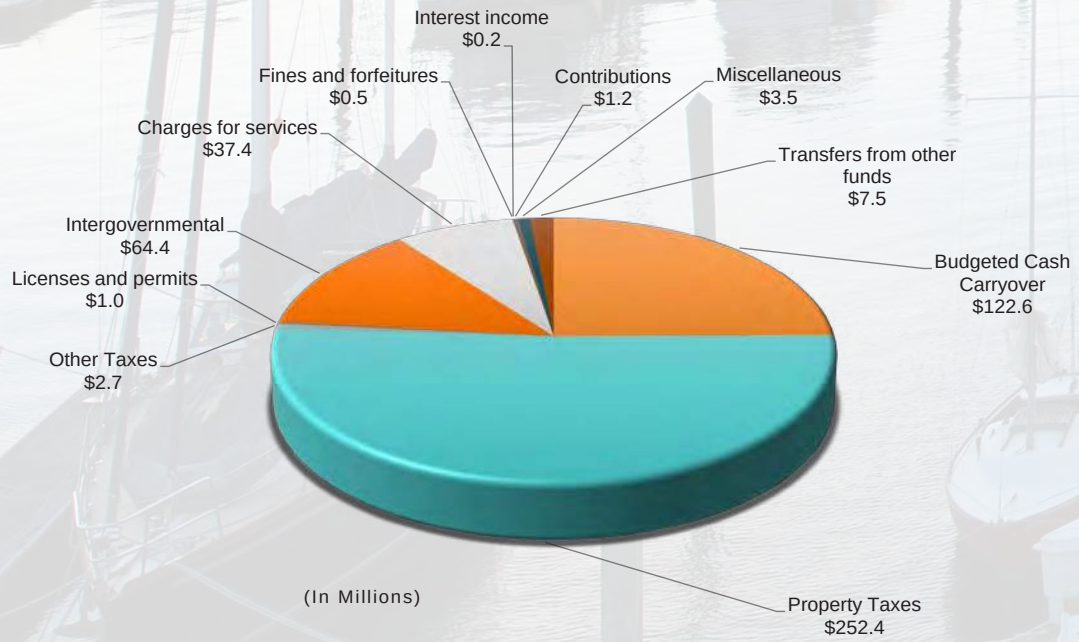
07 1st Public Hearing - Tentative Budget presented to Board. If no changes, 2nd Public Hearing sets the Millage and Adopts Manatee County's Budget.

General Fund Summary

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.

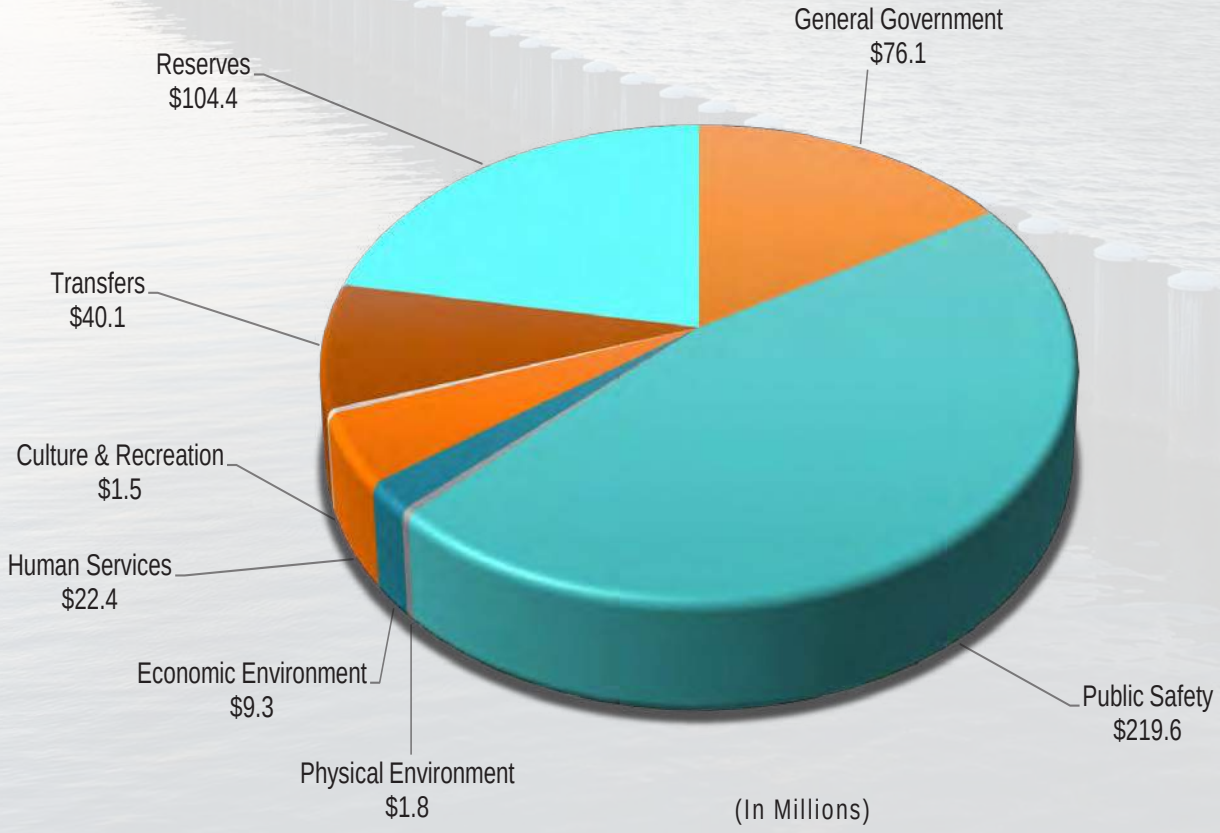
General Fund Revenues

Revenue Category	Actual FY21	Adopted FY22	Adopted FY23	% FY23 vs. FY22 Adopted Budget
Budgeted Cash Carryover	121,288,284	102,813,294	122,588,865	19.23%
Property Taxes	212,708,987	230,225,473	252,412,339	9.64%
Other Taxes	2,583,451	2,653,260	2,711,862	2.21%
Licenses and permits	1,044,019	950,250	1,000,250	5.26%
Intergovernmental	58,434,435	54,407,201	64,414,957	18.39%
Charges for services	37,610,559	35,898,086	37,434,781	4.28%
Fines and forfeitures	607,041	500,500	500,500	0.00%
Interest income	232,542	500,000	225,000	-55.00%
Contributions	1,515,006	1,460,189	1,236,975	-15.29%
Miscellaneous	3,574,640	4,135,500	3,483,500	-15.77%
Operating grants	389,486.00	-	-	0.00%
Transfers from other funds	13,495,504	4,516,948	7,405,635	63.95%
Less Statutory 5%	-	(16,536,523)	(18,171,008)	9.88%
Total	**453,483,954**	**421,524,178**	**475,243,656**	**12.74%**



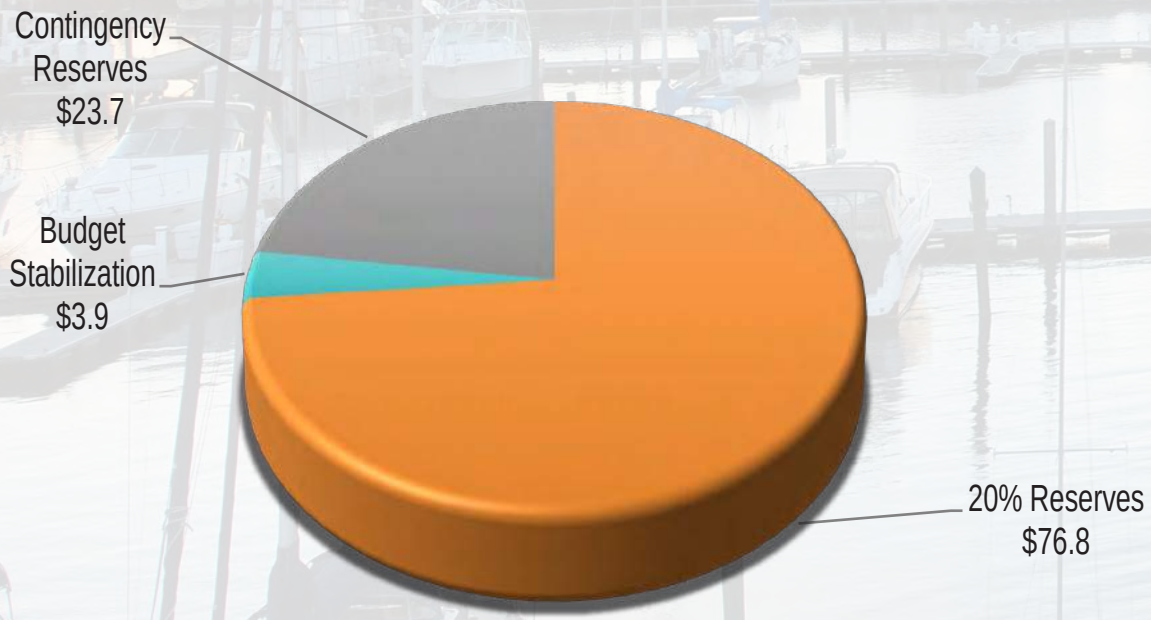
General Fund Expenditures

Function Category	Actual FY21	Adopted FY22	Adopted FY23	% FY23 vs. FY22 Adopted Budget
General Government	67,452,986	70,404,891	76,094,861	8.08%
Public Safety	184,246,104	201,108,878	219,586,350	9.19%
Physical Environment	1,576,489	1,775,301	1,800,370	1.41%
Economic Environment	6,810,898	8,379,025	9,287,568	10.84%
Human Services	19,863,622	20,728,347	22,428,071	8.20%
Culture & Recreation	1,307,652	1,539,202	1,484,076	-3.58%
Transfers	45,716,546	23,654,635	40,124,270	69.63%
Reserves	-	93,933,899	104,438,090	11.18%
Total	**326,974,297**	**421,524,178**	**475,243,656**	**12.74%**



General Fund Reserves

Reserves Category	Adopted FY22	Adopted FY23	% FY23 vs. FY22 Adopted Budget
20% Reserves	68,885,848	76,826,993	11.53%
Budget Stabilization	1,988,619	3,929,320	97.59%
Contingency Reserves	23,059,432	23,681,777	2.70%
Total	**93,933,899**	**104,438,090**	**11.18%**



(In Millions)

Revenues

Revenues		
Property Taxes	$	334,274,052
Other Taxes		81,955,720
Charges for Services		295,161,504
Licenses/Permits/Fines/Interest/Misc		285,190,827
Inter Governmental		75,837,482
Total	**$**	**1,072,419,585**

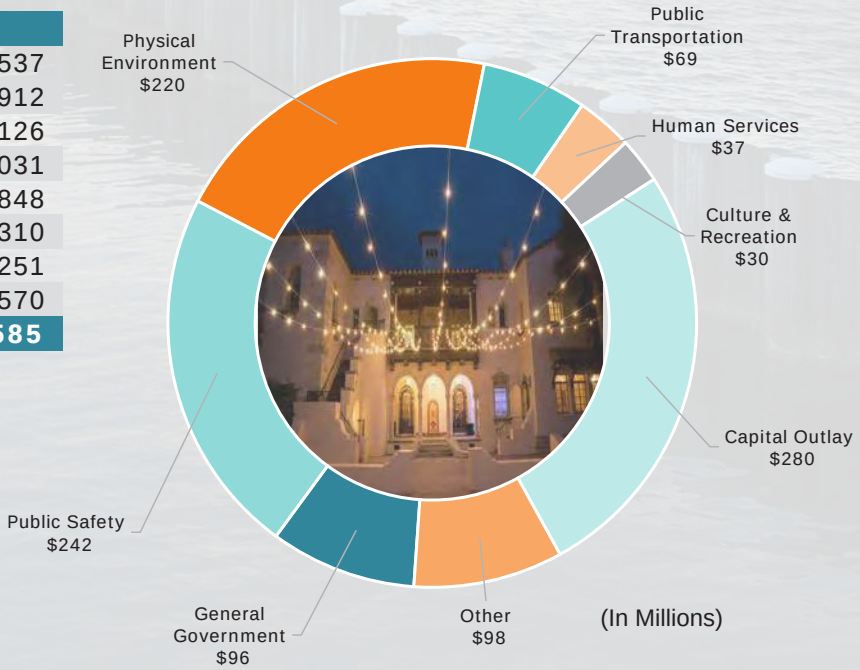
Balanced Budget

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



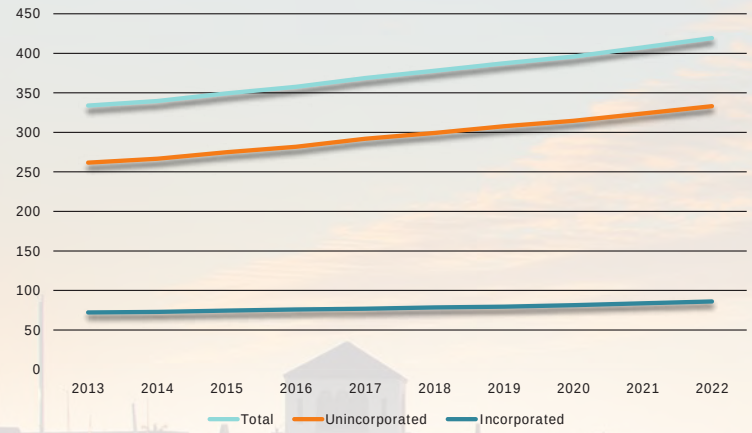
Expenditures

Expenditures		
General Government	$	96,257,537
Public Safety		242,401,912
Physical Environment		220,074,126
Public Transportation		69,272,031
Human Services		36,599,848
Culture & Recreation		29,678,310
Capital Outlay		279,611,251
Other		98,524,570
Total	**$**	**1,072,419,585**



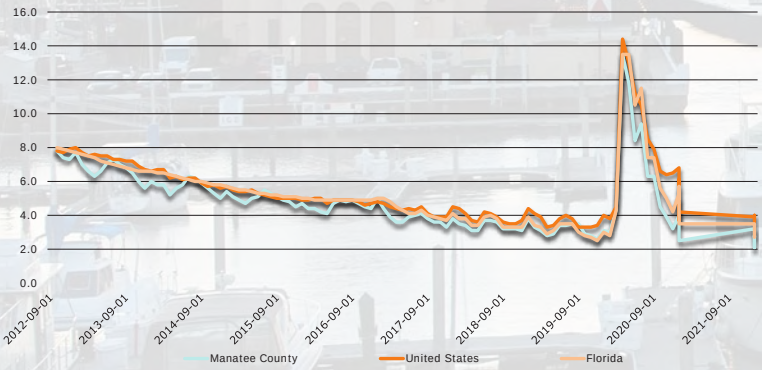
Population

Population estimates from the United States Census Bureau shows the population of Manatee County was 419,244 in 2022, where 79% represents the unincorporated area and 21% represents the incorporated area. Total county population estimates grew by 13.68% from 2016. According to 2021 estimates, the total population has seen a 22.02% increase since 2013. Source: United States Census Reporting.



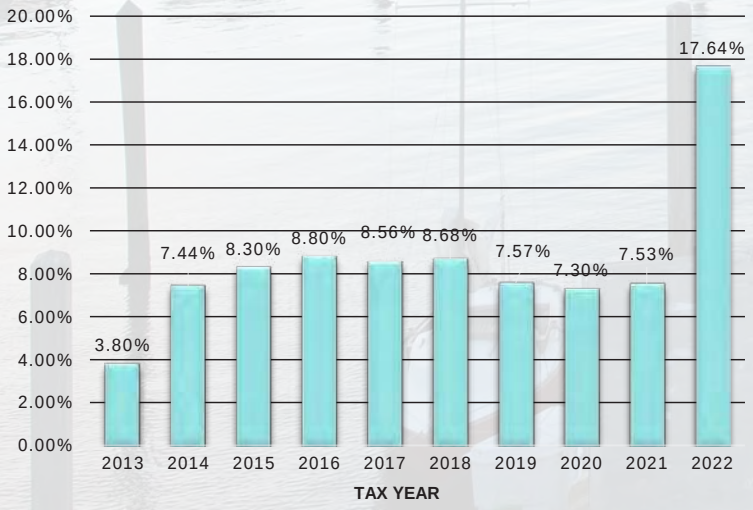
Unemployment Statistics

Unemployment rates are a traditional indicator of economic health. Manatee County's unemployment rate continues to be lower than both statewide and national levels. The current unemployment rate for the County stands at 2.7%. Source: US. Bureau of Labor Statistics, retrieved from FRED, Federal Reserve Bank of St. Louis.



Annual Percentage Change in Taxable Value

Manatee County's property values have steadily increased since 2013. As a result, the FY23 property tax revenue is estimated to increase by 17.4% for the Tax Year 2022. Property tax revenues represent a solid funding source for Manantee County at 31.2% of our total revenues. 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, $0.43 goes towards Manatee County Operations and $0.02 goes towards Children's Services. The remaining $0.55 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 $300,000 (after exemptions), who live in a municipality would pay $1,869.78 to Manatee County and additional taxes to the municipality. For those who live in the unincorporated area they would pay an additional $183.27 for a total of $2,053.05. Those who live within the Palm-Aire MSTU area would pay an additional $38.19 or $2,129.43 total to Manatee County.

Millage

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

	Millage		Taxes
Countywide Operating	6.2326	$	1,869.78
Municipality Subtotal	**6.2326**	**$**	**1,869.78**
Unincorporated MSTU	0.6109	$	183.27
Unincorporated Subtotal	**6.8435**	**$**	**2,053.05**
Palm-Aire MSTU	0.2546	$	76.38
Palm-Aire MSTU Subtotal	**7.0981**	**$**	**2,129.43**

Capital Improvement Plan

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

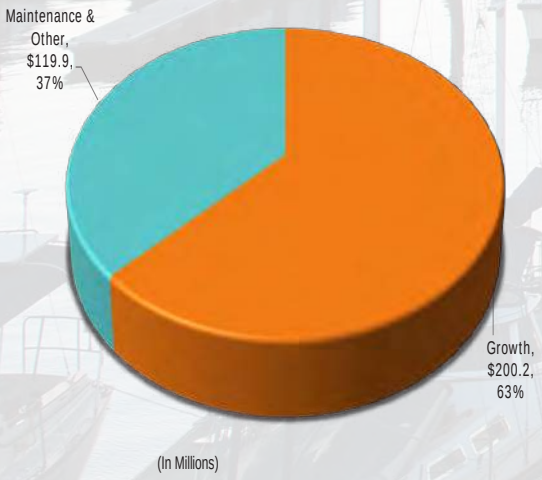
The CIP serves as a "blueprint" for the future of the community's growth and development. It highlights the importance of capital maintenance and replacement, so those needs are addressed in a timely and coordinated manner.

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

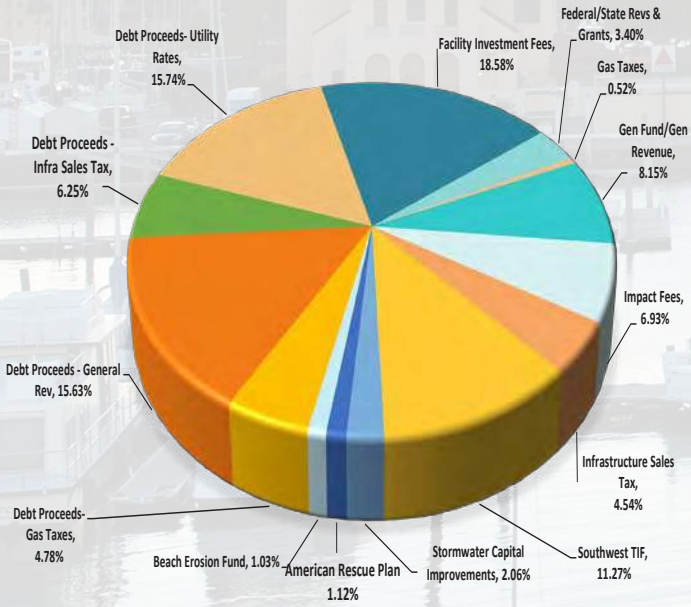
Requirements

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

Growth & Maintenance/ Other



Sources of Funds

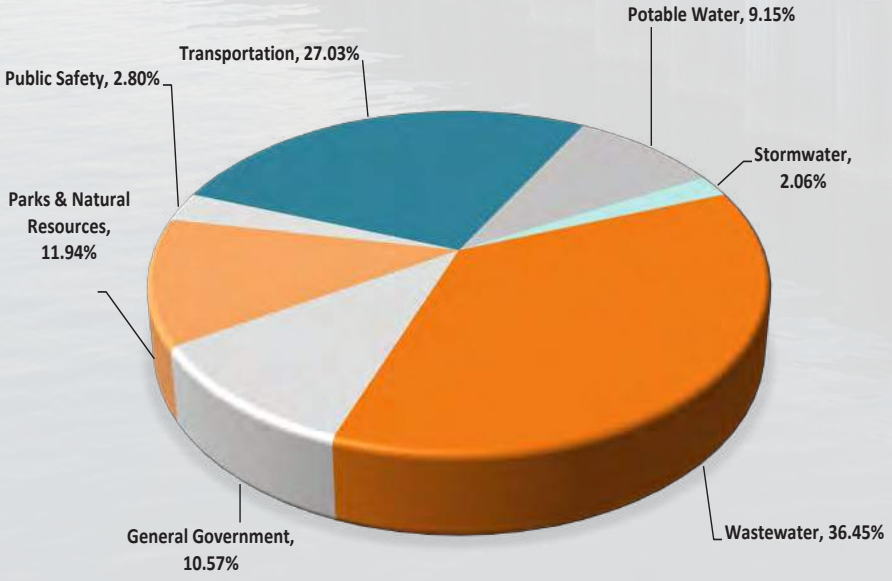


Sources of Funds	FY23	%	FY23-FY27	%
American Rescue Plan (ARP)	$ 3,577,358	1.12%	$ 5,632,007	0.47%
Beach Erosion Fund	3,283,250	1.03%	3,648,600	0.30%
Contributions	-	0.00%	2,000,000	0.17%
Debt Proceeds - Gas Taxes	15,306,384	4.78%	109,075,756	9.07%
Debt Proceeds - General Rev	50,027,089	15.63%	102,735,173	8.55%
Debt Proceeds - Infra Sales Tax	20,005,722	6.25%	20,005,722	1.66%
Debt Proceeds - Utility Rates	50,394,829	15.74%	84,227,329	7.01%
Facility Investment Fees	59,479,155	18.58%	193,495,370	16.10%
Federal/State Revs & Grants	10,870,150	3.40%	11,370,500	0.95%
Gas Taxes	1,655,492	0.52%	27,081,562	2.25%
Gen Fund/Gen Revenue	26,093,618	8.15%	47,693,618	3.97%
Impact Fees	22,176,155	6.93%	102,599,341	8.53%
Infrastructure Sales Tax	14,533,237	4.54%	101,077,959	8.41%
Library Fund	-	0.00%	500,000	0.04%
Rates	-	0.00%	3,900,000	0.32%
Southwest TIF	36,086,911	11.27%	365,589,625	30.41%
Stormwater Capital Improvements	6,587,285	2.06%	21,522,172	1.79%
Total Sources of Funds	**320,076,635**	**100%**	**1,202,154,734**	**100%**

Infrastructure Sales Tax Category		FY23	FY23 # of Projects
Transportation			
Sidewalks	$	535,799	8
Intersection Improvements		1,889,696	1
Major Road Improvements		9,658,878	3
Transportation Expenditure Total	**$**	**12,084,373**	**12**
Public Safety & Law Enforcement			
Law Enforcement Facilities & Equipment	$	-	0
Crim Justice & Pub Safety Facility Improv		-	0
911 & Public Safety Technology Upgrades		-	0
Animal Services & Sheltering		-	0
Public Safety & Law Enforcement Total	**$**	**-**	**0**
Parks & Community Facilities			
District Parks & Aquatic Facilities	$	-	0
Athletic Fields		1,939,000	3
Recreation Buildings & Playgrounds		509,864	1
Preserves & Boat Ramps		-	0
Libraries & Community Facilities		-	0
Parks & Community Facilities Total	**$**	**2,448,864**	**4**
Grand Total	**$**	**14,533,237**	**16**

Uses of Funds

Uses of Funds	FY23	%	FY23-FY27	%
GOVERNMENTAL				
General Government	$ 33,844,872	10.57%	$ 50,294,872	4.19%
Libraries	-	0.00%	1,300,000	0.11%
Parks & Natural Resources	38,199,900	11.94%	99,798,555	8.30%
Public Safety	8,963,069	2.80%	25,972,968	2.16%
Transportation	86,520,614	27.03%	359,953,843	29.94%
Total Governmental	**$ 167,528,455**	**52.34%**	**$ 537,320,238**	**44.70%**
ENTERPRISE				
Potable Water	$ 29,298,582	9.15%	$ 244,123,491	20.31%
Solid Waste	-	0.00%	40,799,000	3.39%
Stormwater	6,587,285	2.06%	21,522,172	1.79%
Wastewater	116,662,313	36.45%	358,389,833	29.81%
Total Enterprise	**$ 152,548,180**	**47.66%**	**$ 664,834,496**	**55.30%**
Total Use of Funds	**320,076,635**	**100%**	**1,202,154,734**	**100%**

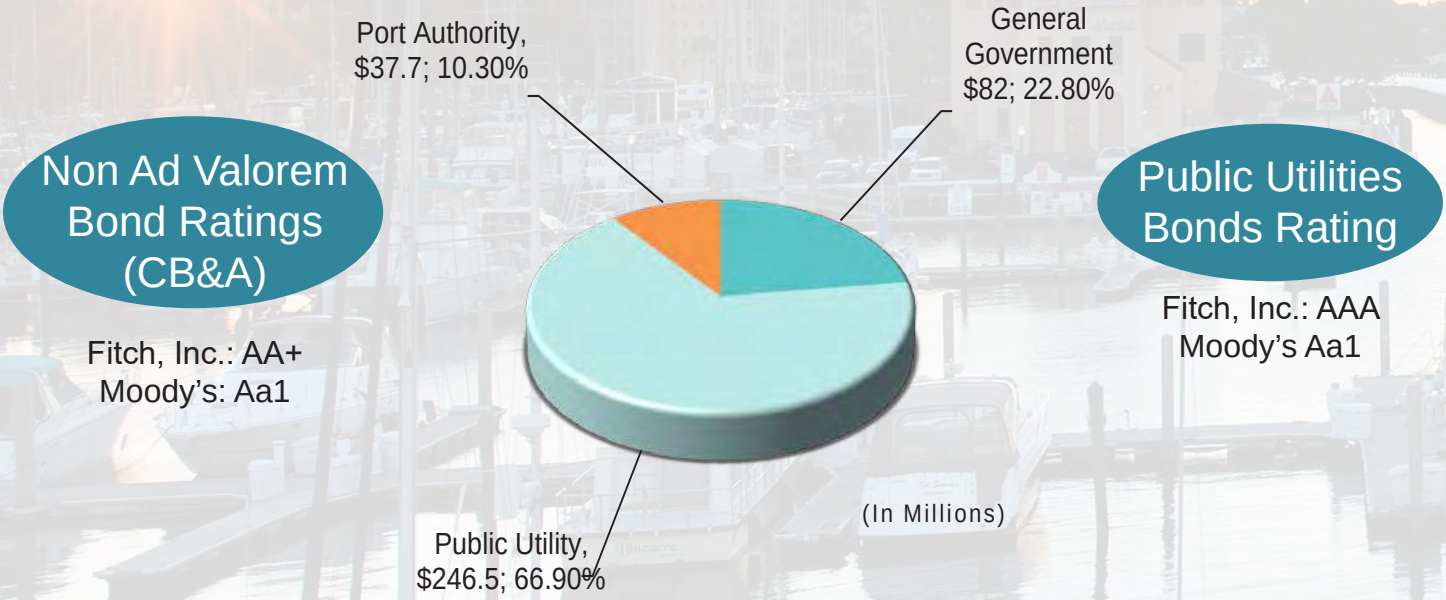


Debt Service

Manatee County continues to demonstrate outstanding creditworthiness with credit ratings performed by Moody's and Fitch. On August 18, 2022 Manatee County, Florida was rated by Fitch rating agency, which assured the County's strong credit rating of AAA for Advalorem Bonds and AA+ for Non-Advalorem Bonds. Our ratings are monitored annually by Moody's and Fitch and in 2022 the County continues to have the same credit rating. On August 18, 2022 Fitch and Moody's rating agencies reaffirmed the County's strong rating in the Non-Advalorem bonds to a AA+ and Aa1, respectively. The County does not currently hold Advalorem Bonds that requires updating however previously has held a AAA bond rating.

In the 2023 Adopted Budget, Manatee County has $514,543,270 in debt Outstanding of which $368,227,396 is in principal and $146,315,874 in interest

Total Outstanding Debt by Category



Summary of Outstanding Debt FY23

	Principal	Interest	Total
General Government Debt	$ 84,020,000	$ 38,973,489	$ 122,993,489
Public Utility Debt	246,481,305	96,500,914	342,982,219
Port Authority Debt	37,726,091	10,841,471	48,567,562
Total	**$ 368,227,396**	**$ 146,315,874**	**$ 514,543,270**

Summary of Debt Service for FY23

	Principal	Interest	Total
General Government Debt	$ 8,905,000	$ 3,528,404	$ 12,433,404
Public Utility Debt	54,011,305	8,459,578	62,470,883
Port Authority Debt	2,251,255	888,783	3,140,038
Total	**$ 65,167,560**	**$ 12,876,765**	**$ 78,044,325**

Manatee at a Glance

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

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

Government

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

Public Safety

Sheriff Stations
6
Ambulance Stations
21

Education

Students
52,000
Elementary Schools
31
Middle School
9
High Schools
7
Technical Institutes
1

Libraries

Library Facilities
6
Uses of Resources
1,307,697
Virtual Resources Use
2,381,189
Total Collection
528,272

Population

427,279 (estimate)

Area

743 Square Miles

Credit Rating

Non Ad Valorem Bond Ratings (CB&A)
Fitch, Inc.: AA+ and Moody's: Aa1
Public Utilities Bonds Rating
Fitch, Inc.: AAA and Moody's: Aa1

Parks & Recreation

Conserved Public Land
27,898 acres (estimate)
Parks
39
Preserves
24
Beaches
4
Playground
35
Gymnasium/Fitness Rooms
3
Golf Courses
2

5

Principal Employers

Manatee County School Board
Publix
Beall's, Inc.
Manatee County Government
Manatee Memorial Hospital
Blake Medical Center
Manatee County Sheriff's Department
Tropicana Products, Inc.
IMG Academies
State College of Florida, Manatee-Sarasota

Infrastructure and Utilities

Roadways
1,464 center line miles
Storm Water Inlets
39,393
Canals
1,461
Street Name & Traffic Control Signs
56,605
Individual Street Lights
4,843
Signalized Intersections
249
Material in Landfill
369,716
Material Recycled
1,046,688





Budget Message

Manatee County FLORIDA

June 8, 2022

COUNTY ADMINISTRATOR'S RECOMMENDED FY23 BUDGET MESSAGE



"Doing Work that Matters"

The FY23 Recommended Budget is presented with this theme in mind to align the goals and initiatives of this plan. Manatee County has faced unprecedented challenges over the last several years which unquestionably have been overcome with the firm efforts of our dedicated staff with their sole purpose of enriching our way of life and making Manatee County the best place to live, work and play. Still, the County is faced with a future filled with uncertainty due to the current economy and increased fuel costs, driving the Consumer Price Index (CPI) to an unprecedented level of over 10%, making funding our capital improvement efforts a daily challenge.

Manatee County begins its FY23 budget process in the second year of the biennial cycle utilizing a previously planned model which has been realigned to meet the most current needs that the County is bringing forward. "Zero-Based Budgeting" is the fundamental concept as the budget is completed. As we walk through the decision units for levels of service, staff has identified base level service, continuation units to remain at the current service level, and desired decision units to create a stronger level of service.

I present Manatee County's Recommended FY23 Budget for a total gross amount of $1,867,498,712 (a net budget of $1,025,702,793), and a strong Capital Improvement Plan for FY23-27 totaling $1,166,546,259.

The main themes of this budget are identified as follows:

- Public Safety
- Cybersecurity
- Health Care
- Expansion and Maintenance of Infrastructure
- Retention of Workforce
- Providing the Highest Level of Service to Our Community

BUSINESS OPERATIONS

Public Safety

In partnership with Sheriff Rick Wells, we are recommending a budget of $166 million for FY23. This is a 12% or $18.5 million increase from last year, inclusive of the Jail Medical contract.

Emergency Response remains to stand strong with a continued investment to our Emergency Medical Services budget of $29.6 million, to strengthen their telecommunications coverage and fund the additional 24-hour personnel added in FY22 that will assist in staffing new upcoming stations being brought forward in the Capital Improvement Plan, with funding assistance from the American Rescue Plan (ARP).

Cybersecurity

As cyber threats continue to pose a persistent risk to government, Information Technology Services continues to make progress on cyber security initiatives, to a large extent focused on protecting the County against ransomware threats. An additional investment of over $3.1 million has been presented in the FY23 Recommended Budget to strengthen the County's cybersecurity.

Health Care

The County continues to invest approximately $15.2 million in Health Care programs through our Public Safety Department, with programs such as specialty care and prescription assistance, mental health, primary and preventative health care services, opioid prevention and response, and participation in the State's Low-Income Pool Program (LIP).

Providing the Highest Level of Service to Our Community

In the efforts to enhance service to the Veteran Community, Community and Veterans Services is recommending funding of one Veterans Services Counselor.

Funding for 17 new positions along with $400,000 in books and other supplies for the new Lakewood Ranch Library which is scheduled to be completed in FY23.

Development Services continues to refine and streamline process to improve application review, reducing turnaround time. In addition, quality control measures are being put in place to ensure consistency and accuracy in decision making. This higher level of service and realigned focus requires an addition of:

- 4 new Plans Examiner – Inspections Officers
- 1 Permitting Technician
- 1 Planning and Zoning Technician

Retention of Workforce

Human Resources Department is focusing on employee retention and keeping up with the vast professional development programs that are offered to employees. We are funding the following items:

- 1 Sr. Benefit Specialist
- Extending Employee Assistance Program – Mental Health Program (24hr LAMP)

During these unique times, recruiting and compensation have been challenging due to not being able to keep up with the tight labor markets and wage growth. In addition, wage growth has not been sufficient to keep up with the inflation and uprise in prices. Considering these challenges, I am recommending an increase in employee compensation of 7.4%, which will address both merit and market realignment amounting to $10.7 million.

Expansion and Maintenance of Infrastructure

With the County's focus on the maintenance of infrastructure, the Property Management Department is investing in renewal and replacement and other building maintenance needs, such as playgrounds and park enhancements among others. Additionally, the Public Works Department is requesting an addition of:

- 2 bucket trucks for our traffic management division
- 3 Infrastructure Inspection of Right of Way (ROW) personnel
- $200,000 of additional funding for contracted road edging rapid response

Finally, to keep up with growth and the needs of the Utilities Department, we are recruiting 14 new positions along with other significant investments in maintenance needs inclusive of a $7.3 million Waste Hauler Cart Program that would enhance garbage pickup services response times.

CAPITAL IMPROVEMENT PLAN

We've remained committed to the long view, completing major infrastructure projects that protect our environment and enhance our community. There are so many exciting projects underway that will not only enrich the quality of life in our county but make this an even more ideal place to live, work and play. The Capital Improvement Plan (CIP) is rich with variety from parks, preserves, to transportation infrastructure, road improvements, recreation facilities and water facilities.

Public Safety

Within our Capital Improvement Plan we have three large projects beginning construction in FY23 totaling $29.8 million which are supportive of the Sheriff's operations:

- New Fleet Facility
- New Property Evidence Building
- New Jail Medical Wing

In addition, we have identified three new stations which are also included within our FY23-27 CIP program which are scheduled to be completed within the next several years:

- Lake Manatee EMS Base Station for $2.1 million in FY24
- Moccasin Wallow Road EMS Station and ambulance for $3.2 million beginning in FY22
- North County EMS Base Station for $1.0 million in FY23

I am recommending upgrading the second building at the Bishop Animal Shelter for more capacity and repurposing the Palmetto facility. This plan provides Manatee County with shelter capacity to address our growing animal population which coincides with our growing people population.

Infrastructure Improvements

Transportation

Manatee County continues to see a surge in business and population growth. New construction is occurring in all areas of the County. To maintain the quality of life we have in Manatee County, this budget contains substantial investments into our County's infrastructure.

My recommendation to the Board is to invest $329.0 million in Transportation improvements over the next five years to help our citizens with the rapid growth which is occurring.

The investment can be broken down into three major areas: Road improvement, Intersections, and Sidewalks.

The major emphasis of investment is by far Road Improvements which represents 96.6% or $317.7 million of Transportation investments.

Highlights of major road projects, identified as "The Big 6" include:

- 59th St W - **four-lane** from Cortez to Manatee Ave
- 63rd Ave E - **four-lane** US 301 to Tuttle Ave
- 75th St W - **four-lane** 20th Ave W to Manatee Ave W
- Lena Road – South of 44th Ave E of Landfill Road
- Lorraine Road – **four-lane** SR64 to 59th Ave East
- Upper Manatee River Rd - **four-lane** N of SR64 to Ft Hamer Bridge

Other road projects include:

- Canal Rd - US 301 - US 41
- Moccasin Wallow Corridor projects

The next category of Transportation Improvements is intersection investments. The total investment within the CIP plan is $8.8 million. This provides the needed updates for critical and busy intersections to focus on safety. Highlights of the upgrades include the following areas:

- 43rd St W at Manatee Ave (*Construction*)
- 53rd Ave W at 26th Street West
- 63rd Ave E at 9th Street East
- Ellenton Gillette Rd – Mendoza Rd (37th St E)
- Players Drive at Lorraine Rd
- Tuttle Ave at Whitfield Avenue
- Verna Bethany Road

Sidewalks for the FY23-27 CIP total $2.0 million. These projects include the following:

- 1st Ave W - 63rd St NW - 59th St W

- 39th Ave W - 63rd St W - 59th St W
- 42nd Ave W - 63rd St W - 59th St W
- 54th Ct E - 74th Pl E - Woodlawn Cir W
- 59th St W - Manatee Ave W - 6th Ave NW
- 5th Ave NW - 71st St NW - 75th St NW
- 61st Ave E - 1st St E - 5th St E
- 67th St W - Manatee Ave W - 5th Ave NW
- 7th Ave NW - 75th St NW - 71st St NW
- 83rd St NW - 13th Ave Dr NW - 17th Ave NW
- Cape Vista Drive - Cortez Road - 36th Avenue West
- Case Ave - Cornell Rd - Tulane Rd
- Whitfield Ave - 15th St E - 9th Ave E
- Wilmerling Ave (65th Ave E) from 5th St E to End of Rd

With the implementation of this CIP Plan, Manatee County will have a total of 35 sidewalk projects in the Capital Improvement Plan.

Parks

My recommendation to the Board is to invest $92.3 million in Parks and Natural Resources. Many families have moved to Manatee County to enjoy not only the Florida weather, but also the beautiful beaches, preserves, and parks.

Highlights of the Parks System improvements include:

- County Road 675 Soccer Fields
- East Bradenton (Clemons) Pool & Pump Room
- Parrish Community Park
- Parrish Community Park Sports Complex Swimming Pool
- Lincoln Park Improvements projects
- GT Bray Dive Well - Learn to Swim Pool
- John H. Marble Park Gymnasium
- John H. Marble Splash Pad
- Premier Sports Campus - Locker Rooms
- Premier Sports Complex Pickleball/Racket Center
- Premier Sports Soccer Multi-Purpose Building

General Government Buildings & Libraries

- The Convention Center projects supported by Tourist Tax funding have a total cost of $16.3 million
    - Convention Center – Multi-purpose room
    - Convention Center Expansion
- County Parking Garage scheduled to begin in FY23 with total funding of $33.5 million
- Florida Maritime Museum scheduled for construction in FY23 with funding of $1.5 million
- The Rocky Bluff Library Expansion is scheduled for construction in FY27 with total funding of $1.3 million

American Rescue Plan Act of 2021

The American Rescue Plan Act of 2021 (ARP) was signed into law on March 11, 2021. The $1.9 trillion package is intended to combat the negative public health and economic impact of the COVID-19 pandemic. The legislation includes $65.1 billion of flexible aid to every county in the United States. Manatee County was awarded $78.3 million; $39.2 million has been received with the remaining balance to be received in FY22. As of May 27, 2022, greater than $12.8 million have been spent to combat the negative impact of Covid-19 in Manatee County.

The Manatee Board of County Commissioners has approved a total of twenty-four ARP projects with 88% of the $78.3 million investing in Public Health, Public Safety and Community programs, services, and capital expenditures.

This concludes the presentation. I look forward to continuing our progress, serving our residents and visitors, with the vision of making our community an even better place to live, work and play. We have already made great strides on infrastructure and roadway enhancements, to the expansion and upgrades in our parks, preserves and recreation centers. It is my commitment to ensure that this endeavor continues.



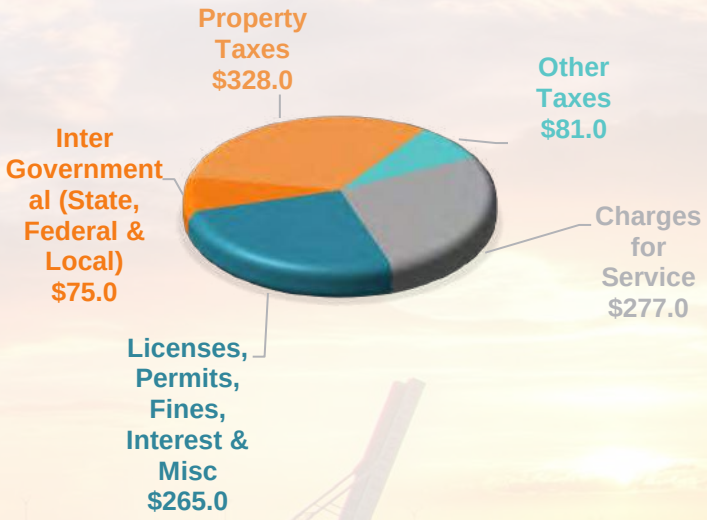


FINANCIAL BRIEFING

Revenue Impacts

FY22 has continued to rebound from significant impacts in revenues due to the worldwide event of COVID-19. All revenue estimates, other than Property Tax, have been calculated based upon estimates from funding received to date. Before adoption in September of 2022, the estimates for state revenues will be released and the budget will be updated accordingly.

$1,026 Net Budget
(In millions)



In FY23, Property Taxes represent $328 million, or 32% of the overall sources of revenue for the Net Budget. Charges for Services represent $277 million, or 27% of the Net Budget. Overall, Intergovernmental revenues and Other taxes represent 7% and 8%, respectively at $75 million and $81 million. Licenses, Permits, Fines, and other Miscellaneous Revenue are comprised of the remaining 26% of revenues received at $265 million.

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

	FY23 Recommended	FY22 Adopted	Difference	% Change
Property Taxes	$ 328.0	$ 290.0	$ 38.0	13.1%
Other Taxes	81.0	67.0	14.0	20.9%
Charges for Service	277.0	277.0	-	0.0%
Inter Governmental (State, Federal & Local)	75.0	65.0	10.0	15.4%
Licenses, Permits, Fines, Interest & Misc	60.0	54.6	5.4	9.9%
Net Budget Carryover Change	205.0	169.4	35.6	21.0%
	$ 1,026.0	$ 923.0	$ 103.0	11.2%

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

Total sources increased by $103 million over prior year FY22 Net Budget (with exclusion of the Port Authority), and the largest changes are noted in the following sections. Property Taxes reflects a $38 million increase in the Net Budget which consists of the new Environmental Lands Millage of $7.4 million. 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. Other changes in Net Budget from Adopted FY22 include Other Taxes which increased by $14 million (20.9% increase) which includes Gas taxes, Infrastructure Sales tax, and Communication Services taxes all of which are rebounding from impacts due to COVID-19. Charges for Services remained stable at $277 million and Intergovernmental Revenues increased by $10 million (15.4%). Miscellaneous income, Licenses, and Fines increased by $5.4 million

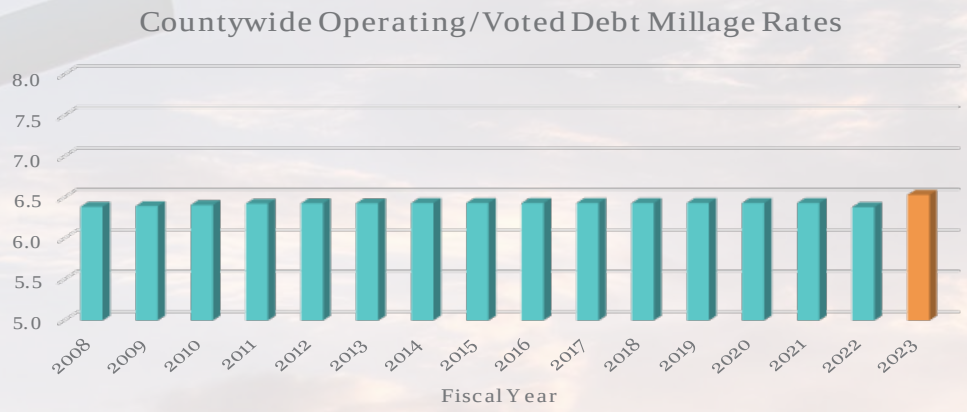
(9.9%) from the prior year. The remaining $35.6 million increase (21%) is due to the calculation of net budget. When calculating the net budget, the beginning Carryover Balance is subtracted by the remaining cash balances therefore identifying the reserves which have been used as a source to offset expenses. This is in alignment with the FY23 Budget strategically reducing reserves within the budget.

Tax Rates

The FY23 Recommended Budget reflects a 10.0% growth of the property values based upon preliminary estimates for each year. The millage remained at the same levy from 2014 through 2021 at 6.4326 mills. In FY22 in response to the community's needs, Manatee County deferred the levy of the environmental lands millage of .15 mill bringing it down to 6.3826 mills until FY23. This budget brings the millage to 6.5326 for FY23. In FY23, there are two changes which occur in the rates. First, we have moved .0500 mills from the General fund back to the Library fund to accommodate the operating needs of the new Lakewood Ranch County Library. Secondly, the Environmental Lands millage referendum that was placed before the voters and approved in the fall of 2020. This voter approved tax will be assessed and levied for the first time in the fall of 2022 for the 2023 fiscal year (which represents tax roll 2022). The result is an added voted millage of .1500 which was identified in the approved ballot language. As shown below, the overall Countywide operating millage is 6.5326 for FY23 Recommended Budget.

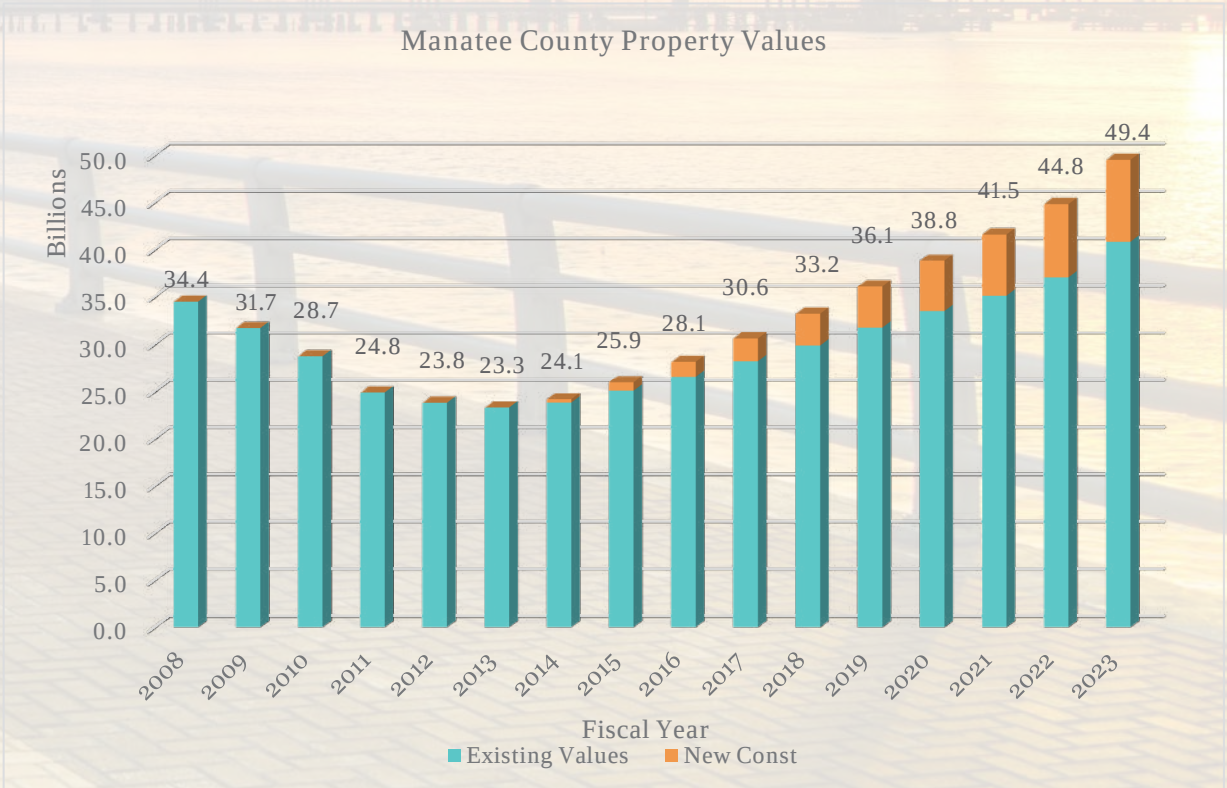
	FY23 Recommended	FY22 Adopted	Difference
General Fund	5.0942	5.1442	(0.0500)
Transportation	0.4036	0.4036	0.0000
Library	0.2475	0.1975	0.0500
Children Services	0.3333	0.3333	0.0000
Parks	0.3040	0.3040	0.0000
Environmental Lands	0.1500	0.0000	0.1500
Countywide Operating	6.5326	6.3826	0.1500
Unincorporated MSTU	0.6109	0.6109	0.0000
Subtotal	7.1435	6.9935	0.1500
Palm-Aire MSTU	0.2546	0.2546	0.0000

While the overall total tax rates have not changed (other than adding the Environmental Lands millage), the growth within the property taxes brings a $30.6 million increase for FY23 and the Environmental Lands millage taxes $7.4 million for a total of $38 million. This budget maintains its existing overall tax millage rates and reflects no increases to millage rates other than the addition of the voter approved Environmental Lands millage. An illustration of the history of rates reflects Countywide Operating and Voted Debt tax combined rates maintaining at relatively the same level over time. This occurred while the property values went through a recessionary cycle since 2008. The County reduced expenditures to match the reduction in revenues with falling property values without raising rates for our taxpayers.



The Voted Debt Millage rate sunset in FY18 and Environmental Lands Millage is being added in FY22. The calculation of the millage is based upon the property values assessed by the Property Appraiser. Certification of values will occur on July 1 and the budget will be adjusted accordingly.

A history of the Ad Valorem property values add perspective to the health of our county. Ad Valorem property values decreased by 32.3% during the last recession. Manatee did not increase the millage rates to offset decreases in revenues during the same period. Since the pandemic (2020), Manatee County has experienced an unprecedented growth in property values of 27%. This trend is illustrated in the Property Values Chart which reflects values since 2008. The preliminary estimate on values provides a 10% growth to reach $49.4 billion of property value for FY23 Recommended Budget.

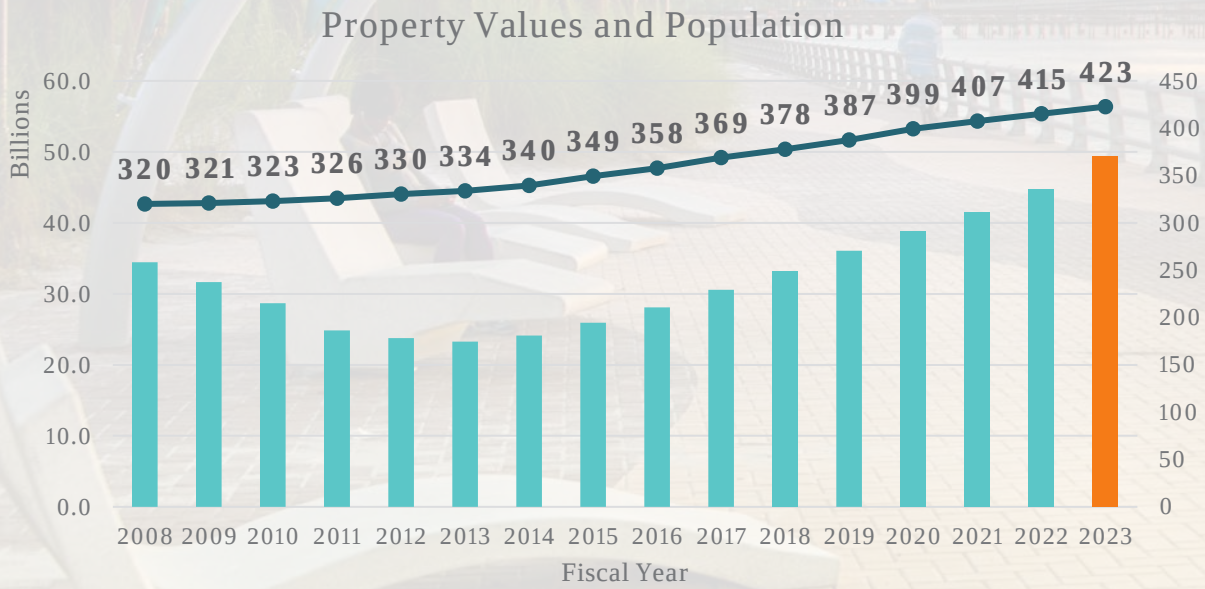


The trends of current construction underway in FY22 provide the estimate for the sustained growth into FY23. The County has surpassed the pre-recession levels for property values when viewing the total values. Furthermore, with the current economy impact property values continuing to rise at unparalleled levels. By adding the new construction values each year to the chart (in orange), the analysis shows that existing taxpayers are reaching higher valuations from 2008 and the increased valuation has been brought about through new construction and growth.

Tax Year	CPI Change*	Cap*
2022	7.0%	3.0%
2021	1.4%	1.4%
2020	2.3%	2.3%
2019	1.9%	1.9%
2018	2.1%	2.1%
2017	2.1%	2.1%
2016	0.7%	0.7%
2015	0.8%	0.8%
2014	1.5%	1.5%
2013	1.7%	1.7%
2012	3.0%	3.0%
2011	1.5%	1.5%
2010	2.7%	2.7%
2009	0.1%	0.1%
2008	4.1%	3.0%
*Florida Dept of Revenue		

The cap on increases to existing homes is brought about by "Save Our Homes". "Save Our Homes" was established to protect homestead exemption property from market periods with high increases in valuations. The CPI caps the increase of homestead property values to the lower of CPI percentage change or 3.0% increase. As noted in the chart on the left, the 2022 Tax Year (or FY23 Budget) has values for homestead capped at 3.0% which is an increase from 1.4% in FY22. For FY23, we have assumed the similar pattern.

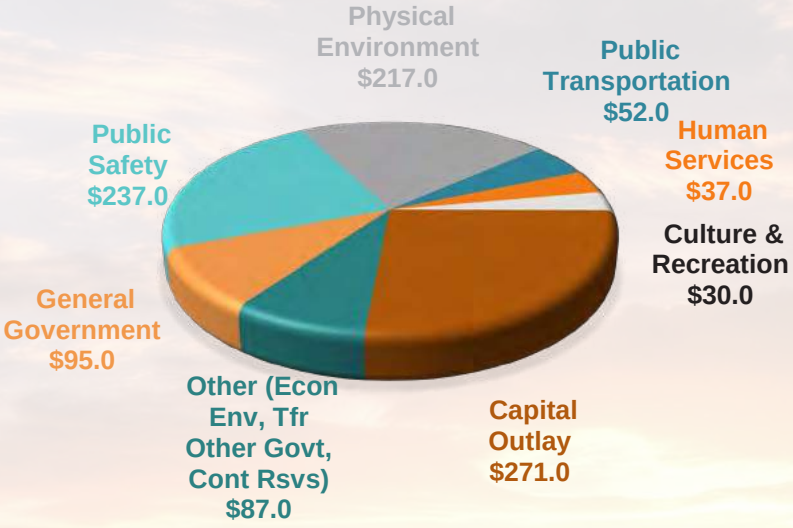
By adding the population trendline to the chart, a clearer picture of changes in Manatee is established. Although Ad Valorem property values have increased by 43.5% since 2008, the population has also increased by 32.1%. The increase in values is not falling on the same taxpayers from 2008 but mitigated by the population which has grown by 102,804. This growth in new taxpayers have brought additional Ad Valorem value as well as the need for increased services to Manatee.



FUNDING PRIORITIES FOR FY23

Priorities within the budget for our community remain with Public Safety, investment in our infrastructure, services to our citizens and continued commitment to excellence. In the FY23 Recommended Budget, Public Safety represents $237 million (23%) of the budget. Physical Environment represents $217 million (21%) which includes the Utility System. General Government and Capital Outlay represent $95 million (9%) and $271 million (26%), respectively. The largest implementation of Capital Outlay is within Road Improvements, Parks, and Utilities capital projects which is detailed within the Capital Improvement Plan (CIP). Transportation represents $52 million (5%) for ongoing operations and Transportation capital investments are included within Capital Outlay. Human Services and Culture & Recreation represent $37 million (4%) and $30 million (3%) respectively. Other items (such as Economic Environment, Other Governmental Transfers, and Contingency Reserves), total $87 million (9%).

$1,026 Net Budget (In millions)



In comparison to the Net Budget of Adopted FY22, exclusive of the Manatee Port, you can see an overall increase in expenses of $103 million or 11% from the prior year. In the chart below, over $111 million (56%) of the change is identified in three areas. The areas are as follows: an additional $72 million of Capital Outlay, an increase to Public Safety of $14 million and increases in Physical Environment of $25 million (of which the majority is increases in Utility expenses).

Comparison of Expenses	FY23 Recommended	FY22 Adopted	Difference	% Change
General Government	$ 95.0	$ 90.0	$ 5.0	5.6%
Public Safety	237.0	223.0	14.0	6.3%
Physical Environment	217.0	192.0	25.0	13.0%
Public Transportation	52.0	64.0	(12.0)	-18.8%
Human Services	37.0	35.0	2.0	5.7%
Culture & Recreation	30.0	26.0	4.0	15.4%
Capital Outlay	271.0	199.0	72.0	36.2%
Other (Econ Env, Tfr Other Govt, Cont Rsvs)	87.0	94.0	(7.0)	-7.4%
Total	**$ 1,026.0**	**$ 923.0**	**$ 103.0**	**11.2%**

**Note – Comparison of Expenses excludes the Port of Manatee Budget, Law Library which is included in September before Public Hearings.*

Public Safety

Law enforcement with the Sheriff's office has been increased by $18.5 million for the new fiscal year for a total of $166.3 million. Overall operational and personnel expenses increased by a total $17.5 million, of which $6.3 million addresses the new jail medical contract which in FY23 will be administrated by the Sheriff. Additionally, we have added $964,367 of capital outlay expense to cover the increases such as taser, radios, computer equipment.

Additional personnel have been requested by the Sheriff and included within the budget as follows: 11 deputies for $1.1 million, 5 correctional deputies for $496,201, 1 detective for $99,240 and 3 administrative support personnel for $192,903. Overall equipment associated with the new personnel is $964,397 for a total investment in new personnel of $2.8 million.

Law Enforcement Deputies		
Law Enforcement Deputies	10	$ 992,401
Resource Assistance Program Deputy	1	73,556
Corrections Officers	5	496,201
SID-Technical Services Detective	1	99,240
	17	1,661,398
Administrative		
Fleet Mechanic	1	70,789
Custodian	1	52,707
Payroll Specialist	1	69,407
	3	192,903
Associated Equipment		964,397
	20	$ 2,818,698

The Capital Improvement Plan (CIP) includes three large projects beginning construction in FY22 for total project costs of $29.8 million which are supportive of the Sheriff's operations. These include the MSCO Fleet Facility for $6.9 million, the MSCO New Property Evidence Building for $6.8 million and MSCO Jail New Medical Wing for $14.2 million which will have a total project cost of $16.1 million.

Funding for the increase in the Sheriff's budget has been allocated between General Fund for $17.5 million and $964,397 million in Law Enforcement Impact Fees for the equipment due to growth.

Within the Board's Public Safety Department, emphasis has been placed on growth in certain areas of the County. This is addressed in both the operating and the capital improvement plan.

First emphasis is within the Emergency Medical Services (EMS) and placing a special reserved amount of $494,007 to fund initial operations of the upcoming EMS Stations, which are in the Capital Improvement Plan, not yet finalized until FY23 & FY24. As approved by the Board under the American Rescue Plan (ARP), the additional EMS positions have been programmed to be funded in FY23 as each of stations become operational.

The CIP includes three new stations scheduled to occur within the next five years in response to areas of growth. These stations are as follows:

- Lake Manatee EMS Base Station for $2.1 million (FY24)
- Moccasin Wallow Road EMS Station and ambulance for $3.2 million (FY22)
- North County EMS Base Station for $1.0 million (FY23)

Further information on these projects can be found within our CIP FY23-27 book.

Under Public Safety, The Florida Medicaid Managed Care Supplemental Payment Program (also known as the "MCO" program) continues to be funded for a total of $555,000. This program as a supplemental program to address Medicaid payment inadequacy.

As part of the County's Restructuring Plan in FY22, Public Safety became the administrator of the following:

- The Health Care Indigent Program for a total budget of $15.2 million, with programs such as specialty care and prescription assistance, mental health, primary and preventative health care services, opioid prevention and response, and Low-Income Pool Program (LIP) among others.
- Code Enforcement is now a division within Public Safety for a total budget of $3.8 million, formerly under to Development Services Department.

I am recommending upgrading the second building at the Bishop Animal Shelter for more capacity and repurposing the Palmetto facility. This plan provides Manatee County with shelter capacity to address our growing animal population which coincides with our growing people population.

Maintaining Service Levels

While trying to maintain the service levels for our customers, we constantly face the challenge of workforce retention. In maintaining our workforce and keeping employees engaged, we a working to address several issues as identified as follows.

Health Insurance

Our medical plan has performed well over the last nine years in comparison to the national trend, even during the pandemic. This performance has allowed the County to avoid higher premiums and deductibles for employees. With the pressures during the health crisis which has challenged our County and our Country, the aging population of our employee base and trends in the market have caused increased costs to the plan. Rising costs of the plan in the past several years has resulted in a need for premium increase. For FY23, Manatee County's health plan has been analyzed and it is our recommendation, based upon the analysis received, to increase the annual cost of the plan to match the increased trend of 8%. This increase is within national averages of 6% to 8%. For the FY23 Recommended Budget, an increase of 8% for both the employer and employee to health insurance premiums is recommended. The chart indicates the changes in each level of tiers.

Employer Monthly	FY23 Monthly	FY22 Monthly	Monthly Change	Annual Change
Employee Only	$ 710.21	$ 657.60	$ 52.61	$ 631.32
Employee and Spouse	$ 1,297.99	$ 1,201.84	$ 96.15	$ 1,153.80
Employee and Children	$ 1,112.55	$ 1,030.14	$ 82.41	$ 988.92
Employee and Family	$ 1,896.82	$ 1,756.32	$ 140.50	$ 1,686.00

Employee Monthly	FY23 Monthly	FY22 Monthly	Monthly Change	Annual Change
Employee Only	$ 90.48	$ 83.78	$ 6.70	$ 80.40
Employee and Spouse	$ 340.89	$ 315.64	$ 25.25	$ 303.00
Employee and Children	$ 292.18	$ 270.54	$ 21.64	$ 259.68
Employee and Family	$ 413.56	$ 382.92	$ 30.64	$ 367.68

It is important to note that as Manatee County has mitigated the cost in FY23, it is imminent that Manatee County will have to redesign the Health Plan in the near future.

Merit Program and Market Realignment Plan

Manatee County has strived to remain competitive within the market regarding compensation. In FY23, as in prior years, Board of County Commissioner employees will be compensated accordingly for their outstanding service to the community through our Merit Program. In the last few years, obtaining qualified talent has been a struggle to Manatee County due to the aggressive compensation structures in both private and governmental industry. Even further, inflation in the economy has made a significant impact in potential candidate's decision making, coupled with the legislative mandates' requirements. With these factors in mind, Manatee County is incorporating a Market Realignment Plan, in addition to the Merit Program it is an increase of 7.4%, an investment of $10.7 million.

In addition, the Constitutional Offices and Judicial programs have provided their calculation for increase which has been placed within their respective budgets. The Recommended Sheriff's compensation increase is $9.3 million. The Property Appraiser has requested an 8.0% increase totaling $320,596; The Supervisor of Elections request is a 4.0% increase for a total of $45,771. The Clerk of the Court held their requested for salary increase until their Evergreen Pay Study is completed in summer of FY22 which at that time they will amend their budget. Also, all Judicial programs have matched the Board's increase of 7.4%.

Department Changes within the Budget

The past few years in our economy we have seen unprecedented disruptions, and the turmoil shows little sign of letting up soon. Challenges abound, is making it difficult to plan for the future. Such a market environment has forced Manatee County to find a new approach to devise strategies. In March 2022, Manatee County implemented a Restructuring Plan to be able to enhance service efficiencies and better serve the community in this time of uncertainty. The Departmental change of this restructuring are as follows:

- Dissolution of Redevelopment and Economic Opportunity Department
  - The Economic Development and Redevelopment areas were moved to County Administration
  - The Community Development area was moved to Community and Veterans Services
- Building and Development Services Department was rebranded as Development Services
- Neighborhood Services was rebranded as Community and Veteran's Services

The divisional changes of the restructuring are as follows:

- The Records Management division was moved to County Administration
- The Impact Fee Administration was moved to Development Services
- The Health Care Program was moved to Public Safety

In May of 2022, Development services issued 695 residential permits which is an 84% increase from FY21 and a 173% increase from FY20. To maintain service levels and time deadlines established by Statute, the Development Services Department is being increased by four Plans Examiners, one Permitting Technician, and one Planning & Zoning Tech 1.

Within Human Resources has increased, within its Employee Benefits Division, a Sr. Benefit Specialist. This position would provide a centralized FMLA specialist to handle the claims of the County and the highly regulated area of FMLA with the Department of Labor.

Within Community & Veterans Services, we have increased County Probation by adding three Pre-Trial Release Staff to maintain increased service levels. The Veteran's Service Program has been increased by one Veterans Services Counselor to assist our increasing Veteran's population. Funding for 17 new positions in the amount of $682,760 along with $400,000 in books and other supplies for the new Lakewood Ranch County Library which is scheduled to be completed in FY23.

In FY22, Parks and Recreation Department has successfully opened the Lincoln Park Pool operations to the community. Parks have increased over the last four years by our investment of $48.5 million. The FY23-27 CIP reflects an additional $92.3 million of parks over the next five years which is a considerable investment to our Parks. To maintain this investment and growth, our maintenance for this area is increasing within the Property Management additional $200,000 funding for Field renovations.

With emphasis on Transportation services, the Project management Division is adding two infrastructure Inspection Officer and one Supervisor. In response to maintenance the roads, additional Road Edging Rapid response contracted funding has been added for $200,000. To be able to meet the demands of the County, availability and volatility in Fuel Prices. The County is adding four additional fuel tanks at a cost of $2.4 million.

The Utilities department has increased by the following positions: five Utilities Technicians, two Industrial Control Technicians, one Solid Waste Enforcement Officer, two Water Plant Operator Trainees, one Wastewater Compliance Specialist, and a two-person maintenance crew and one Scada Instrumentation Technician. All requested increases are to keep up with demands to maintain service levels. In FY22 the Waste Hauler Contract is up for renewal and is focused on efficiency by implementing a $7.3 million new Waste Hauler Cart Program that would enhance garbage pickup services response times.

Investment within the Community

The Convention and Visitors Bureau (CVB) focuses its efforts in FY23 in infrastructure supported by Tourist Tax funding for a total cost of $16.3 million. Projects highlighted in this investment are the Convention Center multi-purpose room and expansion.

Manatee County established the Southwest District Tax Increment Financing (SWTIF) area in 2014 to revitalize the sections within the identified boundaries. Since that time, the incremental increases have reached a level far greater than anticipated. With the balance of the SWTIF $20.6 million for economic programs and the valuation of property values increasing significantly in the area, we are recommending continuing adjusting the base year to 2019 tax year levels. The SWTIF estimated funding for FY23 is $4.4 million in revenues which, $4.0 million is from the General Fund and $383,569 is from the Unincorporated MSTU. The initiatives started in the SWTIF area are vital for the continued health of the area and are identified within the Southwest District (SWD) Strategic Plan; several key items such as SW District Livable Manatee Program for $750,000, Economic Development and Improvement programs for $500,000, and place making initiatives for $525,000.

Library Services is scheduled for the Lakewood Ranch County Library to be opened in the FY23 timeframe. Additional funding for this expansion has been included within the budget. Three planned projects occurring for Library Services are as follows: Braden River Library Expansion, which is currently in construction, the Lakewood Ranch County Library, and the Rocky Bluff Library Expansion in FY24.

Parks

Manatee County has more residents visiting parks and preserves to enjoy outside activities. To keep up with the highest service levels the Parks and Recreation are enhancing their infrastructure by $42.2 million in FY23. These following featured Parks projects are starting or receiving new funding in funding in FY23 as follows:

- $5.1 million John H. Marble Park – Gymnasium Removal/Replacement
- $2.1 million for Lincoln Park Improvements
- $8.9 million for the new Parrish Community Park
- $1.7 million for the GT Bray Dive Well Learn to Swim Pool
- $6.1 million for the Premier Sports Complex Swimming Pool

With the implementation of the Environmental Lands Program, it is recommended funding for a Resources Management Superintendent with a vehicle in the amount of $217,124.

Property Management

With the County's focus on the maintenance of infrastructure, the Property Management Department is investing in renewal and replacement along with other building maintenance needs, such as playgrounds and park enhancements among others.

Public Works

The FY23 Recommended Budget places focus on the transportation needs of our county. While significant projects are sited in the FY23-27 CIP for Transportation, continued emphasis on the maintenance of roadways is a priority. As a direct effect of increased usage of roads by population, the County has maintained its increased road resurfacing program and sidewalk repair program within the Unincorporated area of the County. The Public Works Department is requesting an addition of:

- $699,480 for two bucket trucks for our traffic management division
- $328,117 for three Infrastructure Inspection of Right of Way (ROW) personnel
- $200,000 of additional funding for contracted road edging rapid response
- $2.4 million for four fuel storage tanks

Transportation FY23 CIP projects total $76.3 million, which is comprised of $15.1 million of funding with Infrastructure Sales Tax, which includes Debt Proceeds for Infrastructure Sales Tax funding in the amount of $1.9 million in FY23. The projects will be discussed in the CIP FY23-37 throughout the budget process.

Utility System

The Utility System continues to expand with the growth of our county. Additions to customers directly correlates with increases in population. Over the last six years, heavy maintenance on the aging infrastructure has been a high priority. The continued growth in Manatee County has

placed demands on the finances of the system. The Utility System has maintained rates since April 2018 without an increase. However, Raftelis, the rate consultants, are recommending a 4.75% increase in water and wastewater rates for FY23 based on a recently completed water and wastewater study. Raftelis also identified a 2.75% increase in FY24-FY27 projections. Recommended effective date for the rate increase is January 1, 2023.

Investment in Innovation

Manatee County has made significant investments in technology over the last seven years. In keeping with technological advancement, we are continuing to upgrade our system to maintain a viable network. The first is an overall enterprise project for upgrades of $1.0 million which will assist to upgrade our CAD 911 redundancy program for $500,00 and our software capacity for $510,857. The second project is the restructuring of the computer replacement model to streamline and stabilize the cost of computer replacements countywide for a total amount of $829,479.

As cyber threats continue to pose a persistent risk to government, Information Technology Services continues to make progress on cyber security initiatives, to a large extent focused on protecting the County against ransomware threats. An additional investment of over $3.1 million which includes has been presented in the FY23 Recommended Budget to strengthen the County's cybersecurity. Two positions were funded in FY22 to accommodate Phase 1 of our Cybersecurity program in the amount of $167,535. Phase 2 of strengthening Cybersecurity will require an additional investment of $1.1 million, inclusive of two additional positions. General fund has placed a special set aside reserve of $2.0 million to address continuation of enhancement of this program.

Constitutional Officers

The Sheriff is being funded with an overall increase of $18.5 million, inclusive of the medical jail contract for a total budget of $166.3 million with an additional 20 employees. The additions include the following deputies: 11 deputies for $1.1 million, 5 correctional deputies for $496,201, 1 detective for $99,240 and 3 administrative support personnel for $192,903. Overall equipment associated with the new personnel is $964,397 for a total investment in new personnel of $2.8 million. The request also includes funding of $1.4 million for a Health and Life Insurance increase for the employer, $3.0 million FRS increases and $4.9 million for 8% increases in salaries. The Sheriff will begin administrating the Jail Medical Program with a total funding of $6.3 million.

For FY23, the Sheriff has requested to decrease a School Resource Officer at both the Middle School level and at MTC. Costs for service of the School Resource Officers is allocated between the Manatee County School Board and Manatee County Board of County Commissioners. The breakdown is as follows:

School Resource Officers	Deputies	Supervisors	Total	School Board	Manatee County
Middle Schools	9	1	1,445,048	705,237	739,811
High Schools	7	2	1,356,072	662,478	693,594
MTC	-	-	-	-	-
Total	16	3	2,801,120	1,367,715	1,433,405

The CIP FY23-27 identifies several Sheriff projects which will be funded. The Sheriff's Fleet Facility of $6.9 million and the New Property Evidence Building for $6.8 million will add additional funding of $5.1 million in FY23. The Jail New Medical Wing started construction in FY22 and will have a final total cost of $16.1 million when completed.

The Clerk's budget has an overall increase of $415,421 which includes FRS adjustments and the health insurance increase of 8.0%. The Clerk has deferred her request for increase in salaries until their Evergreen Pay Study is completed in the summer of 2022 and will be requested at a later date. Total budget for the Clerk is $8.6 million for FY23.

The Supervisor of Elections has requested an increase of $227,002 and has been adjusted for a 3.9% increase in costs for personnel, a 3.5% increase for PFP and the health insurance increase of 8.0% for both the employer and employee for FY23 for a total budget of $2.9 million.

The Property Appraiser's budget is approved through the State of Florida. Their budget has been submitted to the State of Florida for a total budget of $7.2 million for FY23. The Property Appraiser's budget includes an increase in personnel of 8.0% for $488,148, health insurance increases of 8.0% for the employer will be adjusted before the Public Hearings. The Board of County Commissioner's allocation is $6.7 million which is inclusive of the Pictometry contract which represents an increase to the Board of $498,096 from the FY22 Adopted Budget.

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

Court Supported Offices

All Judicial Programs personnel were treated in the same manner as the Board's employees with the 7.4% merit and market alignment. In addition, the health insurance was increased for personnel supported by Manatee County for 8.0% for the employer and 8.0% for the employee. Drug Court has been maintained through grants but with a commitment from the Board to place in reserves the needed funding for the program in the event the grants did not materialize, in FY23 this funding was increase by $47,356. For Drug Court, we have placed $101,140 within expenses and $213,356 in reserves in anticipation of grants will continue to be funded in FY23. Total budget for Court Administration for FY23 is $1.3 million.

The State Attorney's office base budget was increased by $61,972 which includes internal costs and salaries. The Public Defender has increased by $20,516.

The Guardian Ad Litem budget has an increase of $124,538. The FY23 budget includes a Child Advocate Manager and a Best Interest Attorney to support the Guardian Ad Litem.

Debt

The COVID-19 pandemic, the war in Ukraine, the reshuffling of supply chains and capital structures have created a volatile environment in the investment world. This environment creates uncertainty, which means risk, and risk has started to reflect in rising interest rates. With the Capital Improvement Plan anticipated for Manatee County significant debt issuances will occur.

On June 7, the Board is set to approve the submittal of a Request for Proposals (RFP) for two bond issuances which will pay the three existing lines of credit and bring new funding for projects within the Capital Improvement Plan. To stay with the conservative approach, the debt issuances

that are defined within the CIP will be staged in two phases; Phase 1 will be for FY23-FY24 capital needs and Phase 2 will be for FY25-FY27 capital needs. This staging will prevent the County from incurring fees assessed for unused funds as per Internal Revenue Rules.

Governmental debt is scheduled for $240.2 million in the FY23-27 CIP. Below is the breakdown of the debt issuances for the Capital Improvement Plan. The use of debt will be second to reduction of reserves beyond operating reserves. Of this debt, there are projects in two areas specifically supported by Tourist Taxes. The Convention Center projects for $15.3 million, and the Premier Sports Complex projects for $5.5 million which will be repaid with Tourist taxes for debt service. Governmental debt includes $39.7 million issuances for Parks and $144.9 million for Transportation. A debt service reserve has been designated within the General Fund for debt payments.

Debt for Recommended CIP 23-27	
General Government	
Buildings	$ 48,794,872
Parks	39,692,800
Transportation	144,933,970
Public Safety	6,775,250
	$ 240,196,892
Enterprise	
Water	$ 1,660,025
Wastewater	56,317,304
	$ 57,977,329
Total Debt	**$ 298,174,221**

The Utilities system is scheduled for $58.0 million to be issued in FY23. Bonding will be used to take advantage of market conditions and lower interest rates before the expected shift in the economy occurs. Debt service will be maintained by Utility rates derived from the system.

The bond issuances will repay the three existing lines of credits on both governmental and Utilities areas and at the same time provide new funding for projects identified in the Capital Improvement Plan.

Manatee County has developed strong credit worthiness and superior credit rating of AA+ and AAA given by Fitch Ratings for each General Government and Public Utilities System, respectively, and Aa2 and Aa1 by Moody's as assessed by both rating agencies in December 2017. Such strong credit ratings allow the county to issue bonds at lower market interest rates and without bond insurance requirements.

Capital Improvement Plan

FY23-27 Capital Improvement Plan (CIP) reflects $994.7 million of project activity within the five-year CIP, future CIP of $ 171.8 million, and $ 999.9 million of projects already appropriated and underway for a total CIP of $2.2 billion. The County has adjusted its CIP to identify two types of categories for its projects which are Governmental and Enterprise projects. To be reflective of the categories with the Infrastructure Sales Tax projects, the CIP projects are further subdivided in categories like the Infrastructure Sales Tax (IST) projects. Thus, CIP is divided in the following major categories:

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

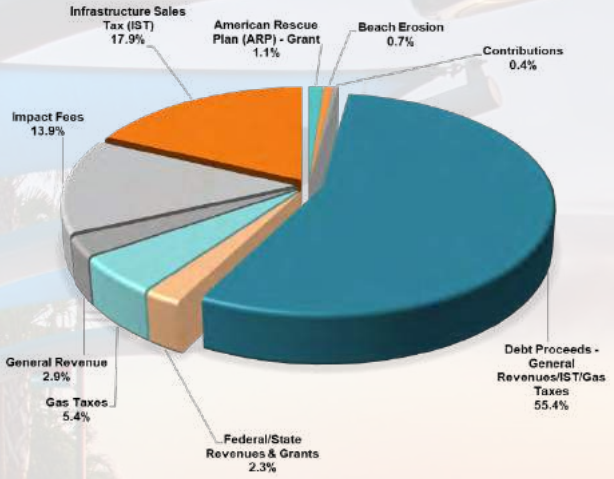
The CIP has been established within the CIP book which contains all projects currently active within the CIP system and projects in need of planned funding over the next five years and in

future years. All projects involved with Infrastructure Sales Tax funding have been identified within the category summary and within the individual sheets.

Governmental Categories

The Governmental CIP projects reflect an investment of $413.6 million between FY23 through FY27. Future funding beyond FY27 for these projects is $84.2 million and funding already appropriated with these projects to date is $535.5 million. Total Governmental CIP projects within the time frame total $1.0 billion.

Governmental CIP - Sources	
American Rescue Plan (ARP) - Grant	$ 5.6
Beach Erosion	3.7
Contributions	2.0
Debt Proceeds - General Revenues/IST/Gas Taxes	275.6
Federal/State Revenues & Grants	11.4
Gas Taxes	27.1
General Revenue	14.2
Impact Fees	69.0
Infrastructure Sales Tax (IST)	89.2
	$ 497.8
Prior Appropriations	535.5
Total Source of Funds	$ 1,033.3

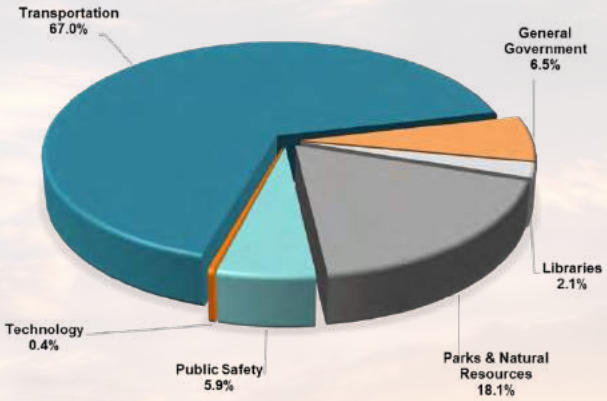


The largest funding source in the Governmental section is debt which is scheduled to be issued within the CIP plan is $265.1 million to be paid by General Revenues. A small portion of the debt of $3.5 million will be paid by Gas Taxes. The next largest funding source is from the Infrastructure Sales Tax (IST) including IST debt is $96.2 million. Impact Fees reflect $69.0 million, and Gas Taxes reflect $27.1 million. $20.7 million for Federal/State Revenues and Beach Erosion funds provided funding for the Beaches and Waterways along with American Rescue Plan (ARP). General Revenue funds contribute $14.2 million. Contributions are sited for $2.0 million for the Animal Services project.

Debt is reflected above for $265.1 million and although represented by General Revenues, there are projects in two areas which will be using Tourist Taxes for their debt service. The Convention Center projects for $15.3 million, and the Premier Sports Complex projects for $5.5 million which will be repaid with Tourist taxes for debt service.

Highlights of the FY23-27 CIP for the Governmental elements are as follows:

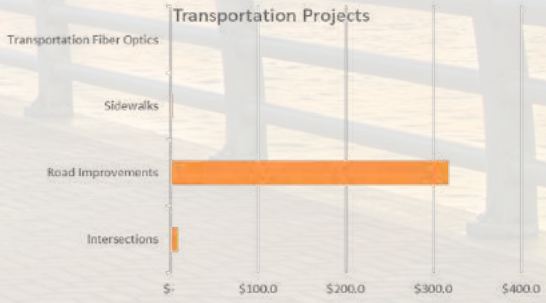
Governmental CIP - Uses	Prior Appropriation	FY23-27	Total
General Government	$ 17.6	$ 50.3	$ 67.9
Libraries	20.4	1.3	21.7
Parks & Natural Resources	95.1	92.3	187.4
Public Safety	35.7	24.9	60.6
Technology	3.8	-	3.8
Transportation	362.9	329.0	691.9
Total Uses of Funds	$ 535.5	$ 497.8	$1,033.3



The largest investment of the Governmental CIP is Transportation. The CIP plan places 67.0% of all infrastructure investments into Transportation infrastructure projects.

Transportation

Transportation has total projects of $691.9 million of which $362.9 are projects already existing with budget appropriation and $329.0 million of new investments. Transportation investments are divided into four sub-categories which are Intersections, Road Improvements, Sidewalks and Transportation Fiber Optic (the last of which identifies the costs of fiber within the roadways). The largest Transportation infrastructure investment is for Road Improvements at $317.7 million or 96.6%. Investment in the Transportation area can be illustrated as follows:



Intersections	$ 8.8	2.7%
Road Improvements	317.7	96.6%
Sidewalks	2.0	0.6%
Transportation Fiber Optics	0.4	0.1%
	$ 328.9	100.0%

Intersection Improvements occur at the following areas:

- 43rd St W at Manatee Ave (*Construction*) for $3.3 million
- 53rd Ave W at 26th Street West for $0.8 million
- 63rd Ave E at 9th Street East for $1.0 million
- Ellenton Gillette Rd – Mendoza Rd (37th St E) for $1.5 million
- Players Drive at Lorraine Rd for $1.7 million
- Tuttle Ave at Whitfield Avenue for $1.3 million
- Verna Bethany Road for $2.5 million

Road Improvements

The major emphasis of investment is by far Road Improvements which reflects a total investment of $604.9 million, $287.2 million represents projects which have prior appropriation and FY23-27 CIP recommends $317.7 million of new funding which represents 96.6% of the total transportation investments.

There are 64 total projects of which 28 have requested funding in the FY23-27 CIP, due to the unprecedented growth and the desire to fast-track the County's Road projects. A few specific large-scale projects are listed below.

Highlights of major road projects, identified as "The Big 6" include:

- 59th St W - **four-lane** from Cortez to Manatee Ave for $31.3 million
- 63rd Ave E - **four-lane** US 301 to Tuttle Ave for $16.2 million
- 75th St W - **four-lane** 20th Ave W to Manatee Ave W for $11.1 million
- Lena Road – South of 44th Ave E of Landfill Road for $6.9 million
- Lorraine Road – **four-lane** SR64 to 59th Ave East for $38.1 million
- Upper Manatee River Rd - **four-lane** N of SR64 to Ft Hamer Bridge for $22.7 million

Other road projects include:

- Canal Rd - US 301 - US 41 for $29.0 million
- Moccasin Wallow Corridor projects for $82.9 million
- 44th Ave E - 45th St - 44th Av Plaza E for $67.8 million
- 44th Ave E - 44th Ave Plaza E - Lakewood Ranch Blvd for $33.5 million
- Erie Road - 69th St E to Martha Road for $28.5 million
- Erie Road - Martha Road to US 301 in Parrish for $13.1 million

There are six bridge replacement projects total $17.2 million and are in progress or programed. These projects are as follows:

- Duette Rd Bridge Replacement for $2.0 million
- Golf Course Rd over Gamble Creek (Bridge Replacement) for $5.4 million
- Kay Road over Cypress Strand/Port Harbour Parkway (Bridge Replacement) for $2.1 million
- Upper Manatee River Road - Mill Creek Bridge for $2.8 million
- Upper Manatee River Road Gates Creek Bridge for $2.2 million
- Wauchula Rd Over Young's Creek Bridge Replacement for $2.7 million

Sidewalks

The importance of safety for our citizens and for our children walking to school are a high priority for our community. With the implementation of this CIP Plan, Manatee County will have a total of 35 sidewalk projects in the Capital Improvement Plan. To continue the commitment of the Board to the pedestrian safety of our county, 25 sidewalk projects are underway of which 4 require additional funding, also 10 additional sidewalk projects are programed in FY23-27 for a total investment of $25.7 million within the Plan.

Several highlights of the new additional funding include:

- 1st Ave W - 63rd St NW - 59th St W for $175,000
- 39th Ave W - 63rd St W - 59th St W for $103,000
- 42nd Ave W - 63rd St W - 59th St W for $103,000
- 54th Ct E - 74th Pl E - Woodlawn Cir W for $63,000
- 59th St W - Manatee Ave W - 6th Ave NW for $393,000
- 5th Ave NW - 71st St NW - 75th St NW for $125,993
- 61st Ave E - 1st St E - 5th St E for $120,000
- 67th St W - Manatee Ave W - 5th Ave NW for $237,390
- 7th Ave NW - 75th St NW - 71st St NW for $85,000
- 83rd St NW - 13th Ave Dr NW - 17th Ave NW for $81,866
- Cape Vista Drive - Cortez Road - 36th Avenue West for $171,000
- Case Ave - Cornell Rd - Tulane Rd for $18,000
- Whitfield Ave - 15th St E - 9th Ave E for $200,000
- Wilmerling Ave (65th Ave E) from 5th St E to End of Rd for $153,000

Public Safety

Public Safety is identified with a $24.9 million (5.9%) of investment in the FY23-27 CIP. Within Public Safety, there are five sub-categories of funding. These categories include the following: 911 & Technology, Animal Services, Building and Renovations, Criminal Justice & Public Safety, and Law Enforcement. Total investment in these categories is $60.7 million with $35.7 million already appropriated. The additional funding of $24.9 million is the amount of investment identified in the CIP and discussed below.

911 & Technology

The Next Generation 911 project provides a critical updated platform for 911 system with an investment of $4.0 million. EMS cardiac monitors are in the CIP Plan for a total investment of $1.3 million. Additionally, 911 Computer Aided Dispatch (CAD) Hardware Replacement for a total investment of $1.1 million.

Animal Services

I am recommending upgrading the second building at the Bishop Animal Shelter for more capacity and repurposing the Palmetto facility. This plan provides Manatee County with shelter capacity to address our growing animal population which coincides with our growing people population.

Criminal Justice & Public Safety

Criminal Justice and Public Safety is identified with a $12.2 million of investment in the FY23-27 CIP. Total investment in these categories is $29.6 million with $17.4 million already appropriated. In FY23 I am recommending the following: MCSO - Jail - New Medical Wing for $5.4 million, Moccasin Wallow Rd EMS Station with Ambulance for $2.6 million, and North County EMS Base Station for $1.0 million.

Law Enforcement

There are two projects scheduled for investment in this area. The MCSO Fleet Facility is scheduled for completion with $6.9 million for design and construction. The second project is the

MCSO New Property Evidence Building which is scheduled for $6.8 million designated for design and construction.

Parks

Parks is scheduled for investment of $187.4 million within the FY23-27 CIP with total new funding of $92.3 million and prior appropriations of $95.1 million. The Parks category is divided into several sections: Athletic Fields, Beaches/Waterways, Boat Ramps, Parks & Aquatics, Preserves, and Recreational Buildings & Playgrounds. There are 90 projects within this category with only 44 of the existing projects requiring additional funding. Also, there are 11 projects which do not have prior appropriations from previous budgets.

Beaches/Waterways

This category contains 14 projects, with $6.7 million to be added in FY23. Three of the more substantial projects include: Artificial Reef at $1.8 million, Coquina Beach Stabilization Structures at $2.8 million, and the Longboat Pass Jetty Rehabilitation at $1.6 million.

Boat Ramps

The Boat Ramps category consists of a total investment in the CIP of $14.9 million. The Kingfish Boat Ramp Renovation is fully funded at $5.0 million and underway. The Peninsula Bay Boat Ramp is identified to begin in FY25 for $7.1 million.

Parks & Aquatics

This category contains 32 projects. In FY23 $17.5 million will be added for the following projects: East Bradenton (Clemons) Pool & Pump Room for $0.9 million, GT Bray Dive Well - Learn to Swim Pool for $1.6 million, Parrish Community Park for $8.9 million, and Premier Sports Complex Swimming Pool for $6.1 million. The Parrish Community Park Sports Complex Swimming Pool is a new recommendation for funding in the amount of $13.1 million in FY25. We are recommending an investment of $80.6 million within this area of the CIP.

Preserves

The Preserves section has $11.8 million previously appropriated, and the FY23-27 CIP adds an additional $1.1 million to the section. Robinson Preserve – Boardwalk repairs include investment of $222,500 over the five-year period for repairs. Boardwalks at Emerson Point Preserve and Leffis Key Preserves will receive $142,001 for repairs. Rye Preserve scenic Trail and Amenities Improvement for $718,000 in the FY23 CIP.

Recreation Buildings & Playgrounds

This category will receive an investment of $31.3 million with $14.2 million occurring in FY23. The John H. Marble Park – Gymnasium Removal/Replacement will receive an additional $5.1 million in FY23, Premier Sports complex – Pickleball/Racket Center for an additional $3.2 million in FY23, Premier Sports Soccer Multi-Purpose building will receive an additional $1.3 million in FY23, and improvements to the GT Bray Recreation Center Playground for $509,864.

Libraries

Our libraries have three projects with a total investment of $21.7 million. The Braden River Library Expansion has prior appropriation for $2.7 million with no need of additional funding in the Plan.

The Lakewood Ranch County Library project has prior appropriation for $17.7 million with no need of additional funding in the Plan. Finally, the Rocky Bluff Library Expansion will begin in FY26 for a total investment upon completion of $1.3 million.

Technology

In continuing the emphasis on maintaining our technology, there are two projects listed within the Technology section. This section includes the planned upgrade and replacement for the Data Center Technology for $3.2 million, and the Human Resource Information System (HRIS) for $0.6 million.

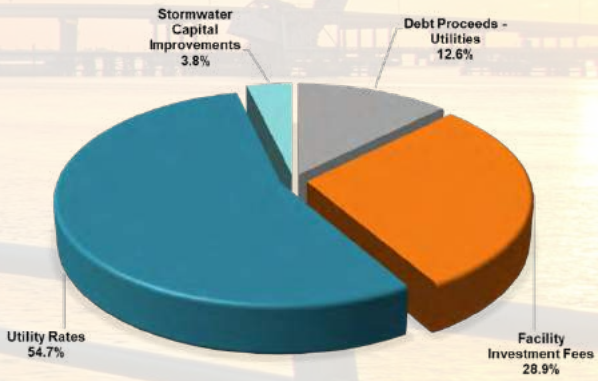
General Government

The only project in this category is the Piney Point Deep Injection Well project with a total investment to date of $11.4 million.

Enterprise Categories

The FY23-27 CIP also presents all Enterprise projects in separate categories and contains 307 projects. In reviewing this section, we have separated this section into four sections: Potable Water, Solid Waste, Stormwater, and Wastewater. The Enterprise section represents total budget investment of $1,133.1 million with prior appropriations of $464.4 million and new investments within the FY23-27 plan for $668.7 million.

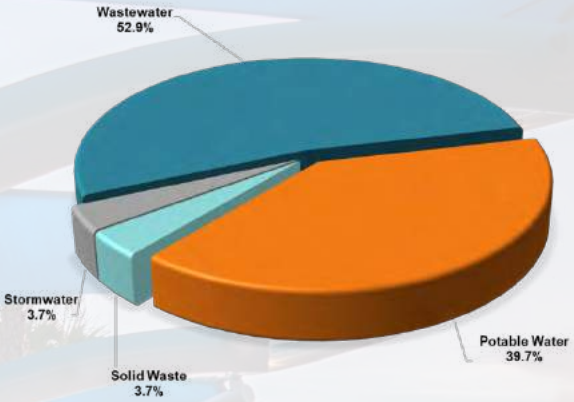
Enterprise CIP - Sources	
Debt Proceeds - Utilities	$ 84.2
Facility Investment Fees	193.5
Utility Rates	366.1
Stormwater Capital Improvements	24.9
	$ 668.7
Prior Appropriations	464.4
Total Source of Funds	$1,133.1



Utility Rates represent 54.7% of the funding for investment within the Utility System at $366.1 million. Facility Investment Fees, which are funds collected from growth, represents 28.9%, or $193.5 million of funding and $24.9 million, or 3.8%, of funding is from Stormwater Capital Improvement funding the majority of which comes from the Solid Waste system.

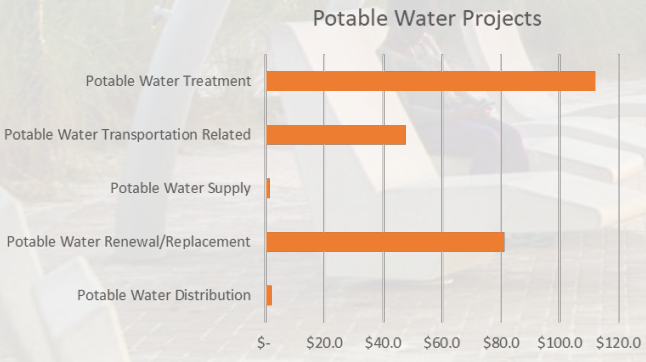
Highlights of the FY23-27 CIP for Enterprise projects are as follows:

Enterprise CIP - Uses	Prior Appropriation	FY23-27	Total
Potable Water	$ 205.7	$ 244.1	$ 449.8
Solid Waste	1.1	41.3	42.4
Stormwater	16.1	24.9	41.0
Wastewater	241.5	358.5	600.0
Total Uses of Funds	$ 464.4	$ 668.8	$1,133.2



Potable Water

Potable Water section reflects total investment of $449.8 million in the following five sections: Distribution, Renewal/Replacement, Supply, Transportation Related, and Treatment. Within Potable Water, $205.7 million represents projects which have prior appropriation and FY23-27 CIP recommends $244.1 million of new funding in Potable Water projects.



Based upon the investment in the FY23-27 CIP, Potable Water Renewal and Replacement section represents 33.2% of the investment at $81.0 million. This reflects the emphasis the Utility Department has placed over the last several years to maintain the aging system.

Potable Water Treatment represents $112.1 million (45.9%) and Water Supply at $1.5 million (0.6%) of total investment of funding. The remaining items, Potable Water Transportation Related projects and Potable Water Distribution projects at $47.5 million (19.5%) and $2.0 million (0.8%) respectfully.

Solid Waste

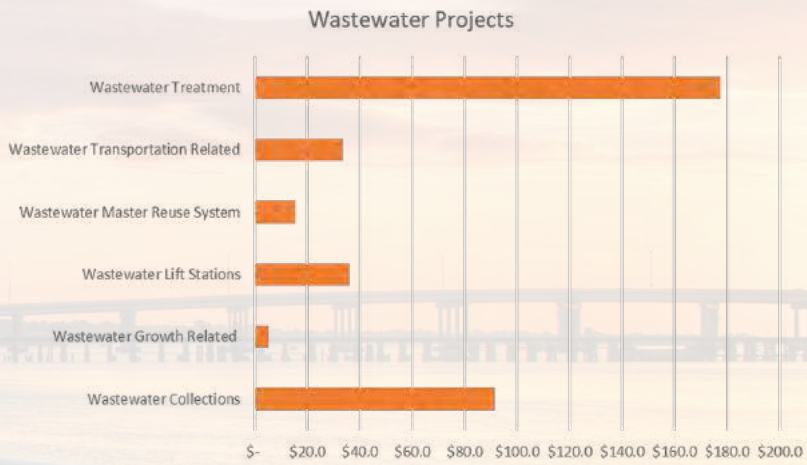
The Solid Waste System identifies two projects within the CIP. Lena Road Stage II Gas Expansion Phase II, III & IV has prior appropriations of $1.1 million total funding of $6.7 million in the Plan. Additionally, the New Landfill Site Location and Site Purchase are being requested for funding in the amount of $34.6 million. Source of funding is Solid Waste fees.

Stormwater

The Stormwater system has 40 projects within the FY23-27 CIP. These projects have prior appropriations of $16.1 million. Investment over the next five years, and future years, reflect an investment of $ 24.9 million.

Wastewater

Within the Wastewater section, the overall investment is $600.0 million which represents $241.5 million prior appropriation and $358.4 million of new investments. When reviewing the overall investment of funds, the illustration below identifies 49.5% of all funding will be placed in Wastewater Treatment at $177.5 million. The next largest section is Wastewater Collections at $91.3 million at 25.6% of investments. The Wastewater Lift Stations represent total investment of $35.9 million or 10.0%. The remaining sections of Transportation Related ($33.5 million), Master Reuse System ($15.2 million) and Growth Related ($5.0 million) projects collectively represents the remaining 14.9% of total investment in projects. Many of the Wastewater projects are maintenance projects which have been designed to repair the system.



As noted in the Potable Water description, the last several years the Utilities Department has focused on the need for large maintenance projects based upon the age of the system. The FY23-27 Plan continues to support that vision.

Overall investment in FY23 for the Utility System will be $59.5 million from Facility Investment Fees and $36.6 million in Rates. The investment will be $29.3 million in Potable Water projects, $116.7 million in Wastewater projects, and $0.5 million in a Solid Waste Projects.

County Reserves

After the reductions in revenues and changes of expenses, the critical question becomes what amounts reside within reserves. Manatee County has four types of reserves which are defined by Florida Statutes which are Reserve for Contingency, Reserve for Salaries, Reserve for Capital Projects, and Reserve for Cash Balance. The first reserve, Reserve for Contingency, holds items held for specific purposes, expenses which are being held until further definition or parameters can be defined, and items designated by the Board. The second type of reserve, Reserve for Salaries, contains budgeted salary changes as indicated in the budget and, historically in Manatee County, holds 3% of existing salaries within reserves and requests access with a budget amendment at the end of the year. The Reserve for Capital is held for capital projects which have not been placed into line items in the budget. The Reserve for Cash Balance holds reserves held designated for emergencies, stabilization of the organization, and the operating reserves. Within the “Budget by Fund” section of the FY23 Recommended Budget, each fund identifies the specific

reasons for reserves. In summary, the four categories of reserves are identified and summarized for all funds (governmental or enterprise) for the Budget.

Summary of Reserves	FY23 Recommended
Reserves for Contingency	$ 39,694,579
Reserves for Salaries	17,914,033
Reserves for Cash Balance	487,127,769
Reserve for Capital	159,364,422
Total	$ 704,100,803

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

Within the Reserve for Cash Balance, the Board maintains 20% of operational expenses of each fund in preparation for unforeseen circumstances. This 20% is the calculation to two months of operational expenses held within Reserve for Cash Balance. If there are any funds beyond the 20% which do not have a designation, the funds have been placed into Budget Stabilization. The Budget also has $26.4 million for the Health Self Insurance Fund, and $37.9 million for Landfill Closure.

The following chart identifies the breakdown of the $582.2 million held within Reserve for Cash Balance:

Cash Balance Reserves	20% Reserves	Stabilization	Other	Total	20% Reserves # of days	Stabilization # of days
General Fund	75.7	19.1	-	94.77	73	4
Transportation						
Highway - Transportation	16.5	2.4	-	18.9	73	28
Highway - Gas Taxes	-	3.2	-	3.2	73	105
Impact Fees - Governmental	56.5	-	-	56.5	*	-
Special Revenues				-		
Library	2.2	0.8	-	3.0	73	95
Children's Services	2.8	3.9	-	6.7	73	50
Parks	3.0	-	-	3.0	73	41
Environmental Lands	0.1	12.2	-	12.3	*	*
Unincorporated MSTU	5.7	4.5	-	10.1	73	42
Building	2.7	1.2	-	3.9	73	64
Tourist Tax - 4 cents	2.6	33.2	-	35.8	73	273
Beach Erosion - 1 cent	0.3	9.0	-	9.4	73	*
Phosphate Severance	0.2	0.4	-	0.6	73	*
FBIP Boating	0.0	1.7	-	1.7	73	*
Other Special Revenues	6.2	5.8	-	11.9	73	*
Debt Service	1.4	-	-	1.4	73	-
Capital Projects - Governmental	119.0	-	-	119.0	*	-
Internal Service	20.1	8.0	26.4	54.6	73	19
Water/Wastewater						
Operations	38.1	16.1	-	54.2	73	70
Maintenance				-	*	
Impact Fees - Utilities	58.2	-	-	58.2	*	
Capital Projects - Utilities	33.8	-	-	33.8	*	
Solid Waste	3.2	-	37.9	41.1	73	93
Stormwater	2.7	0.0	-	2.7	*	*
Transit	8.5	-	-	8.5	73	-
Civic Center	0.6	0.5	-	1.1	73	12
Total	460.2	122.0	64.3	646.5		

Noted in the chart above, there is $122.0 million of stabilization reserves. However, all but the General Fund are restricted to use for which the revenue was collected. The far-right columns calculate the number of days reserve which are located within Budget Stabilization. As an example, the General Fund Cash Balance Reserves, holds 73 days of Cash Balance and funding beyond the 73 days reflects the balance of Stabilization, which is 4 days.

The focus of this budget is to efficiently spend down reserves for the organization. Highlights of the changes which have occurred includes the increase of $17.1 million in the General Fund Stabilization and the remaining tax funds reflect no change in reserves for an increase of $17.1 million in total. The 20% reserve calculation increased by $5.1 million due to growth in the tax base added to the increase in expenses. Additionally, the Environmental Lands has increased by $12.3 million due to the first year of levy of the tax. Internal Services reserves were increased by $7.8 million.

Capital Projects reserves for both governmental and enterprise projects increased by $93.8 million which is a result of additional reserves from the lines of credit issued in FY22, along with additional increases in capital projects reserves attributed to potential inflationary costs.

Special Revenues stabilization reserves were increased by Tourist Tax of $24.0 million and FBIP reserves by $0.1 million due to increased revenues in excess of state estimates. The overall stabilization funds increased in Special Revenue reserves by $28.5 million however, with the increase of Tourist Tax and FBIP, the net effect was only a $4.4 million increase in funds other than 20% reserves.

A decrease of $21.4 million occurred within the Enterprise Funds due to an increase in operational expenses throughout the operations sections and maintenance projects for FY23. The decrease in Enterprise funds identifies a $16.1 million decrease in stabilization which has occurred in Water/Wastewater operations and a $9.9 million decrease in Solid Waste.

Impact Fees have significantly increased due to growth for governmental by $13.7 million, however, the enterprise impact fees have decreased by $28.4 million due to the aggressive funding of the CIP.

Cash Balance Reserves	20% Reserves	Stabilization	Other	Total
General Fund	6.8	17.1	-	23.9
Other Tax Funds	5.1	0.0	-	5.1
Environmental Lands Funds	0.1	12.2	-	12.3
Special Revenues	(5.0)	28.5	-	23.5
Enterprise Funds	2.5	(25.5)	1.6	(21.4)
Impact Fees - Governmental	13.7	-	-	13.7
Impact Fees - Enterprise	(28.4)	-	-	(28.4)
Capital Projects - Governmental	65.6	-	-	65.6
Capital Projects - Enterprise	28.2	-	-	28.2
Internal Service Funds	2.4	3.2	2.1	7.8
	91.0	35.5	3.7	130.2

Conclusion

Manatee County has established the FY23 Recommended Budget placing high priority on Public Safety, Transportation, and the ability to maintain service for our citizens. With all revenue stream changes taken into consideration, the $1,026 million FY23 Net Budget reflects an increase of 28.4% from the prior year FY22 Net Budget of $798.8 million. The Net Budget also reflects an increase in Manatee County property values of 10.0% based upon preliminary estimates.

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



For the presentation and video of this budget message you can find in the following link:

https://www.mymanatee.org/departments/financial_management/budget_materials

Financial Management
Budget Division
1112 Manatee Ave Ste 939
Phone number: (941) 745-3730

MEMORANDUM

To: Board of County Commissioners
Thru: Dr. Scott Hopes, County Administrator
From: Sheila McLean, Interim Chief Financial Officer Sheila Mclean
Date: July 7, 2022
Subject: Budget Message – Proposed Budget - Update on July 1 Certification of Values

Executive Summary

Manatee County has received the July 1, 2022, Certifications of Taxable Value for the Property Appraiser for the FY23 Budget. Florida Statutes require that by July 15, 2022, a proposed budget for the upcoming fiscal year based on certified values be provided to the County Commission. The FY23 Recommended Budget has been updated to reflect the actual certified values and newly issued revenue estimates provided by the State of Florida. The FY23 Proposed Budget version has been filed as required with the Office of the Clerk of the Circuit Court and Comptroller. This budget update details the revisions that have been made based upon the new information. The new Proposed Total Budget for FY23 (excluding Port Manatee) is $1,890,879,270 which is an increase of $23,380,558 from the Recommended Budget for FY23 of $1,867,498,712. The calculation of the Net Budget change is taking the total increase of $23,380,558 less the amount placed in reserves ($16,883,587) and transfers ($1,973,984) which provides a Net Budget increase of $4,522,987. Therefore, the new Proposed Net Budget for FY23 (excluding Port Manatee) is $1,030,022,695 which is a $4,522,987 increase from the Recommended Net Budget for FY23 of $1,025,499,708.

Prior to the July 28th meeting, we will provide a list of items which were identified on our earlier work session for discussion. We will continue to monitor new information on estimates for revenues and expenses for updates at this work session. The State of Florida revenue estimates should be released by July 30, and we will provide a complete summary of any changes due to the release of these estimates. All increases in the budget have been placed within the stabilization reserves within each respective fund until the Board reviews and finalizes decisions.

Additional Information

Changes for FY23 Budget

The certified taxable property values for the FY23 Budget increased over the prior year's final certified values by 17.64% countywide and 17.95% in the Unincorporated area. In addition, the Palm Aire MSTU increased over prior year by 11.5%. The FY23 Recommended Budget presented on June 8, 2022, reflected an estimated 10.0% growth and therefore all property tax funds have been adjusted to reflect the certified estimate. The overall increase to property taxes within the FY23 Budget is $989,317 (net of statutory 5% reduction for budget). The budget has also been updated to reflect the July 1st certification of values for the CRAs/ TIFs. With the updated CRAs/TIFs values, the General Fund payment increased by $3,220,165 and the Unincorporated MSTU increased by $167,170. The Tax Collector fees associated within any

JAMES SATCHER District 1 | REGGIE BELLAMY District 2 | KEVIN VAN OSTENBRIDGE District 3 | MISTY SERVIA District 4 | VANESSA BAUGH District 5 | CAROL WHITMORE At Large | GEORGE W. KRUSE At Large

increases or decreases have been updated and the total impact to Tax Collector fees on the FY23 budget reflects an increase of $871,757 with the updated values. In Addition, two added budget items identified as "Pulled" in the June 8th work session reflected changes and a forward funded (Cybersecurity position & IT Senior Specialist) in FY22 and recommended for funding in FY23 for a total increase of $562,536. Any increases of revenue or increases of expenses have been offset within Budget Stabilization of the respective funds.

Details of changes within the FY23 Budget are as follows:

FY23 Budget

	Revenue Changes			Expenses Changes					
	Net Increase in Property Taxes*	Transfer into TIF's	Total Change in Revenues	Tax Collector Fees	Changes to Payments CRA/TIF's	Changes - Pulled Items/ forward funded	Net increase in Reserve for Contingency for	Net increase to Budget Stabilization	Total Change in Expenses
General Fund	15,563,088	-	15,563,088	753,506	3,220,165	402,783		11,186,655	15,563,089
Transportation	1,233,022	-	1,233,022	24,660				1,208,359	1,233,019
Library	756,128	-	756,128	15,123				741,006	756,129
Children's Services	1,018,252	-	1,018,252	20,365				997,887	1,018,252
Parks	928,739	-	928,739	18,575		60,000		850,164	928,739
Environmental Lands	458,259	-	458,259	9,165	167,170			449,094	625,429
Unincorporated MSTU	1,440,394	-	1,440,394	30,324				1,242,900	1,273,224
Palm Aire MSTU	8,692	-	8,692	39				8,654	8,693
Telecommunications	-	-	-	-		99,773		(99,773)	-
SWTIF	-	1,775,116	1,775,116	-			1,775,116		1,775,116
Port Tif	-	198,868	198,868	-				198,868	198,868
Total	21,406,574	1,973,984	23,380,558	871,757	3,387,335	562,536	1,775,116	16,783,814	23,380,558

* Calculated at 95%

Total Increase to Budget	23,380,558
Less Reserves	16,783,814
Less Transfers	1,973,984
Net Budget Change	4,622,760

Proposed Gross Budget	1,890,879,270
Recommended Gross Budget	1,867,498,712
Difference	$ 23,380,558

Proposed Net Budget	1,030,022,695
Recommended Net Budget	1,025,499,708
Difference	$ 4,522,987

Next Steps

This memorandum is provided as an update to the original budget message submitted on June 8, 2022. As the next step in the budget process, we will submit the FY23 Proposed Budget (with the changes identified above) to the Clerk of the Circuit Court by July 15 for compliance with Florida Statutes.

The next scheduled meeting is on Thursday, July 28 at 9:00am for discussion of the budget and to set the tentative millage rate. Two more public hearings will be held on the budget, on September 7, 2022 at 6:00pm and September 13, 2022 at 6:00pm. The first public hearing in September will be noticed to all taxpayers via the notices of proposed property taxes sent out by mail. The second public hearing will be noticed by a newspaper advertisement published in accordance with requirements established by Florida Statutes.

Financial Management
Budget Division
1112 Manatee Ave Ste 939
Phone number: (941) 745-3730

MEMORANDUM

To: Board of County Commissioners, Dr. Scott Hopes, County Administrator
From: Sheila McLean, Interim Chief Financial Officer *Sheila Mclean*
Date: September 2, 2022
Subject: Budget Update 1st Public Hearing, 6:00 pm Agenda Update

The first public hearing for the Fiscal Year 2022-2023 Budget will be held at 6:00 p.m. on September 7, 2022 at the County Administration Building Honorable Patricia M. Glass Chambers, First Floor. Our website contains the information for public access via the internet. This memorandum provides an update from the last Budget Meeting on July 28, 2022 and includes information on changes that will be presented for approval in the Tentative Budget to be adopted at the first public hearing.

After the receipt of the July 1st certified tax roll, a balanced budget in the gross amount of $1,890,879,270 and net amount of $1,030,022,695 was filed with Board Records prior to the July 15th statutory deadline. A budget reconciliation meeting was held on July 28, 2022 which resulted in the Board of County Commissioners voting to reduce the current millage rate by .20. The gross total of the FY23 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 $2,363,764,354. For final adoption of the budget, changes are highlighted below and for further details, please see attached Exhibit 1.

The addition of $28,833,450 for Port Manatee includes $25,693,411 for operating and $3,140,039 for debt service. The Tentative Net Budget to be approved at the first public hearing totals $1,072,419,585, which is exclusive of cash balances, non-expendable trust funds, internal services, internal transfers and prior year grant and project budgets.

Property tax rates have been reduced by .20 mill from the total millage rates approved by the Board on the July 28, 2022 budget meeting with a countywide millage rate of 6.3326 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 to align the FY23 budget with updated information received after the July 28, 2022 submission.

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

The Capital Improvement Plan (CIP) for Fiscal Years 2023-2027 will be approved at the second public hearing on September 13, 2022 and a memo of changes made to the CIP from the July 15th Proposed budget will be forthcoming.

JAMES SATCHER — District 1
REGGIE BELLAMY — District 2
KEVIN VAN OSTENBRIDGE — District 3
MISTY SERVIA — District 4
VANESSA BAUGH — District 5
CAROL WHITMORE — At Large
GEORGE W. KRUSE — At Large

As in past practice, it is requested that the Tentative Budget be approved as presented to accommodate the timing of required advertising. If directed, necessary changes to the budget can be included and adopted at the final public hearing on September 13, 2022.

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

EXHIBIT 1 – Changes to Budget Proposed to Tentative

REVENUES

	Net Decrease in Prop.Taxes - millage reduction*	Transfer into TIF's	Gas Taxes	PariMutual Revenues	SRO Contribution	Cash Carryover Change (OP)	Cash Carryover Change (CIP)	Port Budget	Int. Inc. Op/Cap	Transfers	Total Change in Revenues
General Fund	(10,003,409)	-		424,175	(186,609)	(9,090,616)			(1,816)		(18,858,275)
Transportation		-	1,173,522								1,173,522
Port Authority								28,833,450			28,833,450
CIP Projects*							4,787,584			5,518,608	10,306,192
SWTIF	-	(172,637)									(172,637)
Port TIF	-	(13,029)	-								(13,029)
Total	(10,003,409)	(185,666)	1,173,522	424,175	(186,609)	(9,090,616)	4,787,584	28,833,450	(1,816)	5,518,608	**21,269,223**

EXPENSES **RESERVES**

	Tax Collector Fees	Sheriff Adjmst	Paymnt to Municipalities	Clerk Adjmsnts	Changes to Payments CRA/TIF's	Port Budget	CIP Changes	Transfers	Net decr./incr. to Capital Reserves	Net increase in Reserve for Contingency	Net increase to Budget Stabilization	Total Change in Expenses
General Fund	(200,168)	5,377,292	233,247	440,677	(414,911)				-	(4,304,682)	(19,989,730)	(18,858,275)
Transportation											1,173,522	1,173,522
Port Authority						28,833,450						28,833,450
CIP Projects*							55,215,938	5,965,108	(53,930,858)	4,000,000	(943,996)	10,306,192
SWTIF	-									(172,637)		(172,637)
Port TIF	-										(13,029)	(13,029)
Total	(200,168)	5,377,292	233,247	440,677	(414,911)	28,833,450	55,215,938	5,965,108	(53,930,858)	(477,319)	(19,773,233)	**21,269,223**

Tentative Gross Budget FY23 $2,363,764,354

Tentative Net Budget FY23 $1,072,419,585

Additional Changes to Budget:

Prior Year Encumbrance & Project Balances	450,819,352
Special Districts Budgets	796,509
Grand Total	**472,885,084**
Total Increase to Budget	21,269,223
Less Reserves	(19,773,233)
Less Transfers	(1,354,434)
Net Budget Change	42,396,890

Tentative Gross Budget		2,363,764,354
Proposed Gross Budget		1,890,879,270
Difference	$	**472,885,084**
Tentative Net Budget		1,072,419,585
Proposed Net Budget		1,030,022,695
Difference	$	**42,396,890**

September 9, 2022

Financial Management
Budget Division
1112 Manatee Ave Ste 939
Phone number: (941) 745-3730

MEMORANDUM

To: Board of County Commissioners, Dr. Scott Hopes, County Administrator

From: Sheila McLean, Interim Chief Financial Officer Sheila Mclean

Date: September 9, 2022

Subject: Budget Update 2st Public Hearing, 6:00 pm Agenda

The Second public hearing for the Fiscal Year 2022-2023 Budget will be held at 6:00 p.m. on September 13, 2022 at the County Administration Building Honorable Patricia M. Glass Chambers, First Floor. Our website contains the information for public access via the internet. This memorandum provides an update from the last Budget Meetings on September 7, 2022 and July 28, 2022 and includes information on changes that will be presented for approval in the Adopted Budget to be adopted at the second public hearing.

After the receipt of the July 1st certified tax roll, a balanced budget in the gross amount of $1,890,879,270 and net amount of $1,030,022,695 was filed with Board Records prior to the July 15th statutory deadline. A budget reconciliation meeting was held on July 28, 2022 which resulted in the Board of County Commissioners voting to reduce the current millage rate by .20, which in open session on the September 7, 2022 was reduced be another .10 mill for a total of .30 mills. The gross total of the FY23 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 $2,358,762,650. For final adoption of the budget, changes are highlighted below and for further details, please see attached Exhibit 1.

The addition of $28,833,450 for Port Manatee includes $25,693,411 for operating and $3,140,039 for debt service. The Tentative Net Budget to be approved at the first public hearing totals $1,072,419,585, which is exclusive of cash balances, non-expendable trust funds, internal services, internal transfers and prior year grant and project budgets.

Property tax rates have been reduced by a total of .30 mill from the total millage rates approved by the Board on the September 7, 2022, and on July 28, 2022 budget meetings with a countywide millage rate of 6.2326 and the unincorporated rate of 0.6109. The Palm Aire MSTU millage rate also remains unchanged at 0.2546 mills.

The Tentative Budget resolution presented for approval, miscellaneous changes not affecting the net budget have been made to more closely to align the FY23 budget with updated information received after the September 7, 2022 and the July 28, 2022 submissions.

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

The Capital Improvement Plan (CIP) for Fiscal Years 2023-2027 will be approved at the second public hearing on September 13, 2022 .

As in past practice, it was requested that the Tentative Budget be approved as presented to accommodate the timing of required advertising. The Tentative Budget was approved with changes at the September 7, 2022 and advertisement is in progress , as directed.

JAMES SATCHER — District 1
REGGIE BELLAMY — District 2
KEVIN VAN OSTENBRIDGE — District 3
MISTY SERVIA — District 4
VANESSA BAUGH — District 5
CAROL WHITMORE — At Large
GEORGE W. KRUSE — At Large

The next step is to request adoption of the budget at the final public hearing on September 13, 2022.

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

EXHIBIT 1 – Changes to Budget Proposed to Tentative

REVENUES

	Net Decrease in Prop.Taxes - millage reduction*	Transfer into TIF's	Gas Taxes	PariMutual Revenues	SRO Contribution	Cash Carryover Change (OP)	Cash Carryover Change (CIP)	Port Budget	Int. Inc. Op/Cap	Transfers	Total Change in Revenues
General Fund	(15,005,113)	-		424,175	(186,609)	(9,090,616)			(1,816)		(23,859,979)
Transportation		-	1,173,522								1,173,522
Port Authority								28,833,450			28,833,450
CIP Projects*							4,787,584			5,518,608	10,306,192
SWTIF	-	(172,637)									(172,637)
Port TIF	-	(13,029)	-								(13,029)
Total	(15,005,113)	(185,666)	1,173,522	424,175	(186,609)	(9,090,616)	4,787,584	28,833,450	(1,816)	5,518,608	**16,267,519**

EXPENSES **RESERVES**

	Tax Collector Fees	Sheriff Adjmst	Paymnt to Municipalities	Clerk Adjmsnts	Changes to Payments CRA/TIF's	Port Budget	CIP Changes	Transfers	Net decr./incr. to Capital Reserves	Net increase in Reserve for Contingency	Net increase to Budget Stabilization	Total Change in Expenses
General Fund	(200,168)	5,377,292	233,247	440,677	(414,911)				-	(4,304,682)	(24,991,434)	(23,859,979)
Transportation											1,173,522	1,173,522
Port Authority						28,833,450						28,833,450
CIP Projects*							55,215,938	5,965,108	(53,930,858)	4,000,000	(943,996)	10,306,192
SWTIF	-									(172,637)		(172,637)
Port TIF	-										(13,029)	(13,029)
Total	(200,168)	5,377,292	233,247	440,677	(414,911)	28,833,450	55,215,938	5,965,108	(53,930,858)	(477,319)	(24,774,937)	**16,267,519**

Additional Changes to Budget:

Prior Year Encumbrance & Project Balances	450,819,352
Special Districts Budgets	796,509
Grand Total	**467,883,380**
Total Increase to Budget	21,269,223
Less Reserves	(19,773,233)
Less Transfers	(1,354,434)
Net Budget Change	**42,396,890**
Tentative Gross Budget	2,358,762,650
Proposed Gross Budget	1,890,879,270
Difference	**$ 467,883,380**
Tentative Net Budget	1,072,419,585
Proposed Net Budget	1,030,022,695
Difference	**$ 42,396,890**

Tentative Gross Budget FY23 $2,358,762,650

Tentative Net Budget FY23 $1,072,419,585


1704


Charts & Graphs
Manatee
County
FLORIDA

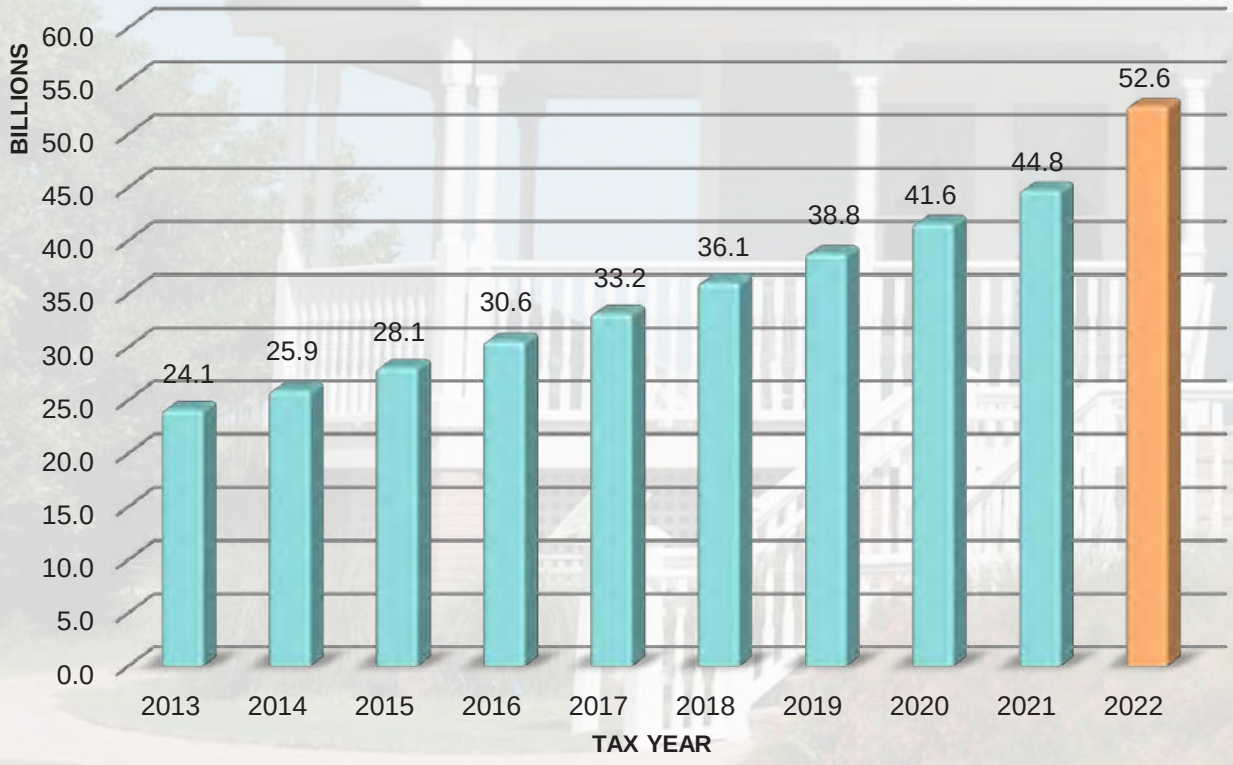
Charts & Graphs

Taxable Property Values

Taxable property values in Florida have experienced significant changes over the past 10 years due to a predominantly fluid political and economic landscape. As illustrated in Chart 1.1, from tax year 2013 to 2022 valuations increased almost 118% from $24.1 to $52.6. Strengthening trends in new construction and sustained increases in home prices are indicators that taxable values should continue rising into 2023.

The Property Appraiser provides assessments as of January 1, 2022 which is the basis for the Fiscal Year 2023 millage levies. In other words, the millage rate set by the Board of County Commissioners for the FY23 budget in September 2022 is applied to the property tax value for 2023 to determine the property tax revenue available for county government in the FY23 budget.

Chart 1.1 Property Values



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 FY14-FY19 the voted debt millage decreased by .0133, .0920, .0160, .0097, .0023 and 0 respectively which allowed the difference to be applied to the countywide millage to bring it to 6.4326 mills. In FY20 and FY21, the County's Countywide Millage remained unchanged at a total of 6.4326 mills. in FY21 voted Environmental millage was established at .1500 mill. In FY22 the countywide millage rate was lowered to 6.3826 mills. As of October 1st, 2022 the Environmental Lands millage of .1500 mills was reinstated, resultingin a millage increase of 6.5326. For the FY23 Adoption the Board of County Commissioners voted to reduce the millage rate by .30 mills for a total of 6.2326 mills to offset the .1500 reinstatement of the environmental lands.

Chart 1.2 Countywide Operating Millage Rates



Other Millages

Other millages are levied by the county to repay general obligation debt approved by the voters, and a separate millage is levied for properties in the unincorporated area of the county. City residents would not pay this UMSTU (unincorporated municipal services taxing unit) levy but would instead pay a levy from their municipality. The history of these rates from Tax Year 2014 is presented on Table 1.1. Separate millage rates are also issued by the school board and various other taxing authorities in the county. These millages are not reflected in the table, but a complete list of current millage rates is available at www.taxcollector.com.

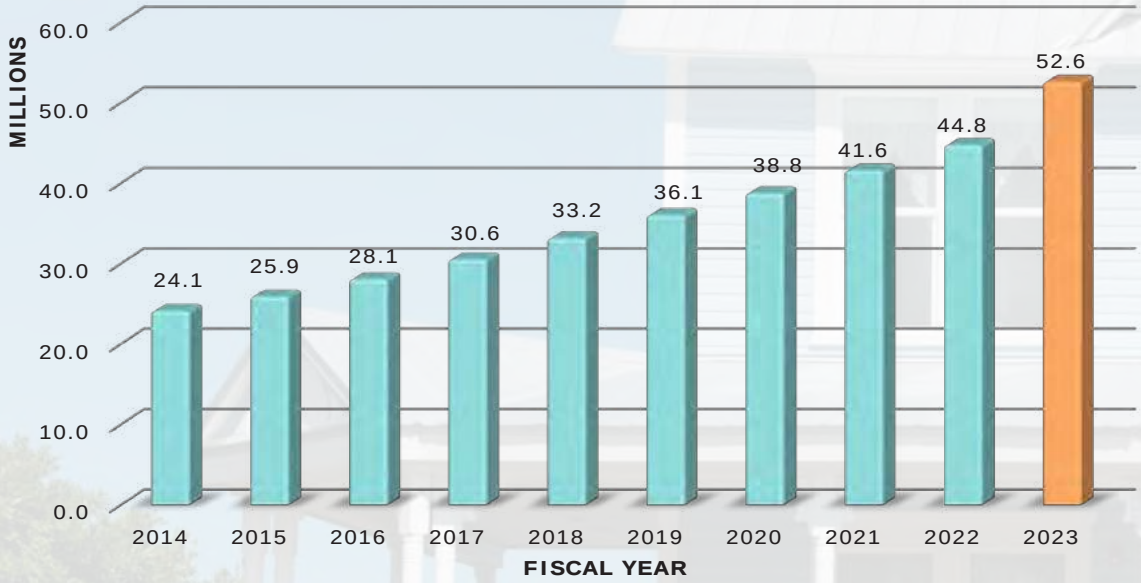
Table 1.1 History of Millage Rates

Fiscal Year	Tax Year	Countywide Operating	MSTU Unincorp	Voted Debt	Palm-Aire MSTU
2014	2013	6.2993	0.6109	0.1333	0.2546
2015	2014	6.3126	0.6109	0.1200	0.2546
2016	2015	6.4046	0.6109	0.0280	0.2546
2017	2016	6.4206	0.6109	0.0120	0.2546
2018	2017	6.4303	0.6109	0.0023	0.2546
2019	2018	6.4326	0.6109	-	0.2546
2020	2019	6.4326	0.6109	-	0.2546
2021	2020	6.4326	0.6109	-	0.2546
2022	2021	6.3826	0.6109	-	0.2546
2023	2022	6.2326	0.6109	-	0.2546

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 2013 to 2022 provided an expanding tax base and increased tax revenues. During this time, Manatee County maintained or decreased the millage rate and still captured sufficient revenues to meet rising costs, pay cash for some capital projects and build up cash reserves.

Chart 1.3 Value of One Mill



Millage Summary

The millage summary in Table 1.2 shows a decrease in the total millage rates from the previous fiscal year. The decrease is the net of the .1500 mill voted environmental millage, which is imposed countywide and is used to pay for acquisition, improvement, and management of land to protect drinking water sources and water quality, preserve fish and wildlife habitat, prevent stormwater runoff pollution, and provide parks which begins assessment in FY23 and a reduction of .30 mills that was approved by the Board of County Commissioners beginning FY23 to offset the reinstatement of the .1500 Environmental Lands mills. The unincorporated MSTU remains unchanged at .6109. 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

Table 1.2 Millage Summary

	FY22 Adopted	FY23 Adopted	Difference
Countywide Operating	6.3826	6.2326	-0.1500
Voted Debt Service	0.0000	0.0000	0.0000
Unincorporated MSTU	0.6109	0.6109	0.0000
Subtotal	**6.9935**	**6.8435**	**-0.1500**
Palm-Aire MSTU	0.2546	0.2546	0.0000

Property Values with Construction

The trends of current construction in FY22 provide the estimate for sustained growth into FY23. The County has seen a steady increase in levels for property values when viewing the total values.

However, by adding the new construction values each year to the chart 1.4, the analysis shows that existing taxpayers are exceeding valuations from 2009 and the increased valuation is a result of new construction.

Chart 1.4 Property Values with Construction

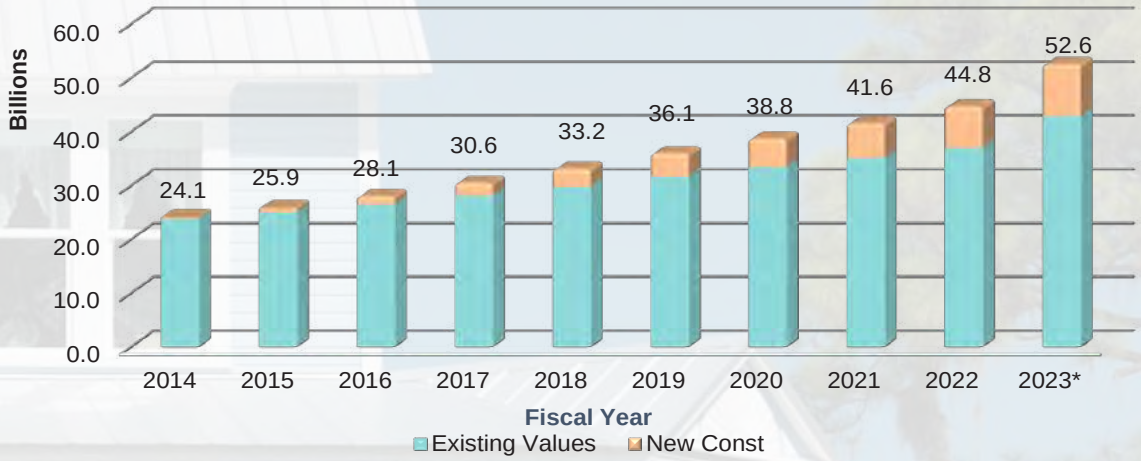
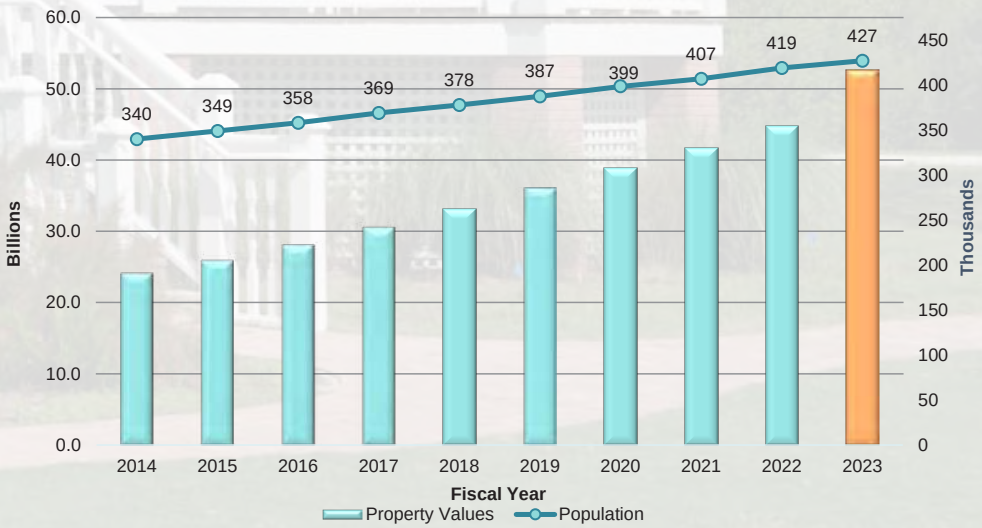


*Figure shown for 2023 is estimated.

Property Values with Population

By adding the population trendline to the chart 1.5, a clearer picture in Manatee County is established. Although Ad Valorem property values have increased by 118% since 2014, the population has also increased by 26.3%. The increase in values is not falling on the same taxpayers from 2014 but mitigated by the population which has grown by 89,732. The additional new taxpayers have brought additional Ad Valorem value as well as the need for Ad Valorem services to Manatee County.

Chart 1.5 Property Values with Population



Countywide Millage Levies

Florida statutes identifies the County Tax Collector as the collection agent for all taxing authorities. The chart below depicts the distribution of taxes for the various taxing authorities that levy a countywide millage. Millages that are levied by cities, fire districts, or for the Unincorporated MSTU (municipal services taxing unit), and assessments for fire protection, street lighting, water, sewer, and road improvements are not included with this information.

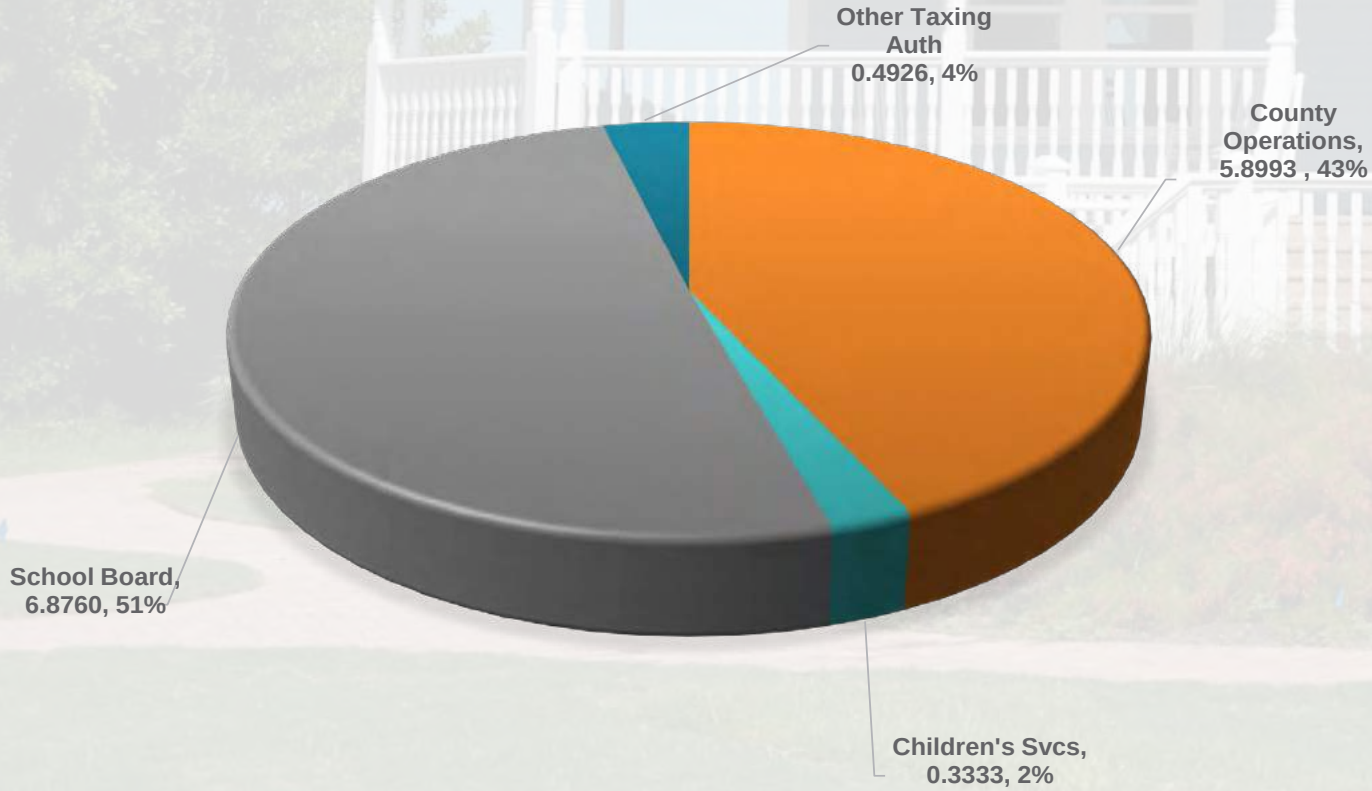
When considering the total millage of 13.6012 from all countywide authorities, 51% or 6.8760 mills is needed to support the education system in Manatee County.

The millage for county operations totals 5.8993 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.

Chart 1.6 Countywide Millage Levies



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 $300,000 after applying all eligible exemptions.

The figures below reflect only the change in millage rates and assume that there is no change in the property value. Residents in the municipalities pay an additional municipal levy, not calculated here.

Table 1.3 Comparison of Taxes

	FY22 Adopted	FY23 Adopted	Difference
Countywide Operating	$ 1,914.78	$ 1,869.78	$ (45.00)
Municipality Subtotal	**$ 1,914.78**	**$ 1,869.78**	**$ (45.00)**
Unincorporated MSTU	$ 183.27	$ 183.27	$ -
Unincorporated Subtotal	**$ 183.27**	**$ 183.27**	**$ -**
Palm-Aire MSTU	$ 76.38	$ 76.38	$ -
Palm-Aire MSTU Subtotal	**$ 76.38**	**$ 76.38**	**$ -**

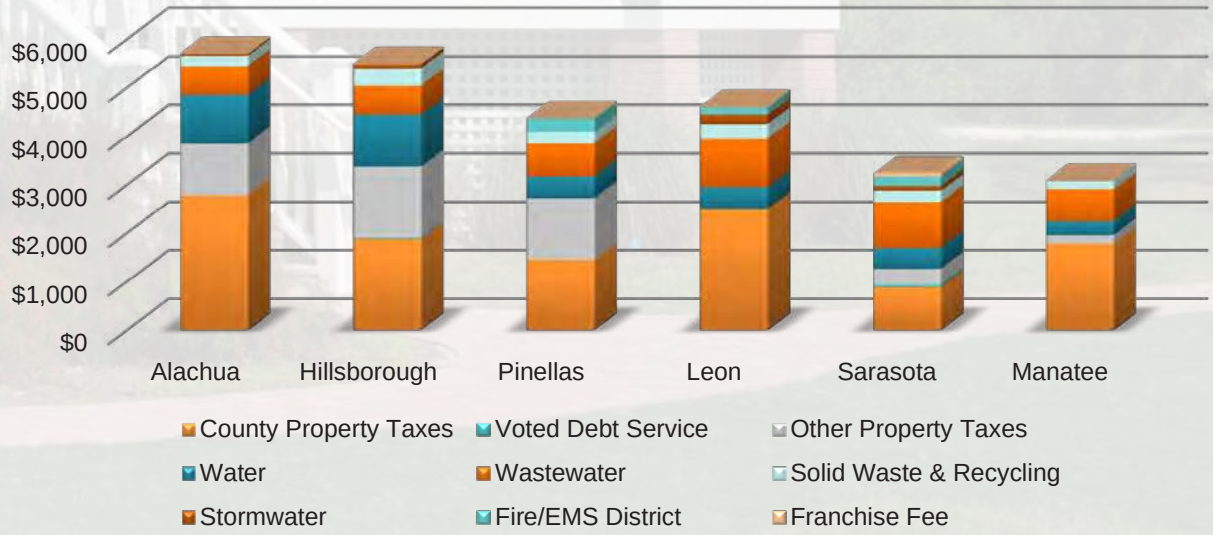
Six County Comparison of Taxes

A comparison of county property taxes using actual millage rates for FY23 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 $350,000 (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 $300,000.

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

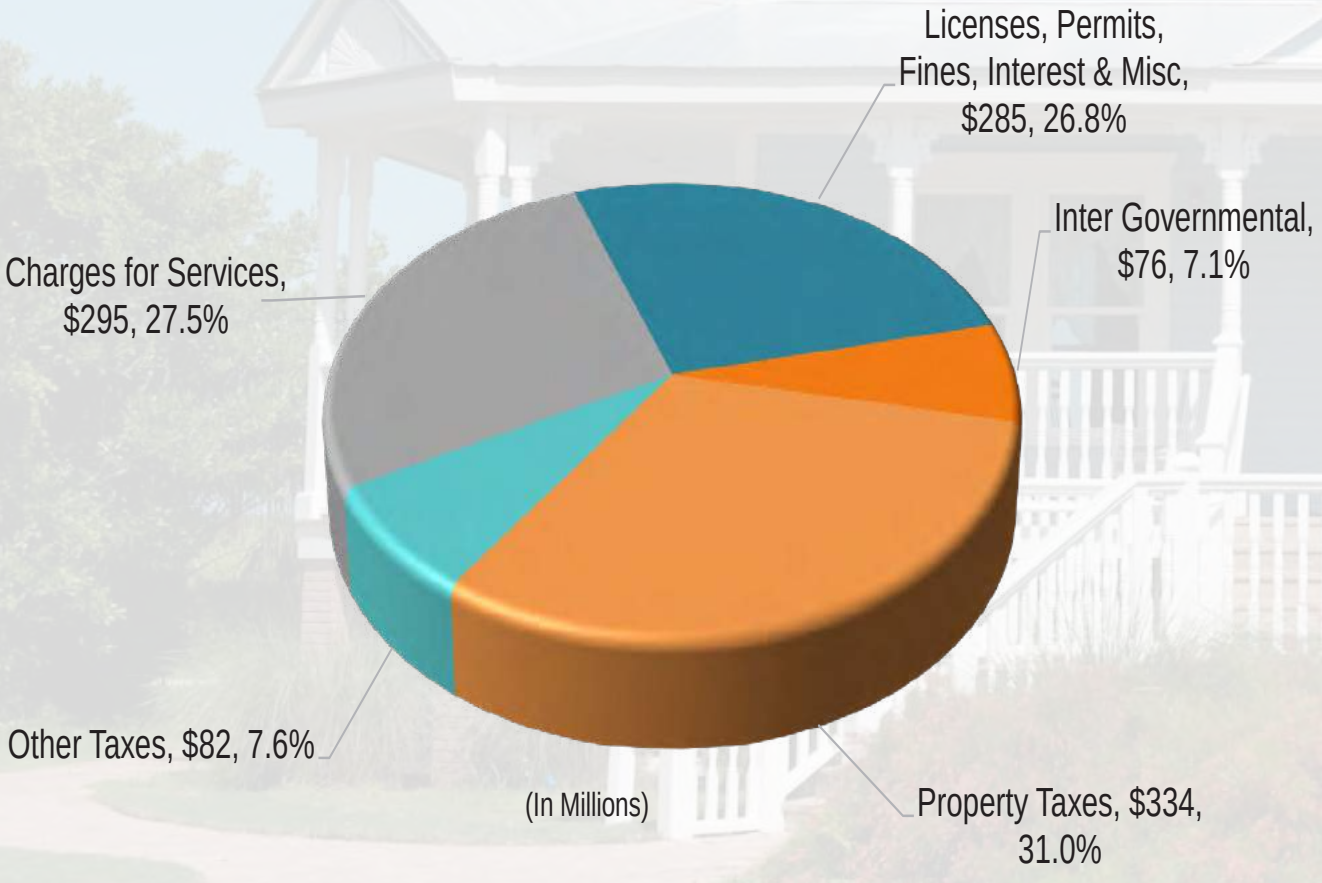
Chart 1.7 Six County Comparison



Revenue by Source

Manatee County's Net Adopted Budget is $1,072,419,585. Approximately 31.2% or $334 million comes from Property Taxes. Charges for services is the second largest revenue source at 27.5% or $295 million. This represents the actual charge 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 26.8% or $285 million is received from License fees, fines, interest and other miscellaneous revenues. Another 7.1% or $76 million comes from other taxes such as federal, state and local grants including transit grants and state sales tax, state revenue sharing and other governmental sources. Similarly, another portion accounting for 7.6% or $82 million is derived from Other Taxes which include tourist development taxes, communication services taxes and gas taxes.

Chart 1.8 Revenue By Source

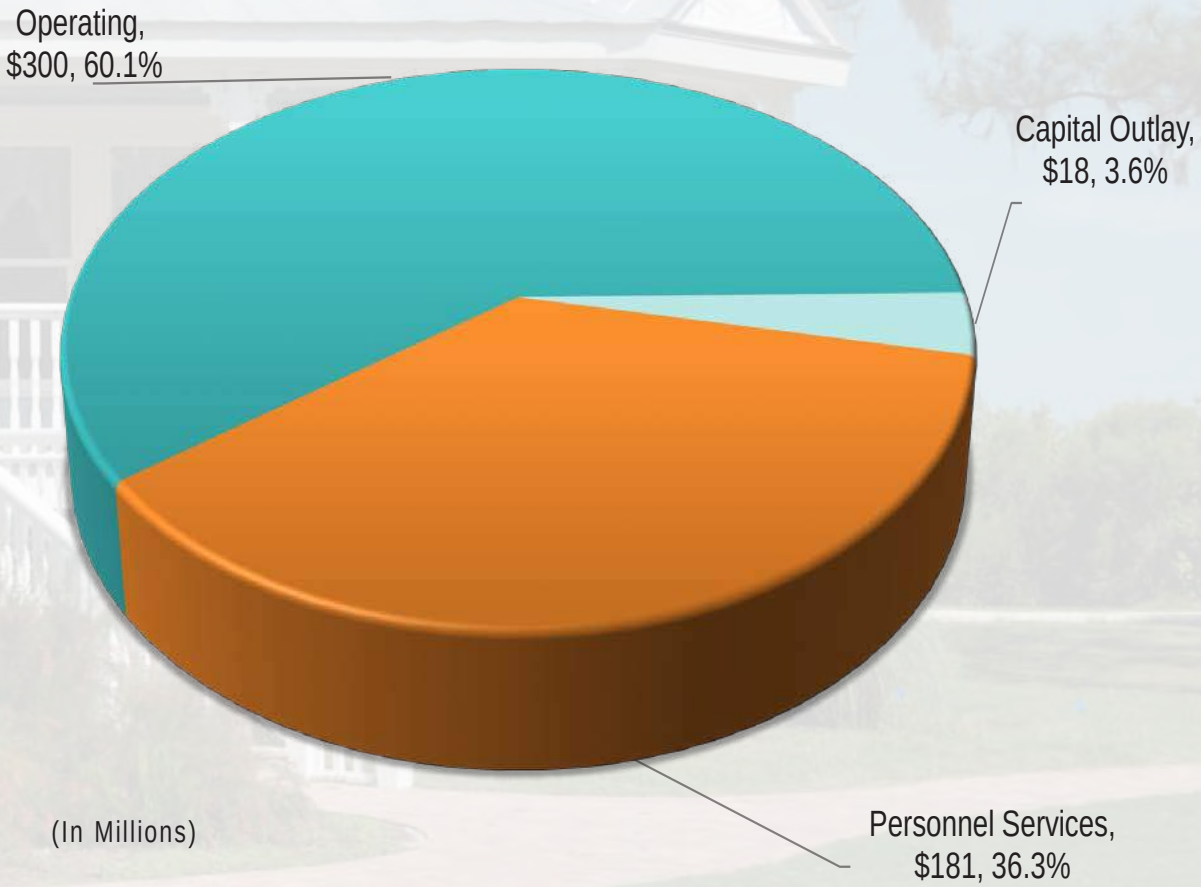


Appropriation by Major Category

The operating budget for departments reporting directly to the Board of County Commissioners is $499 million for Fiscal Year 2023.

For areas reporting directly to the Board of County Commissioners, the amounts allocated to personal services costs of $181 million includes salaries, employee health benefits and other fringe benefits; operating costs of $300 million; and operating capital of $18 million. Budgeted costs for other related authorities, such as the Port Authority, constitutional offices, major capital improvement projects, and other non-departmental funds are not included in this illustration but are included in the summary on the following page.

Chart 1.9 Appropriation By Major Category

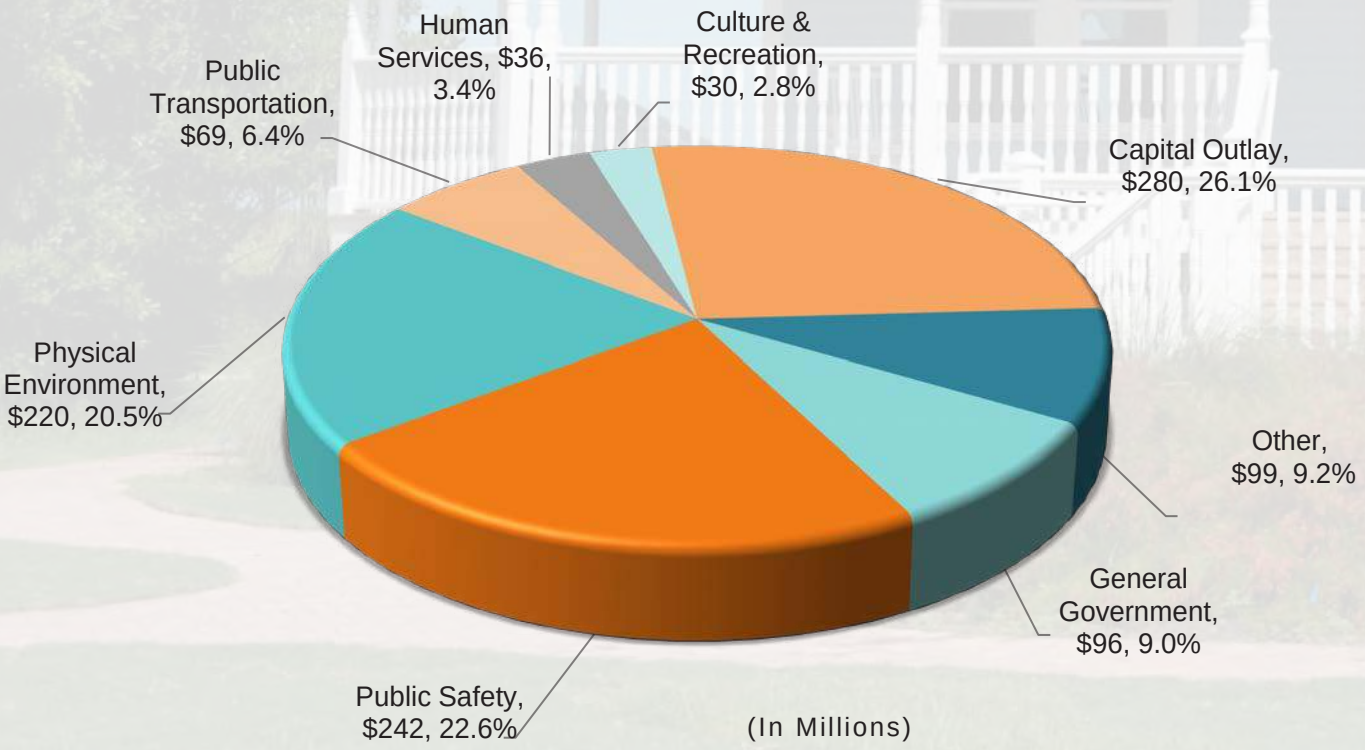


Appropriation by Function

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 9.0% of the budget or $96 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 $242 million or 22.6% of the funds available. This category includes the budget for the Sheriff and operation of the jail, ambulance services, building permitting and inspections and code enforcement. Physical Environment, comprises 20.5% or $220 million of budgeted expenditures. The largest portion of the appropriation for this category is attributed to the utilities and landfill budget, while the budgets for agriculture and environmental programs are also included. Public Transportation, including road maintenance and the transit system, comprises 6.4% or about $69 million of the net adopted budget of $1,072,419,585. The Human Services category at approximately 3.4% or about $36 million that 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 2.8% or about $30 million. Capital Outlay includes monies budgeted or reserved for large projects for roads, utilities, parks, buildings or other capital expenditures. This category accounts for 26.1% or approximately $280 million. Reserves, gas tax transfers to the cities, economic development and tourist development expenditures are included in the Other category which accounts for 9.2% or $99 million.

Chart 1.10 Appropriation By Function



Summary of Major Revenues and Expenditures

This chart displays actual amounts for FY21 and adopted amounts for FY22 and FY23 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 FY23.

Table 1.4 Summary of Major Revenues

MAJOR REVENUES	FY21 Actual	FY22 Adopted	FY23 Adopted
Property Taxes	276,463,443	305,769,935	351,867,423
Other Taxes	80,250,819	70,114,065	86,269,179
Licenses and Permits	14,341,434	16,004,121	15,960,243
Intergovernmental Revenues	194,049,356	69,066,664	79,828,929
Charges for Services	310,716,010	384,120,937	412,414,883
Fines and Forfeitures	8,076,559	1,863,930	2,021,987
Miscellaneous Revenues	354,706,052	221,856,848	262,903,910
Non-Cash (Carryover, etc.)	-	698,244,255	695,880,235
Total	**1,238,603,673**	**1,767,040,755**	**1,907,146,789**

Table 1.5 Summary of Major Expenditures

MAJOR EXPENDITURES	FY21 Actual	FY22 Adopted	FY23 Adopted
General Fund	326,974,297	421,524,178	472,354,969
Transportation Trust Fund	48,272,518	72,327,481	74,116,067
Special Revenue Funds	246,743,115	328,599,167	399,244,734
Debt Service Funds	14,994,133	11,371,291	10,993,236
Capital Projects Funds	194,092,039	352,649,284	328,066,433
Enterprise Funds	366,963,530	426,638,815	456,068,996
Internal Service Funds	99,403,043	153,930,539	166,302,354
Total	**1,297,442,675**	**1,767,040,755**	**1,907,146,789**
Excluding Reserves for Cash Balance		492,057,224	442,457,252
Total Planned Expenditures		1,274,983,531	1,464,689,537
Change			189,706,006
% Change			14.88%

Table 1.6 Summary of Appropriation by Department/Agency/Program

Department/Agency/Programs	FY21 Actual	FY22 Adopted	FY23 Adopted
Board of County Commissioners/County Administrator	10,129,214	11,216,090	8,998,153
Community and Veterans Services	14,164,747	16,737,239	18,811,077
Convention & Visitors Bureau	11,181,111	12,473,767	12,781,471
County Attorney	12,328,435	15,270,034	16,492,403
Development Services	14,067,373	16,899,945	19,751,111
Financial Management	2,844,230	3,371,853	3,570,994
Human Resources	67,534,828	69,090,719	65,223,797
Information Technology	17,095,364	17,980,353	22,452,874
Parks & Natural Resources	11,583,036	14,252,855	15,349,263
Property Management	22,426,923	24,981,446	26,349,015
Public Safety	36,451,968	44,555,381	48,559,896
Public Works	55,394,678	74,358,717	80,900,131
Utilities	140,938,146	139,836,718	159,288,539
Subtotal Board Departments	**416,140,053**	**461,025,117**	**498,528,724**
Clerk of the Circuit Court	8,456,458	8,719,989	9,581,708
Property Appraiser	6,224,768	6,541,432	7,042,689
Sheriff	149,776,242	160,866,074	176,458,597
Supervisor of Elections	2,444,405	2,601,032	2,888,687
Tax Collector	12,393,615	12,750,765	14,754,106
Subtotal Constitutional Officers*	**179,295,488**	**191,479,292**	**210,725,787**

**Constitutional officer amounts reflect amounts funded by the BCC and include contracted programs and support costs.*

Miscellaneous County Programs	4,967,319	3,652,351	4,312,794
Human Services Programs	26,756,862	28,493,219	13,217,910
Judicial Programs	3,525,648	3,755,075	4,095,722
General Government	1,975,685	2,445,214	2,455,897
Debt Service Funds	25,327,849	32,598,237	35,140,208
Other Community Services	2,301,871	2,095,515	2,552,255
Port Authority	8,440,980	12,369,880	14,203,218
Economic Development	5,706,768	6,190,645	7,258,550
Human Services Public Safety	-	-	15,296,291
Subtotal Other Programs	**79,002,982**	**91,600,136**	**98,532,845**
GRAND TOTAL**	**674,438,523**	**744,104,545**	**807,787,356**

***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.*

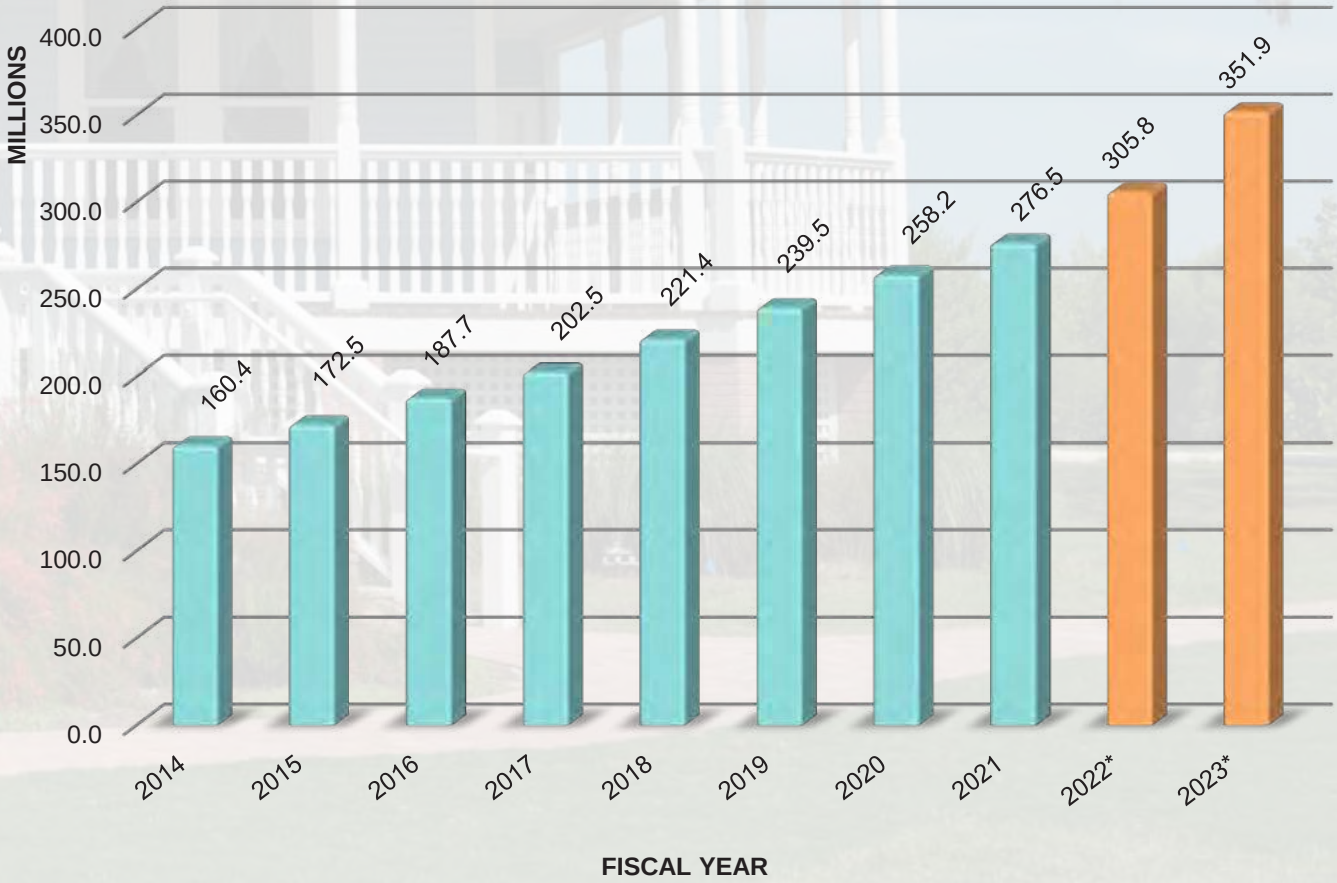
Ad Valorem Taxes

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 1995 "Save Our Homes" amendment limited property value increases to a maximum of 3% per year. Ad valorem projections reflect increases in property values and new construction and the FY23 reduced millage rate of 6.2326.

**Figure shown for 2022 & 2023 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.11 Ad Valorem Taxes

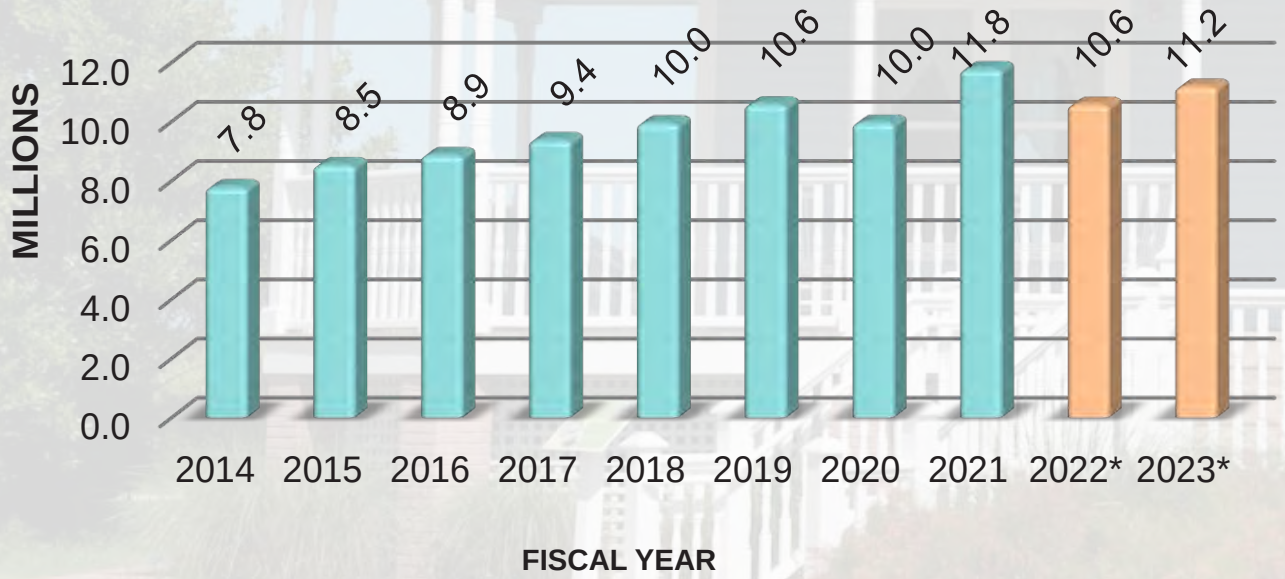


State Revenue Sharing

Manatee County receives this revenue as a result of the Florida Revenue Sharing Act of 1972. State statute also provides that 2.9% of the state's net cigarette tax and a portion of state sales taxes go to counties to fund revenue sharing. 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. State Revenue Sharing estimates reflect an increase of 5.7%

**Figure shown for 2022 & 2023 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.12 State Revenue Sharing

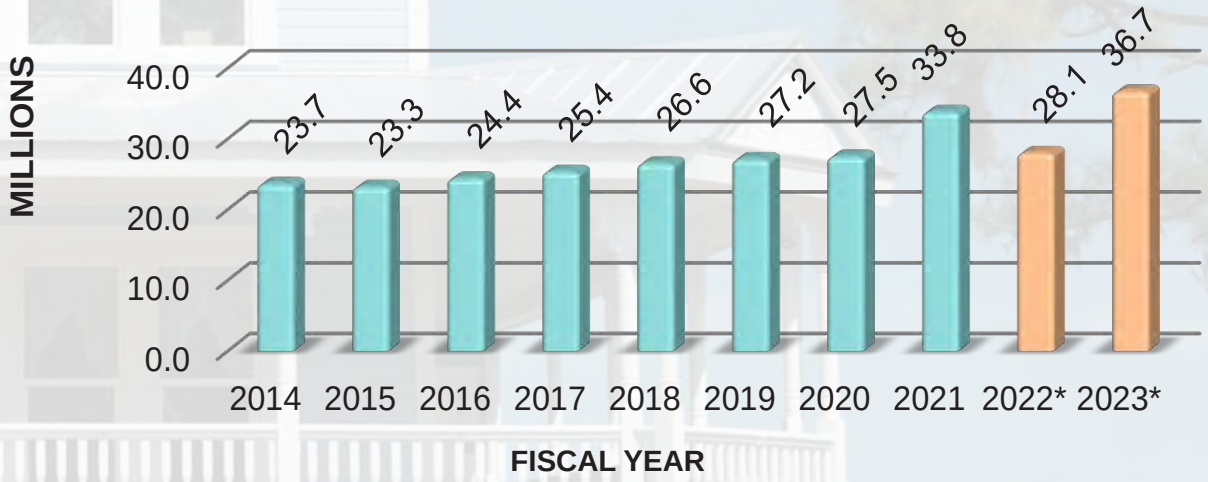


State Shared Sales Tax

Sales tax revenues are received through the Local Government Half-Cent Sales Tax program authorized in 1982 and administered by the Florida Department of Revenue. In FY23, the revenue estimates are reflecting an increase of 31%. Use of this revenue source is unrestricted.

**Figure shown for 2022 & 2023 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.13 State Shared Sales Tax

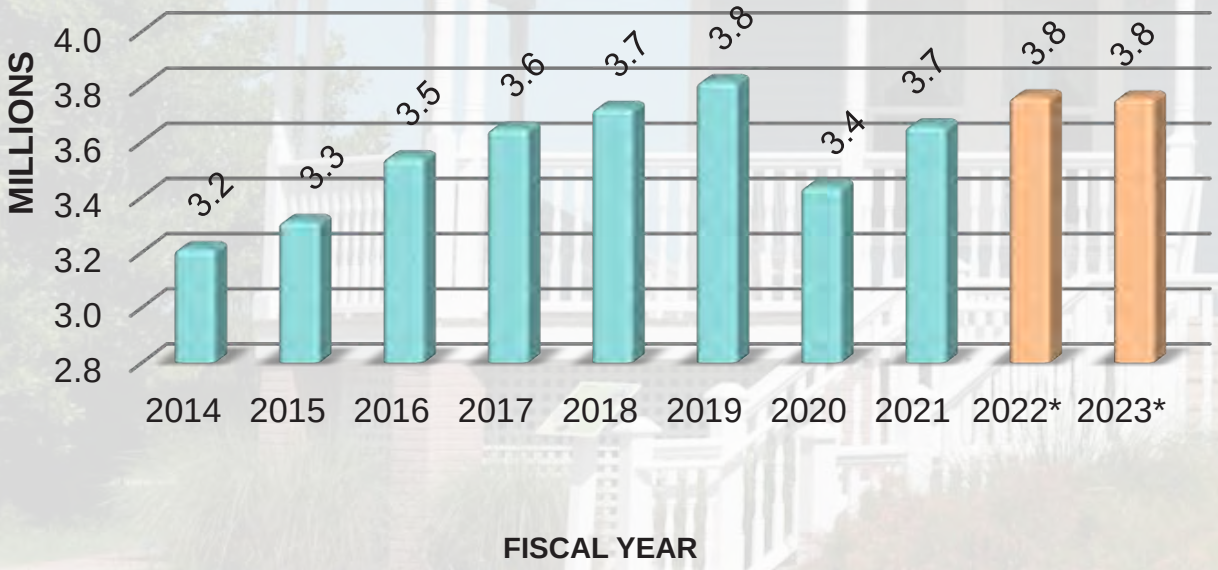


Constitutional Gas Tax

A two-cent per gallon tax on motor fuel was authorized by the Florida Constitution in 1941 and adopted by Florida voters in 1943. This tax is a transportation revenue source for counties only and is allocated based on a county's proportion of statewide area, population, and gas tax receipts. The tax is received and used for road maintenance, drainage, transit, and operations in the Transportation Trust Fund. When ad valorem tax revenues declined, more gas taxes continued to be used between capital projects and eligible operating costs. Taxes are remitted by dealers to the Florida Department of Revenue, and then transferred to the State Board of Administration for distribution to counties. Collections for the past several years reflect a declining level of fuel consumption due to the economic downturn and conservation efforts. The 2022–2023 projections are very conservative due to economic uncertainty and pending threat of higher gasoline prices that may significantly impact consumption. In FY23, the State is forecasting a .11% reduction in revenues.

**Figure shown for 2022 & 2023 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.14 Constitutional Gas Tax

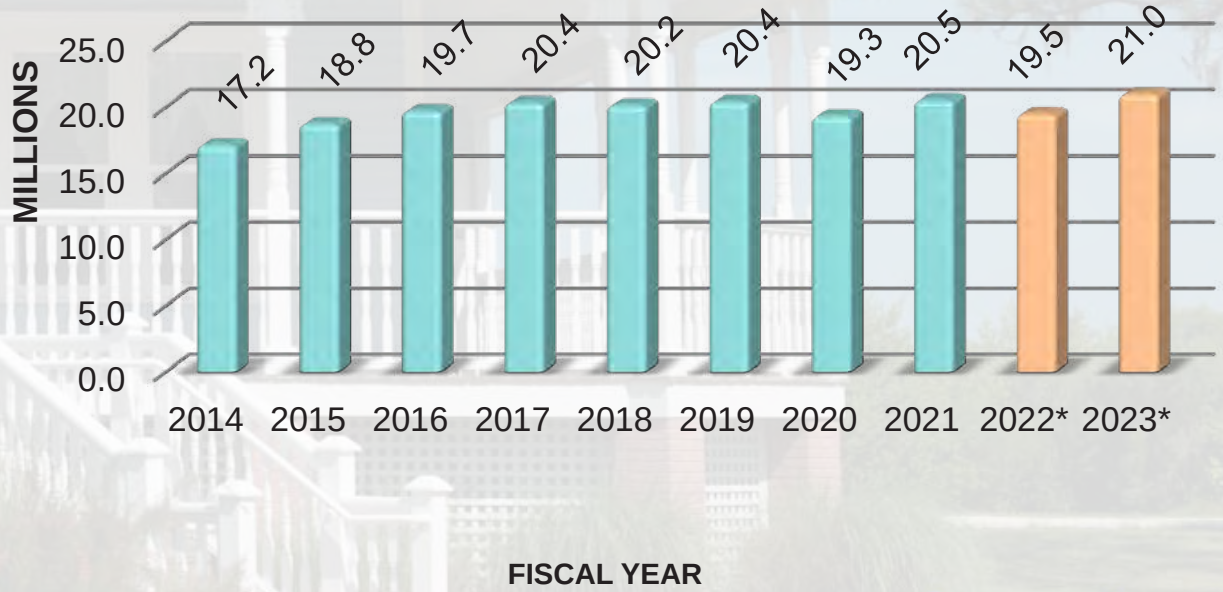


Local Option Gas Tax

Revenues result from twelve cents tax per gallon of gasoline sold in Manatee County as authorized by the State Legislature. Originally, one cent was approved by voters in a countywide referendum. Later, six cents were levied by the Board of County Commissioners. In April 2016, an additional five cents were levied by the Board of County Commissioners. Retail dealers remit tax collections to the Florida Department of Revenue, which administers the Local Option Gas Tax Fund. The county and municipalities within the county share the revenue based on proportions of historical transportation expenditures. Revenues are used for road resurfacing, maintenance, construction, and capital expenditures. In FY22, the estimates for Local Option Gas taxes from the State have shown an increase of 7.7%.

**Figure shown for 2022 & 2023 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.15 Local Option Gas Tax



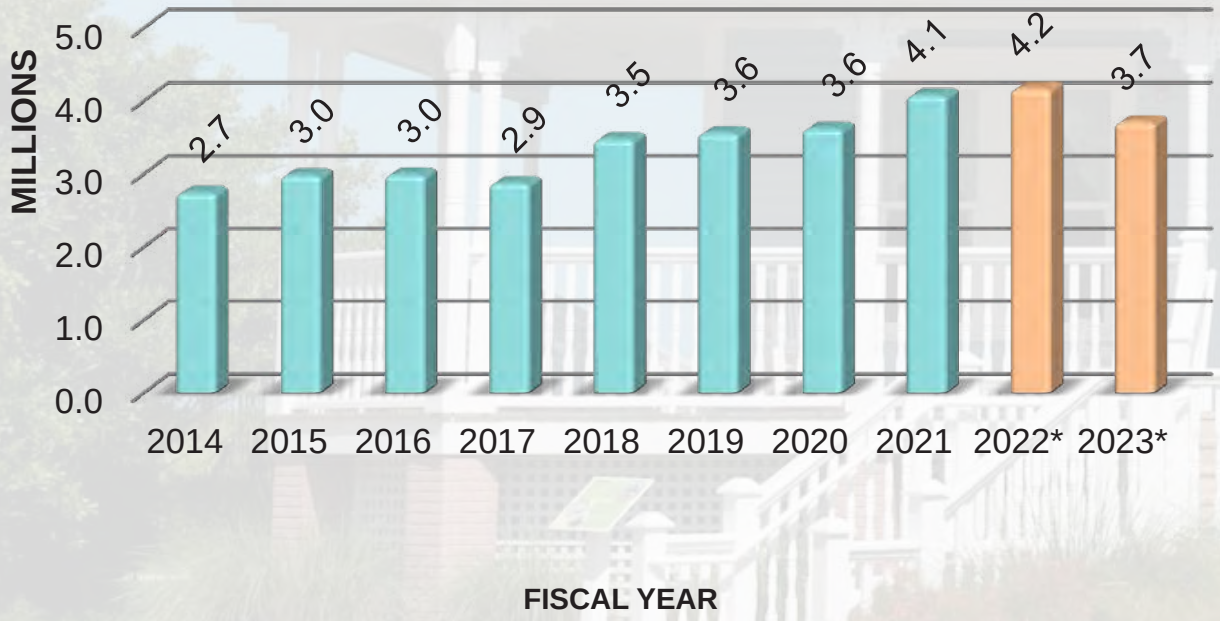
Planning Fees

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. In FY23, planning fees are forecast to decrease by 11%.

**Figure shown for 2022 & 2023 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.16 Planning Fees



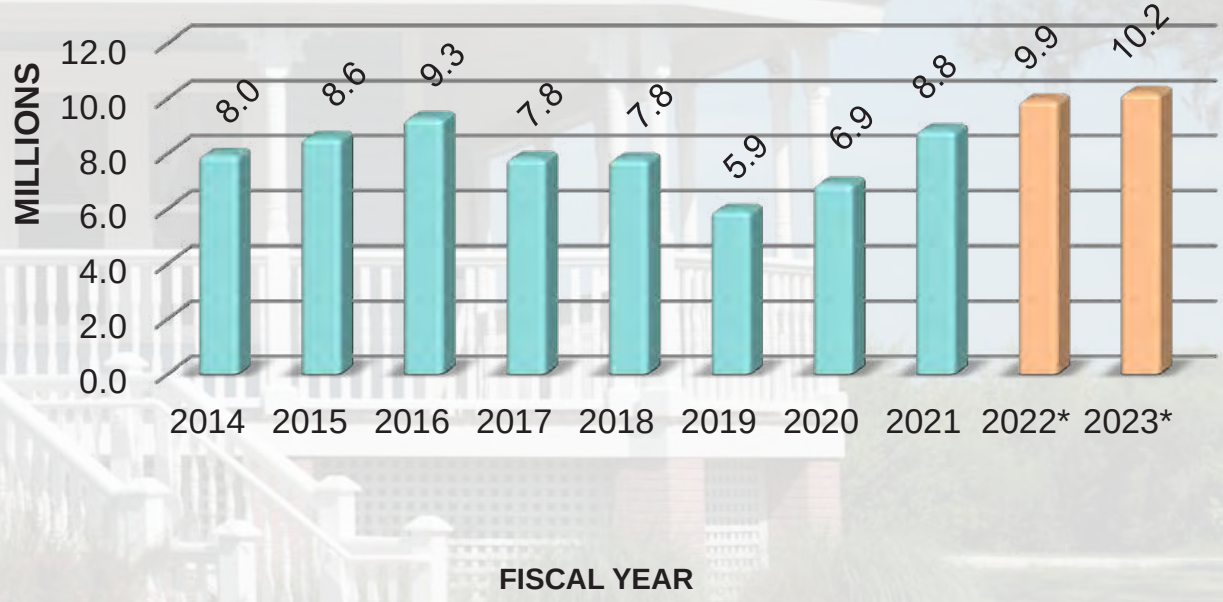
Building and Inspection Fees/Charges

Fees for building, electrical, mechanical, plumbing, and various other permits issued by Manatee County Development Services (DVS) department, as well as charges for inspection and re-inspection are recorded in this account. DVS 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. Inspection fees are forecast to increase 3% in FY23.

**Figure shown for 2022 & 2023 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.17 Building and Inspections Fees/Charges

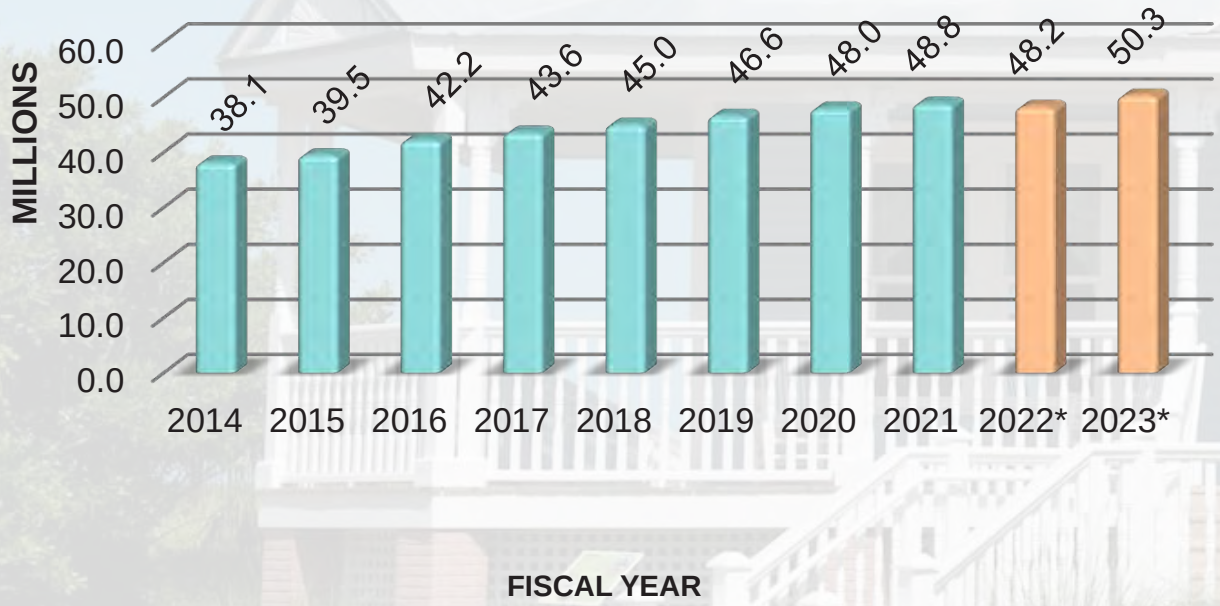


Solid Waste Fees/Charges

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. The FY23 budget reflects an estimated increase of 4%

**Figure shown for 2022 & 2023 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.18 Solid Waste Fees/Charges



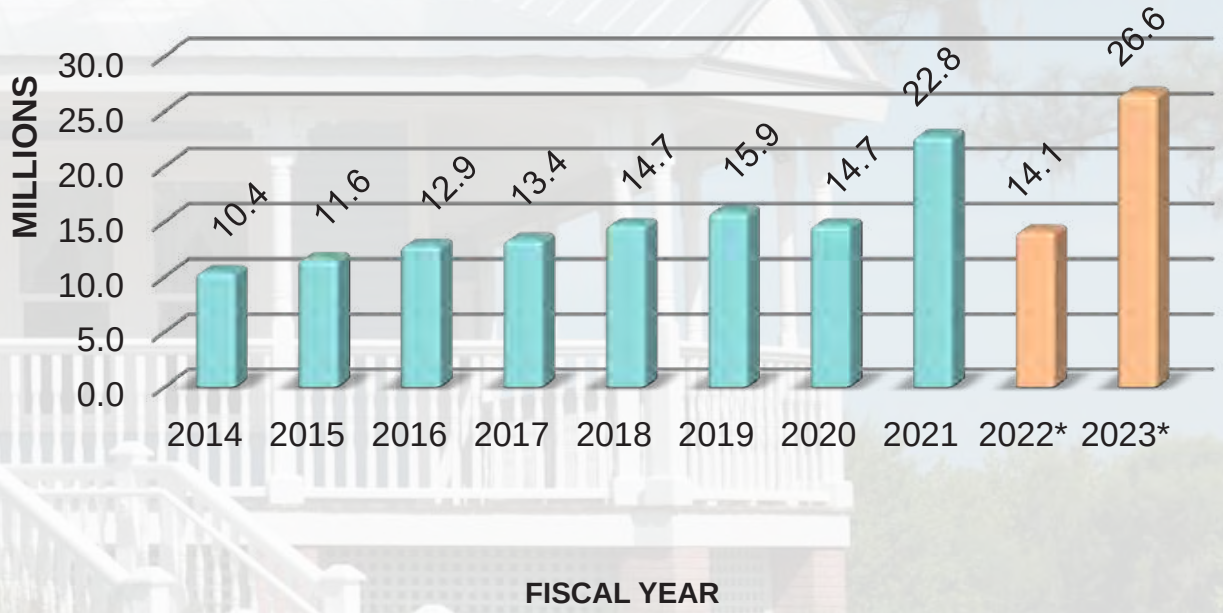
Local Option Tourist Development Tax

Legislation enabling counties to levy a tax on most short-term residential rentals and leases of six months or less was passed by the Florida Legislature in 1977. Manatee County passed a two-cent tax by referendum in 1980, increased it by one-cent in 1986, another one-cent in 2004, and an additional one-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. In FY23 due to increased activity in tourism in our area this revenue is estimated to increase by 88%.

**Figure shown for 2022 & 2023 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.*

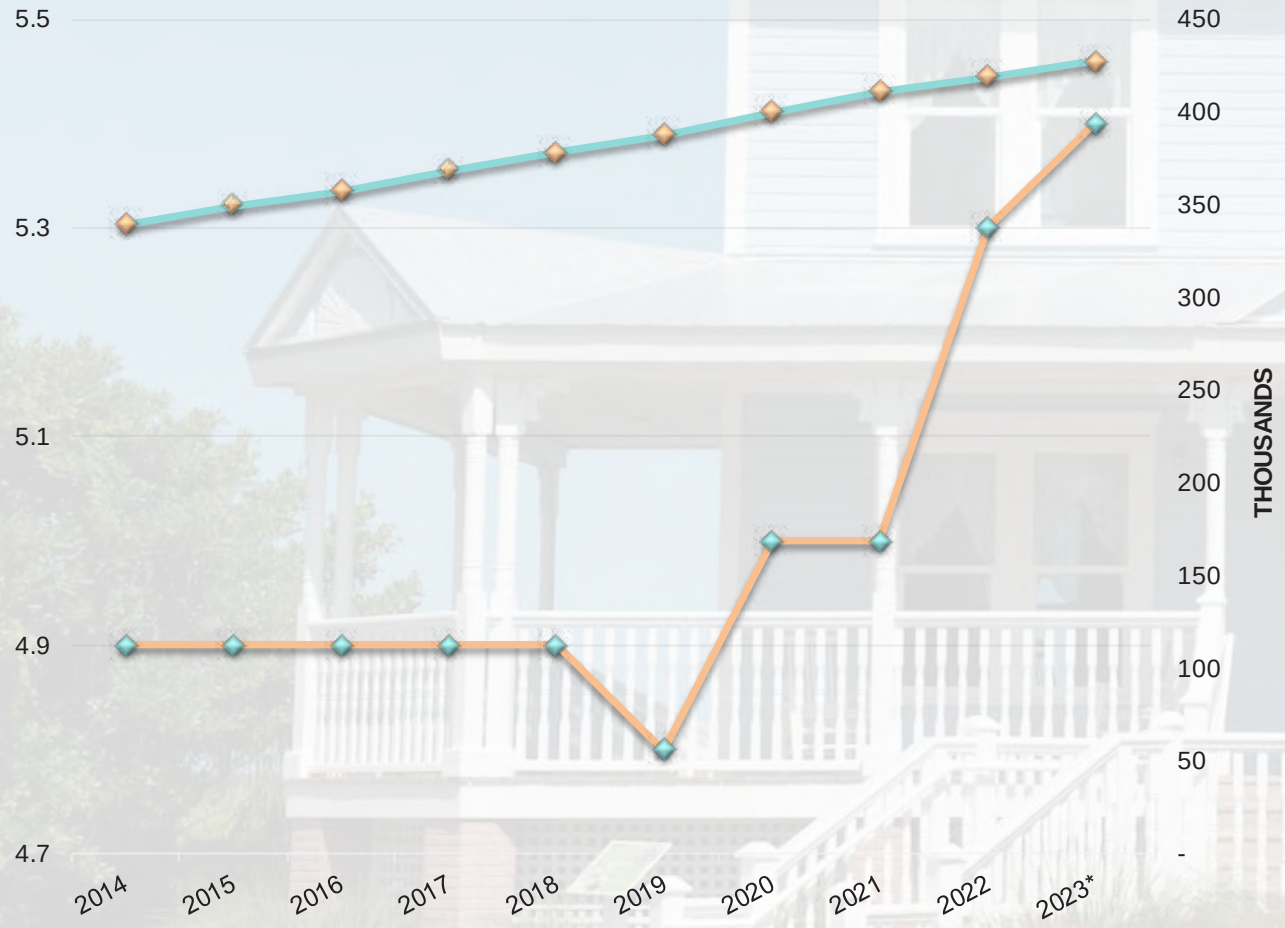
Chart 1.19 Local Option Tourist Development Tax



Employees Per 1,000 Residents

The chart shows the number of employees under the Board of County Commissioners (excluding Constitutional Officers) as compared to the population of Manatee County.

Chart 1.20 Employees Per 1,000 Residents



* BEBR population matches website for existing data

Summary of Budgeted Positions

The list in the below table shows positions which report to the Board of County Commissioners by department. In addition, ten positions funded by the County for Court Administration and Guardian Ad Litem services are shown. Positions for the School Board, Constitutional Offices, and other taxing authorities do not report to the County Commission and are excluded from this listing. In FY23 Adopted Budget, 55 new positions were approved for funding however the total amount of approved positions current and new for Manatee County represent 2,299 positions. A change from FY22 of 90 positions.

Table 1.7 Summary of Budgeted Positions

Department	FY22 Adopted	FY23 Adopted	Increase/ (Decrease)
Board of County Commissioners	13	13	-
County Administrator	35	29	(6)
Community & Veterans Services	160	200	40
Convention & Visitors Bureau	31	32	1
County Attorney	25	26	1
Development Services	154	160	6
Financial Management	35	37	2
Human Resources	23	26	3
Information Technology	74	80	6
Parks & Natural Resources	121	126	5
Property Management	208	211	3
Public Safety	350	366	16
Public Works	524	522	(2)
Utilities	446	459	13
Subtotal	**2,199**	**2,287**	**88**
Court Administration	8	8	-
Guardian Ad Litem	2	4	2
Grand Total	**2,209**	**2,299**	**90**

Manatee County Adopted Budget Summary

Fiscal Year 2023

	Millage Rate	GENERAL FUND	TRANSPOR-TATION TRUST FUND	SPECIAL REVENUE FUNDS	DEBT SERVICES FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS		TOTALS
SOURCES										
Property Taxes:										
General Fund	4.7942	252,412,339	-	-	-	-	-	-	$	252,412,339
Transportation	0.4036	-	21,249,347	-	-	-	-	-		21,249,347
Library	0.2475	-	-	13,030,757	-	-	-	-		13,030,757
Parks	0.3040	-	-	16,005,455	-	-	-	-		16,005,455
Environmental Lands	0.1500			7,897,428	-	-	-	-		7,897,428
Unincorporated MSTU	0.6109	-	-	23,578,225	-	-	-	-		23,578,225
Children's Services	0.3333	-	-	17,548,086	-	-	-	-		17,548,086
Palm Aire MSTU	0.2546	-	-	145,786	-	-	-	-		145,786
				-	-	-	-	-		-
Other Taxes:		2,711,862	22,413,879	61,143,438	-	-	-	-		86,269,179
Licenses & Permits:		1,000,250	-	14,818,255	-	-	141,738	-		15,960,243
Intergovernmental:		-	-	-	-	-	-	-		-
Federal		-	-	2,630,749	-	-	250,000	-		2,880,749
State		51,418,719	5,707,423	1,060,765	-	-	5,765,035	-		63,951,942
Other		12,996,238	-	-	-	-	-	-		12,996,238
Charge for Service:		-	-	-	-	-	-	-		-
Public Utilities		-	-	-	-	-	224,530,223	-		224,530,223
Other		37,434,781	853,121	6,371,950	-	18,947,368	22,558,877	-		86,166,097
Fines & Forfeitures:		500,500	-	1,341,487	-	-	180,000	-		2,021,987
Miscellaneous Revenues:		-	-	-	-	-	-	-		-
Interest Income		225,000	24,947	208,187	26	1,465,456	247,774	77,098		2,248,488
Other		4,720,475	625,000	35,187,696	-	-	9,350,259	5,659,566		55,542,996
Total Revenue		**363,420,164**	**50,873,717**	**200,968,264**	**26**	**20,412,824**	**263,023,906**	**5,736,664**	**$**	**904,435,565**
Non-Revenue:										
Cash Carryover		122,588,865	20,447,650	163,496,458	21,238	168,258,951	158,247,185	-		633,060,347
Internal Services		-	-	-	-	-	-	164,538,451		164,538,451
Interfund Transfers		4,516,948	5,338,386	28,008,693	10,971,973	145,026,056	60,158,076	1,400,000		255,420,132
Statutory 5%		(18,171,008)	(2,543,686)	(10,048,412)	(1)	(1,020,643)	(13,151,195)	(5,372,761)		(50,307,706)
Total Non-Revenue		**108,934,805**	**23,242,350**	**181,456,739**	**10,993,210**	**312,264,364**	**205,254,066**	**160,565,690**	**$**	**1,002,711,224**
GROSS SOURCES		**472,354,969**	**74,116,067**	**382,425,003**	**10,993,236**	**332,677,188**	**468,277,972**	**166,302,354**	**$**	**1,907,146,789**
Confirmation of Unencumbered Prior Year Project/Grant Balances										450,819,352
Confirmation of Other Special Taxing Districts (Law Library, Housing Authority)										796,509
TOTAL									**$**	**2,358,762,650**
Less: Cash Balance		(80,756,313)	(15,146,222)	(151,262,096)	(19,463)	(55,541,264)	(111,679,360)	-		(414,404,718)
Interfund Transfers		(4,516,948)	(5,338,386)	(28,008,693)	(10,971,973)	(145,026,056)	(60,158,076)	(1,400,000)		(255,420,132)
Internal Services		-	-	-	-	-	-	(164,902,354)		(164,902,354)
Prior Year Project/Grant Balances		-	-	-	-	-	-	-		(450,819,352)
Other Special Taxing Districts		-	-	-	-	-	-	-		(796,509)
		(85,273,261)	**(20,484,608)**	**(179,270,789)**	**(10,991,436)**	**(200,567,320)**	**(171,837,436)**	**(166,302,354)**	**$**	**(1,286,343,065)**
NET NEW SOURCES		**387,081,708**	**53,631,459**	**203,154,214**	**1,800**	**132,109,868**	**296,440,536**	**-**	**$**	**1,072,419,585**
USES										
Expenditures:										
General Government		73,206,174	-	12,077,590	10,973,773	18,500,000	-	-	$	114,757,537
Public Safety		219,586,350	-	22,815,562	-	12,160,961	-	-		254,562,873
Physical Environment		1,800,370	-	6,986,590	-	91,451,246	211,287,166	-		311,525,372
Public Transportation		-	28,411,812	12,374,921	-	39,821,998	28,485,298	-		109,094,029
Economic Environment		9,287,568	-	16,674,096	-	-	-	-		25,961,664
Human Services		22,428,071	-	14,171,777	-	-	-	-		36,599,848
Culture & Recreation		1,484,076	-	25,369,103	-	12,243,482	2,825,131	-		41,921,792
Transfers to Other Govt.		-	4,482,855	-	-	-	-	-		4,482,855
Interfund Transfers		40,124,270	23,527,825	88,643,026	-	5,399,026	97,725,985	-		255,420,132
Internal Services		-	-	-	-	-	-	111,267,827		111,267,827
Reserves:		-	-	-	-	-	-	-		
Contingency		23,681,777	2,547,353	27,775,242	-	-	12,675,679	576,513		67,256,564
Capital Outlay		-	-	4,275,000	-	97,559,211	3,599,353	-		105,433,564
Cash Balance/Prior Yr. Approp.		80,756,313	15,146,222	151,262,096	19,463	55,541,264	111,679,360	54,458,014		468,862,732
Non Expendable Trusts		-	-	-	-	-	-	-		-
GROSS USES		**472,354,969**	**74,116,067**	**382,425,003**	**10,993,236**	**332,677,188**	**468,277,972**	**166,302,354**	**$**	**1,907,146,789**
Confirmation of Unencumbered Prior Year Project/Grant Balances										450,819,352
Confirmation of Other Special Taxing Districts (Law Library, Housing Authority)										796,509
TOTAL									**$**	**2,358,762,650**
Less: Cash Balance		(80,756,313)	(15,146,222)	(151,262,096)	(19,463)	(55,541,264)	(111,679,360)	-		(414,404,718)
Interfund Transfers		(4,516,948)	(5,338,386)	(28,008,693)	(10,971,973)	(145,026,056)	(60,158,076)	(1,400,000)		(255,420,132)
Internal Services		-	-	-	-	-	-	(164,902,354)		(164,902,354)
Prior Year Project/Grant Balances		-	-	-	-	-	-	-		(450,819,352)
Other Special Taxing Districts		-	-	-	-	-	-	-		(796,509)
		(85,273,261)	(20,484,608)	(179,270,789)	(10,991,436)	(200,567,320)	(171,837,436)	(166,302,354)		(1,286,343,065)
NET NEW USES		**387,081,708**	**53,631,459**	**203,154,214**	**1,800**	**132,109,868**	**296,440,536**	**-**	**$**	**1,072,419,585**
TOTAL NET BUDGET FY23									**$**	**1,072,419,585**
TOTAL BUDGET FY23									**$**	**2,358,762,650**


Manatee
County
FLORIDA





Accomplishments, Goals & Strategies

Manatee County FLORIDA

Jim Tokajer

Accomplishments, Goals & Strategies

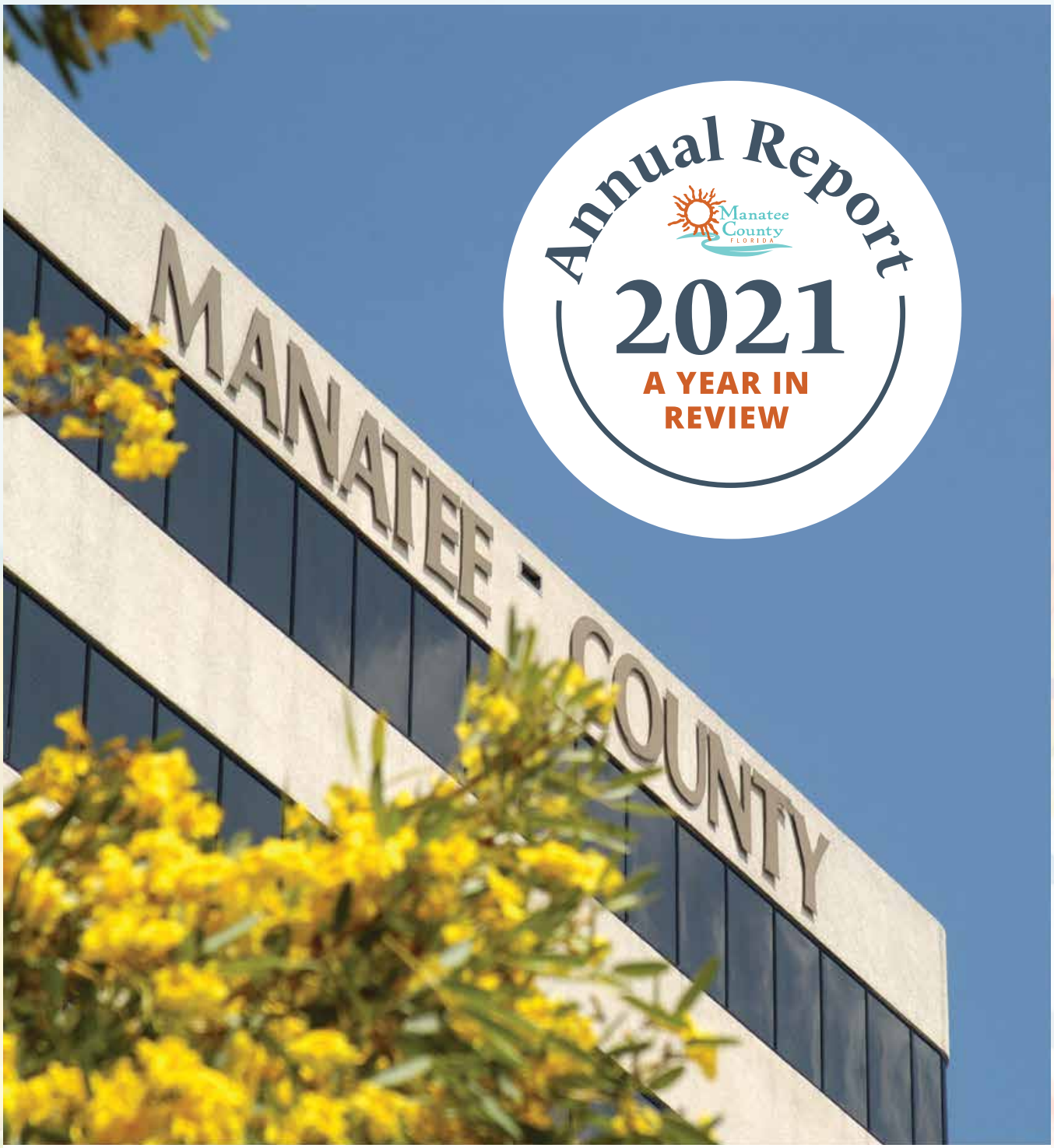
Introduction

Manatee County's short-term goals, long-term goals and strategies are embedded within the vision of a plan established under our new leadership in doing "work that matters". The vision is leadership driven, community focused, and growth minded. Our transition into a new management style that moves to reorganize and rejuvenate our community while addressing growth, our environment, our current economic condition, transportation, and utility needs.

The County's vision of how the County can plan is based on understanding the steps taken over the years to address growth, environment and weather events, economic conditions, political conditions, transportation, and utility needs.

Doing work that matters and embracing the success of the County with driven proactive planning and rapid response to serve our citizens allows the County to look at future opportunities and set expectations of what the priorities should be to establish existing funding. Transportation for better roads, enhancing public safety, improving parks, addressing rising sea levels, enhancing community services, affordable housing initiatives, and indigent health care are some of the County's main priorities.

A plan for expansion that addresses growth, maintenance, replacement of aging infrastructure, land development, health care, affordable housing, and other topics is an essential part of Manatee County. This section showcases the County's mission to serve a growing community in its short and long-term plan.



Leadership DRIVEN | **Community** FOCUSED | **Growth** MINDED

Report Contents.

01 **WELCOME MESSAGE**
County Administrator Dr. Scott Hopes reflects on a year of accomplishments and resilience during a time of great change at Manatee County Government.

02 **BOARD OF COUNTY COMMISSIONERS**
Meet the seven commissioners elected to represent the people of Manatee County, setting policy and making decisions to help achieve our mission and vision.

03 **ACHIEVING RESULTS**
In 2021, our 13 departments pursued ambitious goals and achieved incredible progress while focusing on leadership, community and growth.

04 **CIP PROJECTS**
Manatee County is growing, with a multitude of major projects happening across the county to improve infrastructure, facilities and services for our residents and visitors.

05 **AWARDS & RECOGNITIONS**
Doing "Work That Matters" brings recognition, and many dedicated Manatee County staff earned awards for their excellence in serving our community.



Administrator's Welcome.

The 2021 Annual Report reflects our organization-wide response to the pandemic, the uninterrupted provision of essential services, along with the unrelenting commitment, adaptability and innovation of Manatee County employees over the past year.

It also demonstrates the importance of having a clear vision and a culture built upon our core values and practices. Because of this, we were able to realize real progress in 2021 -- despite the unprecedented challenges we faced – to produce results and deliver on ambitious targets and bold goals for the organization and the community.

Manatee County is an organization of dedicated professionals. Together, we responded quickly to the event at Piney Point, working closely with the Florida Department of Environmental Protection.

The rest of the year offered more challenges, from the ongoing pandemic to red tide and a busy storm season. Through it all, Manatee County continued to adapt and innovate to better serve our residents and visitors.

Our unrelenting dedication to doing Work That Matters is what motivates County staff and leadership to meet each challenge head-on, to pursue ambitious goals, and to achieve incredible progress in 2021.

Manatee County is more resilient than ever, making bold strokes as an organization that is **leadership driven**, **community focused** and **growth minded**.

Over the past year, we saw again and again the value of demonstrating great leadership, of engaging our communities, and of fostering the kind of growth that benefits us all, from improving roads to creating affordable housing.

We've remained committed to the long view, completing major infrastructure projects that protect our environment and enhance our community. There are so many exciting projects underway that will not only enrich the quality of life in our county but make this an even more ideal place to live.

> **MANATEE COUNTY IS AN ORGANIZATION OF DEDICATED PROFESSIONALS.**

As you make your way through the 2021 Annual Report, allow yourself time to review the supplemental links to videos and other materials that will bring these achievements to life.

I'm so proud of what we've accomplished, and I look forward to the great things still to come. Thank you to the 1,900-plus Manatee County Government employees who make it all possible!



Dr. Scott Hopes
COUNTY ADMINISTRATOR

We are Manatee County.



Mission STATEMENT & SHARED Vision

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

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

Leadership DRIVEN

Displaying bold, responsive leadership is critical to tackling challenges, achieving our goals, and providing exemplary service to the public.

Community FOCUSED

Building and supporting exceptional communities enriches our lives and fosters strong connections among our residents.

Growth MINDED

Cultivating meaningful growth ensures Manatee County remains a beautiful, dynamic place to live, work and play.







Meet your County Commissioners.



District 1
COMMISSIONER
JAMES SATCHER



District 2
COMMISSIONER
REGGIE BELLAMY



District 3
COMMISSIONER
KEVIN VAN OSTENBRIDGE



District 4
COMMISSIONER
MISTY SERVIA



District 5
COMMISSIONER
VANESSA BAUGH



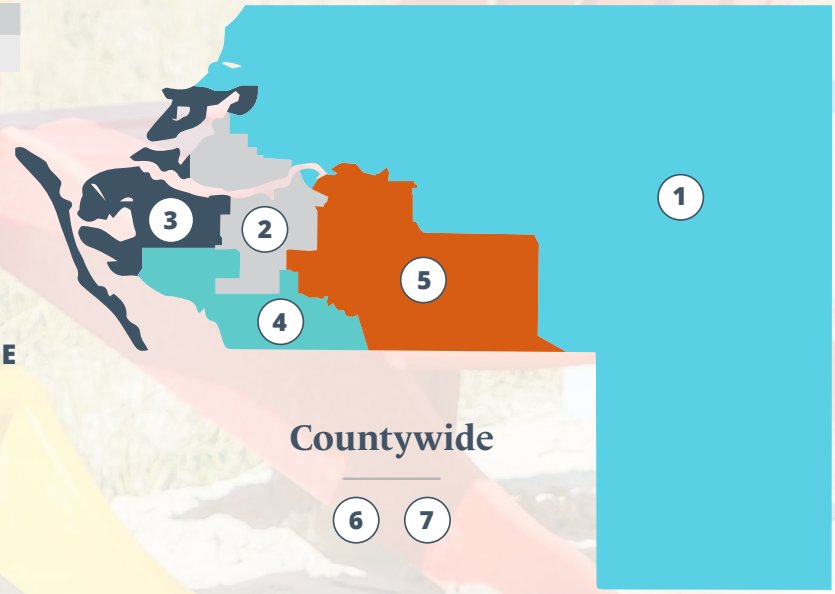
At-Large
COMMISSIONER
CAROL WHITMORE



At-Large
COMMISSIONER
GEORGE KRUSE

LEGEND:

1. **District 1**
   JAMES SATCHER
2. **District 2**
   REGGIE BELLAMY
3. **District 3**
   KEVIN VAN OSTENBRIDGE
4. **District 4**
   MISTY SERVIA
5. **District 5**
   VANESS BAUGH
6. **At-Large**
   CAROL WHITMORE
7. **At-Large**
   GEORGE KRUSE



Countywide

6 7

For the latest Commission District Map, go to:
mymanatee.org/bcc



BUILDING & DEVELOPMENT SERVICES

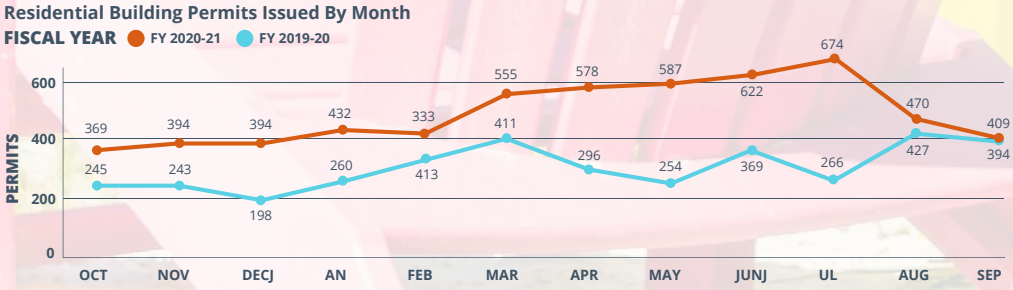
Serving a

Growing Community.

The construction industry continued to meet the demands of a growing community as Manatee County's population grew by 9,000 people in 2021. Our Building and Development Services Department met that demand by completing a staggering 39,041 building permits and 152,981 inspections. Despite the impacts the pandemic continued to have on the commercial building industry, commercial building permits issued for new businesses in unincorporated areas increased by almost 25% from 2020.

25% More PERMITS THAN 2020 & **17% More INSPECTIONS THAN 2020**

Keeping pace with new technology, our exceptional Building Services team introduced a Digital Plan Room in early 2021, bringing an enhanced digital review tool configured within our Accela software system. This eliminated staff troubleshooting during plan review, reduced approval turn-around time, and helped improve customer satisfaction. Our team also implemented Atlas Insight and Locations to assist with managing inspections with real time inspector location data.



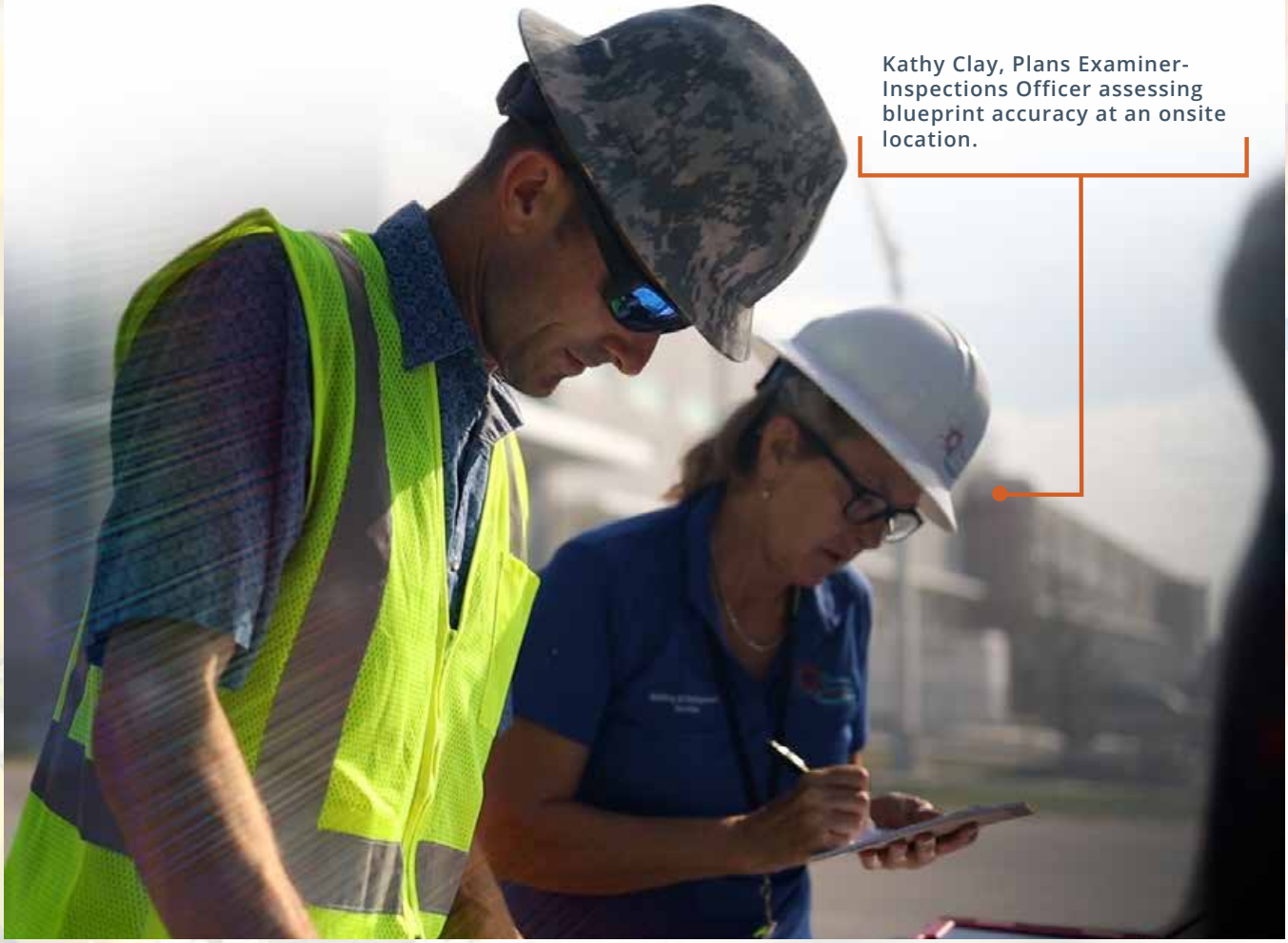
For the latest report information, go to: **mymanatee.org/reports**

Planning *and* Development.

Our Comprehensive Planning section led the adoption of the Accessory Dwelling Unit Ordinance in August after years of extensive partnering with staff, local community and the Board of Commissioners. They also staffed the adoption of a new Property Rights Element into the Comprehensive Plan.

They continued to refine a streamlined process for submitting planning applications, including detailed instructions for submitting each application type, how to submit online, and what is required for each application to be compliant with the Land Development Code and Comprehensive Plan.

The Development Services division processed an astonishing 839 administrative applications and 215 public hearing applications, almost 40% more applications than 2020, despite several vacancies in key positions. They handled over 1,100 reviewer-on-call communications, ranging from simple questions to assistance with complex issues.



Kathy Clay, Plans Examiner-Inspections Officer assessing blueprint accuracy at an onsite location.

CONVENTION & VISITORS BUREAU



Record-Breaking Tourism Growth.



Tourism to our area resumed its record-breaking pace in 2021 after a temporary slowdown in 2020 due to the pandemic. Nearly 600,000 more people visited the Bradenton Area in 2021 than the prior year. Those increased visitor numbers translated to an economic impact of more than $1.5 billion in 2021 — nearly **$400 million more** than in 2020.

Our partners at Sarasota-Bradenton International Airport have even more statistics that illustrate the record-breaking visitation numbers to our area. In December, 347,268 passengers passed through SRQ Airport, an increase of 191.5% compared to the previous year. For the year, the airport reported 3,163,543 passengers a 155.7% increase over 2020 and a 57% increase over 2019. Put simply, Sarasota Bradenton International Airport is the fastest growing airport in the world. The huge demand to travel through SRQ also brought the arrival of two new airlines: Southwest and Avelo.

SRQ NOW HAS 11 AIRLINES SERVING 53 NONSTOP DESTINATIONS.



The Bradenton Area Convention Center hosted **more than 120 events over the past year** - equivalent to 4 months of continuous events! The Convention Center hosted several public meetings with plenty of space to gather safely within social distancing guidelines.



Powel Crosley Estate

The Crosley hosted 103 events in 2021. Crosley was the Gold Winner in the 2021 Best of SRQ Magazine Local Event Venues. Here Comes The Guide also featured Crosley as one of the Best Unique Wedding Venues in Florida.

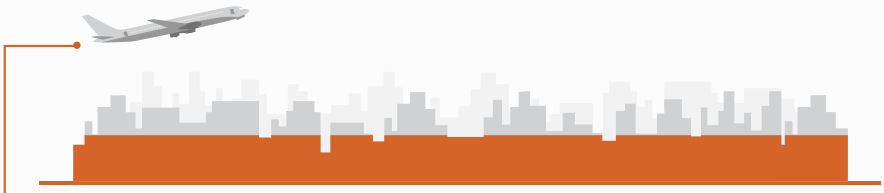
Pictured Left: Michelle Stewart, Kelly Clark

Becoming a Sports Tournament Destination.

The American Cornhole Organization (ACO) held its March Majors tournament and World Championships at the Convention Center, brininging hundreds of competitors from across the country and generating more than $1 million in economic impact to Manatee County.

Over the summer, Premier Sports Campus attracted 300 teams and 13,000 spectators for the Elite Clubs National League (ECNL) Girls National Championship. The venue also hosted the U.S. Youth Soccer National Championships, the country's most prestigious soccer tournament for athletes 19 and under. More than 100 teams and 2,300 players competed in the event, bringing an estimated $4 million in economic impact to the Sarasota-Bradenton area.

The Pinnacle National Football Championships, hosted by Prospects by Sports Illustrated, took place at Premier Sports Campus in December. Teams from across the United States competed to claim the national title, and it was televised on Sports Illustrated TV.



74%
of athletes and their families come back to vacation in Manatee County

When parents of athletes come to the Bradenton area for the first time, they come back for vacation 74% of the time. The average daily spend for out-of-state youth and adults is $215.



COUNTY ADMINISTRATION



Making Government More Efficient.

For the County Administration department, 2021 was a year of transition and action. A new County Administrator was appointed, making strategic moves to reorganize and rejuvenate the department.

This included the appointment of three new Deputy County Administrators, each assigned to oversee several departments. The Records Management division also joined County Administration, encompassing Records, Mail Services, Copy Center, and now the Information Outreach team.



In 2021, County Administration – which also includes Impact Fees, Agenda Management, executive assistants and commissioner aides – focused on improving efficiencies. Agenda Management added a new team member and moved to a new online agenda management system, streamlining the process to build agendas for Board meetings.

The Impact Fee division created two new online submittal forms, saving time for both staff and applicants. This, along with other efforts, led to a 50% reduction in the time it takes to process an application to use impact fee credits and to review building permit applications. The division also amended the Impact Fee Ordinance and the Administrative Procedures Manual to improve businesses processes and become consistent with Florida Statute.

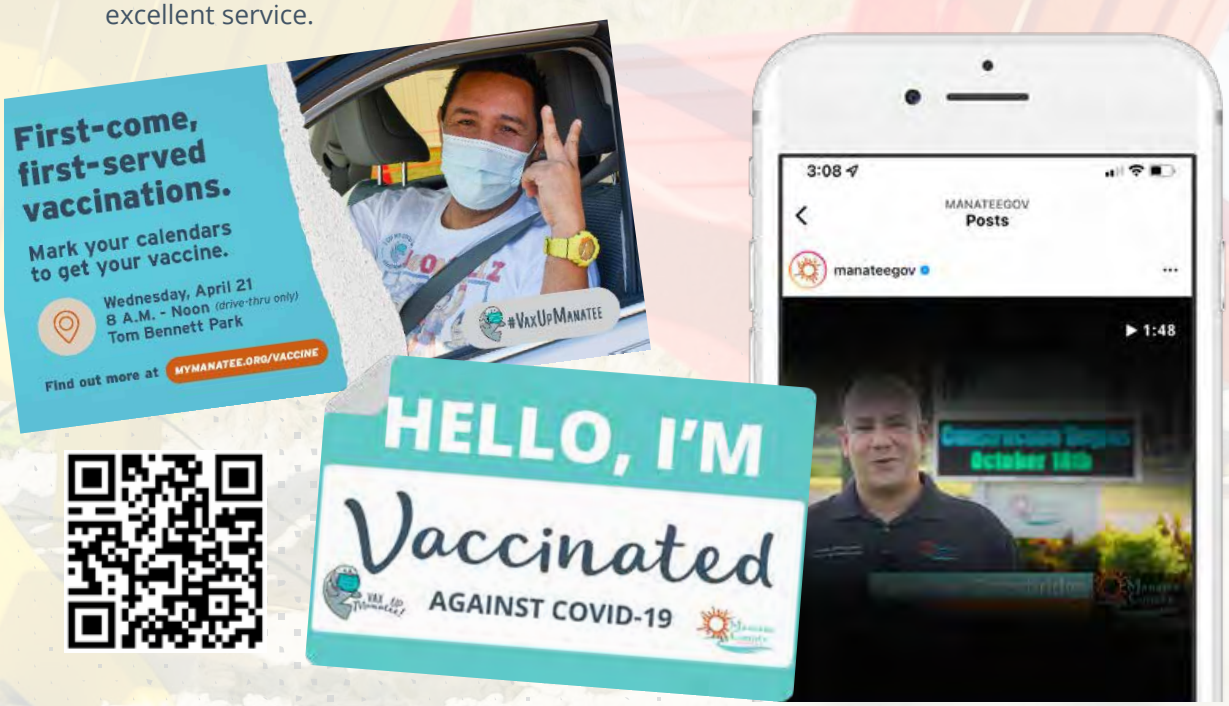
Communicating With The Public.

Information Outreach welcomed a new Graphic Designer, Video Specialist and Information Outreach Manager in 2021. The team collaborated with various departments to promote major initiatives, ranging from housing and rental assistance programs to the County's Hiring Expo. They also launched two new initiatives: ***Manatee on the Move***, a video series where County Commissioners showcase important projects in their communities, and ***MCG Voices***, a blog where Manatee County staff share their knowledge and expertise with the public. The County's annual calendar was also designed completely in-house for the first time. The calendar was a stunning reflection of everything Manatee County has to offer and showcased the talent of the Information Outreach team.

Manatee County's website, managed by Information Outreach, saw a 46% increase in visitors over an already significant increase in 2020, due to the County's continued role as a central location for COVID-related information. The County's COVID-19 Vaccination Information page alone received over 1.37 million visits. Manatee County also saw a 22% increase in followers on its primary social media accounts, serving as trusted sources of official information for the public during the ongoing pandemic, as well as major events like Piney Point and Hurricane Elsa.

When vaccines first became available in early 2021, Information Outreach partnered with Public Safety and IT to develop a registration system, processing more than 140,000 submissions in the first month. The team worked closely with Public Safety to communicate vaccine updates to the public. As vaccination rates slowed, Information Outreach led a community-wide ***Vax Up, Manatee campaign***, targeting youth and minority audiences that showed a hesitation toward vaccination.

Manatee County Administration will continue to guide, engage and inform the citizens of Manatee County, through proactive planning, rapid response, targeted messaging and excellent service.

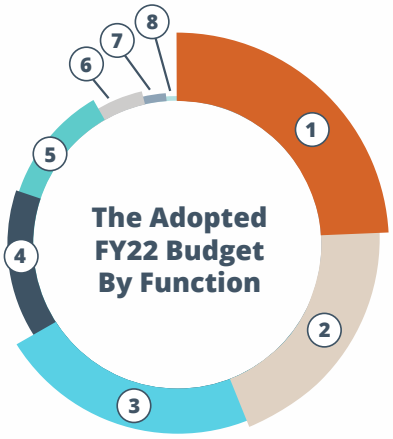




Funding County Priorities.

The budget process is a complex, nine-month effort that involves multiple departments' budgets, constitutional officers' budgets and the capital improvement plan and a full analysis of funding sources and uses.

In 2021, Financial Management's Budget division successfully completed the Biennial FY22 Adopted and FY23 Planned Budget Year for a gross total of $2.1 billion. The Adopted FY22 Budget prioritizes several areas, including public safety and transportation infrastructure improvements, as well as parks, libraries and general government buildings, and service to our citizens.



For the latest budget, go to:
mymanatee.org/budget

1. **Public Safety** 24.2% · $223M
2. **Capital Outlay** 21.5% · $199M
3. **Physical Environment** 20.7% · $191M
4. **Other** (Econ Env, Tfr Other Govt, Cont Rsvs) 10.3% · $95M
5. **Physical Environment** 9.8% · $90M
6. **Public Transportation** 6.9% · $64M
7. **Human Services** 3.8% · $35M
8. **Culture & Recreation** 2.8% · $26M

Investing in Facilities and Infrastructure.

The department also completed a $1.8 million budget for the FY2022-2026 Capital Improvement Plan, which includes the new East County Library project and renovations to several County libraries; adding pickleball courts, soccer fields and a new aquatic center at the Premier Sports Complex project; improvements to Lincoln Park; sidewalk projects to accommodate needed safety improvements; and transportation road improvements projects, such as Canal Road, Erie Road, Lena Road and Lorraine Road projects.

Ensuring Transparency and Efficiency.

Recognizing the value of transparency, Financial Management continued to enhance its financial reporting efforts through business intelligence reporting tools such as Power BI and Cognos Systems. The department also developed several publications to help explain the budget, including the Citizens Budget in Brief, Fiscal Fact Card and Budget in Brief publications.

The Procurement division also developed several internal and external videos to educate staff and vendors to improve efficiency in doing business with Manatee County.

Constitutional Officers

Sheriff's Office

Clerk of the Circut Court

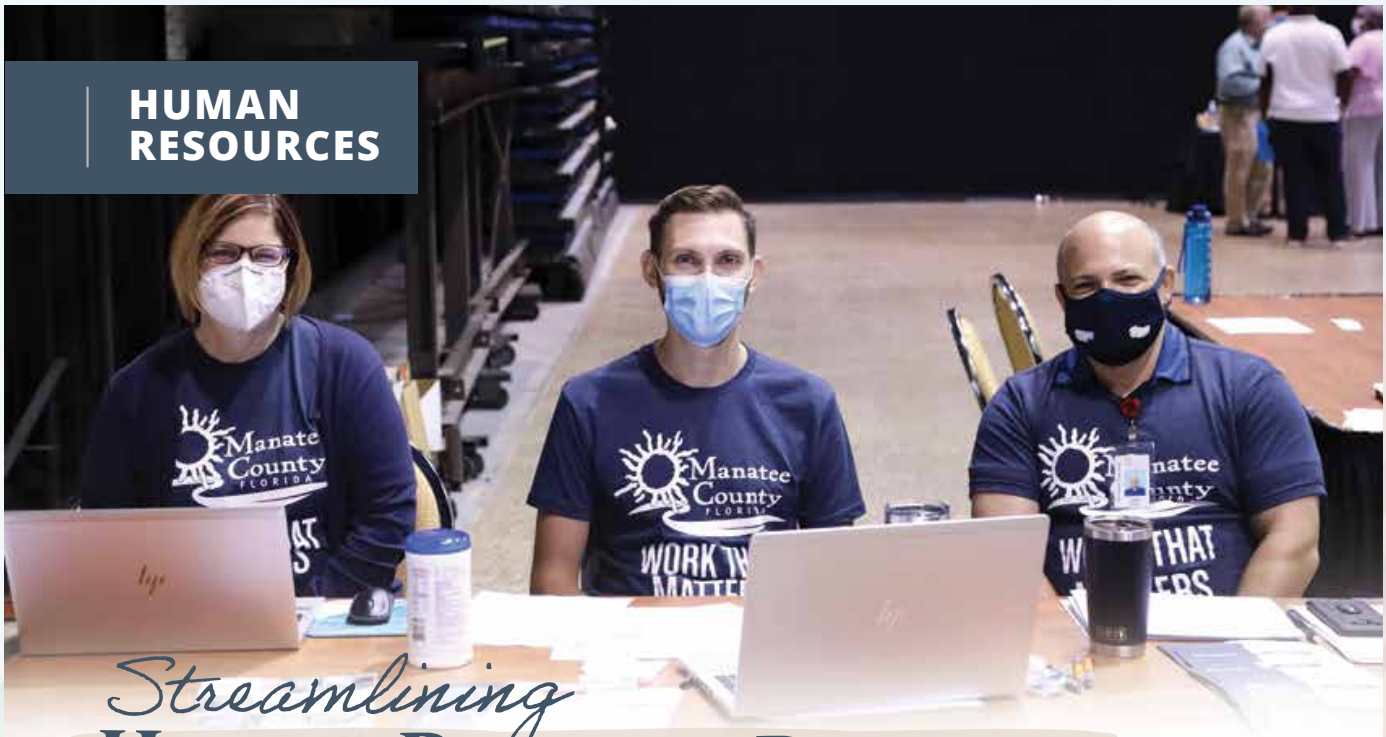
Supervisor of Elections

Property Appraiser

Tax Collector

The Procurement Division won the Achievement of Excellence in Procurement (AEP) award from the National Procurement Institute, Inc. (NPI), as well as the Award of Excellence in Public Procurement & Best Practices Award from Florida Association of Public Procurement Officials, Inc.





Streamlining Human Resource Processes.

Providing Human Resources services to an organization of over 1,900 employees is no easy task. From time and attendance tracking to the Employee Performance Evaluation (EPE) process, the staff in HR worked hard to evaluate and improve technology and practices in 2021.

To simplify and reducing paper-based processes, HR and the Employee Health Benefits team digitized more processes, including COVID-19 Reporting and Qualifying Events for employees. HR also rolled out a new EPE process, implementing best practices to make EPEs more effective. More than 95% of staff completed EPE trainings on the new process, designed to ensure more meaningful reviews. Several employees reported they were having better EPE discussions with their supervisor than in the past.

Cultivating Leadership and Skills.



Strong leadership is essential, so it's important for supervisors to feel confident and equipped with the necessary skills to perform their jobs.

Training & Development completed two pilot supervisor programs in 2021, components of which will be incorporated into new supervisor leadership programs and workshops in 2022. More than 60 employees participated in the County's Supervisor Leadership (SLP) and Emerging Leadership (ELP) programs, and nearly 20% of ELP participants were promoted.



Altogether, the team offered a range of virtual and in-person training opportunities, including 40 instructor-led workshops, three leadership programs, two new supervisor workshops, and multiple Drug-Free Workplace Reasonable Suspicion for Supervisors and EPE trainings.

Staying Competitive As An Employer.

To ensure compliance with the state's new minimum wage law, HR implemented the first phase of a plan to incrementally increase Manatee County Government's minimum wage each year, which is already $2.35 higher than the state minimum. The department also conducted its third annual market study to ensure salaries are competitive with the local labor market and to make compensation adjustments where necessary.

As wages increase, the County has also found opportunities for savings. Through a market check, Employee Health Benefits was able to negotiate the equivalent of $6 million in savings with pharmacy benefits provider Optum over the next three years.



Human Resources provided $48,826.85 in Tuition Reimbursement payments to employees in 2021.



For current openings, go to:
mymanatee.org/jobs

HUMAN RESOURCES FILLED 555 POSITIONS IN 2021





Focusing on Cyber Security.

Cyber threats continue to pose a persistent risk to government. Information Technology Services (ITS) continues to make progress on cyber security initiatives, to a large extent focused on protecting the County against ransomware threats. Along with our vulnerability management program, the team enhanced the protection of client devices used throughout the organization in 2021.

To assist in an ongoing goal to educate employees about what to look for when opening emails that may be a threat to our network, and to obtain an overall baseline for identifying areas for improvement, ITS initiated multiple phishing exercises across the organization and will continue to market and provide access to security trainings for all County staff.

Enhancing Emergency Radio Communications.

As the newly installed Motorola P25 Communications System continues to evolve, our focus to assure first responders can communicate with each other effectively during emergencies continues. The ITS Radio Division implemented many subscriber and infrastructure improvements to the system, including the implementation of a Public Safety Enhancement Policy that enables communication coverage for first responders inside buildings with hindered radio signal. This effort required collaboration and planning with multiple departments and external stakeholders.

Many upgrades continue in the areas of mutual aid communications, microwave backbone upgrades, station alerting upgrades, as well as a continued rollout of redundant systems. These upgrades are vital to the integrity of communication services during times of emergency.

Supporting Our Citizens.

In early 2021, ITS staff was asked to jump into the high priority vaccine distribution effort in conjunction with other departments. Given the volatility of the situation and the immediate response required, staff quickly built a complete 311 software solution to handle the massive number of calls from the public regarding vaccine distribution.

Data from this effort was used to develop a COVID-19 dashboard and heat maps to relay important information to the public regarding the status of COVID-19 cases and illustrate local impact in the early stages of the pandemic.

ITS also provided support to the Board of County Commissioners and their consultant as they navigated the redistricting process. This included the creation of multiple maps and supporting demographics, as well as an interactive mapping application to share relevant information with the public.

In 2022, ITS looks forward to a large refresh effort in our two data centers, a significant upgrade to our unified communications core, upgraded Internet connectivity, and new campus networking for a better Wi-Fi experience.



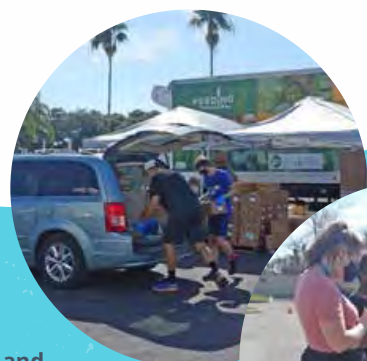


NEIGHBORHOOD SERVICES

Distributing CARES Funding.

A CARES Act Funding Agreement, executed between the Florida Division of Emergency Management and Manatee County, enabled the disbursement of over $16 million to non-profit organizations and programs to protect the health and wellbeing of residents by ensuring adherence to Federal and State COVID-19 orders and CDC Guidelines.

Of the 400+ applications received, funding was used in the following categories: Food distribution, Personal Protection Equipment (PPE), COVID-19 staffing, healthcare services, virtual learning, housing assistance, COVID-19 education, school safety, childcare and other services related to the mitigation of COVID-19.





CARES funding was provided to Meals on Wheels Plus of Manatee, Feeding Tampa Bay, Mayor's Feed the Hungry Program and a myriad of local food pantries, often affiliated with local churches, to provide nutritious food and meal supplies to the hungry in Manatee County.

Pictured Right:
Audrey Bennett (Front), Janice Dunbar-Smith (Back)

Offering a Helping Hand.

Nearly 300 households had their electricity turned back on or avoided having it shut off through the Emergency Home Energy Assistance for the Elderly Program (EHEAP). Our Aging Services Division processed a record number of applications for the program due to an increase in state funding, combined with $51,518 in CARES Act funding.

Our Veterans Division held the first of several meetings with stakeholders to begin laying the foundation of a Transitional Housing project for homeless Veterans. The project involves the conversion of the former Manatee County Jail in Downtown Bradenton. The committee is looking into the possibility of bringing a comprehensive list of services under one roof, such as step-down care from hospitals to transitional care, through third parties.

A total of $69,000 in Neighborhood Enhancement Grants were awarded to eight neighborhoods as matching funds for various projects related to beautification, environmental protection and neighborhood health and safety.

Expanding Access to Libraries.

A partnership between Manatee Libraries and the School District of Manatee County gave enrolled K-12 students an All-Access Pass to connect to the libraries' vast online resources from anywhere. One of the most popular resources has been tutor.com, where a student can get homework help in over 60 subjects with a live expert in English or Spanish.

A big step in the County's five-year capital improvement plan was made on December 15 with the groundbreaking ceremony of the East County Library. A Phase I Premier Campus Project, located at 16410 Rangeland Parkway, the library will occupy the first floor of the 50,000 square-foot building, which will include a rooftop terrace overlooking the planned Premier Park. The project is anticipated to be completed by 2024.

Access your Library resources at: mymanatee.org/library





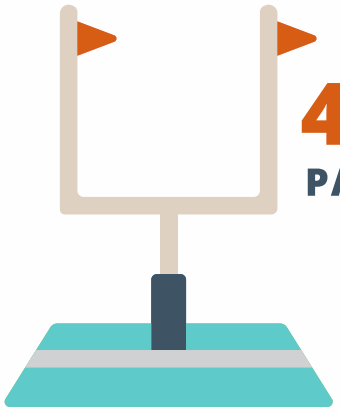
PARKS & NATURAL RESOURCES

Expanding Recreational Facilities.

Parks and Natural Resources (PNR) continues to provide active programming across Manatee County in all aspects involving aquatics, athletic programming, fitness activities, racquet sports, conservation land management, and public and volunteer outreach.

Working with the Property Management department, 2021 was a banner year for expansion of recreational facilities and operations. The County broke ground for a brand-new pool and aquatics center at Lincoln Park and made improvements at GT Bray Park, including upgrades to baseball, soccer and football support buildings, and construction on a state-of-the-art, tournament-ready pickleball complex.

This, in addition to other significant improvements at Buffalo Creek and Lakewood Ranch parks, amounted to over $17 million in recreation investments funded by the voter-approved infrastructure sales tax and impact fee charges on new developments across Manatee County.



ATHLETIC
475,089
PARTICIPATION

These recreational facilities play an important part in keeping Manatee healthy, with over 70 varieties of fitness classes offered weekly at GT Bray alone.



66
TOURNAMENTS



16,876 FIELD RESERVATIONS

Connecting with the **Community.**

With the return to in-person events and programs in 2021 – while still maintaining virtual opportunities – Parks and Natural Resources saw significant participation in public programs and special events.

The Volunteer Education and Programming Division provided 524 public programs, involving 11,629 program participants, and over 3,000 volunteer hours in our parks and preserves. In one project, more than 100 volunteers planted over 10,000 plants along the once bare shoreline of Robinson Preserve.

The Ag & Extension Division educated over 60,000 adults and youth on agricultural, natural resources and family resource topics, reaching 7,000 individuals with one Residential Horticulture virtual program.



GT Bray's annual Halloween and Christmas events saw attendance numbers as high as 3,500 people.

Protecting Our **Environment.**

The Environmental Lands Program has been working on implementing the community-initiated Conservation and Parks Projects Referendum that was approved by voters in November 2020, authorizing up to $50 million in tax proceeds for the acquisition, improvement, and management of land to protect water resources, preserve fish and wildlife habitat, and provide parks.



$10,753,769
total grant support for environmental restoration, beaches, and boat ramps

Environmental Protection Services completed Phase I of the project design for the $175,000 Lake Manatee Watershed Improvement Grant Project, which will address water quality improvements, protect Manatee County's drinking water, and restore habitat quality.

3,500 *acres*
treated for invasive plants

Testing our capabilities for emergency response, the Environmental Protection division played an active role in continuous monitoring and water quality sampling for pre- and post- emergency discharges at the Piney Point facility. The division took a leadership role in collaborating with other organizations to coordinate sampling events and disseminate information.



Monitoring Piney Point.

Property Management was actively involved in providing situational awareness for the Piney Point crisis in early April, utilizing the County's drone program for support. The Property Management team was key in organizing and strategizing how drone operations would provide real-time awareness of the event.

Over Easter weekend, Property Management's certified drone pilots were sent out to support and back up a vendor providing a 24-hour live stream of the Piney Point site. Working together, at least one drone was always in the air. When operations expanded, Property Management recruited the help of other certified pilots in the County's drone program.



Responding to Red Tide.

In 2021, red tide blooms peaked earlier by starting in July. For more than a month, Property Management provided drone reconnaissance and information to "on-the-ground" and "in-the-water" teams to help direct clean up response before or as soon as debris reached the shore.

The drone flights included five primary launch points, determined for their high visitation, location amid changing currents and ecological sensitivity. There were also another 11 sites that drone teams captured when reports came in of increased debris along the shore.

Property Management's beach staff assessed red tide intrusion every day by utilizing drones to locate debris along the coastal beaches. Staff raked and removed debris from Bean Point Pass down to Greer Island. The diligent care for our beaches allowed all residents and visitors to enjoy continual beach access.







Enriching Community Facilities.

After many years of planning and designing, the Lincoln Park Pool and Splash Park began construction. The project consists of a 25-yard competitive swimming pool with lane markers, lane lines, starting blocks, a separate zero depth entry recreation pool, locker rooms, restrooms, parking, shaded pool deck and picnic pavilions. The pools will have pool and deck lighting. The setting will dovetail into the existing splash pad area.

This facility will provide opportunities for recreational and competitive swimming, swim lessons and other aquatic activities not currently available in this area. Construction will be completed in May 2022.



PUBLIC SAFETY



Responding to Emergencies.

Manatee County Public Safety was once again put to the test in another challenging year of combatting COVID-19 while operating two vaccine drive-thru sites, mitigating the leak at Piney Point and keeping residents informed during a Tropical Storm.

The team began the year distributing a total of 150,636 COVID-19 vaccines between the two Manatee County run sites at Tom Bennet Park and the Public Safety Center.

It was all-hands on deck when a leak was detected at Piney Point. All Public Safety divisions quickly sprang to action to evacuate residents that could've been affected by the potential spill. They also coordinated with federal and state officials to mitigate the threat to our residents.

Serving Our Community.

When the Emergency Operations Center wasn't activated, our Emergency Management division partnered with local, state and federal officials to promote how Manatee County residents and visitors can take precautions and stay safe during hurricane season. Congressman Vern Buchanan, Senator Jim Boyd and Representative Will Robinson met with Public Safety Officials before hurricane season to talk about best practices for hurricane preparation efforts.

Manatee County Animal Services (MCAS) had a lot of firsts this year. They hosted three successful vaccine, microchip and licensing clinics free of charge for pet owners in Manatee County. MCAS was also able to return 535 pets to their owners and had over 1,400 adoptions for the year.


Make sure your family is ready for an emergency by visiting: mymanatee.org/manatee ready

Saving Lives.

Manatee County Emergency Medical Services (EMS) had an extremely busy year with over 53,000 calls, 61% of which were transported to an emergency room. Our Community Paramedics, a division within EMS, also helped combat the COVID-19 pandemic by administering 532 COVID-19 vaccines to residents.

First responders dispatched to these lifesaving calls wouldn't have been able to find where the emergency was if it weren't for our headset heroes at the Emergency Communications Center (911). Our 911 telecommunicators had an annual total of 506,336 calls, answered in 10 seconds or less.

The lifeguards in our Beach Patrol division play a critical role in ensuring a safe environment for our beachgoers. Manatee County Beach Patrol was awarded best beach patrol in the state of Florida for 2021. They saved a total of 85 people in water rescues and assisted over 3,900 beach visitors during medical emergencies.



Congressman Vern Buchanan, Senator Jim Boyd and Representative Will Robinson met with Public Safety Officials before hurricane season to talk about best practices for hurricane preparation efforts.



Manatee County Paramedic Carlos Santos & Joe Savasta were recognized for their heroic actions after they worked together to disarm a driver that pulled a gun on them.



Governor DeSantis visited the Public Safety Center for a briefing on Piney Point with County Administrator Dr. Scott Hopes and Public Safety Director Jacob Saur.



PUBLIC WORKS



Earning National Accreditation.

The Public Works Department submitted and received accreditation from the American Public Works Association (APWA) for the first time, providing the community an added layer of confidence in the department's work. Work that continued to move quickly, despite staffing challenges brought on by the ongoing pandemic.

Providing Essential Services.



APRIL 2021

Public Works field teams served the community by keeping ditches free from debris, filling potholes, removing litter from the roadside, and completing other maintenance tasks. The Fleet Services Division continued to maintain all of Manatee County's equipment and vehicles, including those of first responders. Meanwhile, MCAT and the Transit Division served as a vital resource for many County residents and enhanced service frequency along two essential transportation corridors, thanks to matching grant funds from FDOT.



Improving Critical Infrastructure.

The department started several critical infrastructure projects in 2021, many of them focused on improving transportation throughout the county. Some notable transportation projects that kicked off in 2021 included Ft. Hamer Rd. Segment C, Memphis Area Sidewalks, and turn-lane improvements at 26th Street West and 30th Ave West. New, critically needed traffic signals were installed at Lorraine Rd. and White Eagle Blvd., Lorraine Rd. and SR 70, Lockwood Ridge Road and Publix Shopping Center (just south of SR 70), US 301 at Canal Rd., and Post Rd. at SR 70.

Another long-awaited infrastructure project underway in 2021 is the Rubonia Water Quality Improvement Project. The project aims to improve drainage and pedestrian safety in the historic neighborhood. Once completed, newly built sidewalks in Rubonia will connect residents with US 41 via the currently under-construction Bayshore Rd. sidewalk.

88,142.8 LINEAR FEET

4X THE LENGTH *OF THE* **LAS VEGAS STRIP**

of roadside shoulders were repaired on County maintained roads.

103,018.6 LINEAR FEET

NEARLY 8X AROUND THE DAYTONA INTERNATIONAL SPEEDWAY

of pipe was cleaned.

11,387 MILES

Tampa — **THE DISTANCE TO TRAVEL** *TO AND FROM* **AND BACK AGAIN** — Moscow

of streets were swept.





REDEVELOPMENT & ECONOMIC OPPORTUNITY

Revitalizing Our Communities.

Despite the ongoing pandemic, the Redevelopment and Economic Opportunity department accomplished several milestone projects in 2021, fulfilling its objectives of focusing efforts on the redevelopment and revitalization of urban areas and creating greater economic opportunities for residents and businesses with housing, community and economic development programs.

Bolstering Affordable Housing.

In the Community Development division, staff received Board approval for six single family homes and two subdivision homeownership developments under Livable Manatee – resulting in a leverage ratio of $9.5 to $1 for the single-family homes and a total of 42 affordable units. Another 10 HOME-assisted units and 15 single family homes have been rehabilitated and are now housing families using CDBG, SHIP and HOME funds.

The division, aided by temporary employees, did an incredible job in 2021 in getting much-needed assistance to thousands of Manatee families. CARES Act funding assisted 682 families with a total of $3.3 million through the Housing Assistance Program. Another $4,051,550 for emergency rental assistance was disbursed into the community, assisting 494 households.



Creating Jobs and Supporting Businesses.

The combined economic development and redevelopment efforts of the department resulted in an equally illustrious year. Leveraging Southwest District's tax increment financing tool, the Economic Development division attracted a 200,000 SF Amazon last mile facility by partnering with the private sector. This P3 deal resulted in increased tax base of $33 million and almost 400 new jobs. Employing the County's hallmark Rapid Response business assistance, while leveraging $1.35 million of TIF, clinched the attraction of this major facility.

The County Commission approved a total of $980,985 in economic development incentives to seven companies, creating a total of 329 quality jobs and fresh capital investment of $42.5 million. Additionally, 90 Rapid Response projects were assisted, representing a total of 1,325 jobs and additional capital investment of $93.2 million.

The Economic Development team, together with a temporary staff, created and administered the CARES Act funded Safety First Small Business Grant Program, which provided much-needed assistance to 1,335 local small businesses, covering a total of $20 million in losses. Manatee County received its first ever Excellence Award from the International Economic Development Council for its innovative approach in assisting small businesses during the pandemic.





Enhancing Our Water Facilities.

Utilities continued work on several major projects in 2021. The department's upgrade to the water treatment filtration process is expected to be completed in 2022. This project is the first of its kind in Florida, replacing aging surface water treatment filters with submerged ultrafiltration membranes.

Another ongoing project is the capacity improvement project at the Southeast Regional Water Reclamation Facility, which will increase capacity from 11 million gallons a day to 14 million gallons a day through the addition of another basin, eliminating the need for in-situ grit removal. The Water Division continued to implement the new Supervisory Control and Data Acquisition system with several process areas up and running.



Meeting and Exceeding Goals.

A major achievement for the Utilities Department was reaching a recycling rate goal of 65%. This rate puts Manatee County in the top four of all counties in Florida and in the top two if you remove waste-to-energy facilities from the list. This goal was accomplished through enhanced education and outreach in promoting the commercial and residential sector recycling programs.

The Lift Station Section of the Utilities Wastewater Division was awarded the 2021 FWEA Environmental Stewardship Award for our Corrosion and Odor Control Project. As part of this project, we implemented a blended treatment strategy throughout our entire collection system utilizing the products of two vendors. Our target was to reduce hydrogen sulfide below an average of 20 parts-per-million, and we accomplished this goal throughout our master station collection systems.

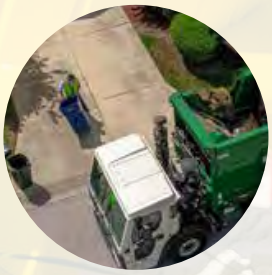
Offering Solutions for Piney Point.

The Utilities Department was also part of the team that worked to preempt a catastrophe at Piney Point early in 2021. The department accepted hauled wastewater from the plant into its treatment system. As part of the long-term solution, the department secured a permit for a deep injection well that will receive treated wastewater from the facility.

Planning for the Future.

In 2021, Utilities began preparing major projects such as the replacement of the customer information system and the bid solicitation for new contracts with solid waste haulers. The contracts for these projects are anticipated to be awarded in 2022.

The Wastewater Division put into place plans for the next five years with the adoption of two Master Plans: the Biosolids Master Plan and the Manatee County Master Reuse System, Reclaimed Water. The Solid Waste Division began working on the siting of a new landfill with identification of potential sites and developing a site criteria evaluation checklist.



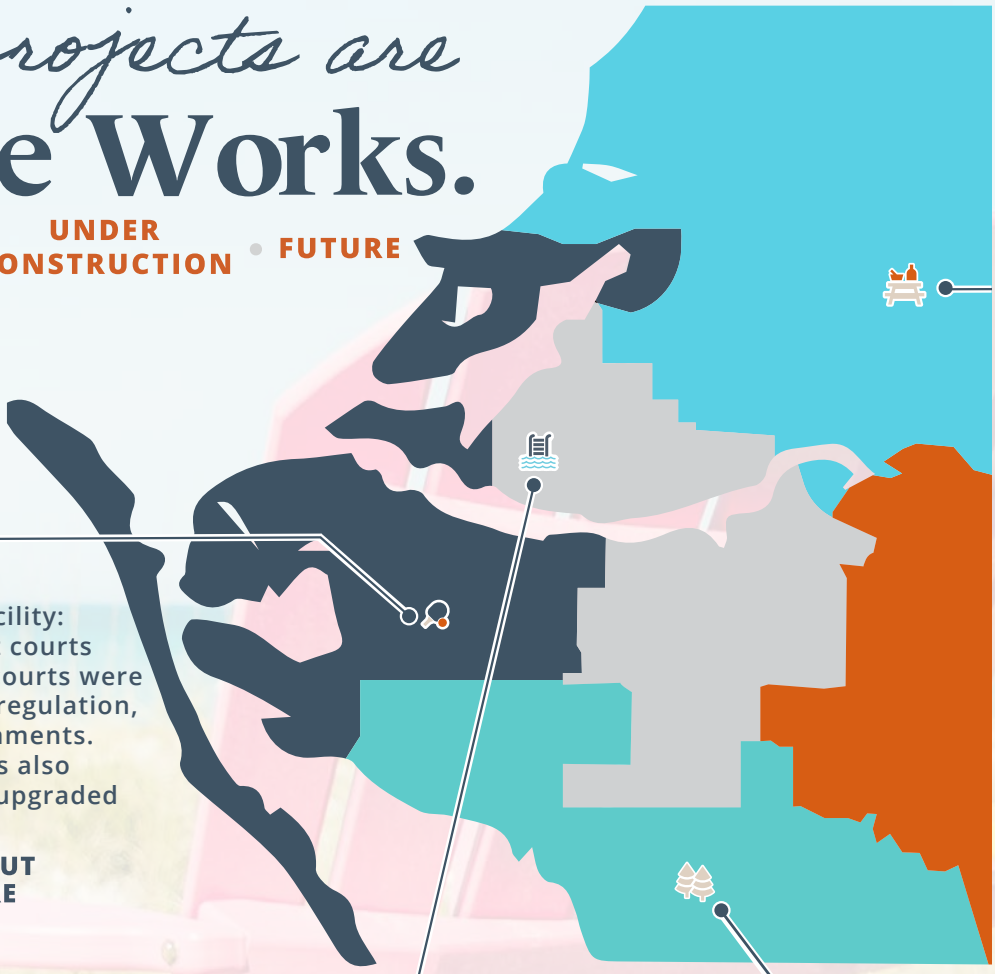




See where your water comes from by visiting our **YouTube Channel**

What projects are In The Works.

COMPLETED • UNDER CONSTRUCTION • FUTURE



DISTRICT 3

G.T. BRAY PICKLEBALL COURTS

✓ COMPLETED

Construction of Facility:
An additional eight courts were added. Four courts were upgraded to USTA regulation, allowing for tournaments. Shaded seating was also added, along with upgraded court lighting.

LEARN MORE ABOUT THIS PROJECT HERE

DISTRICT 2

LINCOLN PARK POOL

UNDER CONSTRUCTION

Construction of Facility:
Contains a 25-yard competitive swimming pool, locker rooms, restrooms, parking, shaded pool deck, picnic pavilions, lesson plunge pool, and slide.

LEARN MORE ABOUT THIS PROJECT HERE

DISTRICT 4

KINNAN PARK

★ FUTURE

Construction of Facility:
A build out of a fitness trail, dog park with shade structures, two pickleball courts, and parking lot with improved access to trail.

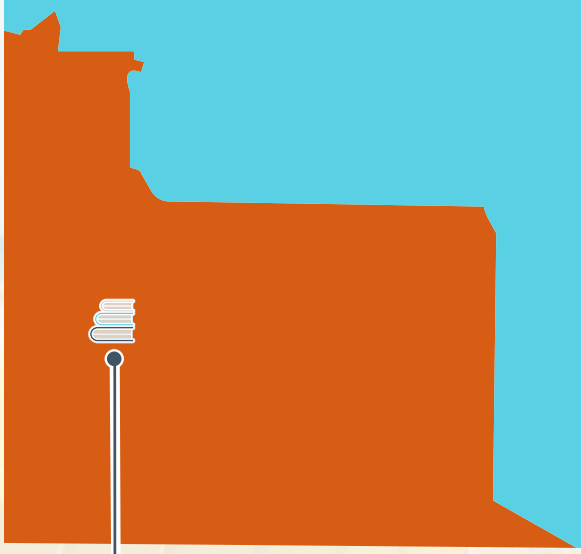
LEARN MORE ABOUT THIS PROJECT HERE

DISTRICT 1

PARRISH COMMUNITY PARK

FUTURE

Construction of Facility:
A park that includes a performance pavilion, picnic pavilions, restrooms, parking, walking trails, 20 fitness stations with equipment, boardwalk, festival seating, park playground, and splash pad.



DISTRICT 5

PREMIER CAMPUS & EAST COUNTY LIBRARY

UNDER CONSTRUCTION

Construction of Facility:
Contains a 50,000 square foot facility that includes a library. There will also a future Aquatic Center, Racquet Center, and parking within this space.

LEARN MORE ABOUT THIS PROJECT HERE

= Projects with this icon means that your hard earned tax dollars are at work! This project was partially or fully funded by the Half Cent Well Spent infrastructure sales tax within our county!

SEE THE FULL LIST OF HALF CENT PROJECTS:

mymanatee.org/halfcent

SEE THE FULL LIST OF CIP PROJECTS:

mymanatee.org/CIP

AWARDS & RECOGNITION



Employee of the Year

Patricia Adams | PUBLIC WORKS

Patricia Adams has been a Transit Operator with Manatee County Area Transit (MCAT) for nearly 15 years.

A welcoming smile, friendly wave, and consistently courteous and respectful demeanor are some of the traits her coworkers say set Patricia apart from the crowd. Patricia has won multiple state awards, including 2021 Transit Operator and 2013 Paratransit Operator of the Year. Still, that's not what earned Patricia this well-deserved award.

While driving a bus or trolley is Patricia's job on paper, she is rarely ever seated. She helps passengers board, properly secures wheelchair devices, and answers customer questions about the service area, routes, and travel destinations. She even drags out garbage and recycling bins on the assigned day if MCAT Handy Bus customers cannot.

Patricia takes the time to get to know her riders, and they truly become an extension of her family. Her many positive customer comments and willingness to always assist passengers further solidify that she has a heart of gold.

ACE Coin Winners

SUSAN FORD
NEIGHBORHOOD SERVICES

LEE WASHINGTON
NEIGHBORHOOD SERVICES

JACOB ERICKSON
FINANCIAL MANAGEMENT

SETH SCOTT
INFORMATION TECHNOLOGY

JOHN SHARP
INFORMATION TECHNOLOGY

THOMAS KITCHEN
PUBLIC SAFETY

TRISTAN MORATH
PUBLIC SAFETY

JOEL RICHMOND
PUBLIC SAFETY

SHEILA MCLEAN
FINANCIAL MANAGEMENT

JENNIFER YOST
REDEVELOPMENT & ECONOMIC OPPORTUNITY

RUTH BUCHANAN
REDEVELOPMENT & ECONOMIC OPPORTUNITY

DENISE THOMAS
REDEVELOPMENT & ECONOMIC OPPORTUNITY



TEAM AWARDS

COVID-19 RESPONSE

In May 2021, members of GIS, Public Safety, and Information Outreach received the Teamwork Award for their work related to Manatee County's COVID-19 response. Consideration for this award was based upon the incredible teamwork across multiple departments. As a result, a COVID-19 dashboard and heat maps were available early in the pandemic.

CONVENTION & VISITORS BUREAU

In September, the Bradenton Area CVB team attended the Governor's Conference on Tourism where the Flagler Awards for excellence in destination marketing were presented. The BACVB won two awards for its Love it Like a Local campaign: a bronze for television advertising and a silver for sustainable tourism marketing.

The BACVB team attended the Florida Sports Foundation 2021 Sports Summit and was recognized twice: first for the 30th anniversary of hosting the Florida Senior Games in 1992-1994, and second for our resilience in the COVID-19 pandemic and our ability to continue hosting major sports tournaments in a safe environment for participants.

PARKS & NATURAL RESOURCES

Manatee County Extension Agents achieved high honors through professional associations totaling 17 awards collectively at state, national and international levels distinguishing the Manatee County Extension Program as a leader in the State in promoting and supporting Extension's services to the residents of Manatee County.

NEIGHBORHOOD SERVICES

Children's Services won Drug Free Manatee's Government Sect or Champion of Prevention Award during the Red Ribbon Experience in October, part of a national campaign to mobilize communities to educate youth and encourage substance misuse prevention. The award was presented for the team's part in helping to ensure that County funds are allocated to promote healthy lifestyles and choices as well as prevent substance abuse, criminal activity and child abuse and neglect.

AWARDS & RECOGNITION



2021 Technician of the Year Award

Chase Snyder | FLEET TECHNICIAN

PUBLIC WORKS *FLEET*

The Fleet Division was awarded for top performance including the APWA Top 50 Leading Fleets, Top 100 Fleets in the Americas, and the Association of Equipment Management Professionals Technician of the year award for the second year in a row.

PUBLIC WORKS *TRANSIT*

In 2021 Manatee County Area Transit (MCAT) received six awards from the Florida Public Transportation Association (FPTA) and Florida Commission for the Transportation Disadvantaged (FCTD).





TRANSIT AWARD WINNERS

Patricia Adams | *Transit Operator*
2021 FPTA Transit Operator of the Year

Farrah Goff | *Operations Dispatcher*
2021 FCTD Paratransit Dispatcher of the Year

Janine McDonald | *Transit Operator*
2021 FCTD Paratransit Operator of the Year

Benita Zarr | *Operations Superintendent*
2021 FPTA Leadership Development Program

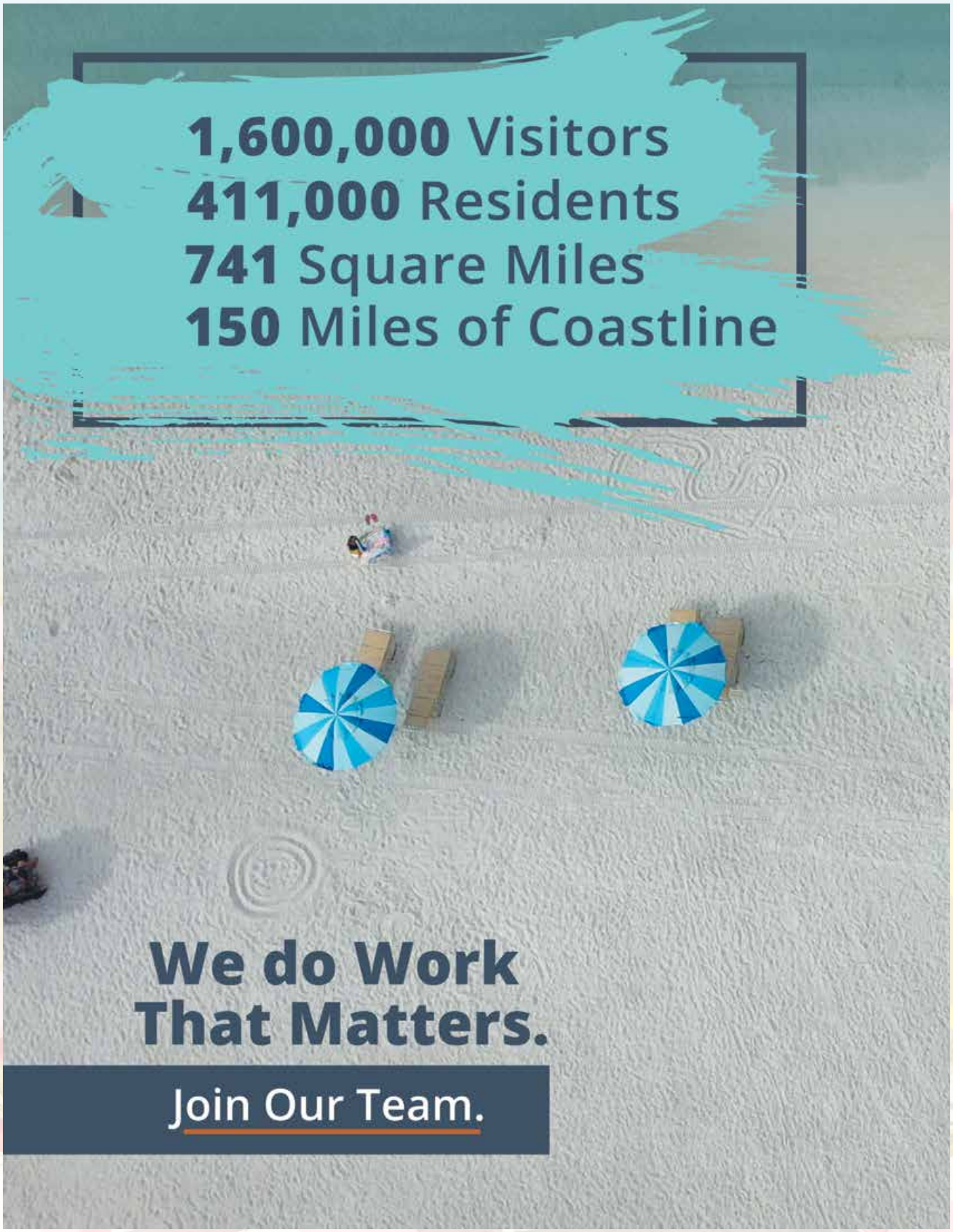
Elliott Waters | *Fleet Technician*
2021 FPTA Paratransit Technician of the Year

MCAT Team | *Keeping Manatee Moving Video*
2021 FPTA Marketing Award



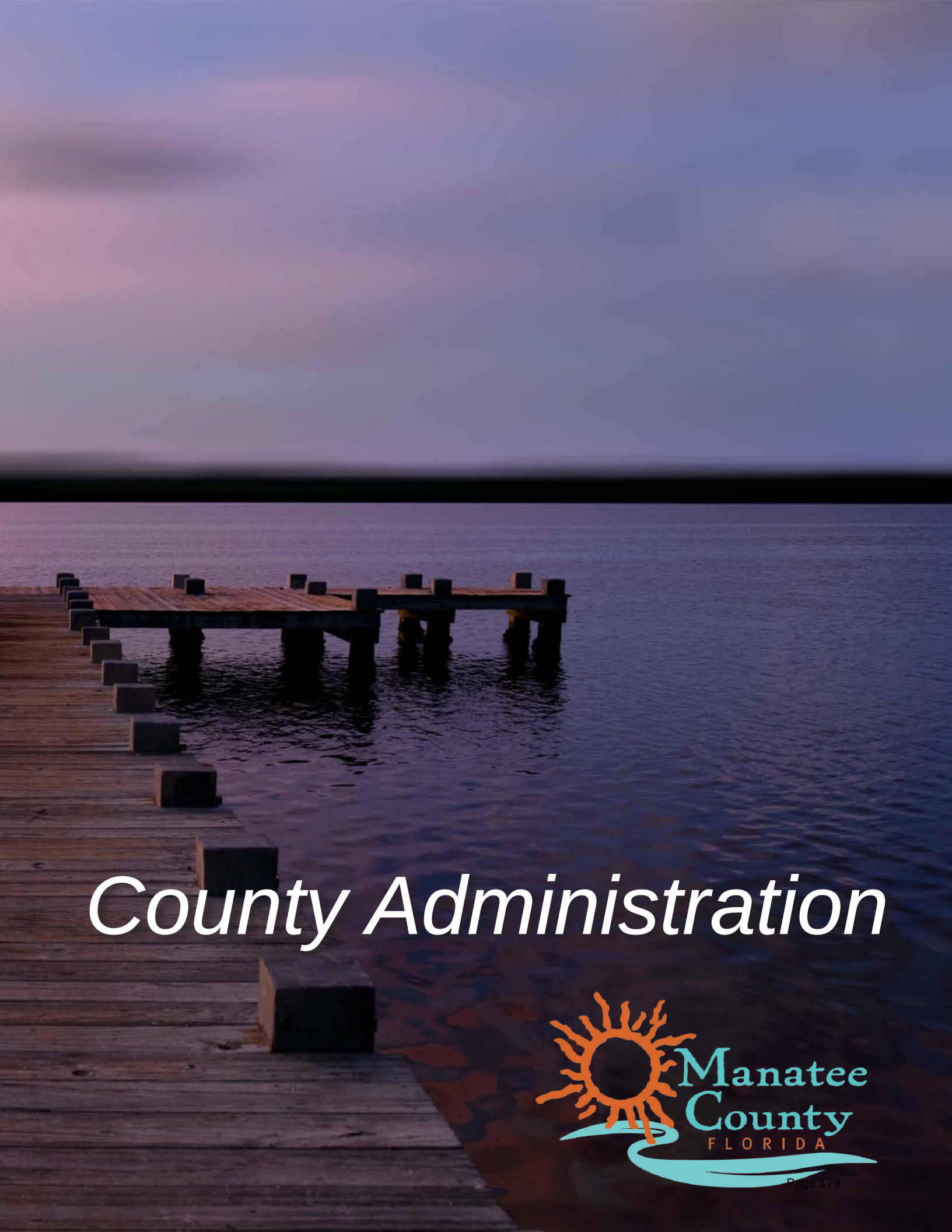
REDEVELOPMENT & ECONOMIC OPPORTUNITY

Manatee County received its first ever Excellence Award from the International Economic Development Council for its innovative approach in assisting small businesses during the pandemic.


1,600,000 Visitors
411,000 Residents
741 Square Miles
150 Miles of Coastline
We do Work
That Matters.
Join Our Team.


Manatee
County
FLORIDA





County Administration

Manatee County FLORIDA

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 five programs: Board of County Commissioners/County Administration, Information Outreach, Records Management, Economic Development/Redevelopment and Grants.

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.

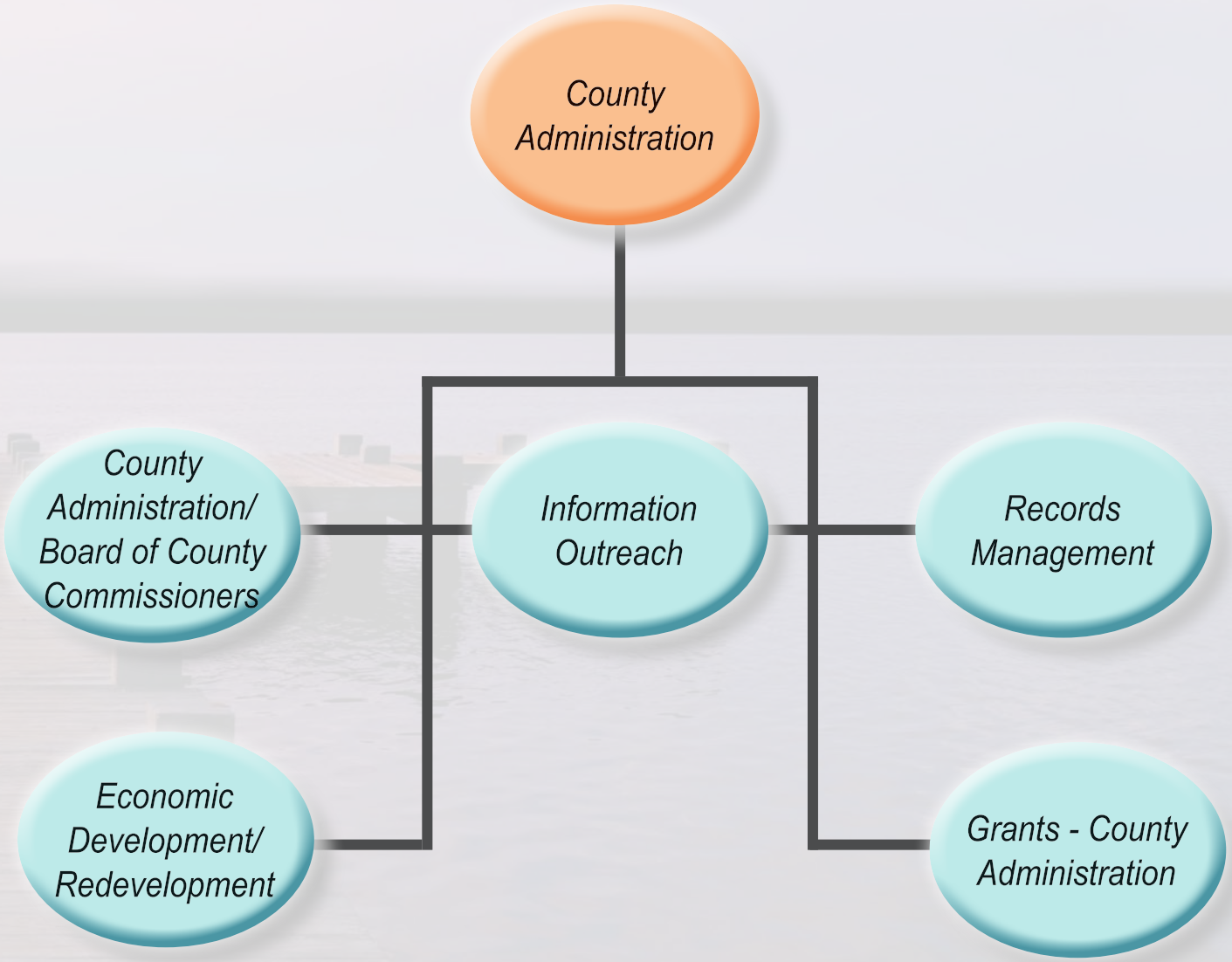
The County Administrator's office provides professional management of county departments and programs for residents. The Administrator and staff analyze short-term and long-term trends to plan for anticipated needs, and balance county services for residents. This office reinforces the guiding principles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

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.

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

The Economic Development program works to promote economic prosperity through the application of fundamental economic development principles which include the retention and creation of quality jobs, revenue-generating real estate, connections to available resources and infrastructure improvements.

Organizational Structure



Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	4,938,381	5,506,849	5,264,412
Grants	2,522,801	0	0
Southwest TIF	2,247,806	2,628,738	2,240,605
Transportation Trust Fund	30,134	150,000	150,000
Unincorporated MSTU Fund	989,997	1,159,000	1,343,136
Totals:	10,729,119	9,444,587	8,998,153

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
County Administration/Board of County Commissioners	2,872,603	2,572,745	2,629,755
Information Outreach	765,948	848,910	483,924
Records Management	901,950	867,625	1,230,871
Economic Development / Redevelopment	3,665,817	5,155,307	4,653,603
Grants - County Administration	2,522,801	0	0
Totals:	10,729,119	9,444,587	8,998,153
Budgeted Positions:	45	53	42

*For comparison purposes the history has been brought forward to include the reorganization of Redevelopment & Economic Development and Records Management.

County Administration/Board of County Commissioners

Program 0101

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

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

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	2,872,603	2,572,745	2,629,755
Totals:	2,872,603	2,572,745	2,629,755

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	2,592,388	2,412,231	2,477,844
Operating	280,215	156,314	147,711
Capital	0	4,200	4,200
Totals:	2,872,603	2,572,745	2,629,755
Budgeted Positions:	19	19	19

Information Outreach

Program 0103

The Information Outreach division provides a centralized public information program, bringing together all County communication resources to promote and report on county services and improvements. The division is the focal point for official County communication with responsibility for MGA-TV programming and media relations.

It has oversight authority for all public information activities in all departments and offices under the County Administrator. The Outreach division also coordinates with legislative liaisons and elected officials.

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	765,948	848,910	483,924
Totals:	765,948	848,910	483,924

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	335,276	403,494	474,137
Operating	427,100	443,316	9,787
Capital	3,572	2,100	0
Totals:	765,948	848,910	483,924
Budgeted Positions:	4	5	5

Records Management

Program 0104

The Records program is organized into two sections: records management and mail/courier 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.

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	901,950	867,625	1,230,871
Totals:	901,950	867,625	1,230,871

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	594,289	638,669	586,447
Operating	267,402	227,186	644,424
Capital	40,259	1,770	0
Totals:	901,950	867,625	1,230,871
Budgeted Positions:	10	10	9

Economic Development/Redevelopment

Program 0105

The Economic Development program works to promote economic prosperity through the application of fundamental economic development principles which include the retention and creation of quality jobs, revenue-generating real estate, connections to available resources and infrastructure improvements - all of which support a sustainable local economy, which in turn further attracts investment and diversifies the local economy.

The Economic Development team manages an encompassing program that seeks to achieve a better quality of life and a sustainable business culture. Within this program, the team administers the Board adopted, performance-based economic development incentives (EDI) program, rapid response and business scoping services, business recovery grants and programs, and corridor-focused business expansion and retention efforts. Partnerships play a critical role in economic development both through interface with other County departments and also through business organizations, Chambers of Commerce, other local, state and federal governments, community service organizations, schools and universities, and the business community.

Working with stakeholders and partners, the Economic Development program aims to focus additional efforts at business recruitment activities to grow our industry clusters, expand the tax base and improve community-based microenterprise platforms, which will enhance both the existing corridor-based programming and the ongoing business recovery efforts due to the pandemic. This program is also responsible for all Business Recovery efforts, annual reporting to the state, and collaboration with redevelopment and community development programs and projects.

Redevelopment work is the implementation of the Southwest District (SWD) Strategic Plan approved by the Board in January 2019. Strategies include a wide range of projects, programs and activities that accomplish the goals of the Plan: building the tax base, attracting private investment, growing quality jobs, increasing connectivity and infrastructure capacity, and creating a SWD brand and place. Economic development activities such as business scoping and rapid response permitting are extended to all SWD businesses with the goal of job creation and additional investment in the area. This program also manages the work activities of the two former Community Redevelopment Agency areas, which are now within the boundaries of the SWD. To accomplish these goals, staff work collaboratively with Neighborhood Services, Public Works, Building and Development Services, Property Management, Utilities and Parks and Natural Resources to identify project and capital improvement needs with a focus on urban corridors and impacted neighborhoods.

Initiatives for this program include implementing the Southwest District Strategic Plan and Work Program. Focus will include incentives for catalytic projects, infrastructure, land acquisition, placemaking strategies, an expanded inclusive economic development strategy, and targeted outreach and marketing of SWD opportunities.

Economic Development/Redevelopment

Program 0105

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	397,880	1,217,569	919,862
Southwest TIF	2,247,806	2,628,738	2,240,605
Transportation Trust Fund	30,134	150,000	150,000
Unincorporated MSTU Fund	989,997	1,159,000	1,343,136
Totals:	3,665,817	5,155,307	4,653,603

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adoted
Personnel	963,036	918,476	758,107
Operating	2,702,781	3,665,250	3,895,496
Capital	0	571,581	0
Totals:	3,665,817	5,155,307	4,653,603
Budgeted Positions:	12	19	9

Grants - County Administration

Program 9501

The American Rescue Plan Act of 2021 (ARP) was signed into law on March 11, 2021 and established the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) to combat the negative public health and economic impact of the COVID-19 pandemic. The legislation includes $65.1 billion dollars of grant assistance of which Manatee County received a total of $78.6 million.

Specifically, the ARP provides the SLFRF funds as a response to the public health emergency and its negative impact on the community with an equitable output of resources. Also, it incentivizes the use of these funds to make necessary investments in water, sewer and broadband infrastructure.

Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Grants	2,522,801	0	0
Totals:	2,522,801		

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	18,835	0	0
Operating	2,201,857	0	0
Capital	302,109	0	0
Totals:	2,522,801	0	0
Budgeted Positions:	0	0	0


Manatee
County
FLORIDA





Constitutional Officers

Manatee County FLORIDA

Constitutional Officers

Clerk of Circuit Court

	FY21 Actual	FY22 Adopted	FY23 Adopted
Clerk of Circuit Court	$ 7,965,756	$ 8,211,314	$ 9,067,412
Clerk Support Costs	$ 490,702	$ 508,675	$ 514,296
Funded Positions	90	92	92

Property Appraiser

	FY21 Actual	FY22 Adopted	FY23 Adopted
Property Appraiser	$ 5,937,655	$ 6,291,921	$ 6,790,018
Property Appraiser Support Costs	$ 287,113	$ 249,511	$ 252,671
Funded Positions	61	62	62

Sheriff

	FY21 Actual	FY22 Adopted	FY23 Adopted
Sheriff	$ 138,552,402	$ 149,376,028	$ 171,703,937
Sheriff Support Costs	$ 5,319,145	$ 5,190,046	$ 4,754,660
Jail Medical Costs	$ 5,904,695	$ 6,300,000	$ -
Funded Positions	1,242	1,261	1,282

Supervisor of Elections

	FY21 Actual	FY22 Adopted	FY23 Adopted
Supervisor of Elections	$ 2,444,405	$ 2,601,032	$ 2,888,687
Funded Positions	19	18	18

Tax Collector

	FY21 Actual	FY22 Adopted	FY23 Adopted
Tax Collector	$ 11,447,034	$ 12,726,990	$ 14,553,706
Tax Collector Support Costs	$ 172,872	$ 193,917	$ 200,400
Funded Positions	105	106	111

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.


Manatee
County
FLORIDA





County Attorney

Manatee County FLORIDA

County Attorney

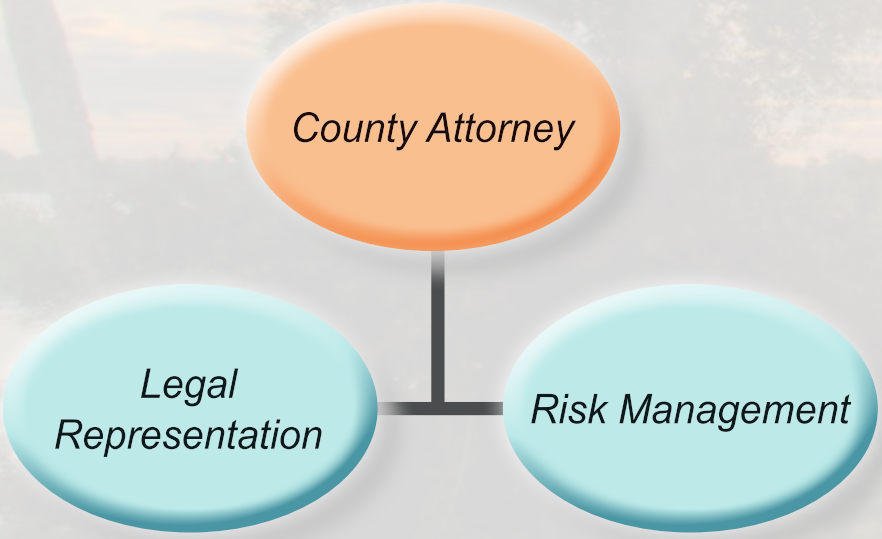
The County Attorney's Office (CAO) provides legal advice and representation to the Board of County Commissioners (Board), the County Administrator, and the various departments of county government. Advice is typically dispensed by formal memoranda in response to written Request(s) for Legal Services.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

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

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

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

Organizational Structure



Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	9,420,206	12,524,981	13,593,808
Gen Fund/General Revenue	2,908,229	2,745,053	2,898,595
Totals:	12,328,435	15,270,034	16,492,403

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Legal Representation	3,130,233	2,955,053	3,108,595
Risk Management (Internal Service)	9,198,202	12,314,981	13,383,808
Totals:	12,328,435	15,270,034	16,492,403
Budgeted Positions:	24	25	26

Legal Representation

Program 0701

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

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

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	222,004	210,000	210,000
Gen Fund/General Revenue	2,908,229	2,745,053	2,898,595
Totals:	3,130,233	2,955,053	3,108,595

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	2,713,106	2,376,976	2,539,660
Operating	417,127	578,077	568,935
Capital	0	0	0
Totals:	3,130,233	2,955,053	3,108,595
Budgeted Positions:	19	20	20

Risk Management

Program 0702

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

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	9,198,202	12,314,981	13,383,808
Totals:	9,198,202	12,314,981	13,383,808

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	2,068,051	3,581,428	3,772,653
Operating	7,130,151	8,733,553	9,611,155
Capital	0	0	0
Totals:	9,198,202	12,314,981	13,383,808
Budgeted Positions:	5	5	6





County Departments

Manatee County FLORIDA

Community and Veterans Services

In March 1, 2022, Neighborhood Services (NSD) was rebranded as Community and Veterans Services (CVS) to also integrate the Community Development portion of what was prior dissolution, Redevelopment and Economic Opportunity Department. For budget purposes, the Community and Veterans Services Department now has six programs: Neighborhood Connections, County Probation, Library Services, Community Development, Veterans Services and Human Services. All citizens, neighborhood groups, non-profit agencies, the Aging, and Veterans and Human Services programs comprise the client base for all services offered.

Neighborhood Connections works one-on-one with local neighborhoods and supports residents seeking to improve conditions in their neighborhood. The Manatee Millennial Movement helps attract and retain young professionals in the area. The County Probation program includes probation services and an accredited pretrial unit. The Human Services division administers services designed to assist vulnerable, at risk, or disadvantaged individuals meet the most basic human needs. The Library System was named the Florida Library of the year in 2016. There are six public library facilities which are open to the public a minimum of forty hours each week. As well, the Veterans Services provides services to the community of veterans in Manatee County.

Organizational Structure



Community and Veterans Services

Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	823,517	725,500	705,578
Children's Services Tax	831,523	967,549	992,880
Contributions	119,776	149,350	153,831
Fines & Forfeitures	5,589	30,000	15,000
Gen Fund/ General Revenue	3,425,585	4,201,491	4,159,054
Grants	3,200,332	-	-
Impact Fees	297,078	1,411,431	883,233
Program/ General Revenues	7,528,552	7,717,860	9,969,515
Southwest TIF	395,030	375,249	806,996
Unincorporated MSTU Fund	738,099	1,158,809	1,124,990
Totals:	17,365,081	16,737,239	18,811,077

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Neighborhood Connections	823,900	1,288,134	1,253,300
County Probation	2,134,039	2,525,464	2,426,186
Veteran Services	365,456	434,934	474,527
Library Services	7,608,619	7,853,134	10,082,032
Human Services/Community Services	2,312,602	2,455,321	2,391,464
Community Development	920,133	2,180,252	2,183,568
Grants - Community and Veterans Services	3,200,332	-	-
Totals:	17,365,081	16,737,239	18,811,077
Budgeted Positions:	149	160	200

Neighborhood Connections

Program 3701

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

Neighborhood Connections has multiple elements of its programs, 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 60,000 citizens via Next-door Neighborhood app.

-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.

Neighborhood Connections

Program 3701

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Program / General Revenue	60,167	74,076	71,314
Southwest TIF	25,634	55,249	56,996
Unincorporated MSTU Fund	738,099	1,158,809	1,124,990
Totals:	823,900	1,288,134	1,253,300

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	562,993	620,611	670,340
Operating	260,907	667,523	582,960
Capital	-	-	-
Totals:	823,900	1,288,134	1,253,300
Budgeted Positions:	10	10	10

County Probation

Program 3702

The County Probation program provides pre-trial services and post sentencing options to the county and circuit courts including pre-trial intervention, supervised release, misdemeanor probation supervision, and the Offender Work Program (OWP). Each unit within the program is designed to provide the least physically restrictive alternatives to incarceration in the county jail as possible while providing meaningful supervision, and when applicable, punishment as ordered by the court. Many of the options provided by the Probation division enables citizens to pay their penalty while keeping their jobs and families supported.

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	808,648	695,500	690,578
Gen Fund/ General Revenue	1,325,391	1,829,964	1,735,608
Totals:	2,134,039	2,525,464	2,426,186

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	1,875,724	2,070,750	2,067,911
Operating	258,314	454,714	358,275
Capital	0	0	0
Totals:	2,134,039	2,525,464	2,426,186
Budgeted Positions:	32	32	31

Veterans Services

Program 3703

Manatee County's Veterans Services Division, is responsible for the daily education and advocacy of and on behalf of the 50k Veterans, calling Manatee County home. These are services also extended to the family and survivors. The all-wartime military Veteran staff are accredited annually by the Florida Department of Veterans Affairs (FDVA), Disabled American Veterans(DAV) and the US Department of Veterans Affairs(VA). They see an estimated 27k clients per year, via seminars, scheduled appointments and communications via email and telephone. These services have returned to the local economy $200M annually by way monetary disability and pension benefits, home loan guarantees and medical care. The division also serves as the local vetting entity for all other Veteran Organizations, which extend services, programs and events surrounding Veterans and their families. Without these checks and balances in place, the county's Veterans would not have a dedicated provider looking out for the well-being. Veterans Services is positioned to expand their services further in north county and allocated space within the new Lakewood Ranch Library, to best handle the growing Veteran population for years to come.

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/ General Revenue	365,456	434,934	474,527
Totals:	365,456	434,934	474,527

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	344,616	392,523	424,831
Operating	20,840	42,411	49,696
Capital	-	-	-
Totals:	365,456	434,934	474,527
Budgeted Positions:	6	7	7

Library Services

Program 3704

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

The research support team responds to more than 300,000 questions in-person and online. Youth Services serves those from birth to age 18; personnel participate in outreach to schools and Head Start, early literacy development, storytelling, creative development, family literacy and homework support, parental resources, instruction of library use, and coordinate events. Examples of Youth Services programs are annual Touch-a-Truck, Summer Reading Clubs and Recycled Fashion Show.

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

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

Library Services

Program 3704

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	14,869	30,000	15,000
Contributions	119,776	149,350	153,831
Fines and Forfeitures	5,589	30,000	15,000
Program / General Revenue	7,468,385	7,643,784	9,898,201
Totals:	7,608,619	7,853,134	10,082,032

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	4,548,215	4,808,392	6,439,762
Operating	3,060,404	3,044,742	3,642,270
Capital	-	-	-
Totals:	7,608,619	7,853,134	10,082,032
Budgeted Positions:	76	76	117

Human Services/Community Services

Program 3705

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	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/ General Revenue	1,481,079	1,487,772	1,398,584
Childrens Services Tax	831,523	967,549	992,880
Totals:	2,312,602	2,455,321	2,391,464

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	1,801,728	1,798,336	1,731,887
Operating	510,874	654,785	657,377
Capital	-	2,200	2,200
Totals:	2,312,602	2,455,321	2,391,464
Budgeted Positions	20	23	21

Community Development

Program 3706

The Community Development program implements and administers federal, state and local housing and community development grants, programs and initiatives such as the Federal Community Development Block Grant Program (CDBG), HOME Investment Partnership Program, Emergency Solutions Grant (ESG), Fair Housing Initiatives; State Housing Initiative Partnership (SHIP), and the county's Livable Manatee Incentive Program.

Community Development provides affordable housing services to income-eligible residents to assist with down payment assistance for the purchase of new and existing housing by first-time homebuyers, and substantial rehabilitation or complete replacement of dilapidated homes for existing low-income homeowners countywide. Community Development initiatives encompass funding public services that benefit low to moderate-income beneficiaries, enhancing blighted communities through infrastructure improvements, as well as funding homeless initiatives in partnership with homeless providers to provide homeless prevention and rapid rehousing.

The program also administers the Livable Manatee Incentive Program for new single and multi-family development within unincorporated Manatee County to incentivize developers to provide affordable housing within the county. Incentive options can include Rapid Response on plans review for project development, fast tracking of permits for affordable housing, and payment of impact fees including education, county and utility impact fees for affordable units within a development or on infill sites.

Community Development initiatives include the implementation of Manatee County's Local Housing Assistance Plan (LHAP) through State funding; the 5-Year Consolidated Plan and Annual Action Plans through the US Department of Housing and Urban Development to provide decent and safe housing, a suitable living environment, and expand economic opportunities for low and moderate-income persons; Manatee County's Affirmatively Furthering Fair Housing (AFFH) plan which establishes initiatives to create housing and economic opportunities in racially and ethnically concentrated areas of poverty; and the implementation of the County's All Things Housing goals and objectives.

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/ General Revenue	253,659	448,821	550,335
Impact Fees	297,078	1,411,431	883,233
Southwest TIF	369,396	320,000	750,000
Unincorporated MSTU Fund	-	-	-
Totals:	920,133	2,180,252	2,183,568

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	206,711	257,421	346,249
Operating	713,422	1,422,831	1,837,319
Capital	-	500,000	-
Totals:	920,133	2,180,252	2,183,568
Budgeted Positions	-	-	10

Grants - Community and Veterans Services

Program 9537

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Grants	3,200,332	-	
Totals:	3,200,332	-	-

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	836,978	-	
Operating	2,363,354	-	
Capital	-	-	
Totals:	3,200,332	-	
Budgeted Positions	5	12	4


Manatee
County
FLORIDA

Convention & Visitors Bureau

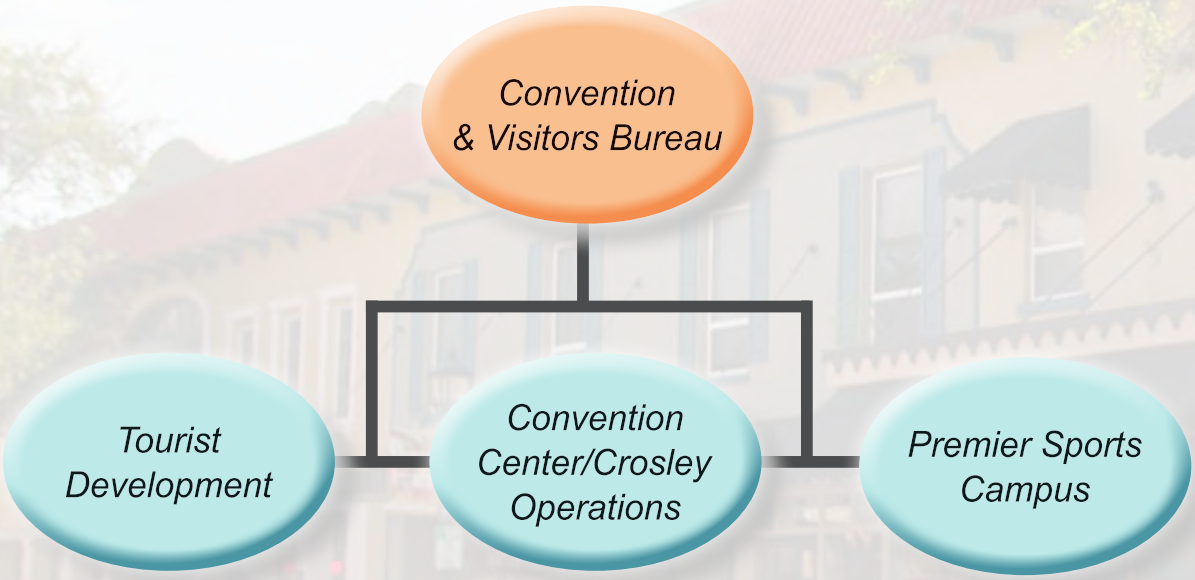
The Bradenton Area Convention and Visitors Bureau (CVB) promotes tourism that generates approximately one billion dollars in economic impact by attracting both national and international visitors. The leisure and sports segments are the two top market segments that visit the area. Niche markets include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

It is the mission of the Convention & Visitors Bureau to positively stimulate travel demand to the area in such a way to ensure the highest degree of economic impact and positive outcomes for the community, helping to create and maintain our area as a community of choice for visiting and living.

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

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

Organizational Structure



Convention & Visitors Bureau

Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	2,055,352	2,329,736	2,120,059
Contributions	129,765	0	0
Tourist Development Tax	8,995,994	10,144,031	10,661,412
Totals:	11,181,111	12,473,767	12,781,471

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Tourist Development	8,456,656	9,310,531	9,532,912
Convention Center/Crosley Operations	2,467,873	2,769,336	2,825,131
Premier Sports Campus	256,582	393,900	423,428
Totals:	11,181,111	12,473,767	12,781,471
Budgeted Positions:	31	31	32

Tourist Development

Program 1101

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

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

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

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

Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	2,500	0	5,000
Contributions	129,765	0	0
Tourist Development Tax	8,324,391	9,310,531	9,527,912
Totals:	8,456,656	9,310,531	9,532,912

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	1,015,887	968,890	1,120,732
Operating	7,391,580	8,341,641	8,412,180
Capital	49,189	0	0
Totals:	8,456,656	9,310,531	9,532,912
Budgeted Positions:	11	11	12

Convention Center/Crosley Operations

Program 1102

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

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	1,867,873	1,969,336	1,725,131
Tourist Development Tax	600,000	800,000	1,100,000
Totals:	2,467,873	2,769,336	2,825,131

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	892,812	1,037,227	1,047,234
Operating	1,575,061	1,732,109	1,777,897
Capital	0	0	0
Totals:	2,467,873	2,769,336	2,825,131
Budgeted Positions:	16	17	16

Premier Sports Campus

Program 1103

The Bradenton Area Convention and Visitors Bureau and Property Management of Manatee County jointly operate and manage Premier Sports Campus. This 146-acre sports complex serves as host to sports tournaments, regional league play, sports camps, and special events for the campus and surrounding community. Premier Sports generates an economic impact of approximately $20 million annually and generates marketplace impressions globally.

Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	184,979	360,400	389,928
Tourist Development Tax	71,603	33,500	33,500
Totals:	256,582	393,900	423,428

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	164,505	208,047	236,059
Operating	92,077	185,853	187,369
Capital	0	0	0
Totals:	256,582	393,900	423,428
Budgeted Positions:	4	3	4

Development Services

The Development Services Department is comprised of five programs: The Building program, the Planning and Zoning program, the Comprehensive Planning program, the Administration – Fiscal Services program and the Code Enhancement program.

The Building program consists of permitting intake, contractor licensing, plans review, floodplain management, and inspections. This program follows the building permitting process from beginning to end and ensures that these services comply with all state and local codes and regulations.

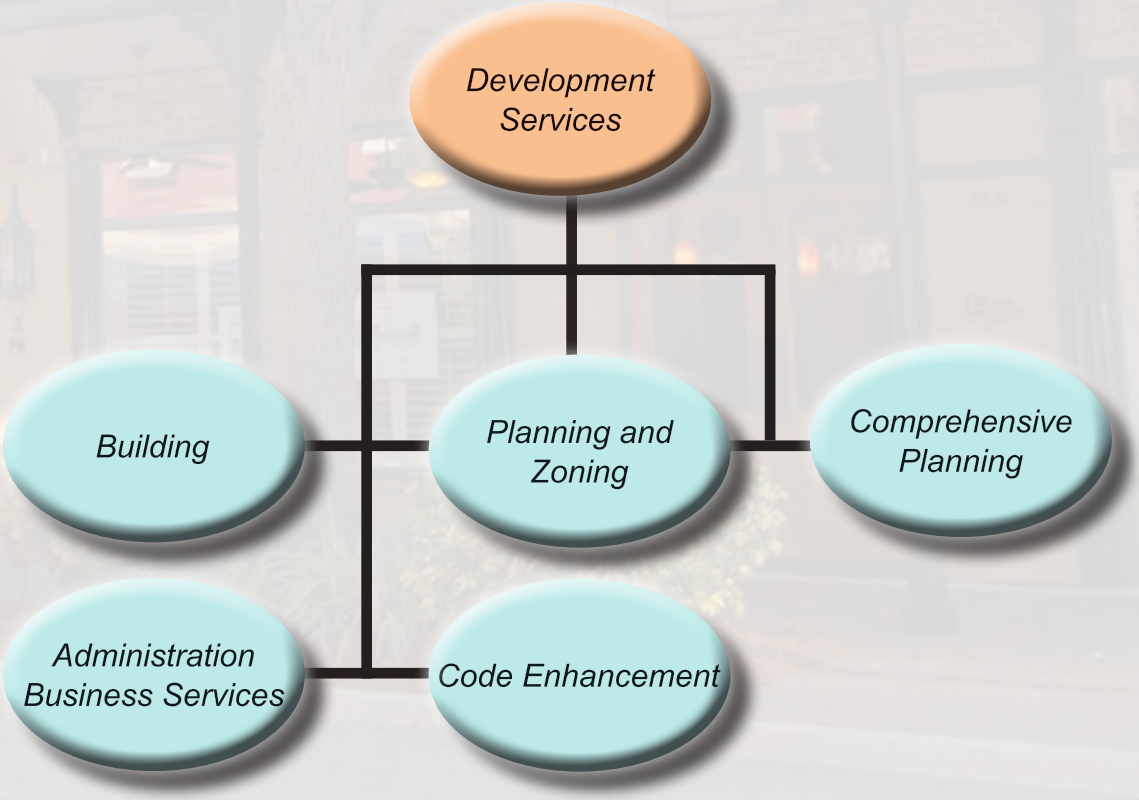
The Planning and Zoning program is usually the first point of contact for inquiry land development possibilities. This program conducts public hearings and presentations before the Planning Commission and Board of County Commissioners on Development regarding Regional Impact projects, addressing, rezonings, storm water engineering, traffic design, signal timing, and preliminary site plans. This program also provides affordable housing services to eligible participants.

The Comprehensive Planning program consists of the regulation and updating of the Manatee County Comprehensive Plan and Land Development Code and oversees the Impact Fees process.

The Administration Fiscal Services program functions as support for the day-to-day operations of the Development Services Department.

The Code Enhancement program is designed to increase public awareness and educate our citizens through community outreach and personal interaction on current laws/ordinances and development processes.

Organizational Structure



Development Services

Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
911 Surcharges	-	14,978	15,095
Charges for Services	14,067,373	16,884,967	17,372,404
Impact Fee	1,805,646	1,658,716	1,688,735
Unincorporated MSTU Fund	2,519,238	3,578,582	674,877
Totals:	18,392,257	22,137,243	19,751,111

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Building	10,434,846	12,126,294	9,594,110
Planning and Zoning	3,632,527	4,773,651	3,238,320
Comprehensive Planning	4,324,884	5,237,298	2,363,612
Administration Business Services	-	-	4,145,912
Code Enhancement	-	-	409,157
Totals:	18,392,257	22,137,243	19,751,111
Budgeted Positions:	149	179	160

Building

Program 3801

The Building Division 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 and FEMA regulations.

The Permitting Section handles the intake and issuance of all permits applied for in unincorporated Manatee County. Express permits in the categories of mechanical, plumbing, electrical, and roofing are available for issuance online 24/7. All permit applications are available through the Online Services Portal for contractors, delegates and homeowners to apply for 24/7. This past fiscal year Permitting issued 39,041 permits.

The Zoning section reviews for Land Development Code Compliance, reviews building permits for setback compliance and reviews and releases final foundation surveys for Certificate of Occupancy or Certificate of Completion.

The Licensing Section maintains all license files for Certified, Registered and Local Licenses in unincorporated Manatee County per County Ordinance 21-10. They assist with the registration process of state certified and various local licenses. Licensed contractors can register their online accounts and work with the Licensing Division to ensure they are registered or have their existing license linked to their account so they can submit permit applications. Licensing also initiates disciplinary action per County Ordinance 14-33.

The Floodplain Management Section reviews permits for floodplain compliance. Manatee County's flood insurance premiums are directly impacted by compliance with Florida Building Code and FEMA regulations. The flood section is responsible for the review, inspections, compliance, regulation, and investigation of structures in the floodplain and is required by Title 44 part 60 of the Code of Federal Regulations (44 CFR), the Florida Building Code Flood Resistant provisions and Manatee County Ordinance 13-39, adopted January 7, 2014. The flood section also coordinates with other county departments regarding documentation required annually for the participation in the Community Rating System which earns a discount on flood insurance policies for the citizens of Manatee County.

The Plans Review Section reviews building construction plans for compliance with the Florida Building Code and must remain current on all code changes implemented under the Florida Building Code. The Florida Building Code is updated every three years.

The Inspections Division completes an average of 700 inspections per day. Customers can schedule their inspections up to 2 weeks in advance through the Online Services Portal. Inspections will be scheduled for the next business day if scheduled by 4pm the day prior. Customers will automatically receive their inspection results by email. Manatee County now also provides a video inspection and virtual inspection option for certain permit types. Last fiscal year there were 248,798 inspections performed.

Building

Program 3801

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	10,434,846	12,126,294	9,594,110
Totals:	10,434,846	12,126,294	9,594,110

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	7,333,970	7,815,071	7,677,794
Operating	3,013,981	3,957,623	1,863,266
Capital	86,895	353,600	53,050
Totals:	10,434,846	12,126,294	9,594,110
Budgeted Positions:	100	98	86

Planning and Zoning

Program 3802

The Planning and Zoning program consists of Environmental Planning, Public Hearing, Development Services, Transportation Planning, Concurrency and Compliance, Traffic Engineering and Affordable Housing.

This program reviews all residential and commercial development plans within Manatee County related to transportation, stormwater, and utility infrastructure for conformance with the Manatee County Comprehensive Plan and enforcement of the Manatee County Land Development Code and Code of Ordinances, and Public Works standards. This includes review of master plans, preliminary plats, site plans, construction plans, and final plats. Reviews easement requests from the County's Property Acquisition Division and coordinates with the Infrastructure Inspection Division through the construction and certification process. Works with the Manatee County Health Department and Florida Department of Environmental Protection (FDEP) to ensure compliance with all regulations and design standards for County utility infrastructure. Respond to citizen requests and are responsible for day-to-day coordination and overall satisfaction of the County's development community.

The Environmental Planning Section review Landscaping (roadway buffers, perimeter buffers, vehicle use area parking, screening, irrigation), special requirements for overlay districts, open space, wetlands and wetland buffers, including impacts and mitigation, conservation easements, tree protection and replacement, threatened and endangered species surveys, well identification/ location, erosion and sediment control and reviewing of bond cost estimates for landscapes and wetland mitigation and enhancement.

The Public Hearing Section is responsible for processing Administrative and Public Hearing Land Development applications, including Administrative Determinations, Zoning Verification, Preliminary and Final Plats, CDD's, General, Preliminary and Final Site Plans and Historic Preservation Board projects. Planners are the case managers for all land development applications and first point of contact for the applicant, taking an application through the process of completeness review, administrative approvals, quasi-judicial hearings or public hearings, as applicable to each case. Addressing reviews site plans and building permits assigning addresses to all the development in Manatee County. Zoning staff rocesses the intake and completeness review of Planning applications, as well as assists the public and development community with all planning related questions.

The Transportation Planning Section handle long-range multi-modal transportation needs, engages the public in County transportation planning efforts, implements, and maintains the transportation element of the Comprehensive Plan, determines road right-of-way needs and tracking roadway level of service on County thoroughfares. As well as, traffic study review, preparing transportation related development orders and local development agreements, providing expert testimony at public hearing and providing the Board of County Commissioners comprehensive overviews.

The Concurrency and Compliance section is responsible for maintaining concurrency records for transportation, school, and utility infrastructure in the Concurrency Management System, ensuring concurrency implementation, coordination, and compliance through various instruments.

The Traffic Engineering Section review development applications for safety and operational aspects at access points and intersections in proximity to access points. The team also reviews construction plans, temporary use permits and ensures best access management practices.

The Affordable Housing Section provides services to income eligible residents for assistance with down payment to first-time homebuyers for new home purchases, substantial rehabilitation, or complete replacement of dilapidated homes for existing homeowners countywide. The benefits to low and moderate income beneficiaries, enhances blighted communities through infrastructure improvements and funds homeless initiatives in partnership with providers for homeless prevention and rapid rehousing.

Planning and Zoning

Program 3802

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
911 Surcharge	-	14,978	15,095
Charges for Services	3,632,527	4,758,673	3,223,225
Totals:	3,632,527	4,773,651	3,238,320

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	2,987,586	3,521,771	2,762,917
Operating	569,228	1,239,880	475,403
Capital	75,713	12,000	-
Totals:	3,632,527	4,773,651	3,238,320
Budgeted Positions:	47	54	45

Comprehensive Planning

Program 3803

The Comprehensive Planning Section ensures the Manatee County Comprehensive Plan and Land Development Code are regularly updated to be compliant and consistent with Florida Statute and Board Policy. This includes coordination with all departments of the County, dealing with a range of issues, from land use to transportation and environmental issues. This section reviews and processes both County and privately initiated text and map amendments. Since 2015, both documents have been regularly updated, including amendments to the urban corridors, signs, airport regulations, and process improvements.

The Impact Fee section 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.

Authorized by the Manatee County Land Development Code, the Impact Fee program must meet all requirements established by state and local law. 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 does 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.

Comprehensive Planning

Program 3803

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Impact Fee	1,805,646	1,658,716	1,688,735
Unincorporated MSTU Fund	2,519,238	3,578,582	674,877
Totals:	4,324,884	5,237,298	2,363,612

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	1,583,939	2,095,269	680,545
Operating	2,740,945	3,133,629	1,680,567
Capital	-	8,400	2,500
Totals:	4,324,884	5,237,298	2,363,612
Budgeted Positions:	2	27	7

Administration Business Services

Program 3804

The Administration Fiscal Services program supports the department in its day to day operations by accommodating the organization with support, direction, and procuring items and services needed to maintain a successful and productive workforce. Also included in this program is one of the driving forces of our successful operation, Business Services.

Business Services leverages technology to enhance our customer experience through Online Services, Digital Plan Review, Virtual Inspections, and more. This section performs all system administration for the Accela software system. The staff is engaged in continuous process improvement efforts in evaluating software configurations and department business processes. This area conducts continuous training to the Development Services team members, external department application reviewers and customers doing business with Manatee County.

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	-	-	4,145,912
Totals:	-	-	4,145,912

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	-	-	1,400,828
Operating	-	-	2,745,084
Capital	-	-	-
Totals:	-	-	4,145,912
Budgeted Positions	0	0	17

Code Enhancement

Program 3805

The Code Enhancement Division ensures compliance with local laws and certain State Statues. More specifically, the Division provides our citizens with the highest quality of service, education, and upholds and enforces codes and standards established to protect the public health, safety and welfare of all residents, business owners and visitor. The Division responds and investigates public concerns such as the destruction or encroachment of conservation areas, working without a permit or beyond the scope of an approved permit, expired permits, the demolition of unsafe structures, zoning violations (use, setbacks, density, etc.),

Land Development Violations (Development Orders, site plans, temporary use activities, etc.) and Environmental violations such as earthmoving, landscaping and stormwater. Code Enhancement works with other local and state agencies to conclude and complete thorough investigations when appropriate. It is the Divisions determination to compel compliance through sensitivity and compassion in order to gain voluntary compliance.

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	-	-	409,157
Totals:	-	-	409,157

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	-	-	352,720
Operating	-	-	56,437
Capital	-	-	-
Totals:	-	-	409,157
Budgeted Positions:	0	0	5

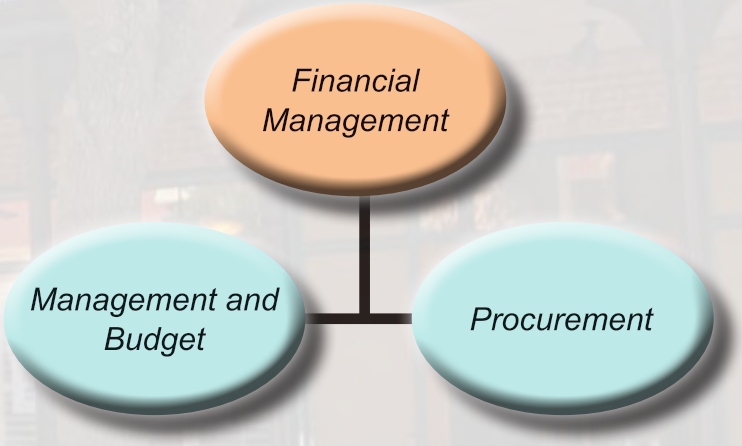
Financial Management

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

The Management and Budget program develops, reviews, and implements the County's budget, the Capital Improvement Plan, and related County policies. This program works closely with County departments and the County Administrator, and advises the Board of County Commissioners in areas of planning, strategizing, funding, and better use of financial resources and uses through analytical financial data and trends. As newly added, a Countywide Grant Administration area has been added in the Department in order to monitor Countywide level grants such as FEMA and Cares Grants, and maintain Federal and State compliance.

The Procurement/Purchasing program is the designated legal authority for securing commodities and services for county departments and constitutional offices. It acquires goods and services in an open, competitive, and fair manner without conflict of interest and abiding and conforming with Procurement policies and guidelines. In addition, it 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

	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	2,844,230	3,371,853	3,570,994
Totals:	2,844,230	3,371,853	3,570,994

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Management & Budget	1,396,740	1,629,308	1,915,207
Purchasing	1,447,490	1,742,545	1,655,787
Totals:	2,844,230	3,371,853	3,570,994
Budgeted Positions:	35	35	37

Management & Budget

Program 1401

The Management and Budget Administration program provides management oversight and administrative support for the Financial Management department. This program is divided in four sections: 1) Operations 2) Capital Improvement 3) Financial Analysis and 4) Grants Administration.

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

This program also provides for oversight, coordination, and budgeting of the county's five-year Capital Improvement Plan. Staff 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. Newly added to this Division, a dedicated staff assigned to Countywide Grant Administration to provide oversight for the Federal Emergency Management Agency reimbursement process following authorized storm events, CARES Grant and ensures compliance at Federal and State level and maintains direct connection with the Clerk in matters related to single Audit Process.

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	1,396,740	1,629,308	1,915,207
Totals:	1,396,740	1,629,308	1,915,207

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	1,160,395	1,358,529	1,605,519
Operating	236,345	266,579	309,688
Capital	0	4,200	0
Totals:	1,396,740	1,629,308	1,915,207
Budgeted Positions:	16	16	18

Procurement

Program 1402

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

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

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

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	1,447,490	1,742,545	1,655,787
Totals:	1,447,490	1,742,545	1,655,787

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	1,333,139	1,402,291	1,492,541
Operating	114,351	340,254	163,246
Capital	0	0	0
Totals:	1,447,490	1,742,545	1,655,787
Budgeted Positions:	19	19	19

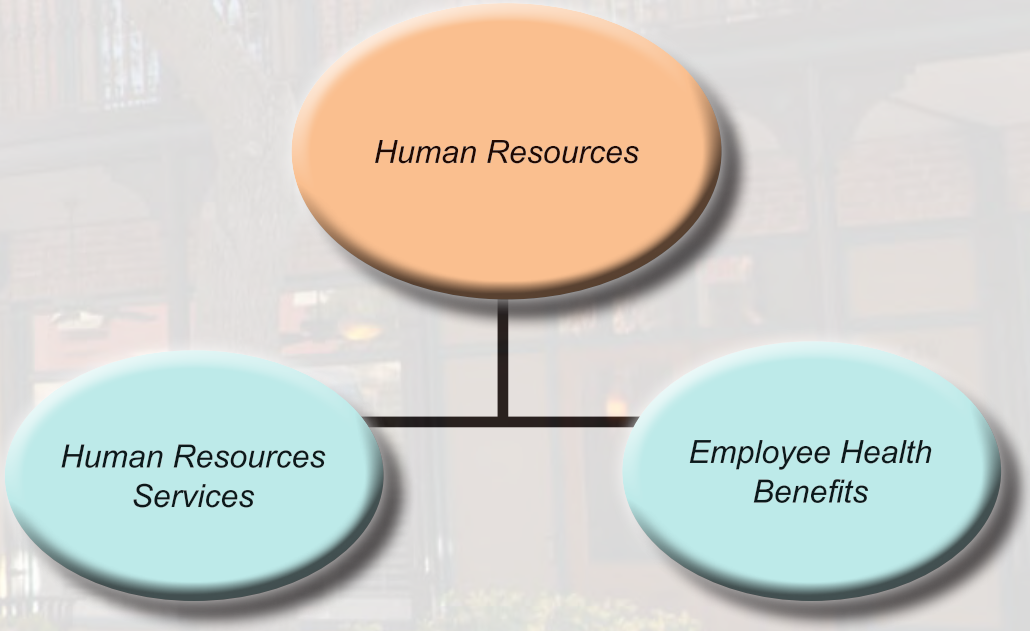
Human Resources

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

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

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

Organizational Structure



Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	65,602,128	67,126,988	63,076,879
Gen Fund/General Revenue	1,932,700	1,963,731	2,146,918
Totals:	67,534,828	69,090,719	65,223,797

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Human Resource Services	1,932,700	1,963,731	2,146,918
Employee Health Benefits	65,602,128	67,126,988	63,076,879
Totals:	67,534,828	69,090,719	65,223,797
Budgeted Positions:	24	23	26

Human Resources Services

Program 1501

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

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

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

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

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

Human Resources Services

Program 1501

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	1,932,700	1,963,731	2,146,918
Totals:	1,932,700	1,963,731	2,146,918

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	1,453,610	1,334,945	1,515,150
Operating	479,090	628,786	631,768
Capital	0	0	0
Totals:	1,932,700	1,963,731	2,146,918
Budgeted Positions:	16	15	17

Employee Health Benefits

Program 1503

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

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

Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	65,602,128	67,126,988	63,076,879
Totals:	65,602,128	67,126,988	63,076,879

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	899,228	609,556	739,281
Operating	64,702,900	66,427,432	62,245,598
Capital	0	90,000	92,000
Totals:	65,602,128	67,126,988	63,076,879
Budgeted Positions:	8	8	9

Information Technology

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

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

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

- ITS Financial: Personnel coordinate departmental purchases and process purchasing documentation for the Clerk's Finance Department

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

- Automated Systems Maintenance supplies replacement equipment when the life of the equipment has expired.

3. Applications and Development: Systems and Development designs, creates, and maintains custom applications to manage the collection, storage, and flow of information throughout the County. Heavy involvement with Manatee County Projects that require technology for completion.

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

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

- LIS - a component of GIS.

5. TeleCom and Networking (Infrastructure) Services: The primary function of the Telecom Division is to provide installation and field support of communications needs for all Board of County Commissioner Departments as well as the various Constitutional Offices. The team is responsible for approximately 3500 telephones, voicemail, instant messaging, call center within the unified communications portfolio. The installed systems process more than 5 million internal and external calls each year. Telecommunications completes approximately 1500 requests annually for new service, repair or relocations, and support the day to day operations.

- Data Center - Infrastructure: The primary function of the group is the direct support of the physical layer distributed cabling infrastructure. This support involves the design, installation and maintenance of the Inside Plant (ISP) and Outside Plant (OSP) copper and fiber optic cabling structures for all buildings throughout Manatee County that fall under the control of Manatee County.

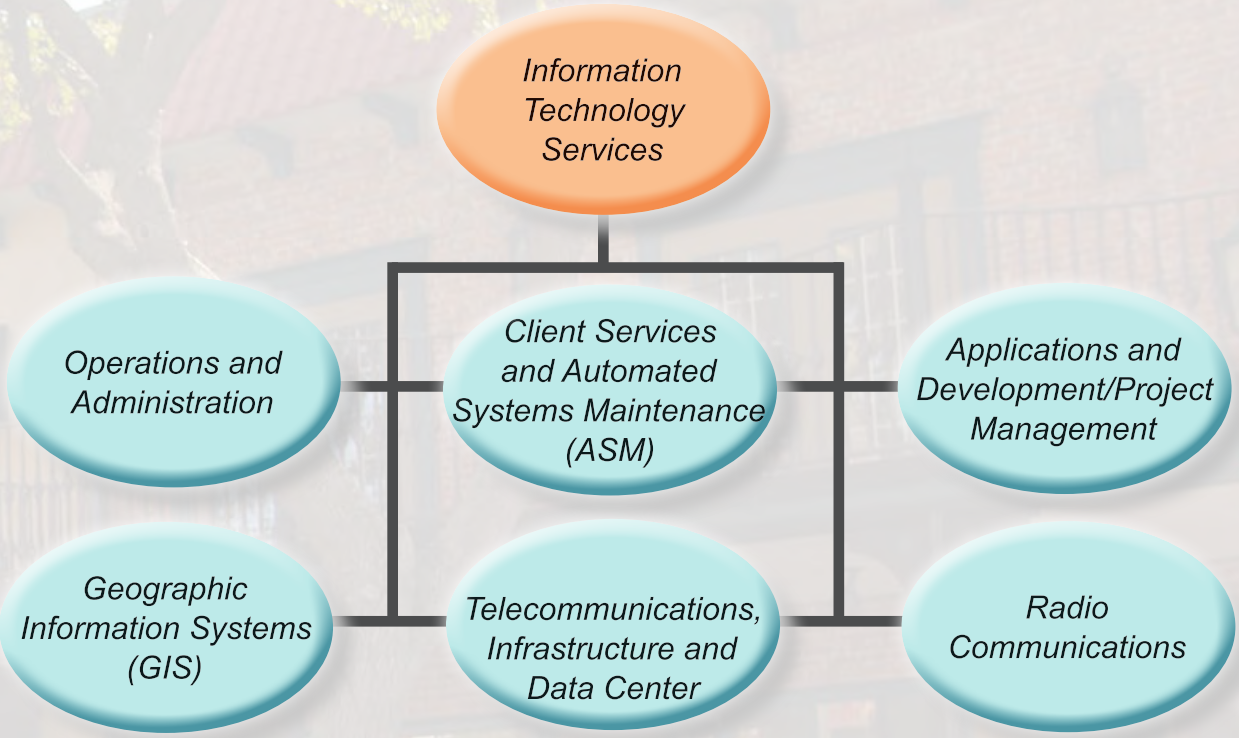
6. P25 Radio: The radio division primarily maintains and operates Manatee County land mobile radio system. This network provides mission critical voice and data communications to all public safety agencies located within the County.

Information technology works closely with the Emergency Operations Center and personnel utilizing the 911 systems.

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

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

Organizational Structure



Information Technology

Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	5,394,651	5,719,442	8,890,675
Gen Fund/General Revenue	11,281,836	11,821,507	13,111,716
Utilities System Charges	418,877	439,404	450,483
Totals:	17,095,364	17,980,353	22,452,874

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Operations and Administration	5,148,929	5,319,630	7,002,825
Client Services and Automated Systems Maintenance (ASM)	3,448,336	3,944,393	7,018,608
Applications & Development/Project Management	3,927,220	4,010,678	3,753,734
Geographic Information Systems (GIS)	1,073,692	1,131,173	712,682
Telecommunications, Infrastructure & Data Center	1,255,197	1,461,581	1,721,851
Radio Communications	2,241,990	2,112,898	2,243,174
Totals:	17,095,364	17,980,353	22,452,874
Budgeted Positions:	74	74	80

Operations & Administration

Program 1601

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

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	5,148,929	5,319,630	7,002,825
Totals:	5,148,929	5,319,630	7,002,825

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	2,461,599	2,301,605	2,676,387
Operating	2,494,023	2,715,025	3,043,438
Capital	193,307	303,000	1,283,000
Totals:	5,148,929	5,319,630	7,002,825
Budgeted Positions:	20	20	23

Client Services & Automated Systems Maintenance (ASM)

Program 1602

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	2,260,387	2,699,749	5,575,187
Gen Fund/General Revenue	1,187,949	1,244,644	1,443,421
Totals:	3,448,336	3,944,393	7,018,608

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	1,223,230	1,164,854	1,345,721
Operating	2,225,106	2,242,926	4,321,287
Capital	0	536,613	1,351,600
Totals:	3,448,336	3,944,393	7,018,608
Budgeted Positions:	11	11	13

Applications & Development/Project Management

Program 1603

The Applications and Development group manages the software support and database of all major applications, and several in-house developed programs that are in use by the county and some of the constitutional offices. This includes 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 maintains over 150 unique databases for county departments and constitutional offices. The client services division responds to the needs of the users and helps to create a center of excellence and a user friendly, seemless approach in maintaining a stable work environment. 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	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	3,927,220	4,010,678	3,753,734
Totals:	3,927,220	4,010,678	3,753,734

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	3,047,914	2,911,897	2,997,740
Operating	879,306	1,098,781	755,994
Capital	0	0	0
Totals:	3,927,220	4,010,678	3,753,734
Budgeted Positions:	26	26	26

Geographic Information System (GIS)

Program 1604

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	654,815	691,769	262,199
Utilities System Charges	418,877	439,404	450,483
Totals:	1,073,692	1,131,173	712,682

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	577,332	536,814	550,949
Operating	496,360	594,359	161,733
Capital	0	0	0
Totals:	1,073,692	1,131,173	712,682
Budgeted Positions:	5	5	5

Telecommunications, Infrastructure & Data Center

Program 1605

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	892,274	906,795	1,072,314
Gen Fund/General Revenue	362,923	554,786	649,537
Totals:	1,255,197	1,461,581	1,721,851

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	457,113	453,022	575,508
Operating	798,084	1,008,559	1,146,343
Capital	0	0	0
Totals:	1,255,197	1,461,581	1,721,851
Budgeted Positions:	4	4	5

Radio Communications

Program 1606

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	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	2,241,990	2,112,898	2,243,174
Totals:	2,241,990	2,112,898	2,243,174

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	704,742	737,798	764,329
Operating	1,537,248	1,375,100	1,478,845
Capital	0	0	0
Totals:	2,241,990	2,112,898	2,243,174
Budgeted Positions:	8	8	8


Manatee
County
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Parks & Natural Resources

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

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

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

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

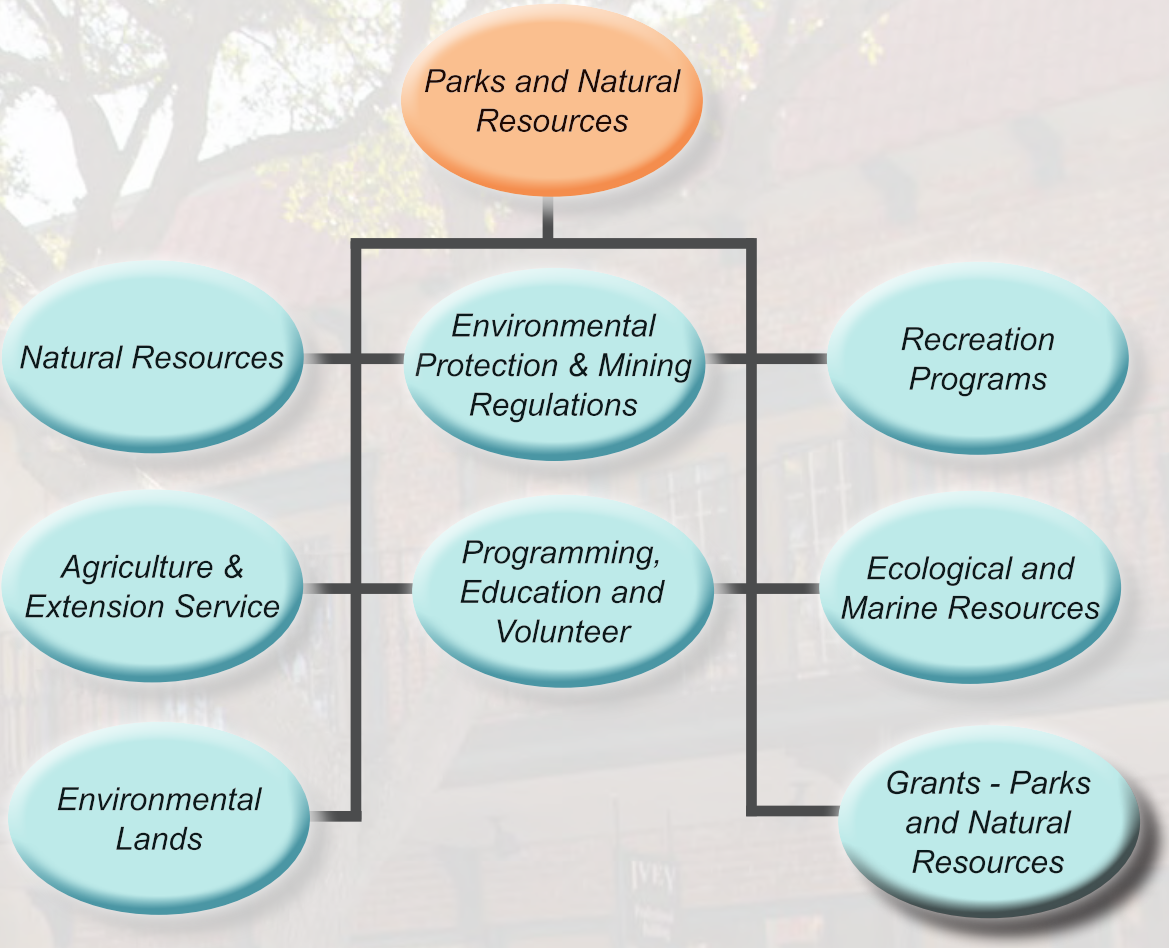
The Programming, Education, and Volunteer program provides a variety of educational and volunteer opportunities. Age-appropriate classes, trainings, and special events help foster a connection to the natural world and establish a sense of wonder in program participants. It manages and develops interpretive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

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

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

The Environmental Lands program is responsible for implementation of the Conservation and Parks Projects Referendum. It administers nominations of property for conservation acquisition, reviews, tracking of properties and presents properties to ELMAC and BCC for consideration.

Organizational Structure



Parks & Natural Resources

Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Beach Erosion Fund	314,040	307,171	335,802
Charges for Services	1,939,211	2,023,405	2,083,880
Gen Fund/General Revenue	3,161,373	5,036,618	5,775,275
Grants	51,095	0	0
Phosphate Severance Tax	922,550	967,687	1,034,392
Program/ General Revenue	2,554,292	3,118,498	3,383,355
Tourist Development Tax	205,897	244,493	224,874
Utilities System Charges	2,485,677	2,554,983	2,511,685
Totals:	11,634,135	14,252,855	15,349,263

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Natural Resources	3,652,311	5,274,287	5,801,745
Environmental Protection & Mining Regulation	1,677,015	1,814,100	1,710,952
Recreation Programs	3,779,738	4,192,522	4,423,366
Agriculture & Extension Service	1,317,008	1,450,162	1,534,170
Programming, Education and Volunteer	556,129	591,211	644,117
Ecological and Marine Resources Division	600,839	930,573	1,017,789
Parks Maintenance and Renewal and Replacement	0	0	0
Environmental Lands	0	0	217,124
Grants - Parks and Natural Resources	51,095	0	0
Totals:	11,634,135	14,252,855	15,349,263
Budgeted Positions:	110	121	126

Natural Resources

Program 3201

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

This program manages nearly 30,000 acres including 16 public preserves located throughout the county. Maintaining the quality and function of habitats within these preserves requires a robust prescribed fire and invasive species management program. The program also maintains a wide array of passive and active recreational amenities and programs including multi-use trails, paddle trails, canoe/kayak launches, boardwalks, observation towers, pavilions, and a recreational hunt program.

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Beach Erosion Fund	314,040	307,171	335,802
Charges for Services	129,894	142,500	145,500
Gen Fund/General Revenue	1,308,089	2,927,469	3,377,334
Program/ General Revenue	94,936	0	0
Phosphate Severance Tax	416,625	476,159	500,274
Tourist Development Tax	205,897	244,493	224,874
Utilities System Charges	1,182,830	1,176,495	1,217,961
Totals:	3,652,311	5,274,287	5,801,745

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	1,965,261	2,205,738	2,423,123
Operating	1,687,050	3,068,549	3,285,568
Capital	0	0	93,054
Totals:	3,652,311	5,274,287	5,801,745
Budgeted Positions:	30	29	30

Environmental Protection & Mining Regulation

Program 3202

The Environmental Protection program protects streams, rivers, and bays through the implementation of numerous programs. It regulates the land application of the wastewater treatment process and maintains county compliance with both State issued National Pollutant Discharge Elimination System and Municipal Separate Strom 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 USEOA 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

Program 3202

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	98,699	80,000	80,000
Gen Fund/General Revenue	459,085	548,362	537,336
Phosphate Severance Tax	388,820	377,579	413,862
Utilities System Charges	730,411	808,159	679,754
Totals:	1,677,015	1,814,100	1,710,952

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	1,103,531	1,077,616	1,130,603
Operating	566,227	649,832	529,634
Capital	7,257	86,652	50,715
Totals:	1,677,015	1,814,100	1,710,952
Budgeted Positions:	12	12	12

Recreation Programs

Program 3203

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

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

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

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

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	1,709,701	1,800,105	1,857,580
Program/ General Revenue	2,070,037	2,392,417	2,565,786
Totals:	3,779,738	4,192,522	4,423,366

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	1,806,227	2,010,197	2,344,791
Operating	1,793,661	2,086,640	2,078,575
Capital	179,850	95,685	0
Totals:	3,779,738	4,192,522	4,423,366
Budgeted Positions:	34	42	45

Agriculture & Extension Service

Program 3204

The Agriculture and Extension Service UF/IFAS Extension Manatee County is a partnership between the University of Florida Institute of Food and Agricultural Sciences (UF/IFAS) and the Manatee County Board of County Commissioners. We help residents apply research-based solutions to everyday problems to improve their lives. Through 20 educational program areas, we provide education on topics including saving water, shopping smarter, eating healthier, preserving natural resources, identifying insects, improving communication skills and helping prepare youth for adulthood. Through the combined efforts of faculty, staff, and volunteers, we strive to remain responsive to needs of residents and visitors, taking a leadership role in disseminating the latest scientific information.

Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	917	800	800
Gen Fund/General Revenue	955,175	1,083,525	1,119,620
Utilities System Charges	360,916	365,837	413,750
Totals:	1,317,008	1,450,162	1,534,170

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	1,209,372	1,255,361	1,336,531
Operating	107,636	194,801	197,639
Capital	0	0	0
Totals:	1,317,008	1,450,162	1,534,170
Budgeted Positions:	24	24	24

Programming, Education & Volunteer

Program 3205

The Programming, Education, and Volunteer program maintains a diverse offering of programs within Manatee County's conservation properties, servicing thousands of residents and visitors each year. Each month more than 50 private and public programs are offered. Programs are hands-on environmental education opportunities and passive outdoor recreational activities designed to accommodate participants from pre-school age to senior citizens using the preserves as "nature's classrooms". Many activities are also supported by a volunteer network of over 2,000 individuals.

Education programs are offered on a regular basis at various conservation properties including FCT properties and other locations with grant requirements tied to educational programming. Staff create and maintain exhibits and educational programs for 1 interpretive nature center, 2 visitor centers, 1 classroom, and 1 education center. Staff lead environmental education and service-learning field trips for public and private school groups as well as community groups. Outdoor adventure camps are offered over the summer. These camps provide an opportunity for youth to learn outdoor skills such as freshwater fishing, saltwater fishing, and archery. These programs not only instill a respect and appreciation for nature but also benefit the community by providing safe environments for learning and opportunities for the improved health benefit that have been proven to occur from spending time in nature.

The Volunteer program includes regular public volunteer workdays as well as the oversight of volunteers at various conservation properties and volunteer docents at the Robinson Preserve and Emerson Point Preserve visitor centers. Staff are responsible for recruiting, training, scheduling, managing, and organizing the Department's volunteers as well as recording and tracking volunteer hours. Partnerships with community organizations, such as Sarasota Bay Estuary Program and Tampa Bay Estuary Program provide opportunities for large scale volunteer projects. These volunteer programs provided a critical support to the preserves, providing in-kind match for grants and representing an annual value of donated time averaging $500,000 or more.

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

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

Programming Education & Volunteer

Program 3205

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	439,024	477,262	523,861
Phosphate Severance Tax	117,105	113,949	120,256
Totals:	556,129	591,211	644,117

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	459,959	452,560	496,424
Operating	96,170	138,651	147,693
Capital	0	0	0
Totals:	556,129	591,211	644,117
Budgeted Positions:	5	7	7

Ecological & Marine Resources Division

Program 3206

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

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

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

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

Ecological & Marine Resources Division

Program 3206

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Program/ General Revenue	389,319	726,081	817,569
Utilities System Charges	211,520	204,492	200,220
Totals:	600,839	930,573	1,017,789

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	367,021	492,967	496,890
Operating	206,874	313,192	520,899
Capital	26,944	124,414	0
Totals:	600,839	930,573	1,017,789
Budgeted Positions:	4	6	6

Environmental Lands

Program 3208

The Environmental Lands Program is responsible for implementation of the Conservation and Parks Projects Referendum and serves as staff Liaison to the Environmental Lands Management and Acquisition Committee (ELMAC). The referendum calls for a 0.15 mill ad valorem tax and general obligation bonds in a total principal amount not exceeding $50,000,000, maturing within 20 years, to finance the acquisition, improvement, and management of land to protect drinking water sources and water quality, preserve fish and wildlife habitat, prevent stormwater runoff pollution, and provide parks.

Staff works with ELMAC to advise the Board of County Commissioners (BOCC) on environmental land acquisition, management, and recreational programming. Coordination with BOCC and County Administration is necessary for appointment of Advisory Board members, as well as updates to the ELMAC Ordinance, as needed. As a Liaison, the Program is also responsible for ELMAC role as the Tree Advisory Board to the BOCC, and therefore, for developing a tree management program, promoting awareness of the county's tree canopy through educational programs, and coordinating the county's observance of Arbor Day each year.

The Program administers nominations of property for conservation acquisition, reviews, tracking of properties, and presents properties to ELMAC and BCC for consideration for conservation acquisition. The Program coordinates and negotiates with property owners, together with County's Property Acquisition group. The program provides for both fee simple and conservation easement acquisition, with agricultural conservation easements being an important component of conservation. Partnering with local, state, federal, and non-profit organizations is sought to obtain additional revenue for acquisition, restoration, management, and capital improvement to provide public access. These partnerships also facilitate the advancement of projects that are mutually beneficial to the citizens of Manatee County and partner agencies.

This Program provides public outreach and seeks community input through public meetings and presentations as well as participation in technical advisory committees, working groups, local professional and community organizations. An annual report provides for accountability and oversight measures of referendum funds using performance measures and financial reporting. A web page will include periodic updates with news and dashboard indicators.

Parks & Natural Resources

Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	0	0	217,124
Totals:	0	0	217,124

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	0	0	83,692
Operating	0	0	102,846
Capital	0	0	30,586
Totals:	0	0	217,124
Budgeted Positions:	0	0	1

Grants - Parks & Natural Resources

Program 9532

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Grants	51,095	0	0
Totals:	51,095	0	0

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	49,841	0	0
Operating	1,254	0	0
Capital	0	0	0
Totals:	51,095	0	0
Budgeted Positions:	1	1	1

Property Management

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

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

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

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

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

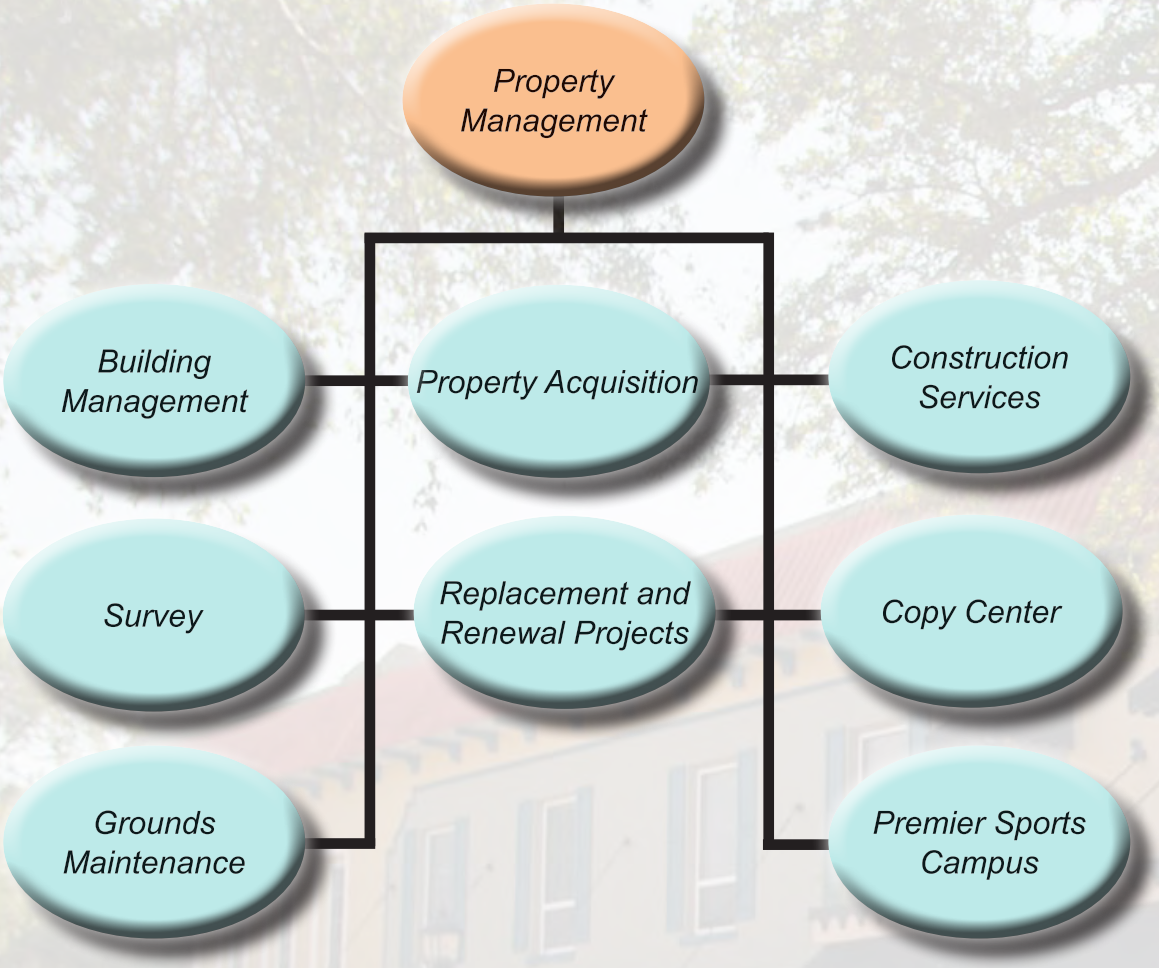
Replacement and Renewal projects are one-time, non-recurring projects to maintain, enhance or rehabilitate county facilities.

Copy Center provides in-house scanning and copying services provide centralized scanning, copying and printing services for all County departments.

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

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

Organizational Structure



Property Management

Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	41,474	202,341	223,200
Gen Fund/General Revenue	14,594,356	15,703,388	16,312,202
Program/ General Revenue	7,265,453	8,169,953	8,852,738
Tourist Development Tax	462,817	836,333	804,287
Utilities System Charges	180,075	182,218	156,588
Totals:	22,544,175	25,094,233	26,349,015

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Building Management	9,165,490	9,355,358	9,627,348
Property Acquisition	498,791	662,112	691,471
Construction Services	1,857,590	2,165,604	2,211,853
Survey	604,116	678,183	661,355
Replacement and Renewal Projects	2,138,011	2,635,259	2,954,599
Copy Center	117,249	112,787	160,007
Grounds Maintenance	7,054,252	8,356,651	8,975,510
Premier Sports Campus	1,108,676	1,128,279	1,066,872
Totals:	22,544,175	25,094,233	26,349,015

Budgeted Positions:	207	208	211

Building Management

Program 3301

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

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

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

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	25,000	50,000	50,000
Gen Fund/General Revenue	9,140,490	9,305,358	9,577,348
Totals:	9,165,490	9,355,358	9,627,348

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	4,842,643	4,659,932	5,036,112
Operating	4,315,987	4,645,426	4,591,236
Capital	6,860	50,000	0
Totals:	9,165,490	9,355,358	9,627,348
Budgeted Positions:	76	76	77

Property Acquisition

Program 3302

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

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

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

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

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Program/ General Revenue	498,791	662,112	691,471
Totals:	498,791	662,112	691,471

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	453,796	572,349	607,286
Operating	44,995	89,763	84,185
Capital	0	0	0
Totals:	498,791	662,112	691,471
Budgeted Positions:	10	11	11

Construction Services

Program 3303

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

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

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	0	130,000	100,000
Gen Fund/General Revenue	1,857,590	2,035,604	2,111,853
Totals:	1,857,590	2,165,604	2,211,853

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	1,584,203	1,630,643	1,829,243
Operating	266,779	384,961	382,610
Capital	6,608	150,000	0
Totals:	1,857,590	2,165,604	2,211,853
Budgeted Positions:	24	24	25

Survey

Program 3304

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

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Program/ General Revenue	424,041	495,965	504,767
Utilities System Charges	180,075	182,218	156,588
Totals:	604,116	678,183	661,355

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	448,426	442,686	420,204
Operating	115,666	235,497	241,151
Capital	40,024	0	0
Totals:	604,116	678,183	661,355
Budgeted Positions:	6	6	6

Replacement & Renewal Projects

Program 3305

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

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

There are four different categories within this program: Property Management facilities, Property Management grounds, Parks and Recreation and the Manatee Sheriff's Office. 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.

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	2,138,011	2,635,259	2,954,599
Totals:	2,138,011	2,635,259	2,954,599

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	0	0	0
Operating	1,748,418	2,635,259	2,954,599
Capital	389,593	0	0
Totals:	2,138,011	2,635,259	2,954,599
Budgeted Positions:	0	0	0

Copy Center

Program 3308

Copy Center provides in-house centralized scanning, copying and printing services for all County departments.

Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	16,474	22,341	73,200
Gen Fund/General Revenue	100,775	90,446	86,807
Totals:	117,249	112,787	160,007

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	77,254	83,024	69,089
Operating	34,761	29,533	76,556
Capital	5,234	230	14,362
Totals:	117,249	112,787	160,007
Budgeted Positions:	1	1	1

Grounds Maintenance

Program 3309

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

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

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

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	1,357,490	1,636,721	1,581,595
Program/ General Revenue	5,233,945	5,883,597	6,589,628
Tourist Development Tax	462,817	836,333	804,287
Totals:	7,054,252	8,356,651	8,975,510

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	3,678,112	4,234,454	4,581,075
Operating	3,293,315	3,719,197	4,248,435
Capital	82,825	403,000	146,000
Totals:	7,054,252	8,356,651	8,975,510
Budgeted Positions:	82	82	85

Premier Sports Campus

Program 3310

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

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

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Program/ General Revenue	1,108,676	1,128,279	1,066,872
Totals:	1,108,676	1,128,279	1,066,872

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	452,697	429,168	368,850
Operating	655,979	699,111	698,022
Capital	0	0	0
Totals:	1,108,676	1,128,279	1,066,872
Budgeted Positions:	8	8	6

Public Safety

The Public Safety Department consists of five programs, each serving a special purpose or function to ensure the safety and enhance the quality of life of the citizens and visitors of Manatee County. The Public Safety Department works daily with citizens, elected officials, independent fire districts, 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) program is the primary public safety answering point (PSAP) for all 9-1-1 calls originating within Manatee County. As the primary PSAP, ECC processes emergency calls for assistance for all law enforcement, fire, and EMS services within Manatee County. ECC also dispatches 9-1-1 calls for service for all independent fire districts (11 agencies) and Manatee County EMS located within the county.

Emergency Medical Services (EMS) program answers approximately 50,000 calls for service providing basic and advanced life support services for ill or injured patients, including transportation to the hospital. Included under the EMS program is our Community Paramedicine section.

It provides patient navigation and medical care, while leveraging community-based partnerships.

Emergency Management (EM) is responsible for Manatee County's comprehensive emergency management program. This division provides disaster planning, training, and exercises for government agencies, first responders, and community organizations. During all-hazard disaster activations, the EM division facilitates the multi-jurisdictional response and recovery activities.

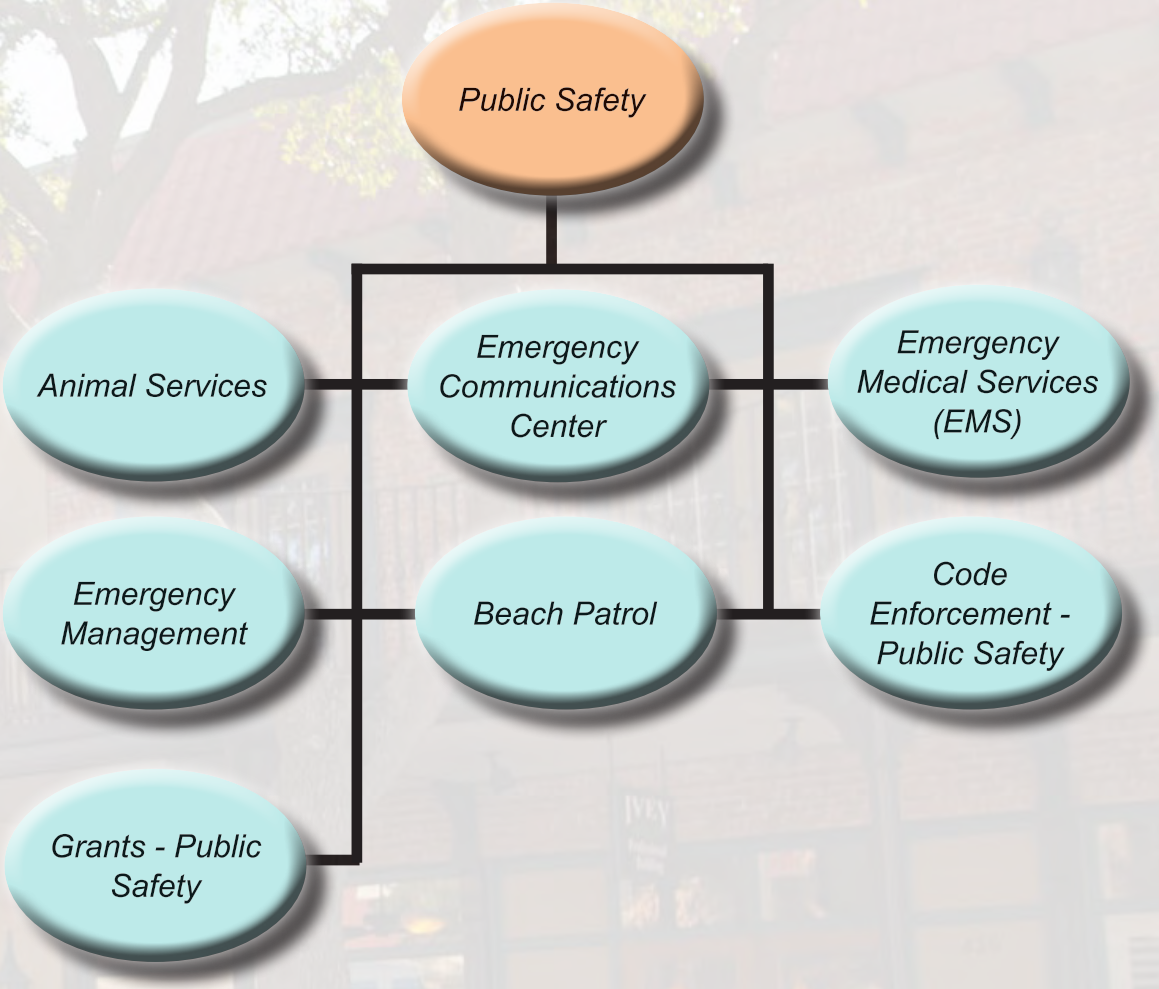
Under EM, the Emergency operations Center (EOC) provides the central location for multiple levels of government and agencies to coordinate decisions, resources, and public information on a strategic level.

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

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

The Code Enforcement division ensures compliance with property maintenance standards and the enforcement of county ordinances that pose a threat to public health, safety, and welfare. The Code Enforcement division responds to complaints and works with our citizens to help understand processes that will result in a peaceful resolution.

Organizational Structure



Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
911 Surcharge	1,771,200	1,824,419	1,878,431
Charges for Services	9,150,000	13,900,000	13,900,000
Gen Fund/General Revenue	22,398,945	25,167,776	28,844,335
Grants	316,836	0	0
Unincorporated MSTU Fund	2,614,908	3,663,186	3,937,130
Totals:	36,251,889	44,555,381	48,559,896

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Animal Services	3,139,136	2,988,634	4,758,000
Emergency Communications Center	5,657,282	7,037,693	7,451,056
Emergency Medical Services (EMS)	22,002,680	28,077,430	29,652,404
Emergency Management	688,119	836,350	859,321
Beach Patrol	1,928,598	2,036,692	1,999,237
Code Enforcement -Public Safety	2,519,238	3,578,582	3,839,878
Grants - Public Safety	316,836	0	0
Totals:	36,251,889	44,555,381	48,559,896

Budgeted Positions:	351	350	366

Animal Services

Program 2201

The Animal Services program implements and enforces Manatee County Animal Ordinance 20-24; providing for the redemption and adoption of dogs and cats, investigation of animal cruelty, dangerous dogs and animal nuisance complaints, impoundment of dogs and cats running loose, and the care of sick and injured animals. In addition to our enforcement of County Ordinance, Animal Services has an adoption and foster program, to help our adoptable animals find a chance at a forever home. The Animal Services program works closely with animal welfare organizations in an effort to develop programs to help keep pets in their home and to create a humane community and serving the citizens of Manatee County.

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	3,139,136	2,988,634	4,758,000
Totals:	3,139,136	2,988,634	4,758,000

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	1,940,407	1,817,872	2,433,830
Operating	1,198,729	1,170,762	2,324,170
Capital	0	0	0
Totals:	3,139,136	2,988,634	4,758,000
Budgeted Positions:	30	30	39

Emergency Communications Center

Program 2203

The Emergency Communications Center (ECC) provides 9-1-1 emergency services to Manatee County citizens along with radio and data communications to all public safety agencies operating under the Manatee County government. These agencies missions encompass a variety of crucial emergency support functions, including medical and fire emergencies, law enforcement actions, and hazardous materials incidents. The process begins with the 9-1-1 call. A series of key questions, pre-arrival instructions, and dispatch priorities are used to triage and dispatch fire and/or EMS units. All law enforcement calls are processed by ECC using a Computer-Aided Dispatch (CAD) system. High-acuity law enforcement calls in progress are transferred to the appropriate municipality for additional information. For incidents involving fire departments and/or EMS, the activities are monitored until the culmination of the call. The ECC also maintains the Backup Emergency Communications Center, which houses ECC personnel and activates during contingency operations.

ECC Information Technology maintains and implements technological changes, upgrades to our CAD system, and improvements to other Manatee County 9-1-1 related technologies.

The following Florida statutes support the ECC:

-FS 365.171: Mandates the State Plan which establishes the authority and accountability within the County Commission's purview, and the formation of the county 9-1-1 facility/system.

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

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

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

Emergency Communications Center

Program 2203

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
911 Surcharge	1,771,200	1,824,419	1,878,431
Gen Fund/General Revenue	3,886,082	5,213,274	5,572,625
Totals:	5,657,282	7,037,693	7,451,056

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	3,945,943	4,434,814	4,906,328
Operating	1,705,025	2,602,879	2,544,728
Capital	6,314	0	0
Totals:	5,657,282	7,037,693	7,451,056
Budgeted Positions:	57	58	62

Emergency Medical Services (EMS)

Program 2204

The EMS Program includes Department of Public Safety Administrative Support staff, EMS Billing, and EMS Operations Field Staff.

The Emergency Medical Services (EMS) program provides advanced, pre-hospital emergency medical care and transportation to the citizens and visitors of Manatee County in accordance with state and national standards. EMS interacts with multiple local and state agencies to provide unified support during disasters, major incidents, and care coordination prior to the emergency occurring through the Community Paramedicine Team.

EMS promotes health and safety by educating the general public and advocates, facilitates, and serves as community knowledge brokers to improve health outcomes among patients who experience barriers to accessing the community health system.

The EMS Program is governed by several State and National Guidelines including: NFPA 1710, which provides a basic and advanced life support response standard and 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	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	9,150,000	13,900,000	13,900,000
Gen Fund/General Revenue	12,852,680	14,177,430	15,752,404
Totals:	22,002,680	28,077,430	29,652,404

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	13,632,555	19,856,863	20,994,176
Operating	7,899,440	7,573,375	8,006,204
Capital	470,685	647,192	652,024
Totals:	22,002,680	28,077,430	29,652,404
Budgeted Positions:	210	207	212

Emergency Management

Program 2205

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 Florida Statutes, Chapter 252 and Manatee County Ordinance 19-47.

The Program conducts preparedness seminars to government agencies, citizens, businesses, and civic groups. The 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.

The Program recommends issuance of hurricane evacuation orders. EM facilitates the provision of evacuation shelter facilities during a state or local emergency or disaster. The Program maintains emergency response cost and expenditures for possible financial assistance.

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	592,449	751,746	762,069
Unincorporated MSTU Fund	95,670	84,604	97,252
Totals:	688,119	836,350	859,321

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	332,815	436,756	464,614
Operating	355,304	399,594	394,707
Capital	0	0	0
Totals:	688,119	836,350	859,321
Budgeted Positions:	7	7	5

Beach Patrol

Program 2206

Beach Patrol watches over, protects and responds to the needs of an estimated 3 million visitors that enjoy the county's Lifeguarded beaches each year. Beach Lifeguards handle a variety of incidents inside and outside the park boundaries. These encompass minor first-aid cases, lost children, major medical incidents, RIP current rescues and enforce county ordinance (Chapter 2-24). They are dispatched through the 911 system to the scenes of medical emergencies and drowning incidents within Manatee County and surrounding waterways.

Program personnel are EMT/Rescue Diver certified and have assisted local and state law enforcement with victim location and evidence recovery. The Beach Patrol Paramedic Unit provides advanced life support care and a continuous paramedic presence to our beach patrons and the entire barrier island community.

The National Fire Protection Agency (NFPA) has established guidelines including basic and advanced life support response standards NFPA 1710. The parameters for Florida EMS providers and the regulatory requirements are listed under Florida Statute 401.

The Beach Patrol program also plays a crucial role in the event of disasters by working with emergency management and law enforcement when the barrier islands are evacuated. When the barrier islands are inaccessible, Beach Lifeguards will secure the beaches and assist local law enforcement in post-storm recovery duties.

Beach Lifeguards provide educational discussions and community outreach to the general public on drowning prevention and water-based emergencies, fostering a community of water awareness.

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	1,928,598	2,036,692	1,999,237
Totals:	1,928,598	2,036,692	1,999,237

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	1,523,009	1,584,875	1,530,429
Operating	405,589	451,817	468,808
Capital	0	0	0
Totals:	1,928,598	2,036,692	1,999,237
Budgeted Positions:	21	22	21

Code Enforcement - Public Safety

Program 2207

The Code Enforcement division ensures compliance with property maintenance standards and the enforcement of county ordinances that pose a threat to public health, safety, and welfare.

The Code Enforcement division responds to complaints and works with our citizens to help understand processes that will result in a peaceful resolution.

Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Unincorporated MSTU Fund	2,519,238	3,578,582	3,839,878
Totals:	2,519,238	3,578,582	3,839,878

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	1,409,478	1,912,514	1,654,997
Operating	1,109,760	1,657,668	2,184,881
Capital	0	8,400	0
Totals:	2,519,238	3,578,582	3,839,878
Budgeted Positions:	25	25	24

Grants - Public Safety

Program 9522

This program contains the Emergency Management Preparedness Assistance grant and the Emergency Management Performance Grant. Two Emergency Management Coordinators 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.

Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Grants	316,836	0	0
Totals:	316,836	0	0

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	273,289	0	0
Operating	41,994	0	0
Capital	1,553	0	0
Totals:	316,836	0	0
Budgeted Positions:	1	1	3


Manatee
County
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Public Works

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

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

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

The Traffic Management program includes the following divisions: Transportation Planning, Traffic Engineering and Traffic Operations. This program provides continuity of traffic and transportation functions by combining, planning, operations, and maintenance. This includes all functions associated with the planning, construction and operation of County owned public roads to include signs, pavement markings, street lighting, traffic signals, fiber optic and data collection devices.

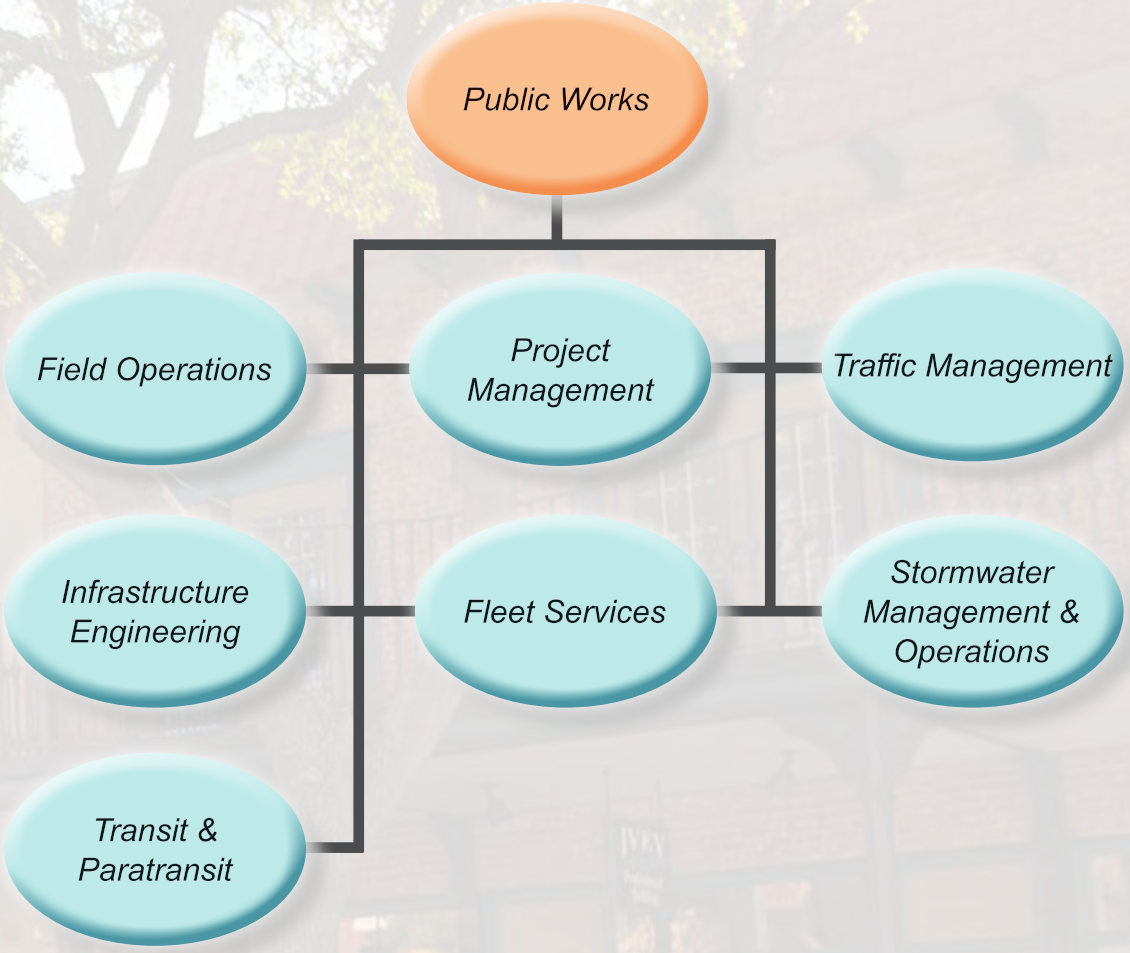
The Infrastructure Engineering program is comprised of the Transportation Infrastructure Engineering and Utilities Infrastructure Engineering divisions. These divisions provide the optimum level of coordination among project initiatives and maintenance throughout Manatee County.

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



Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	13,841,820	23,925,567	27,681,351
Contributions	201,199	110,000	117,600
Gas Taxes	3,207,361	3,733,991	3,204,157
Gen Fund/General Revenue	36	0	0
Grants	2,059,141	3,089,451	3,168,035
Program/ General Revenue	23,862,140	29,097,808	31,060,528
Transportation Trust Fund	465,243	361,590	703,733
Unincorporated MSTU Fund	3,883,539	4,529,972	5,264,499
Utilities System Charges	7,874,199	9,510,338	9,700,228
Totals:	55,394,678	74,358,717	80,900,131

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Field Operations	12,298,496	15,514,210	15,194,976
Project Management	3,254,219	3,583,130	4,389,375
Traffic Management	7,619,372	9,221,972	10,334,875
Infrastructure Engineering	2,683,976	3,055,899	3,379,492
Fleet Services	11,421,170	21,771,810	26,111,599
Stormwater Management & Operations	8,014,630	10,348,051	10,233,975
Transit & Paratransit	10,102,815	10,863,645	11,255,839
Totals:	55,394,678	74,358,717	80,900,131
Budgeted Positions:	497	524	522

Field Operations

Program 2501

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.

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gas Taxes	2,355,709	2,201,115	1,116,922
Program/ General Revenue	9,942,787	13,313,095	14,078,054
Totals:	12,298,496	15,514,210	15,194,976

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	5,399,259	6,182,832	6,576,279
Operating	6,899,237	8,410,341	8,618,697
Capital	0	921,037	0
Totals:	12,298,496	15,514,210	15,194,976
Budgeted Positions:	92	95	93

Project Management

Program 2502

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

Program 2502

Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	36	0	0
Utilities System Charges	424,787	429,925	469,698
Transportation Trust Fund	465,243	361,590	703,733
Unincorporated MSTU Fund	2,364,153	2,791,615	3,215,944
Totals:	3,254,219	3,583,130	4,389,375

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	5,130,903	6,362,018	7,156,394
Operating	-1,876,684	-2,778,888	-2,872,019
Capital	0	0	105,000
Totals:	3,254,219	3,583,130	4,389,375
Budgeted Positions:	55	68	70

Traffic Management

Program 2503

The Traffic Management program is comprised of Transportation Planning, Traffic Design and the Traffic Operations Divisions.

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.

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Program/ General Revenue	6,385,274	7,833,941	8,733,951
Unincorporated MSTU Fund	1,234,098	1,388,031	1,600,924
Totals:	7,619,372	9,221,972	10,334,875

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	4,551,062	4,976,092	5,382,427
Operating	3,046,748	3,995,880	4,252,448
Capital	21,562	250,000	700,000
Totals:	7,619,372	9,221,972	10,334,875
Budgeted Positions:	64	67	68

Infrastructure Engineering

Program 2504

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.

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Program/ General Revenue	943,118	1,183,732	1,204,769
Utilities System Charges	1,455,570	1,521,841	1,727,092
Unincorporated MSTU Fund	285,288	350,326	447,631
Totals:	2,683,976	3,055,899	3,379,492

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	2,288,869	2,819,718	3,007,262
Operating	395,107	236,181	372,230
Capital	0	0	0
Totals:	2,683,976	3,055,899	3,379,492
Budgeted Positions:	31	33	34

Fleet Services

Program 2505

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

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

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

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	11,421,170	21,771,810	26,111,599
Totals:	11,421,170	21,771,810	26,111,599

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	3,512,282	3,455,766	3,625,479
Operating	7,908,888	8,927,221	10,427,856
Capital	0	9,388,823	12,058,264
Totals:	11,421,170	21,771,810	26,111,599
Budgeted Positions:	42	44	44

Stormwater Management & Operations

Program 2507

The administrative function of the Stormwater Management & Operations program provides the minimal level of management support services and supervision of stormwater operations and engineering. This base decision unit consists of three levels of management which includes a Stormwater Field Operations Chief, two superintendents, and four supervisors that oversee stormwater and drainage maintenance within Manatee County.

The Field Operations Chief oversees and manages all maintenance activities within the Stormwater section. This section is separated into two sub groups, Mechanical and Aquatics with a superintendent heading up each group. Superintendents are tasked with service requests and Citizen Action Center requests for site inspections to determine scope of repairs needed. Most work is off-road and considerable efforts are made by the superintendents gaining entry to properties. These jobs are prioritized and filtered to the supervisors for scheduling.

The supervisors' main duties are the guidance of field technicians and scheduling equipment and day to day work activities, responding to emergency situations, at times operating equipment and working with their crews as necessary. The Administrative Specialist duties include procurement, recording and updating shared file information, contractual scheduling, records research, landscape contract management, field investigation, work zone safety and maintenance of traffic.

The Stormwater Engineering Division includes the Stormwater Division Manager, who performs stormwater engineering design and permitting, certification, inspection, and assistance to internal and external customers including Citizen Action Center requests. This base unit is responsible for the management of related staff, creation and administration of a budget, and coordination and consultation with other divisions serving under the Deputy Director of Engineering Services. This decision unit provides coordination, consultation, and assistance for the Development Services department with respect to comprehensive planning, the Land Development Code, and code enforcement, and also reviews and submits comments on all land development projects countywide with respect to stormwater engineering.

Staff in this decision unit attend and provide testimonial presentation for land use meetings held by the Planning Commission and the Board of County Commissioners, and serve as liaison between departments with respect to engineering design and permitting procedures, policy, and decision making. Staff in this decision unit administer, maintain, and coordinate certification, management, compliance of state and federal environmental, flood, and pollutant reduction and elimination permits.

All positions in this decision unit are proactive with emergency response and play a role coordinating efforts when emergency assets are staged or deployed. This unit is responsible for investigation and resolution of drainage complaints.

Stormwater Management & Operations

Program 2507

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gas Taxes	851,652	1,532,876	2,087,235
Program/ General Revenue	1,169,136	1,256,603	643,302
Utilities System Charges	5,993,842	7,558,572	7,503,438
Totals:	8,014,630	10,348,051	10,233,975

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	3,990,777	4,859,942	5,087,499
Operating	4,023,853	4,918,609	5,146,476
Capital	0	569,500	0
Totals:	8,014,630	10,348,051	10,233,975
Budgeted Positions:	71	72	68

Transit & Paratransit

Program 2508

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.

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Charges for Services	2,420,650	2,153,757	1,569,752
Contributions	201,199	110,000	117,600
Grants	2,059,141	3,089,451	3,168,035
Program/ General Revenue	5,421,825	5,510,437	6,400,452
Totals:	10,102,815	10,863,645	11,255,839

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	7,326,037	8,508,108	9,030,257
Operating	2,776,778	2,355,537	2,225,582
Capital	0	0	0
Totals:	10,102,815	10,863,645	11,255,839
Budgeted Positions:	142	145	145


Manatee
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Utilities

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

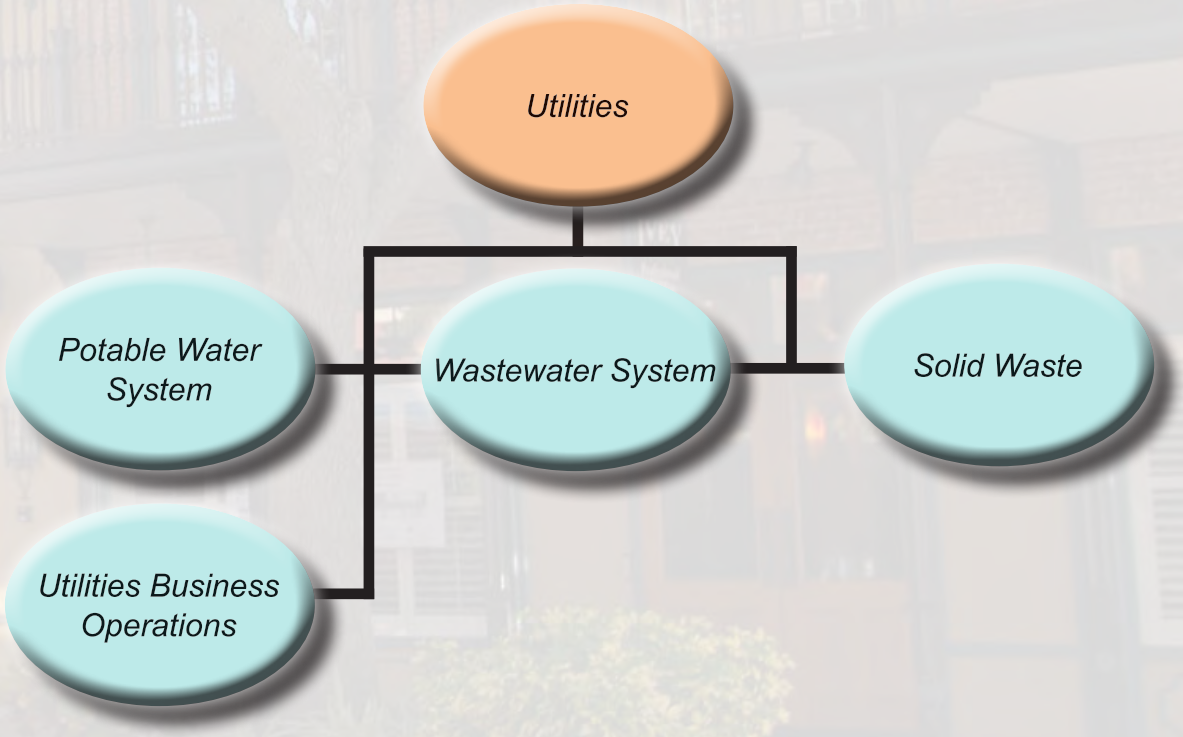
The Potable Water program supplies, treats, distributes, and meters potable water for retail and wholesale water customers. This program also includes the quality control laboratory, water conservation, and the cross-connection control program.

The Wastewater program provides collection, pumping, and treatment of wastewater for retail and wholesale customers. It also includes laboratory services, oversight of an industrial pretreatment program, and distribution of reclaimed water.

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

The Business Operations program performs administrative duties such as: customer service, billing, collection, fiscal services, safety, and communication services for the Utilities department's customer base and operating divisions. It also includes the infrastructure locates group, utility records, and the maintenance team.

Organizational Structure



Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Utilities System Charges	140,938,146	139,836,718	159,288,539
Totals:	140,938,146	139,836,718	159,288,539

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Potable Water System	22,705,727	25,756,118	28,837,469
Wastewater System	36,446,700	39,501,877	42,610,290
Solid Waste	56,152,057	44,106,872	54,774,724
Utilities Business Operations	25,633,662	30,471,851	33,066,056
Totals:	140,938,146	139,836,718	159,288,539

Budgeted Positions:	445	446	459

Potable Water System

Program 2301

The Manatee County Water program provides retail potable (drinking) water service to over 400,000 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 water system; and the treatment of an annual daily average of 41 million gallons of water per day.

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

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

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

Fifteen high-service pumps move finished water to the transmission main lines. The distribution system consists of over 2,000 miles of water lines ranging in size from 2 inches to 54 inches in diameter, and five booster pump stations. Water storage capacity includes 32 million gallons in storage tanks located at strategic points throughout the county.

Crews read over 128,000 meters every month to ensure accurate and timely billing. In addition, the field services section installs new meters, replaces aging or malfunctioning meters, disconnects service, and investigates service questions. This program maintains a meter repair and testing facility on site, and all large meters are tested for accuracy on either a semi-annual or annual basis.

The Water Compliance Division oversees compliance with all federal, state, regional and local requirements and permit conditions. This division also includes the Water Conservation program and the Cross Connection Control program. The Water Conservation program increases community awareness of water related issues, educates residents about conservation and responsible irrigation, and provides incentives for customers to implement conservation measures. The Cross Connection Control program ensures compliance of over 80,000 backflow prevention devices attached to the County's 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."

Potable Water System

Program 2301

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Utilities System Charges	22,705,727	25,756,118	28,837,469
Totals:	22,705,727	25,756,118	28,837,469

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	8,359,092	8,589,428	9,433,391
Operating	14,346,635	17,074,076	19,332,849
Capital	0	92,614	71,229
Totals:	22,705,727	25,756,118	28,837,469
Budgeted Positions:	162	124	131

Wastewater System

Program 2302

The Manatee County Wastewater program encompasses all stages of wastewater operations including conveyance, treatment, distribution and compliance. This includes maintenance of 142,000 service laterals, over 1,700 miles of collection lines and approximately 20,000+ manholes. Over 700+ pump (lift) stations convey raw sewage to three Water Reclamation Facilities (WRF) for treatment. The three WRFs treat approximately 24 million gallons a day of wastewater to reuse standards. A state-of-the-art Biosolids Dryer treats solid residuals, and the final product is sold as fertilizer.

The Manatee County Master Reuse System (MCMRS) delivers approximately 16.5 million gallons a day of highly treated wastewater through an interconnected distribution system to a variety of customers including agricultural, residential, and recreational. These customers use the reclaimed water for irrigation, thereby offsetting the use of potable water for that purpose. The system consists of over 200 miles of reclaimed water mains, three pumping stations, and four large storage tanks, with a total capacity of 33.75 million gallons.

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

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Utilities System Charges	36,446,700	39,501,877	42,610,290
Totals:	36,446,700	39,501,877	42,610,290

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	12,367,860	12,772,391	14,041,645
Operating	24,078,840	26,580,796	28,455,845
Capital	0	148,690	112,800
Totals:	36,446,700	39,501,877	42,610,290
Budgeted Positions:	169	182	186

Solid Waste

Program 2303

The Solid Waste program encompasses all aspects of solid waste disposal, as well as collection within the unincorporated parts of the county. This begins with management of the waste hauler franchise agreements for garbage collection. Residential customers receive solid waste, yard waste, and recycling collection. Solid Waste offers commercial customers options for the service that best meets their needs. Additionally, the program handles the disposal of solid waste from municipalities located within Manatee County.

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

The Solid Waste program includes operation of the Lena Road Landfill at 333 Lena Rd, which is a Class I Solid Waste Management Facility in east Manatee County on 1,200 acres. The landfill operates six days a week; and manages 446,000 tons of material delivered annually by contracted waste haulers, other municipalities within the county, and residents. The days and hours of operation are Monday through Saturday, 8:00am - 5:00pm. Currently, the Lena Road Landfill is the only Class I solid waste disposal facility in the county.

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

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

The Recycling section is a critical element in the management of solid waste in the county. It receives special waste at the landfill and works to educate and promote good recycling habits to the residents and businesses of Manatee County.

The Household Hazardous Waste and Electronic Scrap Collection Programs currently operate from the main facility at the Lena Road Landfill Monday - Friday 8:00 am - 5:00 pm and the 3rd 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.

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.

Solid Waste

Program 2303

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Utilities System Charges	56,152,057	44,106,872	54,774,724
Totals:	56,152,057	44,106,872	54,774,724

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	3,503,091	3,845,863	4,052,499
Operating	52,648,966	38,744,959	49,479,695
Capital	0	1,516,050	1,242,530
Totals:	56,152,057	44,106,872	54,774,724
Budgeted Positions:	74	44	45

Utilities Business Operations

Program 2304

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

Annually, the Utilities Customer Service section answers over 140,000 phone inquiries and handles over 30,000 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 or call after business hours to an answering service that is available 24/7.

Utilities Business Operations mails/emails over 1.5 million 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 field crews. This consolidation provides for better inventory control and a streamlined process for the field crews.

The Utilities Mapping section (Records and Locates) is responsible for marking over 6,000 miles of underground facilities and maintaining all record drawings associated with these facilities. This includes private records as well but excludes all storm water records.

Operating section administration includes the fiscal division. The fiscal division accomplishes budget preparation and management, processes purchase transactions, pays vendors, processes travel requests and reimbursements, monitors contracts and purchase agreements, bills for infrastructure damage, manages work assignments, and completes financial analysis.

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Utilities System Charges	25,633,662	30,471,851	33,066,056
Totals:	25,633,662	30,471,851	33,066,056

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Personnel	4,006,097	8,142,909	8,453,177
Operating	21,627,565	22,310,942	24,540,879
Capital	0	18,000	72,000
Totals:	25,633,662	30,471,851	33,066,056
Budgeted Positions:	40	96	97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Other County Funded Programs/Agencies

Manatee County FLORIDA

Economic Development

Program 6000

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
CRA Revenues	5,706,768	6,190,645	7,258,550
Totals:	5,706,768	6,190,645	7,258,550

Uses of Funds

Sub Programs	FY21 Actual	FY22 Adopted	FY23 Adopted
Palmetto Downtown Development Authority(DDA)	2,248,641	2,331,640	2,590,607
Bradenton Community Redevelopment Area (CRA)	1,970,192	2,247,010	2,791,257
Bradenton Beach DDA	496,212	537,849	651,689
14th Street CRA (City)	424,997	477,518	521,275
Central CRA	566,726	596,628	703,722
Totals:	5,706,768	6,190,645	7,258,550

General Government

Program 6301

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	1,297,141	1,605,886	1,647,452
Unincorporated MSTU Fund	678,544	839,328	808,445
Totals:	1,975,685	2,445,214	2,455,897

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
General County	1,284,279	1,582,886	1,624,452
General County MSTU	678,544	839,328	808,445
Ordinance Codification	12,862	23,000	23,000
Totals:	1,975,685	2,445,214	2,455,897

Human Services
Non-Profit Agencies - Adults

Program 6401

Non-Profit Agencies-Adults is administered by the Neighborhood Services department, Human Services division, to provide funding to community-based non-profit agencies to meet a variety of human service needs. Some human services for adults (e.g. services provided for the physically impaired, developmentally challenged, alcoholism, mental illness, homelessness, or spousal abuse) may be more effectively addressed by qualified local agencies outside of the county government. These community agencies often have expertise and resources that cannot be duplicated by the county.

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	1,033,654	1,122,234	532,389
Totals:	1,033,654	1,122,234	532,389

Uses of Funds

Sub Programs	FY21 Actual	FY22 Adopted	FY23 Adopted
Catholic Charities	26,968	7,980	7,980
Community Coalition on Homelessness	561,757	589,845	0
HOPE Family Services	59,044	58,846	58,846
Manasota Lighthouse for the Blind	20,480	25,452	25,452
UCP of Southwest Florida	32,203	38,257	38,257
Meals On Wheels	61,565	90,421	90,421
Myakka Community Center - Adults	13,301	13,966	13,966
Our Daily Bread	17,000	17,850	17,850
Salvation Army	20,000	21,000	21,000
United Way 211 Program	96,961	126,987	126,987
Suncoast Partnership to End Homelessness	75,000	78,750	78,750
Women's Resource Center	24,034	25,236	25,236
Easter Seals of SW Florida	25,341	27,644	27,644
Totals:	1,033,654	1,122,234	532,389

For purposes of keeping the history in the appropriate department for which it resided in. After the reorganization, some of these funded programs were moved under Public Safety Department to administrate.

Human Services
Non-Profit Agencies - Youth

Program 6402

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.

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue Children's Services Tax	11,853,542	12,683,085	12,685,521
Totals:	11,853,542	12,683,085	12,685,521

Uses of Funds

Sub Programs	FY21 Actual	FY22 Adopted	FY23 Adopted
Childrens' Services Tax Programs	11,853,542	12,683,085	12,685,521
Totals:	11,853,542	12,683,085	12,685,521

Human Services - Public Safety

Program 6600

Health Care Programs is administered by the Public Safety 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.

Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	13,869,667	14,687,900	15,296,291
Totals:	13,869,667	14,687,900	15,296,291

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Adopted
Admin	5,477,966	5,568,178	5,468,178
Primary & Preventative Care	1,374,681	1,514,977	2,188,544
Mental Health Services	2,114,731	2,321,685	2,204,680
Special care and Prescription	89,372	187,150	238,979
Hospital care	3,747,659	3,526,586	3,626,586
Physician Payments	1,065,258	1,569,324	1,569,324
Opiod Prevention & Response	-	-	-
Totals:	13,869,667	14,687,900	15,296,291

Judicial Programs

Program 6100

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Program/ General Revenue	3,525,648	3,755,075	4,095,722
Totals:	3,525,648	3,755,075	4,095,722

Uses of Funds

Sub Programs	FY21 Actual	FY22 Adopted	FY23 Adopted
State Attorney	234,770	334,626	359,466
Public Defender	191,073	202,382	219,085
Court Facilities/Support Costs	237,119	326,817	280,334
Court Technology	944,622	1,074,585	1,057,964
Drug Court	536,124	430,716	496,627
Circuit Court - Criminal	11,393	30,000	32,500
Circuit Court - Civil	1,800	1,500	2,500
Circuit Court - Juvenile	108,822	111,335	220,866
County Court - Civil	60,666	59,955	62,172
Judicial Center Support	1,129,051	1,112,951	1,294,000
Bar Association Legal Aid Society	70,208	70,208	70,208
Totals:	3,525,648	3,755,075	4,095,722

Miscellaneous Programs

Program 6500

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

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Beach Erosion Fund	2,235,370	350,000	350,000
Charges for Services	107,280	83,794	85,124
Gen Fund/General Revenue	1,174,656	1,070,061	1,070,061
Metro Planning Organization Fund	1,328,147	2,068,535	2,727,167
Palm Aire MSTU Fund	121,867	79,961	80,442
Totals:	4,967,320	3,652,351	4,312,794

Uses of Funds

Sub Programs	FY21 Actual	FY22 Adopted	FY23 Adopted
Island Municipalities Security	0	0	0
Longboat Key Erosion Control	2,235,369	350,000	350,000
Street Lighting Districts	107,280	83,794	85,124
Palm Aire MSTU	121,867	79,961	80,442
Juvenile Detention	1,174,656	1,070,061	1,070,061
Sarasota-Manatee Metro Planning Organization (MPO)	1,328,148	2,068,535	2,727,167
Totals:	4,967,320	3,652,351	4,312,794

Other Community Services

Program 6200

Other Community Services consists of programs not associated with specific departments within the county.

These programs assist various facets within the community, and include non-profit organizations.

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Gen Fund/General Revenue	2,301,871	2,095,515	2,552,255
Unincorporated MSTU Fund	0	0	0
Totals:	2,301,871	2,095,515	2,552,255

Uses of Funds

Sub Programs	FY21 Actual	FY22 Adopted	FY23 Adopted
Combat Duty Grants for Ad Valorem Tax Assistance	0	5,000	5,000
Hardship Assessment & Fee Assistance	0	6,000	6,000
Medical Examiner & Transport	1,998,192	1,746,341	2,203,081
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	88,705	100,045	100,045
Neglected Cemeteries	0	7,500	7,500
Rubonia Community Center	109,345	125,000	125,000
Manatee Community Foundation	25,000	25,000	25,000
Totals:	2,301,871	2,095,515	2,552,255

Port Authority

Program 2001

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

Sources of Funds

	FY21 Actual	FY22 Adopted	FY23 Proposed
Charges for Services	10,896,064	20,851,128	25,246,911
Gen Fund/General Revenue	446,500	446,500	446,500
Totals:	11,342,564	21,297,628	25,693,411

Uses of Funds

	FY21 Actual	FY22 Adopted	FY23 Proposed
Port Authority - Admin	2,115,376	3,833,391	4,216,900
Port - Sales & Marketing	150,077	403,575	489,916
Port - Operations	1,364,221	1,381,162	1,874,298
Port - Engineering & Mtc	2,559,024	3,958,058	4,611,056
Port - Railroad	439,494	494,917	96,168
Port - Security & Safety	1,696,366	2,126,653	2,754,269
Port - Scales	116,422	172,124	160,611
Port - Capital Projects	0	0	0
Port - Debt Service	2,901,584	2,446,862	3,140,039
Port - Reserves	0	6,480,886	8,350,154
Grants - Port Manatee	0	0	0
Totals:	11,342,564	21,297,628	25,693,411



Other County Funded Programs/Agencies





Capital Improvement Plan

Manatee County
FLORIDA

Capital Improvement Plan

Introduction

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

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

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

Governmental

General Government
Building and Renovations

Libraries

Parks and Natural Resources
Athletic Fields
Beaches/Waterways
Boat Ramps
Parks & Aquatics
Preserves
Recreational Buildings and Playgrounds

Public Safety
911 & Technology
Animal Services
Building and Renovations
Criminal Justice and Public Safety
Law Enforcement

Technology

Transportation
Intersections
Road Improvements
Sidewalks
ITS - Transportation Related

Enterprise

Potable Water
Distribution
Renewal/Replacement
Supply
Transportation Related
Treatment

Stormwater

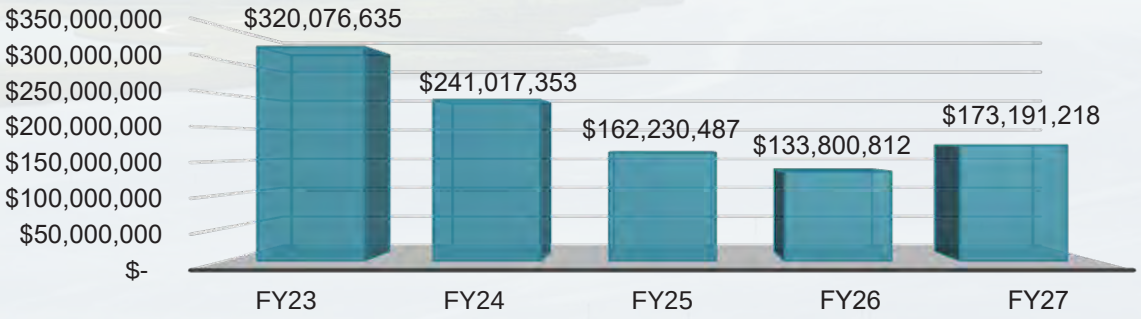
Solid Waste

Wastewater
Collections
Growth Related
Lift Stations
Master Reuse System
Transportation Related
Treatment

Summary Information for FY23-27 CIP Projects

The CIP spans a five-year period beginning with Fiscal Year 2023 and ending with Fiscal Year 2027. The total projected costs for projects within the FY23-FY27 plan is $2,315,144,530. Included within that amount $1,112,989,796 represents prior adopted projects which are carried forward from prior years and not yet completed. Future years amount total $171,838,229. The total projects anticipated for years 2023 through 2027 total $1,030,316,505.

Capital Improvement Plan
FY23- FY27



Countywide Sources and Uses

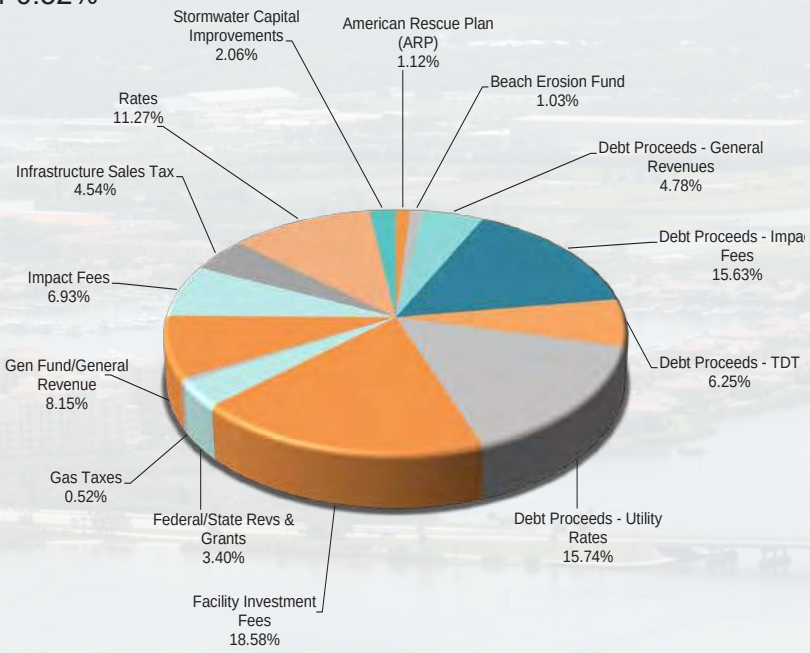
Sources of Funds	FY23	%	FY23-FY27	%
American Rescue Plan (ARP)	3,577,358	1.12%	5,632,007	0.47%
Beach Erosion Fund	3,283,250	1.03%	3,648,600	0.30%
Contributions		0.00%	2,000,000	0.17%
Debt Proceeds - General Revenues	15,306,384	4.78%	109,075,756	9.07%
Debt Proceeds - Impact Fees	50,027,089	15.63%	102,735,173	8.55%
Debt Proceeds - TDT	20,005,722	6.25%	20,005,722	1.66%
Debt Proceeds - Utility Rates	50,394,829	15.74%	84,227,329	7.01%
Facility Investment Fees	59,479,155	18.58%	193,495,370	16.10%
Federal/State Revs & Grants	10,870,150	3.40%	11,370,500	0.95%
Gas Taxes	1,655,492	0.52%	27,081,562	2.25%
Gen Fund/General Revenue	26,093,618	8.15%	47,693,618	3.97%
Impact Fees	22,176,155	6.93%	102,599,341	8.53%
Infrastructure Sales Tax	14,533,237	4.54%	101,077,959	8.41%
Library Fund		0.00%	500,000	0.04%
Parks & Recreation Fund		0.00%	3,900,000	0.32%
Rates	36,086,911	11.27%	365,589,625	30.41%
Stormwater Capital Improvements	6,587,285	2.06%	21,522,172	1.79%
Total Source of Funds	**$320,076,635**	**100.00%**	**$1,202,154,734**	**100.00%**

Uses of Funds	FY23	%	FY23-FY27	%
GOVERNMENTAL				
General Government	33,844,872	10.57%	50,294,872	4.19%
Libraries	0	0.00%	1,300,000	0.11%
Parks & Natural Resources	38,199,900	11.94%	99,798,555	8.30%
Public Safety	8,963,069	2.80%	25,972,968	2.16%
Transportation	86,520,614	27.03%	359,953,843	29.94%
Total Governmental	**$167,528,455**	**52.34%**	**$537,320,238**	**44.70%**
ENTERPRISE				
Potable Water	29,298,582	9.15%	244,123,491	20.31%
Solid Waste		0.00%	40,799,000	3.39%
Stormwater	6,587,285	2.06%	21,522,172	1.79%
Wastewater	116,662,313	36.45%	358,389,833	29.81%
Total Enterprise	**$152,548,180**	**47.66%**	**$664,834,496**	**55.30%**
Total Use of Funds	**$320,076,635**	**100.00%**	**$1,202,154,734**	**100.00%**

*These figures reflect FY23-27 and future, budget is not included in these calculations.

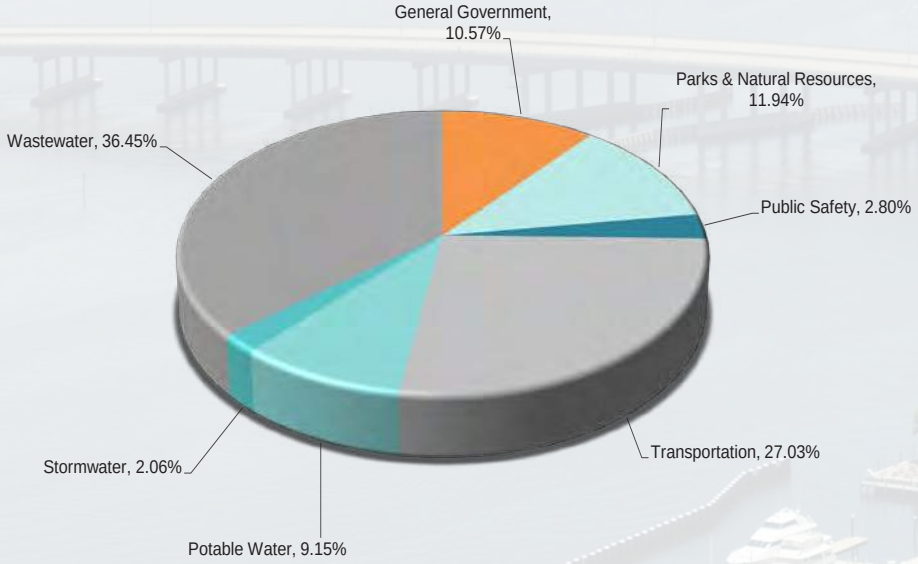
Sources of Funds

The FY23 sources of revenues reflect Debt Proceeds as follows: General Revenues 4.78%, Tourist Development Tax 6.25%, Impact Fees 15.63% and Utility Rates 15.74% for a total of 42.40% Debt Proceeds. Rates are at 11.27% with Infrastructure Sales Tax at 4.54% which is a 59.99% decrease from FY22. Impact Fees attributed to 6.93% while Gas Taxes consist of 0.52% for FY23. Facility Investment Fees consist of 18.58% of the FY23 CIP. American Rescue Plan (ARP), Beach Erosion, Federal/State Revs and Grants, General Fund/Gen Revenue, and Stormwater are the sources for the remaining 15.76% of the revenue for the FY23 CIP.



Uses of Funds

The CIP budget for FY23 reflects a 16.63% increase from FY22. The largest use of funds in FY23 is Wastewater at 36.45%, followed by Transportation with 27.03% and Parks and Natural Resources consisting of 11.94%. The General Government category contains 10.57% of the program costs with Public Safety, Potable Water and Stormwater completing the remaining 14.01%.



Infrastructure Sales Tax Introduction

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

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

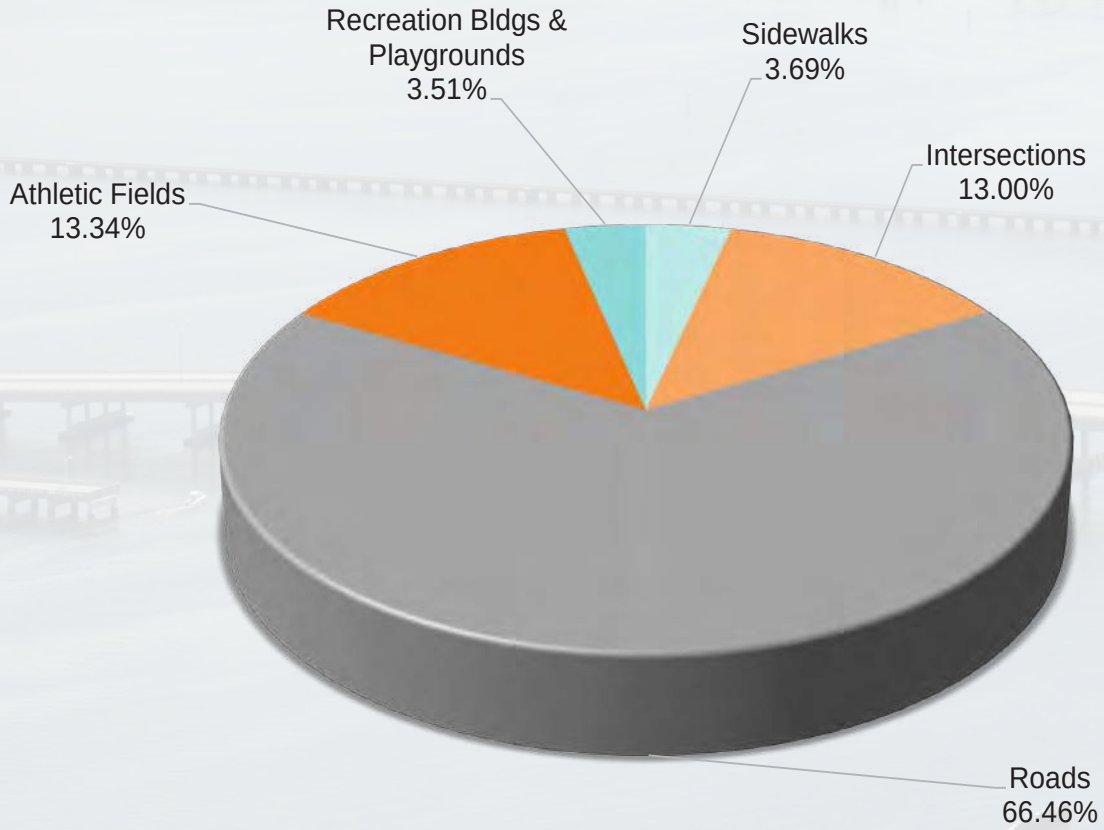
Established by Ordinance 16-35 are restrictions on the use of the Infrastructure Sales Tax, provisions for the collection and distribution of the Infrastructure Sales Tax and providing for citizen oversight with the establishment of a Citizens Oversight Committee for Infrastructure Sales Tax Advisory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

The Citizens Oversight Committee was established with Resolution R-16-128 and amended and restated with Resolution R-18-130 and provides for citizen review of its expenditures of Infrastructure Sales Tax proceeds and serves as an advisory and reporting body to the County. The Resolution establishes the Infrastructure Sales Tax proceeds for Manatee County will be spent in accordance with two items: an “Infrastructure Sales Tax Funding Categories List” establishing subcategories and percentages for expenditure of sales tax proceeds. Which further defines that future changes to the categories or percentages requires an amendment to the resolution to be adopted at a Public Hearing and creates an “Infrastructure Sales Tax Project and Equipment List” for projects and equipment to be funded by the sales tax proceeds. Future changes of projects and equipment on the list must be made through the County’s Five-Year Capital Improvement Plan (CIP) or by amendment to the resolution at a Public Hearing. The seven-member Committee is appointed by the Board of County Commissioners and shall provide an annual report to the County on the expenditure of Infrastructure Sales Tax proceeds by the County no later than December 31st of each calendar year in which Infrastructure Sales Tax proceeds are expended. The Committee, its members and all its proceedings shall be governed by and comply with all applicable laws, including without limitation (1) the Florida Government in the Sunshine Law, Chapter 286, Florida Statutes, (2) the Florida Public Records Law, Chapter 119, Florida Statutes, and (3) the Florida Public Ethics Code, Chapter 112, Florida Statutes.

FY23-27 Infrastructure Sales Tax Projects

	Prior Yrs	FY23	FY24	FY25	FY26	FY27	Future	Total
Transportation								
Sidewalks	13,902,946	535,799	462,150	504,350	464,100	-	-	15,869,345
Intersections	29,028,235	1,889,696	-	245,000	1,582,250	-	-	32,745,181
Roads	58,790,668	9,658,878	2,871,952	12,950,287	-	6,558,600	40,764,400	131,594,785
Transportation Total	**101,721,849**	**12,084,373**	**3,334,102**	**13,699,637**	**2,046,350**	**6,558,600**	**40,764,400**	**180,209,311**
Public Safety								
Law Enf Facilities & Equipment	11,137,000	-	6,775,250	-	-	-	-	17,912,250
Criminal Justice/PS Facility Improvements	12,867,126	-	680,000	-	-	-	500,000	14,047,126
911 & PS Technology Upgrades	3,834,700	-	-	-	-	-	-	3,834,700
Animal Services & Sheltering	4,050,000	-	2,000,000	2,000,000	-	1,000,000	-	9,050,000
Public Safety Total	**31,888,826**	**-**	**9,455,250**	**2,000,000**	**-**	**1,000,000**	**500,000**	**44,844,076**
Parks and Community								
District Parks & Aquatic Facilities	11,680,671	-	-	-	-	-	-	11,680,671
Athletic Fields	4,203,501	1,939,000	-	500,000	-	-	-	6,642,501
Recreation Bldgs & Playgrounds	3,712,350	509,864	3,185,257	-	-	-	-	7,407,471
Preserves & Boat Ramps	3,138,135	-	652,001	2,030,000	819,125	-	-	6,639,261
Libraries & Comm Facilities	7,800,000	-	-	-	-	-	-	7,800,000
Parks and Community Total	**30,534,657**	**2,448,864**	**3,837,258**	**2,530,000**	**819,125**	**-**	**-**	**40,169,904**
Total Infrastructure Sales Tax	**164,145,332**	**14,533,237**	**16,626,610**	**18,229,637**	**2,865,475**	**7,558,600**	**41,264,400**	**265,223,291**

FY23 Adopted Infrastructure Sales Tax Projects



FY23 Capital Improvement Projects By Category

Governmental

	Project #	Status		Amount
Building and Renovations				
Convention Center - Multi-purpose Room	6111901	Existing	$	10,053,864
Convention Center Expansion	6111900	Existing		5,291,008
County Parking Garage	6069902	Existing		17,000,000
Florida Maritime Museum Building Renovations	6107000	Existing		1,500,000
Total			**$**	**33,844,872**
Parks & Natural Resources				
Anna Maria Island Beach - Hurricane Hermine	6003412	Existing	$	125,000
Artificial Reef	NR01805	Existing		1,800,000
Buffalo Creek Renovation - Parking Lot	6109901	Existing		520,954
Buffalo Creek Renovation - Restrooms	6109902	Existing		406,583
Central Beach Nourishment 2019	6003416	Existing		253,400
Coquina Beach Add'l Sand Replacement	6003417	Existing		125,000
Coquina Beach Stabilization Structures	NR01807	Existing		2,750,000
East Bradenton (Clemons) Pool & Pump Room	6006706	Existing		850,000
G.T. Bray Recreation Center Playground	6007524	Existing		509,864
GT Bray Dive Well - Learn to Swim Pool	6007521	Existing		1,655,000
John H. Marble Park - Gymnasium Removal/Replacement	6031104	Existing		5,088,618
Lincoln Park Improvements - Amenities	6023508	Existing		380,000
Lincoln Park Improvements - Press Box	6023509	Existing		1,100,000
Lincoln Park Improvements - Restrooms	6023510	Existing		660,000
Longboat Pass Jetty Rehabilitation	NR01806	Existing		1,600,000
Parrish Community Park	6105800	Existing		8,880,231
Premier Sports Campus - Locker Rooms	6093310	Existing		2,945,704
Premier Sports Campus Stadium Parking	6093309	Existing		1,166,736
Premier Sports Complex Swimming Pool	6093307	Existing		6,116,400
Premier Sports Soccer Multi Purpose Building	6093302	Existing		548,410
Rye Preserve Scenic Trail & Amenities Improvement	6068502	Existing		718,000
Total			**$**	**38,199,900**
Public Safety				
MCSO - Jail - New Medical Wing	6005233	Existing	$	5,385,711
Moccasin Wallow Rd EMS Station w Ambulance	6105600	Existing		2,582,358
North County EMS Base Station	6105300	Existing		995,000
Total			**$**	**8,963,069**
Transportation				
1st Ave W - 63rd St NW - 59th St W	5400044	Existing	$	26,250
43rd St W at Manatee Ave Intersection Improvement Project	6112460	Existing		2,198,658
51st Avenue East - US 301 to 17th Street East	6104860	Existing		1,573,684
54th Ct E - 74th Pl E - Woodlawn Cir W	5400036	Existing		9,450
59th St W from Cortez to Manatee Ave	6108360	Existing		1,850,865
5th Ave NW - 71st St NW - 75th St NW	5400038	Existing		110,543
60th Ave E - US 301 / Outlet Mall Entrance	6083160	Existing		7,498,616
60th Ave E (Buffalo Rd) - 69th St E Intersection Improvements	6083164	Existing		161,419
60th Ave E (Buffalo Road) - Mendoza Road to Buffalo Road Terminus	6083163	Existing		6,599,082
63rd Ave E - US 301 to Tuttle	6107860	Existing		2,053,771
67th St W - Manatee Ave W - 5th Ave NW	5400039	Existing		210,690

Governmental

	Project #	Status		Amount
75th St W - 20th Ave W to Manatee Ave W	6108260	Existing		1,137,150
75th St West - Cortez Road - Manatee Ave Rebase and Resurfacing	6108460	Existing		6,409,564
7th Ave NW - 75th St NW - 71st St NW	5400037	Existing		72,250
83rd St NW - 13th Ave Dr NW - 17th Ave NW	5400040	Existing		73,916
Canal Rd - 37th St E - 49th St E - Segment 3	6094362	Existing		5,214,024
Canal Rd - 49th ST E to US 41 - Segment 4	6094363	Existing		444,854
Case Ave - Cornell Rd - Tulane Rd	5400045	Existing		2,700
ITS-Fiber 15th St E Segment 2C 56th Ave Dr E to 52nd Ave E	6106762	Existing		81,808
Lena Road - South of 44th Avenue East to Landfill Rd	6107560	Existing		607,600
Lorraine Road - SR 64 to 59th Ave E	6107660	Existing		5,618,528
Moccasin Wallow Road - Segment 1	6071261	Existing		10,200,000
Moccasin Wallow Road - Segment 2 & 3	6071262	Existing		30,644,192
Player's Drive at Lorraine Road Intersection Improvements and ATMS	6109060	Existing		1,450,000
Tuttle Avenue at Whitfield Avenue Intersection Improvements	6109160	Existing		1,180,000
Upper Manatee River Road North of SR 64 to Fort Hamer Bridge	6107760	Existing		1,061,000
Whitfield Ave - 15th St E - 9th Ave E	5400046	Existing		30,000
Total			**$**	**86,520,614**

Enterprise

	Project #	Status		Amount
Potable Water				
15th St E Segment 2C 56th Ave Dr E to 52nd Ave E - Water	6106772	Existing	$	1,022,941
44th Ave East - 44th Ave Plaza E to Lakewood Ranch Blvd PH 2 - PW	6045673	Existing		1,923,000
Anna Maria Water Line Improvements	6002870	Existing		250,000
Buffalo Creek Reverse Osmosis Water Treatment Plant	6114070	Existing		410,000
Casa Loma Waterline Replacement	6113870	Existing		1,085,000
Downstream Floodway Land Acquisition	6021672	Existing		100,000
End of Service Life Distribution Line Replacement	PW01110	Existing		2,868,220
Harbor Hills Water Main Replacement	6104270	Existing		1,660,025
Lake Manatee Watershed Land Purchases	6021670	Existing		100,000
Moccasin Wallow Rd Segment 1 - US 301 to 115th Avenue E Potable Water	6113370	Existing		6,834,000
Moccasin Wallow Rd Segment 2 - 115th Ave E to Summerwood Potable Water	6113371	Existing		20,000
Moccasin Wallow Rd Segment 3 - Summerwood to Buffalo Road Potable Wate	6113372	Existing		24,000
Northwest Booster Pump Station Upgrades	6110970	Existing		479,520
Potable Transportation Related	PW01351	Existing		250,000
Potable Water Line Extensions & Participation Agreements	PW01220	Existing		250,000
SR684 (Cortez Road) - Gulf Drive - 123rd St W (Bridge Project)	6093070	Existing		7,077,576
Summer Place Condos Waterline Replacement	6110070	Existing		1,273,260
Water Supply Acquisitions	6058700	Existing		100,000
Whitfield Country Club Heights	6109570	Existing		303,620
WTP Sedimentation Basins Sludge Collection Upgrade	6109670	Existing		3,267,420
Total			**$**	**29,298,582**

Stormwater				
57th Ave Dr W Storm Drain Replacement	6113800	Existing	$	100,000
87th St Ct NW Storm Sewer Replacement	6113900	Existing		565,000
Cortez Village and Sunny Shores pipe replacement	6114200	Existing		150,512
Culvert Upsizing / Designs	6027600	Existing		416,218
Culvert Upsizing/ Designs	ST02004	Existing		635,075

Enterprise	Project #	Status		Amount
Glenn Creek from 15th to Sugar Creek Resort	6114400	Existing		951,424
Lambeth Acres Stormwater Outfall Replacement	6114500	Existing		534,988
North Palm Aire Community Stormwater Pipe Rehabilitation	6045301	Existing		50,000
Sugarhouse Creek at 27th (US-301 to 27th)-Mockingbird Hill	6114300	Existing		264,068
Sunniland and North Palm Lake Pipe Rehabilitation	6111400	Existing		650,000
Tallevast Rd Storm Pipe Replacement	6095900	Existing		1,800,000
Tidevue Estates Area Stormwater Pipe Rehabilitation	6114100	Existing		470,000
Total			**$**	**6,587,285**
Wastewater				
11th Ave W and 75th St W Reclaimed Water Main Improvements	6002294	Existing	$	320,000
15th St E 56th Ave Dr E to 52nd Ave E - Sewer	6106782	Existing		1,176,076
44th Ave E - 44th Ave Plaza E - Lakewood Ranch Blvd - PH 2 - RC	6045693	Existing		3,574,000
44th Ave E - 44th Ave Plaza E - Lakewood Ranch Blvd - PH 2 - WW	6045683	Existing		5,738,000
53rd Ave from 66th St W - El Conquistador Parkway	6110490	Existing		1,178,280
Core SCADA System	6042371	Existing		347,000
Force Main 32A Replacement	6110580	Existing		347,760
Lift Station 29A (RTU 129) Relocation	6089783	Existing		107,000
Lift Station 6A and 7A Force Main Replacements and Lift Station 6A Wetwell E	6097881	Existing		406,600
Lift Station 9D (RTU 226) Rehabilitation	6089782	Existing		395,000
Line Extension and Participation	WW01257	Existing		1,000,000
Manatee Woods Inflow and Anna Maria Infiltration Repairs	6101180	Existing		2,745,256
Missionary Village Lift Station Rehabilitation	6022386	Existing		2,000,000
MLS 203 (1-M) Infiltration Rehabilitation	6101080	Existing		3,529,000
Moccasin Wallow Rd Segment 1 - US 301 to 115th Ave. E. Reclaimed	6113390	Existing		3,897,000
Moccasin Wallow Rd Segment 2 - 115th Ave. E. to Summerwood Reclaimed	6113391	Existing		18,000
Moccasin Wallow Rd Segment 3 - Summerwood to Buffalo Road Reclaimed	6113392	Existing		24,000
North Regional Water Reclamation Facility Storage Expansion	6110880	Existing		489,240
Priority Group 2-F Gravity Sewer	6089784	Existing		609,900
SERWRF Capacity Improvements	6106080	Existing		60,000,000
SERWRF Dryer Building Improvements	6114180	Existing		65,000
SERWRF Third Sludge Holding Tank & Gravity Belt Thickener	6041982	Existing		1,041,000
Southeast Regional Water Reclamation Facility Belt Filter Press Rehab	6013982	Existing		4,849,627
Southeast Regional Water Reclamation Facility Clarifier Rehab	6110680	Existing		1,976,400
Southeast Regional Water Reclamation Facility Slide/Sluice Gates Replaceme	6110180	Existing		4,038,693
Southwest Service Area D Force Main Replacements	6089781	Existing		446,700
Southwest Water Reclamation Facility Oil Storage Building	6017184	Existing		986,040
Southwest Water Reclamation Facility Second Cloth Filter	6110780	Existing		4,367,565
SR 684 (Cortez Rd) - Gulf Dr - 123rd St W Bridge - Sewer	6093080	Existing		5,789,456
SWWRF Number 5 Clarifier Refurbishment and WAS/RAS Upgrades	6037283	Existing		3,288,720
Trailer Estates Restore & Rehab	6018082	Existing		1,661,000
Transportation Related - Wastewater	WW01372	Existing		250,000
Total			**$**	**116,662,313**
Total for FY23 CIP Projects				**$ 320,076,635**

Operational Impacts of FY23-27 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 FY23 operating budget. However, in the subsequent three fiscal years, FY24, FY25 and FY26, several projects are expected to be completed and therefore we will see an increase in the operating budget at that time. Consideration of operating costs is important and new projects are undertaken if current and future operating revenues are sufficient to fund the operating costs associated with the new capital project. Since most staff and operating costs for project management, in-house engineering, and indirect costs are charged to projects, construction activity does not impact related operating budgets.

General Government

The East County Library will have a significant ongoing operational impact in FY24 for staffing of the new facility. The major operating impact in FY24 for Public Safety will include the completion of the Moccasin Wallow Road EMS Station with Ambulance project. In addition, in FY23 the NextGen 911 and Bishop Animal Shelter projects will have ongoing operational costs associated with them.

Parks and Natural Resources

Parks & Natural Resources will realize a significant impact on the operating budget in FY24, FY25 and FY26, as several projects are expected to be completed and therefore, we will see an increase in the operating budget at that time. Other projects in this area provide low maintenance preserve recreation areas that require minimal operational resources and/or result in lower maintenance costs. The following projects will result in an impact in the upcoming operational budget for operating expenses starting in FY23:

- G.T. Bray Bright Outlook Restroom
- Kinnan Park Improvements
- Lincoln Park Improvements - BasketBall Courts
- Parrish Community Park

Park facilities previously funded improvements within the CIP will have minimal staff initially, as emphasis will be placed on passive recreation activities. Staff will be added gradually to enhance services at these facilities.

Potable Water, Wastewater, and Stormwater

The majority of the projects listed are for renewal and replacement projects, which will not increase operating costs, and in some cases, will reduce maintenance and operating costs. In FY23 there are minimal operational costs related to the Utility projects. Additionally, there will be a small amount of operational costs in FY25 and FY26 related to some Stormwater projects.

Solid Waste

There are no projects in Solid Waste that will have an effect on operating budgets in future years at this time.

Transportation

Most of the projects planned are paving of roads, renewal and replacement projects, intersection improvements, or road widening projects which will not significantly increase operating costs, and in some cases, will result in future cost avoidance. Infrastructure Sales Tax funding will cover the cost of multiple new sidewalk construction projects that will improve drainage along with the construction of 5-foot-wide sidewalks. Cost of maintenance of landscaping and retention ponds on newly constructed or reconstructed roads due to higher standards for landscaping for these projects may be slightly offset by maintenance cost savings due to a lesser cost for maintenance for paved versus unpaved roads. Transportation will realize minimal operating impact for FY24, however in FY25 and FY26 there will be more substantial amounts that will affect the operating budget

General Fund/Special Revenue Funds

	FY23	FY24	FY25	FY26	FY27
Libraries*					
Personal Services	$ -	$ 559,831	$ -	$ -	$ -
Operating	-	121,746	-	-	-
Capital	-	-	-	-	-
Total	**$ -**	**$ 681,577**	**$ -**	**$ -**	**$ -**
General Government					
Personal Services	$ -	$ -	$ 225,125	$ -	$ -
Operating	-	-	341,669	-	-
Capital	-	-	-	-	-
Total	**$ -**	**$ -**	**$ 566,794**	**$ -**	**$ -**
Parks & Natural Resources*					
Personal Services	$ -	$ 143,329	$ 337,248	$ 486,306	$ 45,168
Operating	-	171,764	436,898	491,485	26,000
Capital	-	-	-	-	-
Total	**$ -**	**$ 315,093**	**$ 774,146**	**$ 977,791**	**$ 71,168**
Public Safety*					
Personal Services	$ -	$ 629,346	$ -	$ -	$ -
Operating	-	243,659	145,000	-	-
Capital	-	-	-	-	-
Total	**$ -**	**$ 873,005**	**$ 145,000**	**$ -**	**$ -**
Technology					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transportation					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	-	7,000	82,325	60,500	8,000
Capital	-	-	-	-	-
Total	**$ -**	**$ 7,000**	**$ 82,325**	**$ 60,500**	**$ 8,000**
General Fund/Special Revenue Funds Totals					
Personal Services	$ -	$ 1,332,506	$ 562,373	$ 486,306	$ 45,168
Operating	-	544,169	1,005,892	551,985	34,000
Capital	-	-	-	-	-
Total	**$ -**	**$ 1,876,675**	**$ 1,568,265**	**$ 1,038,291**	**$ 79,168**

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

Enterprise Funds

	FY23	FY24	FY25	FY26	FY27
Potable Water					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Solid Waste					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	-	-		-	-
Capital	-	-	-	-	-
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Stormwater					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	-	-	8,500	14,000	7,000
Capital	-	-	-	-	-
Total	**$ -**	**$ -**	**$ 8,500**	**$ 14,000**	**$ 7,000**
Wastewater					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	-		-	-	-
Capital	-	-	-	-	-
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Enterprise Fund Totals					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	-	-	8,500	14,000	7,000
Capital	-	-	-	-	-
Total	**$ -**	**$ -**	**$ 8,500**	**$ 14,000**	**$ 7,000**

Prior Year and Continuing Unencumbered Grant and Project Balances

	REVENUE CARRIED FWD.	EXPENDITURE BUDGET CARRIED FWD.
General Fund	$ 141,937	$ 141,937
2016 Revenue Improvement Bond Capital Project	465	465
Affordable Housing/CDBG/HOME Grants & Projects	13,307,032	13,307,032
Beach Erosion Control	2,074,725	2,074,725
Building Capital Projects	6,943,953	6,943,953
Emergency Medical Services Trust	45,412	45,412
Fleet Services	4,700,000	4,700,000
Fuel Services	37,501	37,501
Highway and Gas Tax Capital Projects	13,727,525	13,727,525
Law Enforement Imp Fee Cap Pr	1,355,331	1,355,331
Library Grants/Impact Fee/Capital Projects	1,526,878	1,526,878
Local Option Gas Tax Projects	12,130,087	12,130,087
Manatee County Transit Capital Acquisition	20,619,793	20,619,793
Metro Planning Organization	12,271	12,271
Miscellaneous Grants (Pre & Post 93)/LSCA Grant	6,344,381	6,344,381
Natural Resources/WCIND Grants	620,144	620,144
Pandemic-Overall Governmental	63,781,226	63,781,226
Parks and Recreation Construction Projects	8,590,179	8,590,179
Parks Impact Fees Capital Project Funds	15,103,657	15,103,657
Parks Infrasture Sales Tax	386,369	386,369
Port Infrastructure	77,241	77,241
Port Manatee Capital Projects	33,845,960	33,845,960
Public Safety & Law Enforcement Infrasture Sales Tax	7,532,911	7,532,911
Public Safety Impact Fee Project Fund	287,243	287,243
Public Safety Impact Fee Unicorporated Capital Projects	841,139	841,139
Road Impact Fee & Assessment Capital Project Funds	24,432,640	24,432,640
Solid Waste 2006 Bond Projects	934,841	934,841
Southwest TIF Capital Projects	3,071,624	3,071,624
Stormwater Capital Projects	5,704,888	5,704,888
Tourist Development Tax	2,082	2,082
Transit System	600,000	600,000
Transportation 2013 Bond Projects	110,856	110,856
Transportation Infrasture Sales Tax	49,026,759	49,026,759
Transportation 2018 Revenue Refunding and Improvements	797,687	797,687
2019 Revenue Improvement Refund Bonds Capt. Proj.	4,159,464	4,159,464
2021 /revenue Improvement Note Captial Projects	3,801,994	3,801,994
2021 IST Revenue Improvement Note Captial Projects	20,908,425	20,908,425
Utilities 2015 Revenue Refunding and Improvements	263,920	263,920
Utilities 2018 Revenue Bonds	1,315,608	1,315,608
Utilities Rev Line of Credit 21	5,225,400	5,225,400
Water and Sewer Capital & FIF Project Funds	116,429,802	116,429,802
TOTAL	**$ 450,819,352**	**$ 450,819,352**

Details are provided for the Manatee County budget in the printout dated August 15, 2022 (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 13, 2022.





Transfers

Manatee County
FLORIDA

Transfers

Transfers Policy

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

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

Transfers to Capital Project Funds

Transfer From	Transfer To	Amount
General Fund	Build Cap Projects	25,000,000
5 & 6 Cent Gas Tax Fund	5-6 Cent Gas Tax Cap Projects	900,000
Infrastructure Sale Tax	Transportation	20,889,038
Infrastructure Sale Tax	Public Safety	3,311,490
Infrastructure Sale Tax	Parks & Community Projects	1,528,238
Law Enforcement Impact Fees	Law Enforcement Imp Fee Capital Projects	2,600,000
Library Impact Fees	Library Impact Fee Cap Projects	327,692
Local Option 4th ct Maint Proj	Local Opt 4 Cents Cap Projects	3,000,000
Local Option 5 Cent Gas Tax	5 Cent Gas Tax Capital Projects	2,400,000
Parks Impact Fees /Unincorp.	Parks Imp Fees Cap Projects	7,500,000
Road Impact Fees	Road Imp Fee Cap Projects	28,000,000
Stormwater Management	Stormwater Capital Projects	4,600,000
Public Safety Impact Fees	Public Safety Imp Fee Cap Projects	1,686,000
Transportation Trust	5 & 6 Cent Gas Tax & Capital Projects	3,956,841
Transportation Trust	5th Cent Bd Voted Gas Tax Projects	6,680,359
Transportation Trust	9th Cent Gas Tax Maint. Projects	1,692,440
Transportation Trust	4 Cent Gas Tax Maint. Projects	4,797,733
Water & Sewer Operating	Water & Sewer Capital Projects	47,000,000
Water & Sewer Operating	Utilities Maintenance Projects	10,150,000
	Total	**$ 176,019,831**

Transfers to Debt Service Funds

Transfer From	Transfer To		Amount
General Fund	2013 Rev Ref/Improvement Bonds	$	1,748,475
General Fund	2016 Revenue Improvement Bonds		1,102,360
General Fund	2019 Revenue Refunding Bonds		817,650
Assessment Revenue	2013 Rev Ref/Improvement Bonds		6,702
Beach Erosion Control	2016 Revenue Improvement Bonds		870,225
Law Enf. Impact Fees	2013 Rev Ref/Improvement Bonds		356,372
Local Option 4 Cent Cap Proj	2013 Rev Ref/Improvement Bonds		883,598
Port Authority	Port Authority Debt Service		3,140,039
Public Safety Impact Fees	2016 Revenue Improvement Bonds		158,766
Public Safety Impact Fees	2013 Rev Ref/Improvement Bonds		98,956
Road Impact Fees	2019 Revenue Ref/Improvement Bonds		3,500,515
Road Impact Fees	2018 Manatee County School Board Loan		689,867
Solid Waste	2013 Rev Ref/Improvement Bonds		85,147
Unincorporated Services	2016 Revenue Improvement Bonds		653,340
Water & Sewer FIF	W & S Debt Service		4,515,428
Water & Sewer Operating	W & S Debt Service		16,505,657
	Total	**$**	**35,133,097**

Transfers from Special Revenue Funds to Other Funds

Transfer From	Transfer To		Amount
General Fund	Southwest TIF	$	5,466,209
General Fund	Childrens' Services		838,252
General Fund	Supervisor of Elections		2,888,687
General Fund	Automated Systems Maintenance		1,000,000
General Fund	Radio		400,000
General Fund	Port TIF		412,537
General Fund	Hernando Ave Street Lighting District		100
General Fund	Pictown Street Lighting District		1,400
General Fund	Tropical Harbor Street Lighting District		600
General Fund	Sunny Shores Street Lighting District		1,500
Solid Waste	Stormwater		13,300,000
Tourist Development Tax	Civic Center		1,100,000
Tourist Development Tax	Parks & Recreation		100,000
Tourist Development Tax	Unincorporated Services		500,000
Transportation Trust	Transit		6,400,452
Unincorporated Services	Highway		5,338,386
Unincorporated Services	General Fund		1,571,806
Unincorporated Services	Impact Fee Administration		850,000
Unincorporated Services	Southwest TIF		527,320
Unincorporated Services	Building Department		130,955
Unincorporated Services	Port TIF		47,358
Water & Sewer	General Fund		2,945,142
	Total	**$**	**43,820,704**

Other Transfers

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

Transfers to Other Government Agencies

Transfer From	Transfer To		Amount
1-4 Cent Gas Tax	Other Municipalities		1,581,235
General Fund	Manatee County Port Authority		446,500
5 Cent Local Option Gas Tax	Other Municipalities		1,706,783
5-6 Cent Gas Tax	Other Municipalities		802,221
9th Cent Gas Tax	Other Municipalities		392,616
	Total	**$**	**4,929,355**
Total Transfers		**$**	**259,902,987**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Reserves

Manatee County
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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 FY23 budget, the calculation starts with the ending cash balance from FY21, adds projected revenues from FY22, then subtracts projected expenditures from FY22 to determine the beginning cash balance for FY23. Because this estimate should always be conservative, it is recommended the number derived from the calculation described above be reduced by a factor of approximately five percent before entering a beginning cash balance figure in the fund budget for the future year.

4. Calculation of Budgeted Funds Available for Reserves

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

5. Identification of Committed Reserves

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

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

6. Calculation of Minimum Level of Uncommitted Reserves

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

7. Funds Subject to This Policy

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

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

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

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

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

      2. It is generally expected and verified by experience that any amounts reallocated in this fashion will be reimbursed at near one hundred percent levels through FEMA, or State and Federal agency in charge of the emergency event.

   B. Procedures have been established to set up special expenditure accounts to capture expenditures related to the emergency for the purpose of documenting costs for FEMA reimbursement.

      1. For an initial period of time, existing contingency reserves would be adequate in most cases to provide funding for these special accounts. However, in an emergency of major proportions, requiring staff efforts over extended periods of time as well as significant capital outlay and contractual service expenditures, additional sources of funds may be required.

      2. The situation may be exacerbated if the emergency has caused interruption of revenue collection efforts, which could result in budgeted funds being available, but without actual cash to support the budget.

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

Reserves and Cash Balance

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

Types of Reserves

Manatee County has established within all the funds four different types of reserves, for the most part established to improve the financial standing, meet a financial contingency, or meet an unforeseen financial obligation.

These four types of reserves defined in the FY23 Adopted Budget are:

1) **Reserves for Set Asides & Contingency**–- A budgetary reserve to provide for a defined purpose. Holds items held for specific purposes, which are being held until further definition or parameters can be defined and items designated by the Board.

2) **Reserves for Salaries** – Reserves established for changes in budgeted salaries.

3) **Reserves for Capital** – Reserves that are established to cover capital improvement needs. It is held for capital projects which have not been placed into line items at the time of adoption however are within the Capital Improvement Plan.

4) **Reserves Cash Balance** – This reserve contains the reserve for 20% of operating expenses (or equivalent of 2 months of operating expenses). It is best practices in local governments to maintain a 20% balance. This also includes the reserve for Stabilization which is designated for emergencies.

Reserve Matrix

Fund	Specific Operating Set Asides	Contingency	Reserves - Salaries	Capital	20% Operating	Stabilization	Total
General Fund	$ 16,481,441	$ -	$ 7,200,336	$ -	$ 76,826,993	$ 3,929,320	$ 104,438,090
Affordable Housing	-	-	-	-	296,409	1,185,638	$ 1,482,047
Beach Erosion	-	-	18,545	-	335,399	9,042,105	$ 9,396,049
Building Department	-	-	837,637	-	2,699,315	1,387,363	$ 4,924,315
Cable Franchise Fees	-	-	-	-	15,018	-	$ 15,018
Children's Services	-	-	56,339	-	2,845,423	4,874,882	$ 7,776,644
Civic Center	150,000	-	94,504	-	613,927	509,774	$ 1,368,205
County 5Ct Bd Voted Gas Tax & Projects	-	-	-	3,153,652	1,520,944	360,338	$ 5,034,934
Court Technology Fees	120,000	-	15,404	-	274,761	359,114	$ 769,279
Debt-2013 Revenue Ref and Improv Bonds	-	-	-	-	14,587	-	$ 14,587
Debt-2016 Revenue Improv Bonds	-	-	-	-	4,565	-	$ 4,565
Debt-2019 Revenue Improv Bonds	-	-	-	-	286	-	$ 286
Debt-2019 Rev Refund Bonds	-	-	-	-	25	-	$ 25
Debt-Utilities Debt Service	-	-	-	-	1,405,330	-	$ 1,405,330
Dredging Assessments	-	-	-	-	866,252	-	$ 866,252
EMS Trust & 911 Enhancement Fee	-	-	92,609	-	378,705	924,137	$ 1,395,451
Environmental Lands			7,182		74,871	12,664,825	$ 12,746,878
Florida Boating Improvements	-	-	-	-	40,000	1,683,998	$ 1,723,998
Green Bridge Demolition	-	-	-	-	359,762	-	$ 359,762
Impact Fee Administration	-	-	18,425	-	341,432	423,321	$ 783,178
Internal Svcs-Central Stores	-	-	12,955	-	1,287,979	-	$ 1,300,934
Internal Svcs-Automated Sys Maint	-	-	16,198	-	1,118,277	46,004	$ 1,180,479
Internal Svcs-Fleet Services	-	-	314,677	-	3,477,134	6,774,750	$ 10,566,561
Internal Svcs-Health Self Insurance	26,405,480	-	69,583	-	3,648,056	2,730,738	$ 32,853,857
Internal Svcs-Self-Insurance	-	-	51,367	-	7,201,460	-	$ 7,252,827
Internal Svcs-Telecommunications	-	-	34,966	-	221,456	45,518	$ 301,940
Internal Svcs-Radio Communications	-	-	76,767	-	463,989	1,037,173	$ 1,577,929
Invest Fee-Sewer Facility	-	-	-	4,799,239	-	-	$ 4,799,239
Invest Fee-Water Facility	-	-	-	3,967,842	35,492,727	-	$ 39,460,569
Library Services		-	661,631	-	2,217,089	2,168,328	$ 5,047,048
Local Government Infrastructure Sales Tax	4,000,000	-	-	-	-	-	$ 4,000,000
Palm Aire MSTU	-	-	-	-	16,975	559,221	$ 576,196
Parks and Recreation	892,657	-	764,212	-	3,805,820	92,610	$ 5,555,299
Participation Project	-	-	-	-	3,464	48,417	$ 51,881
Phosphate Severance Tax	-	-	63,793	-	219,637	384,679	$ 668,109
Port Authority & Debt Service		8,350,154	-	-	-	-	$ 8,350,154
Projects-Beach Erosion Control	-	-	-	6,434,125	2,131,614	-	$ 8,565,739
Projects-Building Capital	-	-	-	712,311	118,966	-	$ 831,277
Projects-Gas Tax Capital	-	-	-	3,140,977	641,180	-	$ 3,782,157
Projects-Highway Capital	-	-	-	7,099,215	6,694,780	-	$ 13,793,995
Projects-Law Enf Impact Fees	-	-	-	-	1,293,690	-	$ 1,293,690
Projects-Library Impact Fees	-	-	-	-	2,955,640	-	$ 2,955,640
Projects-Parks Impact Fees	-	-	-	5,324,377	1,828,241	-	$ 7,152,618
Projects-Intrastructure Parks Capital Projects	-	-	-	1,186,709	-	-	$ 1,186,709
Projects- 2019 Rev Imp Refund Bonds Capital Projects	-	-	-	4,033,406	2,874,592	-	$ 6,907,998
Projects-Utilities Revenue Bonds Capital Projects	-		-	-	946,816	-	$ 946,816
Projects-Public Safety Impact Fees	-	-	-	343,295	3,345,208	-	$ 3,688,503
Projects-Intrastructure Public Safety Capital Projects	-	-	-	4,170,628	730,310	-	$ 4,900,938
Projects-Roads Impact Fees	-	-	-	13,910,945	39,000,515	-	$ 52,911,460
Projects-Roads/Bridges Maint	-	-	-	775,000	1,374,284	3,749,022	$ 5,898,306
Projects-Infrastructure Transportation Capital Projects	-	-	-	11,766,095	-	-	$ 11,766,095
Projects- NAV Revenue Improvement Note Capital Projects	-	-	-	7,415,379	30,713	-	$ 7,446,092
Projects- IST Revenue Improvement Note Capital Projects	-	-	-	5,074,953	-	-	$ 5,074,953
Projects-Utilities Maint & Capital	-	-	-	16,526,063	465,156	-	$ 16,991,219
Redevelopment Districts (Southwest & Port TIF)	18,348,279	-	52,692	-	1,348,799	1,444,482	$ 21,194,252
Solid Waste Operations /Debt % Capital Project	37,878,508	-	391,887	-	1,179,146	3,173,994	$ 42,623,535
Spec Law Enforcement Trust-Fed /State	-	-	-	-	2,080,789	-	$ 2,080,789
Stormwater Utility & Projects	-	-	407,341	3,599,353	4,131,449	25,477	$ 8,163,620
Street Lighting Districts	-	-	-	-	25,281	31,877	$ 57,158
Substance Abuse Treatment	-	-	-	-	-	105,643	$ 105,643
Tourist Development Tax	-	-	145,907	2,000,000	2,552,769	31,204,500	$ 35,903,176
Transit & Transit Capital	-	-	-	-	2,228,408	6,297,089	$ 8,525,497
Transportation	500,000	-	2,204,377	-	11,793,969	3,352,253	$ 17,850,599
Tree Trust Fund	-	-	-	-	224,153	896,610	$ 1,120,763
Unincorporated MSTU	500,000	-	1,022,906	-	5,738,868	5,511,064	$ 12,772,838
Utilities Operations	-	-	3,281,793	-	37,594,905	16,136,172	$ 57,012,870
Total	$ 105,276,365	$ 8,350,154	$ 17,914,033	$ 105,433,564	$ 281,418,308	$ 123,160,436	$ 641,552,860


Manatee
County
FLORIDA





Debt Service

Manatee County FLORIDA

Debt Summary

Manatee County's Outstanding Principal Debt is $368,227,396 as adopted in the FY23 Adopted Budget, of which $84,020,000 (23%) represents General Government, $246,481,305 (67%) is Public Utilities and $ 37,726,091 (10%) is Port Authority. There is currently a total of thirteen debt issuances in the County's Debt Portfolio and diversified currently into three different debt tools: Revenue Bonds, Notes and Infrastructure Loans, with both Taxable and Non-Taxable features. In the FY23 Adopted Budget, the total debt service amount to be paid is $35,139,547, which represents 2.78% of the County's total operating expenditures. This key ratio helps measure the financial flexibility of the County and it provides a more comprehensive review of Manatee County's fixed cost burden as it relates to debt obligations. Manatee County utilizes debt obligations for the sole purpose of financing capital infrastructure needs which helps to leverage and relief funding for a long-term financial planning. The County's Financial Advisor and Bond Counsel assist the County as to the decisions related to the issuance of debt by monitoring market and economic conditions, tracking interest rates, monitoring the types of debt permitted to be issued in accordance with local government bylaws and statutes, and the allowable uses of debt. The long-term planning that the County sets helps to articulate the goals with respect to debt and helps ensure sound fiscal health and demonstrates to the rating agencies the credit worthiness and that debt obligations are being well managed and met.

Manatee County has set a set of debt management policies that serve as written guidelines for our debt management portfolio. This debt policy provides a conservative approach to set debt limitations, debt structure and repayment, debt issuance practices, use and types of debt allowed. Manatee County's Debt Policy is presented under the "Financial Structure and Policies" section on page 449.

Debt Service

Program Purpose and Description

Sources of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Assessment Revenue	$ -	6,700	$ 6,704
Beach Erosion Fund	876,300	871,943	870,506
Charges for Services	1,843,510	2,446,862	3,140,039
Facility Investment Fees	2,829,559	2,396,082	4,516,503
Gen Fund/ General Revenue	6,660,929	3,651,664	3,669,336
Gas Taxes	-	883,222	883,848
Impact Fees	2,437,572	4,934,230	4,804,306
Infrastructure Sales Tax	13,100	46,731	-
Transportation	3,910,848	-	-
Unincorporated MSTU Fund	-	652,351	653,551
Utilities System Charges	643,836	16,627,286	16,594,754
Ad Valorem Property Taxes	14,563,008	-	-
Total	**$ 33,778,662**	**$ 32,517,071**	**$ 35,139,547**

Uses of Funds	FY21 Actual	FY22 Adopted	FY23 Adopted
Public Utilities	$ 16,729,744	$ 18,938,257	$ 21,026,085
Port Authority	1,843,510	2,446,862	3,140,039
Solid Waste	427,923	-	-
Revenue Refunding and Improvement Bonds, 2013	8,770,584	3,177,900	3,180,150
Revenue Improvement Bonds 2016	-	-	-
Revenue Improvement Notes 2013	-	-	-
Revenue Improvement Bonds, 2014	2,744,700	2,785,396	2,785,591
Revenue Improvement and Refunding Note, 2018	-	-	-
Revenue Improvement Refunding Series 2019	2,498,352	3,500,800	3,500,165
Revenue Refunding Series 2019	746,633	786,900	817,650
Manatee County School Board Loan 2018	-	819,980	689,867
NAV Revenue Improvement Notes Series 2021	4,116	14,245	-
IST Revenue Improvement Notes Series 2021	13,100	46,731	-
Total	**$ 33,778,662**	**$ 32,517,071**	**$ 35,139,547**

Ratio to Assessed Value & General Bonded Debt Per Capita

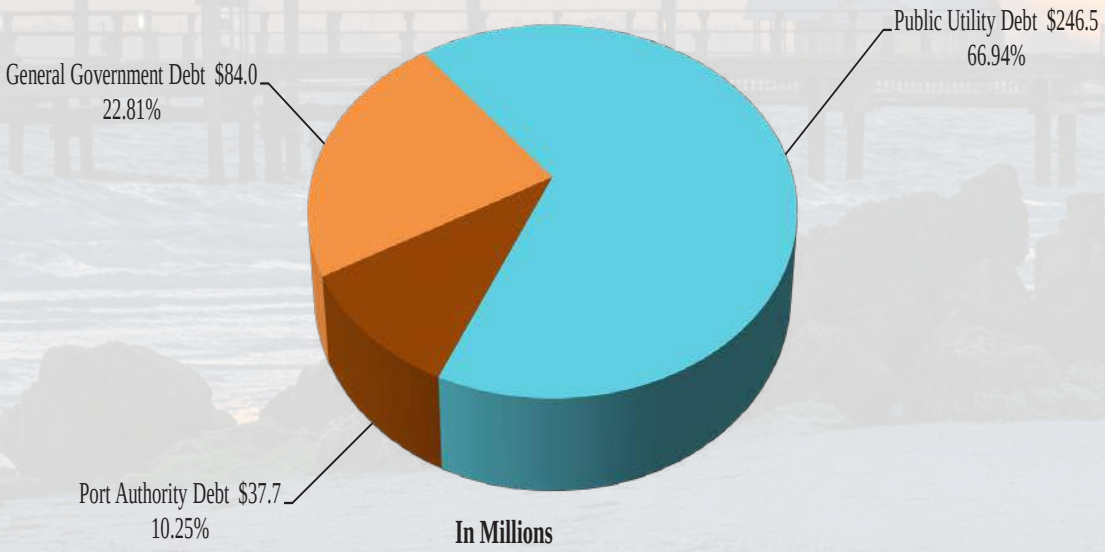
Fiscal Year	Tax Year	Population*	Net Taxable Assessed Value*	Bonded Debt	Ratio of Bonded Debt to Assessed Value	General Bonded Debt Per Capita
2013	2012	333,687	23,257,910,000	7,120,000	0.031%	$ 21.34
2014	2013	337,546	24,156,807,000	4,605,000	0.019%	$ 13.64
2015	2014	341,405	25,951,635,000	1,825,000	0.007%	$ 5.35
2016	2015	356,133	28,219,084,000	1,235,000	0.004%	$ 3.47
2017	2016	368,782	30,541,288,401	635,000	0.002%	$ 1.72
2018	2017**	377,826	33,338,703,267	-	0.000%	$ -
2019	2018	387,414	36,030,205,085	-	0.000%	$ -
2020	2019	398,503	38,878,437,785	-	0.000%	$ -
2021	2020	411,209	41,642,611,834	-	0.000%	$ -
2022	2021	419,244	44,939,699,194		0.000%	$ -

**Sources: Office of Economic and Demographic Research, State of Florida (population projections), and, Manatee County Property Appraiser (Tax Roll Data - Assessed Values). Fiscal Year 2020 Net Taxable Assessed Value is based on projections of data, and can differ from the Audited Comprehensive Annual Financial Report as a result of budget earlier presentation . Prior years are revised to reflect audited final values.*

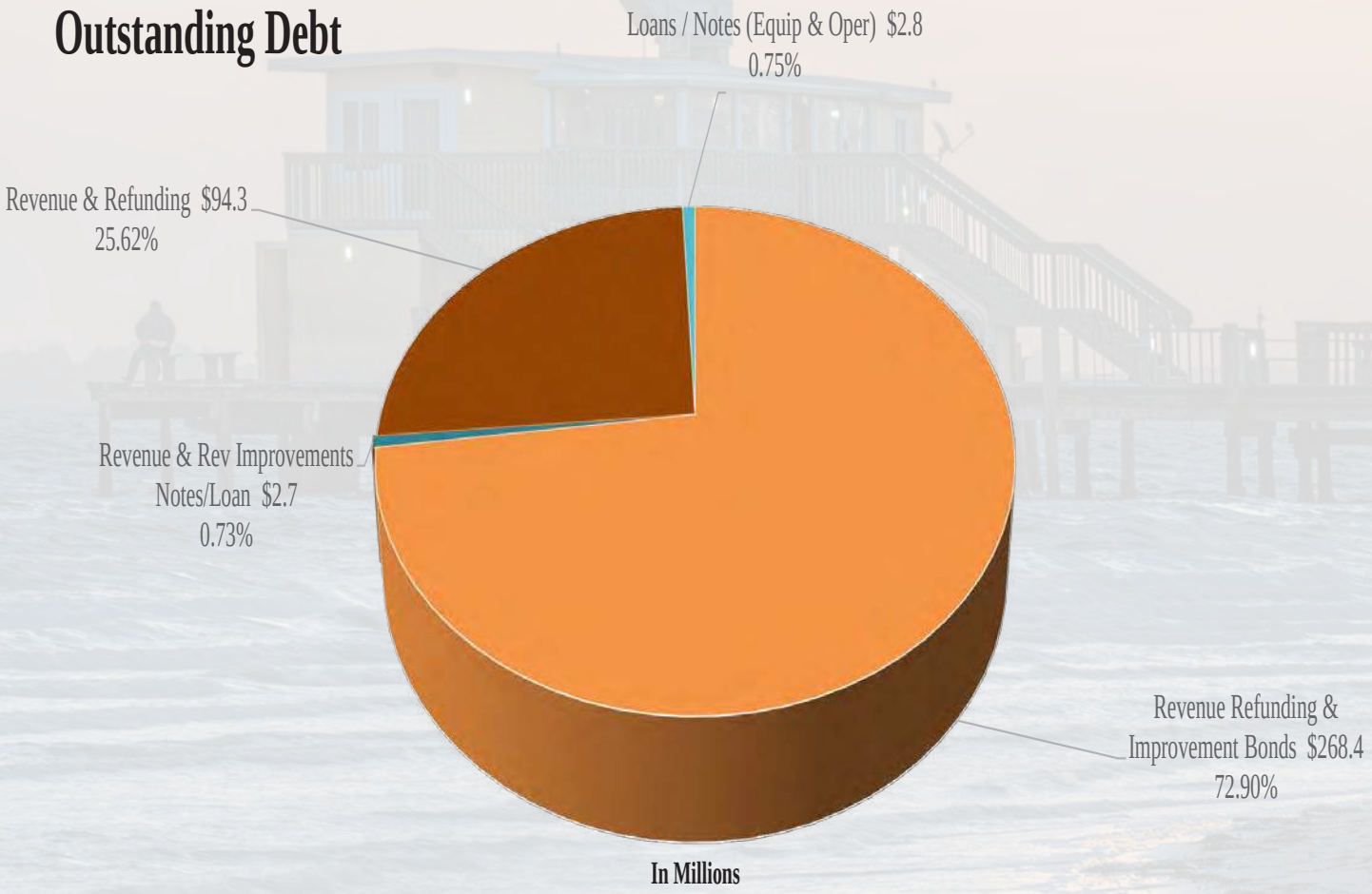
***As of September 30, 2018 the General Obligation Bonds were fully matured.*

Summary of Outstanding Debt as Adopted

As adoption of the FY23 Budget, Manatee County's outstanding debt totaled $514,543,270 of which $368,227,396 is principal and $146,315,874 is interest. The FY23 adopted budget contains debt service of $78,044,325 of which $65,167,560 is principal and $12,876,765 is interest. This represents an increase of $29,292,473. This chart does not include the NAV Revenue Improvement Notes Series 2021 and IST Revenue Improvement Notes Series 2021 due to a subsequent refunding after final adoption of the FY23 budget. The transaction of the refunding was in transition during the adoption process and for this reason it was not presented in this book. The full recognition of this new bond issuance and repayment have not been reported in the amounts presented within this budget presentation.



Summary of Outstanding Debt by Category



Summary of Outstanding Debt by Category

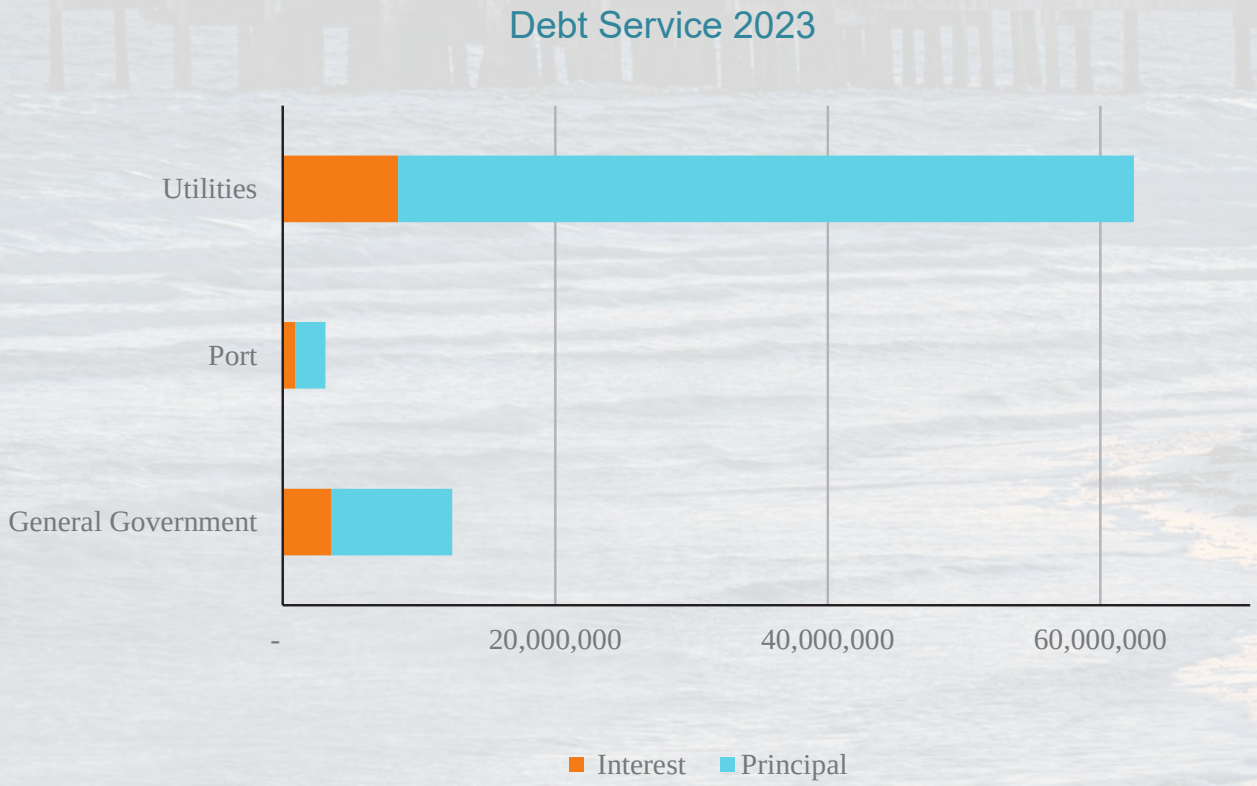
COUNTY ISSUED DEBT SERVICE	Amount Outstanding	Allocation Percentage
General Government		
Revenue Improvement Note/Loan	$ 2,000,000	0.54%
Revenue Refunding & Improvement Bonds	74,385,000	20.20%
Revenue Refunding Bonds	7,635,000	2.07%
	$ 84,020,000	22.82%
Public Utilities		
Revenue Refunding & Improvement Bonds	$ 194,056,305	52.70%
Revenue Refunding Bonds	52,425,000	14.24%
	$ 246,481,305	66.44%
Total County Issued Debt	$ 330,501,305	89.75%
NON-COUNTY ISSUED DEBT SERVICE		
Port Authority		
Loans (Equipment and Operations)	$ 2,750,327	0.75%
Revenue Refunding Bonds	34,305,000	9.32%
Revenue Notes	670,764	0.18%
	$ 37,726,091	10.25%
Total Non-County Issued Debt	$ 37,726,091	10.25%
Total Issued Debt	$ 368,227,396	100.00%

Summary of Debt Service for FY23

For the FY23 adopted budget, total debt service for the year contains $65,167,560 principal payments and $12,876,765 interest expense.

The breakdown of category for debt service is as follows:

	Principal	Interest	Total
General Government	8,905,000	3,528,404	12,433,404
Port Authority	2,251,255	888,783	3,140,038
Utilities	54,011,305	8,459,578	62,470,883
Total	**$ 65,167,560**	**$ 12,876,765**	**$ 78,044,325**

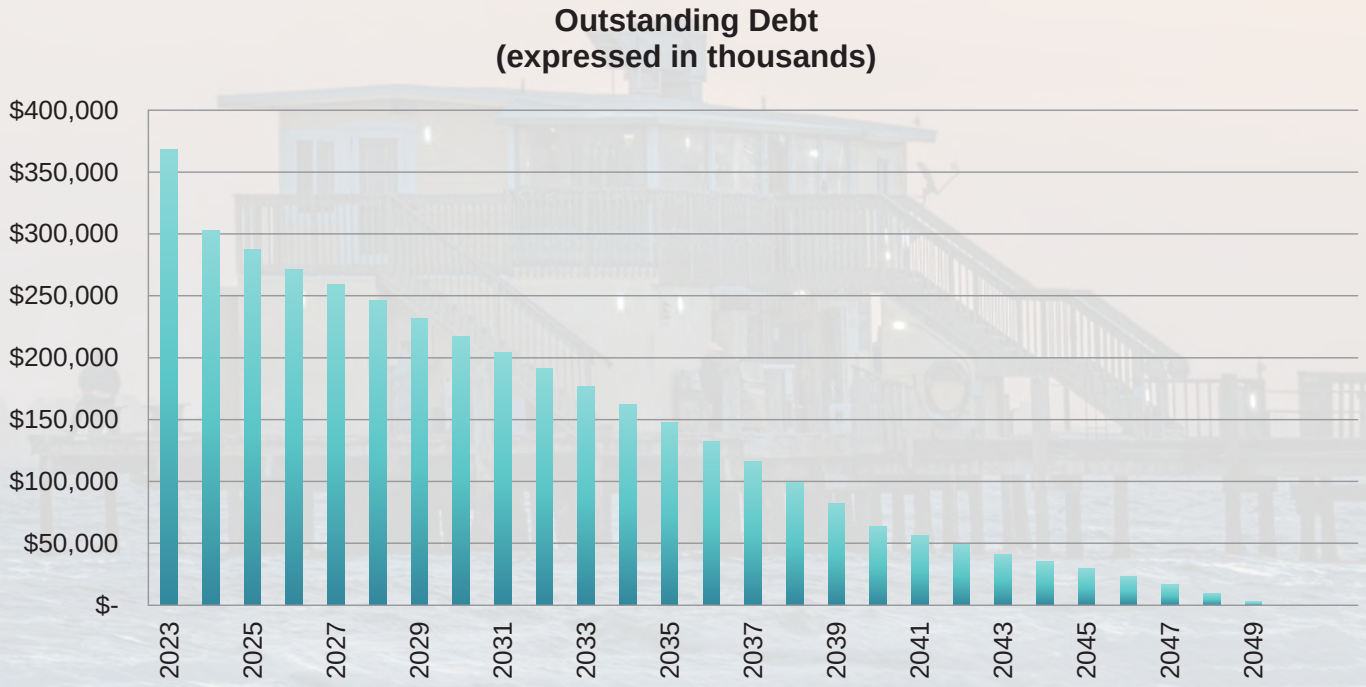


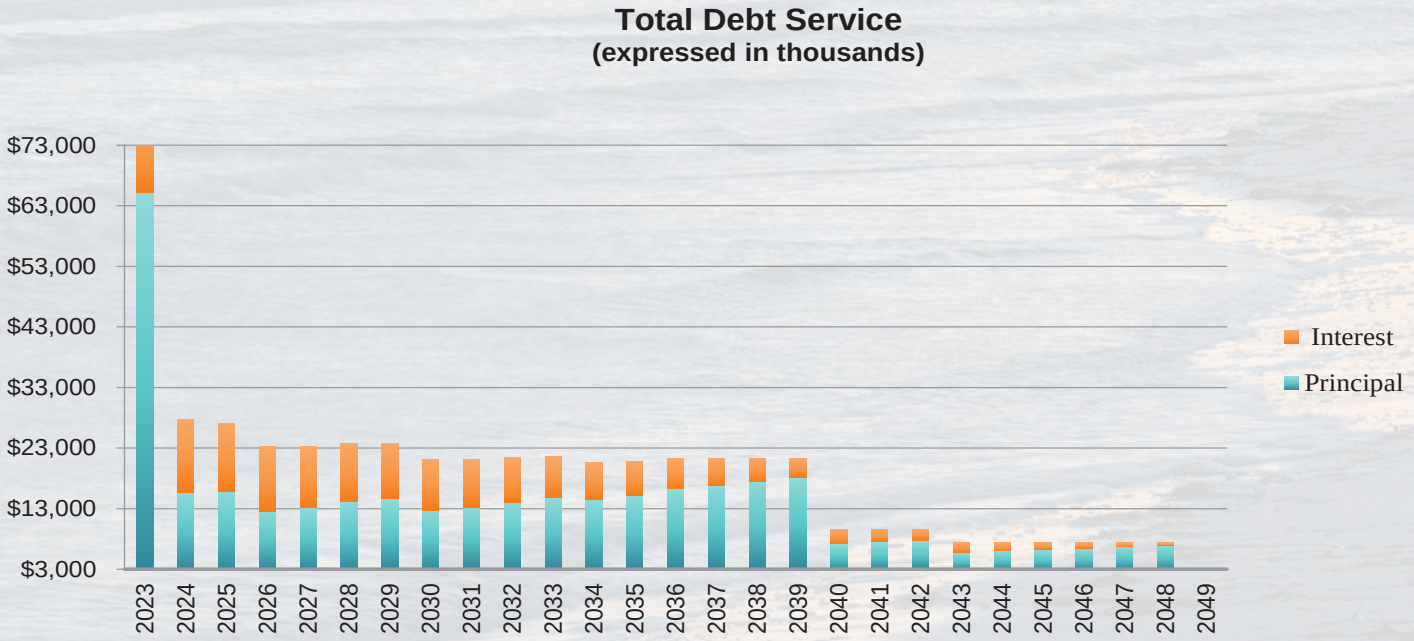
Fiscal Year 2023 Summary of Principal & Interest Payments

Obligation Name	Beginning Principal Balance	Principal Payments/ Changes	Ending Principal Balance	2023 Interest Payments	2023 Total Payments
Revenue Refunding and Improvement Bonds 2013	$ 18,615,000	$ (2,370,000)	$ 16,245,000	$ 809,250	$ 3,179,250
Revenue Improvement Bonds 2016	9,465,000	(2,620,000)	6,845,000	164,691	2,784,691
Revenue Improvement Notes Series 2018	46,305,000	(1,480,000)	44,825,000	2,019,400	3,499,400
Revenue Improvement Refunding Series 2019	7,635,000	(435,000)	7,200,000	381,750	816,750
Manatee County School Board Loan 2018	2,000,000	(2,000,000)	-	153,313	2,153,313
Total General Government	**$ 84,020,000**	**$ (8,905,000)**	**$ 75,115,000**	**$ 3,528,404**	**$ 12,433,404**
Public Utilities System Revenue Bonds 2011	2,765,000	(2,765,000)	-	138,250	2,903,250
Public Utilities System Rev & Improvement Bonds 2015	74,275,000	-	74,275,000	3,155,550	3,155,550
Public Utilities System Rev Refunding Bonds 2017	49,660,000	(2,900,000)	46,760,000	2,340,650	5,240,650
Public Utilities System Revenue Improvement Bonds 2018	73,105,000	(1,670,000)	71,435,000	2,694,613	4,364,613
Public Utilities System Rev Refunding Bonds 2021	46,676,305	(46,676,305)	-	130,515	46,806,820
Total Public Utilities	**$ 246,481,305**	**$ (54,011,305)**	**$ 192,470,000**	**$ 8,459,578**	**$ 62,470,883**
Port Authority Revenue Note 2014B	930,605	(256,388)	674,217	18,612	275,000
Port Authority FDOT State Infrastructure Loan 2007	670,764	(334,153)	336,611	16,812	350,965
Port Authority FDOT State Infrastructure Loan 2017[1]	1,819,722	(215,714)	1,604,008	53,136	268,850
Port Authority Taxable Revenue Refunding Bonds 2021	34,305,000	(1,445,000)	32,860,000	800,223	2,245,223
Total Port	**$ 37,726,091**	**$ (2,251,255)**	**$ 35,474,836**	**$ 888,783**	**$ 3,140,038**
Grand Totals	**$ 368,227,396**	**$ (65,167,560)**	**$ 303,059,836**	**$ 12,876,765**	**$ 78,044,325**

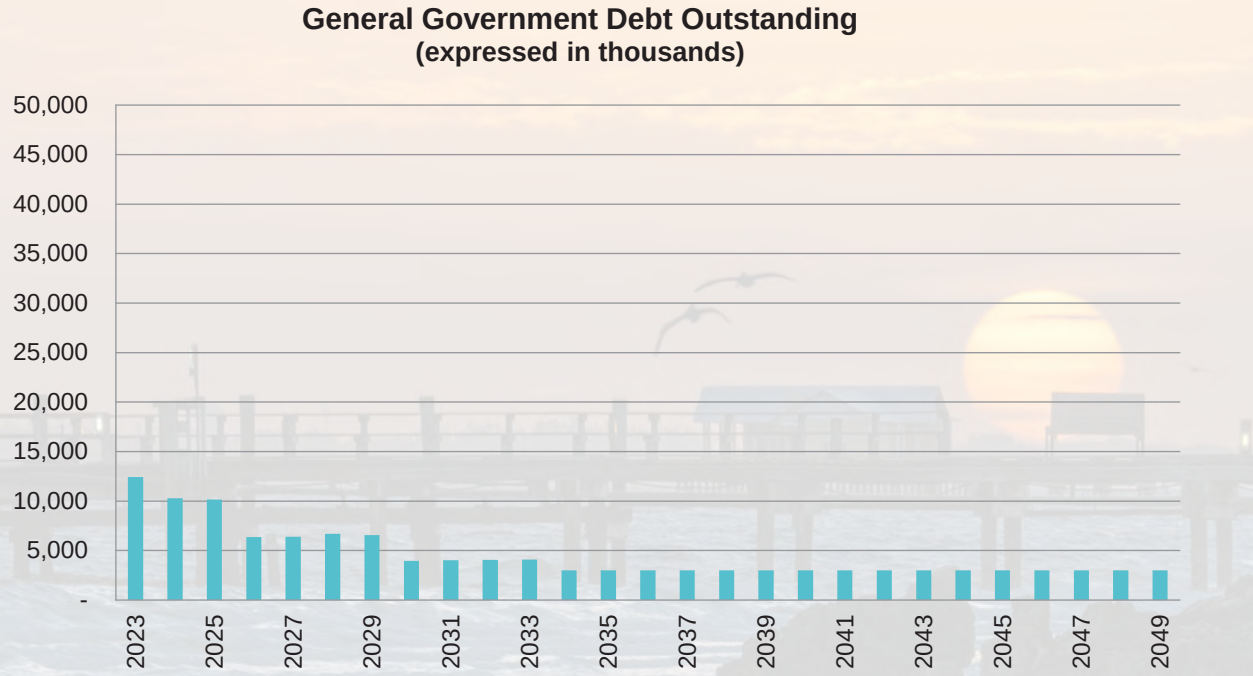
(1) The Port Authority FDOT State Infrastructure Loan 2017 increases as projects are completed.

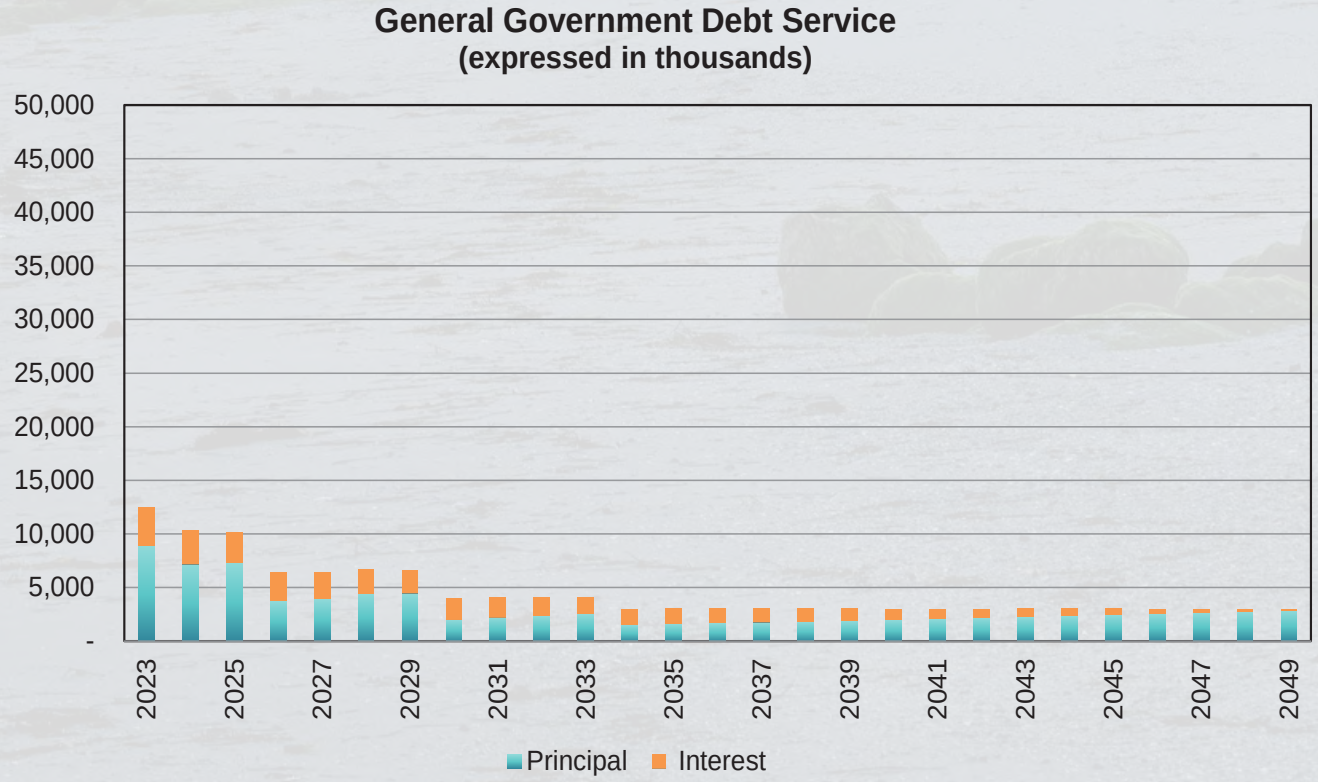
Outstanding Debt and Annual Debt Service - Countywide



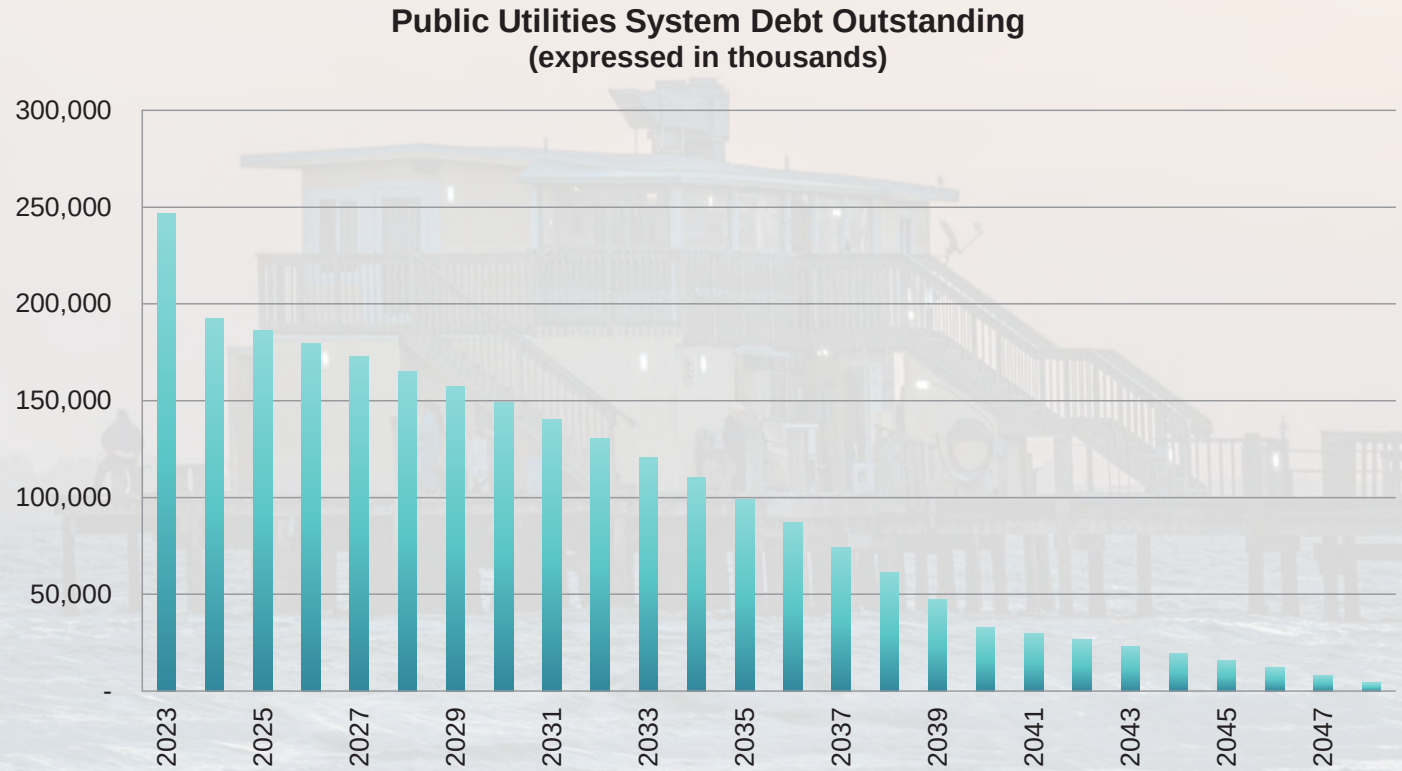


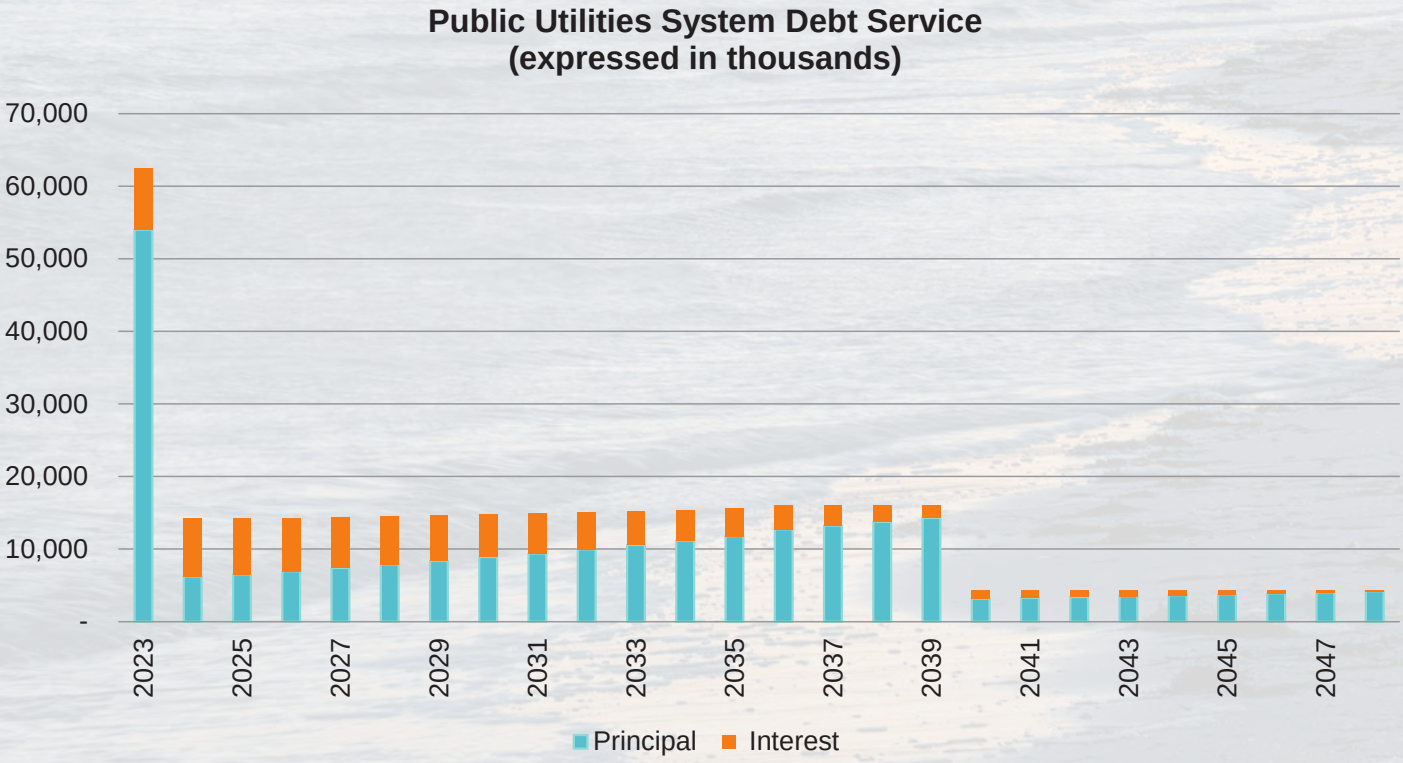
General Government Debt



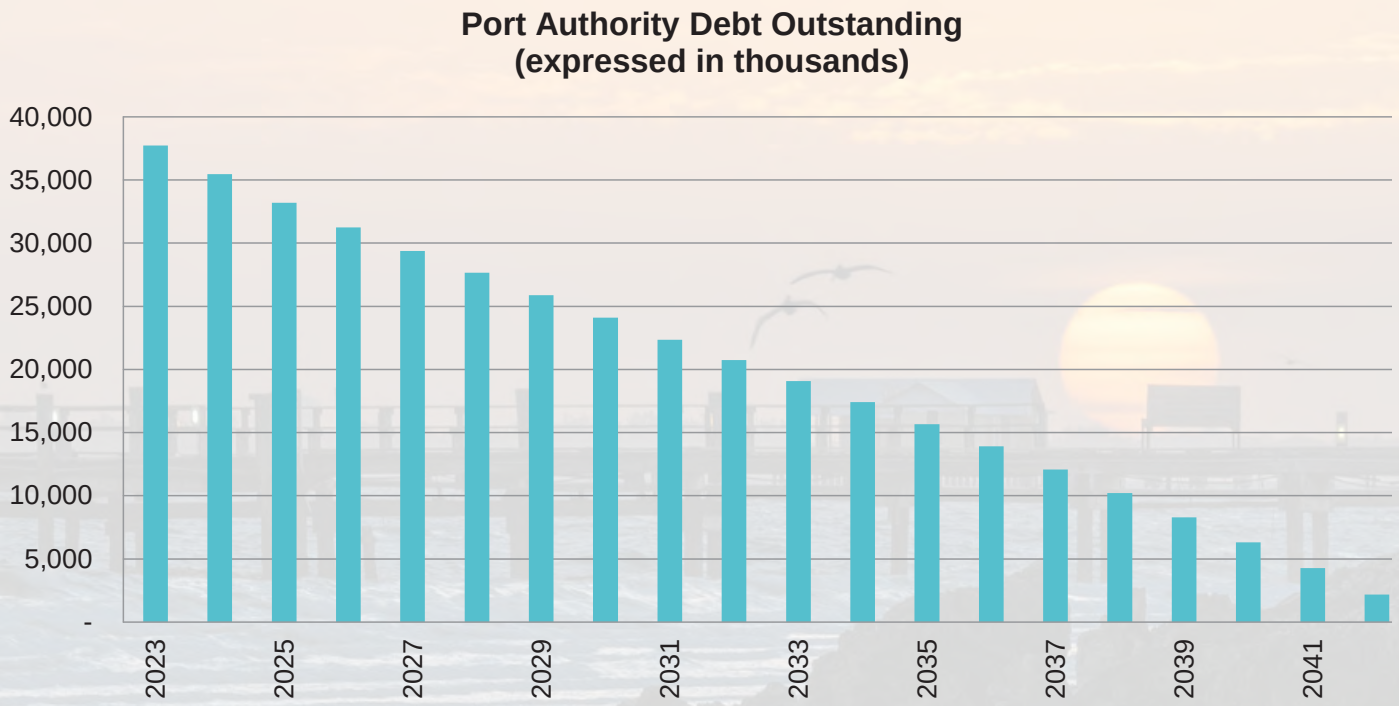


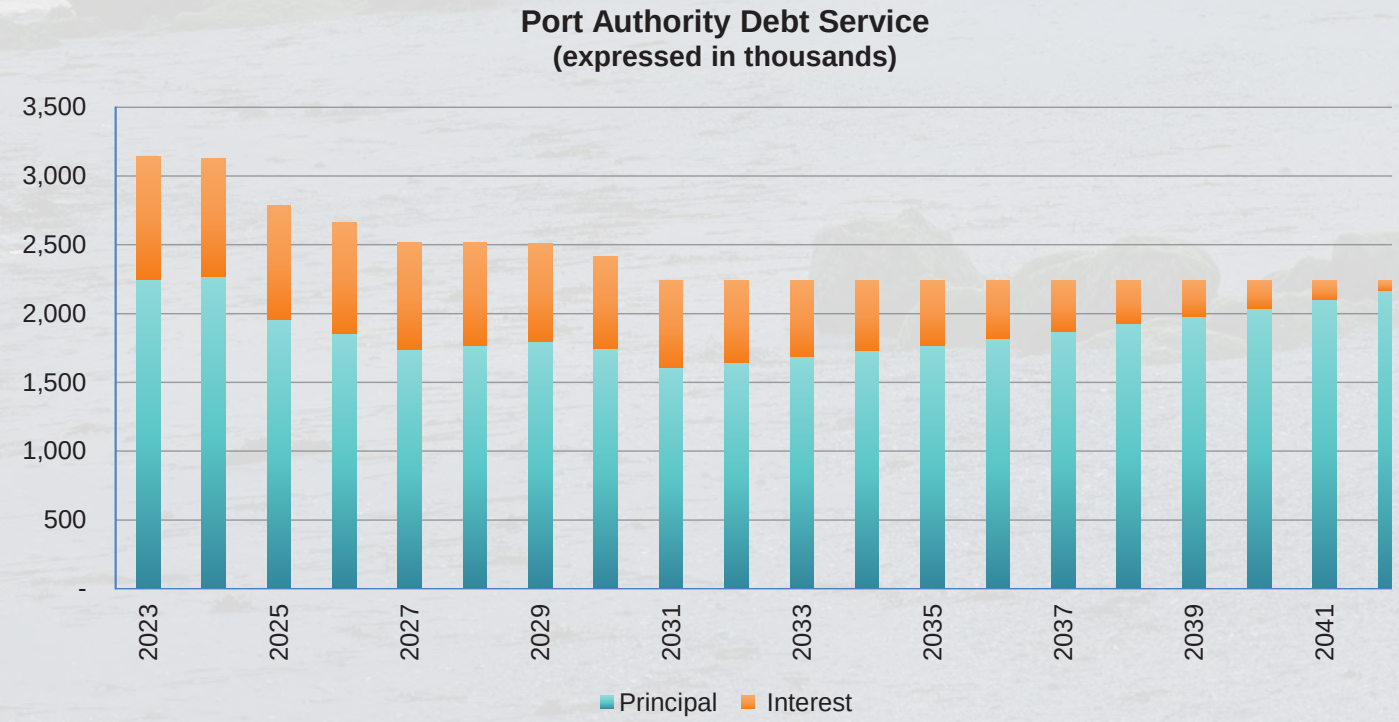
Public Utilities System Debt





Port Authority Debt





Schedule of Future Debt Service Payments

Bond / Note Issue	FY2024	FY2025	FY2026	FY2027	FY2028
Obligation Name					
Revenue Refunding and Improvement Bonds 2013	$ 3,180,750	$ 3,176,250	$ 2,910,750	$ 2,907,000	$ 3,172,250
Revenue Improvement Bonds 2016	2,784,103	4,252,732	-	-	-
Revenue Improvement and Refunding Bonds 2019	3,495,400	1,867,900	2,562,900	2,563,150	2,561,650
Revenue Refunding Bonds 2019	840,000	866,000	884,500	915,750	949,000
Total General Government	**$ 10,300,253**	**$ 10,162,882**	**$ 6,358,150**	**$ 6,385,900**	**$ 6,682,900**
Public Utilities System Rev & Improv Bonds 2015	$ 4,605,550	$ 4,688,050	$ 4,782,800	$ 4,903,800	$ 5,019,300
Public Utilities System Rev Ref Bonds 2017	5,240,650	5,128,400	5,129,150	5,127,150	5,132,150
Public Utilities System Rev Improv Bonds 2018	4,361,113	4,363,613	4,361,613	4,360,113	4,363,863
Total Public Utilities	**$ 14,207,313**	**$ 14,180,063**	**$ 14,273,563**	**$ 14,391,063**	**$ 14,515,313**
Port Authority FDOT State Infrastructure Loan 2007	$ 275,000	$ 275,000	$ 148,874	$ -	$ -
Port Authority Revenue Notes 2014B	342,591	-	-	-	-
Port Authority FDOT State Infrastructure Loan 2017	268,850	268,850	268,850	268,850	268,850
Port Authority Taxable Revenue Ref Bonds Series 2021	2,243,880	2,244,904	2,244,282	2,244,812	2,244,860
Total Port	**$ 3,130,321**	**$ 2,788,754**	**$ 2,662,006**	**$ 2,513,662**	**$ 2,513,710**
Grand Totals	**$ 27,637,887**	**$ 27,131,699**	**$ 23,293,719**	**$ 23,290,625**	**$ 23,711,923**

Schedule of Future Debt Service Payments

FY2029	FY2030	FY2031	FY2032	FY2033	FY2034-49	TOTAL
$ 3,177,550	$ -	$ -	$ -	$ -	$ -	$ 18,524,550
-	-	-	-	-	-	7,036,835
2,558,400	2,998,400	2,999,400	2,997,150	2,996,650	47,964,950	75,565,950
819,000	943,750	1,035,750	1,071,250	1,107,750	-	9,432,750
$ 6,554,950	**$ 3,942,150**	**$ 4,035,150**	**$ 4,068,400**	**$ 4,104,400**	**$ 47,964,950**	**$ 110,560,085**
$ 5,154,050	$ 5,281,550	$ 5,425,550	$ 5,569,300	$ 5,728,550	$ 58,618,000	$ 109,776,500
5,133,400	5,135,650	5,128,400	5,131,650	5,129,400	10,259,200	61,675,200
4,364,963	4,362,163	4,363,763	4,360,325	4,361,675	65,436,432	109,059,636
$ 14,652,413	**$ 14,779,363**	**$ 14,917,713**	**$ 15,061,275**	**$ 15,219,625**	**$ 134,313,632**	**$ 280,511,336**
$ -	$ -	$ -	$ -	$ -	$ -	$ 698,874
-	-	-	-	-	-	342,591
268,850	175,806	-	-	-	-	1,788,906
2,238,276	2,241,136	2,241,848	2,240,832	2,241,566	20,170,757	42,597,153
$ 2,507,126	**$ 2,416,942**	**$ 2,241,848**	**$ 2,240,832**	**$ 2,241,566**	**$ 20,170,757**	**$ 45,427,524**
$ 23,714,489	**$ 21,138,455**	**$ 21,194,711**	**$ 21,370,507**	**$ 21,565,591**	**$ 202,449,339**	**$ 436,498,945**

Schedule of Debt Service Requirements

GENERAL GOVERNMENT

Revenue Refunding and Improvement Bonds, Series 2013

Original Par: $ 79,640,000
Outstanding Par: $ 18,615,000

Purpose: Advance refund a portion of Rev Impr Bonds, Bond Series, 2004, Impr Bonds Series, 2006 and Rev Refunding and Impr Bonds 2004. Bond will fund capital improvements and/or reimburse the County for prior capital expenditures.

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2023	$ 2,370,000	$ 809,250	$ 3,179,250
2024	2,490,000	690,750	3,180,750
2025	2,610,000	566,250	3,176,250
2026	2,475,000	435,750	2,910,750
2027	2,595,000	312,000	2,907,000
2028-2029	6,075,000	274,800	6,349,800
	$ 18,615,000	$ 3,088,800	$ 21,703,800

Revenue Improvement Bonds, Series 2016

Original Par: $ 35,295,000
Outstanding Par: $ 9,465,000

Purpose: Funding New Money

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2023	$ 2,620,000	$ 164,691	$ 2,784,691
2024	2,665,000	119,103	2,784,103
2025	4,180,000	72,732	4,252,732
	$ 9,465,000	$ 356,526	$ 9,821,526

Manatee County School Board Loan, 2018

Original Par: $ 2,000,000
Outstanding Par: $ 2,000,000

Purpose: Fort Hamer Road extenson for new Parrish High School

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2023	2,000,000	153,313	$ 2,153,313
2024			
	$ 2,000,000	$ 153,313	$ 2,153,313

Revenue Improvement Refunding Bonds, Series 2019

Original Par: $ 48,590,000
Outstanding Par: $ 46,305,000

Purpose: Refund the Revenue Improvement and Refunding Note, Series 2018 and finance transporation related capital improvement related to the 44th Avenue East - 45th Street - 44th Avenue Plaza East

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2023	$ 1,480,000	$ 2,019,400	$ 3,499,400
2024	1,550,000	1,945,400	3,495,400
2025	-	1,867,900	1,867,900
2026	695,000	1,867,900	2,562,900
2027	730,000	1,833,150	2,563,150
2028-2032	5,600,000	8,515,000	14,115,000
2033-2037	8,155,000	6,838,200	14,993,200
2038-2042	10,105,000	4,883,000	14,988,000
2043-2047	12,340,000	2,649,200	14,989,200
2048-2049	5,650,000	341,200	5,991,200
	$ 46,305,000	$ 32,760,350	$ 79,065,350

Revenue Refunding Bonds, Series 2019

Original Par: $ 8,660,000
Outstanding Par: $ 7,635,000

Purpose: Refund the Revenue Improvement and Refunding Note, Series 2018 and finance transporation related capital improvement related to the 44th Avenue East - 45th Street - 44th Avenue Plaza East

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2023	$ 435,000	$ 381,750	$ 816,750
2024	480,000	360,000	840,000
2025	530,000	336,000	866,000
2026	575,000	309,500	884,500
2027	635,000	280,750	915,750
2028-2032	3,925,000	893,750	4,818,750
2033	1,055,000	52,750	1,107,750
	$ 7,635,000	$ 2,614,500	$ 10,249,500

Schedule of Debt Service Requirements

PUBLIC UTILITIES

Public Utilities System Revenue Bonds, Series 2011

Original Par: $ 22,650,000
Outstanding Par: $ 2,765,000

Purpose: Advance refunded a portion of the Public utilities Revenue Refunding and Imprv Bonds, Series 2003

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2023	$ 2,765,000	$ 138,250	$ 2,903,250
	$ 2,765,000	$ 138,250	$ 2,903,250

Public Utilities System Revenue & Improvement Bonds, Series 2015

Original Par: $ 91,485,000
Outstanding Par: $ 74,275,000

Purpose: Refunded a portion of the Public utilities Revenue Refunding and Imprv Bonds, Series 2006

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2023	$ -	$ 3,155,550	$ 3,155,550
2024	1,450,000	3,155,550	4,605,550
2025	1,605,000	3,083,050	4,688,050
2026	1,780,000	3,002,800	4,782,800
2027	1,990,000	2,913,800	4,903,800
2028-2032	13,495,000	12,954,750	26,449,750
2033-2037	31,945,000	9,062,350	41,007,350
2038-2039	22,010,000	1,329,200	23,339,200
	$ 74,275,000	$ 38,657,050	$ 112,932,050

Public Utilities System Revenue Refunding Bonds, Series 2017

Original Par: $ 55,075,000
Outstanding Par: $ 49,660,000

Purpose: Refunded a portion of the Public utilities Revenue Improvement Bonds, Series 2010A & 2010B

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2023	$ 2,900,000	$ 2,340,650	$ 5,240,650
2024	3,045,000	2,195,650	5,240,650
2025	3,085,000	2,043,400	5,128,400
2026	3,240,000	1,889,150	5,129,150
2027	3,400,000	1,727,150	5,127,150
2028-2032	19,755,000	5,906,250	25,661,250
2033-2035	14,235,000	1,153,600	15,388,600
	$ 49,660,000	$ 17,255,850	$ 66,915,850

Public Utilities System Revenue Improvement Bonds, Series 2018

Original Par: $ 74,695,000
Outstanding Par: $ 73,105,000

Purpose: Issued for the purpose of financing certain additions, extensions and improvements to the Utility System.

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2023	$ 1,670,000	$ 2,694,613	$ 4,364,613
2024	1,750,000	2,611,113	4,361,113
2025	1,840,000	2,523,613	4,363,613
2026	1,930,000	2,431,613	4,361,613
2027	2,025,000	2,335,113	4,360,113
2028-2032	11,375,000	10,440,077	21,815,077
2033-2037	13,395,000	8,415,250	21,810,250
2038-2042	15,940,000	5,869,130	21,809,130
2043-2047	18,970,000	2,846,115	21,816,115
2048	4,210,000	152,612	4,362,612
	$ 73,105,000	$ 40,319,249	$ 113,424,249

Public Utilities System Revenue Bonds, Series 2021

Original Par: $ 50,000,000
Outstanding Par: $ 46,676,305

Purpose: For the purposes of financing certain additions certain additions, extensions and improvements to its Public Utilities System.

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2023	$ 46,676,305	$ 130,515	$ 46,806,820
	$ 46,676,305	$ 130,515	$ 46,806,820

Schedule of Debt Service Requirements

PORT AUTHORITY

Florida Department of Transportation, 2007 State Infrastructure Bank Loan - Port Authority

Original Par: $ 4,500,000
Outstanding Par: $ 930,605

Purpose: Funded new money

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2023	$ 256,388	$ 18,612	$ 275,000
2024	261,516	13,484	275,000
2025	266,746	8,254	275,000
2026	145,955	2,919	148,874
	$ 930,605	$ 43,269	$ 973,874

Port Authority Revenue Note, Series 2014B

Original Par: $ 3,000,000
Outstanding Par: $ 670,764
Purpose: Refunding Port Logistec Loans

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2023	$ 334,153	$ 16,812	$ 350,965
2024	336,611	5,980	342,591
	$ 670,764	$ 22,792	$ 693,556

***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: $ 1,819,722

Purpose: New Money- To be used to finance a portion of the Berth Rehabilitation Project

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2023	$ 215,714	$ 53,136	$ 268,850
2024	222,013	46,837	268,850
2025	228,496	40,354	268,850
2026	235,168	33,682	268,850
2027	242,035	26,815	268,850
2028-2030	676,296	37,210	713,506
	$ 1,819,722	$ 238,034	$ 2,057,756

Port Taxable Revenue Refunding Bond, Series 2021

Original Par: $ 35,055,000
Outstanding Par: $ -

Purpose: Issued for the purpose of refunding Port Authority Revenue Ref Bonds Series 2012A and Port Authority Revenue Ref Bonds Series 2012B

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2023	$ 1,445,000	$ 800,223	$ 2,245,223
2024	1,450,000	793,880	2,243,880
2025	1,460,000	784,904	2,244,904
2026	1,475,000	769,282	2,244,282
2027	1,495,000	749,812	2,244,812
2028-2032	7,890,000	3,316,952	11,206,952
2033-2037	8,875,000	2,332,248	11,207,248
2038-2042	10,215,000	990,075	11,205,075
	$ 34,305,000	$ 10,537,376	$ 44,842,376

GRAND TOTAL	**$ 368,227,396**	**$ 146,315,874**	**$ 514,543,270**

Rating Agency Analysis

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

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

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

Each of the rating agencies has their own method of assigning a rating on the ability and willingness of a borrower to repay in full and on time. Issuers must pay a fee for the opportunity to have one or more rating agencies rate existing and proposed debt issuance. The following chart outlines how the ratings reflect credit worthiness, ranging from very strong securities to speculative and default situations and illustrates where Manatee County has been reaffirmed its rating by Moody's and Fitch within their respective rating scales. On August 18, 2022 Manatee County, Florida was rated by Fitch rating agency, which assured the County's strong credit rating of AAA for Advalorem Bonds and AA+ for Non-Advalorem Bonds. Our ratings are monitored annually by Moody's and Fitch and in 2022 the County continues to have the same credit rating. On August 18, 2022 the County was rated a Strong Aaa credit rating for Advalorem Bonds and Aa1 for non-Advalorem Bonds by Moody's rating agency. On July 22, 2021 Manatee County Public Utilities rate was reaffirmed by Fitch rating agency. On March 15, 2021 Manatee County Public Utilities rate improved to Aa1 by Moody's rating agency.

Where is MANATEE COUNTY Bond Ratings Rank - Based on the Fitch and Moody's Rating Scales

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

Categories FitchRatings	Categories 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 signigicantly vulnerable to adverse business or economic conditions
AA	Aa2			
AA-	Aa3			
A+	A1		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.
A	A2			
A-	A3			
BBB+	Baa1		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.
BBB	Baa2			
BBB-	Baa3			
BB+	Ba1	Speculative Grade (Higher Level of Credit Risk)	Speculative Grade Credit	Demonstrates to have elevated vulnerability to default risk., particularly in the event of adverse changes in business or economic conditions over time; however business or financial flexibility exists which supports the servicing of financial commitments.
BB	Ba2			
BB-	Ba3			
B+	B1		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.
B	B2			
B-	B3			
CCC+	Caa1		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.
CCC	Caa2			
CCC-	Caa3			
CC	Ca			Demostrates to show that default seems probable, currently highly vulnerable to changes in business and economic conditions. It has very weak creditworthiness.
C	C			Demostrates that Default is imminent or inevitable. It has the weakest credit worthiness .
	RD			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.
D	D			Demonstrates that the issuer has entered into bankruptcy filings , administration, receivership , liquidation or other formal winding-up procedure or which has otherwise ceased business.


Manatee
County
FLORIDA


Turn Dolphin
Marina
ICE
Blueacre



Budget by Fund

Manatee County FLORIDA

Fund Balance Policy

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

To ensure that fund balance, in aggregate, is always adequate to provide cash flow until anticipated revenues are realized, a minimum fund balance level is determined for each major operating budget fund based on the individual history of revenue inflow and cash outflow. Manatee County restricts the funding for ongoing operations to recurring revenue sources. Fund balance is not typically used for recurring expenditures but is used to fund non-recurring operation or capital expenditures when it is determined that sufficient fund balance is available.

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 estimated 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. Several 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.

Expenditures Matrix by Fund & Department

Fund	BCC/Admin	Cty Attorney	Financial Management	Community and Veteran Services	Property Mgmt
General Fund	5,264,412	3,108,595	3,570,994	4,920,946	16,311,817
Affordable Housing	-	-	-	883,233	-
Beach Erosion	-	-	-	-	-
Building Department	-	-	-	-	-
Cable Franchise Fees	-	-	-	-	-
Children's Services	-	-	-	992,880	-
Civic Center	-	-	-	-	-
County 5Ct Bd Voted Gas Tax & Projects	-	-	-	-	-
Court Technology Fees	-	-	-	-	-
Debt-2013 Revenue Ref and Improv Bonds	-	-	-	-	-
Debt-2016 Revenue Improv Bonds	-	-	-	-	-
Debt-2019 Revenue Improv Bonds	-	-	-	-	-
Debt-2019 Rev Refund Bonds	-	-	-	-	-
Debt-2018 Manatee County School Board Loan	-	-	-	-	-
Debt-Utilities Debt Service	-	-	-	-	-
Dredging Assessments	-	-	-	-	-
EMS Trust & 911 Enhancement Fee	-	-	-	-	-
Environmental Lands	-	-	-	-	-
Florida Boating Improvements	-	-	-	-	-
Green Bridge Demolition					
Impact Fee Administration	-	-	-	-	-
Internal Svcs-Central Stores	-	-	-	-	-
Internal Svcs-Automated Sys Maint	-	-	-	-	-
Internal Svcs-Fleet Services	-	-	-	-	-
Internal Svcs-Health Self Insurance	-	-	-	-	-
Internal Svcs-Self-Insurance	-	13,383,808	-	-	-
Internal Svcs-Telecommunications	-	-	-	-	-
Internal Svcs-Radio Communications	-		-	-	-
Invest Fee-Sewer Facility	-	-	-	-	-
Invest Fee-Water Facility	-	-	-	-	-
Library Services	-	-	-	10,082,032	-
Local Government Infrastructure Sales Tax	-	-	-	-	-
Palm Aire MSTU	-	-	-		-
Parks and Recreation	-	-	-	-	8,338,240
Participation Project	-	-	-	-	-
Phosphate Severance Tax	-	-	-	-	
Port Authority & Debt Service	-	-	-	-	-
Projects-Beach Erosion Control	-	-	-	-	-
Projects-Building Capital	-	-	-	-	-
Projects-Gas Tax Capital	-	-	-	-	-
Projects-Highway Capital	-	-	-	-	-
Projects-Law Enf Impact Fees	-	-	-	-	-
Projects-Library Impact Fees	-	-	-	-	-
Projects-Parks Impact Fees	-	-	-	-	-
Projects-Intrastructure Parks Capital Projects	-	-	-	-	-
Projects- 2019 Rev Imp Refund Bonds Capital Projects	-	-	-	-	-
Projects-Utilities Revenue Bonds Capital Projects	-	-	-	-	-
Projects-Public Safety Impact Fees					
Projects-Intrastructure Public Safety Capital Projects	-	-	-	-	-
Projects-Roads Impact Fees	-	-	-	-	-
Projects-Roads/Bridges Maint	-	-	-	-	-
Projects-Infrastructure Transportation Capital Projects	-	-	-	-	-
Projects- NAV Revenue Improvement Note Capital Projects	-	-	-	-	-
Projects- IST Revenue Improvement Note Capital Projects	-	-	-	-	-
Projects-Utilities Maint & Capital		-	-		-
Redevelopment Districts (Southwest & Port TIF)	2,240,605	-	-	806,996	-
Sarasota Manatee Metro Plan Org	-	-	-	-	-
Solid Waste Operations /Debt % Capital Project	-	-	-	-	-
Spec Law Enforcement Trust-Fed /State	-	-	-	-	
Stormwater Utility & Projects	-	-	-	-	75,375
Street Lighting Districts	-	-	-	-	-
Substance Abuse Treatment					
Tourist Development Tax	-	-	-	-	804,287
Transit & Transit Capital	-	-	-	-	-
Transportation	150,000	-	-		662,708
Tree Trust Fund	-	-	-	-	-
Unincorporated MSTU	1,343,136	-	-	1,124,990	-
Utilities Operations	-	-	-	-	156,588
Total	**$ 8,998,153**	**$ 16,492,403**	**$ 3,570,994**	**$ 18,811,077**	**$ 26,349,015**

Parks and Natural Resources	Development Services	Public Safety	Utilities Operations (incl Maint)	Public Works (incl Maint.)	Conv.&Visitors Bureau	Human Resources	Information Technology	Subtotal Departments
1,737,756	-	42,744,335	-	-	-	2,146,918	13,111,716	$ 92,917,489
-	-	-	-	-	-	-	-	$ 883,233
335,802	-	-	-	-	-	-	-	$ 335,802
-	12,658,937	-	-	-	-	-	-	$ 12,658,937
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ 992,880
-	-	-	-	-	2,825,131	-	-	$ 2,825,131
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	15,095	1,878,431	-	-	-	-	-	$ 1,893,526
217,124	-	-	-	-	-	-	-	$ 217,124
200,000			-	-	-	-	-	$ 200,000
								$ -
-	1,688,735	-	-	-	-	-	-	$ 1,688,735
-	-	-	-	8,845,471	-	-	-	$ 8,845,471
-		-	-	-	-	-	5,575,187	$ 5,575,187
-	-	-	-	17,070,994	-	-	-	$ 17,070,994
-	-	-	-	-	-	63,076,879		$ 63,076,879
-	-	-	-		-	-	-	$ 13,383,808
-	-	-	-	-	-		1,072,314	$ 1,072,314
-	-	-	-	-	-	-	2,243,174	$ 2,243,174
-	-	-	-	-	-	-		$ -
-	-	-	-	-	-	-		$ -
-	-	-	-	-	-	-	-	$ 10,082,032
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
9,087,630	-	-	-	-	389,928	-	-	$ 17,815,798
-	-	-	-	-	-	-	-	$ -
1,034,392	-	-	-	-		-	-	$ 1,034,392
-	-	-	-	-	-	-	-	$ -
	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-	1,760,224	-	-	-	$ 1,760,224
-	-	-	-		-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-	-	-	-	-	$ -
-	-	-	-		-	-	-	$ -
-	-	-	-	113,798	-	-	-	$ 3,161,399
-	-	-		-	-	-	-	$ -
-	-	-	54,774,724	-	-	-	-	$ 54,774,724
	-	-	-		-	-	-	$ -
679,754	-	-	-	7,503,438	-	-	-	$ 8,258,567
-	-	-	-	-	-	-	-	$ -
224,874	-	-	-	-	9,566,412		-	$ 10,595,573
-	-	-	-	11,142,041	-	-	-	$ 11,142,041
-	-	-	-	27,002,876	-	-	-	$ 27,815,584
-	-	-	-	-	-	-	-	$ -
-	5,388,344	3,937,130	-	5,264,499	-	-	-	$ 17,058,099
1,831,931	-	-	104,513,815	2,196,790	-	-	450,483	$ 109,149,607
$ 15,349,263	$ 19,751,111	$ 48,559,896	$ 159,288,539	$ 80,900,131	$ 12,781,471	$ 65,223,797	$ 22,452,874	$ 498,528,724

Expenditures Matrix by Fund & Department

Fund	PORT	Debt Service	Const. Officers	Non Dept / Misc/Other Agencies	Transfers	Capital Projects
General Fund	-	-	206,370,051	31,393,756	40,124,270	-
Affordable Housing	-	-	-	-	-	-
Beach Erosion	-	-	102,425	350,000	870,225	-
Building Department	-	-	-	-	-	-
Cable Franchise Fees	-	-	-	-	-	-
Children's Services	-	-	492,376	12,685,521	-	-
Civic Center	-	-	-	-	-	-
County 5Ct Bd Voted Gas Tax & Projects	-	-	-	-	2,400,000	4,673,684
Court Technology Fees	-	-	180,435	1,057,964		
Debt-2013 Revenue Ref and Improv Bonds	-	3,180,150	-	-	-	
Debt-2016 Revenue Improv Bonds	-	2,785,591	-	-	-	
Debt-2019 Revenue Improv Bonds	-	3,500,515	-	-	-	
Debt-2019 Rev Refund Bonds	-	817,650	-	-	-	
Debt-2018 Manatee County School Board Loan	-	689,867	-	-	-	
Debt-Utilities Debt Service	-	21,026,085	-	-	-	
Dredging Assessments	-	-	3,152	-	-	
EMS Trust & 911 Enhancement Fee	-		-	-	-	
Environmental Lands	-	-	150,051	-	-	
Florida Boating Improvements	-	-	-	-	-	
Green Bridge Demolition						
Impact Fee Administration	-	-	-	-	-	
Internal Svcs-Central Stores	-	-	-	-	-	
Internal Svcs-Automated Sys Maint	-	-	-	-	-	
Internal Svcs-Fleet Services	-	-	-	-	-	
Internal Svcs-Health Self Insurance	-	-	-	-	-	
Internal Svcs-Self-Insurance	-	-	-	-	-	
Internal Svcs-Telecommunications	-	-	-	-	-	
Internal Svcs-Radio Communications	-	-	-	-	-	
Invest Fee-Sewer Facility	-	-	-	-	3,354,046	49,822,113
Invest Fee-Water Facility	-	-	-	-	1,161,382	8,407,042
Library Services	-	-	341,779	-		
Local Government Infrastructure Sales Tax	-	-		-		
Palm Aire MSTU	-	-	4,431	80,442	-	
Parks and Recreation	-	-	449,092	-	-	
Participation Project	-	-	10,620		6,702	
Phosphate Severance Tax	-	-		-	-	
Port Authority & Debt Service	14,203,218	3,140,039		-	3,140,039	
Projects-Beach Erosion Control	-	-	-	-	-	503,400
Projects-Building Capital			-	-		26,093,618
Projects-Gas Tax Capital	-	-	-	-	883,598	1,000,000
Projects-Highway Capital	-	-	-	-	-	81,808
Projects-Law Enf Impact Fees	-	-	964,397	-	2,956,372	5,385,711
Projects-Library Impact Fees	-	-	-	-	327,692	
Projects-Parks Impact Fees	-	-		-	7,500,000	2,201,000
Projects-Intrastructure Parks Capital Projects	-	-	-	-	25,728,766	2,448,864
Projects- 2019 Rev Imp Refund Bonds Capital Projects	-	-	-	-		2,478,647
Projects-Utilities Revenue Bonds Capital Projects	-	-	-	-		
Projects-Public Safety Impact Fees	-	-	-	-	1,943,722	
Projects-Intrastructure Public Safety Capital Projects	-	-	-	-		
Projects-Roads Impact Fees	-	-	-	-	32,190,382	13,871,444
Projects-Roads/Bridges Maint	-	-	-	-	3,900,000	1,550,000
Projects-Infrastructure Transportation Capital Projects	-	-	-	-		12,084,373
Projects- NAV Revenue Improvement Note Capital Projects	-	-	-	-	-	9,732,042
Projects- IST Revenue Improvement Note Capital Projects	-	-	-	-	-	6,775,250
Projects-Utilities Maint & Capital	-	-	-	-	-	44,842,691
Redevelopment Districts (Southwest & Port TIF)	-	-	-		-	
Sarasota Manatee Metro Plan Org	-	-	-	2,727,167		
Solid Waste Operations /Debt % Capital Project	-	-	-	-	13,385,147	
Spec Law Enforcement Trust-Fed /State	-	-	-	-		
Stormwater Utility & Projects	-	-			4,600,000	5,952,210
Street Lighting Districts	-	-	2,492	85,124	-	
Substance Abuse Treatment						
Tourist Development Tax	-	-	371,562	-	1,700,000	
Transit & Transit Capital	-	-	-	-	-	
Transportation	-	-	596,228	4,482,855	23,527,825	
Tree Trust Fund	-	-	-	-	-	
Unincorporated MSTU	-	-	684,723	809,445	9,119,165	
Utilities Operations	-	-	1,973	-	76,600,799	
Total	**$ 14,203,218**	**$ 35,139,897**	**$ 210,725,787**	**$ 53,672,274**	**$ 255,420,132**	**$ 197,903,897**

Subtotal Other Programs	Reserves - Specific Operating Set Asides	Reserves - Contingency	Reserves Salaries	Reserves - Capital	Reserves Cash Balance	Subtotal Reserves	Adopted Total
$ 277,888,077	16,481,441	-	7,200,336	-	80,756,313	$ 104,438,090	$ 475,243,656
$ -	-	-	-	-	1,482,047	$ 1,482,047	$ 2,365,280
$ 1,322,650	-	-	18,545	-	9,377,504	$ 9,396,049	$ 11,054,501
$ -	-	-	837,637	-	4,086,678	$ 4,924,315	$ 17,583,252
$ -	-	-	-	-	15,018	$ 15,018	$ 15,018
$ 13,177,897	-	-	56,339	-	7,720,305	$ 7,776,644	$ 21,947,421
$ -	150,000	-	94,504	-	1,123,701	$ 1,368,205	$ 4,193,336
$ 7,073,684	-	-	-	3,153,652	1,881,282	$ 5,034,934	$ 12,108,618
$ 1,238,399	120,000	-	15,404	-	633,875	$ 769,279	$ 2,007,678
$ 3,180,150	-	-	-	-	14,587	$ 14,587	$ 3,194,737
$ 2,785,591	-	-	-	-	4,565	$ 4,565	$ 2,790,156
$ 3,500,515	-	-	-	-	286	$ 286	$ 3,500,801
$ 817,650	-	-	-	-	25	$ 25	$ 817,675
$ 689,867	-	-		-	-	$ -	$ 689,867
$ 21,026,085	-	-	-	-	1,405,330	$ 1,405,330	$ 22,431,415
$ 3,152	-	-	-	-	866,252	$ 866,252	$ 869,404
$ -	-	-	92,609	-	1,302,842	$ 1,395,451	$ 3,288,977
$ 150,051			7,182		12,739,696	$ 12,746,878	$ 13,114,053
$ -	-	-	-	-	1,723,998	$ 1,723,998	$ 1,923,998
$ -	-	-	-	-	359,762	$ 359,762	$ 359,762
$ -	-	-	18,425	-	764,753	$ 783,178	$ 2,471,913
$ -	-	-	12,955	-	1,287,979	$ 1,300,934	$ 10,146,405
$ -	-	-	16,198	-	1,164,281	$ 1,180,479	$ 6,755,666
$ -	-	-	314,677	-	10,251,884	$ 10,566,561	$ 27,637,555
$ -	26,405,480	-	69,583	-	6,378,794	$ 32,853,857	$ 95,930,736
$ -	-	-	51,367	-	7,201,460	$ 7,252,827	$ 20,636,635
$ -	-	-	34,966	-	266,974	$ 301,940	$ 1,374,254
$ -	-	-	76,767	-	1,501,162	$ 1,577,929	$ 3,821,103
$ 53,176,159	-	-	-	4,799,239	-	$ 4,799,239	$ 57,975,398
$ 9,568,424	-	-	-	3,967,842	35,492,727	$ 39,460,569	$ 49,028,993
$ 341,779		-	661,631	-	4,385,417	$ 5,047,048	$ 15,470,859
$ -	4,000,000	-	-	-	-	$ 4,000,000	$ 4,000,000
$ 84,873	-	-	-	-	576,196	$ 576,196	$ 661,069
$ 449,092	892,657	-	764,212	-	3,898,430	$ 5,555,299	$ 23,820,189
$ 17,322	-	-	-	-	51,881	$ 51,881	$ 69,203
$ -	-	-	63,793	-	604,316	$ 668,109	$ 1,702,501
$ 20,483,296		8,350,154	-	-	-	$ 8,350,154	$ 28,833,450
$ 503,400	-	-	-	6,434,125	2,131,614	$ 8,565,739	$ 9,069,139
$ 26,093,618	-	-	-	712,311	118,966	$ 831,277	$ 26,924,895
$ 1,883,598	-	-	-	3,140,977	641,180	$ 3,782,157	$ 5,665,755
$ 81,808	-	-	-	7,099,215	6,694,780	$ 13,793,995	$ 13,875,803
$ 9,306,480	-	-	-	-	1,293,690	$ 1,293,690	$ 10,600,170
$ 327,692	-	-	-	-	2,955,640	$ 2,955,640	$ 3,283,332
$ 9,701,000	-	-	-	5,324,377	1,828,241	$ 7,152,618	$ 16,853,618
$ 28,177,630	-	-	-	1,186,709	-	$ 1,186,709	$ 29,364,339
$ 2,478,647	-	-	-	4,033,406	2,874,592	$ 6,907,998	$ 9,386,645
$ -	-		-	-	946,816	$ 946,816	$ 946,816
$ 1,943,722	-	-	-	343,295	3,345,208	$ 3,688,503	$ 5,632,225
$ -	-	-	-	4,170,628	730,310	$ 4,900,938	$ 4,900,938
$ 46,061,826	-	-	-	13,910,945	39,000,515	$ 52,911,460	$ 98,973,286
$ 5,450,000	-		157,024	775,000	5,123,306	$ 6,055,330	$ 13,265,554
$ 12,084,373	-	-	-	11,766,095	-	$ 11,766,095	$ 23,850,468
$ 9,732,042	-	-	-	7,415,379	30,713	$ 7,446,092	$ 17,178,134
$ 6,775,250	-	-	-	5,074,953	-	$ 5,074,953	$ 11,850,203
$ 44,842,691	-	-	-	16,526,063	465,156	$ 16,991,219	$ 61,833,910
$ -	18,348,279	-	52,692	-	2,793,281	$ 21,194,252	$ 24,355,651
$ 2,727,167	-	-		-	-	$ -	$ 2,727,167
$ 13,385,147	37,878,508	-	391,887	-	4,353,140	$ 42,623,535	$ 110,783,406
$ -	-	-	-	-	2,080,789	$ 2,080,789	$ 2,080,789
$ 10,552,210	-	-	407,341	3,599,353	4,156,926	$ 8,163,620	$ 26,974,397
$ 87,616	-	-	-	-	57,158	$ 57,158	$ 144,774
$ -	-	-	-	-	105,643	$ 105,643	$ 105,643
$ 2,071,562	-	-	145,907	2,000,000	33,757,269	$ 35,903,176	$ 48,570,311
$ -	-	-	-	-	8,525,497	$ 8,525,497	$ 19,667,538
$ 28,606,908	500,000	-	2,047,353	-	15,146,222	$ 17,693,575	$ 74,116,067
$ -	-	-	-	-	1,120,763	$ 1,120,763	$ 1,120,763
$ 10,613,333	500,000	-	1,022,906	-	11,249,932	$ 12,772,838	$ 40,444,270
$ 76,602,772	-	-	3,281,793	-	53,731,077	$ 57,012,870	$ 242,765,249
$ 767,065,205	$ 105,276,365	$ 8,350,154	$ 17,914,033	$ 105,433,564	$ 404,578,744	$ 641,552,860	$ 1,907,146,789

Comparison of Budgeted Expenditures by Fund

Fund	FY22 Adopted Budget	FY23 Adopted Budget	Difference	% Change
General Fund (Including 14th Street, South County CRA Funds and Supervisory of Elections)	$ 421,524,178	$ 475,243,656	$ 53,719,478	12.74%
911 Enhancement Fee Fund	3,666,831	3,288,977	(377,854)	-10.30%
Affordable Housing Subsidy Fund	2,451,560	2,365,280	(86,280)	-3.52%
Assessment Project Funds	3,044,239	938,607	(2,105,632)	-69.17%
Automated Systems Maintenance Fund	4,185,787	6,755,666	2,569,879	61.40%
Beach Erosion Control Tourist Tax & Capital Projects Fund	11,813,038	20,123,640	8,310,602	70.35%
Building Capital Projects Funds	11,615,712	26,554,702	14,938,990	128.61%
Building Department Fund	17,479,512	17,583,252	103,740	0.59%
Children's Services Tax Fund	18,907,006	21,947,421	3,040,415	16.08%
Communications Fund	1,285,566	1,374,254	88,688	6.90%
Convention Center Fund	3,695,730	4,193,336	497,606	13.46%
Court Technology Fee Fund	2,215,752	2,007,678	(208,074)	-9.39%
Debt Service Funds	11,371,291	10,993,236	(378,055)	-3.32%
Environmental Lands Fund	-	13,114,053	13,114,053	100.00%
Fleet & Fuel Services Funds	28,839,553	37,783,960	8,944,407	31.01%
Florida Boating Improvement Program Fund	1,851,164	1,923,998	72,834	3.93%
Gas Tax Capital Projects Funds	8,970,170	8,113,793	(856,377)	-9.55%
Gas Tax Road Maintenance Funds	22,350,935	22,925,892	574,957	2.57%
Green Bridge Demolition Fund	365,359	359,762	(5,597)	-1.53%
Health Self Insurance Fund	95,417,484	95,930,736	513,252	0.54%
Highway Capital Projects Funds	52,272,591	40,440,824	(11,831,767)	-22.63%
Impact Fee Administration Fund	2,053,697	2,471,913	418,216	20.36%
Infrastructure Sales Tax Operating & Capital Projects Funds	104,261,254	73,965,948	(30,295,306)	-29.06%
Law Enforcement Impact Fee Funds	11,141,327	10,600,170	(541,157)	-4.86%
Library Capital Projects Fund	3,551,174	58,414	(3,492,760)	-98.36%
Library Funds	17,112,116	15,470,859	(1,641,257)	-9.59%
Library Impact Fee Fund	3,403,477	3,283,332	(120,145)	-3.53%
Metropolitan Planning Organization (MPO) Fund	2,068,535	2,727,167	658,632	31.84%
Miscellaneous Funds (Less Than $100,000)	219,877	225,833	5,956	2.71%
Palm Aire Landscape MSTU Fund	650,605	661,069	10,464	1.61%
Parks & Recreation Capital Projects Fund	-	311,779	311,779	100.00%
Parks & Recreation Fund	23,596,807	23,820,189	223,382	0.95%
Parks Impact Fee Funds and Capital Projects Funds	17,820,937	16,853,618	(967,319)	-5.43%
Phosphate Severance Tax Fund	2,047,151	1,702,501	(344,650)	-16.84%
Port Authority & Debt Service	23,744,490	28,833,450	5,088,960	21.43%
Port TIF Fund	1,005,620	1,448,214	442,594	44.01%
Public Safety Impact Fee & Capital Projects Funds	3,772,677	5,632,225	1,859,548	49.29%
Radio Fund	3,671,319	3,821,103	149,784	4.08%
Roads Impact Fee Project Funds	68,952,810	98,973,286	30,020,476	43.54%
Self Insurance Fund	20,530,830	20,636,635	105,805	0.52%
Solid Waste Capital Projects Fund	2,064,544	1,179,146	(885,398)	-42.89%
Solid Waste Operating & Debt Service Funds	111,304,796	109,604,260	(1,700,536)	-1.53%
Special Law Enforcement Trust Funds	1,860,844	2,080,789	219,945	11.82%
Stormwater Operating & Capital Improvement Funds	18,905,437	26,974,397	8,068,960	42.68%
Street Lighting Districts Funds	144,844	144,774	(70)	-0.05%
SW TIF Operating and Capital Projects Funds	26,749,394	22,802,265	(3,947,129)	-14.76%
Tourist Development Tax Fund	25,924,377	48,570,311	22,645,934	87.35%
Transit Operating & Capital Funds	13,417,064	19,667,538	6,250,474	46.59%
Transportation Trust Fund	72,327,481	74,116,067	1,788,586	2.47%
Tree Trust Fund	1,103,851	1,120,763	16,912	1.53%
Unincorporated Municipal Services Taxing Unit Fund (UMSTU)	44,153,626	40,444,270	(3,709,356)	-8.40%
Utilities Capital Projects Funds	152,977,354	157,195,961	4,218,607	2.76%
Utilities Maintenance Projects Fund	9,555,940	12,589,156	3,033,216	31.74%
Water & Sewer Operating & Debt Service Funds	253,623,042	265,196,664	11,573,622	4.56%
Totals	**$ 1,767,040,755**	**$ 1,907,146,789**	**$ 140,106,034**	**7.93%**

* Note: The Port Authority is presented only at adoption of the budget

General Fund (Including 14th Street and South County CRA Funds and Supervisor of Elections)

The General Fund is used to account for all financial resources of the county except those required to be accounted for in another fund. Other funds are established based on legal requirements and generally accepted accounting principles for government entities as set forth by the Governmental Accounting Standards Board (GASB).

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash Carryover	121,288,284	102,813,294	122,588,865
Subtotal	**121,288,284**	**102,813,294**	**122,588,865**
Revenues to be received during Fiscal Year:			
Property Taxes	212,708,987	230,225,473	252,412,339
Other Taxes	2,583,451	2,653,260	2,711,862
Licenses and permits	1,044,019	950,250	1,000,250
Intergovernmental	58,434,435	54,407,201	64,414,957
Charges for services	37,610,559	35,898,086	37,432,781
Fines and forfeitures	607,041	500,500	500,500
Interest income	232,542	500,000	225,000
Contributions	1,515,006	1,460,189	1,236,975
Miscellaneous	3,574,640	4,135,500	3,485,500
Operating grants	389486	0	0
Transfers from other funds	13,495,504	4,516,948	7,405,635
Less Statutory 5%	-	(16,536,523)	(18,171,008)
Subtotal	**332,195,670**	**318,710,884**	**352,654,791**
Total Sources	**453,483,954**	**421,524,178**	**475,243,656**

General Fund (Including 14th Street and South County CRA Funds and Supervisor of Elections)

	Actual FY21	Adopted FY22	Adopted FY23
Budgeted Expenditures by Department in this			
County Administration	3,638,550	3,421,655	5,264,412
Clerk of Circuit Court	8,276,023	8,539,554	9,401,273
Property Appraiser	5,577,726	5,857,126	6,237,813
Sheriff	149,734,998	159,352,294	175,494,200
Supervisor of Elections	2,524,922	2,601,032	2,888,687
Tax Collector	10,425,602	10,820,324	12,348,078
County Attorney	3,130,233	2,955,053	3,108,595
Financial Management	2,844,230	3,371,853	3,570,994
Human Resources	1,932,700	1,963,731	2,146,918
Information Technology Dept	11,557,140	11,821,507	13,111,716
Public Defender	191,073	202,382	219,085
Public Safety	31,954,010	39,067,776	58,040,626
States Attorney	234,770	334,626	359,466
Public Works(Transp/Prj Mgt)	36	-	-
Court Administrator	780,556	764,493	788,438
General Government	7,004,485	7,796,531	8,906,002
Court Costs	1,193,797	1,194,951	1,378,500
Parks&NaturalResourcesDept	1,513,875	1,712,687	1,737,756
Property Management Dept	15,490,068	16,815,685	16,311,817
Neighborhood Services	22,492,595	23,568,664	1,142,769
Redevelop&EconomicOpportunity	651,540	1,666,390	-
Community & Veterans Services	-	-	8,004,590
Guardian Ad Litem	108,822	107,330	219,561
Subtotal	**281,257,751**	**303,935,644**	**330,681,296**

General Fund (Including 14th Street and South County CRA Funds and Supervisor of Elections)

	Actual FY21	Adopted FY22	Adopted FY23
Transfers Out to Other Funds/Agencies:			
Transfer to Child Svc Tax Fund	838,252	838,252	838,252
Transfer to MPO	26,519	32,480	-
Transfer to PictownStLightDistrict	1,450	1,500	1,400
Transfer toTropicalHrbrLightDist	-	300	600
Transfer to SunnyShoresMSBU	1,800	1,800	1,500
Tranfers to Grant Fund	172,939	-	-
Transfer to Impact Fee Admin 2007	168,723	500,000	-
Transfer to SF:HernandoAveStreetLights	100	100	100
Transfer to SylvanOaksLightDistr	1,700	1,200	-
Transfer to ApolloPkStLightDistrict	300	300	-
Transfer to RevRef/Imp Bds 2013	4,823,508	1,747,238	1,748,475
Transfer to Rev Impr Bond-2016	1,086,672	1,102,430	1,102,360
Transfer to RvRefundBonds 2019	746,633	786,000	817,650
Transfer to NAV Rev Improvement Note 2021	4,116	14,245	-
Transfer to Highway Capital Projects	1,575,000	3,000,000	-
Transfer to Build Cap Projects	28,079,299	10,500,000	25000000
Transfer to Port Operating	446,500	446,500	446,500
Transfer to Motor Pool Fund	24,231	-	-
Transfer to AutomatedSystemsMaint	-	-	1000000
Transfer to Radio-PubSfty	478,728	400,000	400,000
Transfer to Supervisor of Elections	-	-	2,888,687
Transfer to OakwoodStLightDistrict	3,000	200	-
Transfer to Washington Gardens	10		
Transfer to Port TIF	242,729	254,057	412,537
Transfer to Southwest TIF	6,994,337	4,028,033	5,466,209
Subtotal	**45,716,546**	**23,654,635**	**40,124,270**

General Fund (Including 14th Street and South County CRA Funds and Supervisor of Elections)

	Actual FY21	Adopted FY22	Adopted FY23
Reserves & Set Aside Amounts:			
Boards Reserve Contingency	-	500,000	500,000
Reserves - Econ Dev/Livable Manatee	-	500,000	500,000
Reserves - Special Counsel	-	150,000	150,000
Reserves - Department Shortfall	-	170,000	170,000
Reserves - Grant Match/Elderly/Slosberg	-	705,934	843,711
Reserves - Sustainable Camera Model	-	50,000	50,000
Reserves - Debt Service	-	6,129,801	8,300,000
Reserves - Drug Court Grant Shortfall	-	166,660	213,356
Reserves- Bishop Shelter (PMD)	-	579,466	-
Reserves- Bishop Shelter (PS)	-	3,248,762	-
Reserves- CRA's	-	531,179	-
Reserves-IT Ent. Network/ Enhance Data	-	780,000	-
Reserves- Environmental Lands Millage	-	4,075,000	-
Reserves- PSD Moccasin Wallow Rd EMS Station	-		494,007
Reserves- MSO Admin/Replace 2	-		285,367
Reserves- Generators	-		660,000
Reserves- Admin Bldg - Catwalk Glass & Awning	-		250,000
Reserves- MSO Desoto AHU Replacements (14)	-	-	1,840,000
Reserves- Judicial Center Caulking	-	-	225,000
Reserves- Cybersecurity PH2	-	-	2,000,000
Salary Adjustment	-	4,780,314	7,200,336
Health Insurance Adjustment 8%	-	596,322	-
Reserves salaries- Constitutional SOE	-	95,994	-
Cash Balance - Operating	-	68,885,848	76,826,993
Budget Stabilization	-	1,988,619	3,929,320
Subtotal	**-**	**93,933,899**	**104,438,090**
Total Uses	**326,974,297**	**421,524,178**	**475,243,656**

For Constitutional Officers, the amounts on this report include support costs paid by the County in addition to the Constitutional Officers budget.

*Estimates of encumbrances, prior year rollovers, and returns of constitutional officers will be added to the budget later in the process, when more accurate projections can be made. These items are excluded from the net budget in order to avoid double counting of prior year items.

911 Enhancement Fee Fund

Fees charged to telephone and cell phone users to partially cover the cost of operating the 911 emergency communications division of Public Safety are accounted for in this fund. County Telecommunicators answer all 911 calls for Manatee County and several municipalities.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	2,000,700	1,891,363	1,529,704
Subtotal	**2,000,700**	**1,891,363**	**1,529,704**
Revenues to be received during Fiscal Year:			
Other Taxes	2,004,133	1,850,000	1,850,000
Interest income	1,152	18,914	1,866
Less Statutory 5%	0	-93,446	-92,593
Subtotal	**2,005,285**	**1,775,468**	**1,759,273**
Total Sources	4,005,985	3,666,831	3,288,977
Budgeted Expenditures by Department in this fund:			
Public Safety	1,771,200	1,824,419	1,878,431
Building & Development Service	0	14,978	0
Development Services	0	0	15,095
Subtotal	**1,771,200**	**1,839,397**	**1,893,526**
Transfers Out to Other Funds/Agencies:			
Tr to Build Cap Projects	740,000	0	0
Subtotal	**740,000**	**0**	**0**
Reserves & Set Aside Amounts:			
Salary Adjustment	0	60,953	92,609
Health Insurance Adjustment 8%	0	8,384	0
Reserves- Budget Stabilization	0	1,390,218	924,137
Cash Balance- Operating	0	367,879	378,705
Subtotal	**0**	**1,827,434**	**1,395,451**
Total Uses	2,511,200	3,666,831	3,288,977

Affordable Housing Subsidy Fund

This fund was created to provide funds that enable the County to subsidize owner occupied affordable housing by paying a portion of impact fees due on eligible properties. The money has been provided via a transfer from the General Fund; unspent balances may be transferred back to the General Fund if needed as a secondary source of budget stabilization money.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	2,772,708	1,933,195	2,362,542
Subtotal	**2,772,708**	**1,933,195**	**2,362,542**
Revenues to be received during Fiscal Year:			
Interest income	3,309	19,332	2,882
Miscellaneous	13,065	0	0
Transfers from other funds	168,723	500,000	0
Less Statutory 5%	0	-967	-144
Subtotal	**185,097**	**518,365**	**2,738**
Total Sources	2,957,805	2,451,560	2,365,280
Budgeted Expenditures by Department in this fund:			
Redevelop&EconomicOpportunity	297,078	1,411,431	0
Community & Veterans' Services	0	0	883,233
Subtotal	**297,078**	**1,411,431**	**883,233**
Reserves & Set Aside Amounts:			
Cash Balance	0	208,026	296,409
Stabilization	0	832,103	1,185,638
Subtotal	**0**	**1,040,129**	**1,482,047**
Total Uses	297,078	2,451,560	2,365,280

Assessment Project Funds

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

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	2,883,478	2,939,035	859,008
Subtotal	**2,883,478**	**2,939,035**	**859,008**
Revenues to be received during Fiscal Year:			
Interest income	4,135	29,391	1,047
Assessments	13,273	81,350	82,741
Less Statutory 5%	0	-5,537	-4,189
Subtotal	**17,408**	**105,204**	**79,599**
Total Sources	2,900,886	3,044,239	938,607
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	592	13,431	13,772
Subtotal	**592**	**13,431**	**13,772**
Transfers Out to Other Funds/Agencies:			
Tsf to RevRef/Imp Bds 2013	18,492	6,698	6,702
Tr to Highway Capital Projects	0	2,045,618	0
Subtotal	**18,492**	**2,052,316**	**6,702**
Reserves & Set Aside Amounts:			
Cash Balance- Assessment Projects	0	3,402	3,464
Cash Balance- Dredging Assessments	0	877,570	866,252
Budget Stabilization	0	97,520	48,417
Subtotal	**0**	**978,492**	**918,133**
Total Uses	19,084	3,044,239	938,607

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 FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	1,242,968	1,918,106	1,274,092
Subtotal	**1,242,968**	**1,918,106**	**1,274,092**
Revenues to be received during Fiscal Year:			
Charges for services	2,434,392	2,367,852	4,715,891
Interest income	1,104	19,181	1,555
Transfers from other funds	54,821	0	1,000,000
Less Statutory 5%	0	-119,352	-235,872
Subtotal	**2,490,317**	**2,267,681**	**5,481,574**
Total Sources	3,733,285	4,185,787	6,755,666
Budgeted Expenditures by Department in this fund:			
Information Technology Dept	2,498,032	2,699,749	5,575,187
Subtotal	**2,498,032**	**2,699,749**	**5,575,187**
Reserves & Set Aside Amounts:			
Salary Adjustment	0	11,844	16,198
Health Insurance Adjustment 8%	0	2,393	0
Cash Balance - 20%	0	542,797	1,118,277
Cash Balance - Budget Stabilization	0	929,004	46,004
Subtotal	**0**	**1,486,038**	**1,180,479**
Total Uses	2,498,032	4,185,787	6,755,666

Actual prior year's fund summary results do not include depreciation (a non-cash expense) or capitalized computer replacement equipment which are reflected in the annual financial statements per financial guidelines.

Beach Erosion Control Tourist Tax & Capital Projects Fund

One cent of the Tourist Development Tax is used for beach renourishment and maintenance. Monies are transferred from the special revenue fund to the Beach Erosion Control Capital Projects fund to account for beach renourishment projects which are also included on this report. Capital Project Funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	7,180,367	8,900,091	14,785,950
Subtotal	**7,180,367**	**8,900,091**	**14,785,950**
Revenues to be received during Fiscal Year:			
Other Taxes	4,556,246	2,977,259	5,600,000
Intergovernmental	641,431	0	0
Interest income	10,354	89,001	18,621
Capital grants	2,392,640	0	0
Less Statutory 5%	0	-153,313	-280,931
Subtotal	**7,600,671**	**2,912,947**	**5,337,690**
Total Sources	14,781,038	11,813,038	20,123,640
Budgeted Expenditures by Department in this fund:			
County Administration	11,940	0	0
Financial Management	2,372,056	449,441	452,425
Parks&NaturalResourcesDept	2,567,625	307,171	839,202
Subtotal	**4,951,620**	**756,612**	**1,291,627**
Transfers Out to Other Funds/Agencies:			
Tsf to Rev Impr Bond-2016	857,808	871,661	870,225
TR to RevImpBd Cap Proj	942,272	0	0
Subtotal	**1,800,080**	**871,661**	**870,225**
Reserves & Set Aside Amounts:			
Salary Adjustment	0	10,907	18,545
Health Insurance Adjustment 8%	0	819	0
Cash Balance - Beach Erosion Capital	0	3,512,987	2,131,614
Cash Balance - Operating	0	328,000	335,399
Budget Stabilization	0	3,057,652	9,042,105
Reserves - Capital Projects - Beach	0	3,274,400	6,434,125
Subtotal	**0**	**10,184,765**	**17,961,788**
Total Uses	6,751,700	11,813,038	20,123,640

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 FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	379,809	1,042,352	1,552,812
Subtotal	**379,809**	**1,042,352**	**1,552,812**
Revenues to be received during Fiscal Year:			
Interest income	23,805	77,221	1,990
Transfers from other funds	29,761,571	10,500,000	25,000,000
Less Statutory 5%	0	-3,861	-100
Subtotal	**29,785,376**	**10,573,360**	**25,001,890**
Total Sources	30,165,185	11,615,712	26,554,702
Budgeted Expenditures by Department in this fund:			
County Administration	28,212	0	0
Convention and Visitors Bureau	103,031	0	0
Information Technology Dept	96,007	3,090,000	0
Parks and Recreation	0	0	2,505,000
Public Safety	33,054	0	0
Public Works(Transp/Prj Mgt)	13,734,128	0	0
General Government	6,467	0	17,000,000
Parks&NaturalResourcesDept	1,197,010	0	5,088,618
Property Management Dept	1,935,429	2,250,000	1,500,000
Community & Veterans' Services	293,337	0	0
Subtotal	**17,426,673**	**5,340,000**	**26,093,618**
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	8,613	0	0
Trans to Health Self Ins	0	1,165,853	0
Subtotal	**8,613**	**1,165,853**	**0**
Reserves & Set Aside Amounts:			
Cash Balance - 2016Rev ImpBds	0	1,036,354	57,499
Cash Balance - ESCO Cap Project	0	1,223	1,210
Cash Balance - ESCO PH2 CapProj	0	1,752	1,739
Cash Balance- 2013RevRef&ImpBds	0	83	104
Cash Balance - Bldg Cap Proj	0	4,070,447	0
Reserves - Capital Projects	0	0	400,532
Subtotal	**0**	**5,109,859**	**461,084**
Total Uses	17,435,286	11,615,712	26,554,702

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 FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	10,196,419	7,357,122	7,179,661
Subtotal	**10,196,419**	**7,357,122**	**7,179,661**
Revenues to be received during Fiscal Year:			
Licenses and permits	8,435,104	10,010,513	10,234,843
Charges for services	63,840	0	67,032
Fines and forfeitures	60,491	68,650	73,451
Interest income	13,838	73,571	8,759
Miscellaneous	356,594	364,566	429,216
Transfers from other funds	130,955	130,955	130,955
Less Statutory 5%	0	-525,865	-540,665
Subtotal	**9,060,822**	**10,122,390**	**10,403,591**
Total Sources	19,257,241	17,479,512	17,583,252
Budgeted Expenditures by Department in this fund:			
Building & Development Service	10,436,277	12,111,316	0
Development Services	0	0	12,658,937
Subtotal	**10,436,277**	**12,111,316**	**12,658,937**
Transfers Out to Other Funds/Agencies:			
Tran to Motor Pool Fund	338,209	0	0
TransToAutomatedSystemsMaint	23,058	0	0
Subtotal	**361,267**	**0**	**0**
Reserves & Set Aside Amounts:			
Reserves - Salary	0	519,192	837,637
Health Insurance Adjustment 8%	0	72,010	0
Cash Balance - 20%	0	2,540,504	2,699,315
Reserves - Budget Stabilization	0	2,236,490	1,387,363
Subtotal	**0**	**5,368,196**	**4,924,315**
Total Uses	10,797,544	17,479,512	17,583,252

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 Childrens' Services Tax Fund each year.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	1,826,438	3,861,269	4,433,349
Subtotal	**1,826,438**	**3,861,269**	**4,433,349**
Revenues to be received during Fiscal Year:			
Property Taxes	13,391,127	14,916,634	17,548,086
Interest income	12,027	38,613	5,409
Miscellaneous	292,083	0	0
Transfers from other funds	838,252	838,252	838,252
Less Statutory 5%	0	-747,762	-877,675
Subtotal	**14,533,489**	**15,045,737**	**17,514,072**
Total Sources	16,359,927	18,907,006	21,947,421
Budgeted Expenditures by Department in this fund:			
Neighborhood Services Dept	13,090,238	14,079,606	492,376
Community & Veterans' Services	0	0	13,678,401
Subtotal	**13,090,238**	**14,079,606**	**14,170,777**
Reserves & Set Aside Amounts:			
Salary Adjustments	0	36,628	56,339
Health Insurance Adjustment 8%	0	5,593	0
Cash Balance- Children's Services	0	2,824,366	2,845,423
Budget Stabilization	0	1,960,813	4,874,882
Subtotal	**0**	**4,827,400**	**7,776,644**
Total Uses	13,090,238	18,907,006	21,947,421

Communications Fund

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

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	274,645	405,125	501,137
Subtotal	**274,645**	**405,125**	**501,137**
Revenues to be received during Fiscal Year:			
Charges for services	819,131	918,000	918,000
Interest income	-110	8,780	1,071
Less Statutory 5%	0	-46,339	-45,954
Subtotal	**819,021**	**880,441**	**873,117**
Total Sources	1,093,666	1,285,566	1,374,254
Budgeted Expenditures by Department in this fund:			
Financial Management	1,663	0	0
Information Technology Dept	680,717	906,795	1,072,314
Subtotal	**682,380**	**906,795**	**1,072,314**
Reserves & Set Aside Amounts:			
Salary Adjustment	0	22,539	34,966
Health Insurance Adjustment 8%	0	2,925	0
Cash Balance - 20%	0	185,867	221,456
Budget Stabilization	0	167,440	45,518
Subtotal	**0**	**378,771**	**301,940**
Total Uses	682,380	1,285,566	1,374,254

Convention Center Fund

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

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	2,056,542	1,170,031	1,344,799
Subtotal	**2,056,542**	**1,170,031**	**1,344,799**
Revenues to be received during Fiscal Year:			
Charges for services	1,180,266	1,759,750	1,793,850
Interest income	2,346	11,700	1,640
Miscellaneous	39,819	45,075	45,075
Transfers from other funds	600,000	800,000	1,100,000
Less Statutory 5%	0	-90,826	-92,028
Subtotal	**1,822,431**	**2,525,699**	**2,848,537**
Total Sources	3,878,973	3,695,730	4,193,336
Budgeted Expenditures by Department in this fund:			
Convention and Visitors Bureau	2,727,240	2,769,336	2,825,131
Subtotal	**2,727,240**	**2,769,336**	**2,825,131**
Transfers Out to Other Funds/Agencies:			
Subtotal	**0**	**0**	**0**
Reserves & Set Aside Amounts:			
Reserves - Contingency - Civic Center	0	150,000	150,000
Salary Adjustment	0	68,207	94,504
Health Insurance Adjustment 8%	0	9,773	0
Cash Balance - 20%	0	599,463	613,927
Budget Stabilization	0	98,951	509,774
Subtotal	**0**	**926,394**	**1,368,205**
Total Uses	2,727,240	3,695,730	4,193,336

Court Technology Fee Fund

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

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	784,832	1,253,841	851,261
Subtotal	**784,832**	**1,253,841**	**851,261**
Revenues to be received during Fiscal Year:			
Charges for services	1,297,753	1,000,000	1,216,242
Interest income	1,857	12,538	1,039
Less Statutory 5%	0	-50,627	-60,864
Subtotal	**1,299,610**	**961,911**	**1,156,417**
Total Sources	2,084,442	2,215,752	2,007,678
Budgeted Expenditures by Department in this fund:			
Clerk of Circuit Court	180,435	180,435	180,435
Court Administrator	24,460	21,943	25,783
General Government	6,095	0	0
Court Costs	920,162	1,052,642	1,032,181
Subtotal	**1,131,152**	**1,255,020**	**1,238,399**
Transfers Out to Other Funds/Agencies:			
Subtotal	**0**	**0**	**0**
Reserves & Set Aside Amounts:			
Reserves - Technology Improvements	0	0	120,000
Salary Adjustment	0	12,551	15,404
Health Insurance Adjustment 8%	0	532	0
Cash Balance 20% - Court Technology	0	253,621	274,761
Budget Stabilization - Court Technology	0	694,028	359,114
Subtotal	**0**	**960,732**	**769,279**
Total Uses	1,131,152	2,215,752	2,007,678

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 account for debt service of currently active Governmental debt issuances including principal, interest and other related costs.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	240,835	239,976	21,238
Subtotal	**240,835**	**239,976**	**21,238**
Revenues to be received during Fiscal Year:			
Interest income	838	3,119	26
Transfers from other funds	14,777,484	11,128,352	10,971,973
Less Statutory 5%	0	-156	-1
Subtotal	**14,778,322**	**11,131,315**	**10,971,998**
Total Sources	15,019,157	11,371,291	10,993,236
Budgeted Expenditures by Department in this fund:			
General Government	700	0	350
Debt Service	14,993,433	11,131,952	10,973,423
Subtotal	**14,994,133**	**11,131,952**	**10,973,773**
Reserves & Set Aside Amounts:			
Debt - 2013 Debt Svc	0	111,986	14,587
Debt - 2016 Rev Improvmnt Bonds	0	46,187	4,565
Debt - Rev Imp and Ref 2019	0	63,512	286
Debt - Revenue Refunding Bonds 2019	0	17,654	25
Subtotal	**0**	**239,339**	**19,463**
Total Uses	14,994,133	11,371,291	10,993,236

Environmental Lands Fund

On November 2020, a referendum was voted in favor of implementing an Environmental Lands Millage of .1500 mill to finance the acquisition, improvement, and management of land to protect drinking water sources and water quality, preserve fish and wildlife habitat, prevent stormwater runoff pollution and provide parks within Manatee County.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	0	0	5,605,000
Subtotal	**0**	**0**	**5,605,000**
Revenues to be received during Fiscal Year:			
Property Taxes	0	0	7,897,428
Interest income	0	0	6,838
Less Statutory 5%	0	0	-395,213
Subtotal	**0**	**0**	**7,509,053**
Total Sources	0	0	13,114,053
Budgeted Expenditures by Department in this fund:			
Tax Collector	0	0	150,051
Parks&NaturalResourcesDept	0	0	217,124
Subtotal	**0**	**0**	**367,175**
Reserves & Set Aside Amounts:			
Salary Reserves	0	0	7,182
Reserves- Cash Balance 20%	0	0	74,871
Budget Stabilization	0	0	12,664,825
Subtotal	**0**	**0**	**12,746,878**
Total Uses	0	0	13,114,053

Fleet & Fuel Services Funds

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

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	11,848,267	8,172,013	14,557,840
Subtotal	**11,848,267**	**8,172,013**	**14,557,840**
Revenues to be received during Fiscal Year:			
Charges for services	20,113,567	21,249,585	24,009,288
Interest income	18,553	81,720	17,759
Contributions	30,526	0	0
Miscellaneous	68,261	24,000	21,500
Gain on disposition of assets	286,674	400,000	400,000
Transfers from other funds	2,324,658	0	0
Less Statutory 5%	0	-1,087,765	-1,222,427
Subtotal	**22,842,239**	**20,667,540**	**23,226,120**
Total Sources	34,690,506	28,839,553	37,783,960
Budgeted Expenditures by Department in this fund:			
Financial Management	93,408	0	0
Public Works(Transp/Prj Mgt)	19,021,464	21,583,824	25,916,465
Subtotal	**19,114,872**	**21,583,824**	**25,916,465**
Transfers Out to Other Funds/Agencies:			
Subtotal	**0**	**0**	**0**
Reserves & Set Aside Amounts:			
Salary Adjustment PFP	0	8,349	12,955
Salary Adjustment PFP/FRS/Attrition	0	205,731	314,677
Health Insurance Adjustment 8%	0	39,216	0
Cash Balance - Operating	0	943,041	1,287,979
Budget Stabilization	0	1,858,697	0
Cash Balance - Operating	0	3,424,383	3,477,134
Budget Stabilization	0	776,312	6,774,750
Subtotal	**0**	**7,255,729**	**11,867,495**
Total Uses	19,114,872	28,839,553	37,783,960

Florida Boating Improvement Program Fund

This fund accounts for fees collected through annual boaters' registrations. There are two fees imposed; one is a state imposed fee and the other is a County imposed registration fee. Monies are used for maintaining lakes, rivers, and waters, as well as building and repairing public boat ramps, removing derelict vessels and removing other hazardous floating structures.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	1,219,733	1,494,962	1,589,655
Subtotal	**1,219,733**	**1,494,962**	**1,589,655**
Revenues to be received during Fiscal Year:			
Intergovernmental	363,082	360,000	350,000
Interest income	2,399	14,950	1,940
Transfers from other funds	5,000	0	0
Less Statutory 5%	0	-18,748	-17,597
Subtotal	**370,481**	**356,202**	**334,343**
Total Sources	1,590,214	1,851,164	1,923,998
Budgeted Expenditures by Department in this fund:			
Parks&NaturalResourcesDept	89,030	200,000	200,000
Subtotal	**89,030**	**200,000**	**200,000**
Transfers Out to Other Funds/Agencies:			
Tr to P&R Capital Projects	126,218	0	0
Subtotal	**126,218**	**0**	**0**
Reserves & Set Aside Amounts:			
Budget Stabilization	0	1,611,164	1,683,998
Cash Balance - Operating	0	40,000	40,000
Subtotal	**0**	**1,651,164**	**1,723,998**
Total Uses	215,248	1,851,164	1,923,998

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 FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	2,407,203	2,206,198	929,060
Subtotal	**2,407,203**	**2,206,198**	**929,060**
Revenues to be received during Fiscal Year:			
Interest income	33,161	180,000	1,194
Transfers from other funds	8,167,682	6,592,972	7,183,598
Less Statutory 5%	0	-9,000	-59
Subtotal	**8,200,843**	**6,763,972**	**7,184,733**
Total Sources	10,608,046	8,970,170	8,113,793
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	2,511,350	4,858,698	1,573,684
Subtotal	**2,511,350**	**4,858,698**	**1,573,684**
Transfers Out to Other Funds/Agencies:			
Tsf to RevRef/Imp Bds 2013	2,437,572	882,972	883,598
Subtotal	**2,437,572**	**882,972**	**883,598**
Reserves & Set Aside Amounts:			
Cash Balance - 5 Cent Capital	0	1,266,228	220,944
Cash Balance - Gas Tax Capital	0	406,609	37,840
Cash Balance - 5-6 Cent Gas Tax	0	129,222	603,098
Cash Balance - 4 Cent Gas tax Capital	0	930,774	0
Capital Projects - 1-4 Ct Gas Tax	0	236,369	2,317,991
Capital Projects - 5 Ct Gas Tax	0	183,919	1,653,652
Capital Projects - 5&6 Ct Cap	0	75,379	822,986
Subtotal	**0**	**3,228,500**	**5,656,511**
Total Uses	4,948,922	8,970,170	8,113,793

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 FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	6,721,619	6,837,707	6,674,383
Subtotal	**6,721,619**	**6,837,707**	**6,674,383**
Revenues to be received during Fiscal Year:			
Interest income	4,858	68,376	8,141
Miscellaneous	11,337	0	0
Transfers from other funds	11,165,732	15,448,270	16,243,775
Less Statutory 5%	0	-3,418	-407
Subtotal	**11,181,927**	**15,513,228**	**16,251,509**
Total Sources	17,903,546	22,350,935	22,925,892
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	8,025,378	9,207,718	7,410,224
Subtotal	**8,025,378**	**9,207,718**	**7,410,224**
Transfers Out to Other Funds/Agencies:			
Tr to 2 Ct Loc Option Gs Tx	333,200	210,000	900,000
Tr to 4 Ct Gs Tx Cap Proj Fund	0	3,000,000	3,000,000
Transfer to: 5ctBdVoteCapProj	2,900,000	2,500,000	2,400,000
Subtotal	**3,233,200**	**5,710,000**	**6,300,000**
Reserves & Set Aside Amounts:			
Salary Adjustment	0	211,057	157,024
Health Insurance Adjustment 8%	0	46,964	0
1-4 Ct Gas Tax Operating	0	848,252	720,979
5 Ct Gas Tax - Operating	0	1,320,000	1,300,000
5-6 Cent Gas Tax Operating - Cash Bal	0	494,896	262,471
9 Ct Resurface - Operating	0	330,000	310,000
Cash Balance - Road Maint - Operating	0	23,448	80,834
Budget Stabilization	0	4,158,600	4,109,360
Cap Proj-9th Cent Rd Maint	0	0	775,000
Res 5 cent Gas Tax	0	0	1,500,000
Subtotal	**0**	**7,433,217**	**9,215,668**
Total Uses	11,258,578	22,350,935	22,925,892

Green Bridge Demolition Fund

Monies received from the state and interest earnings are required to be held in this fund for demolition of the "Old Green Bridge" should it no longer be useful as a fishing pier.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	358,338	361,921	359,346
Subtotal	**358,338**	**361,921**	**359,346**
Revenues to be received during Fiscal Year:			
Interest income	570	3,619	438
Less Statutory 5%	0	-181	-22
Subtotal	**570**	**3,438**	**416**
Total Sources	358,908	365,359	359,762
Reserves & Set Aside Amounts:			
Cash Balance- Green Bridge Demolition	0	365,359	359,762
Subtotal	**0**	**365,359**	**359,762**
Total Uses	0	365,359	359,762

Health Self Insurance Fund

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

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	39,125,044	37,240,706	33,505,392
Subtotal	**39,125,044**	**37,240,706**	**33,505,392**
Revenues to be received during Fiscal Year:			
Charges for services	53,752,922	56,127,259	61,277,964
Interest income	66,528	372,407	40,876
Miscellaneous	3,454,497	3,511,834	4,392,048
Transfers from other funds	0	1,165,853	0
Less Statutory 5%	0	-3,000,575	-3,285,544
Subtotal	**57,273,947**	**58,176,778**	**62,425,344**
Total Sources	96,398,991	95,417,484	95,930,736
Budgeted Expenditures by Department in this fund:			
County Administration	18,498	0	0
Human Resources	65,583,630	67,126,988	63,076,879
Subtotal	**65,602,128**	**67,126,988**	**63,076,879**
Transfers Out to Other Funds/Agencies:			
Subtotal	**0**	**0**	**0**
Reserves & Set Aside Amounts:			
Salary Adjustment - PFP	0	38,552	69,583
Health Insurance Adjustment 8%	0	7,035	0
EHB Operating/reserve/Cash Balance	0	1,815,404	1,857,020
Reserves- (Non Claims) Beyond 20%	0	0	2,730,738
Reserves- Prescription RX (20%	0	2,137,939	1,791,036
Reserves- Cash Balance- Dental	0	60,000	60,000
Reserves- Cash Balance- Medical	0	6,111,745	8,606,695
Reserves- Run off Claims (15%)	0	6,876,641	6,455,021
Reserves-Cash Balance - OPEB	0	11,243,180	11,283,764
Subtotal	**0**	**28,290,496**	**32,853,857**
Total Uses	65,602,128	95,417,484	95,930,736

Highway Capital Projects Funds

These funds account for highway capital improvements not funded by gas taxes. Included within this fund summary is the 2016 Revenue Improvement Note (credit line) for 44th Avenue capital projects. Associated debt service for the 44th Avenue credit line is located within the debt service fund and paid by appropriate impact fees. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	3,119,910	35,989,460	40,392,592
Subtotal	**3,119,910**	**35,989,460**	**40,392,592**
Revenues to be received during Fiscal Year:			
Interest income	41,304	196,310	50,771
Operating grants	18,881	0	0
Capital grants	5,209,709	0	0
Transfers from other funds	4,408,000	16,096,637	0
Loan proceeds	5,178,900	0	0
Less Statutory 5%	0	-9,816	-2,539
Subtotal	**14,856,794**	**16,283,131**	**48,232**
Total Sources	17,976,704	52,272,591	40,440,824
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	9,619,767	14,139,466	12,292,497
General Government	89,203	0	0
Subtotal	**9,708,970**	**14,139,466**	**12,292,497**
Transfers Out to Other Funds/Agencies:			
Transfer to Highway	9,305	0	0
Subtotal	**9,305**	**0**	**0**

Highway Capital Projects Funds

	Actual FY21	Adopted FY22	Adopted FY23
Reserves & Set Aside Amounts:			
Cash Balance - 2013 Transp Bonds	0	0	242
Cash Balance - Highway Capital	0	4,072,354	5,699,473
Cash Balance- 2019 RvImprRef Bonds	0	16,735	2,874,592
Rsv-Cash Bal-2021RvImpNtCP	0	20,570,951	30,713
Rsv-CashBal-2018TransRevImpNte	0	1,660	995,307
Res-Cap Proj-2021RvImpNtCP	0	6,350,000	7,415,379
Reserves - Cap Prjts -	0	0	72,638
Reserves - Capital Projects - Highway	0	7,121,425	7,026,577
Reserves-2019RvImprRefBnd-CapPrj	0	0	4,033,406
Subtotal	**0**	**38,133,125**	**28,148,327**
Total Uses	9,718,275	52,272,591	40,440,824

Impact Fee Administration Fund

The Impact Fee Administration fund includes a special revenue fund used to account for the administrative costs associated with the collection and expenditure of impact fees.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	612,087	446,951	691,536
Subtotal	**612,087**	**446,951**	**691,536**
Revenues to be received during Fiscal Year:			
Charges for services	819,832	950,000	978,500
Interest income	1,336	4,470	844
Transfers from other funds	1,208,000	700,000	850,000
Less Statutory 5%	0	-47,724	-48,967
Subtotal	**2,029,168**	**1,606,746**	**1,780,377**
Total Sources	2,641,255	2,053,697	2,471,913
Budgeted Expenditures by Department in this fund:			
County Administration	1,805,646	1,658,716	0
Development Services	0	0	1,688,735
Subtotal	**1,805,646**	**1,658,716**	**1,688,735**
Reserves & Set Aside Amounts:			
Salary Adjustments	0	11,876	18,425
Health Insurance Adjustment 8%	0	1,806	0
Cash Balance- Impact Fee Admin	0	334,480	341,432
Budget Stabilization	0	46,819	423,321
Subtotal	**0**	**394,981**	**783,178**
Total Uses	1,805,646	2,053,697	2,471,913

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 FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	18,553,149	46,834,239	18,486,929
Subtotal	**18,553,149**	**46,834,239**	**18,486,929**
Revenues to be received during Fiscal Year:			
Other Taxes	31,862,585	29,904,264	31,293,438
Interest income	193,565	640,962	22,618
Transfers from other funds	31,578,798	28,409,051	25,728,766
Loan proceeds	16,169,926	0	0
Less Statutory 5%	0	-1,527,262	-1,565,803
Subtotal	**79,804,874**	**57,427,015**	**55,479,019**
Total Sources	98,358,023	104,261,254	73,965,948
Budgeted Expenditures by Department in this fund:			
Sheriff	3,540,928	4,521,656	6,775,250
Financial Management	44,112	0	0
Public Safety	27,255	4,043,000	0
Public Works(Transp/Prj Mgt)	6,914,933	22,439,584	12,084,373
General Government	89,203	0	0
Parks&NaturalResourcesDept	3,938,827	873,991	2,448,864
Property Management Dept	0	1,950,000	0
Community & Veterans' Services	744,108	6,447,400	0
Subtotal	**15,299,366**	**40,275,631**	**21,308,487**
Transfers Out to Other Funds/Agencies:			
Tsf to IST Rev Improv Note2021	13,099	46,731	0
TsfToInfraStrTransportCapPrj	22,319,491	20,085,199	20,889,038
TsfToInfraPubSftyLawEnCapPrj	5,366,780	4,829,539	3,311,490
TsfToInfraPks/CommFacilCapPrj	3,883,023	3,494,313	1,528,238
Subtotal	**31,582,393**	**28,455,782**	**25,728,766**

Infrastructure Sales Tax Operating & Capital Projects Funds

	Actual FY21	Adopted FY22	Adopted FY23
Reserves & Set Aside Amounts:			
Res-Contingency-InfraSurtax	0	0	4,000,000
Cash Balance	0	5,148,388	0
Cash Balance - Public Safety IST	0	990,773	730,310
Cash Balance - Transp IST	0	5,632,855	0
Reserves - Cash Balance	0	1,956,183	0
Reserves - Capital Projects - Parks &	0	2,500,000	1,186,709
Capital Projects	0	12,460,507	5,074,953
Capital Projects - Public Safety IST	0	0	4,170,628
Reserves - Capital Projects - Transport	0	6,841,135	11,766,095
Subtotal	**0**	**35,529,841**	**26,928,695**
Total Uses	46,881,759	104,261,254	73,965,948

Law Enforcement Impact Fee Funds

These funds account for the revenues and expenditures relating to impact fees collected for law enforcement and judicial facilities.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	3,402,533	5,070,583	5,143,895
Subtotal	**3,402,533**	**5,070,583**	**5,143,895**
Revenues to be received during Fiscal Year:			
Licenses and permits	3,045,883	2,300,000	3,000,000
Interest income	7,612	48,152	6,605
Transfers from other funds	0	3,840,000	2,600,000
Less Statutory 5%	0	-117,408	-150,330
Subtotal	**3,053,495**	**6,070,744**	**5,456,275**
Total Sources	6,456,028	11,141,327	10,600,170
Budgeted Expenditures by Department in this fund:			
Sheriff	0	254,289	5,385,711
Information Technology Dept	747,388	0	0
General Government	41,244	1,513,780	964,397
Subtotal	**788,632**	**1,768,069**	**6,350,108**
Transfers Out to Other Funds/Agencies:			
Tsf to RevRef/Imp Bds 2013	983,124	356,119	356,372
TsfToLawEnforcImpFeeUnincorCap	0	3,840,000	2,600,000
Subtotal	**983,124**	**4,196,119**	**2,956,372**
Reserves & Set Aside Amounts:			
Law Enf Imp Fee Capital - Countywide	0	403	1,006
Law Enf Imp Fees-Operating-Unincorp	0	1,336,023	1,227,327
Reserves - Capital Projects	0	3,840,713	65,357
Subtotal	**0**	**5,177,139**	**1,293,690**
Total Uses	1,771,756	11,141,327	10,600,170

Library Capital Projects Fund

This fund accounts for library capital improvements. Capital Project Funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	49,774	50,692	58,343
Subtotal	**49,774**	**50,692**	**58,343**
Revenues to be received during Fiscal Year:			
Interest income	865	507	75
Transfers from other funds	139,670	3,500,000	0
Less Statutory 5%	0	-25	-4
Subtotal	**140,535**	**3,500,482**	**71**
Total Sources	190,309	3,551,174	58,414
Budgeted Expenditures by Department in this fund:			
Community & Veterans' Services	350,194	3,500,000	0
Subtotal	**350,194**	**3,500,000**	**0**
Transfers Out to Other Funds/Agencies:			
Subtotal	**0**	**0**	**0**
Reserves & Set Aside Amounts:			
Cash Balance - Library Capital Projects	0	51,174	58,414
Subtotal	**0**	**51,174**	**58,414**
Total Uses	350,194	3,551,174	58,414

Library Funds

These funds account for the Library millage levy and operating costs of the Central Library and County branch libraries, as well as the Eaton Trust Historical Library fund and the Library Gift fund.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	6,389,097	8,436,050	2,913,623
Subtotal	**6,389,097**	**8,436,050**	**2,913,623**
Revenues to be received during Fiscal Year:			
Property Taxes	9,943,910	8,838,990	13,030,757
Intergovernmental	118,015	0	0
Charges for services	14,869	30,000	15,000
Fines and forfeitures	5,589	30,000	15,000
Interest income	17,466	84,361	3,555
Contributions	122,276	149,350	153,831
Miscellaneous	-3	0	0
Operating grants	6,535	0	0
Transfers from other funds	60,172	0	0
Less Statutory 5%	0	-456,635	-660,907
Subtotal	**10,288,830**	**8,676,066**	**12,557,236**
Total Sources	16,677,927	17,112,116	15,470,859
Budgeted Expenditures by Department in this fund:			
Project Management Svcs	1,071,115	0	0
Neighborhood Services Dept	8,042,587	8,129,162	341,779
Community & Veterans' Services	0	0	10,082,032
Subtotal	**9,113,702**	**8,129,162**	**10,423,811**
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	2,332	0	0
Transfer to Library	60,172	0	0
TR to Library Construction	139,670	3,500,000	0
Subtotal	**202,174**	**3,500,000**	**0**
Reserves & Set Aside Amounts:			
Reserve for Library Extended Hours	0	916,352	0
Salary Adjustments	0	389,405	661,631
Health Insurance Adjustment 8%	0	54,075	0
Cash Balance - Library Gift	0	25,000	25,000
Cash Balance- Eaton Trust	0	2,000	2,000
Cash Balance- Operating (20%	0	2,387,528	2,190,089
Budget Stabilization	0	1,708,594	2,168,328
Subtotal	**0**	**5,482,954**	**5,047,048**
Total Uses	9,315,876	17,112,116	15,470,859

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.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	983,145	1,811,270	1,908,312
Subtotal	**983,145**	**1,811,270**	**1,908,312**
Revenues to be received during Fiscal Year:			
Licenses and permits	1,544,839	710,526	1,100,000
Interest income	6,476	18,113	2,451
Transfers from other funds	500,000	900,000	327,692
Less Statutory 5%	0	-36,432	-55,123
Subtotal	**2,051,315**	**1,592,207**	**1,375,020**
Total Sources	3,034,460	3,403,477	3,283,332
Budgeted Expenditures by Department in this fund:			
Neighborhood Services Dept	1,073,918	0	0
Community & Veterans' Services	668,165	1,500,000	0
Subtotal	**1,742,083**	**1,500,000**	**0**
Transfers Out to Other Funds/Agencies:			
TransferToLibraryImpFeeCapPrj	500,000	900,000	327,692
Subtotal	**500,000**	**900,000**	**327,692**
Reserves & Set Aside Amounts:			
Cash Balance- LibraryImpFee Capital	0	28,587	482,906
Cash Balance-Library ImpFeesUnincorp	0	974,890	2,472,734
Subtotal	**0**	**1,003,477**	**2,955,640**
Total Uses	2,242,083	3,403,477	3,283,332

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 FY21	Adopted FY22	Adopted FY23
Subtotal	**0**	**0**	**0**
Revenues to be received during Fiscal Year:			
Interest income	49	0	0
Contributions	0	0	52,705
Miscellaneous	5,847	109,661	143,535
Operating grants	1,300,766	2,033,555	2,674,462
Transfers from other funds	26,519	32,480	0
Less Statutory 5%	0	-107,161	-143,535
Subtotal	**1,333,180**	**2,068,535**	**2,727,167**
Total Sources	1,333,180	2,068,535	2,727,167
Budgeted Expenditures by Department in this fund:			
MPO	1,333,748	2,068,535	2,727,167
Subtotal	**1,333,748**	**2,068,535**	**2,727,167**
Reserves & Set Aside Amounts:			
Subtotal	**0**	**0**	**0**
Total Uses	1,333,748	2,068,535	2,727,167

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 Substance Abuse Treatment fund, Cable Franchise Fee fund and the CRA Capital Projects fund make up the Miscellaneous fund balance. The fund balance for each is less than $100,000.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	203,269	211,508	218,304
Subtotal	**203,269**	**211,508**	**218,304**
Revenues to be received during Fiscal Year:			
Fines and forfeitures	7,560	6,695	7,787
Interest income	334	2,115	138
Less Statutory 5%	0	-441	-396
Subtotal	**7,894**	**8,369**	**7,529**
Total Sources	211,163	219,877	225,833
Budgeted Expenditures by Department in this fund:			
Neighborhood Services Dept	0	5,000	0
Subtotal	**0**	**5,000**	**0**
Reserves & Set Aside Amounts:			
Cash Balance - So Cty CRA Capital	0	105,940	105,172
Cash Balance - Substance Abuse	0	1,000	0
Reserves- Cash Balance- Cable Fee	0	15,251	15,018
Reserves- Substance Abuse	0	92,686	105,643
Subtotal	**0**	**214,877**	**225,833**
Total Uses	0	219,877	225,833

Miscellaneous Grants Fund

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	531,478	0	0
Subtotal	**531,478**	**0**	**0**
Revenues to be received during Fiscal Year:			
Intergovernmental	407,119	0	0
Interest income	857	0	0
Subtotal	**407,976**	**0**	**0**
Total Sources	939,454	0	0
Budgeted Expenditures by Department in this fund:			
Parks&NaturalResourcesDept	407,119	0	0
Subtotal	**407,119**	**0**	**0**
Reserves & Set Aside Amounts:			
Subtotal	**0**	**0**	**0**
Total Uses	407,119	0	0

Palm Aire Landscape MSTU Fund

The Palm Aire Landscape Municipal Service Taxing Unit (MSTU) fund is a special revenue fund used to account for additional ad-valorem millage revenues assessed to this geographic area to provide enhanced landscape maintenance within the Palm Aire subdivision.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	474,040	521,437	517,185
Subtotal	**474,040**	**521,437**	**517,185**
Revenues to be received during Fiscal Year:			
Property Taxes	120,499	130,752	145,786
Interest income	887	5,214	5,671
Less Statutory 5%	0	-6,798	-7,573
Subtotal	**121,386**	**129,168**	**143,884**
Total Sources	595,426	650,605	661,069
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	125,547	84,018	84,873
Subtotal	**125,547**	**84,018**	**84,873**
Reserves & Set Aside Amounts:			
Cash Balance- Palm Aire MSTU	0	16,804	16,975
Budget Stabilization	0	549,783	559,221
Subtotal	**0**	**566,587**	**576,196**
Total Uses	125,547	650,605	661,069

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 FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	290,578	0	311,399
Subtotal	**290,578**	**0**	**311,399**
Revenues to be received during Fiscal Year:			
Intergovernmental	1,506,249	0	0
Interest income	7,432	0	400
Operating grants	142,790	0	0
Capital grants	481,431	0	0
Transfers from other funds	2,561,718	0	0
Less Statutory 5%	0	0	-20
Subtotal	**4,699,619**	**0**	**380**
Total Sources	4,990,197	0	311,779
Budgeted Expenditures by Department in this fund:			
Parks and Recreation	176,818	0	0
Parks&NaturalResourcesDept	4,153,355	0	0
Subtotal	**4,330,173**	**0**	**0**
Transfers Out to Other Funds/Agencies:			
Tran to Unincrp Srvs Fund	475	0	0
Tran to FBIP Fund	5,000	0	0
Subtotal	**5,475**	**0**	**0**
Reserves & Set Aside Amounts:			
Reserve-Parks-Cap Projects	0	0	311,779
Subtotal	**0**	**0**	**311,779**
Total Uses	4,335,648	0	311,779

Parks & Recreation Fund

This fund includes Parks & Recreation activities which are funded in part by user fees. In FY2019, Parks & Recreation was provided its own Ad-Valorem Tax to support operational functions and not rely on General fund as it did in previous years. These programs serve as liaison to youth and adult agencies and the general public who use County facilities (including County owned preserves) and include the following activities: athletics, fitness, racquet sports, youth camps, aquatics, special events, contracted recreation classes and pavilion reservations.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	6,205,994	7,699,362	5,397,652
Subtotal	**6,205,994**	**7,699,362**	**5,397,652**
Revenues to be received during Fiscal Year:			
Property Taxes	12,210,889	13,605,331	16,005,455
Charges for services	2,531,177	2,446,365	2,608,840
Interest income	18,200	76,994	6,586
Contributions	2,375	0	0
Miscellaneous	899,952	500,200	666,000
Transfers from other funds	100,000	100,000	100,000
Less Statutory 5%	0	-831,445	-964,344
Subtotal	**15,762,593**	**15,897,445**	**18,422,537**
Total Sources	21,968,587	23,596,807	23,820,189
Budgeted Expenditures by Department in this fund:			
Tax Collector	245,279	258,501	304,104
Convention and Visitors Bureau	184,979	360,400	389,928
Parks&NaturalResourcesDept	6,153,157	8,389,812	9,232,618
Property Management Dept	6,742,499	7,489,276	8,338,240
Subtotal	**13,325,914**	**16,497,989**	**18,264,890**
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	36,858	0	0
Tr to P&R Capital Projects	435,500	0	0
Tran to Motor Pool Fund	47,993	0	0
Tran to Radio-PubSfty	24,995	0	0
TsfToInfraPks/CommFacilCapPrj	9,504	0	0
Subtotal	**554,850**	**0**	**0**

Parks & Recreation Fund

	Actual FY21	Adopted FY22	Adopted FY23
Reserves & Set Aside Amounts:			
Reserves - Beach Concessions	0	275,094	92,280
Reserves - Support County Wide	0	100,000	100,000
Reserves - Extra Security	0	180,000	180,000
Reserves - Lincoln Park Pool	0	372,572	520,377
Reserves - Beach Concessions City of	0	278,024	0
Reserves - Environmental Lands	0	1,650,000	0
Salary Adjustment	0	460,864	764,212
Health Insurance Adjustment 8%	0	83,451	0
Reserves - Cash Operating	0	3,408,461	3,805,820
Budget Stabilization	0	290,352	92,610
Subtotal	**0**	**7,098,818**	**5,555,299**
Total Uses	13,880,764	23,596,807	23,820,189

Parks Impact Fee Funds and Capital Projects Funds

These funds account for the revenues and expenditures related to impact fees collected for construction and expansion of Parks projects. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	8,893,607	5,559,186	3,649,166
Subtotal	**8,893,607**	**5,559,186**	**3,649,166**
Revenues to be received during Fiscal Year:			
Licenses and permits	6,899,925	4,473,684	6,000,000
Interest income	37,927	54,475	4,687
Transfers from other funds	5,496,578	7,960,000	7,500,000
Less Statutory 5%	0	-226,408	-300,235
Subtotal	**12,434,430**	**12,261,751**	**13,204,452**
Total Sources	21,328,037	17,820,937	16,853,618
Budgeted Expenditures by Department in this fund:			
Parks and Recreation	123,198	150,000	0
Parks&NaturalResourcesDept	2,735,377	6,484,194	2,201,000
Property Management Dept	17,199	85,000	0
Subtotal	**2,875,775**	**6,719,194**	**2,201,000**
Transfers Out to Other Funds/Agencies:			
TsfToPNRImpactUnincorpCapPrj	5,496,578	7,960,000	7,500,000
Subtotal	**5,496,578**	**7,960,000**	**7,500,000**
Reserves & Set Aside Amounts:			
PNRImpact-UnincorpCapitalPrj	0	2,476,454	0
Park CntyWide Impact-Capital Cash Bal	0	3,840	154,033
PNR Impact Fees-Op-Unincorp	0	161,449	1,674,208
PNR Impact Fees - UnincorpCapitalPrj	0	500,000	5,324,377
Subtotal	**0**	**3,141,743**	**7,152,618**
Total Uses	8,372,353	17,820,937	16,853,618

Phosphate Severance Tax Fund

The Phosphate Severance Tax is a state excise tax levied on entities engaged in mining phosphate rock from the soils or waters for commercial use. Payments are made to the County based upon the proportion of the number of tons of phosphate rock produced within the political boundary. Proceeds are distributed annually and can only be used for phosphate related expenses. Monitoring of phosphate mining sites must continue long after mining has ended, so it is important to maintain reserves for future requirements.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	2,207,048	1,593,199	1,067,565
Subtotal	**2,207,048**	**1,593,199**	**1,067,565**
Revenues to be received during Fiscal Year:			
Intergovernmental	342,156	461,912	667,052
Interest income	2,507	15,932	1,302
Transfers from other funds	4,079	0	0
Less Statutory 5%	0	-23,892	-33,418
Subtotal	**348,742**	**453,952**	**634,936**
Total Sources	2,555,790	2,047,151	1,702,501
Budgeted Expenditures by Department in this fund:			
Parks&NaturalResourcesDept	922,551	967,687	1,034,392
Subtotal	**922,551**	**967,687**	**1,034,392**
Transfers Out to Other Funds/Agencies:			
Subtotal	**0**	**0**	**0**
Reserves & Set Aside Amounts:			
Salary Adjustment	0	41,199	63,793
Health Insurance Adjustment 8%	0	5,678	0
Cash Balance - Phosphate Severance	0	202,913	219,637
Budget Stabilization	0	829,674	384,679
Subtotal	**0**	**1,079,464**	**668,109**
Total Uses	922,551	2,047,151	1,702,501

Port Authority & Debt Service

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	0	0	0
Revenues to be received during Fiscal Year:			
Charges for services	22,303,120	20,126,128	22,846,911
Interest income	41,972	50,000	50,000
Miscellaneous	447,279	1,772,428	3,678,785
Transfers from other funds	3,379,446	2,893,362	3,586,539
Less Statutory 5%	0	-1,097,428	-1,328,785
Subtotal	**26,171,817**	**23,744,490**	**28,833,450**
Total Sources	26,171,817	23,744,490	28,833,450
Budgeted Expenditures by Department in this fund:			
Port Authority	19,101,586	14,816,742	17,343,257
Subtotal	**19,101,586**	**14,816,742**	**17,343,257**
Transfers Out to Other Funds/Agencies:			
Tran to Port Capital Improv	1,089,418	0	0
Tran to Port Debt Service	1,843,510	2,446,862	3,140,039
Tran to Port Grants Cap Proj	-31,344	0	0
Subtotal	**2,901,584**	**2,446,862**	**3,140,039**
Reserves & Set Aside Amounts:			
Reserves-Contingency	0	6,480,886	8,350,154
Subtotal	**0**	**6,480,886**	**8,350,154**
Total Uses	22,003,170	23,744,490	28,833,450

Port TIF Fund

In November 2009, the Port TIF was established through Ordinance 09-50 for the purpose of providing a financing mechanism to pay a portion of the costs of (a) Port Authority debt obligations, (b) port related economic development within and adjacent to the Port Manatee Encouragement Zone (PMEZ), (c) infrastructure improvements within the PMEZ and North County Gateway Overlay and expansion of Port Manatee, and (d) capital improvements to Port Manatee. Additional tax revenues generated in the Port TIF area are to be used for the above purposes.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	445,990	719,682	987,175
Subtotal	**445,990**	**719,682**	**987,175**
Revenues to be received during Fiscal Year:			
Interest income	1,334	7,197	1,204
Transfers from other funds	265,781	279,101	459,895
Less Statutory 5%	0	-360	-60
Subtotal	**267,115**	**285,938**	**461,039**
Total Sources	713,105	1,005,620	1,448,214
Budgeted Expenditures by Department in this fund:			
County Administration	0	0	3,110
Redevelop&EconomicOpportunity	2,638	3,260	0
Subtotal	**2,638**	**3,260**	**3,110**
Reserves & Set Aside Amounts:			
Cash Balance - Port TIF - Operating	0	1,001,708	622
Budget Stabilization	0	652	1,444,482
Subtotal	**0**	**1,002,360**	**1,445,104**
Total Uses	2,638	1,005,620	1,448,214

Public Safety Impact Fee & Capital Projects Funds

This fund accounts for the revenues and expenditures relating to impact fees collected for emergency services such as EMS and emergency communications.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	1,469,187	1,612,209	2,518,154
Subtotal	**1,469,187**	**1,612,209**	**2,518,154**
Revenues to be received during Fiscal Year:			
Licenses and permits	1,711,431	1,052,632	1,500,000
Interest income	4,982	11,019	3,233
Transfers from other funds	880,000	1,150,000	1,686,000
Less Statutory 5%	0	-53,183	-75,162
Subtotal	**2,596,413**	**2,160,468**	**3,114,071**
Total Sources	4,065,600	3,772,677	5,632,225
Budgeted Expenditures by Department in this fund:			
Public Safety	57,891	861,000	0
Subtotal	**57,891**	**861,000**	**0**
Transfers Out to Other Funds/Agencies:			
Tsf to RevRef/Imp Bds 2013	272,988	98,886	98,956
Tsf to Rev Impr Bond-2016	156,384	158,265	158,766
TsfToPubSafetyImpFeeUnincorCap	880,000	1,150,000	1,686,000
Subtotal	**1,309,372**	**1,407,151**	**1,943,722**
Reserves & Set Aside Amounts:			
Cash Balance - Public Safety Impact	0	292,614	1,638,723
Pub Safety Imp Fee-Cap-Countywide	0	0	987
Public Safety Imp Fee-Op-Unincorp	0	1,211,912	1,705,498
Public Safety Imp Unin Cap	0	0	343,295
Subtotal	**0**	**1,504,526**	**3,688,503**
Total Uses	1,367,263	3,772,677	5,632,225

Radio Fund

This fund accounts for internal services of the P25 radio program excluding capital projects.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	1,362,803	1,006,702	1,697,688
Subtotal	**1,362,803**	**1,006,702**	**1,697,688**
Revenues to be received during Fiscal Year:			
Charges for services	1,603,758	2,373,740	1,812,050
Interest income	1,452	10,067	2,071
Transfers from other funds	506,043	400,000	400,000
Less Statutory 5%	0	-119,190	-90,706
Subtotal	**2,111,253**	**2,664,617**	**2,123,415**
Total Sources	3,474,056	3,671,319	3,821,103
Budgeted Expenditures by Department in this fund:			
Information Technology Dept	2,307,358	2,112,898	2,243,174
Subtotal	**2,307,358**	**2,112,898**	**2,243,174**
Transfers Out to Other Funds/Agencies:			
Subtotal	**0**	**0**	**0**
Reserves & Set Aside Amounts:			
Salary Adjustment - PFP	0	48,404	76,767
Health Insurance Adjustment 8%	0	6,879	0
Cash Balance - 20%	0	432,260	463,989
Budget Stabilization	0	1,070,878	1,037,173
Subtotal	**0**	**1,558,421**	**1,577,929**
Total Uses	2,307,358	3,671,319	3,821,103

Roads Impact Fee Project Funds

These funds are used to account for revenues and expenditures relating to impact fees collected for transportation projects. Capital Project Funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	32,890,294	45,856,810	50,012,273
Subtotal	**32,890,294**	**45,856,810**	**50,012,273**
Revenues to be received during Fiscal Year:			
Licenses and permits	26,994,091	9,684,210	22,000,000
Interest income	176,798	680,000	64,225
Transfers from other funds	9,619,847	13,250,000	28,000,000
Less Statutory 5%	0	-518,210	-1,103,212
Subtotal	**36,790,737**	**23,096,000**	**48,961,013**
Total Sources	69,681,031	68,952,810	98,973,286
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	23,977,746	14,217,297	13,871,444
Subtotal	**23,977,746**	**14,217,297**	**13,871,444**
Transfers Out to Other Funds/Agencies:			
Tsf to RvImpRfBnds 2019	2,498,352	3,499,900	3,500,515
Tsf to 2018 MCSB Loan	0	819,980	689,867
Tsf to NE Rd Imp Fee-Projects	4,948,427	9,000,000	15,000,000
Tsf to NW Rd Imp Fee-Projects	3,300,000	200,000	1,500,000
Tsf to SE Road Imp Cap Proj	1,371,420	3,600,000	9,000,000
Tsf to SW Transp Cap Imp Fee	0	450,000	2,500,000
Subtotal	**12,118,199**	**17,569,880**	**32,190,382**

Roads Impact Fee Project Funds

	Actual FY21	Adopted FY22	Adopted FY23
Reserves & Set Aside Amounts:			
Cash Balance - NW Roads Capital	0	339,938	163,107
Cash Balance - SW Roads Capital	0	22,957	67,800
Cash Balance - SW Roads Operating	0	2,884,047	2,364,577
Reserves - Road Impact Fee Dist D	0	0	755
Reserves - Road Impact Fee Dist F	0	0	1,320
Cash Balance - NE Roads Operating	0	4,220,090	3,155,052
Cash Balance - NW Roads Operating	0	3,773,862	8,259,294
Cash Balance - SE Roads Capital	0	2,700,135	1,948,311
Cash Balance - SE Roads Operating	0	21,680,488	22,582,477
Cash Balance - NE Roads Capital	0	340,139	457,822
Reserves	0	642,228	6,894,936
Reserves - Capital Projects - NW Dist	0	32,650	2,031,305
Reserves - Capital Projects - SE Dist	0	437,998	3,942,826
Reserves - Capital Projects - SW Dist	0	91,101	1,041,878
Subtotal	**0**	**37,165,633**	**52,911,460**
Total Uses	36,095,945	68,952,810	98,973,286

Self Insurance Fund

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

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	12,255,024	10,467,805	11,283,739
Subtotal	**12,255,024**	**10,467,805**	**11,283,739**
Revenues to be received during Fiscal Year:			
Charges for services	9,019,797	9,873,597	8,985,370
Interest income	17,884	252,500	13,766
Miscellaneous	789,610	466,561	846,018
Less Statutory 5%	0	-529,633	-492,258
Subtotal	**9,827,291**	**10,063,025**	**9,352,896**
Total Sources	22,082,315	20,530,830	20,636,635
Budgeted Expenditures by Department in this fund:			
County Attorney	9,198,273	12,314,981	13,383,808
Subtotal	**9,198,273**	**12,314,981**	**13,383,808**
Transfers Out to Other Funds/Agencies:			
Subtotal	**0**	**0**	**0**
Reserves & Set Aside Amounts:			
Reserves- Salary Adjustment PFP	0	28,144	51,367
Health Insurance Adjustment 8%	0	3,008	0
Self Insurance- Auto	0	1,064,010	936,190
Self Insurance - Workmen's	0	6,138,523	5,401,095
Self Insurance- General & Property	0	982,164	864,175
Subtotal	**0**	**8,215,849**	**7,252,827**
Total Uses	9,198,273	20,530,830	20,636,635

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.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	2,043,734	2,050,294	1,164,896
Subtotal	**2,043,734**	**2,050,294**	**1,164,896**
Revenues to be received during Fiscal Year:			
Interest income	1,496	15,000	15,000
Less Statutory 5%	0	-750	-750
Subtotal	**1,496**	**14,250**	**14,250**
Total Sources	2,045,230	2,064,544	1,179,146
Budgeted Expenditures by Department in this fund:			
Utilities Department	515,396	1,080,000	0
Subtotal	**515,396**	**1,080,000**	**0**
Reserves & Set Aside Amounts:			
Cash Balance - Solid Waste Capital	0	984,544	1,179,146
Subtotal	**0**	**984,544**	**1,179,146**
Total Uses	515,396	2,064,544	1,179,146

Solid Waste Operating & Debt Service Funds

These funds support the operation of the solid waste programs. Revenue is generated via garbage rates and landfill tipping fees. A household hazardous waste and electronic scrap collection program also operates from the main facility. These programs are critical to protecting the environment and the landfill from disposal of potentially harmful waste. The recycling division has successfully promoted its benefits in the County, increasing the recycling rate and lengthening the life of the landfill. This report also includes the debt service costs on solid waste project bonds.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	65,004,028	62,298,610	59,045,694
Subtotal	**65,004,028**	**62,298,610**	**59,045,694**
Revenues to be received during Fiscal Year:			
Charges for services	48,847,645	50,745,973	52,931,007
Interest income	95,633	622,986	72,036
Miscellaneous	320,498	216,500	216,500
Gain on disposition of assets	74,516	0	0
Transfers from other funds	427,923	0	0
Less Statutory 5%	0	-2,579,273	-2,660,977
Subtotal	**49,766,214**	**49,006,186**	**50,558,566**
Total Sources	114,770,242	111,304,796	109,604,260
Budgeted Expenditures by Department in this fund:			
Utilities Department	58,747,160	44,106,872	54,774,724
Subtotal	**58,747,160**	**44,106,872**	**54,774,724**
Transfers Out to Other Funds/Agencies:			
Tsf to RevRef/Imp Bds 2013	234,900	85,087	85,147
Tran to Stormwater	15,630,796	10,337,282	13,300,000
Tran to Solid Waste Debt Serv	427,923	0	0
Tran to Motor Pool Fund	31,772	0	0
Subtotal	**16,325,391**	**10,422,369**	**13,385,147**
Reserves & Set Aside Amounts:			
Salary Adjustment	0	256,794	391,887
Health Insurance Adjustment 8%	0	41,923	0
Solid Waste Operating	0	20,196,125	3,173,994
Landfill Closure	0	36,280,713	37,878,508
Subtotal	**0**	**56,775,555**	**41,444,389**
Total Uses	75,072,550	111,304,796	109,604,260

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 FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	1,139,769	1,656,438	1,888,599
Subtotal	**1,139,769**	**1,656,438**	**1,888,599**
Revenues to be received during Fiscal Year:			
Fines and forfeitures	639,503	198,600	200,000
Interest income	2,342	16,565	2,305
Less Statutory 5%	0	-10,759	-10,115
Subtotal	**641,845**	**204,406**	**192,190**
Total Sources	1,781,614	1,860,844	2,080,789
Budgeted Expenditures by Department in this fund:			
Sheriff	221,423	0	0
Subtotal	**221,423**	**0**	**0**
Reserves & Set Aside Amounts:			
Cash Balance	0	1,172,676	1,276,936
Cash Balance 20%	0	137,634	160,771
Budget Stabilization	0	550,534	643,082
Subtotal	**0**	**1,860,844**	**2,080,789**
Total Uses	221,423	1,860,844	2,080,789

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 FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	2,684,743	7,810,163	9,021,990
Subtotal	**2,684,743**	**7,810,163**	**9,021,990**
Revenues to be received during Fiscal Year:			
Charges for services	30,405	50,000	50,000
Interest income	26,472	11,044	5,165
Operating grants	150,998	0	0
Transfers from other funds	23,558,540	11,037,282	17,900,000
Less Statutory 5%	0	-3,052	-2,758
Subtotal	**23,766,415**	**11,095,274**	**17,952,407**
Total Sources	26,451,158	18,905,437	26,974,397
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	8,447,630	10,673,620	13,455,648
Parks&NaturalResourcesDept	1,232,309	808,159	679,754
Property Management Dept	0	0	75,375
Public Works Projects	131,036	0	0
Subtotal	**9,810,975**	**11,481,779**	**14,210,777**
Transfers Out to Other Funds/Agencies:			
Tran to Stormwtr Cap Proj	7,927,744	700,000	4,600,000
Tran to Motor Pool Fund	175,690	0	0
Subtotal	**8,103,434**	**700,000**	**4,600,000**

Stormwater Operating & Capital Improvement Funds

	Actual FY21	Adopted FY22	Adopted FY23
Reserves & Set Aside Amounts:			
Salary Adjustment	0	263,720	407,341
Health Insurance Adjustment 8%	0	43,552	0
Cash Balance - Operating	0	1,874,801	2,653,182
Budget Stabilization	0	48,949	25,477
Cash Balance -Stormwater Capital	0	3,857,561	1,478,267
Reserves - Capital Projects - Strmwtr	0	635,075	3,599,353
Subtotal	**0**	**6,723,658**	**8,163,620**
Total Uses	17,914,409	18,905,437	26,974,397

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.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	56,931	60,309	62,538
Subtotal	**56,931**	**60,309**	**62,538**
Revenues to be received during Fiscal Year:			
Charges for services	76,610	82,700	82,700
Interest income	122	601	75
Transfers from other funds	12,260	5,400	3,600
Less Statutory 5%	0	-4,166	-4,139
Subtotal	**88,991**	**84,535**	**82,236**
Total Sources	145,922	144,844	144,774
Budgeted Expenditures by Department in this fund:			
Tax Collector	1,324	1,368	1,368
Public Works(Transp/Prj Mgt)	108,260	84,911	86,248
Subtotal	**109,585**	**86,279**	**87,616**

Street Lighting Districts Funds

	Actual FY21	Adopted FY22	Adopted FY23
Reserves & Set Aside Amounts:			
Cash Balance - 28th Ave E Street Light	0	2,714	2,134
Cash Balance - Apollo Park Light Dist	0	497	311
Cash Balance - Cape Vista Street Light	0	2,133	1,903
Cash Balance - Gulf & Bay Street Light	0	2,965	3,862
Cash Balance - Hernando Ave	0	58	39
Cash Balance - Holiday Heights	0	4,009	2,944
Cash Balance - Lake Park Light Dist	0	3,477	3,759
Cash Balance - Oakwood	0	1,075	279
Cash Balance - Rubonia Street Lighting	0	1,144	148
Cash Balance - Sunny Shores MSBU	0	145	49
Cash Balance - Sylvan Oaks	0	1,678	345
Cash Balance - Tropical Harbor Lights	0	184	300
Cash Balance - Washington Garden	0	2,685	3,324
Cash Balance- Memphis St MSBU	0	1,559	4,368
Cash Balance- Pictown Street Lighting	0	25	72
Reserve- Cash Balance 20% Samoset	0	1,291	1,444
Budget Stabilization Fund- Samoset	0	32,879	31,877
Reserve- Cash Balance 20% Memphis	0	47	0
Subtotal	**0**	**58,565**	**57,158**
Total Uses	109,585	144,844	144,774

SW TIF Operating and Capital Projects Funds

The Southwest Tax Increment Financing District (SWTIF) was created on June 3, 2014 through Ordinance 14-28 and became effective October 1, 2014 with a 30 year life span. The goal of this improvement area is to protect environmentally sensitive areas, support transportation mobility, encourage economic redevelopment, maintain public safety, provide affordable housing options, assist small businesses, sustain the involvement of the public and partner with academic institutions to better integrate schools into the redevelopment of the community.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	15,733,057	21,630,336	16,789,240
Subtotal	**15,733,057**	**21,630,336**	**16,789,240**
Revenues to be received during Fiscal Year:			
Interest income	41,360	216,303	20,522
Transfers from other funds	7,798,585	4,913,570	5,993,529
Less Statutory 5%	0	-10,815	-1,026
Subtotal	**7,839,945**	**5,119,058**	**6,013,025**
Total Sources	23,573,002	26,749,394	22,802,265
Budgeted Expenditures by Department in this fund:			
County Administration	0	0	2,237,495
Public Works(Transp/Prj Mgt)	0	139,620	113,798
Neighborhood Services Dept	26,686	55,249	0
Redevelop&EconomicOpportunity	2,614,564	2,945,478	0
Community & Veterans' Services	0	500,000	806,996
Subtotal	**2,641,250**	**3,640,347**	**3,158,289**
Transfers Out to Other Funds/Agencies:			
Transfer to SW TIF Cap Prj	140,000	500,000	0
Subtotal	**140,000**	**500,000**	**0**

SW TIF Operating and Capital Projects Funds

	Actual FY21	Adopted FY22	Adopted FY23
Reserves & Set Aside Amounts:			
Reserves- Economic Development	0	2,171,780	1,834,828
Reserves- Catalytic Projects	0	10,858,899	9,174,139
Reserves- Infrastructure Related	0	4,343,560	3,669,656
Reserves- Land Assembly	0	2,171,780	1,834,828
Reserves - Placemaking & Quality of	0	2,171,780	1,834,828
Salary Adjustment	0	51,867	52,692
Health Insurance Adjustment 8%	0	8,342	0
SWTIF - Capital Projects	0	102,971	611,348
SWTIF-Operating	0	728,068	631,657
Subtotal	**0**	**22,609,047**	**19,643,976**
Total Uses	2,781,250	26,749,394	22,802,265

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 Unincorporated Services Fund as an annual debt service repayment for the interfund loan made for Convention Center improvements. Finance records the transfer to the Unincorporated Services Fund as a reduction of the interfund loan balance per financial guidelines, and therefore, amounts are not shown above under the Actual Transfers column.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	11,530,711	14,473,297	27,253,974
Subtotal	**11,530,711**	**14,473,297**	**27,253,974**
Revenues to be received during Fiscal Year:			
Other Taxes	18,224,984	11,909,035	22,400,000
Intergovernmental	4,147	0	0
Charges for services	0	0	5,000
Interest income	23,074	144,733	33,250
Contributions	129,765	0	0
Miscellaneous	2,500	0	0
Operating grants	4,730	0	0
Less Statutory 5%	0	-602,688	-1,121,913
Subtotal	**18,389,200**	**11,451,080**	**21,316,337**
Total Sources	29,919,911	25,924,377	48,570,311
Budgeted Expenditures by Department in this fund:			
Convention and Visitors Bureau	9,133,507	9,701,302	9,937,974
Parks&NaturalResourcesDept	205,897	244,493	224,874
Property Management Dept	459,331	836,333	804,287
Subtotal	**9,798,735**	**10,782,128**	**10,967,135**
Transfers Out to Other Funds/Agencies:			
Tran to Parks & Rec User Fd Pr	100,000	100,000	100,000
Tran to Unincrp Srvs Fund	0	500,000	500,000
Tran to Civic Center	600,000	800,000	1,100,000
Subtotal	**700,000**	**1,400,000**	**1,700,000**

Tourist Development Tax Fund

	Actual FY21	Adopted FY22	Adopted FY23
Reserves & Set Aside Amounts:			
Salary Reserves	0	83,961	145,907
Health Insurance Adjustment 8%	0	11,946	0
Cash Balance - Budget Stabilization	0	9,190,735	31,204,500
Cash Balance - 20%	0	2,455,607	2,552,769
Reserves - Capital Projects	0	2,000,000	2,000,000
Subtotal	**0**	**13,742,249**	**35,903,176**
Total Uses	10,498,735	25,924,377	48,570,311

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 FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	3,433,292	1,146,037	6,067,950
Subtotal	**3,433,292**	**1,146,037**	**6,067,950**
Revenues to be received during Fiscal Year:			
Charges for services	3,005,864	805,500	1,338,000
Interest income	-211	11,460	7,403
Contributions	183,601	100,000	100,000
Miscellaneous	140,780	110,000	117,600
Operating grants	7,616,543	6,089,451	6,015,035
Capital grants	5,501,847	0	0
Transfers from other funds	5,299,795	5,510,437	6,400,452
Less Statutory 5%	0	-355,821	-378,902
Subtotal	**21,748,220**	**12,271,027**	**13,599,588**
Total Sources	25,181,512	13,417,064	19,667,538
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	24,698,525	10,724,025	11,142,041
Subtotal	**24,698,525**	**10,724,025**	**11,142,041**
Transfers Out to Other Funds/Agencies:			
Transfer to Highway	494,937	0	0
Subtotal	**494,937**	**0**	**0**
Reserves & Set Aside Amounts:			
Cash Balance Transit - Operating	0	2,144,805	2,228,408
Budget Stabilization	0	548,234	6,297,089
Subtotal	**0**	**2,693,039**	**8,525,497**
Total Uses	25,193,462	13,417,064	19,667,538

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 FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	31,968,393	22,895,487	20,447,650
Subtotal	**31,968,393**	**22,895,487**	**20,447,650**
Revenues to be received during Fiscal Year:			
Property Taxes	10,189,542	18,062,867	21,249,347
Other Taxes	20,832,729	20,820,247	22,413,879
Intergovernmental	5,315,384	5,714,545	5,707,423
Charges for services	894,781	962,710	853,121
Interest income	60,076	228,955	24,947
Contributions	1,220,003	220,000	220,000
Miscellaneous	484,568	405,000	405,000
Operating grants	102,709	0	0
Transfers from other funds	5,842,628	5,338,386	5,338,386
Less Statutory 5%	0	-2,320,716	-2,543,686
Subtotal	**44,942,421**	**49,431,994**	**53,668,417**
Total Sources	76,910,814	72,327,481	74,116,067
Budgeted Expenditures by Department in this fund:			
County Administration	0	0	150,000
Public Works(Transp/Prj Mgt)	19,122,960	24,867,164	27,599,104
Property Management Dept	658,988	638,345	662,708
Redevelop&EconomicOpportunity	30,134	150,000	0
Subtotal	**19,812,081**	**25,655,509**	**28,411,812**

Transportation Trust Fund

	Actual FY21	Adopted FY22	Adopted FY23
Transfers Out to Other Funds/Agencies:			
Transfers	4,198,395	4,194,198	4,482,855
Trans to:Co 9ct Voted Gas Tx	1,542,819	1,534,527	1,692,440
Tran to LocOpt4Ct Maint Proj	800,000	4,837,344	4,797,733
Transfer To:5ctBdVote Gas Tax	6,214,659	6,232,364	6,680,359
Trans to 5&6Ct Gax Tax	2,608,254	2,844,035	3,073,243
Tr to Highway Capital Projects	2,833,000	2,551,019	0
Tr to 4 Ct Gs Tx Cap Proj Fund	4,934,482	882,972	883,598
Tran to Transit	5,299,795	5,510,437	6,400,452
Tran to Motor Pool Fund	29,032	0	0
Subtotal	**28,460,437**	**28,586,896**	**28,010,680**
Reserves & Set Aside Amounts:			
Reserves - Contracted Shell Placement	0	250,000	0
ROW	0	500,000	500,000
Salary Adjustment	0	1,306,858	2,047,353
Health Insurance Adjustment 8%	0	206,993	0
Budget Stabilization	0	4,519,974	3,352,253
Cash Balance - Operating	0	11,301,251	11,793,969
Subtotal	**0**	**18,085,076**	**17,693,575**
Total Uses	48,272,518	72,327,481	74,116,067

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 unincoporated 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.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	1,087,563	1,093,463	1,119,465
Subtotal	**1,087,563**	**1,093,463**	**1,119,465**
Revenues to be received during Fiscal Year:			
Interest income	2,950	10,935	1,366
Miscellaneous	208,460	0	0
Less Statutory 5%	0	-547	-68
Subtotal	**211,410**	**10,388**	**1,298**
Total Sources	1,298,973	1,103,851	1,120,763
Budgeted Expenditures by Department in this fund:			
Parks&NaturalResourcesDept	94,936	0	0
Subtotal	**94,936**	**0**	**0**
Reserves & Set Aside Amounts:			
Cash Balance 20%	0	1,103,851	224,153
Excess Reserves -Stabilization	0	0	896,610
Subtotal	**0**	**1,103,851**	**1,120,763**
Total Uses	94,936	1,103,851	1,120,763

Capital Project Funds include multi-year project budgets that are carried over from previous years and are not reflected above.

Unincorporated Municipal Services Taxing Unit Fund (UMSTU)

Services to residents in the unincorporated areas of Manatee County are accounted for in the Unincorporated Municipal Services Taxing Unit Fund. Residents of the district are assessed a millage rate by the County to provide services which would be provided by a municipality if the areas were incorporated. Residents living within city limits are assessed a city millage levy to cover the cost of similar services. These services include comprehensive planning services, code enforcement, economic development and local road maintenance.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	13,878,857	17,475,085	10,799,823
Subtotal	**13,878,857**	**17,475,085**	**10,799,823**
Revenues to be received during Fiscal Year:			
Property Taxes	17,898,489	19,989,888	23,578,225
Licenses and permits	4,733,872	4,916,620	4,583,412
Charges for services	1,256,953	1,398,600	1,398,636
Fines and forfeitures	1,368,300	1,034,900	1,045,249
Interest income	46,803	174,751	13,175
Miscellaneous	55,300	41,600	59,668
Transfers from other funds	475	500,000	500,000
Less Statutory 5%	0	-1,377,818	-1,533,918
Subtotal	**25,360,192**	**26,678,541**	**29,644,447**
Total Sources	39,239,049	44,153,626	40,444,270
Budgeted Expenditures by Department in this fund:			
County Administration	0	0	703,136
Public Safety	613,208	84,604	3,937,130
Public Works(Transp/Prj Mgt)	3,883,539	4,529,972	5,264,499
General Government	1,219,438	1,434,051	1,493,168
Project Management Svcs	11,997	0	0
Neighborhood Services Dept	738,099	1,159,809	0
Building & Development Service	6,151,765	8,352,233	0
Redevelop&EconomicOpportunity	989,997	1,159,000	640,000
Community & Veterans' Services	0	0	1,125,990
Development Services	0	0	5,388,344
Subtotal	**13,608,042**	**16,719,669**	**18,552,267**

Unincorporated Municipal Services Taxing Unit Fund (UMSTU)

	Actual FY21	Adopted FY22	Adopted FY23
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	1,571,806	1,571,806	1,571,806
Transfer to Highway	5,338,386	5,338,386	5,338,386
Transfer to Impact Fee Admin	1,208,000	700,000	850,000
Tran to Building Dept Fund	130,955	130,955	130,955
Tsf to Rev Impr Bond-2016	643,836	652,140	653,340
Tr to P&R Capital Projects	2,000,000	0	0
Tr to Highway Capital Projects	0	8,500,000	0
Tran to Motor Pool Fund	365,638	0	0
Tran to Radio-PubSfty	2,320	0	0
Transfer to Port TIF	23,052	25,044	47,358
Transfer to Southwest TIF	664,248	385,537	527,320
TsfToMemphisStreetLightingMSBU	3,900	0	0
Subtotal	**11,952,141**	**17,303,868**	**9,119,165**
Reserves & Set Aside Amounts:			
Reserves - Boards Reserve	0	500,000	500,000
Salary Adjustment	0	666,482	1,022,906
Health Insurance Adjustment 8%	0	97,226	0
Cash Balance - 20%	0	5,257,449	5,738,868
Cash Balance - Budget Stabilization	0	3,608,932	5,511,064
Subtotal	**0**	**10,130,089**	**12,772,838**
Total Uses	25,560,183	44,153,626	40,444,270

Utilities Capital Projects Funds

These funds account for the capital projects associated with the Utilities System for Potable Water and Wastewater. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	61,793,878	94,141,217	90,895,961
Subtotal	**61,793,878**	**94,141,217**	**90,895,961**
Revenues to be received during Fiscal Year:			
Interest income	236,851	1,368,421	1,368,421
Contributions	36,395,628	20,526,316	18,947,368
Transfers from other funds	53,321,063	38,036,137	47,000,000
Less Statutory 5%	0	-1,094,737	-1,015,789
Subtotal	**89,953,542**	**58,836,137**	**66,300,000**
Total Sources	151,747,420	152,977,354	157,195,961
Budgeted Expenditures by Department in this fund:			
Utilities Department	103,910,559	58,112,499	90,947,846
Public Works(Transp/Prj Mgt)	1,918	0	0
Subtotal	**103,912,477**	**58,112,499**	**90,947,846**
Transfers Out to Other Funds/Agencies:			
Tran to W & S Debt Svc	2,829,558	2,615,666	4,515,428
Subtotal	**2,829,558**	**2,615,666**	**4,515,428**
Reserves & Set Aside Amounts:			
Cash Balance -Utilities Capital Projects	0	92,652	0
Res-CashBalUtilRevLOC2021	0	0	40,025
Reserves - Util Rev Bnds,2018	0	624,363	870,780
Reserves - Utilities 2015 Rev Ref & Imp	0	30,156	36,011
Reserves - Capital Projects - FIFs	0	37,878,166	35,492,727
Reserves - SewerFIF	0	48,718,855	0
Reserve for Capital-FIF-Capital	0	3,191,905	3,967,842
Reserves - Capital Projects - Sewer	0	1,000,000	4,799,239
Reserves - Capital Projects - W/S	0	713,092	16,526,063
Subtotal	**0**	**92,249,189**	**61,732,687**
Total Uses	106,742,035	152,977,354	157,195,961

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 FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	4,880,356	5,003,940	2,439,156
Subtotal	**4,880,356**	**5,003,940**	**2,439,156**
Revenues to be received during Fiscal Year:			
Interest income	18,552	0	0
Transfers from other funds	6,605,000	4,552,000	10,150,000
Subtotal	**6,623,552**	**4,552,000**	**10,150,000**
Total Sources	11,503,908	9,555,940	12,589,156
Budgeted Expenditures by Department in this fund:			
Utilities Department	6,916,646	7,772,000	12,124,000
Public Works Projects	102,380	0	0
Subtotal	**7,019,026**	**7,772,000**	**12,124,000**
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	1,783,940	465,156
Subtotal	**0**	**1,783,940**	**465,156**
Total Uses	7,019,026	9,555,940	12,589,156

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 FY21	Adopted FY22	Adopted FY23
Beginning Balance/Budgeted Cash	96,383,310	80,584,127	79,122,675
Subtotal	**96,383,310**	**80,584,127**	**79,122,675**
Revenues to be received during Fiscal Year:			
Licenses and permits	21,700	25,238	25,238
Charges for services	149,946,731	157,674,425	171,599,216
Fines and forfeitures	45,391	24,585	180,000
Interest income	393,597	820,514	96,530
Contributions	15,350,752	324,492	324,492
Miscellaneous	1,199,295	1,430,049	1,426,858
Operating grants	125,328	0	0
Gain on disposition of assets	0	85,014	87,565
Transfers from other funds	16,729,744	20,673,814	21,021,085
Less Statutory 5%	0	-8,019,216	-8,686,995
Subtotal	**183,812,537**	**173,038,915**	**186,073,989**
Total Sources	280,195,847	253,623,042	265,196,664
Budgeted Expenditures by Department in this fund:			
Information Technology Dept	436,478	439,404	450,483
Utilities Department	123,015,663	114,670,019	125,541,873
Public Works(Transp/Prj Mgt)	1,880,357	1,951,766	2,196,790
Parks&NaturalResourcesDept	1,755,266	1,746,824	1,831,931
Property Management Dept	95,237	182,219	156,588
Subtotal	**127,183,000**	**118,990,232**	**130,177,665**
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	2,945,142	2,945,142	2,945,142
Transfer to 402 Pub Wks Maint	6,605,000	4,552,000	10,150,000
Tran to W & S Debt Svc	13,900,186	18,058,148	16,505,657
Tran to W & S Capital Improv	53,321,063	38,036,137	47,000,000
Tran to Motor Pool Fund	1,283,796	0	0
TransToAutomatedSystemsMaint	3,322	0	0
Subtotal	**78,058,509**	**63,591,427**	**76,600,799**

Water & Sewer Operating & Debt Service Funds

	Actual FY21	Adopted FY22	Adopted FY23
Reserves & Set Aside Amounts:			
Salary Adjustment	0	2,135,012	3,281,793
Health Insurance Adjustment 8%	0	351,046	0
Cash Balance - Utility System Debt Svc	0	3,122,188	1,405,330
Utility System Operations	0	33,225,892	37,594,905
Reserve Maintenance & Future Projects	0	32,207,245	16,136,172
Subtotal	**0**	**71,041,383**	**58,418,200**
Total Uses	205,241,509	253,623,042	265,196,664





Financial Structure and Policies

Manatee County FLORIDA

Financial Structure and Policies

Financial Structure

The Governmental Entity

Manatee County is non-charter county established under the Constitution and the laws of the State of Florida. Manatee County is governed by a seven-member Board of County Commissioners. Five members represent a geographical district within the county while two members represent the county at-large. There are five additional officers elected countywide: Clerk of Circuit Court, Property Appraiser, Sheriff, Supervisor of 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 2023 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
    - Environmental Lands
    - 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
  - 2016 Revenue Improvement Bonds
  - 2018 Revenue Improvement Bonds & Note
  - 2019 Revenue Improvement & Refunding Bonds

- Capital Projects Funds - Capital project funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.

  - 2013 Revenue Refunding & Improvement Bonds & Note Transportation Capital Projects
  - 2016 Revenue Improvement Bond & Note Capital Projects
  - 2018 Revenue Refunding & Improvement Note Capital Project
  - 2019 Revenue Refunding & Improvement Bonds Capital Project
  - 2021 Revenue Improvement Note Capital Project
  - 2021 IST Revenue 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 Projects
- Parks & Recreation Capital Projects
- Parks Impact Fees Projects
- PNR Impact Fees-Unincorporated
- Public Safety Impact Fee Project Fund
- Public Safety Impact Fees-Unincorporated
- Road Assessment Capital Projects
- Road Impact Fees Projects
- 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

   - Trust Funds

Budgetary Basis Data

The County adopts operating budgets for all governmental and proprietary funds on a modified accrual basis, which is not always the same basis of accounting that is used to account for the actual results of operations. Depreciation expense is not budgeted; however, expenditures for capital outlays are capitalized into fixed assets and eliminated from the results of operations on a Generally Accepted Accounting Principles (GAAP) basis. Principal repayment and interest expense are budgeted as expenditures in proprietary funds, but principal repayment is accounted for as a reduction to bond payable liability. Accumulated compensated absence leave in proprietary funds is reflected in the fund's financial statements on the accrual basis but are not budgeted as expenditures.

The County Administrator's budget development process is explained in the budget message found in the beginning of this document. When the budget process reaches the point at which the budget is to be submitted to the Board of County Commissioners, the remaining steps in the process are prescribed by statute.

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.

	FY22	FY23
Adopted Net Budget	$923,388,305	$1,072,419,585

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 2023 adopted gross budget is $2,368,762,650.

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 "online" to all departments.
6. Ensure 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 2023, 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, 2022.
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 2024. Projects for Year Two are subject to availability of funds and subsequent appropriation of funds by the Board of County Commissioners.
3. Years Three through Five of the Five Year Capital Improvement Plan shall represent general county policy with respect to capital improvements programming, subject to review and revision on a case-by-case basis

during each of the succeeding budget years, and subject to availability of funds.

4. Notwithstanding Paragraphs A, B and C above, the County of Manatee may undertake other capital improvement projects not shown in the current year of the Five-Year Capital Improvement Plan as follows:
   a. Emergencies - Projects found by the Board of County Commissioners to be of an emergency nature may be undertaken without amendment to the program.
   b. Other Projects - If not so found to be of an emergency nature, such projects that are deemed by the Manatee County Board of County Commissioners to be of higher priority by resolution of the Board of County Commissioners.

   Provided, however, that in all cases, such projects shall be otherwise consistent with the prescriptive provisions of the Plan.

Administrative Provisions

1. Capital improvement shall be deemed consistent with the Capital Improvement Plan where they are consistent as to general location, scale and type of facility as provided in the CIP project description, although it need not be consistent in revenue sources or manner of operation.
2. If funding for a project identified in the CIP as a future year project or a project of record becomes available in advance of the year for which it is planned, the Board of County Commissioners may proceed to implement that project when funding becomes available without an amendment to the Plan.
3. Amounts shown in the CIP as estimated project costs are estimates and not intended to serve as precise project budgets. This also applies to initial appropriations for the capital projects. A precise project budget will be established for a project upon completion of the following:
   a. Engineering and architectural plans and specifications (upon which the project cost will be estimated).
   b. Adoption of budget amendments subsequent to completion of plans and specification that may be necessary to properly fund the project.
4. Budgets for projects shall be adopted by the Board of County Commissioners as provided in Resolution R-94-270 which establishes the Manatee County Budget Administration and Implementation Policy. Budget Administration Procedures as provided for under Resolution R-94-270 allow the Budget Officer or his designee to authorize the Purchasing division to encumber items which require exception to the level of budget control established in the Budget Administration Procedures. This authorization can be given for approved projects, items previously

approved for expenditure by the Board of County Commissioners, items required by law, or other expressed priorities of the Board of County Commissioners. Projects included in this CIP and previous CIPs are to be considered "approved projects" for the purpose of encumbering funds in anticipation of formal budget amendment in order to meet significant time constraints or provide for improved fiscal resource management.

5. To the maximum extent possible, engineering, and architectural plans and specifications prepared for roadway projects contained in the Capital Improvement Plan will incorporate landscaping, pedestrian/bicycle facilities and other aesthetic design considerations that enhance the image of the community and reduce the impacts to adjacent land uses.
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 her 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.

x. Manatee County is herewith authorized to enter into Repurchase Agreements (for purchase and subsequent sale) for any of the investments authorized above in categories c, d, e, or f.

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
Under 1 Year	101%	102%	103%
1 to 5 Years	102%	103%	104%
Over 5 Years	103%	104%	105%

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

vi. Bidding Process

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

these particular transaction types after they have been completed.

vii. Diversification of Portfolio

1. Prudent investing necessitates that the portfolio be diversified as to instruments and dealers. The following maximum limits are guidelines established for diversification by instrument. These guidelines may be revised by the Clerk of Circuit Court for specific circumstances:

Repurchase Agreements.....35%

Certificates of Deposit.....60%

U.S. Treasury Bills/Notes.....75%

Other U.S. Government Agencies.....30%

State Investment Pool.....40%

Commercial Paper.....20%

Bankers' Acceptances.....20%

FCIT.....40%

2. To allow efficient and effective placement of proceeds from bond sales, the limit on repurchase agreements may be exceeded for a maximum of five business days following the receipt of bond proceeds, on the direction of the Clerk of Circuit Court.
3. No more than 20% of the entire portfolio may be placed with any one bank, savings and loan or security dealer.

viii. Written Repurchase Agreements

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

b. Reducing Interest Rate Risk

i. The longer the maturity of a particular investment, the greater its price volatility. Accordingly, the county seeks to limit its risk by maintaining the maturities of its investment portfolio in short-term investments. Maturity guidelines are established below:

ii. Pooled Cash and Investments (no restrictions):

1. No security shall have a maturity exceeding two years. The weighted average to maturity for the portfolio shall be less than 365 days or 1 year.

iii. Restricted Accounts:

1. Securities will have a maximum maturity consistent with the nature of the restricted accounts.

2. Policies to Ensure Adequate Liquidity

a. Maintenance of Liquidity Base

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

b. Maximum Maturity on Repurchase Agreement

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

c. Purchase Securities with Active Secondary Market

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

3. Policies to Achieve Investment Return Objectives

a. Active Portfolio Management

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

a. Portfolio Maturity Management

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

b. Bond Swaps

iii. It shall be the policy of the county to pursue bond swaps as they may present themselves over the term of any investment. The following categories of bond swaps are considered appropriate for the county:

1. Swaps to Increase Yield:
    a. Market aberrations are often caused by supply and demand conditions for particular securities. For example, if a short supply exists for a particular maturity range, then it may be advantageous to swap out of the security in a short supply and into another similar security in a different maturity range.
2. Swaps to Reduce Maturity:
    a. Market aberrations occasionally create a situation where longer maturity securities are yielding the same or less than securities with a shorter maturity. Portfolio quality can be improved by switching from the longer maturity security to the shorter maturity with little or no interest rate penalty.
3. Swaps to Increase Portfolio Quality:
    a. Market aberrations occasionally create a situation where certain higher risk securities yield the same or less than an equivalent lower risk security. Portfolio quality can be improved by switching from the higher risk security to a lower risk security without any interest rate penalty.

iv. Temporary accounting losses on swaps can be incurred provided the loss is more than offset by the higher yield. Procedures for evaluating and recording bond swaps will be developed by the investment officials.

4. Policies to Ensure Ethical and Prudent Action

a. Establishment of Internal Controls

i. It is the policy of the county to establish a system of internal controls, which shall be in writing. The internal controls shall address the following points:

1. Control of collusion
2. Separation of functions
3. Separation of transaction authority from accounting and record keeping
4. Custodial safekeeping
5. Avoidance of 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 2023 budget, the calculation starts with the ending cash balance from 2021, adds projected revenues from 2022, then subtracts projected expenditures from 2022 to determine the beginning cash balance for 2023. 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.

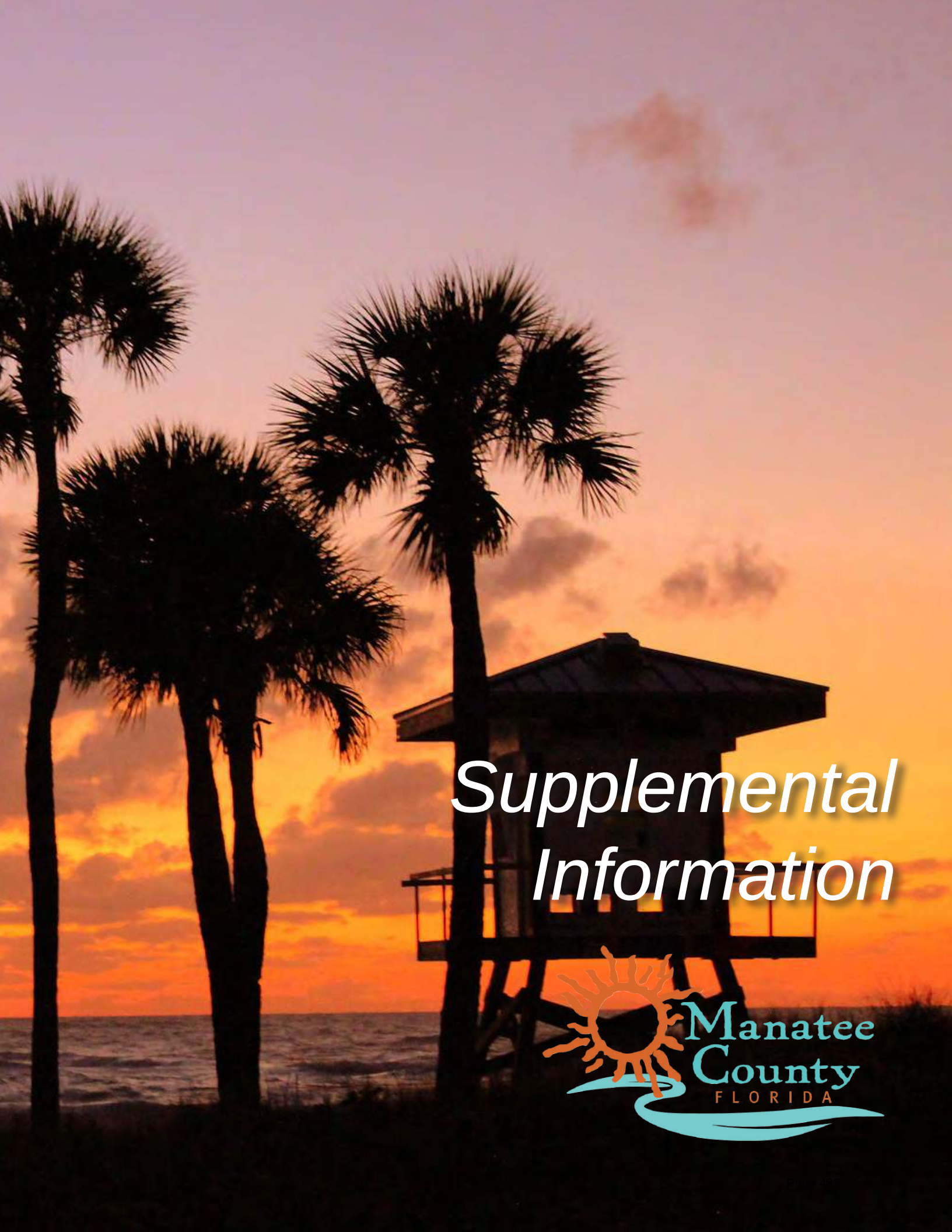
Procedures have been established to set up special expenditure accounts to capture expenditures related to the emergency for the purpose of documenting costs for FEMA reimbursement.

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.


Manatee
County
FLORIDA




Supplemental
Information
Manatee
County
FLORIDA

Supplemental Information

Statistical Information

Date Constitutionally Established	January 9, 1855
Date of Present Constitutional Establishment	May 4, 1921
Form of Government	Constitutional County
Present Area	743 Square Miles
Total Property Assessment	$49.3 Billion

Education	
Number of Schools (K-12, Adult Ed)	
High Schools	7
Middle Schools	9
Elementary Schools	31
Post Secondary Schools	1
Alternative Educations Schools	3
Charter/Contract Schools	22
FY20 Budget Per Pupil	4,319

Ambulance Service	
Number of Stations	21
EMS Staff Positions	160

Fire Protection:	
Number of Stations	35
Number of Employees	525
Number of Volunteers	55

Infrastructure Information	
Miles of County Roads	
Paved	1,425
Shelled	71

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

Election Information	
Eligible Voters - Nov 2018	273,400
Ballots cast General Election - Nov 2018	218,478

Sheriff Protection	
Number of Stations	7
Number of Employees	1,242

Construction Permits	
Permits Issued	39,041
Est. Construction Values	1,768,200,246

Utility System	
Water Storage Capacity	33.6 MGD*
Daily Water Production	43.89 MGD*
Daily Sewer Flow	25.11 MGD*
Solid Waste Per Year	318,273 Tons
*Million Gallons per Day	

Parks	
Number of County Parks	39
Park Acreage	950
Number of Preserves	24
Preserves Acreage	27,938

Libraries	
Central Library	1
Branches	5
Total Volumes	556,701

Demographic Statistics (Last Ten Years)

Fiscal Year	Population Estimate	Population Change	Per Capita Income	Median Age	School Enrollment	Unemployment Rate
2012	330,862	2.1%	37,200	46	45,050	9.0%
2013	333,687	0.9%	40,500	47	45,800	7.2%
2014	337,546	1.2%	46,700	46	46,800	6.1%
2015	341,405	1.1%	43,800	47	47,700	5.1%
2016	356,133	4.3%	44,800	47	48,600	4.7%
2017	368,782	3.6%	45,900	48	48,867	3.3%
2018	377,826	2.5%	47,300	49	49,152	2.9%
2019	387,414	2.5%	48,300	49	49,835	3.0%
2020	398,503	2.9%	50,000	49	49,599	5.2%
2021	411,209	3.2%	54,500	49	51,145	3.7%

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

2020 Population is based on the 2020 Census

Principal Property Taxpayers ($ in Thousands)

Taxpayer	Assessed Value	% of Total Net Assessed Value	Ranking
Florida Power & Light	$ 1,229,316	2.74%	1
Tropicana Products, Inc.	$ 323,335	0.72%	2
Mosaic Fertilizer, LLC.	$ 208,802	0.46%	3
Peace River Electric, Co Op, Inc.	$ 136,780	0.30%	4
Manatee Memorial Hospital	$ 134,038	0.30%	5
Gulfstream Natural Gas System, LLC.	$ 126,734	0.28%	6
Gulf Coast Factory Shops	$ 111,450	0.25%	7
Publix Super Markets Inc	$ 92,288	0.21%	8
93 FLRPT LLC	$ 88,263	0.20%	9
IMG Academy LLC	$ 87,674	0.20%	10

Source: 2021 Annual Comprehensive Financial Report (ACFR), produced by the Clerk of Circuit Court

Principal Employers

Employer	# Employees	Rank	% of Total County Employment
Manatee County School Board	5,632	1	3.13%
Publix	3,200	2	1.78%
Beall's, Inc.	2,336	3	1.30%
Manatee County Government	2,032	4	1.13%
Manatee Memorial Hospital	1,651	5	0.92%
Blake Medical Center	1,471	6	0.82%
Manatee County Sheriff's Department	1,237	7	0.69%
Tropicana Products, Inc.	1,000	8	0.56%
IMG Academies	1,000	9	0.56%
State College of Florida, Manatee-Sarasota	900	10	0.50%
Total number of individuals employed within Manatee County			***179,848***

Source: 2021 Annual Comprehensive Financial Report (ACFR), 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 FY23 is provided below:

		FY23 Adopted
Ad Valorem MSTU		$22,399,314
Permits and Licenses		4,354,241
Charges for Services		1,328,704
Fines and Forfeitures		992,987
Interest Income		12,516
Miscellaneous		56,685
Transfers		500,000
Total Revenue	**$**	**29,644,447**
Cash Carry Over		10,799,823
Total Funds Available		***$40,444,270***

It is important to note that substantial additional revenues are available from state sales tax and state revenue sharing, among other revenue sources, for unincorporated services. However, by exercising the option to use those additional unincorporated revenues for countywide purposes, the countywide millage rates can be kept lower.

The services funded by the Unincorporated MSTU in Manatee County include certain operations of the Building and Development Services department and specific functions of the various other departments listed below; Department of Forestry Fire Control for the unincorporated area of the county, local road maintenance and related administration, infrastructure inspections and engineering costs, and indirect costs, including the Tax Collector commissions on MSTU collections. These are the county non-enterprise programs that provide little or no benefit to incorporated areas of the county.

A complete list of Unincorporated Municipal Services Taxing Unit expenditures adopted for FY23 is provided below:

Operating Cost Centers	*FY23 Adopted*
Building & Development Services	
Planning and Zoning	$3,223,225
Comprehensive Planning	674,877
Administration	1,257,027
Code Enhancement	233,215
Public Works	
Project Management	$3,215,944
Traffic Management	1,600,924
Infrastructure Engineering	447,631
Community and Veteran Services	
Neighborhood Connections	$1,124,990
Hardship Assessment Assistance	1,000
Public Safety	
Emergency Management/Planning	$97,252
Code Enforcement	3,839,878
County Administration	
Economic Development / Redevelopment	$1,343,136
Other Departments	
Tax Collector Commission	$471,870
Property Appraiser	212,853
MSTU General County	808,445
Transfers	
Local Road Maintenance	$5,338,386
General Fund	1,571,806
Impact Fee	850,000
Building Department	130,955
Revenue Improvement Bonds, 2016	653,340
Port TIF	47,358
Southwest TIF	527,320
Reserves	
Reserve for Contingency	$500,000
Reserve for Salary Adjustments	1,022,906
Reserve for Cash Balance	11,249,932
Total Expenditures	**$40,444,270**

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 FY23 budget has been prepared to comply with all constitutional and statutory provisions and Florida law concerning taxation of municipal and unincorporated areas of the county.

Public Utilities System

The Manatee County Public Utilities System consists of:

- The combined Water and Sewer system which includes the water treatment plant and transmission system; and a sanitary sewer collection, treatment and transmission system;
- The Solid Waste System which includes solid waste collection, disposal and recycling; and
- The Stormwater Management System which includes storm sewers, drains, culverts, retention systems, detention basins, drainage wells, conduits, catch basins, desilting facilities, recharging basins, outfall structures and all appurtenances.

These systems were consolidated to diversify the revenue streams of the system and improve the system's creditworthiness for the issuance of bonds and other financing arrangements. Financial details for each of these sections is included in the appropriate department section found earlier in this book. The summary below provides a consolidated overview showing the total annual operating budget for the Public Utilities System. Capital project transfers and reserves for each of these funds can be found in other sections of this book.

Water & Sewer Operating

Department	Section		FY23 Adopted
Utilities	Customer Service	$	3,113,030
Utilities	Emergency Mgmt/Planning		298,493
Utilities	Accounts Receivable		3,706,031
Utilities	Meter Section		5,671,877
Information Services	LIS Mapping		450,483
Public Works	Engineering		1,727,092
Property Management	Survey		156,588
Utilities	Utility Locations		1,177,949
Public Works	Infrastructure Inspections		469,698
Utilities	Utility Records		875,388
Utilities	Administration		22,675,577
Utilities	Water Treatment & Laboratory		17,378,746
Natural Resources	Watershed Management		1,217,961
Utilities	Water Transmission		4,603,221
Utilities	Water System Maintenance		1,005,157
Utilities	Reclaimed Services		2,273,749
Utilities	SW Sewer Plant		5,746,418
Utilities	SE Sewer Plant		5,181,720
Utilities	North Sewer Plant		3,468,134
Utilities	Sludge Dryer		1,105,682
Utilities	WW Laboratory		1,692,277
Utilities	WW Lift Stations		14,449,278
Utilities	WW Collections		8,488,079
Utilities	WW Industrial Compliance		879,762
Utilities	In-House Overhead		1,973
Utilities	Water Conservation		508,816
Utilities	Water/Sewer Warehouse		214,431
Natural Resources	Water Conservation		413,750
Natural Resources	Ecological and Marine Resources		200,220
Total Water & Sewer Operating Fund		**$**	**109,151,580**

Stormwater Management

Department	Section		FY23 Adopted
Natural Resources	Water Quality	$	679,754
Public Works	Operations		6,045,951
Public Works	Stormwater Management		1,207,487
Public Works	Maint. Projects		250,000
Property Management	Construction Services		75,375
Total Stormwater Management Fund		**$**	**8,258,567**

Solid Waste

Department	Section		FY23 Adopted
Utilities	Emergency Mgmt/Planning	$	132,993
Utilities	Customer Service		33,116,048
Utilities	Scale House		460,240
Utilities	Landfill Operations		17,714,973
Utilities	Solid Waste Enforcement		1,020,932
Utilities	Recycling Operations		1,559,538
Utilities	Erie Road Closure		115,000
Utilities	Lena Road Closure		655,000
Total Solid Waste Fund		**$**	**54,774,724**
Total Consolidated Utilities Funds		***$***	***172,184,871***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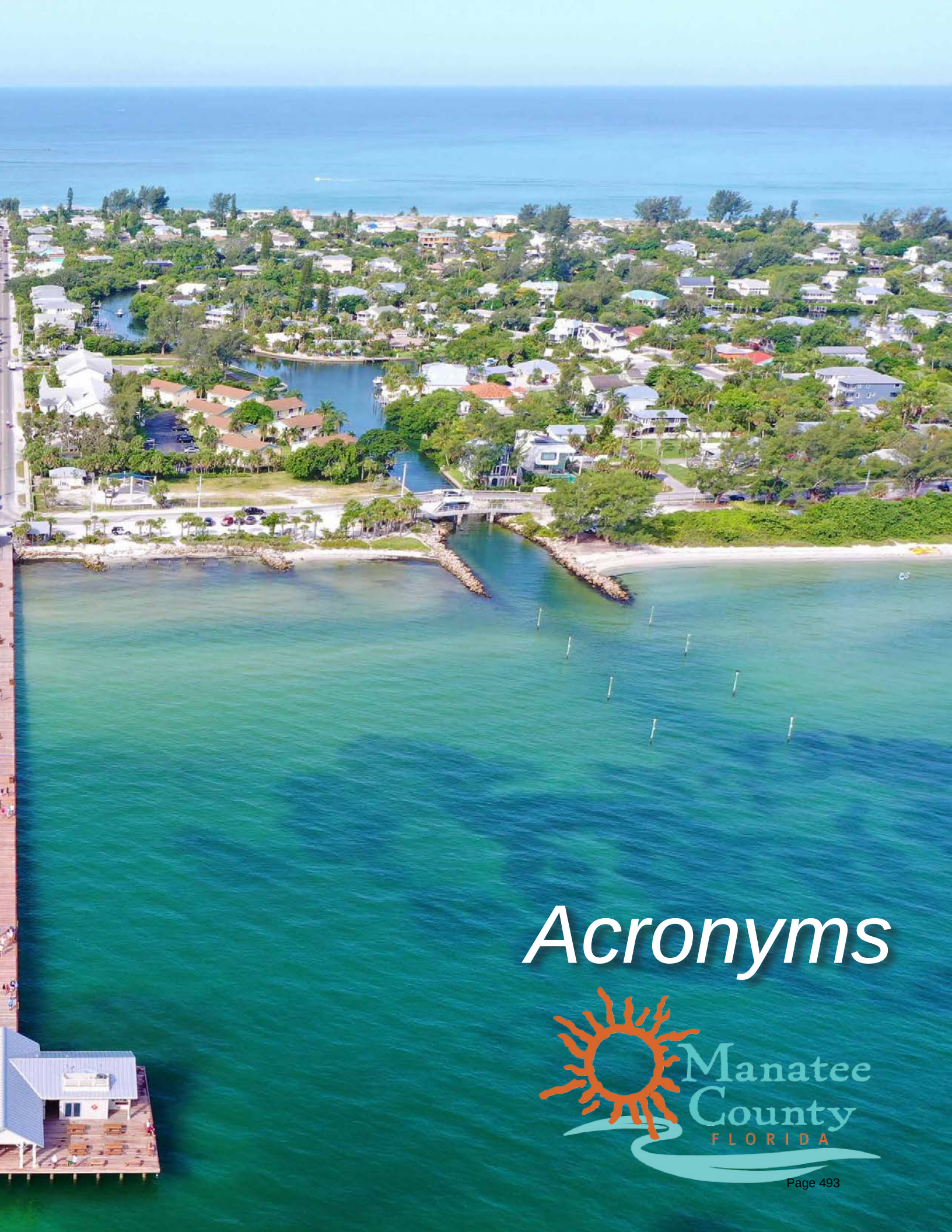

Acronyms

Manatee County FLORIDA

ACRONYMS

ACE	Accountability, Civility & Ethics
ADA	Americans with Disabilities Act
AHCA	Agency for Health Care Administration
ASM	Automated Systems Maintenance
BEBR	Bureau of Economic and Business Research
BOCC	Board of County Commissioners
CAD	Computer-Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CAO	County Attorney's Office
CARES	Coronavirus Aid,Relief, and Economic Security
CDBG	Community Development Block Grant
CIP	Capital Improvement Plan
CLOS	Certificate of Level of Services
CPI	Consumer price index
CRA	Community Redevelopment Agency
CVB	Convention & Visitors Bureau
ECC	Emergency Communications Center
EDR	Economic & Demographic Research
EMS	Emergency Medical Services
ERP	Enterprise Resource Planning
ESG	Emergency Solutions Grant
FBIP	Florida Boating Improvement Program
FDEP	Florida Department of Environmental Protection
FDOR	Florida Department of Revenue
FEMA	Federal Emergency Management Agency
FMD	Financial Management Department
FRS	Florida Retirement System
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
HIPAA	Health Insurance Portability and Accountability Act
HR	Human Resources
HVAC	Heat,ventilation and air system
IGT	Intergovernmental Transfers
ITS	Information Technology Services
IST	Infrastructure Sales Tax
KPI	Key Performance Indicators
LIP	Low Income Pool
MCAT	Manatee County Area Transit
MPO	Metropolitan Planning Organization
MSBU	Municipal Service Benefit Unit
MSL	Mininum Service Level
MSTU	Municipal Services Taxing unit
NSD	Neighborhood Services Department
OPEB	Other Post Employment Benefits
OPS	Other Personnel Services
PCI	Payment Card Industries
PFP	Pay for Performance
PNR	Parks & Natural Resources
REO	Redevelopment & Economic Opportunity
R&R	Replacement & Renewal
ROW	Right of Way
SHIP	State Housing Iniative Partnership
SRO	School Resource Officer
SOE	Supervisor of Elections
SOH	Save Our Homes
SWD	South West District
SWTIF	Southwest Tax Increment Fund
TDC	Tourist Development Council
TIF	Tax Increment Fund
TRIM	Truth-In-Millage
TMC	Traffic Management Center
VOIP	Voice over Internet Protocol
UMSTU	Unincorporated Municipal Services Taxing unit
ZBB	Zero Base Budgeting


Manatee
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Glossary

Glossary

Accrual Basis

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

Adjusted Taxable Value

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

Ad Valorem

See property taxes.

Aggregate Millage Rate

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

Annual Budget

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

Annual Comprehensive Financial Report (ACFR)

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.

Appropriation

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

Appraised Valuation

See assessed valuation.

Article V Costs

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

Assessed Valuation

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

Base Decision Unit

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

Beginning Cash Balance

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

Beginning Fund Balance

The ending fund balance of the previous period. (See ending fund balance definition)

Biennial Budget Process

A two-year budget process in which two separate twelve-month budgets are prepared and approved by the Board of County Commissioners in odd-numbered years. The first year of the biennial budget is adopted as required by state statute. At the same time, the Board of County Commissioners also approve a planned budget for the second year. During the first year, the planned budget is reviewed by staff and the Board during the budget update process. This review allows the county to make the necessary adjustments to revenues and expenditures in order to accommodate needs that have arisen since the planned budget was prepared. The Board then adopts the 2nd year budget according to procedures outlined by state statute.

Bond

A certificate of debt issued by an entity guaranteeing payment of the original investment plus interest by a specified future date.

Budgeted Cash Carryover

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

Budget Document

The instrument used to present the comprehensive financial program approved by the governing body upon the completion of the two public hearings required by statute. Includes proposed expenditures and the means of financing them as well as information as to past years revenues and expenditures, and narrative descriptions of programs and policies. For actual budget control and compliance, a more detailed line-item report is used.

Budget Programs

Within county departments, clearly defined resources are applied toward providing related services to achieve a specific public purpose or goal.

Capital Budget

The financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the five-year Capital Improvement 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.

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

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.

Recommended Budget

The budget submitted by the County Administrator to the Board of County Commissioners prior to the 15 days after the certification of the ad valorem tax roll by the Property Appraiser.

Replacement Equipment

Equipment requested by a department for replacing like or similar equipment to be retired because of unserviceability.

Reserve

An account used to set aside and earmark monies for future use. Monies must be appropriated from the reserve account to an expenditure account for a specific purpose before they can be spent.

Restricted or Reserved Fund Balance

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

Retained Earnings

An equity account reflecting the accumulated earnings of an enterprise fund, internal service or similar trust fund.

Revenue

Funds which are received by the county from external services, or income including taxes, fees, charges, special assessments, grants, and other funds collected and received by the county to support the services provided.

Revenue Bonds

Bonds which are secured by a pledge of revenues generated by the operation of the system for which the bonds were issued. The bonds do not constitute a charge against the general credit or taxing power of the government.

Rolled Back Millage Rate

The tax rate for a new fiscal year that would generate the same tax dollars as in the preceding fiscal year, based on the new tax roll for adjusted taxable value exclusive of new construction.

Save Our Homes

Amendment to the Florida Constitution that limits increases in taxable value on homestead property to the Consumer Price Index (CPI), up to 3%. Recapture occurs when the CPI increase causes the capped taxable values to increase as market values are declining.

Special Assessment

A compulsory levy imposed on certain properties to defray part or all of the cost of a specific

improvement or service deemed to primarily benefit those properties.

Special Revenue Bonds

Bonds that are not considered general obligations of the government but are to be repaid through specific government resources.

Special Revenue Fund

A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Surplus

The excess of revenues over expenditures.

Tax Base

The total property valuations on which each taxing authority levies its tax rates.

Tax Increment Fund

Means of financing activities from the anticipated incremental increase in tax revenues resulting from the redevelopment of an area.

Tax Roll

The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 each year.

Tax Year

The calendar year for which property assessments have been developed upon which the millage will be levied. Fiscal Year 2020 will be funded with ad valorem tax revenues resulting from the millage rate applied to property values as they were assessed on January 1, 2019, for tax year 2019.

Taxable Value

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

Taxes

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

Tentative Budget

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

Tourist Development Council (TDC)

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

Transfer

A movement of monies from one fund to another fund for the purpose of accurately accounting for expenditures. Transfers are expenditures to the fund they are being transferred from and revenues to the receiving fund. Because transfers are again budgeted as expenditures in the receiving fund, they are not included in the net budget to avoid counting the monies as expended twice.

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 (MSTU)

Unincorporated areas within Manatee County are within the Unincorporated Municipal Services Taxing Unit. Residents of the district are assessed a millage rate by the county to provide services which would be provided by a municipality if the areas were incorporated.

Unrestricted or Unreserved Fund Balance

An entry in the audited financial statements identifying the portion of the fund balance of a fund that is not restricted from general use or reserved due to legal and/or financial commitments.

Criteria to determine unrestricted and unreserved fund balance amounts are established by the Governmental Accounting Standards Board (GASB). Portions of the unrestricted or unreserved fund balance as of the end of a fiscal year may be shown as committed reserves in the budget for the following year.

Voted Millage

Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.

Zero-Base Budgeting (ZBB)

Method of detailed budget analysis and justification. ZBB starts with an examination of an agency's basic programs and services by the lowest management level and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.





Index

Manatee County FLORIDA

Index

5 Steps to a Result Based Strategic Framework 27
911 Enhancement Fee Fund 383
Accomplishments, Goals & Strategies 137
Accomplishments, Goals & Strategies - Introduction 138
Acronyms 494
Ad Valorem Taxes 123
Administration Business Services 227
Adopted Budget Summary 134
Affordable Housing Subsidy Fund 384
Agriculture and Extension Service 255
Animal Services 277
Annual Report 2021 139
Applications and Development/Project Management 243
Appropriation by Function 120
Appropriation by Major Category 119
Assessment Project Funds 385
Automated Systems Maintenance Fund 386
Awards 5
Beach Erosion Control Tourist Tax & Capital Projects Fund 387
Beach Patrol 282
Board of County Commissioners 3
Bond Ratings Rank Scale 368
Budget By Fund 371
Budget Cycle Process 59
Budget Development 58
Budget in Brief 53
Budget in Brief - Board of County Commissioners 54
Budget in Brief - Capital Improvement Plan 66
Budget in Brief - Debt Service 68
Budget in Brief - Introduction 56
Budget Message July 7, 2022 104
Budget Message June 8, 2022 72
Budget Message September 2, 2022 106
Budget Message September 9, 2022 108
Budgetary Basis Data 455
Building 221
Building and Inspection Fees/Charges 129
Building Capital Projects Funds 388
Building Department Fund 389
Building Management 266
Capital Improvement Plan 321
Capital Improvement Plan - Introduction 322
Capital Improvement Plan - Solid Waste 330
Charts and Graphs 111

Children's Services Tax Fund 390
Clerk of Circuit Court 192
Client Services and Automated Systems Maintenance (ASM) 242
Code Enforcement - Public Safety 283
Code Enhancement 228
Communications Fund 391
Community & Veterans Services 202
Community Development 211
Comparison of Budgeted Expenditures by Fund 378
Comprehensive Planning 225
Constitutional Gas Tax 126
Constitutional Officers 191
Construction Services 268
Convention & Visitors Bureau - Premier Sports Campus 218
Convention and Visitors Bureau 214
Convention Center Fund 392
Convention Center/Crosley Operations 217
Copy Center 271
County Administration 179
County Administration/Board of County Commissioners 183
County Attorney 195
County Departments 201
County Economy 22
County Probation 206
Countywide Millage Levies 116
Countywide Organizational Structure Chart 55
Countywide Sources and Uses 323
Court Technology Fee Fund 393
Debt Service 351
Debt Service - Port Authority 366
Debt Service Funds 394
Debt Summary 350
Demographic Statistics 485
Development Services 219
Ecological and Marine Resources 258
Economic Development 310
Economic Development/Redevelopment 186
Emergency Communications Center 278
Emergency Management 281
Emergency Medical Services (EMS) 280
Employee Health Benefits 237
Employees Per 1,000 Residents 132
Enterprise 328
Enterprise Funds 332

Environmental Lands 260
Environmental Lands Fund 395
Environmental Protection and Mining Regulation 252
Expenditures 63
Expenditures Matrix by Fund & Department 374
Field Operations 289
Financial Management 229
Financial Policies 458
Financial Structure 450
Financial Structure and Policies 449
Fiscal Year 2023 Summary of Principal & Interest Payments 357
Fleet & Fuel Services Funds 396
Fleet Services 294
Florida Boating Improvement Program Fund 397
Fund Balance Policy 372
FY23 Adopted Infrastructure Sales Tax Projects 326
FY23 Budget Calendar Recap 20
FY23 Capital Improvement Projects By Category 327
FY23-27 Infrastructure Sales Tax Projects 326
Gas Tax Capital Projects Funds 398
Gas Tax Road Maintenance Funds 399
General Fund (Including 14th Street and South County CRA Funds and Supervisor of Elections) 379
General Fund Expenditures 61
General Fund Reserves 62
General Fund Revenues 60
General Fund Summary 60
General Fund/Special Revenue Funds 331
General Government 311
General Government 330
General Government Debt 359
General Government Debt 364
Geographic Information System (GIS) 244
Geography and Demographics 21
Glossary 498
Governmental 328
Governmental Accounting 450
Grants - Community & Veterans Services 212
Grants - County Administration 188
Grants - Parks and Natural Resources 262
Grants - Public Safety 284
Green Bridge Demolition Fund 400
Grounds Maintenance 272
Guide to Understanding the Budget Document 18

Health Self Insurance Fund 401
Highway Capital Projects Funds 402
Historical Summary 123
Homeowner Comparison of Taxes 117
Human Resources 233
Human Resources Services 235
Human Services 312
Human Services - Public Safety 314
Human Services/Community Services 210
Impact Fee Administration Fund 404
Index 508
Information Outreach 184
Information Technology 238
Infrastructure Engineering 293
Infrastructure Sales Tax Introduction 325
Infrastructure Sales Tax Operating & Capital Projects Funds 405
Introduction 17
Introduction - Board of County Commissioners 22
Introduction - Constitutional Officers 23
Judicial Programs 315
Law Enforcement Impact Fee Funds 407
Legal Representation 198
Library Capital Projects Fund 408
Library Funds 409
Library Impact Fee Fund 410
Library Services 208
Local Option Gas Tax 127
Local Option Tourist Development Tax 131
Management and Budget 231
Manatee at a Glance 69
Manatee County Government 516
Metropolitan Planning Organization (MPO) Fund 411
Millage Summary 114
Miscellaneous Funds (Less Than $100,000) 412
Miscellaneous Grants Fund 413
Miscellaneous Programs 316
Natural Resources 251
Neighborhood Connections 204
Net Budget 457
Non-Profit Agencies - Adults 312
Non-Profit Agencies - Youth 313
Operational Impacts of FY23-27 CIP 330
Operations and Administration 241
Other Boards Commissioners Serve On 23

Other Community Services 317
Other County Funded Programs/Agencies 309
Other County Funded Programs/Agencies - Port Authority 318
Other Elected Officials 23
Other Government Agencies 23
Other Impacts to Budget 23
Other Millages 113
Other Transfers 338
Outstanding Debt & Annual Debt Service - Countywide 358
Overview 18
Overview of Budget Development 18
Palm Aire Landscape MSTU Fund 414
Parks & Recreation Capital Projects Fund 415
Parks & Recreation Fund 416
Parks and Natural Resources 248
Parks and Natural Resources 330
Parks Impact Fee Funds and Capital Projects Funds 418
Performance Measures - Administration 42
Performance Measures - Community & Veterans Services 42
Performance Measures - Convention and Visitors Bureau 42
Performance Measures - Development Services 43
Performance Measures - Financial Management 43
Performance Measures - Human Resources 43
Performance Measures - Information Technology 43
Performance Measures - Parks & Natural Resources 44
Performance Measures - Property Management 45
Performance Measures - Public Safety 46
Performance Measures - Public Works 47
Performance Measures - Utilities 47
Phosphate Severance Tax Fund 419
Planning and Zoning 223
Planning Fees 128
Port Authority & Debt Service 420
Port Authority Debt 361
Port TIF Fund 421
Potable Water System 301
Potable Water, Wastewater, and Stormwater 330
Principal Employers 486
Principal Property Taxpayers 485
Prior Year and Continuing Unencumbered Grant and Project Balances 333
Priorities & Issues - Administration 50
Priorities & Issues - Community & Veterans Services 50
Priorities & Issues - Convention and Visitors Bureau 50

Priorities & Issues - Development Services 50
Priorities & Issues - Financial Management 50
Priorities & Issues - Human Resources 50
Priorities & Issues - Parks & Natural Resources 51
Priorities & Issues - Property Management 51
Priorities & Issues - Public Safety 51
Priorities & Issues - Public Works 51
Priorities & Issues - Utilities 51
Procurement 232
Programming, Education and Volunteer 256
Project Management 290
Property Acquisition 267
Property Appraiser 192
Property Management 263
Property Management - Premier Sports Campus 273
Property Tax Rates 113
Property Values with Construction 115
Property Values with Population 115
Public Safety 274
Public Safety Impact Fee & Capital Projects Funds 422
Public Utilities 365
Public Utilities System 488
Public Utilities System Debt 360
Public Works 286
Radio Communications 246
Radio Fund 423
Rating Agency Analysis 367
Ratio to Assessed Values & General Bonded Dept Per Capita 352
Records Management 185
Recreation Programs 254
Replacement and Renewal Projects 270
Reserve Matrix 346
Reserves 341
Reserves and Cash Balance 344
Reserves Policy 342
Results First Initiatives 28
Results First Initiatives by Department 30
Revenue by Source 118
Revenues 63
Risk Management 199
Roads Impact Fee Project Funds 424
Role of the County Administrator 22
Schedule of Debt Service Requirements 364
Schedule of Future Debt Service Payments 362

Section I - Budget Implementation and Administration Policy 458
Section II - County Administrator Guidelines 460
Section III - Administration of the Five-Year Capital Improvement Plan 462
Section IV - Debt Policy 465
Section V - Investment Policies 465
Section VI - Fund Balance Policy 476
Section VII - Reserve Policy from Resolution R-10-098 477
Self Insurance Fund 426
Sheriff 192
Six County Comparison of Taxes 117
Solid Waste 304
Solid Waste Capital Projects Fund 427
Solid Waste Fees/Charges 130
Solid Waste Operating & Debt Service Funds 428
Sources of Funds 324
Special Law Enforcement Trust Funds 429
State Revenue Sharing 124
State Shared Sales Tax 125
Statistical Information 484
Stormwater Management 490
Stormwater Management and Operations 295
Stormwater Operating & Capital Improvement Funds 430
Strategic Plan/Goals 26
Strategic Planning Cycle 27
Strategic Plans/Goals 25
Street Lighting Districts Funds 432
Summary Information for FY23-27 CIP Projects 323
Summary of Appropriation by Department/Agency/Program 122
Summary of Budgeted Positions 133
Summary of Debt Service for FY23 68
Summary of Debt Service for FY23 356
Summary of Major Revenues and Expenditures 121
Summary of Outstanding Debt as Adopted 353
Summary of Outstanding Debt by Category 354
Summary of Outstanding Debt FY23 68
Supervisor of Elections 192
Supplemental Information 483
Supplemental Information - Solid Waste 490
Survey 269
SW TIF Operating and Capital Projects Funds 434
Tax Bill 65
Tax Collector 192
Taxable Property Values 112
Telecommunications, Infrastructure and Data Center 245

The Government Entity 450
Tourist Development 216
Tourist Development Tax Fund 436
Traffic Management 292
Transfer from Special Revenue Funds to Other Funds 337
Transfers 335
Transfers Policy 336
Transfers to Capital Projects Funds 336
Transfers to Debt Service Fund 337
Transfers to Other Government Agencies 338
Transit and Paratransit 297
Transit Operating & Capital Funds 438
Transportation 330
Transportation Trust Fund 439
Tree Trust Fund 441
Trends and Financial Factors 64
Types of Reserves 345
Unincorporated Municipal Services Taxing Unit 486
Unincorporated Municipal Services Taxing Unit Fund (UMSTU) 442
Uses of Funds 324
Utilities 299
Utilities Business Operations 306
Utilities Capital Projects Funds 444
Utilities Maintenance Projects Fund 445
Value of One Mill 114
Veterans Services 207
Wastewater System 303
Water & Sewer Operating 489
Water & Sewer Operating & Debt Service Funds 446
Where Does Your Tax Dollar Go? 65

Manatee County Government

County Administration

Dr. Scott Hopes, County Administrator
Robert Reinshuttle, Deputy County Administrator
Charlie Bishop, Deputy County Administrator
Courtney DePol, Deputy County Administrator
William Clague, County Attorney

Constitutional Officers

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

Department Directors

Lee Washington, Community & Veterans Services
Elliott J. Falcione, Convention and Visitors Bureau
Courtney DePol, Development Services
Sheila McLean, Financial Management
Jennifer Harmon, Human Resources
Drew Richardson, Information Technology
Charles A. Hunsicker, Parks and Natural Resources
Charles H. Bishop, Property Management
Jacob Saur, Public Safety
Chad Butzow, Public Works
Mike Gore, Utilities

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