Manatee County, Florida

Fiscal Year 2024 Adopted Budget
and
Fiscal Year 2025 Planned Budget

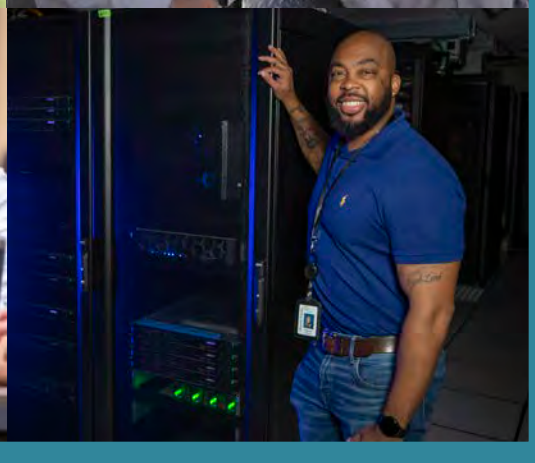
~ A tribute to the faces that make Manatee County the premier place to live, work, and play ~





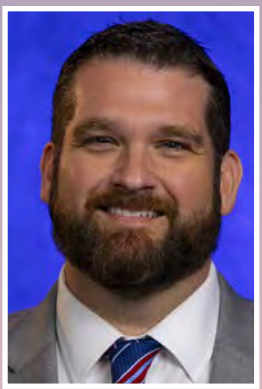





Manatee
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Board of County Commissioners



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District 1



Amanda Ballard
Second Vice Chair
District 2



Kevin Van Ostenbridge
Chair, District 3



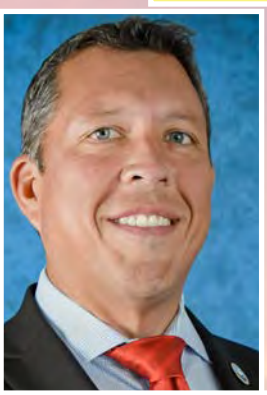
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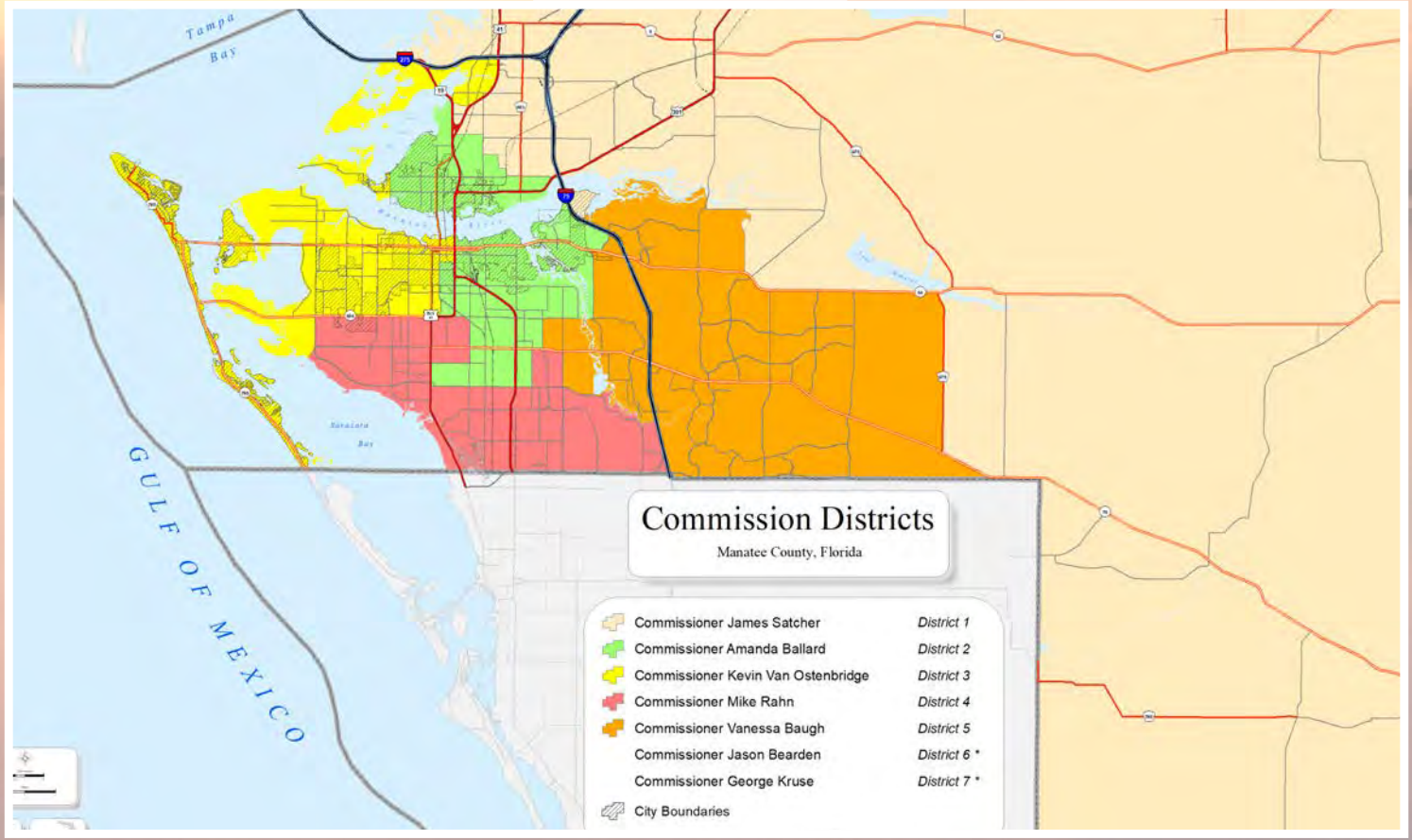
Raymond Turner
District 5



Jason Bearden
Third Vice Chair,
At Large



George Kruse
At Large




Manatee
County
FLORIDA

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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Elisa Goldberg, Senior Administrative Assistant




GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Manatee County
Florida

For the Biennium Beginning

October 01, 2022

Christopher P. Morrill

Executive Director





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Manatee County
FLORIDA

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Introduction

Manatee County
FLORIDA

Introduction

Overview

Provided in this document is the Manatee County FY24 Adopted Budget. The adopted budget for FY24 is balanced in the net amount of $1,220,626,476 and a gross budget total of $2,924,212,692. 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 FY24 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 130.

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 27th, the proposed budget was updated to reflect tax proceeds from the certified taxable values and submitted to the Board. On September 12th and September 19th, 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 19, 2023, 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 FY24 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 2023 is designated as FY24 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 FY22 audited actuals, FY23 adopted, FY24 adopted and FY25 planned budget totals. Revenue amounts for the FY24 adopted budget are estimates based on Department of Revenue estimates or internal analysis.

Pages 107 - 130 present charts and graphs providing overview and summary information about the county's planned tax rate, revenues, and expenditures for FY24.

Pages 187 - 335 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 FY22, the current adopted fiscal year (FY23) the next adopted fiscal year (FY24) and the planned fiscal year (FY25) 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 337 - 345 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 348 - 360
- Transfers, pages 363 - 366
- Reserves, pages 369 - 374
- Debt Service, pages 378 - 396
- Fund Summaries, pages 399 - 377

FY24 Budget Calendar Recap

January - 2023
Analysis and evaluation of rates, salaries, prior year end results. Financial Management alignment of fund beginning balances.

February - March 2023
Review of Department Budget Submittals for FY24. County Administrator initiated meetings with Financial Management Department and Department directors.

March - April 2023
Capital Improvement Plan (CIP) updated for FY24-FY28. 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 7, 2023 (9:00 am)
The County Administrator presented the FY24 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 12, 2023 (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, 2023 (9:00 am)
The Capital Improvement Plan for Fiscal Years 2024 - 2028 was presented to the Board of County Commissioners.

June 14, 2023
Utilities Fund Summary and Fund Summary Reviews were presented to the Board of County Commissioners.

July 1, 2023
The Property Appraiser certified the taxable value on or before July 1.

July 27, 2023 (9:00 am)
The Budget Office provided a Proposed FY24 Budget and 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 - 2023
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 - 2023
On September 12, 2023, 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 19, 2023, the millage rate and the final FY24 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 26.4 percent from 330,687 in 2013 to 421,768 in 2022, 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 50 in 2022. Median household income is now at $64,964 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

On October 1, 2022, County Administration in its continuing efforts to provide more efficiencies and reallocate functions to better serve the community, continued the Restructuring Plan that was originally initiated in FY22.

As part of this restructuring the Parks and Recreation Department was divided as two different departments: the Natural Resources Department and the Sports & Leisure Services Department.

The Aquatics division was moved to the Public Safety Department from the Sports & Leisure Department.

Effective October 1, 2022, (FY23) Financial Management was centralized with the creation of a new Fiscal Services division. This new division will be servicing 12 county departments and brings aboard 78 new positions. These efforts will assist to streamline and provide consistency in reporting and processes countywide. In turn, the centralization will provide better performance measurements of fiscal services throughout the county.





Strategies & Goals

Manatee County
FLORIDA

Strategies & Goals

The Vision of Manatee County

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

For FY24 Manatee County is moving forward with a clear vision which helps improve internal relations and increase public engagement while moving to inspire taxpayers to overcome challenges through pursued collective aspirations. This upcoming year will have a steered focus on improvements and beautification to Manatee County in the following areas: big-picture road enhancements, preserving our natural assets, quality of life through our parks and recreation, commitment to the community's safety, the heart of our urban core, improving our robust utilities system. This vision will provide the County an opportunity for valuable feedback on how the citizens envision the future of Manatee County.

Big-picture road enhancements – current focus on the big 6 projects, improvements to sidewalks, road, and intersection improvements as discussed in the CIP all while supporting larger state transportation projects such as replacement of the DeSoto bridge with an elevated downtown bypass, a future 10-lane I75, and three new bridges that will connect families to Anna Maria Island.

Preserving natural assets – continue environmental protection and conservation efforts throughout our County's shorelines, wetlands and species by successfully lobbying local, federal, and state government funds while partnering with local organizations to maximize future generations to come.

Enhancing a premier place to live, work and play - by substantially expanding and revitalizing the sustainability of our existing parks and recreation, with a forthcoming vision of a Veterans Memorial Park and Veteran Village.

Commitment to the community's safety – expanding law enforcements presence throughout the County, illuminating underlit neighborhoods and bolstering advanced technology county-wide for overall safer neighborhoods on a localized level.

The heart of our urban core – prioritizing and expediting affordable housing county-wide and significantly boosting the local economy while transforming the neighborhoods by directly benefiting underprivileged youth in the area.

Improving our robust utilities – expanding and improving lift stations within the next five years, improve consistent water quality and ensure improved dam safety, enhanced flood management, and increased resilience for anything that Mother Nature throws our way.

"We envision a future in which Manatee County operates as a more efficient and responsive government, investing in the community and nurturing growth, prosperity, and inclusivity for generations to come." – Charlie Bishop, Manatee County Administrator

Community & Veterans Services

Big-picture Road Enhancements

•Expand Anna Maria Island Library Branch programing to meet the anticipated increase in usage once there is easier access to the Island Community with the planned 3 new bridges.

Enhancing a premier place to live, work and play

•Prepare a process for the Veterans Services division to align with the vision of the Veterans Village and meet the needs of the future residents and assist them with filing Veterans Administration (VA) claims and finding VA associated programs that will enhance their life.

•Continued expansion of library services throughout the County that includes the completion of the Lakewood Ranch Library and use of the forthcoming book mobile to reach all parts of Manatee County to keep up with the growth.

Commitment to the community's safety

•Neighborhood Connections division will strive to use advanced technology to reach all neighborhoods to assess their needs as it relates to neighborhood safety.

The heart of our urban core

• Connect with non-profit agencies which provide programing to underprivileged youth to educate the agency on potential Community Development Block Grant (CDBG) funding.

Convention and Visitors Bureau

Enhanced Communication:

•Publication of new, two-year Visitors Guide to inform visitors of the exciting experiences within Manatee County.

•Development of a website redesign to drive visitor engagement.

•Continued education of the "Love It Like a Local" initiative to promote responsible travel

•Partnership with City of Bradenton for construction of third field at City Park located in the Ur ban Core.

•Completion of Premier Sports Campus Multi-Purpose Tent Structure, Parking Lot renovation and Locker Room Renovation projects utilizing Tourist Development Tax dollars.

•Increase alternative multi-modal travel with the initiation of the water ferry service from the downtown mainland to the island communities.

Development Services

Enhanced collective aspirations/communications

•Combined Final Site Plan/Construction Plan

•Department wide Business Process Manual

•Zoning and Permitting Navigator

Support a thriving community's responsible growth through an increase in road enhancement & capacity, conservation & preservation of lands, enhancements to both residential & business districts, prioritizing affordable housing.

•Comprehensive Plan Re-Write

•Land Development Code Re-Write

Financial Management

•Alignment of the countywide strategic plan with each county department's budget.

•Integration of multiple data points from various sources to provide a more comprehensive re view of County projects.

•Centralization of fiscal services to enhance communication with Budget and Procurement in order to efficiently and effectively define projects and initiatives.

Human Resources

Commitment to Enhanced Communication, Talent Acquisition, and Transparency

- Acquire LinkedIn Recruiter to optimize our hiring processes and elevate our talent acquisition efforts.
- Bring communication in-house to improve transparency and engagement with our employees.

Updates to the Administrative Policy and Procedures

- Update the Personnel, Policy, Rules & Proce dures Manual.
- Revise and manage the Concealed Carry and Professional Development Policies.
- Implement a policy acknowledge procedure.
- Coordination of all leave of absences under the FMLA mandated guidelines.

Create Efficiencies and Innovation to Better Serve Employees and Citizens'

- Enhance Human Resource reporting status through business intelligence reporting tools such as ArcGIS and Microsoft Power Platform.
- Improve employee scheduling during emergency management activations.
- Complete overhaul of the Learning Management System (LMS).
- Case Management software for employee relations.
- LiveScan to conduct background pre-employ ment checks internally, increasing efficiency and decreasing cost.
- Create and implement innovative programs to increase employee engagement in Wellness and Fitness strategies that will result in a decrease of medical claim costs.
- Eliminate paper forms for employee ID badge requests and replacements.
- Streamline the tuition reimbursement process.
- Utilize OnBase Document Management for all employee actions.
- Fully integrate a Human Resources Information Systems (HRIS).

Implement Succession Planning and More Opportunities for Public/Private Partnership's Within the Community

- Initial training for Managers and Supervisors upon hire or promotion.
- Adopt an apprenticeship program with the U.S. Department of Education.
- Public/private partnerships related to recruitment and workforce planning for employee pipeline.

Information Technology

Infrastructure

- Manatee County construction of ITS Fiber Loops (creates redundancy and improves connectivity)
- Annual Technology Refresh□modernize networking wired and wireless infrastructure

MCG Citizens Quality of Life (parks)

- Partner with Sports & Leisure to identify potential parks for WiFi
- Partner with Sports & Leisure to identify IT related requirements for upcoming efforts: Parrish Park, Premier Racquet and Aquatics Center, and John Marble Park

Public Safety/Security

- CAD failover/redundancy project
- Relocation of the administration building radio tower
- Technology Refresh of both cores of the P25 Ra dio system
- Maintain 100% compliance on FDLE CJIS re quirements for all ITS staff and contractors
- Partner with the City of Sarasota for shared CCTV
- Partner with local Fire Departments and Public Safety to implement improved station alerting
- Replace the current mymanatee.org to assure peak performance during weather events
- Replace the current staff scheduler to obtain efficiencies for communication and scheduling during weather events
- Continual Cyber Security training for all county staff

Housing/Enhancing Neighborhoods

•Partner with multiple departments to identify IT needs in the construction of the East County Library

Natural Resources

Enhanced Communication

•Developed online learning series in response to COVID-19 to provide free, public education in a digital format in lieu of in-person programming. A total of 81 videos were produced featuring story times, at-home experiments, and virtual tours.

•Working through the UF Institute of Food and Agricultural Sciences department (IFAS) to create natural resource and water conservation ed ucational opportunities. Staff provide profes sional services to agricultural growers, ranchers, homeowners associations, and county residents. They interact with tens of thousands of youths and adults through active 4-H and health and nutrition-based outreach and education programing.

•Manatee County conducts air quality monitoring which meets EPA quality assurance that is re ported to real time state and national databases for public information such as air quality alerts and national air quality policy decisions.

•We regulate and inspect phosphate mining and reclamation activities in Manatee County with periotic updates to County Administration and the Board of County Commissioners.

•A new employee on-boarding process and forms were created under guidance from the Human Resources Department.

•Fertilizer Ordinance Outreach completed annually to commercial and residential lawn service businesses.

•Water Atlas updates were redesigned for mobile devices which reached a new set of users.

•Bilingual signage was instituted at all our preserves.

•Staff created and updated prescribed fire out reach video and materials for affected and nearby neighborhoods.

•Created field trip packages, aligned to state science standards, and advertised the availability of trips to homeschool, private, and public-school groups through local grant and education portals.

Administrative Policy and Procedure Updates

•Implemented Environmental lands acquisition program with an investment of over 60 million dollars.

•Created a new fee schedule for Natural Resources based on benchmarking with other regional governments.

•Initiated Peril of Flood resiliency strategies.

Expand Innovation

•Incorporation of millions of oysters and clams in coastal waters partnering with State, Federal, and local non-profit agencies. This effort builds a resilient and sustainable nature-based water quality improvement supporting greater sea grass growth and recovery, reduces incidents of red tide severity and frequency, and creates enhanced sport fishery opportunities for a robust tourism and local economy.

•Pursue innovative revenue generating initiatives on department-managed properties such as interdepartmental wetland mitigation needs, Gopher Tortoise recipient sites, and carbon banking opportunities.

•Forward looking review and purchase of conservation lands which can be acquired in total or with conservation easements from willing sellers to protect water quality and fish and wildlife habitats from storm water runoff pollution, preserve environmentally sensitive lands, and provide public passive parks.

•We support land acquisition, restoration, and management with supplemental funding from more than 45 active grants from federal and state agency partners totaling more than 20 million dollars.

•Utilized RESTORE Act funding to create a watershed monitoring and improvement program.

•Jazz Night at the NEST was introduced as an activity in 2023.
•Adopted a mobile GIS platform for monitoring invasive species (ARC Collector)
•Habitat restoration at Robinson Expansion was completed targeting habitat enhancement for economically important sport fish species.
•Created a GIS signage database to track the location and conditions of signage throughout County preserves, streamlining maintenance and replacement.

Align Department Projects
•ELMAC preserve acquisition dashboard
•WCIND 10-year plan/boat ramps
•Beach renourishment-10-year plan
•Align habitat restoration project goals to roadway wetland mitigation needs to facilitate cost savings and complimentary project goals

5 Year Plan Completion
•5-year planning and implementation activities prepared for each department division.

Build Security Culture
•Security upgrades at Preserves were developed, including wildlife cameras at Duette.

Property Management

Enhanced Communication
•Touch Screen Directory positioned near the lob by 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.

Administrative Policy and Procedure Updates
•The Manatee County UAS Policy and Procedure was issued in February 2019.
•The Trespass Procedure, with regards to Manatee County Property, was issued in February 2019.

Expand Innovation
•There are 32 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

Automation Conversion
•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.

Implement Succession Planning Format
•Active participation in the Results First Leadership Academy, Results First Internship Program, MCG Leadership Academy, and M3.

Align Department Projects
•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 poli cies of Florida county governments.
•Coordinated with Public Safety, Natural Resources and Redevelopment 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.

Public Safety

•Automation for Designated Disaster Roles
•CAD Redundancy Project
•Develop and Implement a Comprehensive Reunification Plan with Public Safety and Stake holders
•Emergency Evacuation and Safety Plans for County Buildings
•EMS Station with a COOP location
•Enhanced Leadership Training
•Implement Tele-Health Services within Emergency Communications
•Post Disaster Redevelopment Plan (PDRP)
•Provide public safety workers with the tools necessary to meet county public safety needs
•Timely Public Safety Response
•Utilize Opioid Litigation Money to Combat the Opioid Crisis

Public Works

At all levels of the organization, we seek to perform our mission with enthusiasm, professionalism, expertise, creativity, innovation, and fiscal accountability. This simple sentence shall be applied to all work efforts across the department. We seek to be Respected, Responsive, Reliable, and Indispensable to our customers, the citizens.

Sports & Leisure Services

Our vision for Manatee County is to stay focused on the quality of life for resldenlts by substantially improving and expanding parks and implementing forward thinking lnitattves. New facilities being built county wide wtth expanded programmlng for all ages. John H Marble Park and Parrish Community Park will both be opened arid operating in FY24. Premier Sports Complex will also be a great addflion in the near future all while we concentrate on recreation desert areas to improve and add community offerings. Increasing opportunities for activity and engagement while meeting the demand of our county's growth.

Utilities

•Kick off our next 5-year Potable Water System Master Plan to ensure reliable utilities which will allow the County to attract businesses and industries resulting in economic growth
•Construct the Lake Manatee Dam Spillway project which will ensure safety, enhance flood management, and increase resiliency.
•Develop Septic to Sewer conversion projects for compulsory areas within the County.
•Begin preliminary design on our next source of potable water for Manatee County at the Buffalo Creek Reverse Osmosis Water Treatment Plant.
•Collaborate with the City of Bradenton and Braden River Utilities on opportunities to improve regional reclaimed water system effectiveness.
•Implement the Ultra Filtration Membrane project at the Water Treatment Plant which will result in consistent water quality.
•With the upcoming Franchise Hauler Contract negotiations, we are committed to enhancing garbage and recycling collection services and to creating a cleaner, greener, and more efficient future for our community through innovation and collaboration.





Performance Measures

Manatee County FLORIDA

Performance Measures

Administration	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
I. Records Management				
Customer Service - Files Processed	17,500	18,000	18,900	2,000
Records Center - Boxes In	936	1,650	1,000	1,000
Records Center - Boxes Out	1,924	2,000	2,000	2,000
OnBase Statistics - Scanned Documents	68,811	100,000	103,000	103,000
II. Economic Development				
Economic Development Impact Adopted Incentives	$512,155	$1,500,000	$1,030,188	$1,081,697
Economic Development Impact Average Wage	$49,567	$64,229	$57,391	$60,261
Economic Development Impact Projected Capital Investment	$22,143,000	$88,000,000	$30,000,000	$31,500,000
Economic Development Impact Projected Jobs	216	225	135	142
III. Redevelopment				
EDI - expanded SWD Target	0	5	3	5
Business Improvement Program	0	3	4	3
Rapid Response Permit - SWD - # of Companies	7	10	3	4
Growth in Tax Base for Base Year FY14	90%	100%	150%	170%
SWD Median Income (Base Year FY14=$35,001)	$50,565	$53,776	$55,379	$57,029

Community & Veterans Service	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
I. County Probation				
Supervised Probation	11,465	8,000	9,000	9,000
Pretrial Intervention	1,392	1,100	1,200	1,200
Pretrial Release	9,866	8,000	9,000	9,000
Community Service Hours	38,455	20,000	30,000	30,000
Violation of Probation Fines	$146,236	$100,000	$120,000	$125,000
Offender Work Program Participants	2,686	2,000	2,100	2,200
Offender Work Program Fees	$88,970	$75,000	$75,000	$80,000
II. Library Services				
Meetings/Programs Attended	69,452	50,000	70,000	80,000
Reference Questions Answered	208,495	185,000	200,000	250,000
Circulation - Traditional	926,102	1,300,000	1,100,000	1,300,000
Circulation - Technology	2,242,437	2,700,000	2,300,000	2,400,000
Circulation - In Library Use	132,024	60,000	135,000	145,000
Public Computer Section	55,109	115,000	60,000	65,000
III. Community Services (Health and Human Services Programs)				
Aging Services - Clients Assisted	493	480	500	500
Aging Services Funds Disbursed	$1,857,125	$1,868,000	$2,400,000	$2,400,000
Human Services Benefits Program - Clients Assisted	2,333	2,700	2,500	2,500
Veteran Services - Clients Assisted	27,000	30,000	33,000	33,000
Children's Services Funding Agreements	49	50	51	51
Children's Services Funds Disbursed	$13,376,154	$1,376,154	$15,000,000	$15,000,000
IV. Community Development				
Down Payment Assistance - # of Households	11	15	15	15
Rehab/Replacement - # of Households	15	15	15	15
CDBG Total Expended	$772,500	$3,000,000	$1,800,000	$1,800,000

Convention and Visitors Bureau	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
I. Tourist Development				
Tourist Tax Collections	$28,461,326	$24,640,793	$37,710,000	$39,218,400
Visitation	3,663,000	3,673,438	3,471,200	3,834,100
Estimated Economic Impact	$1,485,226,400	$1,699,605,673	$2,013,859,400	$2,169,958,300
II. Convention Center/Crosley Operations				
Exhibit Hall/Convention Events	127	160	85	100
Crosley Events	202	155	175	175
III. Premier Sports Campus				
Premier Sports Campus Events	108	121	112	130
Number of Fields Used	2,017	2,237	2,100	2,250

Performance Measures

Development Services	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
I. Building Regulation & Compliance				
Inspections Performed by Manatee County	188,255	168,661	168,661	168,661
Inspections Performed by Private Provider	129,677	105,638	105,638	105,638
Permits Issued	38,849	41,418	41,418	41,418
Contractors Qualification Files Maintained	9,098	10,175	10,175	10,175
Flood Reviews	14,621	17,177	17,177	17,177
CRS Mailers for Floodplain Properties	140,000	140,029	140,029	140,029
II. Planning and Development				
Plan Amendments Processed	24	0	0	0
Final Plat Reviews	56	0	30	30
Planned Development	163	52	20	52
Subdivision	93	108	108	108
Preliminary/Final Site Plans	209	244	244	244
Tree Removal Permits	62	72	72	72
Beverage Licenses	102	119	119	119
Administrative Determinations/Zoning Verification	199	232	232	232
Extensions	234	273	273	273
CLOS Compliance Application Reviews	638	700	700	700
Development Plans & Traffic Studies	0	1,160	0	0
FSP/Construction Plan Combined	0	0	100	100
Construction Plans	75	0	75	75
Traffic Studies	223	0	200	200
Sign Permits	125	0	125	125
Bonds	50		75	75

Financial Management	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
I. Purchasing				
Purchase Orders Issued	2,033	2,845	2,440	2,562
Invitation for Bids Issued	26	75	36	37
Requests for Proposals Issued	6	28	5	6
Requests for Qualifications Issued	19	36	20	21
Requests for Offers Issued	5	12	2	2
Invitation to Quotes Issued	38	95	37	39
Work Assignment Agreements	475	585	369	387
Purchase Card Transactions	25,652	24,587	29,756	31,244

Human Resources	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
I. Human Resource Services				
Positions Advertised	679	400	700	750
Applications/Resumes Received	12,368	11,500	14,000	14,500
New Employees Processed/Hired	740	500	700	700
Average # of Employees	2,029	1,900	2,437	2,500

Information Technology	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
I. Operations and Administration				
Work Orders Completed	31,691	31,000	33,500	34,000
Target of 100% Satisfaction for IT	100%	100%	100%	100%
Telecom: Work Order Completed	1,611	1,600	1,700	1,700
# of Networked PC's & Printers	3,594	3,500	3,650	3,700
II. Radio Communications				
800 MHz System Users	4,389	4,400	4,425	4,425

Performance Measures

Natural Resources	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
I. Natural Resources				
Visitors to County Preserves	690,000	685,000	685,000	685,000
Acres of Controlled Burns	11,917	8,500	12,000	12,000
Hunt Program Participants	285	305	1,500	1,500
Acres Treated for Invasive Plants	4,170	3,200	4,000	4,200
II. Environmental Protection & Mining Regulation				
Pollutant Storage Tank Compliance	205	230	230	230
Well Permits	423	400	400	400
Laboratory Analyses	11,268	14,500	12,000	12,000
Non-Mining Mitigation Inspections	75	88	75	75
Air Quality Observations	22,279	26,280	26,280	26,280
Mining - Official Visits	96	100	80	80
Mining-Aerial Inspections	1	4	0	0
Mining - New Permits	0	1	2	2
III. Programming, Education and Volunteer				
Volunteer Hours	2,903	10,000	4,000	5,000
Outreach Events - Education	56	40	40	40
Outreach Events - # of Attendees	17,986	6,000	6,000	6,000
Public Programs	480	350	350	350
Public Programs - # of Attendees	9,297	7,000	7,000	7,000
IV. Ecological and Marine Resources Division				
Tagged Vessels	6	20	10	15
Vessels Removed	12	20	8	12
Waterway Markers Monitored	250	200	150	200
Waterway Markers Replaced	156	130	80	90

Property Management	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
I. Building Management				
Square Feet Maintained (Millions)	3.10	3.10	3.15	3.15
Square Feet Per Staffing Level	41,235	41,235	42,000	42,000
Work Completed Successfully	98%	98%	98%	98%
II. Property Acquisition				
Total Parcels Acquired	24	130	35	125
Vacations	5	15	12	9
III. Construction Services				
Capital Improvement Projects Supported	48	55	138	144
Replacement/Renewal Projects Supported	18	30	101	95
Construction Costs Within 5% of Budget	100%	100%	100%	100%
Projects Completed Within 30 Days of Approved Schedule	95%	95%	95%	95%
IV. Survey				
Surveys/Drawings	25	40/50	55	60
% Completed On Schedule	95%	95%	98%	98%
Plat Reviews	60	100	90	100
% Completed On Schedule	95%	99%	98%	98%
Design Reviews	36	125	32	36
% Completed On Schedule	95%	99%	98%	98%
Description/Sketch Review	103	1,500	400	440
% Completed On Schedule	95%	98%	98%	98%
Certified Lot Split	12	25	20	25
% Completed on Schedule	99%	99%	98%	98%
V. Survey - In house				
Certified Surveys Coundary, Topo, etc.	25	40/50	25	28
% Completed On Schedule	95%	95%	98%	98%
Plat Review/Survey Control Point, Inspections Survey Cr	32	200	35	40
% Completed on Schedule	100%	99%	98%	98%
Vertical and Horizontal Survey Control/Survey Crew	42	250	620	700
% Completed on Schedule	98%	99%	98%	98%

Performance Measures

Public Safety	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
I. Animal Services				
Calls for Service Response	7,687	7,750	7,800	7,950
Animals Adopted/Reclaimed/Transferred	4,229	3,575	4,300	4,500
Animals Impounded	4,276	4,100	4,200	4,350
Animals Euthanized	303	250	300	325
Animal Save Rate	93%	90%	91%	91%
II. Emergency Communications Center				
911 Calls	211,424	222,023	220,000	250,000
EMS Calls Dispatched	52,709	54,408	54,000	54,300
Fire Calls Dispatched	36,651	36,000	36,780	37,000
Non-emergency Admin Calls Answered from Fire, EMS and Emergency Health Care Providers	268,902	236,851	280,000	300,000
911 Average Call Answer Time	00:00:11	00:00:06	00:00:10	00:00:10
III. Emergency Medical Services (EMS)				
Average Response Time (Minutes)	8.34	7.80	8.00	8.16
Emergency Responses	56,202	61,311	62,510	64,709
Transports	34,801	36,786	37,874	39,098
Community Paramedicine Hospital Diversions	201	243	292	336
Community Paramedicine Ambulance Diversions	297	315	378	435
Community Paramedicine Total Cost Avoidance	$366,895	$438,434	$516,460	$594,565
Community Paramedicine Referrals	1,407	1,200	1,588	1,819
Community Paramedicine Appointments	3,486	4,000	4,183	4,811
EMS Billing - Total Charges	$22,019,701	$22,950,481	$23,868,500	$24,823,240
EMS Billing - Total Revenue	$11,860,088	$12,000,000	$12,250,000	$12,500,000
EMS Billing - Net Collection %	54%	56%	55%	56%
IV. Emergency Management				
Special Needs Registrations	1,341	1,500	1,500	1,500
Disaster Preparedness Presentations	97	25	30	30
Disaster Plans Developed/Reviewed	1,882	1,600	1,500	1,500
Emergency Exercises Participation	33	20	20	20
Grants Awards ($)	$245,853	$240,000	$230,000	$230,000
V. Beach Patrol				
Preventions	22,141	24,000	22,000	23,000
Ordinance Violations/Citations	24,061	52,000	28,000	30,000
Beach Attendance (Estimated)	2,722,350	3,000,000	2,900,000	3,000,000
Rescues	99	100	100	105
Beach Incidents	18,721	25,000	20,000	21,000
Medical Emergencies	3,188	3,500	3,200	3,500
VI. Code Enforcement				
Junk Vehicles Posted/Towed	2,824	2,310	2,425	2,850
Code Complaints	8,168	8,715	9,151	10,900
Lot clearing/Complaints	806	816	832	979
Lots Mowed	32	45	50	66
Snipe Signs Removed	4,662	0	9,600	6,100
VII. Aquatics				
Swim Lessons/Pool Rental Participants	12,200	45,000	25,000	27,000

Performance Measures

Public Works	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
I. Field Operations				
Paved Roads (Center Line Miles)	1,463	1,435	1,455	1,465
Unpaved Road (Center Line Miles)	87	58	51	48
Graded Roads (Miles)	2,049	2,500	2,500	2,500
Sidewalk Repair (Square Feet)	28,215	70,820	149,100	149,100
Pothole Patching (each)	6,562	8,750	8,200	8,200
II. Project Management				
Project Expenditures	$192,692,527	$150,000,000	$175,000,000	$175,000,000
Active Commercial/Development Projects	475	475	475	475
Projects & Capital Improvements	236	236	236	236
Projects Bond Release Inspections	150	150	150	150
III. Traffic Management				
Accident Reports Processed	11,872	13,500	13,500	13,500
Traffic Study Requests	961	800	850	900
Streetlights Repaired	1,239	898	1,276	1,314
TMC-Incidents Detected	276	375	300	325
Traffic Ops - After Hours Calls	342	369	352	363
Development Plans & Traffic Studies	2,577	1,360	0	0
Signs Maintained	4,397	5,900	4,663	4,663
Pavement Markings Refurbished (Linear FT)	180,441	396,000	528,000	528,000
IV. Infrastructure Engineering				
Right of Way Use Permits Issued	501	575	500	500
CIP Project Plans Reviewed	156	0	150	150
Executed Developer Agreements	26	0	25	25
Driveway Inspections	0	0	7,000	7,000
V. Fleet Services				
Work Orders	8,176	10,000	10,000	10,500
Preventative Maintenance	2,162	3,100	3,000	3,255
Towing for Breakdowns	194	200	200	200
Direct Labor Hours	36,596	42,000	45,000	45,000
% of Scheduled Work	66%	60%	60%	60%
Parts Issues	85,862	101,500	90,000	87,093
VI. Stormwater Management & Operations				
Canal Cleaning	53,089	75,000	53,000	53,000
Roadside Ditch Cleaning	113,278	200,000	147,000	147,000
Street Sweeping	1,599	12,500	11,760	11,760
Pipe Cleaning	240,836	155,000	148,000	148,000
Inlet Cleaning	2,102	1,600	1,600	1,600
VII. Transit & Paratransit				
Fixed Route Ridership	837,326	856,206	1,304,490	1,304,490
Fixed Route Mileage	1,250,224	1,326,717	1,181,012	1,181,012
Trolley Ridership	407,467	374,589	459,345	459,345
Trolly Mileage	228,655	244,410	217,125	217,125
Paratransit Ridership	64,795	0	71,128	71,128
Paratransit Mileage	447,590	0	508,035	508,035
Cost Per Mile	$8.51	$7.08	$8.09	$8.09

Performance Measures

Sports & Leisure Services	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
I. Recreation Programs				
Tennis Clay Court Participants	19,393	30,000	22,000	23,000
Pavilion/Facility Rentals	2,538	2,100	2,300	2,300
Summer Camp Participants	10,285	10,000	11,000	13,650
Athletic Program Participants	470,250	450,000	525,000	550,000
Racquet Center Rental (Hours)	82	2,000	40,000	4,200
Field Rentals	15,021	15,000	22,000	22,000
Athletic Tournaments	61	50	75	75
Fitness Class Participants	40,853	28,463	51,650	51,900

Utilities	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
I. Potable Water System				
Treatment & Lab/Million Gallons	940	899	1,307	1,278
Distribution/Million Gallons Retail	245	258	328	340
Total Cost/Million Gallons	$1,342	$1,499	$1,545	$1,766
II. Wastewater System				
Treatment Cost/Million Gallons	$1,426	$1,471	$1,780	$1,731
Reclaimed Cost/Million Gallons Billed	$551	$338	$395	$322
Total Cost/Million Gallons	$3,785	$4,010	$4,192	$4,656
III. Solid Waste				
Total Tons Landfilled	369,715	342,618	424,763	456,502
Landfill Cost Per Ton	$24.34	$29.39	$41.71	$31.19
Total Tons Recycled	44,075	120,526	50,826	51,393
Households in Household Hazardous Waste Program	10,423	10,000	9,374	9,371
Household in E-Scrap Program	6,278	8,500	7,200	7,111





Priorities & Issues

Manatee County FLORIDA

Priorities & Issues

Community & Veterans Services

- The launch of our Ambassador Academy which is introduction of citizen's academy for neighborhood education.
- Facilitating all the necessary components to be able to launch the program for the public, including the digital software to house it, final consolidation of program contents and recruitment of citizens.

Convention and Visitors Bureau

- Priority tto 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 and sports that are estimated to generate approximately $500 million to the local economy in 2023.
- Challenge is the need to enhance multi-modal transportation, especially on Anna Maria Island.

Development Services

- Staffing – Labor disruption is having an impact on business talent strategy. Many employees are leaving positions for jobs with better pay, benefits, opportunities for growth — or all the above. For these reasons, we are struggling to attract and retain a quality workforce, which meets the demand of the non-stop development in Florida and Manatee County. Manatee County needs to address the issue to provide a higher level of service to its customers and citizens, as well maintain a competitive advantage in today's labor market.
- 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 within the County's Land Development Code and Comprehensive Plan.
- Expand the Virtual Inspection Library – Expanding our list of available Virtual inspections saves valuable staff time and resources. Expansion of this business process will reduce or eliminate the time it takes for inspectors to get to the job site, while also enhancing efficiency - saving contractors time and money.

Financial Management

- Annual creation of narrated tutorials on the County's financial position and the budget process in order to create a more efficient and effective overview.
- Creation and dissemination of several publication pieces such as: Citizens' Budget in Brief; Fiscal Fact Cards; CIP Major Projects highlights.
- Procurement process overview and instructional videos in the Learning Management System (LMS).
- Enhanced financial reporting status through business intelligence reporting tools such as Power BI and Cognos software.
- Continuous updating and uploading of downloadable templates for all departments on the County's Sharepoint site.
- Grants Management ERP Module alignment with administrative manual and standards.
- Cloud-based budget and budget book software tailored to Manatee County's Budget structure.
- Implementation of a Contracts Management module to create further synergies between County departments and generate further savings of taxpayer dollars.
- Prebudget Work Sessions with the BCC to strategically identify priorities which become key elements of both the Operating budget and Capital Improvement Plan.
- Participation in the Intern program to identify potential qualified candidates from the accounting field to help fill base positions and train them in governmental accounting.
- Creation and execution of aging and quarterly reports to assist the County departments in identifying the stages of each project in the Capital Improvement Plan (CIP).
- Establishment of the CIP Advisory Group in order to ensure funding sources and projects are properly vetted and strategically aligned.
- Advanced publication of the County's 5-year CIP Plan to further educate the public and establish a roadmap that aligns with the County's vision.
- Operating budget features a 5-year projection at the fund level to project trends and mitigate adverse effects at earlier stages.
- In-depth analysis of priorities and funding assessments to create further efficiencies within the CIP.

- Enhanced reporting models that accurately reflect and visualize data points in order to equip decision-makers with the most relevant information.

Human Resources

- Centralizing and organizing HR to boost efficiency, standardize practices, and foster collaboration across departments, all with the aim of enhancing the overall effectiveness of our HR department in meeting the needs of our organization and employees.
- Broaden our in-house training programs to minimize expenses associated with external vendors and to offer our employees a wider range of training opportunities, fostering a culture of ongoing learning and development within our organization.
- Recruitment and Retention Challenge: Addressing widespread staffing shortages and upcoming retirements requires strategic actions to secure and retain a diverse and skilled workforce essential for our impactful endeavors.
- Diabetes is a leading chronic disease among the population of county employees. Therefore, an immediate need to create an exclusive Diabetic Program to address the medical issues and implement a personalized care plan including nutrition, exercise, and overall wellbeing strategies to assist in lifestyle changes.

Information Technology

- Cybersecurity – Information Technology Services will continue to utilize security resources and educational opportunities to protect the Manatee County Government network and those entities that share the county network. Emphasis on posturing an offense approach to cybersecurity threats is essential in maintaining the integrity of the network and protecting our users' information, financial material, and county operating systems.
- Creating redundancy and implementing technical refresh activities are a primary focus and major work is in process to complete redundancy for specific systems and the county's fiber network. On-going technical refresh across the network is essential in maintaining security and operational integrity.

Natural Resources

- Delivering high quality low-cost environmental education programs to residents and visitors of Manatee County drawing together the values of Natural Resources and learning opportunities conforming with state STEM standards.
- Protecting and maintaining the integrity of 7.5 miles of Gulf fronting sandy beaches through an active beach renourishment and management program in conjunction with our State and Federal regulatory and funding partners.
- Delivering an active management program for over 30k acres of county held conservation lands including exotic plant controls, prescribed burning regimes, recreational hunt programs, provision of recreational access through trails and boardwalks, and provision of visitor services of all types including pavilion rentals, special event programming, patrols, and sanitation services.
- Natural Resources Department faces the challenge of moving approximately 40 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 needs centered around passive outdoor recreation experiences at our Preserves with emphasis on effective implementation of our voter approved Environmental Land Acquisition Program and County-wide infrastructure Mitigation Program.

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.

Public Safety

- Build supportive services capacity to meet the complex and diverse needs of people experiencing homelessness in Manatee County
- 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

- Host 2nd Annual Open House
- Hold 3 Bike/Ped Safety outreach events in the community annually
- Continue with the enhance community outreach related to Capital Improvement Program
- Install 3,000 streets lights with the first year of Light Up Manatee
- Complete the Ft Hamer Bridge/Road Widening PD&E
- Initiate Design on the Ft Hamer Bridge/Road Widening
- Begin Construction on final segment of 44th Ave E over I-75
- Award construction bids for the rest of Moccasin Wallow Rd between I-75 and US 301
- Bid at least 3 of the Big 6 transportation jobs in FY 2024 Maintain quality staff at all levels of the Department
- Recruiting new front line workers to fill all vacancies
- Construction cost increases
- Construction and material time delays from current economy
- Meeting all expectations of growing community rapid urbanization of formerly rural areas

Sports & Leisure Services

- Parks and Natural Resources Department faces • Focus on quality of life for residents by substantially improving and expanding parks and implementing the Parks Master Plan. New facilities being built county wide with expanded programming.
- Increase community engagement by adding concerts in the parks, the return of the Coquina Beach Market and additional festivals and events.
- Utilize GIS data to intentionally add impactful amenities to parks and facilities.
- Synthetic turf fields, weather monitoring systems and additional upgrades county wide in our parks.
- Additional investment in youth camp programs from salaries to equipment, field trips and supplies.
- Coordination with CVB to increase opportunities for utilizing our state-of-the-art facilities for a higher economic impact.
- Monthly Sports and Leisure Newsletter.
- Intentional Social Media Posts.
- Drone certification achieved for field observation.
- Updated signage in parks with QR codes for easy rental procedures and information outreach contact.
- Sports and Leisure Services faces the challenge of moving forward new facilities, parks, and amenities to provide the level of service necessary for all our citizen's needs. The demand for athletic fields, gymnasium space and open area for play are strained. Proper planning and execution are important for efficient project management and impact.

Utilities

- Growth and Infrastructure – Manatee County continues to experience significant growth and the Utilities Department is focused on implementing Potable Water, Wastewater, and Solid Waste Capital Improvement Projects to meet these future capacity requirements.
- Reinvestment and Resiliency – The Utilities department is prioritizing our repair and replacement efforts to avoid system failures and stay ahead of obsolescence of aging infrastructure. Anticipating system needs and prioritizing projects helps Manatee County maintain a high level of service to its' customers.


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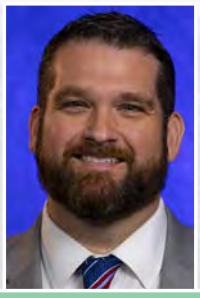




Budget in Brief

Manatee County FLORIDA

Board of County Commissioners



James Satcher
District 1



Amanda Ballard
Second Vice Chair, District 2



Kevin Van Ostenbridge
Chairman, District 3



Mike Rahn
First Vice Chair, District 4



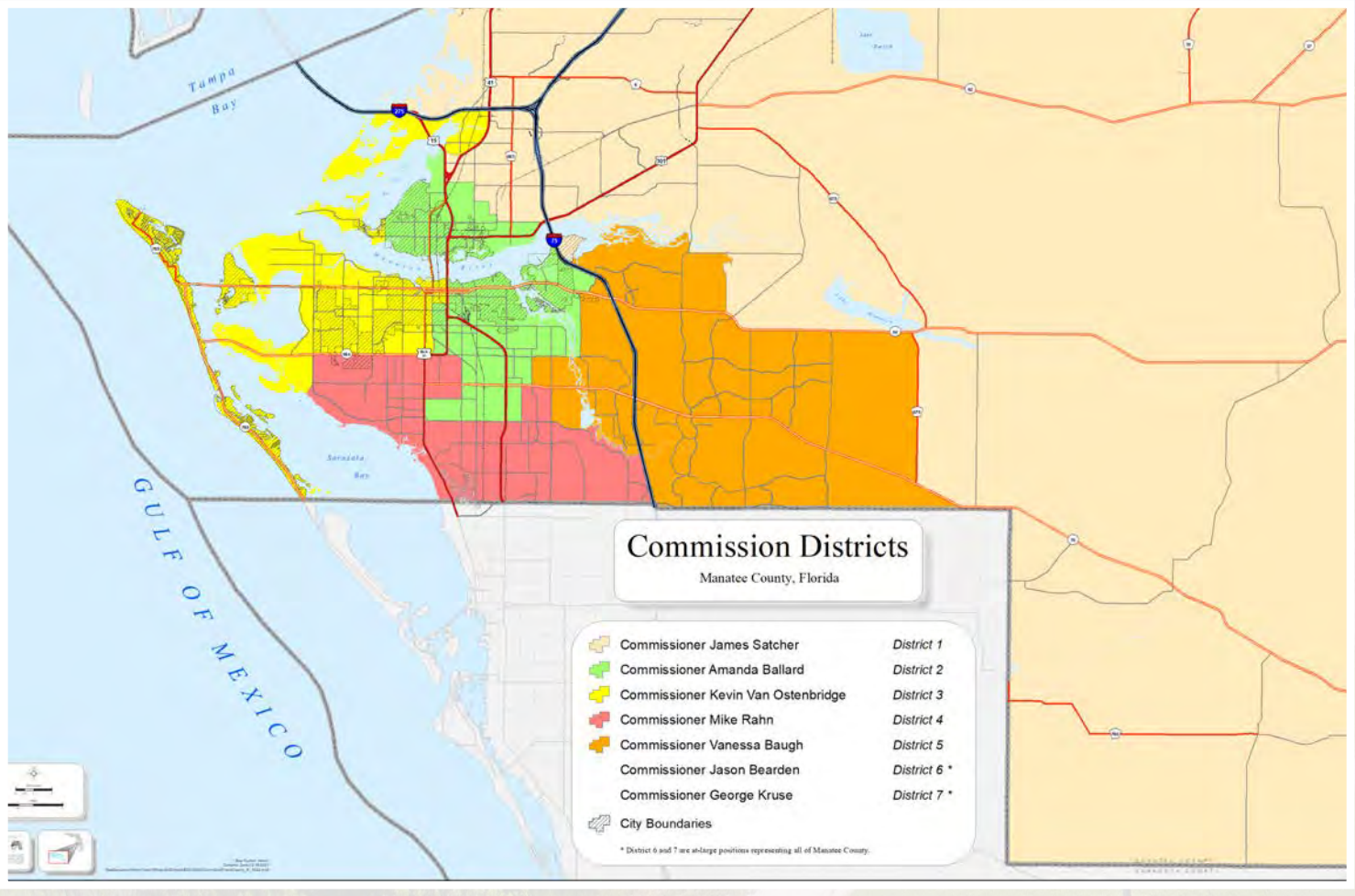
Raymond Turner
District 5



Jason Bearden
Third Vice Chair, At Large



George Kruse
At Large



Countywide Organizational Structure Chart

On October 1, 2022, the Board of County Commissioners approved division of the Parks and Recreation Department into the Natural Resources Department and the Sports & Leisure Services Department. The Aquatics division moved to Public Safety and Fiscal Services centralized into Financial Management.



Introduction

Manatee County's FY24 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 FY24 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 Infrastructure. In partnership with the Manatee County Sheriff's department, an increased need for investment in the safety needs of our rapidly growing population has been identified.

The Highlights of Public Safety category for additional items in the budget are as follows:

An increase of $24.8 million for Law Enforcement is noted within the Sheriff's budget which includes a total of 25 new positions as reflected below.

- Eleven Law Enforcement deputies
- One Resource Assistance Program Deputy
- One Resource Assistance Program Sergeant
- Four Resource Assistance Program Managers
- Five Corrections Deputies
- Two Analysts
- One Public Records Coordinator

Within our Capital Improvement Plan we have three large projects in the CIP Plan totaling $38.0 million which are supportive of the Sheriff's operations:

- Fleet Facility for $15.2 million
- New Property Evidence Building for $6.8 million
- New Jail Medical Wing for $16.1 million

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

- Eleven Emergency Medical Services Staff Members
- One Emergency Management Coordinator
- Three Animal Services Officers
- One Code Enforcement Officer
- One Code Enforcement Captain

In addition, we have identified three new stations which are also included within our FY24-28 Adopted Capital Improvement Plan, which are scheduled to be completed within the next several years.

- Lake Manatee EMS Base Station for $4.5 million in FY24
- Moccasin Wallow Road EMS Station and ambulance for $3.2 million in progress
- North County EMS Base Station for $1.0 million in FY24

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
- 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 FY24 to accommodate needed safety improvements throughout the County.

Our population is increasing rapidly. The county is now at a population of 421,768 and the ability to maintain service to our citizens is a priority. To better serve the increase in population, we have continued to increase personnel to serve in areas which have seen significant need.

The gross total budget for the FY24 Adopted Budget is $2,924,212,692. This is an increase of 23.97% from the FY23 Adopted Budget. 6.2326 mills remains the countywide millage rate for FY24. 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 continued to thrive 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 FY24 Budget will help us continue to 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)

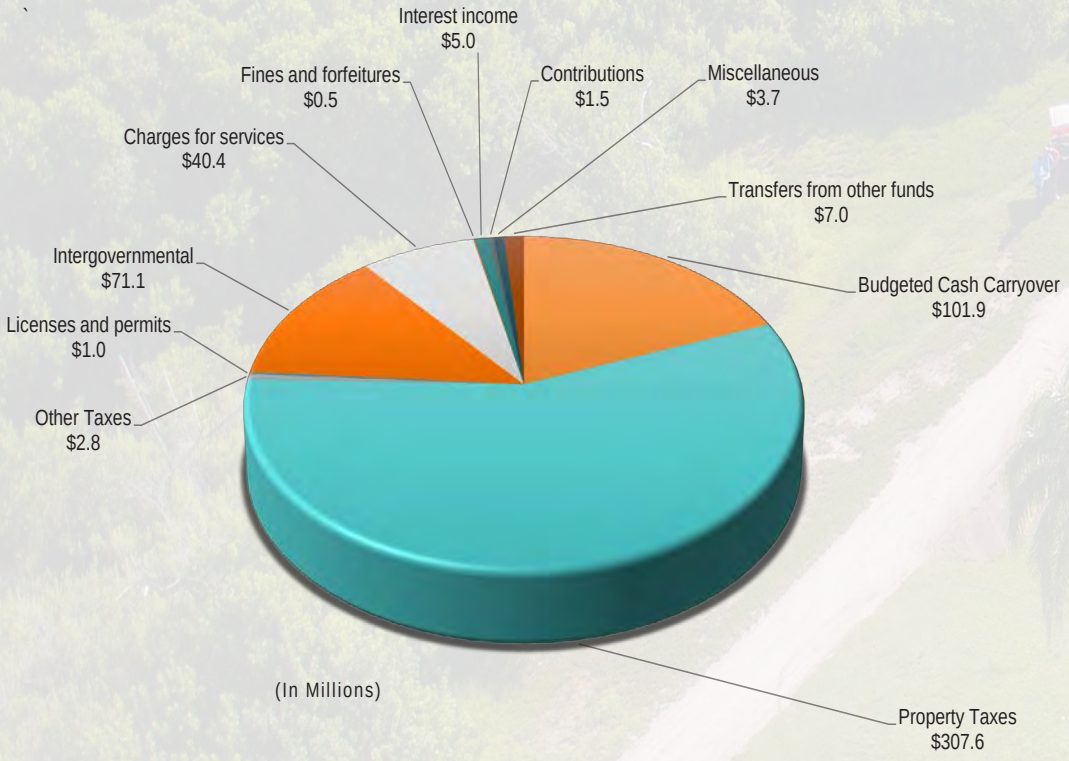
07 1st Public Hearing - Tentative Budget presented to Board. If no changes, 2nd Public Hearing sets the Millage and Adopts Manatee County's Budget.

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.

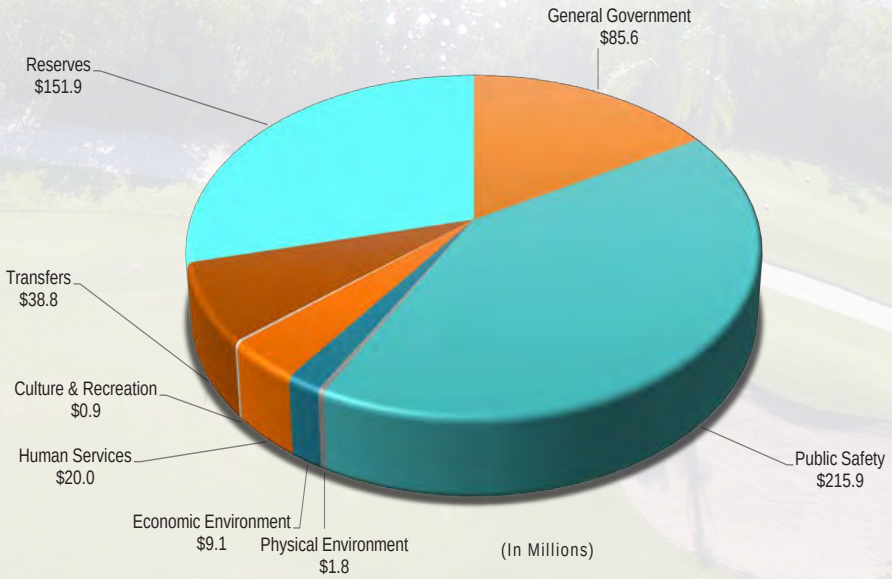
General Fund Revenues

Revenue Category	Actual FY22	Adopted FY23	Adopted FY24	% FY24 vs. FY23 Adopted Budget
Budgeted Cash Carryover	-	122,588,865	101,883,231	-16.89%
Property Taxes	222,975,069	252,412,339	307,571,267	21.85%
Other Taxes	2,706,688	2,711,862	2,847,455	5.00%
Licenses and permits	1,093,580	1,000,250	1,000,250	0.00%
Intergovernmental	67,201,158	64,414,957	71,144,887	10.45%
Charges for services	39,108,202	37,434,781	40,402,508	7.93%
Fines and forfeitures	706,570	500,500	500,500	0.00%
Interest income	990,323	225,000	5,000,000	2122.22%
Contributions	1,161,142	1,236,975	1,457,111	17.80%
Miscellaneous	4,603,533	3,483,500	3,686,500	5.83%
Operating grants	374,103.00	-	-	0.00%
Transfers from other funds	4,516,948	7,405,635	6,988,490	-5.63%
Less Statutory 5%	-	(18,171,008)	(21,680,524)	19.31%
Total	**345,437,316**	**475,243,656**	**520,801,675**	**9.59%**



General Fund Expenditures

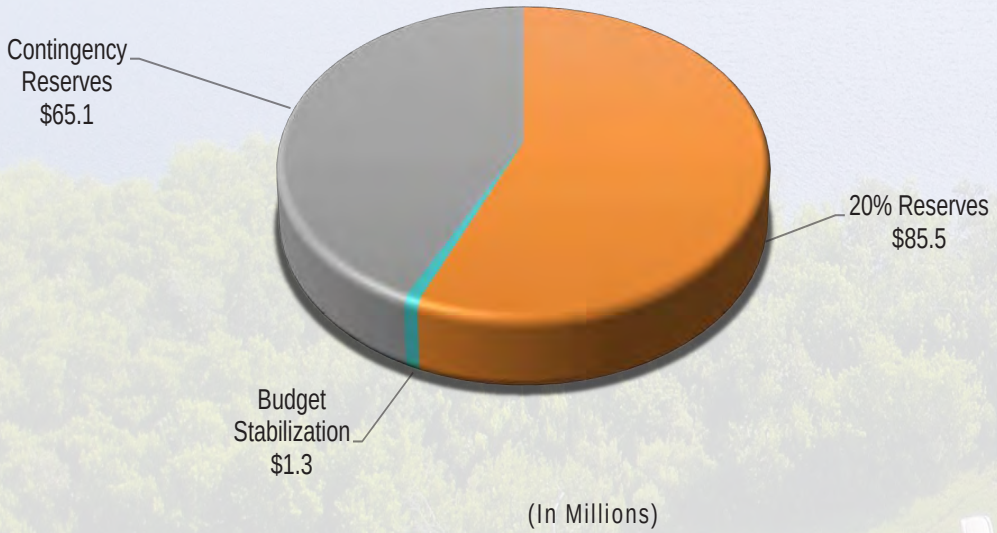
Function Category	Actual FY22	Adopted FY23	Adopted FY24	% FY24 vs. FY23 Adopted Budget
General Government	71,720,577	76,094,861	82,468,706	8.38%
Public Safety	199,701,218	219,586,350	215,908,306	-1.67%
Physical Environment	1,714,632	1,800,370	1,826,894	1.47%
Economic Environment	7,306,889	9,287,568	9,050,744	-2.55%
Human Services	20,621,487	22,428,071	20,041,115	-10.64%
Culture & Recreation	1,281,873	1,484,076	852,487	-42.56%
Transfers	36,541,584	40,124,270	38,786,046	-3.34%
Reserves	-	104,438,090	151,867,377	45.41%
Total	**338,888,260**	**475,243,656**	**520,801,675**	**9.59%**



General Fund Summary

General Fund Reserves

Reserves Category	Adopted FY23	Adopted FY24	% FY24 vs. FY23 Adopted Budget
20% Reserves	76,826,993	85,544,593	11.35%
Budget Stabilization	3,929,320	1,261,639	-67.89%
Contingency Reserves	23,681,777	65,061,145	174.73%
Total	**104,438,090**	**151,867,377**	**45.41%**



Revenues

Revenues		
Property Taxes	$	406,750,183
Other Taxes		102,502,211
Charges for Services		334,512,051
Licenses/Permits/Fines/Interest/Misc		296,797,004
Inter Governmental		80,065,027
Total	**$**	**1,220,626,476**

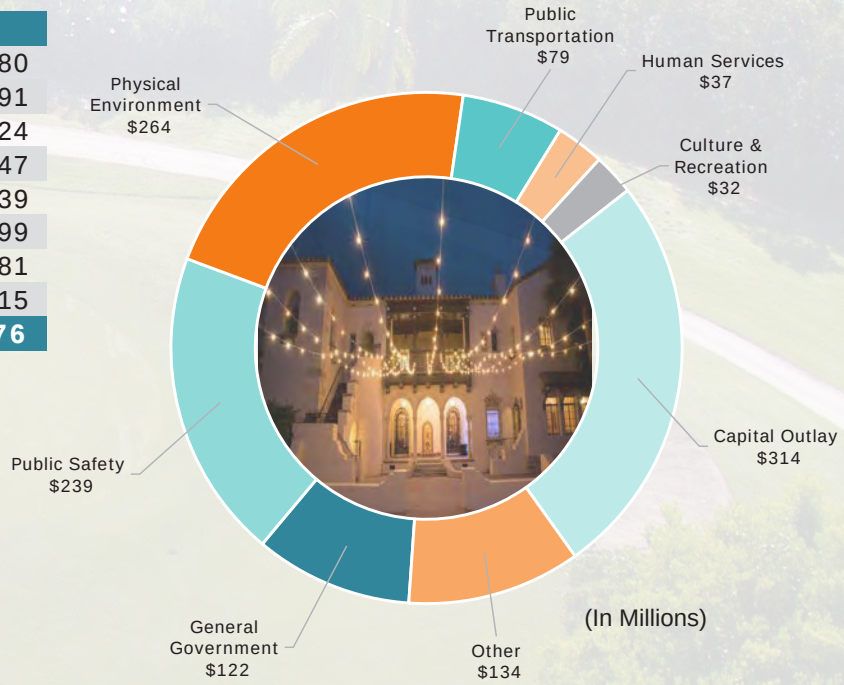
Balanced Budget

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



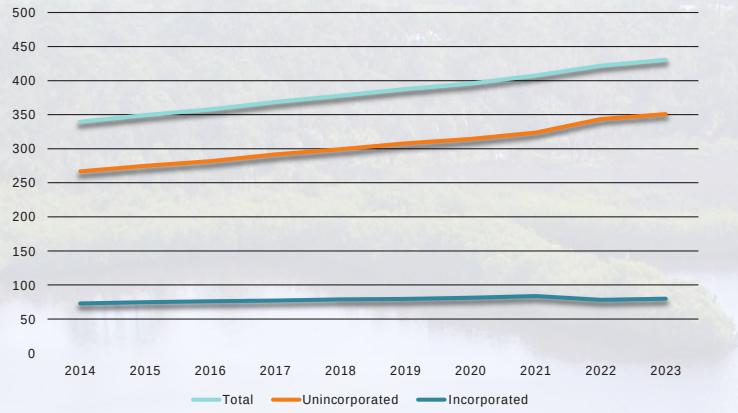
Expenditures

Expenditures		
General Government	$	122,494,080
Public Safety		239,087,991
Physical Environment		263,609,224
Public Transportation		79,420,147
Human Services		36,871,739
Culture & Recreation		32,002,099
Capital Outlay		313,413,081
Other		133,728,115
Total	**$**	**1,220,626,476**



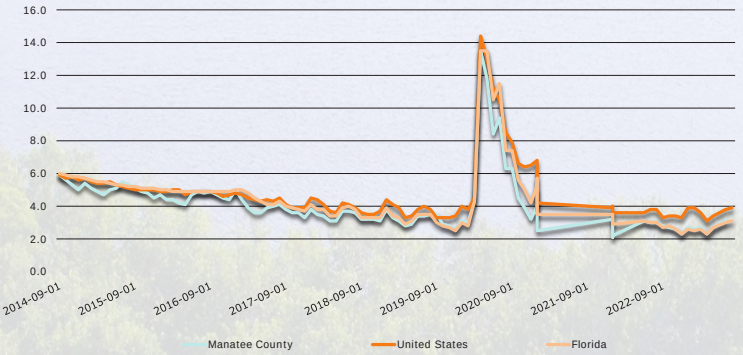
Population

Population estimates from the Bureau of Economic and Business Research, University of Florida (BEBR) shows the population of Manatee County was 439,345 in 2023, where 81% represents the unincorporated area and 19% represents the incorporated area. Total county population estimates grew by 19.13% from 2017. According to 2024 estimates, the total population has seen a 29.39% increase since the 2014. Source: Bureau of Economic and Business Research, University of Florida.



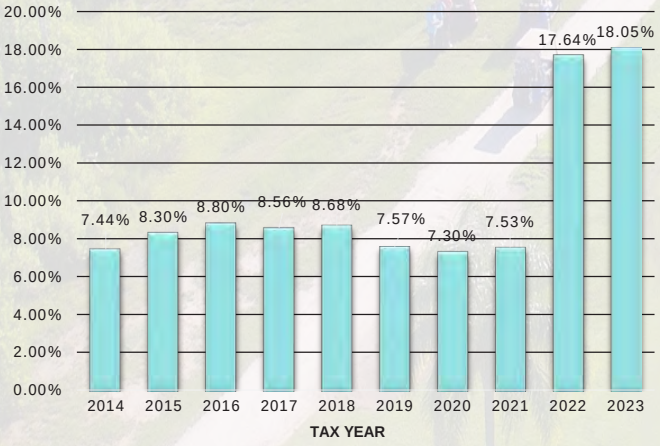
Unemployment Statistics

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 3.4%. 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 2014. As a result, the FY24 property tax revenue is estimated to increase by 18.05% for the Tax Year 2023. Property tax revenues represent a solid funding source for Manatee County at 36.0% 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, $0.44 goes towards Manatee County Operations and $0.03 goes towards Children's Services. The remaining $0.53 goes to other agencies and the School Board.

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



Tax Bill

Manatee County's residents pay taxes based on the millage rates levied by each entity. The millage rates assessed by Manatee County are reflected below. For this example, a single-family home valued at $340,000 (after exemptions), who live in a municipality would pay $2,119.08 to Manatee County and additional taxes to the municipality. For those who live in the unincorporated area they would pay an additional $207.71 for a total of $2,326.79. For those who live within the Palm-Aire MSTU area would pay an additional $86.56. For a total of $2,413.35 of Manatee County taxes.

Millage

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

	Millage		Taxes
Countywide Operating	6.2326	$	2,119.08
Municipality Subtotal	**6.2326**	**$**	**2,119.08**
Unincorporated MSTU	0.6109	$	207.71
Unincorporated Subtotal	**6.8435**	**$**	**2,326.79**
Palm-Aire MSTU	0.2546	$	86.56
Palm-Aire MSTU Subtotal	**7.0981**	**$**	**2,413.35**

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.

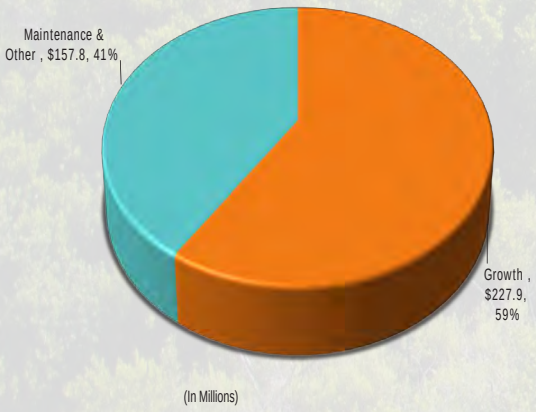
The CIP serves as a "blueprint" for the future of the community's growth and development. It highlights the importance of capital maintenance and replacement, so those needs are addressed in a timely and coordinated manner.

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.

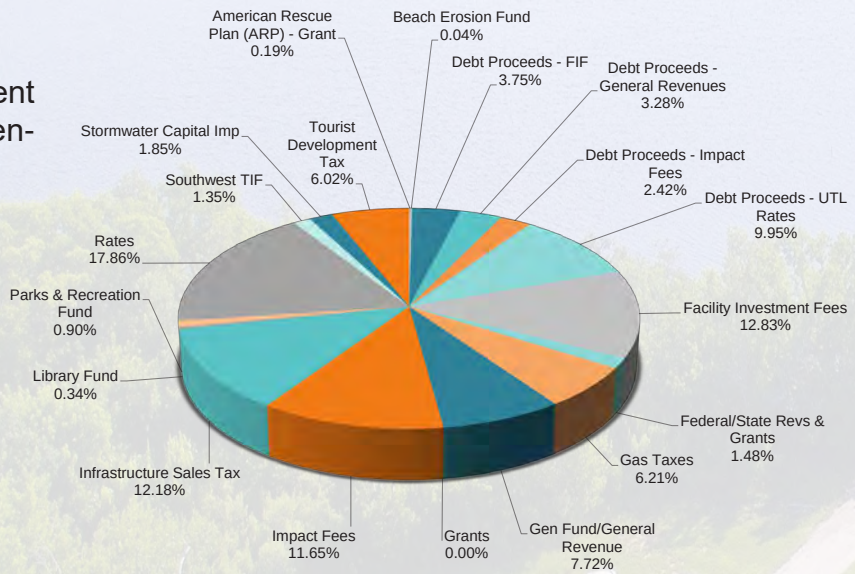
Requirements

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	FY24	%	FY24-FY28	%
American Rescue Plan (ARP) - Grant	750,000	0.19%	750,000	0.03%
Beach Erosion Fund	135,000	0.04%	185,750	0.01%
Debt Proceeds - FIF	14,447,760	3.75%	360,772,506	16.48%
Debt Proceeds - General Revenues	12,650,321	3.28%	133,709,191	6.11%
Debt Proceeds - Impact Fees	9,320,911	2.42%	208,047,441	9.50%
Debt Proceeds - UTL Rates	38,383,539	9.95%	332,519,615	15.19%
Facility Investment Fees	49,486,779	12.83%	263,666,519	12.04%
Federal/State Revs & Grants	5,710,000	1.48%	15,760,750	0.72%
Gas Taxes	23,930,517	6.21%	45,325,038	2.07%
Gen Fund/General Revenue	29,759,190	7.72%	37,759,190	1.72%
Grants	0	0.00%	2,500,000	0.11%
Impact Fees	44,930,629	11.65%	95,918,763	4.38%
Infrastructure Sales Tax	46,983,775	12.18%	138,091,869	6.31%
Library Fund	1,300,000	0.34%	1,300,000	0.06%
Parks & Recreation Fund	3,458,000	0.90%	13,375,500	0.61%
Rates	68,887,607	17.86%	482,640,381	22.04%
Southwest TIF	5,199,400	1.35%	16,799,837	0.77%
Stormwater Capital Imp	7,124,138	1.85%	17,130,977	0.78%
Tourist Development Tax	23,203,354	6.02%	23,203,354	1.06%
Total Sources of Funds	**$385,660,920**	**100.00%**	**$2,189,456,681**	**100.00%**

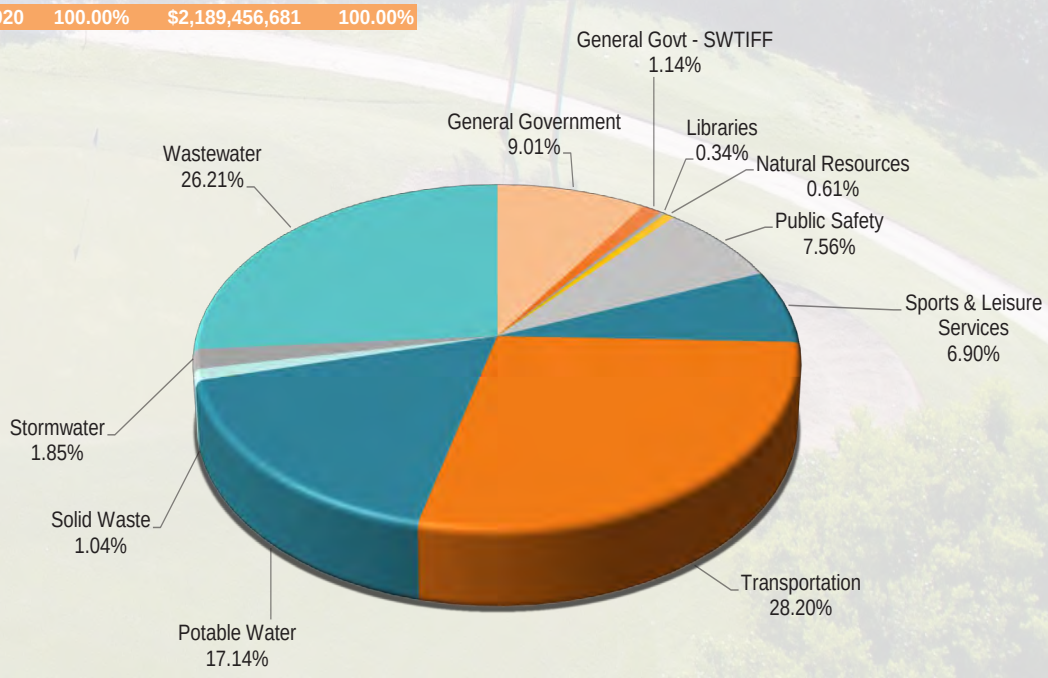
Capital Improvement Plan

Infrastructure Sales Tax - By Category

Infrastructure Sales Tax Category		FY24	FY24 # of Projects
Transportation			
Sidewalks	$	787,712	8
Intersection Improvements		828,021	2
Major Road Improvements		32,628,291	5
Transportation Expenditure Total	**$**	**34,244,024**	**15**
Public Safety & Law Enforcement			
Law Enforcement Facilities & Equipment	$	-	2
Crim Justice & Pub Safety Facility Improv		-	0
911 & Public Safety Technology Upgrades		-	0
Animal Services & Sheltering		-	1
Public Safety & Law Enforcement Total	**$**	**-**	**3**
Parks & Community Facilities			
District Parks & Aquatic Facilities	$	-	2
Athletic Fields		1,939,000	0
Recreation Buildings & Playgrounds		509,864	0
Preserves & Boat Ramps		-	3
Libraries & Community Facilities		-	0
Parks & Community Facilities Total	**$**	**2,448,864**	**5**
Grand Total	**$**	**36,692,888**	**23**

Uses of Funds

Uses of Funds	FY24	%	FY24-FY28	%
GOVERNMENTAL				
General Government	34,753,354	9.01%	42,753,354	1.95%
General Govt - SWTIFF	4,400,900	1.14%	14,765,837	0.68%
Libraries	1,300,000	0.34%	1,300,000	0.06%
Natural Resources	2,343,691	0.61%	2,732,691	0.12%
Public Safety	29,155,111	7.56%	36,502,311	1.68%
Sports & Leisure Services	26,618,000	6.90%	78,004,307	3.56%
Transportation	108,760,041	28.20%	556,668,183	25.42%
Total Governmental	**$207,331,097**	**53.76%**	**$732,726,683**	**33.47%**
ENTERPRISE				
Potable Water	66,119,448	17.14%	653,757,511	29.86%
Solid Waste	4,000,000	1.04%	40,799,000	1.86%
Stormwater	7,124,138	1.85%	17,130,977	0.78%
Wastewater	101,086,237	26.21%	745,042,510	34.03%
Total Enterprise	**$178,329,823**	**46.24%**	**$1,456,729,998**	**66.53%**
Total Uses of Funds	**$385,660,920**	**100.00%**	**$2,189,456,681**	**100.00%**



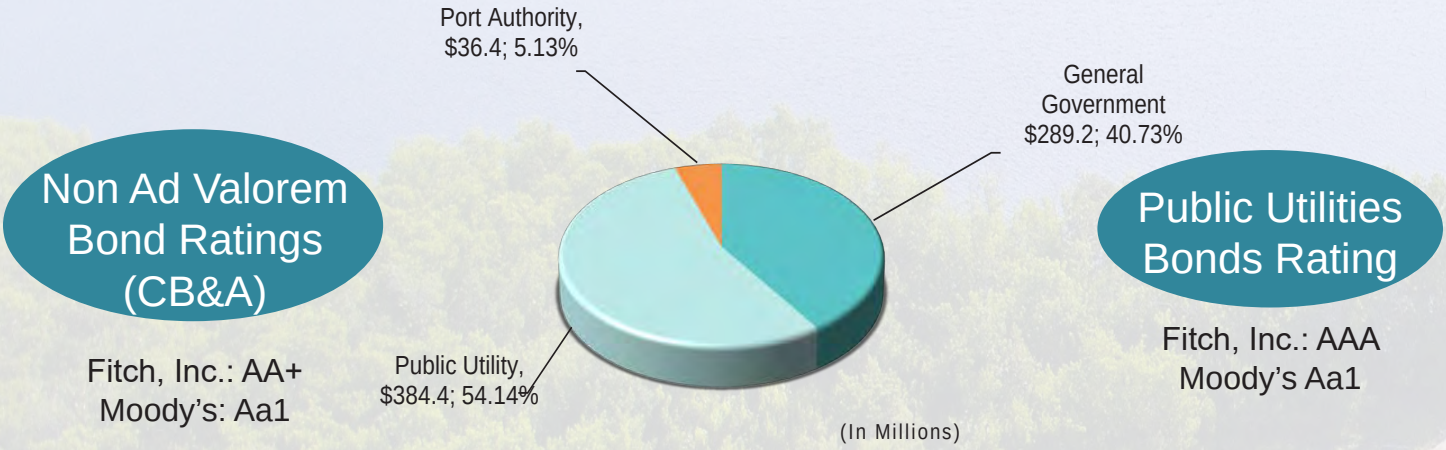
Debt Service

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 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.

On May 2, 2023 Manatee County Public Utilities was improved by Fitch Rating Agency and given a rate of AAA. On April 28, 2023 Mantee County Public Utilities was rated by Moody's Investor Service and given a rate of Aa1. The County does not currently hold Advalorem Bonds that requires updating however previously has held a AAA bond rating.

In the 2024 Adopted Budget, Manatee County has $1,163,675,294 in debt Outstanding of which $709,942,515 is in principal and $453,732,779 in interest.

Total Outstanding Debt by Category



Non Ad Valorem Bond Ratings (CB&A)

Fitch, Inc.: AA+
Moody's: Aa1

Public Utilities Bonds Rating

Fitch, Inc.: AAA
Moody's Aa1

Summary of Outstanding Debt FY24

	Principal	Interest	Total
General Government Debt	$ 289,170,000	$ 196,783,910	$ 485,953,910
Public Utility Debt	384,355,000	246,702,736	631,057,736
Port Authority Debt	36,417,515	10,246,133	46,663,648
Total	**$ 709,942,515**	**$ 453,732,779**	**$ 1,163,675,294**

Summary of Debt Service for FY24

	Principal	Interest	Total
General Government Debt	$ 12,935,000	$ 13,261,153	$ 26,196,153
Public Utility Debt	6,245,000	16,600,263	22,845,263
Port Authority Debt	2,242,007	887,724	3,129,731
Total	**$ 21,422,007**	**$ 30,749,140**	**$ 52,171,147**

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
5
Ambulance Stations
21
Aquatic Centers
5

Education

Students
55,000
Elementary Schools
31
Middle School
9
High Schools
7
Technical Institutes
1

Libraries

Library Facilities
7
Uses of Resources
1,306,981
Virtual Resources Use
1,929,083
Total Collection
506,195

Population

421,768 (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

Sports & Leisure

Parks
40
Playground
35
Gymnasium/Fitness Rooms
3
Golf Courses
2

Natural Resources

Conserved Public Land
27,927 acres (estimate)
Beaches
4
Preserves
24
Boat Ramps
9

Principal Employers

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

Infrastructure and Utilities

Roadways
1,503 center line miles
Storm Water Inlets
14,669
Canals
508
Street Name & Traffic Control Signs
57,193
Individual Street Lights
4,845
Signalized Intersections
248
Material in Landfill
369,716
Material Recycled
1,046,688





Budget Message

Manatee County
FLORIDA

Budget Message

June 7, 2023

COUNTY ADMINISTRATOR'S RECOMMENDED FY24 BUDGET MESSAGE



Manatee County's FY24 Recommended Budget was prepared with a focus on the priorities that promote sustainable services, resiliency, and quality of life for our county residents. These priorities include solutions for homelessness, opioid crisis, workforce retention and development, continued recovery from a pandemic, and initiatives to support our growing economy. The FY24 budget recommendation was built using a conservative approach, applied to revenue collections that will assist us in preparing for a forthcoming economic downturn, while recognizing the continued growth in revenue over the prior year. As Manatee County continues to be one of the largest growing counties in the region, the FY24 Recommended Budget includes investments in key areas that support the health and safety of its residents and visitors.

Funding from the American Rescue Plan Act (ARPA) will continue to be invested in homelessness support services inclusive of our veterans, affordable housing, community health, and many other programs. Manatee County continues to explore strategies to contain costs and seek a balance to meet the demands of a growing community without outpacing funding capacities. The County's objective is to explore options to enhance our long-term strategy which allows for fiscally responsible spending that will benefit the county in rebounding from unexpected market conditions.

Manatee County continues to face unprecedented challenges over the last several years which continue to be 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, fluctuating fuel costs, increased costs of labor and materials, as well as other factors. Consumer Price Index (CPI) levels continue to fluctuate between 7% to 8%, making the funding of our capital improvement efforts a daily challenge.

Manatee County begins its FY24 budget process using "Zero-Based Budgeting" which is the fundamental concept of our budget model. FY24 initiates the first year of the biennial cycle (two-year model). As we walk through the decision units for levels of service, staff has identified base service level, continuation units to remain at the current service level, and desired decision units to create a stronger level of service.

I proudly present Manatee County's Recommended FY24 Budget for a total gross amount of **$2,103,239,581**, and a strong Capital Improvement Plan for FY24-28 totaling **$2,110,214,932**. This budget is structurally balanced and allows Manatee County to achieve its strategic priorities identified below.

The County's Main Priorities of this budget are focused on the following:

- Public Safety (Safe Communities)

- Cybersecurity and Technology
- Health Care
- Retention and Development of our Workforce
- Providing the Highest Level of Service to Our Community
- Expansion and Maintenance of Infrastructure

BUSINESS OPERATIONS

Public Safety (Safe Communities)

In partnership with Sheriff Rick Wells, we are recommending a budget of $190 million for FY24. This is an 11% or $18.6 million increase from last year.

Our Public Safety department works diligently to meet the growing needs of the community with a proposed budget of $23.1 million and 442 staff members. This includes items such as 8 new EMT's for the Parrish EMS station, 3 new Animal services officers, and 2 new Code Enforcement Officers in FY24. This is an investment of over $2.3 million in Public Safety's FY24 Budget.

As the Public Safety department continues their efforts to address homelessness and transitional housing for Veterans, the County has added funding in FY24 of $11.1 million.

Cybersecurity & Technology

As cyber threats continue to pose a persistent risk to all local government, Information Technology Services continues to make progress on cyber security initiatives, to a large extent focused on protecting the County against ransomware threats. The County's technology projects modernize and update the County's infrastructure, communication, security systems, proactive system monitoring, and essential business tools. An additional investment of $923,000 has been presented in the FY24 Recommended Budget to strengthen the County's cybersecurity and technology efficiencies. By adding two new positions, one IT Specialist and one IT Tech Lead to support systems and provide continuity countywide.

Health Care

The County continues to invest approximately $15.7 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). Additional funding was received from the State of Florida related to the Opioid Settlements totaling $5.1 million for the continuation of programs that will address substance abuse treatment, education, prevention and other related programs and services.

Providing the Highest Level of Service to Our Community

In the efforts to enhance services, Community and Veterans Services is recommending funding of $128,726 for two new Veterans Services Counselors that will help improve and enrich the experience of servicing our veteran community. The increased staffing is needed to alleviate the increased workload and extended wait times.

Within Community & Veterans Services, the Neighborhood Connections Division requested increased funding of $100,000 for the Neighborhood Enhancement Grants to strengthen

neighborhood associations and communities. Also, $5,000 is requested to create the new Neighborhood Ambassador Program which will be used to educate residents on the processes, programs, and services that make up Manatee County.

The new Lakewood Ranch Library is scheduled to be completed in September 2023 and funding of $437,024 is recommended for operating costs and three new custodians positions funded in the amount of $195,676.

The Library Services Division requested four new positions in the amount of $278,345 to assist in helping the Books by Mail Program, assist in selecting and managing materials for the entire library system, and hire an assistant department supervisor.

In FY23, The County initiated the Water Taxi Transportation System providing two commercial vessels to enhance the experience of the citizens and visitors to travel to our beautiful beaches as a destination. The FY24 budget provides the additional operating budget of $400,000 to sustain this program.

Retention and development of workforce

The Human Resources Department is focused on the retention and development of employees. To help accomplish this work we are recommending the following:

- 1 Administrative specialist
- 1 Benefits specialist

The employee and employer contribution have a 1% increase to cover the rising cost of healthcare and medications. I am also recommending an increase in compensation of 5% to help keep up with the tight labor markets, wage growth and continued inflation.

Expansion and Maintenance of Infrastructure

With the County's focus on the maintenance of infrastructure and addressing growth, the Property Management Department is investing in a five-year backstop replacement program along with a chiller and generator connection totaling $5.8 million. Additionally, the Public Works Department is requesting an addition of:

- Watershed Management Plan Funding for $1 million
- Non-Intrusive Detection Installation at County Intersections for $750,000
- Next Signal Guide Signs at Major County Intersections for $811,800

Finally, to keep up with growth and the needs of the Utilities Department, we are recruiting 16 new positions along with other significant investments in maintenance needs.

CAPITAL IMPROVEMENT PLAN

The County has remained committed to the long-term vision, completing major infrastructure projects that protect our environment and enhance our community. There are many exciting projects underway that will not only enrich the quality of life in our county but will make this an even more ideal place to live, work and play. The Capital Improvement Plan (CIP) is abundant

with variety from parks, preserves, to transportation infrastructure, road improvements, recreation facilities and water facilities.

Public Safety

Within our Capital Improvement Plan (CIP) we have two large projects currently in construction with additional funding in FY24 totaling $18.1 million which are supportive of the Sheriff's operations at an overall total cost in the CIP of $24.9 million:

- New Fleet Facility
- New Property Evidence Building

In addition, we have identified two new stations which are funded in FY24 and are scheduled to be completed within the next several years:

- Lake Manatee EMS Base Station for $2.1 million in FY24
- North County EMS Base Station for $1.0 million in FY24

Lastly, the Moccasin Wallow Road EMS Station and ambulance completely funded in the CIP for $3.2 million, will be finalizing construction in April 2024.

Transportation

Manatee County continues to see a rise 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 $493.2 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 90.6% or $446.9 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 featured road projects include:

- 44th Ave E - 44th Ave Plaza E - Lakewood Ranch Blvd
- 60th Ave E (Buffalo Road) - Mendoza Road to Buffalo Road Terminus
- Canal Road Corridor projects
- Moccasin Wallow Corridor projects

The next category of Transportation Improvements is intersection investments. The total investment within the CIP plan is $44.2 million. This provides the needed updates for critical and busy intersections to focus on safety. Highlights of the upgrades include the following areas:

- 26th Ave E - 27th St E
- 43rd St W at Manatee Ave (*Construction*)
- 53rd Ave W at 26th Street West
- 60th Ave E (Buffalo Rd) - 69th St E Intersection Improvements
- 63rd Ave E at 9th Street East
- Ellenton Gillette Rd – Mendoza Rd (37th St E)
- Players Drive at Lorraine Rd

Sidewalks for the FY24-28 CIP total $1.4 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
- 59th St W - Manatee Ave W - 6th Ave NW
- 61st Ave E - 1st St E - 5th St E
- 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.

Sports and Leisure

My recommendation to the Board is to invest $89.2 million in Sports and Leisure Services. Many families have moved to Manatee County to enjoy not only the Florida weather, but also outdoor recreation activities at area parks and athletic fields.

Highlights of the Parks System improvements include:

- Park Shade Structures
  - Blackstone Park
  - Braden River Park
  - Buffalo Creek Park
  - GT Bray Park
  - Lakewood Ranch Park
  - Lincoln Park
  - Palma Sola Park
- East Bradenton (Clemons) Pool & Pump Room
- Parrish Community Park
- Parrish Community Park - Phase II - Swimming Pool
- Lincoln Park Improvements projects
- GT Bray Dive Well - Learn to Swim Pool
- John H. Marble Park projects

    - John H. Marble Park - Facility Retro Fit Phase I
    - John H. Marble Splash Pad
    - John H. Marble Park - Gymnasium Removal/Replacement
    - John H. Marble Park - Pavilion Remove/Replacement
    - John H. Marble Park - Repave Parking Lot
- Premier Sports Campus - Locker Rooms
- Premier Sports Complex Pickleball/Racket Center
- Premier Sports Soccer Multi-Purpose Building
- Premier Sports Complex Swimming Pool (50 meter)

Natural Resources

Natural Resources for the FY24-28 CIP total $3.7 million. Additional outdoor recreation activities enjoyed by Manatee County families are the beautiful Gulf Coast beaches and preserves.

Highlights of the improvements include:

- Lakewood Ranch Park - Destination Playground
- Washington Park Phase II
- Washington Park Phase III
- Robinson Preserve - Boardwalk Repair & Replacement

General Government Buildings & Libraries

- The Convention Center projects supported by Tourist Tax funding have a total cost of $24.8 million.
    - Convention Center – Multi-purpose room
    - Convention Center Expansion
- County Parking Garage with a total funding of $33.5 million
- Florida Maritime Museum underway with total funding of $1.5 million
- The Rocky Bluff Library Expansion is scheduled in FY25 with total funding of $1.3 million.
- The Bishop Animal Shelter continued improvements adding funding of $5 million in the FY24-28 CIP.

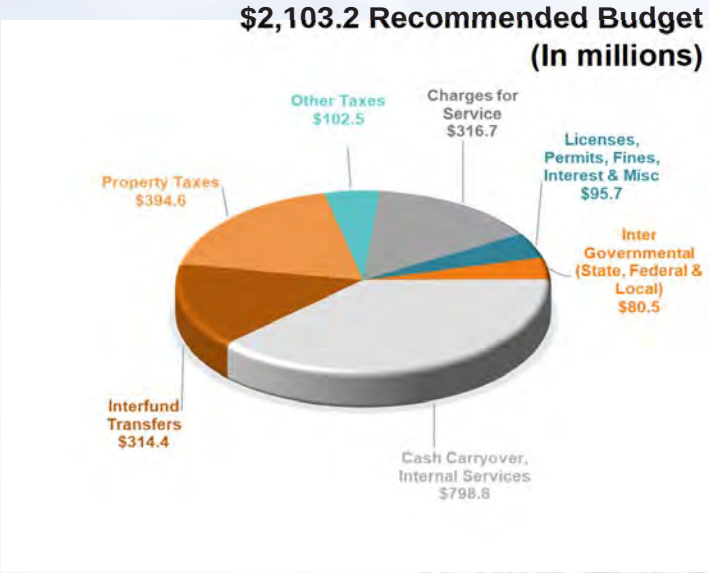
Serving our residents and visitors, with the vision of making our community an even better place to live, work and play is my promise. Together we are making great strides on infrastructure and roadway enhancements, to the expansion and upgrades in our parks, preserves and recreation centers. It is my commitment to ensure that this endeavor continues. We are making progress every step of the way, for our community, for our visitors, for our future generations to come. The fruit of our work will create a Generational Impact.



FINANCIAL BRIEFING

REVENUE IMPACTS

Manatee County continues to see a milder impact of the COVID-19 pandemic as opposed to prior years. The recovery of revenues has surprisingly increased to compensate for countywide growth. All revenue estimates, other than Property Tax, have been calculated based upon estimates from funding received to date. Before adoption in September of 2023, the estimates for state revenues will be released and the budget will be updated accordingly.



In FY24, Property Taxes represent $394.6 million, or 19% of the overall sources of revenue for the Budget. Charges for Services represent $316.7 million, or 15% of the Budget. Overall, Intergovernmental revenues and Other Taxes represent 4% and 5%, respectively at $80.5 million and $102.5 million. Interfund Transfers represent $314.4 million, or 15% of the budget. Licenses, Permits, Fines, other Miscellaneous Revenue, Cash Carryover, and Internal Services are comprised of the remaining 42% of revenues received at $894.5 million.

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

Revenues	FY24 Recommended	FY23 Adopted	Difference	% Change
Property Taxes	$ 394.6	$ 332.0	$ 62.6	18.9%
Other Taxes	102.5	82.0	20.5	25.0%
Charges for Service	316.7	295.1	21.6	7.3%
Licenses, Permits, Fines, Interest & Misc	95.7	72.0	23.7	32.9%
Inter Governmental (State, Federal & Local)	80.5	76.1	4.4	5.8%
Cash Carryover, Internal Services	798.8	792.2	6.6	0.8%
Interfund Transfers	314.4	255.4	59.0	23.1%
Total	**$ 2,103.2**	**$ 1,904.8**	**$ 198.4**	**10.4%**

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

Total sources increased by $198.4 million over prior year FY23 Budget (with exclusion of the Port Authority), and the largest changes are noted in the following sections. Property Taxes reflects a $62.6 million increase in the Budget. 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 budget total. Other changes in the Budget from Adopted FY23 include Other Taxes which increased by $20.5 million (25% increase) which includes Gas taxes, Infrastructure Sales tax, and Communication Services taxes. Charges for Services increased by $21.6 and Intergovernmental Revenues increased by $4.4 million (5.8%). Miscellaneous income, Licenses,

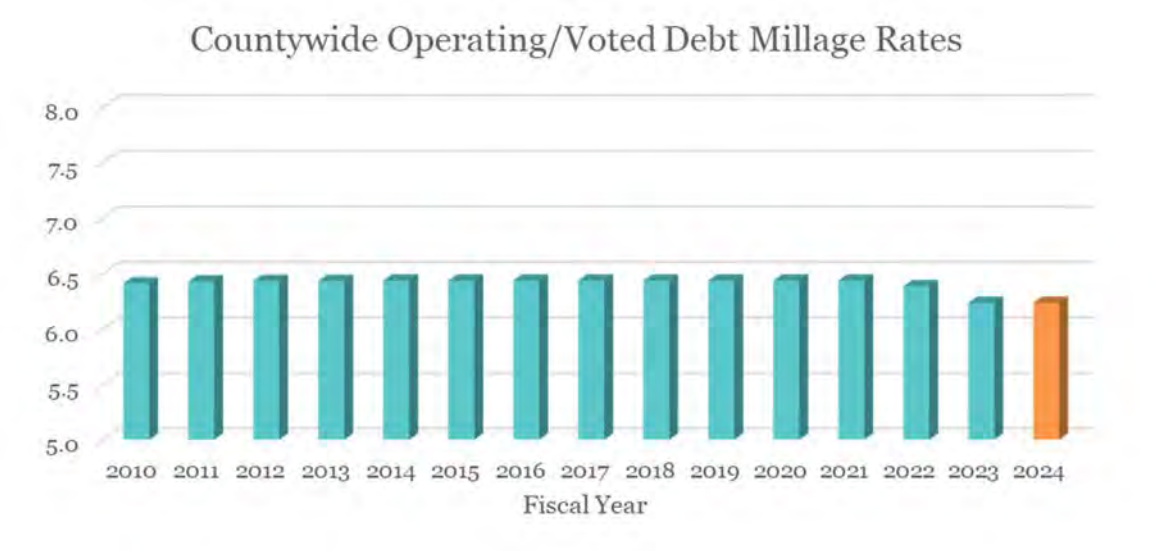
and Fines increased by $23.7 million (32.9%) from the prior year. Cash Carryover increased by $6.6 million (0.8%) and Interfund Transfers increased by $59.0 million (23.1%).

Tax Rates

The FY24 Recommended Budget reflects a 17.5% 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. In FY23 the budget was further decreased at adoption to 6.2326 to help alleviate the implementation of the environmental millage. As shown below, the overall Countywide operating millage is 6.2326 for FY24 Recommended Budget.

	FY24 Recommended	FY23 Adopted	Difference
General Fund	4.7942	4.7942	0.0000
Transportation	0.4036	0.4036	0.0000
Library	0.2475	0.2475	0.0000
Children Services	0.3333	0.3333	0.0000
Parks	0.3040	0.3040	0.0000
Environmental Lands	0.1500	0.1500	0.0000
Countywide Operating	6.2326	6.2326	0.0000
Unincorporated MSTU	0.6109	0.6109	0.0000
Subtotal	6.8435	6.8435	0.0000
Palm-Aire MSTU	0.2546	0.2546	0.0000

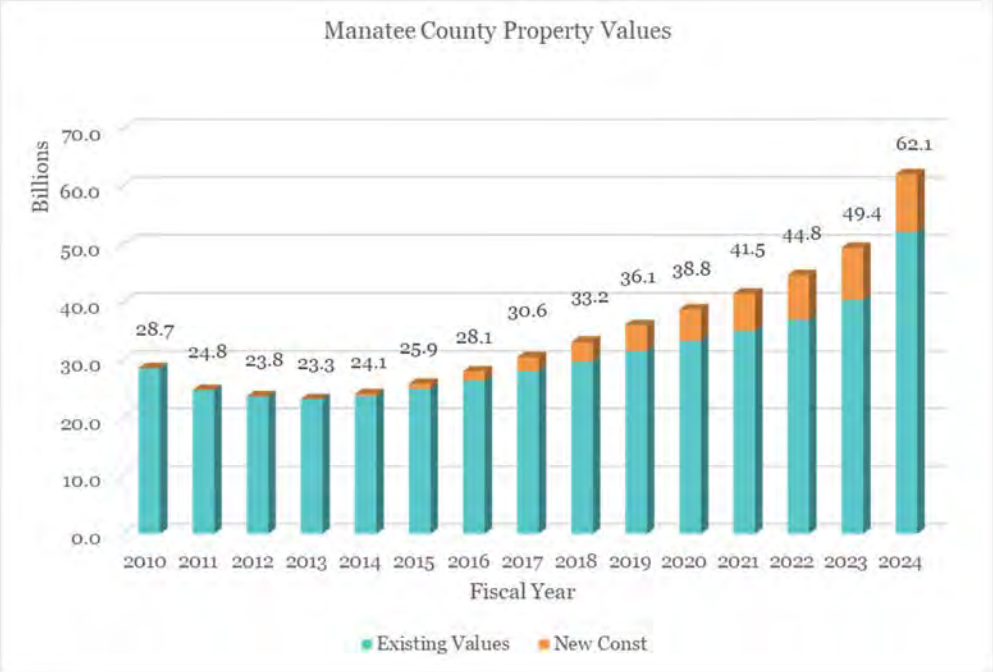
The growth within the property taxes brings a $62.6 million increase for FY24. This budget maintains its existing overall tax millage rates and reflects no increases to millage rates. An illustration of the history of rates reflects Countywide Operating and Voted Debt tax combined rates maintaining at relatively the same level over time.



The Voted Debt Millage rate sunset in FY18 and Environmental Lands Millage was 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. Since the pandemic (2020), Manatee County has experienced an unprecedented growth in property values of 60.2%. This trend is illustrated in the Property Values Chart which reflects values since 2010. The preliminary estimate on values provides a 25.7% growth to reach $62.1 billion of property value for FY24 Recommended Budget compared to prior year.



The trends of current construction underway in FY23 provide the estimate for the sustained growth into FY24. The County has surpassed the pre-covid 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 2009 and the increased valuation has been brought about through new construction and growth.

Tax Year	CPI Change*	Cap*
2023	6.5%	3.0%
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%
*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 2023 Tax Year (or FY24 Budget) has values for homestead capped at 3.0% which shows no change from FY23. For FY24, we have assumed the similar pattern.

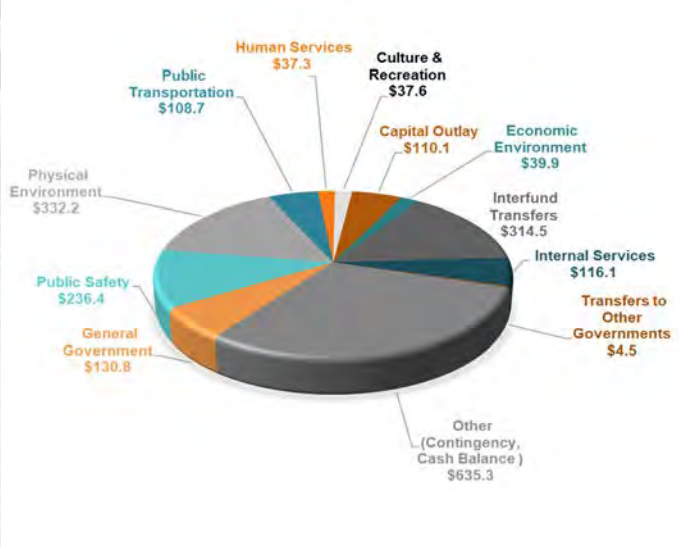
By adding the population trendline to the chart, a clearer picture of changes in Manatee is established. Although Ad Valorem property values have increased by 116.7% since

2010, the population has also increased by 33.1%. The increase in values is not falling on the same taxpayers from 2010 but mitigated by the population which has grown by 116,512. This growth in new taxpayers have brought additional Ad Valorem value as well as the need for increased services to Manatee.



FUNDING PRIORITIES FOR FY24

$2,103.2 Recommended Budget (In millions)



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 FY24 Recommended Budget, Public Safety represents $236.4 million (11.2%) of the budget. Physical Environment represents $332.2 million (15.8%) which includes the Utility System. General Government and Capital Outlay represent $130.8 million (6.2%) and $110.1 million (5.2%), 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 $108.7 million (5.2%) for ongoing operations and Transportation capital investments are included within Capital Outlay. Human Services and Culture & Recreation represent $37.3 million (1.8%) and $37.6 million (1.8%) respectively. Interfund Transfers represent $314.5 million (15.0%), Internal Services represent $116.1 million

(5.5%), Other Contingencies, Cash Balances represent $635.3 million (30.2%). Economic Environment represents $39.9 million (1.9%) and Transfers to other Governments represents $4.5 million (0.2%).

In comparison to the total Budget of Adopted FY23, exclusive of the Manatee Port, you can see an overall increase in expenses of $198.3 million or 10% from the prior year. In the chart below, over $181.2 million (91.4%) of the change is identified in three areas. The areas are as follows: an additional $20.7 million of Physical Environment, an increase to Interfund Transfers of $59.1 million and increases in Other Contingency, Cash Balance of $101.5 million.

Comparison of Expenses	FY24 Recommended	FY23 Adopted	Difference	% Change
General Government	$ 130.8	$ 114.8	$ 16.0	14.0%
Public Safety	236.4	254.6	(18.2)	-7.2%
Physical Environment	332.2	311.5	20.7	6.6%
Public Transportation	108.7	109.1	(0.4)	-0.4%
Human Services	37.3	36.6	0.7	2.0%
Culture & Recreation	37.6	41.9	(4.3)	-10.4%
Capital Outlay	110.1	105.4	4.7	4.4%
Economic Environment	39.9	26.0	13.9	53.4%
Interfund Transfers	314.5	255.4	59.1	23.1%
Internal Services	116.1	111.3	4.8	4.3%
Transfers to Other Governments	4.5	4.5	0.0	1.0%
Other (Contingency, Cash Balance)	635.3	533.8	101.5	19.0%
Total	**$ 2,103.2**	**$ 1,904.9**	**$ 198.3**	**10.4%**

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

It is important to noted that in the Chart the reduction in expense in Public Safety and Culture & Recreation is attributed to the allocation of payroll as a government service is to be funded by the American Rescue Plan Grant.

Public Safety

With the Law enforcement Category, The Sheriff's funding recommendation is an increase of $18.6 million for the new fiscal year for a total of $190 million. Overall operational and personnel expenses increased by a total $16.4 million. Additionally, we have added $727,064 of capital outlay expense to cover the automobiles and increases for software for new additions.

Additional personnel have been requested by the Sheriff and included within the budget as follows: 5 deputies for $521,598, 6 Resource Assistance Program personnel for $529,517, 5 Corrections Deputies for $518,374, 2 IT Analysts for $169,339 and 2 Administrative Support personnel for $180,938 for a total investment in new personnel of $1.9 million.

Funding for the increase in the Sheriff's budget has been allocated between General

Law Enforcement Deputies		
Law Enforcement Deputies	5	$ 521,598
Resource Assistance Program Deputy	1	103,201
Resource Assistance Program Sargeant	1	138,960
Resource Assistance Program Case Mangagers	4	287,356
	11	1,051,115
Executive		
Service Desk Analyst	1	78,856
Applications Analyst	1	90,483
	2	169,339
Administrative		
Public Record Coordinator	1	77,737
BWC Deputy	1	103,201
	2	180,938
Corrections Deputies	5	518,374
	20	$ 1,919,766

Fund for $18.6 million with an additional funding of $727,064 from the Law Enforcement Impact Fee.

The Capital Improvement Plan (CIP) includes continuation of four large projects which began construction in FY22 for a total project cost of $29.8 million which are supportive of the Sheriff's operations. These include the MSCO Jail New Medical Wing for $16.0, the MSO Premier New Substation for $5.0 million, the MSCO Fleet Facility for $18.0 million and the MSCO New Property Evidence Building for $6.8 million. The increase of funding in FY24 has totaled $18.5 million.

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.

Continuing with Public Safety, first emphasis is within the Emergency Medical Services (EMS) and placing funding in the amount of $903,000 of eight 24-hr Paramedic and EMT staff for the upcoming North County (Parrish) EMS Station. EMS staffing for the Moccasin Wallow EMS Station set to become operational in April 2024 is funded for a total of $3.7 million through the American Rescue Plan as well as ALS and BLS ambulances Staffing for a total of $4.2 million.

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 (to be completed in in spring of 2024)
- North County EMS Base Station for $1.0 million (to be completed in fall of 2024)

Further information on these projects can be found within our CIP FY24-28 book.

Under Public Safety, the animal services division is addressing the needs of our pet friends by adding three new Animal Services officers for a total funding of $598,488. 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.

For continuation of programs that will address substance abuse treatment, education, prevention and other related programs and services, Public Safety is utilizing the additional funding received from the State of Florida from the Opioid Settlements totaling $5.1 million in the FY24 Recommended Budget. This funding will continue to be received for a period of 18-years.

Maintaining Service Levels

We are facing challenging times in recruitment and retention, the pace of employee turnover has been higher than experienced previously to COVID-19, compounded with the fact that it's taking longer to fill roles than before with this dynamic and competitive market conditions and changes such as remote working opportunities, workforce reinvention and skillset gap.

To maintain the service levels for our customers, the County is investing in employees' career development. In maintaining our workforce and keeping employees engaged, we are working to address several issues as identified as follows.

Health Insurance

Our medical plan has performed well over the last ten 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 but considerably lower than those in the private market and other local governments and municipalities. For FY24, 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 for maintenance of the plan that it lower than CPI trend. This increase only seeks to keep up with increasing cost of prescription and medical services without hurting the employees' overall finances. For the FY24 Recommended Budget, an increase of 1% for both the employer and employee to health insurance premiums is recommended.

It is important to note that as Manatee County has mitigated the cost in FY24, an imminent redesign to the Health Plan is in the horizon, the plan will keep the Best and the Ultimate Plan, with some minimal changes which shall be presented within this budget process.

The chart below indicates the changes in each level of tiers.

Employer Monthly	FY24 Monthly	FY23 Monthly	Monthly Change	Annual Change
Employee Only	$ 717.30	$ 710.20	$ 7.10	$ 85.20
Employee and Spouse	$ 1,310.98	$ 1,298.00	$ 12.98	$ 155.76
Employee and Children	$ 1,123.70	$ 1,112.56	$ 11.14	$ 133.68
Employee and Family	$ 1,915.80	$ 1,896.82	$ 18.98	$ 227.76

Employee Monthly	FY24 Monthly	FY23 Monthly	Monthly Change	Annual Change
Employee Only	$ 91.38	$ 90.48	$ 0.90	$ 10.80
Employee and Spouse	$ 344.30	$ 340.88	$ 3.42	$ 41.04
Employee and Children	$ 295.10	$ 292.18	$ 2.92	$ 35.04
Employee and Family	$ 417.70	$ 413.56	$ 4.14	$ 49.68

Salary Compensation

Manatee County has strived to remain competitive within the market regarding compensation and this year will not be the exception. In FY24, as in prior years, Board of County Commissioner employees will be compensated accordingly for their outstanding service to the community. Obtaining qualified talent has been a challenge 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 for minimum wage. With these factors in mind, Manatee County wants to make sure that we recognize the efforts and dedication of our existing workforce by increasing the salary base by 5%, representing an investment of $8.6 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 $15.4 million. The Property Appraiser has kept their budget the same for this recommendation pending receiving their state budget and will be adjusted in the proposed version; The Supervisor of Elections request is a 4.0% increase for a total of $48,240. The Clerk of the Court requested a salary increase of $242,949. Also, all Judicial programs have matched the Board's increase of 5%.

Department Changes within the Budget

Human Resources, Human Resources Services Division, an Administrative Specialist was requested. This position would work closely with the Human Resources Director to develop, administer, implement other programs, and provide administrative support to the division allowing the day-to-day operations to run smooth. Within the Employee Health Benefits Division, a Benefit Specialist was requested to analyze and process payments for active and retired members of the Manatee County Health Insurance and to assist in auditing members while ensuring the proper benefits are being charged and administered to members.

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 an expected balance at the end of FY23 of $17.5 million the SWTIF has earmarked 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 FY24 is $5.6 million in revenues which, $5.1 million is from the General Fund and $496,618 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. The SWTIF continues to expand and now has an established Grounds Maintenance Program totaling $630,459.

Manatee County also established the Parrish Tax Incremental Financing (TIF) area on October 1, 2022 to revitalize the sections within the identified boundaries. Tax Roll Year 2023 (FY24) as the first year of inception, the Parrish TIF is expected to collect $381,218 in revenues which, $347,187 is from the General Fund and $34,030 from Unincorporated MSTU.

Investment within the Community

Community & Veterans Services

Within Community & Veterans Services, the Neighborhood Connections Division requested increased funding of $100,000 for the Neighborhood Enhancement Grants to strengthen neighborhood associations and communities. Also, $5,000 to create the new Neighborhood Ambassador Program which will be used to educate residents on the processes, programs, and services that make up Manatee County. The Community & Veterans Services Division requested two new Veterans Services Counselors in the amount of $128,726. The increased staffing is needed to alleviate the increased workload and extended wait times. The Library Services Division requested four new positions in the amount of $278,345 to assist in helping Books by Mail Program, assist in selecting and managing materials for the entire library system, and hire an assistant department supervisor.

Property Management

With the County's focus on the maintenance of infrastructure and addressing growth, the Property Management Department is investing in a five-year backstop replacement program totaling $5.5 million and a chiller and generator connection request for $300,000. Furthermore, one construction services manager and one construction project manager are recommended to be funded for a total of $258,757.

In continued preparation for the new Lakewood Ranch Library, scheduled to be completed in September 2023, funding of $437,024 is recommended for operating maintenance costs and three new custodians have been forward funded in the amount of $195,676.

Utility System

The Utilities department has increased funding of $1.3 million for the following positions: a four-person Fire Hydrant Crew, a Water Division Compliance Officer, a Laboratory Technician, a Water Maintenance Supervisor, a Laboratory Applications Analyst, a Maintenance Data Coordinator, a Chemist, a Customer Service Representative, a SCADA instrument Technician with a bucket truck, a Utilities Maintenance Technician, a Solid Waste Technician, and a Locates Technician with vehicle. All requested increases are to keep up with demands to maintain service levels.

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, In May 2023, The Board of County Commissioners approved with the recommendation of Utilities Staff and the rate consultants a rate increase of 9.75% increase in water and wastewater rates based on a recently completed water and wastewater study. Rates were also approved to be revised on the second year with a CPI Index increase. Recommended effective date for the rate increase was June 1, 2023.

Convention & Visitors Bureau

The Convention & Visitors Bureau department requested four new positions totaling $248,960 to help alleviate increase in the number of events and outreach to the community.

Sports & Leisure Services

Manatee County has more residents visiting parks and our golf courses to enjoy outside activities. To keep up with the highest service levels the Sports & Leisure Services department have requested $2 million to replace the irrigation systems at Buffalo Creek and Manatee County Golf Course. The recommendation is to place this request in reserves.

Public Works

The FY24 Recommended Budget places focus on the transportation needs of our county. While significant projects are sited in the FY24-28 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:

- $811,800 NEXT SIGNAL Guide Signs for Major Intersections
- $750,000 for Non-Intrusive Detection Installation at County Intersections
- $630,000 for Upgrading the Legacy Traffic Count Stations
- $434,000 for Roadway Lighting LED Conversion
- $350,000 for Improvements for Speed Management and Multi-modal Safety at Countywide Intersections and Thoroughfare
- $250,000 for Fiber Optic Cable Damage Emergency Repair
- $192,500 for a Fiber Optic Cable Splicing Van

Transportation FY24 CIP projects total $106.9 million, which is comprised of $77.7 million of funding with Infrastructure Sales Tax. The projects will be discussed in the CIP FY24-28 throughout the budget process.

Natural Resources

Within the Natural Resources Division, the department is requesting the following:

- $317,000 of Increased Funds for Renewal & Replacement for Preserves.
- $105,867 for Turtle Watch and Shorebird Monitoring on Anna Maria Island
- $93,500 for Invasive Plant Management at Rye Preserve
- $85,636 for Invasive Plant Management at Twin Rivers Preserve
- $68,190 for a position to assist with Feral Hog Control at East County Preserves

Within the Ecological & Marine Resources Division, the department is requesting the following:

- $220,000 for Vegetation Management Contracted Services Countywide
- $103,753 for a Carolina Skiff Boat and Trailer
- $100,00 for Oyster Rock and Shell Stockpile

Within the Environmental Protection & Mining Regulation Division, the department is requesting the following:

- $87,310 for an Environmental Specialist
- $67,000 for Renovations of the Environmental Laboratory

Within the Environmental Lands Division, the department is requesting the following:

- $134,013 for a Resource Management Superintendent with Vehicle
- $176,500 for Increase in Overall Operations

Investment in Innovation

Manatee County keeps making significant investments in technology to address Cybersecurity, strengthening our core systems. In keeping with technological advancement, we are continuing to upgrade our system to maintain a viable network and expand the fiber optics loop projects and enhancing WIFI in the Parks Countywide. A large investment of $6.0 million for the Broadband Project which will provide a fiber optic loop in multiple areas of the County as part of the Continuation Projects and Generational Impact Projects placed in reserves within the General fund. In Cybersecurity, funding for a customer identity and management Software and Response Capability Software for a total of $320,000 in FY24 in addition to the continuing budget efforts to

keep our essentials systems and confidential data against cyber threats and online data infringements. In FY23, the County invested $3.1 million with a second investment to phase 2 of $2 million, and in FY24 those efforts continue to train employees in security principles, protect the information (financial records, sensitive data), computers, and networks from ransomware threats

Constitutional Officers

The Sheriff is being funded with an overall increase of $18.6 million for a total budget of $190 million with an additional 20 employees. The additions include the following deputies: 2 IT Analysts for $169,339 and 2 Administrative Support personnel for $180,938 for a total investment in new personnel of $1.9 million.
The Capital Improvement Plan (CIP) includes continuation of four large projects which began construction in FY22 for a total project cost of $29.8 million which are supportive of the Sheriff's operations. These include the MSCO Jail New Medical Wing for $16.0, the MSO Premier New Substation for $5.0 million, the MSCO Fleet Facility for $18.0 million and the MSCO New Property Evidence Building for $6.8 million. The increase of funding in FY24 has totaled $18.5 million.

The Clerk's budget has an overall increase of $330,713 which includes FRS adjustments and the health insurance increase of 1.0%. Total budget for the Clerk is $3.2 million for FY24.

The Supervisor of Elections has requested an increase of $243,300, a 4% increase for Salary Compensation and the health insurance increase of 1.0% for both the employer and employee for FY24 for a total budget of $2.9 million.

The Property Appraiser's budget is approved through the State of Florida. Their Recommended budget has been submitted to the State of Florida for a total budget of $7.7 million for FY24. The Property Appraiser's budget will be adjusted for their increase in personnel and health insurance increases of 1.0% for the employer before the Public Hearings. The Board of County Commissioner's allocation is $6.7 million which is inclusive of the Pictometry contract which represents a total of $544,986, no increase reflected.

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 5% salary compensation (with its exceptions due to legislative mandates approved). In addition, the health insurance was increased for personnel supported by Manatee County for 1.0% for the employer and 1.0% for the employee. Drug Court has been recommended fully for funding in the amount of $314,496, which will provide for the grants to provide continuation of other programs much needed for full support in the programs. Total budget for Court Administration for FY24 is $1.6 million, inclusive of a non-recurring expense for update to the courtrooms of technology.

The State Attorney's office base budget was increased by $3,459 which includes internal costs and salaries. The Public Defender has increased by $28,088. The Guardian Ad Litem budget has an increase of $47,602.

Debt

On April 25, the Board authorized the issuance of the Public Utilities Revenue and Refunding Bonds, Series 2023 in the amount of $191,885,000. The bond issuance will pay the existing Utility line of credit and bring new funding for projects within the Capital Improvement Plan for the Utility System.

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 April 2023. Such strong credit ratings allow the county to issue bonds at lower market interest rates and without bond insurance requirements.

Capital Improvement Plan

FY24-28 Capital Improvement Plan (CIP) reflects $1.5 billion of project activity within the five-year CIP, future CIP of $634.2 million, and $1.5 billion of projects already appropriated and underway for a total CIP of $3.6 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:

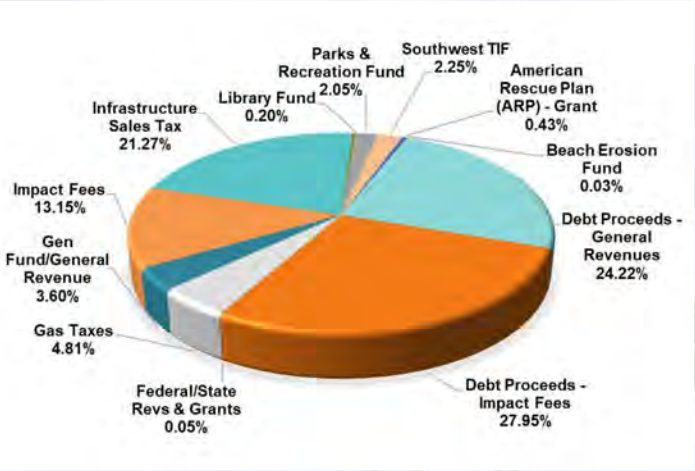
Governmental:	General – Building/Renovations, Libraries, Parks and Natural Resources, Public Safety, Technology and Transportation.
Enterprise:	Potable Water, Solid Waste, Stormwater, and Wastewater.

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 $537.3 million between FY24 through FY28. Future funding beyond FY28 for these projects is $115.3 million and funding already appropriated with these projects to date is $867.5 million. Total Governmental CIP projects within the time frame total $1.5 billion.

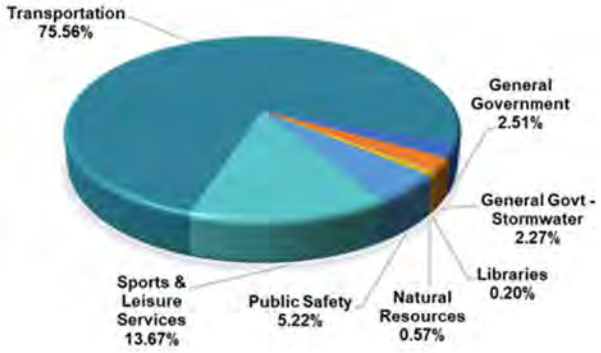
Governmental CIP - Sources		
American Rescue Plan (ARP) - Grant	$	2.8
Beach Erosion Fund		0.2
Debt Proceeds - General Revenues		158.1
Debt Proceeds - Impact Fees		182.4
Federal/State Revs & Grants		0.3
Gas Taxes		31.4
Gen Fund/General Revenue		23.5
Impact Fees		85.8
Infrastructure Sales Tax		138.8
Library Fund		1.3
Parks & Recreation Fund		13.4
Southwest TIF		14.7
	$	652.7
Prior Appr		867.4
	$	1,520.1



The largest funding source in the Governmental section is debt in the CIP plan in the amount of $340.5 million as follows: $158.1 million by General Revenues and $182.4 million by Impact Fees. The next largest funding source is from the Infrastructure Sales Tax (IST) at $138.8 million. Impact Fees reflect $85.8 million, and Gas Taxes reflect $31.4 million. General Revenue funds contribute $23.5 million. $14.7 million is being utilized from the Southwest Taxing Increment Financing Fund (SWTIFF). The Parks and Recreation fund reflects $13.4 million. Lastly, $4.6 million for Federal/State Revenues & Grants, Library fund, American Rescue Plan (ARP) and Beach Erosion funds provide funding for the Beaches and Waterways.

Highlights of the FY24-28 CIP for the Governmental elements are as follows:

Governmental CIP - Uses	Prior Appr	FY24-28 Future	Total
General Government	$ 85.7	$ 16.4	$ 102.1
General Govt - Stormwater	-	14.8	14.8
Libraries	17.7	1.3	19.0
Natural Resources	39.5	3.7	43.2
Public Safety	47.8	34.1	81.9
Sports & Leisure Services	105.6	89.2	194.8
Technology	3.8	-	3.8
Transportation	567.3	493.2	1,060.5
	$ 867.4	$ 652.7	$ 1,520.1



The largest investment of the Governmental CIP is Transportation. The CIP plan places 75.56% of all infrastructure investments into Transportation infrastructure projects.

Transportation

Transportation has total projects of $1,060.5 million of which $567.3 million are projects already existing with budget appropriation and $493.2 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 $917.6 million or 86.5%. Investment in the Transportation area can be illustrated as follows:



Intersections	$	44.2	9.0%
Road Improvements		446.9	90.6%
Sidewalks		1.7	0.3%
Transportation Fiber Optics		0.4	0.1%
	$	493.2	100.0%

Intersection Improvements occur at the following areas:

- 26th Ave E - 27th St E
- 43rd St W at Manatee Ave (*Construction*)
- 53rd Ave W at 26th Street West
- 60th Ave E (Buffalo Rd) - 69th St E Intersection Improvements
- 63rd Ave E at 9th Street East
- Ellenton Gillette Rd – Mendoza Rd (37th St E)
- Players Drive at Lorraine Rd

Road Improvements

The major emphasis of investment is by far Road Improvements which reflects a total investment of $917.6 million, $470.7 million represents projects which have prior appropriation and FY24-28 CIP recommends $446.9 million of new funding which represents 90.6% of the total transportation investments.

There are 85 total projects of which 40 have requested funding in the FY24-28 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
- 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:

- 44th Ave E - 44th Ave Plaza E - Lakewood Ranch Blvd
- 60th Ave E (Buffalo Road) - Mendoza Road to Buffalo Road Terminus
- Canal Road Corridor projects
- Moccasin Wallow Corridor projects

There are eight bridge replacement projects total $46.3 million and are in progress or programed. These projects are as follows:

- Duette Rd Bridge Replacement for $2.2 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
- Upper Manatee River Road North of SR 64 to Fort Hamer Bridge for $23.7 million
- Wauchula Rd Over Young's Creek Bridge Replacement for $2.7 million
- Wauchula Road - Maple Creek Bridge Replacement for $5.2 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 36 sidewalk projects in the Capital Improvement Plan. To continue the commitment of the Board to the pedestrian safety of our county, 30 sidewalk projects are underway of which 4 require additional funding, also 6 additional sidewalk projects are programed in FY24-28 for a total investment of $26.1 million within the Plan.

Several highlights of the new additional funding include:

Several highlights of the new additional funding include:

- 1st Ave W - 63rd St NW - 59th St W for $148,750
- 39th Ave W - 63rd St W - 59th St W for $103,000
- 42nd Ave W - 63rd St W - 59th St W for $103,000
- 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
- Buffalo Road Sidewalk - Imperial Cir to Bobby Jones Ct for $379,112
- Cape Vista Drive - Cortez Road - 36th Avenue West for $171,000
- Case Ave - Cornell Rd - Tulane Rd for $15,300
- Whitfield Ave - 15th St E - 9th Ave E for $170,000
- Wilmerling Ave (65th Ave E) from 5th St E to End of Rd for $153,000

Public Safety

Public Safety is identified with a $34.1 million (5.2%) of investment in the FY24-28 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 $81.9 million with $47.8 million already appropriated. The additional funding of $34.1 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 $1.4 million.

Animal Services

I am recommending upgrading the second building at the Bishop Animal Shelter for more capacity and doing updates to 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 $6.1 million of investment in the FY24-28 CIP. Total investment in this category is $30.3 million with $24.2 million already appropriated. In FY24 I am recommending the following: EMS - AMBUbus Mass Patient Evacuation Unit (Bus Ambulance) for $1.9 million, EMS Station Alerting for $0.7 million, Lake Manatee EMS Base for $2.1 million and North County (aka Parrish House) 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 additional funding of $13.0 million for additional design and construction. The second project is the MCSO New Property Evidence Building which is scheduled for and additional $5.1 million designated for design and construction for a project total of $$6.8 million.

Natural Resources and Sports & Leisure Services

Natural Resources and Sports & Leisure Services is scheduled for investment of $238.0 million within the FY24-28 CIP with total new funding of $92.8 million and prior appropriations of $145.1 million. The Natural Resources and Sports & Leisure Services categories are divided into several sections: Athletic Fields, Beaches/Waterways, Boat Ramps, Parks & Aquatics, Preserves, and Recreational Buildings & Playgrounds. There are 101 projects within these categories with only 11 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 11 projects, with $0.4 million to be added within the FY24-28 CIP. Two of the more substantial projects already in place and in motion are: 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 $9.1 million. The Coquina South Boat Ramp Waterside Renovation is fully funded at $1.8 million and underway. The Peninsula Bay Boat Ramp is identified to begin in FY26 for $7.1 million.

Parks & Aquatics

This category contains 37 projects in total. In FY24 $10.4 million will be added for the following projects: East Bradenton (Clemons) Pool & Pump Room for $5.2 million, GT Bray Water Facility - New Pump Room for $3.6 million, and Washington Park Phase II for $1.6 million. The Parrish Community Park Sports Complex Swimming Pool is recommended for funding in the amount of $13.1 million in FY25 and additional funding in the amount of $10.9 million for the Premier Sports Complex Swimming Pool in FY25. We are recommending an investment of $67.4 million within this area of the CIP.

Preserves

The Preserves section has $10.3 million previously appropriated, and the FY24-28 CIP adds an additional $0.7 million to the category. 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.

Recreation Buildings & Playgrounds

This category will receive an investment of $4.1 million. The Premier Sports Complex - Pickleball/Racket Center will receive an additional $3.2 million in FY25. Premier Sports Soccer Multi-Purpose building is fully funded and underway in the amount of $2.2 million, along with improvements to the GT Bray Recreation Center Playground for $0.6 million.

Libraries

Our libraries have two projects with a total investment of $19.0 million. The Rocky Bluff Library Expansion will begin in FY25 for a total investment upon completion of $1.3 million. The Lakewood Ranch County Library project is fully funded with prior appropriations of $17.7 million with no need of additional funding in the Plan.

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.

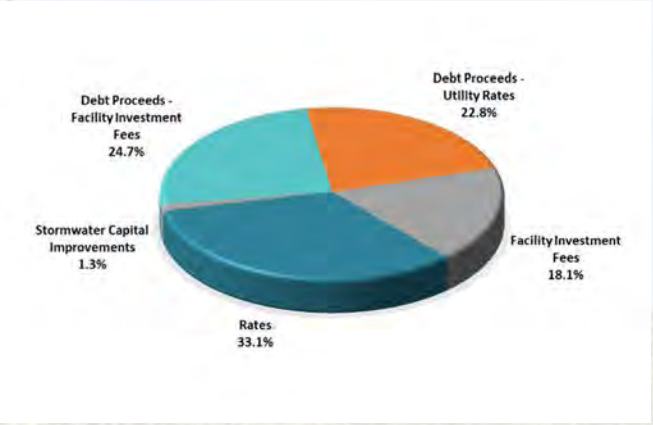
General Government

There are two projects within this category. The Piney Point Deep Injection Well project with a total investment to date of $11.4 million and the Piney Point Deep Injection Well Pretreatment Facility project for $19.3 million invested.

Enterprise Categories

The FY24-28 CIP also presents all Enterprise projects in separate categories and contains 319 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 $2,059.4 million with prior appropriations of $601.8 million and new investments within the FY24-28 plan for $1,457.6 million.

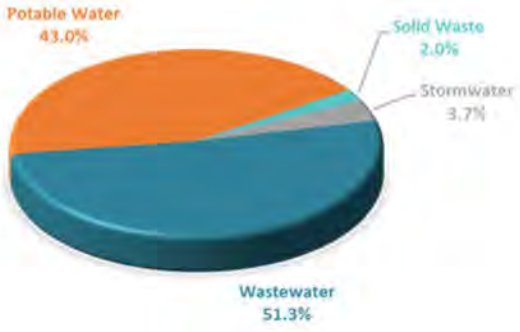
Enterprise CIP - Sources	
Debt Proceeds - Facility Investment Fees	$ 360.8
Debt Proceeds - Utility Rates	332.5
Facility Investment Fees	263.7
Rates	482.0
Stormwater Capital Improvements	18.6
	$ 1,457.6
Prior Appr	601.8
Total Source of Funds	$ 2,059.4



Utility Rates represent 33.1% of the funding for investment within the Utility System at $482.0 million. Facility Investment Fees, which are funds collected from growth, represents 18.1%, or $263.7 million of funding and $18.6 million, or 1.3% of funding is from Stormwater Capital Improvements funding the majority of which comes from the Solid Waste system. Additionally, Debt Proceeds plays a large role in the FY24-28 CIP with 24.7%, or $360.8 million planned for Debt Proceeds - Facility Investment Fees and 22.8%, or $332.5 million of Debt Proceeds – Utility Rates.

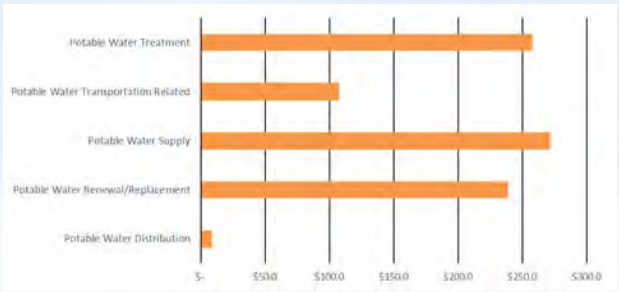
Highlights of the FY23-27 CIP for Enterprise projects are as follows:

Enterprise CIP - Uses	**Prior Appropriation**	**FY24-28 Future**	**Total**
Potable Water	$ 230.7	$ 653.8	$ 884.5
Solid Waste	1.1	40.8	41.9
Stormwater	57.4	18.6	76.0
Wastewater	312.6	744.4	1,057.0
Total Uses of Funds	$ 601.8	$ 1,457.6	$ 2,059.4



Potable Water

Potable Water section reflects a total investment of $884.4 million in the following five sections: Distribution, Renewal/Replacement, Supply, Transportation Related, and Treatment. Within Potable Water, $230.7 million represents projects which have prior appropriation and FY24-28 CIP recommends $653.7 million of new funding in Potable Water projects.



Based upon the investment in the FY24-28 CIP, Potable Water Renewal and Replacement section represents 27.7% of the investment at $181.3 million. This reflects the emphasis the Utility Department has placed over the last several years to maintain the aging system.

Potable Water Treatment represents $169.3 million (25.9%) and Water Supply at $244.7 million (37.4%) of total investment of funding. The remaining items, Potable Water Transportation Related projects and Potable Water Distribution projects at $56.2 million (8.6%) and $2.2 million (0.3%) respectfully.

Solid Waste

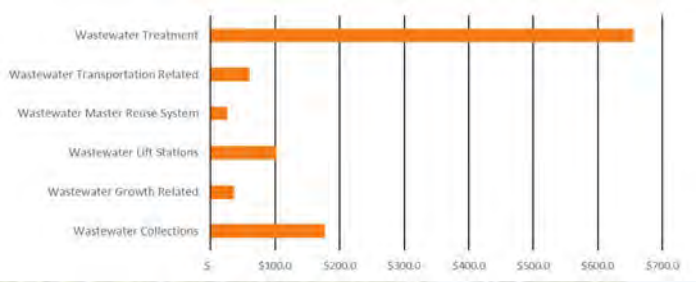
The Solid Waste System identifies two projects within the CIP. Lena Road Stage II Gas Expansion Phase II, III & IV has prior appropriations of $1.1 million with a total funding of $7.8 million in the Plan. Additionally, the New Landfill Site Location and Site Purchase are being requested for funding in the amount of $34.1 million. Source of funding is Solid Waste fees.

Stormwater

The Stormwater system has 38 projects within the FY24-28 CIP. These projects have prior appropriations of $57.4 million. Investment over the next five years, and future years, reflect an investment of $18.6 million.

Wastewater

Within the Wastewater section, the overall investment is $1,057.0 million which represents $312.6 million prior appropriation and $744.4 million of new investments. When reviewing the overall investment of funds, the illustration below identifies 68.7% of all funding will be placed in Wastewater Treatment at $511.6 million. The next largest section is Wastewater Collections at $122.8 million at 16.5% of investments. The Wastewater Lift Stations represent total investment of $54.1 million or 7.3%. The remaining sections of Transportation Related ($28.5 million), Master Reuse System ($19.1 million) and Growth Related ($8.4 million) projects collectively represent the remaining 7.5% 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 FY24-28 Plan continues to support that vision.

Overall investment in FY24 for the Utility System will be $49.5 million from Facility Investment Fees and $68.3 million in Rates. The investment will be $66.1 million in Potable Water projects, $100.5 million in Wastewater projects, and $4.0 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 (Cash Balance 20% and Budget Stabilization). 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 5% 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 FY24 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	FY24 Recommended
Reserves for Contingency	$ 66,641,167
Reserves for Salaries	14,106,980
Reserves for Cash Balance	554,516,109
Reserve for Capital	110,063,682
Total	$ 745,327,938

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 $27.14 million for the Health Self Insurance Fund, and $38.1 million for Landfill Closure.

The following chart identifies the breakdown of the $599.3 million held within Reserve for Cash Balance:

Cash Balance Reserves	20% Reserves	Stabilization	Other	Total		20% Reserves # of days	Stabilization # of days
General Fund	83.4	2.8	-	86.23		73	2
Transportation							
Highway - Transportation	15.6	16.2	-	31.8		73	75
Highway - Gas Taxes	-	-	-	-		-	-
Impact Fees - Governmental	31.7	-	-	31.7		-	-
Special Revenues				-			
Library	2.1	6.5	-	8.7		73	223
Children's Services	3.0	11.7	-	14.7		73	284
Parks	3.8	1.8	-	5.7		73	35
Environmental Lands	0.9	13.8	-	14.6		73	1,162
Unincorporated MSTU	6.5	7.1	-	13.6		73	81
Building	2.5	0.9	-	3.4		73	25
Tourist Tax - 4 cents	4.7	18.9	-	23.5		73	295
Beach Erosion - 1 cent	0.4	16.9	-	17.3		73	-
Phosphate Severance	0.1	0.8	-	1.0		73	-
FBIP Boating	0.0	2.1	-	2.1		73	-
Other Special Revenues	12.7	15.8	-	28.5		73	-
Debt Service	1.9	-	-	1.9		73	-
Capital Projects - Governmental	132.3	-	-	132.3		-	-
Internal Service	23.7	11.0	27.1	61.8		73	34
Water/Wastewater						-	-
Operations	45.1	6.3	-	51.4		73	10
Maintenance				-		-	-
Impact Fees - Utilities	30.5	-	-	30.5		-	-
Capital Projects - Utilities	38.4	-	-	38.4		-	-
Solid Waste	12.9	-	38.1	51.0		73	-
Stormwater	2.6	5.2	-	7.9		0	144
Transit	5.5	-	-	5.5		73	-
Civic Center	0.7	0.4	-	1.1		73	0
Total	461.1	138.2	65.2	664.6			

Noted in the chart above, there is $138.2 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 2 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 $6.6 million in the General Fund 20 % Cash Balance and a reduction in Budget Stabilization of $1.1 million in comparison to FY23 Adopted Budget. The remaining tax funds reflect a change in reserves for an increase of $29.7 million. A total increase of Tax Supported funds of $35.2 million, which are due to growth in the tax base added to the increase in expenses.

Capital Projects reserves for both governmental and enterprise projects increased by $62.9 million which is a result of additional reserves remaining from the bonds issued at the end of FY22, along with additional increases in capital projects reserves attributed to potential inflationary costs.

Special Revenues stabilization reserves were increased by $8.6 million, inclusive with a reduction of Tourist Tax of $12.3 million originating from pledge of Tourist Tax revenues to fund the Convention Center and Premier projects in the CIP. The overall stabilization funds increased in Special Revenue reserves by $27.7 million.

An increase of $9.2 million occurred within the Enterprise Funds due to a rate increase in the Public Utilities System offset with increases in operational expenses throughout the operations sections and maintenance projects for FY24. The Enterprise funds Stabilization reserves represent a $4.4 million decrease which has occurred in Water/Wastewater operations.

Impact Fees have significantly decreased its reserves by $19.1 million due to the robust infrastructure investment existing in our CIP FY24-28, as the County is taking advantage of the rapid and unanticipated growth that has provided a large influx of revenues. Lastly, the enterprise impact fees have decreased by $13.8 million due to the aggressive funding of the CIP.

The Overall change in the Reserves is an increase of $90.6 million from FY23 Adopted Budget.

	CASH BALANCE 20%				STABILIZATION/OTHER				Totals			
	FY24	FY23	Change	% Change	FY24	FY23	Change	% Change	FY24	FY23	Change	% Change
TAX FUNDS												
General Fund	83.4	76.8	6.6	8.6%	2.8	3.9	(1.1)	-28.3%	86.2	80.7	5.5	6.9%
Others												
Trans	15.6	16.7	(1.1)	-6.3%	16.2	3.4	12.8	375.8%	31.8	20.1	11.7	58.3%
Lib	2.1	2.2	(0.1)	-2.6%	6.5	1.5	5.0	335.5%	8.7	3.7	5.0	134.5%
Children's Svcs	3.0	2.8	0.2	7.4%	11.7	4.9	6.8		14.7	7.7	7.0	91.1%
Environmental	0.9	0.1	0.7	517.8%	13.8	12.7	1.1		14.6	12.8	1.8	0.0%
Parks	3.8	3.8	0.0	1.0%	1.8	0.1	1.7	1736.0%	5.7	3.9	1.8	45.5%
Uninc MSTU	6.5	5.7	0.8	13.3%	7.1	5.5	1.6	29.5%	13.6	11.2	2.4	21.3%
	32.0	31.3	0.6	2.0%	57.2	28.1	29.1	103.4%	89.1	59.4	29.7	49.9%
Total Tax Supported	115.4	108.1	7.2	6.7%	59.9	32.0	27.9	87.3%	175.3	140.1	35.2	25.1%
SPECIAL REVENUES												
Gas Taxes	-	-	-	0.0%	-	4.1	(4.1)	-100.0%	-	4.1	(4.1)	-100.0%
Building	2.5	2.7	(0.2)	-6.7%	0.9	1.4	(0.5)	-38.7%	3.4	4.1	(0.7)	-17.6%
Tourist Tax	4.7	4.6	0.1	1.5%	18.9	31.2	(12.3)	-39.5%	23.5	35.8	(12.3)	-34.2%
Beach Renourishment	0.4	0.3	0.1	21.3%	16.9	9.0	7.9	87.7%	17.3	9.3	8.0	85.5%
Phos Sev	0.1	0.2	(0.1)	-33.0%	0.8	0.4	0.4	107.4%	1.0	0.6	0.4	60.6%
FBIP	0.0	-	0.0	0.0%	2.1	1.7	0.4	21.8%	2.1	1.7	0.4	24.1%
Other	12.7	4.9	7.8	158.9%	15.8	7.2	8.6	119.9%	28.5	12.1	16.4	135.7%
Debt Service	1.9	1.4	0.5	39.0%	-	-	-		1.9	1.4	0.5	39.0%
	22.4	14.1	8.3	58.6%	55.4	55.0	0.4	0.6%	77.7	69.1	8.6	12.5%
ENTERPRISE												
Utilities - Oper	44.3	37.6	6.7	17.8%	6.3	16.1	(9.8)	-60.9%	50.6	53.7	(3.1)	-5.7%
Utilities - Maint	0.8	0.5	0.3	60.1%	-	-	-	0.0%	0.8	0.5	0.3	60.1%
Solid Waste	12.9	3.2	9.7	301.9%	-	-	-	0.0%	12.9	3.2	9.7	301.9%
Solid Waste Closure	-	-	-	0.0%	38.1	37.9	0.2	0.6%	38.1	37.9	0.2	0.6%
Stormwater	2.6	2.7	(0.1)	-2.1%	5.2	-	5.2	0.0%	7.9	2.7	5.2	191.0%
Transit	5.5	8.5	(3.0)	-35.8%	-	-	-	0.0%	5.5	8.5	(3.0)	-35.8%
Civic Center	0.7	0.6	0.1	12.7%	0.4	0.5	(0.1)	-11.9%	1.1	1.1	0.0	1.5%
	66.7	53.1	13.6	25.7%	50.0	54.5	(4.4)	-8.1%	116.8	107.6	9.2	8.6%
INTERNAL SERVICE FUNDS	23.7	20.1	3.6	18.0%	38.1	34.3	3.8	11.1%	61.8	54.4	7.4	13.6%
IMPACT FEES												
Gov	31.7	50.8	(19.1)	-37.5%					31.7	50.8	(19.1)	-37.5%
Enterprise	30.5	44.3	(13.8)	-31.1%					30.5	44.3	(13.8)	-31.1%
	62.3	95.1	(32.8)	-34.5%	-	-	-	0.0%	62.3	95.1	(32.8)	-34.5%
CAPITAL PROJECTS												
Gov	132.3	84.0	48.3	57.5%					132.3	84.0	48.3	57.5%
Enterprise	38.4	23.7	14.7	61.9%					38.4	23.7	14.7	61.9%
	170.6	107.7	62.9	119.4%	-	-	-	0.0%	170.6	107.7	62.9	
TOTALS	461.1	398.2	62.9	15.8%	203.5	175.8	27.7	15.8%	664.6	574.0	90.6	15.8%

Conclusion

Manatee County has established the FY24 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 $2.1 billion FY24 Recommended Budget reflects an increase of 10.4% from the prior year FY23 Budget of $1.9 million. The Budget also reflects an increase in Manatee County property values of 17.5% 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 W
Bradenton, Fl 34205
Phone number: (941) 745-3760

MEMORANDUM

To: Board of County Commissioners
Thru: Lee Washington, County Administrator
From: Sheila McLean, Chief Financial Officer *Sheila McLean*
Date: July 12, 2023
Subject: Budget Message – Proposed Budget - Update on July 1 Certification of Values

Executive Summary

Manatee County has received the July 1, 2023, Certifications of Taxable Value for the Property Appraiser for the FY24 Budget. Florida Statutes require that by July 15, 2023, a proposed budget for the upcoming fiscal year based on certified values be provided to the County Commission. The FY24 Recommended Budget has been updated to reflect the actual certified values and newly issued revenue estimates provided by the State of Florida. The FY24 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 Gross Budget for FY24 (excluding Port Manatee) is $2,120,434,481 which is an increase of $17,194,900 from the Recommended Budget for FY24 of $2,103,239,581. The calculation of the Net Budget change is taking the total increase of $17,194,900 less the amount placed in reserves ($4,273,372) and transfers ($3,033,180) which provides a Net Budget increase of $9,888,348. Therefore, the new Proposed Net Budget for FY24 (excluding Port Manatee) is $1,128,405,276 which is a $9,888,348 increase from the Recommended Net Budget for FY24 of $1,118,516,928.

Prior to the July 27th 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 FY24 Budget

The certified taxable property values for the FY24 Budget increased over the prior year's final certified values by 21.3% countywide and 18.5% in the Unincorporated area. In addition, the Palm Aire MSTU increased over prior year by 14.8%. The FY24 Recommended Budget presented on June 7, 2023, reflected an estimated 17.5% growth and therefore all property tax funds have been adjusted to reflect the certified estimate. The overall increase to property taxes within the FY24 Proposed Budget is $12,157,170 (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 $1,954,696 and

the Unincorporated MSTU increased by $209,504. The Tax Collector fees associated within any increases or decreases have been updated and the total impact to Tax Collector fees on the FY24 budget reflects an increase of $506,381 with the updated values. In Addition, several additional budget adjustments are added as identified below in detail, such as 1) "Pulled Items" identified in the June 7th work session 2) County Administrator Changes 3) Adjustments to Budget (see exhibit A) 4) Property Appraiser Budget Adjustments and 5) Contingency Reserve Changes & Budget Stabilization/Cash Balances. All these items reflect the total increase to the Proposed Budget of $17,194,900. Any increases of revenue or increases of expenses have been offset within Budget Stabilization and Cash Balance reserves of the respective funds.

Details of changes within the FY24 Budget are as follows:

Revenue Changes

	Net Increase in Property Taxes*	Adjsmnt Int. Income	Transfer into TIF's	Transfers intoGF/SOE	Chgns to Budget Carryover	Total Change in Revenues
General Fund/ SOE	9,183,233	1,425,000	-	2,024,500	(1,336,160)	11,296,573
Transportation	773,091	-	-	-	-	773,091
Library	474,083	-	-	-	-	474,083
Children's Services	638,431	-	-	(838,252)		(199,821)
Parks	582,308	-	-	-	-	582,308
Environmental Lands	287,323	-	-	-	-	287,323
Unincorporated MSTU	222,466	-	-	-	-	222,466
Palm Aire MSTU	(3,766)	-	-	-	-	(3,766)
SWTIF	-	-	2,272,720	-	-	2,272,720
Port Tif	-	-	132,419	-	-	132,419
Parrish TIF	-	-	(58,208)	-	-	(58,208)
Affordable Housing Subsidy	-	-	-	(500,000)	-	(500,000)
Utilities	-	1,408,598	-	-	507,113	1,915,711
Total	12,157,170	2,833,598	2,346,931	686,248	(829,047)	**17,194,900**

* Calculated at 95%

Expenses Changes

	Tax Collector Fees	Changes to Payments CRA/TIF's	Changes - Pulled items	Cty Administrator Changes	Addtl Adjstmnts to Budget (Exhibit a)	Property Appraiser Adjsmnts	Net increase to Reserve Contingency	Net change to Budget Stabilization/Cash Balance	Total Change in Expenses
General Fund/ SOE	446,671	1,954,696	5,355,720	(768,595)	103,176	321,413	1,855,000	2,028,491	11,296,572
Transportation	15,462	-	(811,800)	-	-	13,854		1,555,575	773,091
Library	9,481	-	-	(71,568)	-	29,808		506,362	474,083
Children's Services	12,769	-	-	-	1,512,315	7,065		(1,731,970)	(199,821)
Parks	11,647	-	-	-	(52,104)	10,793		611,972	582,308
Environmental Lands	5,746	-	-	35,000	-	-		246,577	287,323
Unincorporated MSTU	4,684	209,504	1,150,000	-	2,000,000	10,888		(3,152,609)	222,467
Palm Aire MSTU	(79)	-	-	-	-	(20)		(3,667)	(3,766)
SWTIF	-	-	-	-	-	-		2,272,720	2,272,720
Port Tif	-	-	-	-	-	-		132,419	132,419
Parrish TIF	-	-	-	-	-	-		(58,207)	(58,207)
Impact Fee Administration	-	-	-	-	(800,000)	-		800,000	-
Affordable Housing Subsidy	-	-	-	-	-	-		(500,000)	(500,000)
Beach Erosion	-	-	-	-	350,002	-		(350,002)	-
Utilities	-	-	-	-	-	-		1,915,711	1,915,711
	506,381	2,164,200	5,693,920	(805,163)	3,113,389	393,801	1,855,000	4,273,372	**17,194,900**

Total Increase to Budget	17,194,900
Less Reserves	4,273,372
Less Transfers	3,033,180
Net Budget Change	9,888,348
Proposed Gross Budget	2,120,434,481
Recommended Gross Budget	2,103,239,581
Difference	**$ 17,194,900**
Proposed Net Budget	1,128,405,276
Recommended Net Budget	1,118,516,928
Difference	**$ 9,888,348**

Proposed Gross Budget	**$ 2,120,434,481**
Less: Cash Balance	(496,975,150)
Less: Interfund Transfers	(317,483,253)
Less:Internal services	(177,570,802)
Proposed Net Budget	**$ 1,128,405,276**

Next Steps

This memorandum is provided as an update to the original budget message submitted on June 7, 2023. As the next step in the budget process, we will submit the FY24 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 27 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 12, 2023 at 6:00pm and September 19, 2023 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


Manatee
County
FLORIDA

September 5, 2023

Financial Management
Budget Division
1112 Manatee Ave W
Bradenton, Fl 34205
Phone number: (941) 745-3760

MEMORANDUM

To: Board of County Commissioners
Thru: Charlie Bishop, Acting County Administrator
From: Sheila McLean, Chief Financial Officer *Sheila Mclean*
Date: September 5, 2023
Subject: Budget Update 1st Public Hearing, 6:00 pm Agenda Update Executive Summary

The first public hearing for the Fiscal Year 2023-2024 Budget will be held at 6:00 p.m. on September 12, 2023, 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 27, 2023 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 $2,120,434,481 and net amount of $1,128,405,276 was filed with Board Records prior to the July 15th statutory deadline. A budget reconciliation meeting was held on July 27, 2023, which resulted in the Board of County Commissioners voting to maintain the current millage rate at 6.2326, no millage change. The gross total of the FY24 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 $2,924,212,692. For final adoption of the budget, changes are highlighted below and for further details, please see attached Exhibit 1.

The addition of $29,569,495 for Port Manatee includes $26,437,659 for operating and $3,131,836 for debt service. The Tentative Net Budget to be approved at the first public hearing totals $1,220,626,476 (with a Gross Budget of $2,924,212,692), 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 kept unchanged from the total millage rates approved by the Board on the July 27, 2023 budget meeting 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.

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 FY24 budget with updated information received after the July 27, 2023 submission, such the integration of the Special Districts Budget for the Historical Commission, and the Law Library for a total of $1,262,293. Also, the recognition of balances from Prior Year Encumbrances and Projects of $645,240,517.

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

JAMES SATCHER *District 1*
AMANDA BALLARD *District 2*
KEVIN VAN OSTENBRIDGE *District 3*
MIKE RAHN *District 4*
RAY TURNER *District 5*
JASON BEARDEN *At Large*
GEORGE W. KRUSE *At Large*

The Capital Improvement Plan (CIP) for Fiscal Years 2024-2028 for the Tentative Budget FY24 is a total of $3,731,349,968, a change in the plan from FY24 Proposed Budget of $151,868,792 from $3,579,481,176. All the changes are being itemized in the attached Exhibit 2 by project. The Capital Improvement Plan will be approved at the second public hearing on September 19, 2023.

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 19, 2023.

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

EXHIBIT 1 - Changes to Budget Proposed to Tentative

REVENUES

Funding Category	Impact Fee RV Estimates*	Cash Carryover Change (OP)	Cash Carryover Change (CIP)	Port Budget	Int. Income (CIP)	Transfers	Total Change in Revenues
General Fund							-
Transportation							-
Library							-
Tourist Development Tax		23,153,354					23,153,354
Port Authority				29,569,495			29,569,495
CIP Projects	3,847,500		71,297,460		2,517,396	26,890,196	104,552,552
Total	**3,847,500**	**23,153,354**	**71,297,460**	**29,569,495**	**2,517,396**	**26,890,196**	**157,275,401**

* Revenues are calculated at 95%

EXPENSES ***RESERVES***

Funding Category	PORT Budget	CIP Changes	Transfers	Net decr./incr. to Capital Reserves	Net increase to Budget Stabilization & Cash Balance	Total Change in Expenses
General Fund			1,455,890		(1,455,890)	-
Transportation			7,262,004		(7,262,004)	-
Library			1,200,000		(1,200,000)	-
Tourist Development Tax			23,203,354		(50,000)	23,153,354
Port Authority	26,437,659		3,131,836			29,569,495
CIP Projects		135,975,267	(5,784,352)	(70,191,726)	44,553,363	104,552,552
Total	**26,437,659**	**135,975,267**	**30,468,732**	**(70,191,726)**	**34,585,469**	**157,275,401**

Tentative Gross Budget FY24 $2,924,212,692

Tentative Net Budget FY24 $1,220,626,476

Additional Changes to Budget:

Prior Year Encumbrance & Project Balances	645,240,517
Special Districts Budgets	1,262,293
Grand Total	**803,778,211**

Total Increase to Budget	157,275,401
Less Reserves	(34,585,469)
Less Transfers	(30,468,732)
Net Budget Change	92,221,200

Tentative Gross Budget		2,924,212,692
Proposed Gross Budget		2,120,434,481
Difference	$	**803,778,211**

Tentative Net Budget		1,220,626,476
Proposed Net Budget		1,128,405,276
Difference	$	**92,221,200**

EXHIBIT 2

CIP Changes - All Categories
From FY24-28 Recommended To FY24-28 Proposed

Beginning:	**Category**	**FY24-28 Recommended CIP**	**$**	**3,579,481,176**
Additions:				
6054123	Sports & Leisure Services	Bennett Park Americans with Disabilities Act (ADA) Playground	$	784,142
6099870	Potable Water	Lockwood Ridge Road at Shopping Center Entrance Intersection - Potable Water		574,000
6116170	Potable Water	SR70 - Lorraine Road to Bourneside Blvd - Potable Water UWHC		746,000
6116180	Wastewater	SR70 - Lorraine Road to Bourneside Blvd - Wastewater UWHC		292,000
6104271	Wastewater	Harbor Hills Force Main Replacement		1,924,000
		Total Additions	**$**	**4,320,142**
Adjustments:				
6106501	Public Safety	MCSO - Fleet Facility	$	(3,000,000)
6005231	Public Safety	MCSO - Jail - Replacement of Fan Coil Units		300,000
6042401	Sports & Leisure Services	Kinnan Park Improvements (aka Governor Ron DeSantis Park)		379,497
6105800	Sports & Leisure Services	Parrish Community Park		7,581,176
6093302	Sports & Leisure Services	Premier Sports Soccer Multi Purpose Building		800,000
6109570	Potable Water	Whitfield Country Club Heights		781,000
6105900	General Govt - SWTIFF	Bowlees Creek Watershed Flood Mitigation		294,292
6005719	Stormwater	Coquina Beach Drainage Improvements		50,000
6115800	General Govt - SWTIFF	Pearce Drain Watershed Flood Mitigation		1,136,357
6108662	Transportation	Erie Road - Martha Road to US 301 in Parrish		5,453,379
6099860	Transportation	Lockwood Ridge Rd at Shopping Ctr Entrance - Traffic Signal and Turn Lanes		3,340,631
6107760	Transportation	Upper Manatee River Road North of SR 64 to Fort Hamer Bridge		2,000,000
6021761	Transportation	Wauchula Rd Over Young's Creek Bridge Replacement		88,000
		Total Adjustments	**$**	**19,204,332**
Completions/Removals:				
6004520	Sports & Leisure Services	Buffalo Creek Park Soccer Fields	$	1,700,000
6111200	Sports & Leisure Services	Fort Hamer Boat Ramp Expansion		85,000
6081101	Natural Resources	Portosueno Park South Seawall - West of Weir		782,036
6096100	Stormwater	6920 26th St W Storm Pipe Outfall Replacement		299,000
6007506	Stormwater	GT Bray Drainage Pipe		900,000
6096660	Stormwater	Harvard Ave Seawall Repair at Bayshore Drain/Cedar Hammock		1,071,070
6113600	General Government	McLeod Property Purchase		2,683,836
6096700	Stormwater	Reconstruct Storm Water Outfall to Braden River		446,000
6112766	Transportation	Albritton Road - FY22 Rural Road Improvement Plan		185,966
6112768	Transportation	136th Terrace East - FY22 - Rural Road Improvement Plan		67,949
6112767	Transportation	Bill Parish Road - FY22 Rural Road Improvement Plan		1,180,173
6112660	Transportation	Bradley Road - FY22 Rural Road Improvement Plan		185,967
6112763	Transportation	Bunker Hill Road - FY22 Rural Road Improvement Plan		468,492
6112760	Transportation	Carlton Road - FY22 Rural Road Improvement Plan		1,827,477
6112661	Transportation	Corbett John Road - FY22 Rural Road Improvement Plan		100,136
6112663	Transportation	Dickey Road - FY22 Rural Road Improvement Plan		250,340
6112762	Transportation	Gettis Lee Road - FY22 Rural Road Improvement Plan		296,831
6112769	Transportation	Keen Cemetary Road - FY22 Rural Road Improvement Plan		85,831
6112765	Transportation	Keentown Road - FY22 Rural Road Improvement Plan		575,780
6102260	Transportation	Parrish Village - 121 Ave - Erie - 69 St - US Hwy 301		433,000
6112764	Transportation	Prichart Road - FY22 Rural Road Improvement Plan		271,797
6112761	Transportation	Revel Road - FY22 Rural Road Improvement Plan		182,390
6112662	Transportation	Rogers Road - FY22 Rural Road Improvement Plan		303,984
6086160	Transportation	Rye Rd - SR 64 - Upper Manatee River Rd		5,820,932
6108660	Transportation	Erie Road E-W Sidewalk - Phase I		828,616
6099660	Transportation	Port Harbour Pkwy at Upper Manatee River Rd - Traffic Signal and Intersection Imprv		770,000
		Total Completions/Removals	**$**	**21,802,603**
		FY24-28 Proposed CIP	**$**	**3,581,203,047**

CIP Changes - All Categories
From FY24-28 Proposed To FY24-28 Tentative

Beginning:	**Category**	**FY24-28 Proposed CIP**	**$**	**3,581,203,047**
Additions:				
6012630	General Government	Community Center in Washington Park	$	3,500,000
6087004	Technology	Fiber Network Loops Expansion		5,100,000
6117100	General Government	Manatee County Mosquito District Facility Property Purchase for MSCO		3,050,000
6117500	Technology	County Parking Garage - Radio Tower		4,790,915
6116900	Sports & Leisure Services	King Middle Neighborhood Park - Playground		155,000
6116901	Sports & Leisure Services	King Middle Neighborhood Park - Irrigation		75,000
6116902	Sports & Leisure Services	King Middle Neighborhood Park - Pavilion		155,000
6116903	Sports & Leisure Services	King Middle Neighborhood Park - Design		60,000
6116904	Sports & Leisure Services	King Middle Neighborhood Park - Parking Lot		155,000
6116905	Sports & Leisure Services	King Middle Neighborhood Park - Other Improvements		137,500
SLS02339	Sports & Leisure Services	Buffalo Creek Park Athletic Field Expansion		11,760,000
6019209	Potable Water	Cortez Building Property Purchase for Utilities		3,400,000
6113272	Potable Water	Canoe Creek - Oversizing & Extension Agreement		583,000
6117080	Stormwater	43rd St W & Sandpiper Dr		1,034,500
6086365	Transportation	Coquina Beach Trail Rehabilitation		1,552,000
6094061	Transportation	Erie Road at US 301 Signal Mast Arm		255,000
6108261	Transportation	75th Street W at Manatee Ave - Turn Lane Intersections		2,800,212
6108361	Transportation	59th Street W at Manatee Ave - Turn Lane Improvements		2,287,579
6116860	Transportation	9th Avenue NW Roundabout		1,553,175
TR02330	Transportation	15th Street E at 57th Ave E Roundabout Intersection		4,534,000
TR02338	Transportation	Moccasin Wallow Road - Segment 5 from US 301 to SR 62		44,732,354
TR02340	Transportation	Fort Hamer Bridge - 4 Lane		8,079,051
TR02341	Transportation	Fort Hamer Road - Moccasin Wallow Road to Fort Hamer Bridge - 4 Lane		11,286,287
6116180	Wastewater	SR70 - Lorraine Road to Bourneside Blvd - Wastewater UWHC		292,000
		Total Additions	**$**	**111,327,573**
Adjustments:				
6069902	General Government	County Parking Garage	$	(4,790,915)
6111900	General Government	Convention Center Expansion		5,929,687
6111901	General Government	Convention Center - Multi-purpose Room		17,273,667
PS01893	Public Safety	Lake Manatee EMS Base		2,445,351
6003417	Natural Resources	Coquina Beach Add'l Sand Replacement		2,491,710
6081102	Natural Resources	Portosueno Park North Seawell - West Weir		150,000
NR02126	Sports & Leisure Services	Parrish Community Park - Phase II		6,908,000
6042370	Potable Water	SCADA Replacement		720,000
6082870	Potable Water	Erie Road - Martha Road to US 301 in Parrish - Potable		289,100
6099870	Potable Water	Lockwood Ridge Road at Shopping Center Entrance Intersection - Potable Water		(287,000)
6104270	Potable Water	Harbor Hills Water Main Replacement		1,660,025
6005719	Stormwater	Coquina Beach Drainage Improvements		100,000
6030662	Transportation	Upper Manatee River Road - Mill Creek Bridge 134023		2,379,915
6030663	Transportation	Upper Manatee River Road Gates Creek Bridge 134024		2,379,915
6054767	Transportation	Fort Hamer Rd - UMRR / Rive Isle PD & E		5,500,000
6071262	Transportation	Moccasin Wallow Road - Segment 2		7,500,000
6082860	Transportation	Erie Road - US 301 - 69th Street East - North/South Phase		4,998,073
6083163	Transportation	60th Ave E (Buffalo Road) - Mendoza Road to Buffalo Road Terminus		(4,998,073)
6084560	Transportation	Ellenton Gillette Rd - US 301 / Moccasin Wallow Rd		4,070,327
6090960	Transportation	Golf Course Rd over Gamble Creek Bridge Replacement		(4,759,830)
6102460	Transportation	9th Ave NW - 92nd St NW - 99th St NW		(1,553,175)
6109060	Transportation	Player's Drive at Lorraine Road Intersection Improvements and ATMS		2,650,000
6013982	Wastewater	Southeast Regional Water Reclamation Facility Belt Filter		4,849,627
6017982	Wastewater	MLS 39A Pumps & Variable Frequency Drive Replacement		810,000
6017983	Wastewater	MLS 39A Emergency Generator Replacement		480,000
6017984	Wastewater	39A Motor Control Center Rehabilitation		1,050,000
6022387	Wastewater	Tidevue Electrical Rehab		(1,270,200)
6082880	Wastewater	Erie Road - Martha Road to US 301 in Parrish - Sewer		65,100
6093080	Wastewater	SR 684 (Cortez Rd) - Gulf Dr - 123rd St W Bridge - Sewer		5,789,456

CIP Changes - All Categories
From FY24-28 Proposed To FY24-28 Tentative

Adjustments:	**Category**			
6097580	Wastewater	MLS Lakewood Ranch Wet Well Rehabilitation		940,000
6097581	Wastewater	MLS Lakewood Ranch Emergency Generator Replacement		1,483,000
6101080	Wastewater	MLS 203 (1-M) Infiltration Rehabilitation		3,529,000
6101180	Wastewater	Manatee Woods Inflow and Anna Maria Infiltration Repairs		2,745,256
6104280	Wastewater	North Service Area Force Main Replacements		320,000
6105280	Wastewater	South Bradenton Beach Gravity System Relocation		340,000
6106080	Wastewater	SERWRF Capacity Improvement		21,000,000
6110180	Wastewater	Southeast Regional Water Reclamation Facility Slide/Sluice Gates Replacement		4,038,693
6110280	Wastewater	Artisan Lakes Master Lift Station Rehabilitation		250,000
6110780	Wastewater	Southwest Water Reclamation Facility Second Cloth Filter		3,494,052
		Total Adjustments	**$**	**100,970,761**
Completions/Removals:				
5400009	Public Safety	MSCO - Jail - Annex Rooftop Air Conditioner	$	445,996
6111000	Public Safety	EMS Cardiac Monitors		1,264,000
6003413	Natural Resources	Beach: Longboat Pass Impl (Jetty) Study 17ME3		175,000
6006705	Sports & Leisure Services	East Bradenton Playground Equipment		200,000
NR02257	Sports & Leisure Services	Curiosity Creek Soccer Fields & Amenities		30,766,540
6053671	Potable Water	SR70-I-75 Interchange Water Main & Facility Relocations		71,000
6086170	Potable Water	Rye Road-SR 64/Upper Manatee River Rd - Potable		109,451
6089000	Potable Water	Utilities Maintenance Management System Replacement		3,000,000
6116180	Wastewater	SR 70 - Lorraine Rd to Bournside Blvd		292,000
ST01833	Stormwater	Watershed Basin Study Government Hammock		300,000
ST01835	Stormwater	Watershed Basin Study Sugar House/ Glenn Creek		350,000
ST01840	Stormwater	Watershed Basin Study Bid Chimney/Canel Rd/Carr		500,000
ST01841	Stormwater	Watershed Basin Study Williams Creek		300,000
TR02240	Transportation	Whitfield Complete Street - University Parkway to Lockwood Ridge Road		12,265,000
6053681	Wastewater	SR70 @ I-75 Interchange Wastewater Main & Facility Relocation		92,000
6069180	Wastewater	Parrish Village Force Main and Master Lift Station		10,836,476
6098280	Wastewater	Southwest Water Reclamation Facility Bleach Tank Roofover		1,183,950
		Total Completions/Removals	**$**	**62,151,413**
		FY24-28 Tentative CIP	**$**	**3,731,349,968**


Manatee
County
FLORIDA





Charts & Graphs

Manatee County
FLORIDA

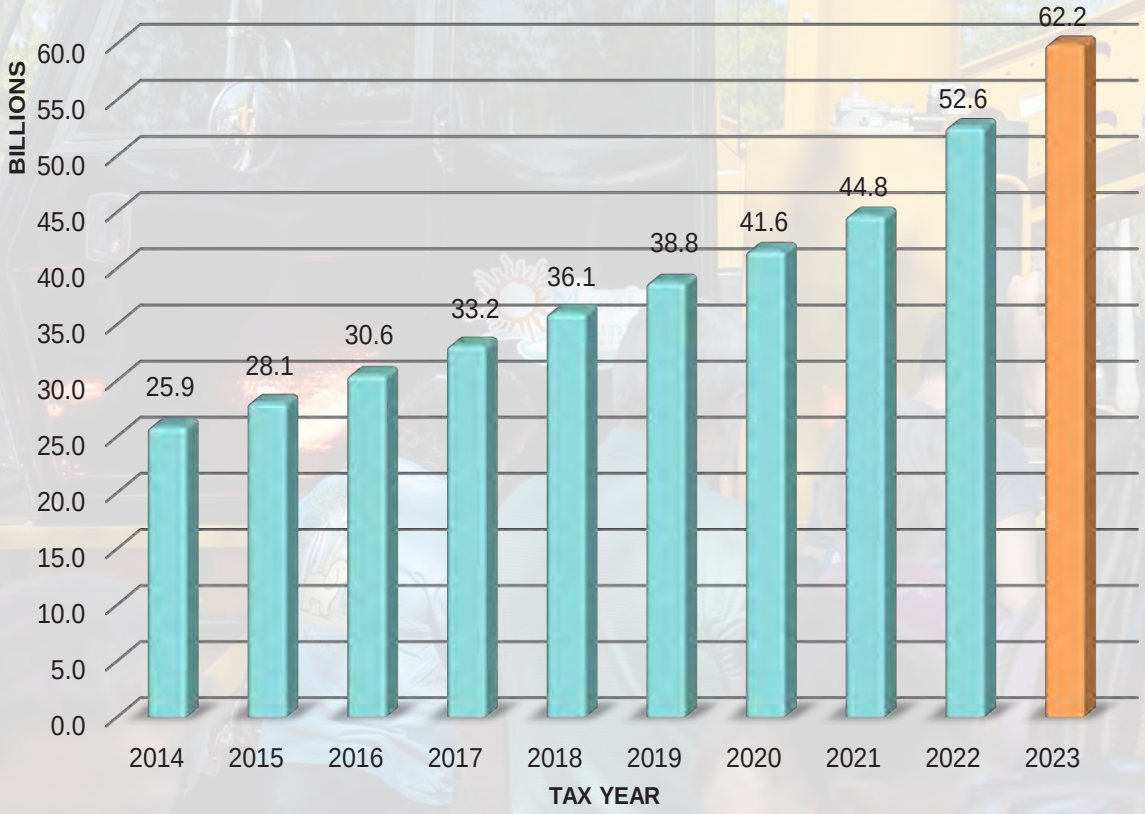
Charts & Graphs

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 2014 to 2023 valuations increased almost 140% from $25.9 to $62.2. Strengthening trends in new construction and sustained increases in home prices are indicators that taxable values should continue rising into 2024.

The Property Appraiser provides assessments as of January 1, 2023, which is the basis for the Fiscal Year 2024 millage levies. In other words, the millage rate set by the Board of County Commissioners for the FY24 budget in September 2023 is applied to the property tax value for 2024 to determine the property tax revenue available for county government in the FY24 budget mills.

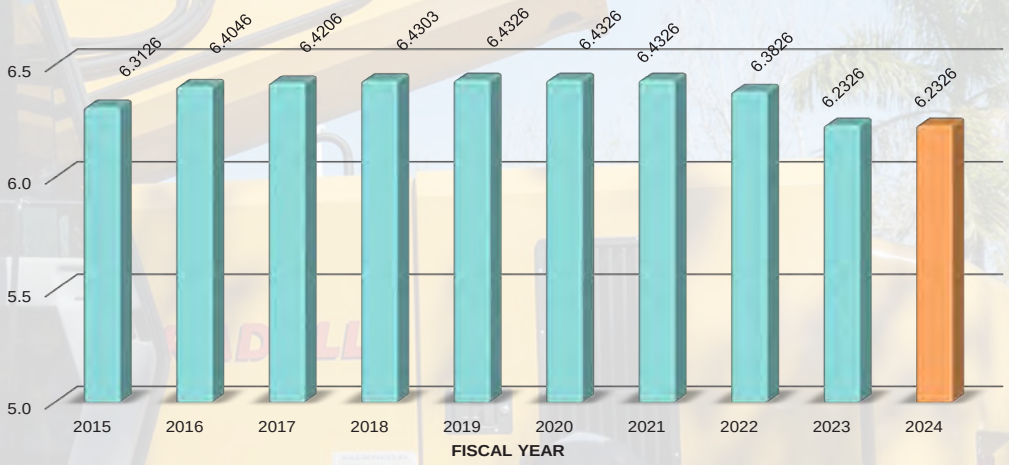
Chart 1.1 Property Values



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 FY15-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 6.4236 mills. In FY20 and FY21, the County's Countywide Millage remained unchanged at a total of 6.4326. In FY22 the countywide millage rate was lowered to 6.3826 mills. In FY21 voted Environmental millage was established at .1500 mill and was levied starting in tax year 2022 (FY23). Also, for FY23 the Board of County Commissioners voted to reduce the millage rate by .15 mills to 6.2326. There was no change to the millage rate in FY24 it remains at 6.2326.

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 2015 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.

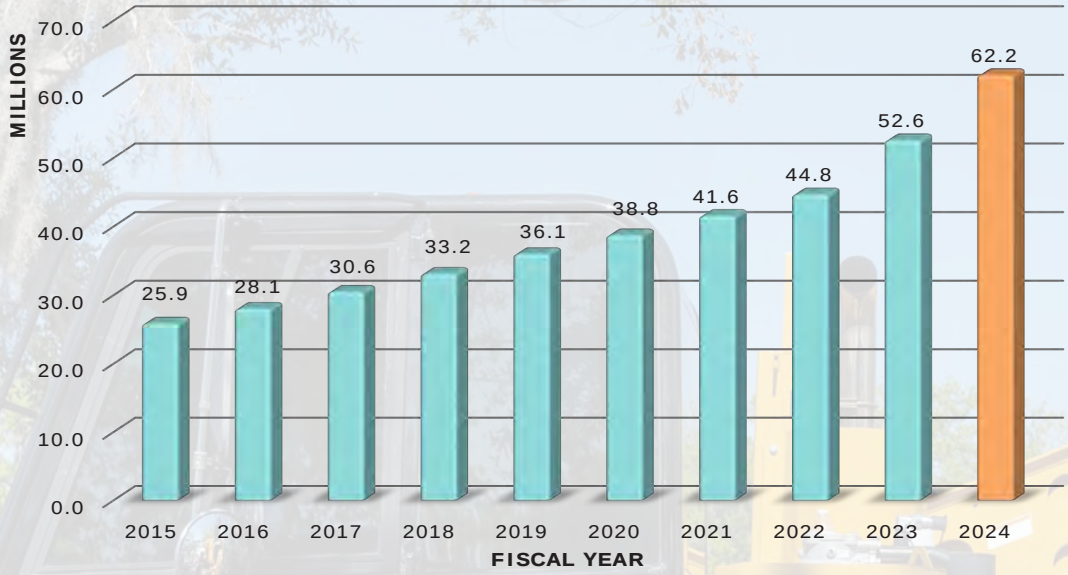
Table 1.1 History of Millage Rates

Fiscal Year	Tax Year	Countywide Operating	MSTU Unincorp	Voted Debt	Palm-Aire MSTU
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
2024	2023	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 2014 to 2023 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 no net change in the total millage rates from the previous fiscal year. 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 of rights of way in this area of the county.

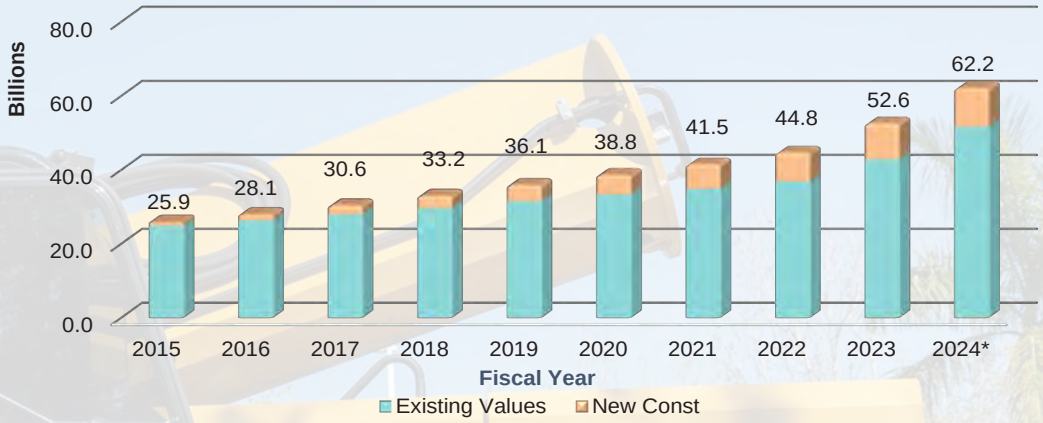
Table 1.2 Millage Summary

	FY23 Adopted	FY24 Adopted	Difference
Countywide Operating	6.2326	6.2326	0.0000
Voted Debt Service	0.0000	0.0000	0.0000
Unincorporated MSTU	0.6109	0.6109	0.0000
Subtotal	**6.8435**	**6.8435**	**0.0000**
Palm-Aire MSTU	0.2546	0.2546	0.0000

Property Values with Construction

The trends of current construction underway in FY23 provide the estimate for the sustained growth into FY24. 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 a large portion of the increased valuation has been brought about through new construction.

Chart 1.4 Property Values with Construction

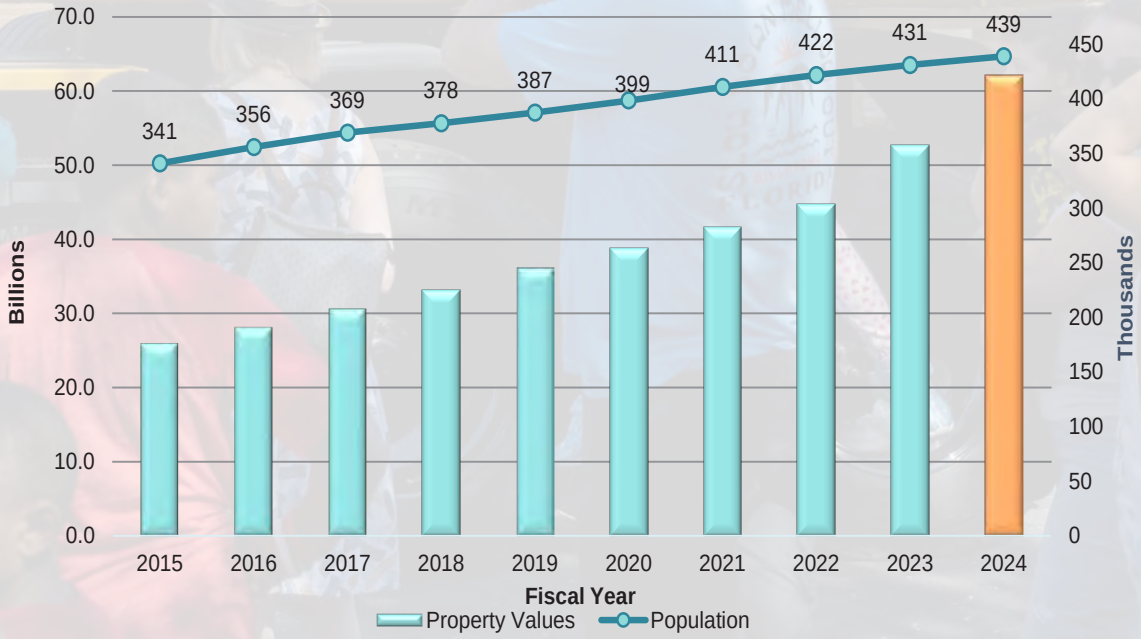


*Figures shown for 2024 are estimated.

Property Values with Population

By adding the population trendline to the chart 1.5, a clearer picture of changes in Manatee is established. Although Ad Valorem property values have increased by 140% since 2014, the population has also increased by 28.7%. The increase in values is not falling on the same taxpayers from 2014 but mitigated by the population which has grown by 97,940. The additional new taxpayers have brought additional Ad Valorem value as well as the need for Ad Valorem services to Manatee.

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.

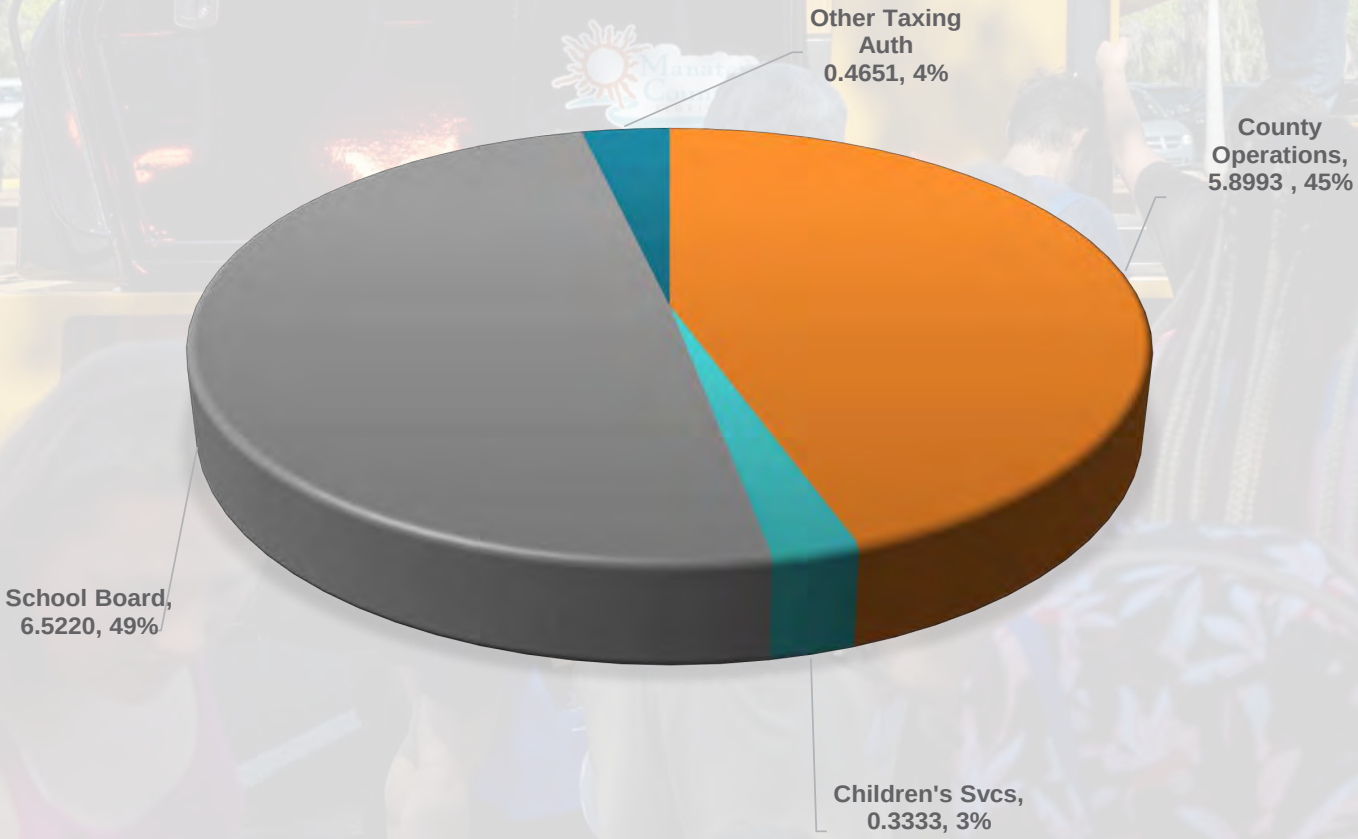
When considering the total millage of 13.2197 from all countywide authorities, 49% or 6.5220 mills is needed to support the education system in Manatee County.

The millage for county operations totals 5.8993 or 44% of the tax levy. This includes functions under the Board of County Commissioners such as the library, transportation maintenance and traffic safety, and public safety including EMS, Emergency Management, 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 3% 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 $340,000 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

	FY23 Adopted	FY24 Adopted	Difference
Countywide Operating	$ 1,869.78	$ 2,119.08	$ 249.30
Municipality Subtotal	**$ 1,869.78**	**$ 2,119.08**	**$ 249.30**
Unincorporated MSTU	$ 183.27	$ 207.71	$ 24.44
Unincorporated Subtotal	**$ 183.27**	**$ 207.71**	**$ 24.44**
Palm-Aire MSTU	$ 76.38	$ 86.56	$ 10.18
Palm-Aire MSTU Subtotal	**$ 76.38**	**$ 86.56**	**$ 59.06**

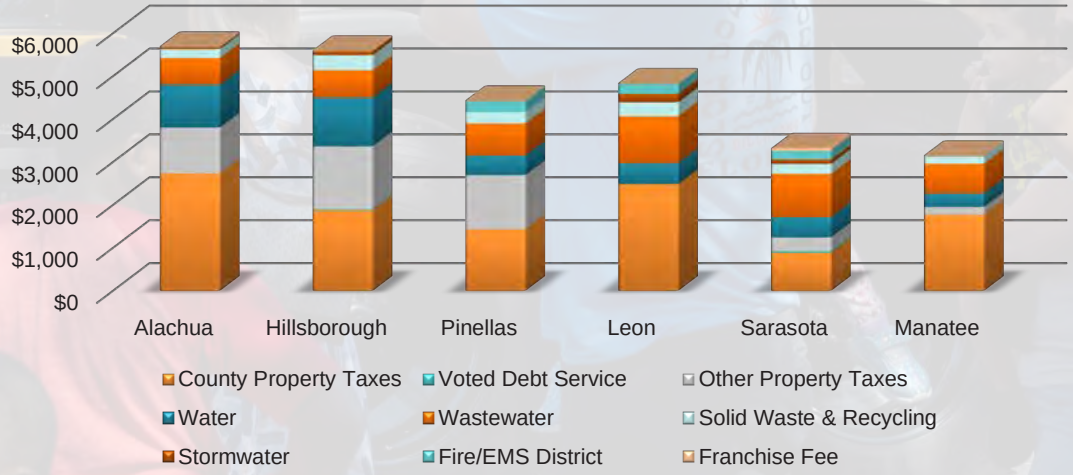
Six County Comparison of Taxes

A comparison of county property taxes using actual millage rates for FY24 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 $390,000 (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 $340,000.

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.

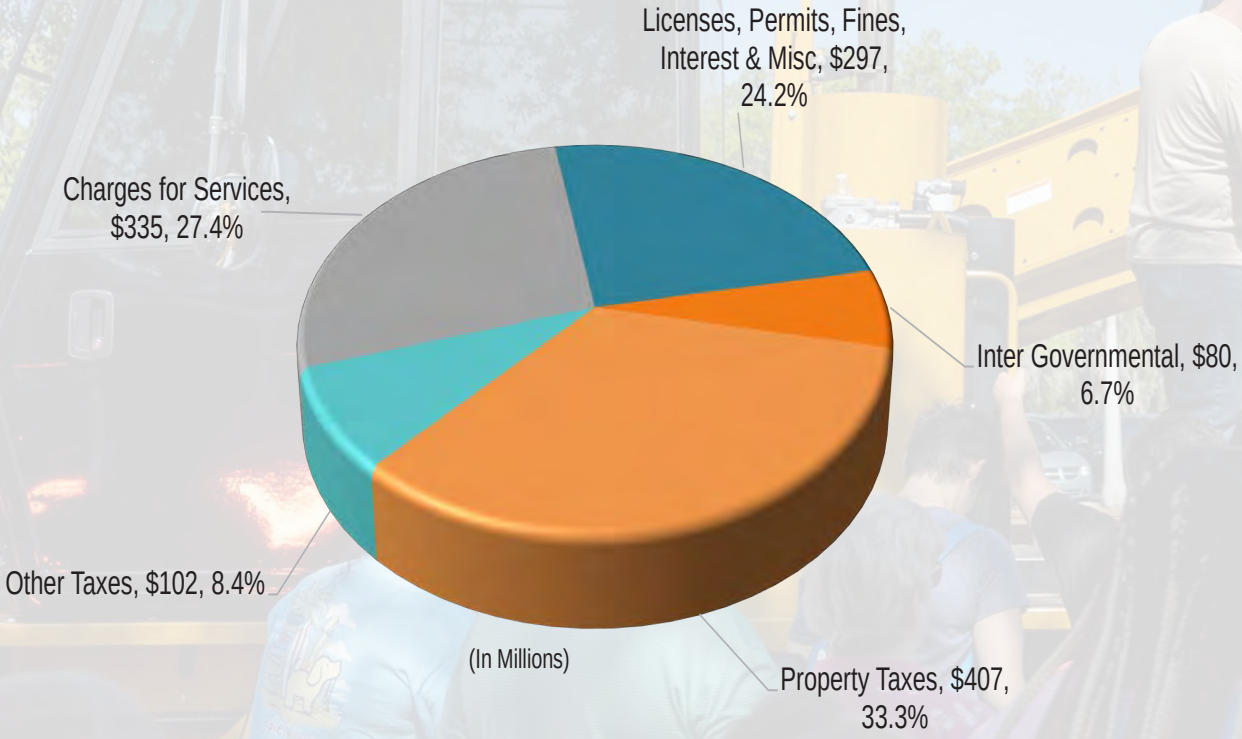
Chart 1.7 Six County Comparison



Revenue by Source

Of the total Manatee County's Net Adopted Budget of $1,220,626,476 is available as resources, approximately 33.3% or $407 million comes from Property Taxes. Charges for services is the second largest revenue source at 27.4% or $335 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 24.2% or $297 million is received from License fees, fines, interest and other miscellaneous revenues. Another 6.7% or $80 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 8.4% or $102 million is derived from Other Taxes which include tourist development taxes, communication

Chart 1.8 Revenue By Source

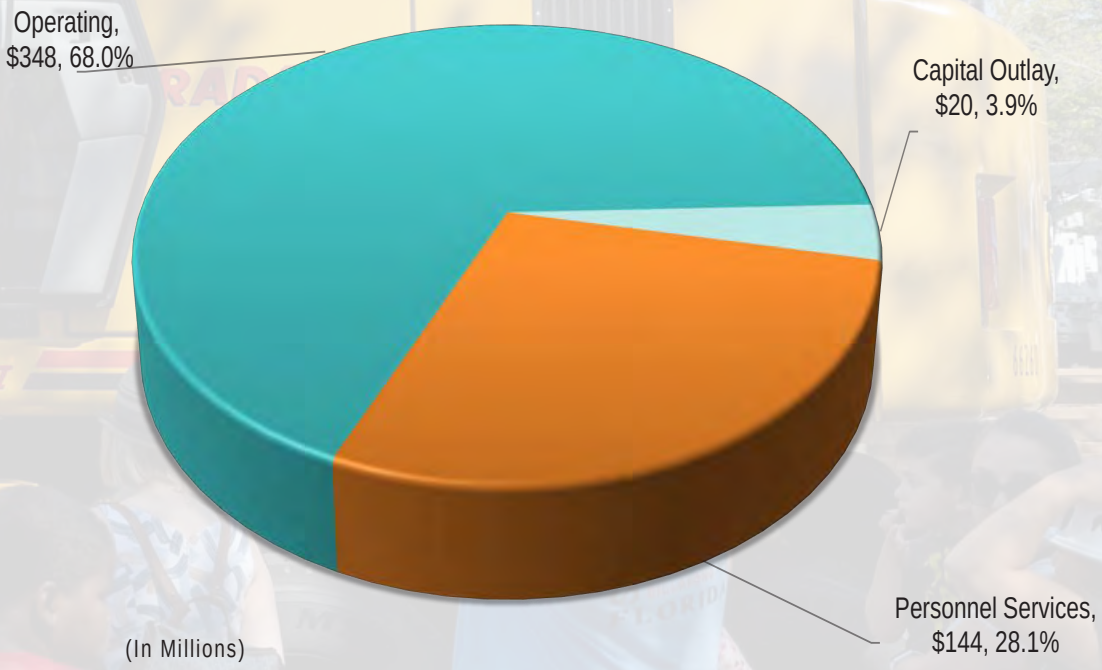


Appropriation by Major Category

The operating budget for departments reporting directly to the Board of County Commissioners is $512 million for Fiscal Year 2024.

For areas reporting directly to the Board of County Commissioners, the amounts allocated to personal services costs of $144 million includes salaries, employee health benefits and other fringe benefits; operating costs of $348 million; and operating capital of $20 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

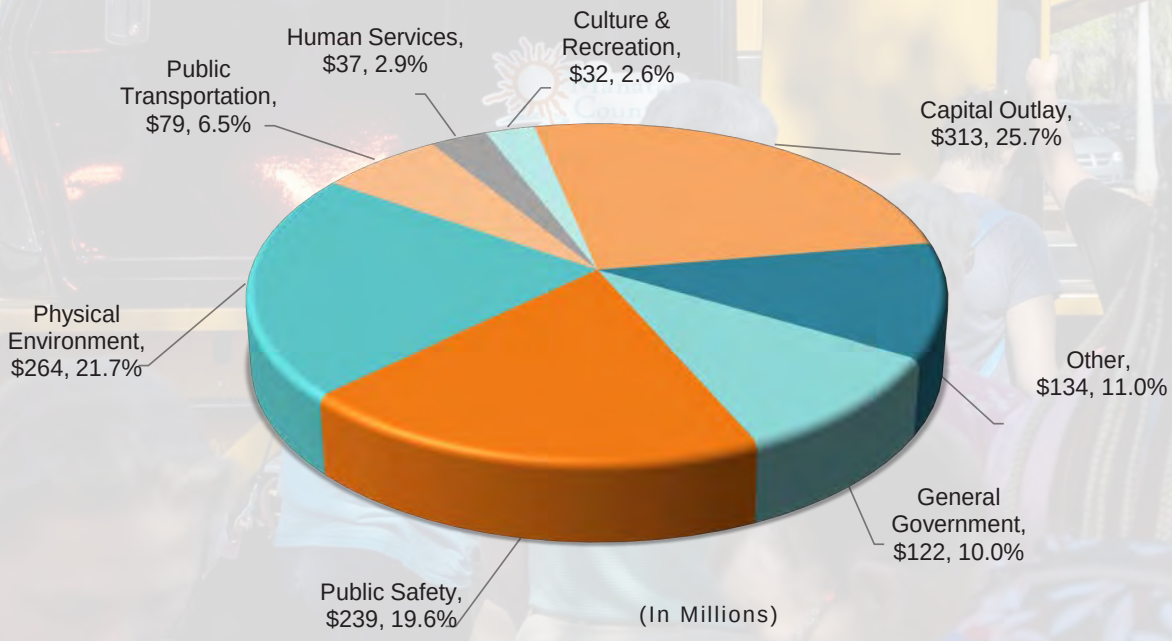


Appropriation by Function

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 10.0% of the budget or $122 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 $239 million or 19.6% 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 21.7% or $264 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 6.5% or about $79 million of the net adopted budget of $1,220,626,476. The Human Services category at approximately 2.9% 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 2.6% or about $32 million. Capital Outlay includes monies budgeted or reserved for large projects for roads, utilities, parks, buildings or other capital expenditures. This category accounts for 25.7% or approximately $313 million. Reserves, gas tax transfers to the cities, economic development and tourist development expenditures are included in the Other Category which accounts for 11.0% or $134 million.

Chart 1.10 Appropriation By Function



Summary of Major Revenues and Expenditures

These chart displays actual amounts for FY22 and adopted amounts for FY23 and FY24 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 FY24.

Table 1.4 Summary of Major Revenues

MAJOR REVENUES	FY22 Actual	FY23 Adopted	FY24 Adopted
Property Taxes	296,104,420	351,867,423	428,158,087
Other Taxes	92,691,454	86,269,179	107,897,064
Licenses and Permits	15,924,872	15,960,243	15,525,865
Intergovernmental Revenues	142,265,472	79,828,929	84,278,976
Charges for Services	337,424,048	412,414,883	459,182,381
Fines and Forfeitures	9,535,463	2,021,987	1,332,096
Miscellaneous Revenues	511,765,141	262,903,910	390,174,155
Non-Cash (Carryover, etc.)	-	695,880,235	791,161,258
Total	**1,405,710,870**	**1,907,146,789**	**2,277,709,882**

Table 1.5 Summary of Major Expenditures

MAJOR EXPENDITURES	FY22 Actual	FY23 Adopted	FY24 Adopted
General Fund	338,888,260	472,354,969	523,982,320
Transportation Trust Fund	53,764,434	74,116,067	85,368,663
Special Revenue Funds	258,858,658	399,244,734	446,331,201
Debt Service Funds	89,317,256	10,993,236	29,415,007
Capital Projects Funds	193,106,828	328,066,433	487,362,697
Enterprise Funds	336,924,531	456,068,996	526,779,193
Internal Service Funds	106,789,431	166,302,354	178,470,801
Total	**1,377,649,398**	**1,907,146,789**	**2,277,709,882**
Excluding Reserves for Cash Balance		442,457,252	566,246,386
Total Planned Expenditures		1,464,689,537	1,711,463,496
Change			246,773,959
% Change			16.85%

Summary of Appropriation by Department/Agency/Program

Table 1.6 Summary of Appropriation by Department/Agency/Program

Department/Agency/Programs	FY22 Actual	FY23 Adopted	FY24 Adopted
Board of County Commissioners/County Administrator	14,213,964	9,158,160	19,591,101
Community and Veterans Services	18,601,477	18,811,077	14,380,585
Convention & Visitors Bureau	12,337,483	12,781,471	15,815,755
County Attorney	18,087,587	16,492,403	18,888,366
Development Services	18,758,084	19,751,111	24,572,414
Financial Management	3,108,456	3,570,994	6,141,673
Human Resources	64,511,261	65,223,797	69,773,630
Information Technology	17,749,520	22,452,874	28,417,209
Natural Resources*	9,877,333	10,925,897	8,308,876
Property Management	24,791,518	26,189,008	24,458,846
Public Safety	45,103,310	48,559,896	23,085,503
Public Works	66,533,334	80,900,131	88,255,622
Sports & Leisure*	3,756,494	4,423,366	6,040,945
Utilities	137,313,685	159,288,539	189,269,768
Subtotal Board Departments	**454,743,506**	**498,528,724**	**537,000,293**

**In FY23 Parks and Natural Resources was divided into two separate departments: Natural Resources and Sports & Leisure Services.*

Clerk of the Circuit Court	8,456,458	9,581,708	10,221,673
Property Appraiser	6,224,768	7,042,689	7,508,439
Sheriff	149,776,242	176,458,597	200,974,941
Supervisor of Elections	2,444,405	2,888,687	3,180,645
Tax Collector	12,393,615	14,754,106	17,259,204
Subtotal Constitutional Officers**	**179,295,488**	**210,725,787**	**239,144,902**

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

Miscellaneous County Programs	4,967,319	4,312,794	1,408,006
Human Services Programs	26,756,862	13,217,910	15,106,478
Judicial Programs	3,525,648	4,095,722	4,955,456
General Government	1,975,685	2,455,897	2,822,954
Debt Service Funds	25,327,849	35,140,208	52,183,102
Other Community Services	2,301,871	2,552,255	2,516,412
Port Authority	8,440,980	14,203,218	16,766,556
Economic Development	5,706,768	7,258,550	8,216,486
Human Services Public Safety	-	15,296,291	15,728,073
Subtotal Other Programs	**79,002,982**	**98,532,845**	**119,703,523**

GRAND TOTAL	**713,041,976**	**807,787,356**	**895,848,718**

This table excludes budgeted reserves, transfers, grant funds and capital projects.

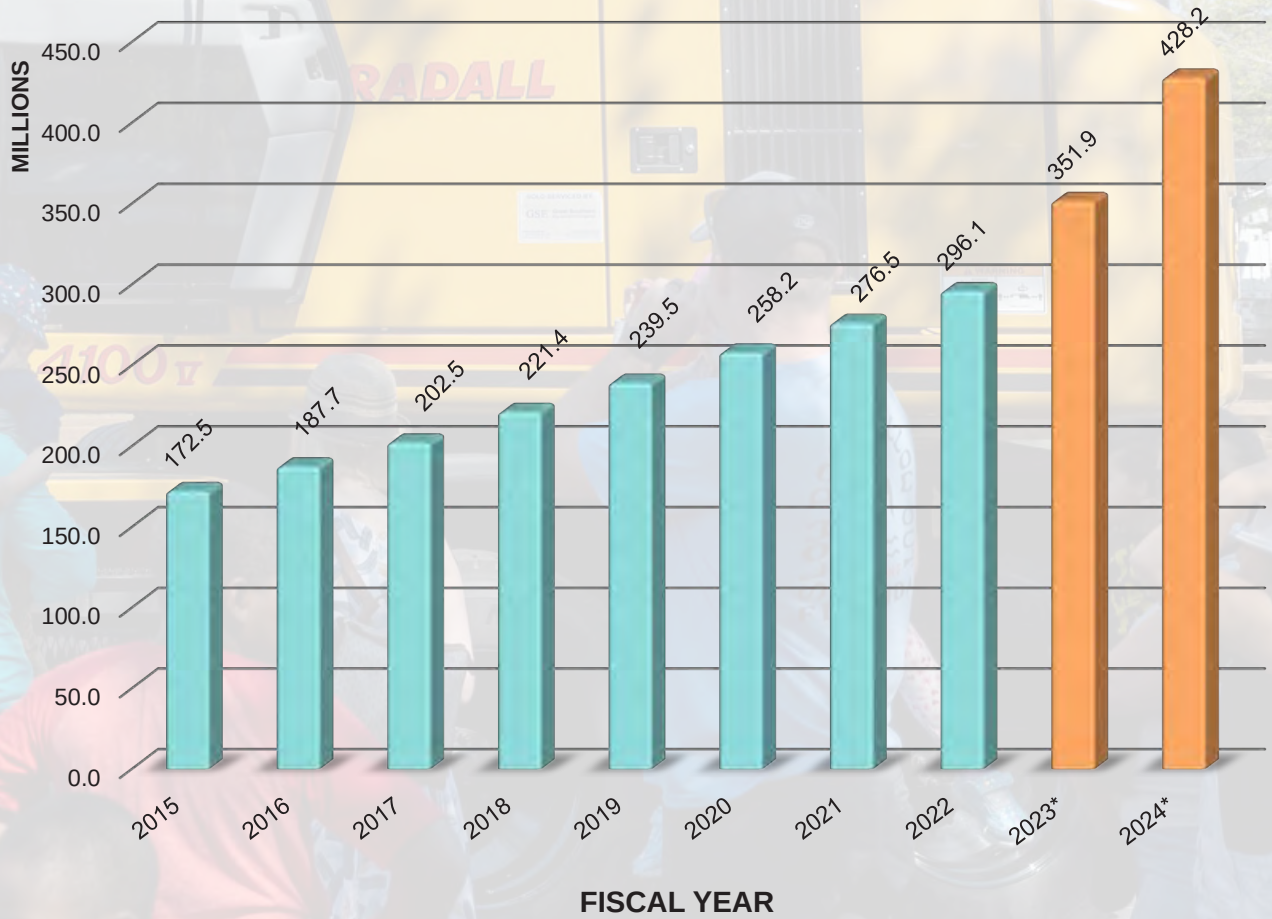
Historical Summary

Ad Valorem Taxes

Ad valorem taxes are generated by the levy of taxes on real property. The Florida Constitution authorizes a county to levy up to 10 mills for countywide purposes on all taxable property within the county. Additional levies are allowed in unincorporated areas and with voter approval. Homeowners who occupy their primary residence more than six months per year are allowed a $50,000 "homestead" exemption from the taxable value of their real property. Real estate used as a homestead by a totally disabled person is exempt from ad valorem taxation. The 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 FY24 millage rate of 6.2326.

**Figures shown below for 2023 & 2024 reflect budget amounts and net of a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.11 Ad Valorem Taxes

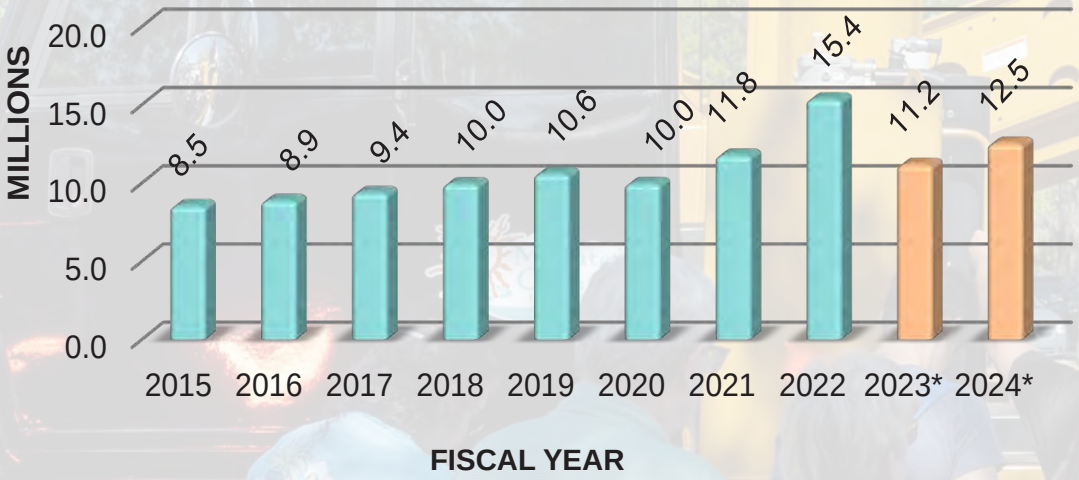


State Revenue Sharing

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. Use of this revenue source is unrestricted. State Revenue Sharing estimates reflect an increase of 12.0%

**Figures shown below for 2023 & 2024 reflect budget amounts and net of a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.12 State Revenue Sharing

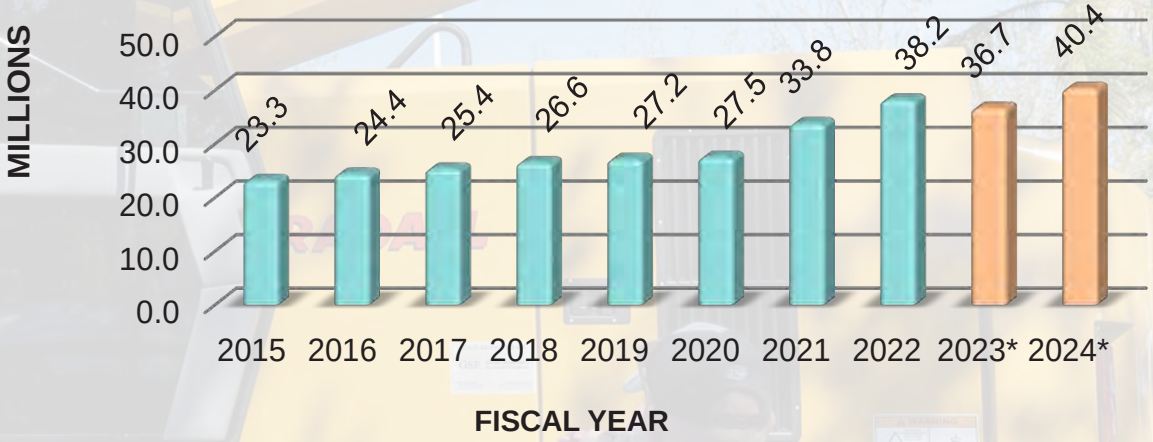


State Shared Sales Tax

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 FY24, the revenue estimates are reflecting an increase of 10.0% from previous year 2023. Use of this revenue source is unrestricted.

**Figures shown below for 2023 & 2024 reflect budget amounts and net of a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.13 State Shared Sales Tax

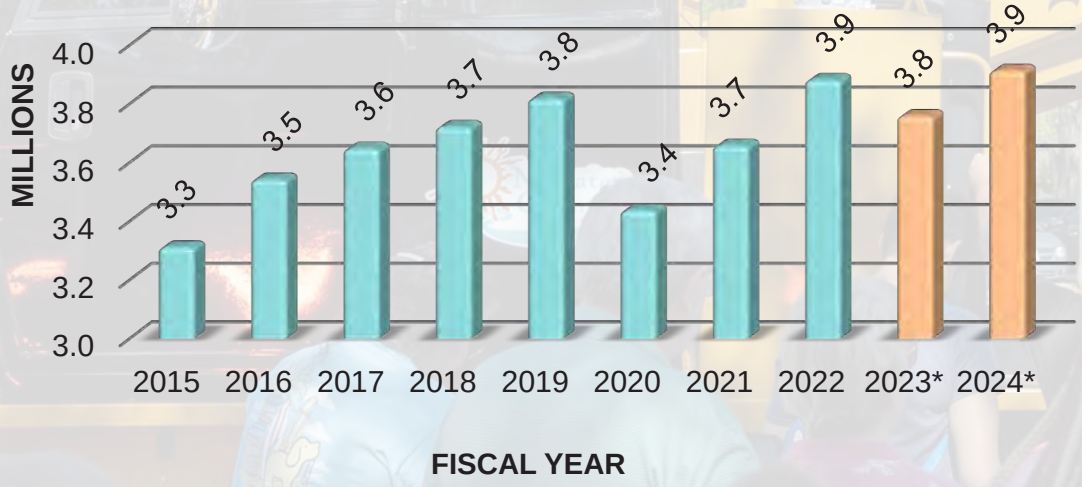


Constitutional Gas Tax

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. Fiscal year 2023 & 2024 projections are very conservative due to economic uncertainty and pending threat of higher gasoline prices that may significantly impact consumption. In FY24, the State is forecasting a 4.1% increase in revenue.

**Figures shown below for 2023 & 2024 reflect budget amounts and net of a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.14 Constitutional Gas Tax

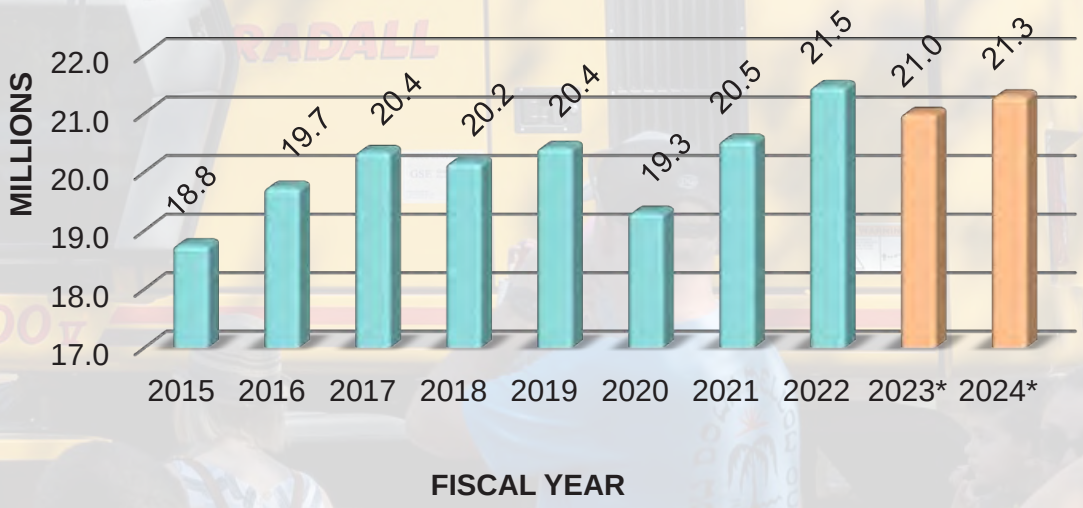


Local Option Gas Tax

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 FY24, the estimates for Local Option Gas taxes from the State have shown an increase of 1.4% in revenue.

**Figures shown below for 2023 & 2024 reflect budget amounts and net of a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.15 Local Option Gas Tax

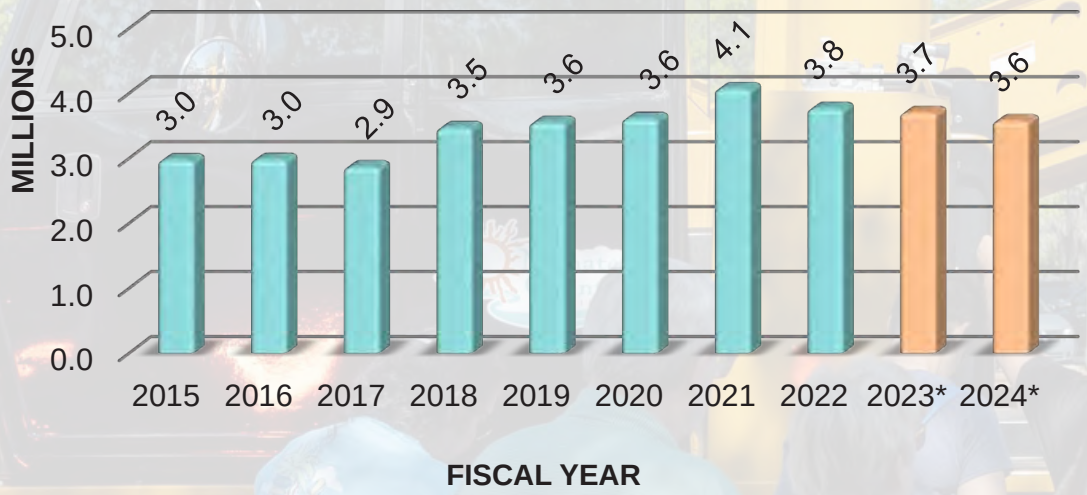


Planning Fees

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 FY24, planning fees are forecast to decrease by 3.4% from previous year 2023.

**Figures shown below for 2023 & 2024 reflect budget amounts and net of a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.16 Planning Fees

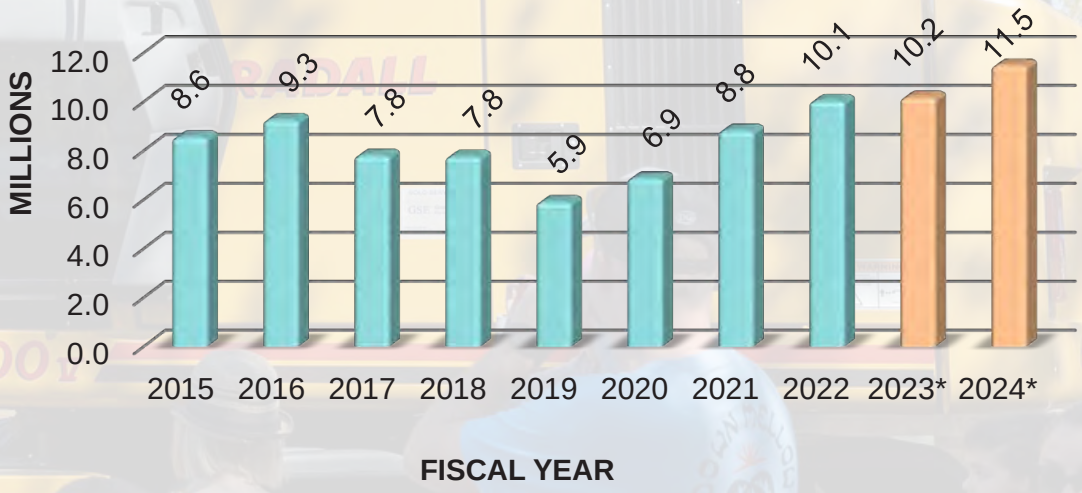


Building and Inspection Fees/Charts

Fees for building, electrical, mechanical, plumbing, and various other permits issued by Manatee County Development Services department, as well as charges for inspection and re-inspection are recorded in this account. Development Services 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 12.8% in FY24.

**Figures shown below for 2023 & 2024 reflect budget amounts and net of a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.17 Building and Inspections Fees/Charges

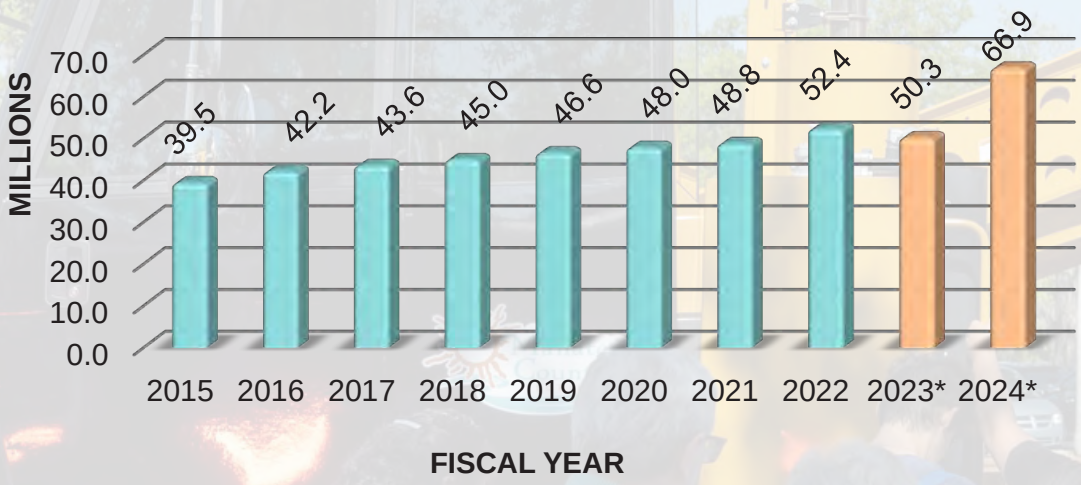


Solid Waste Fees/Charges

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 FY24 budget reflects an estimated increase of 33% from previous year 2023.

***Figures shown below for 2023 & 2024 reflect budget amounts and net of a 5% allowance which was deducted from the total tax levy per Florida law.*

Chart 1.18 Solid Waste Fees/Charges

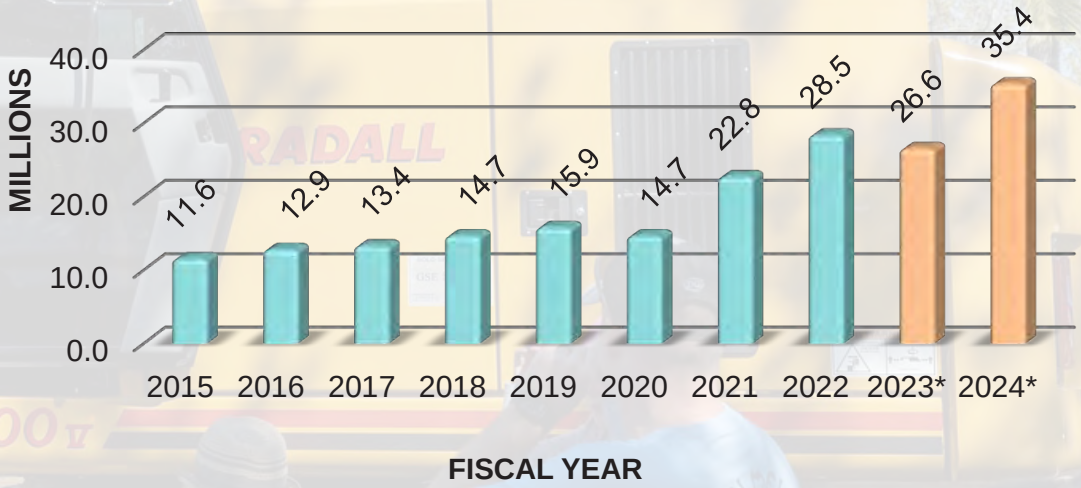


Local Option Tourist Development Tax

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 2-cent tax by referendum in 1980, increased it by 1 cent in 1986, another 1 cent in 2004, and an additional 1 cent in 2009 for a total of 5 cents per dollar by vote of the Board of County Commissioners. Proceeds of the original tax are used by the county to promote tourism. Revenue from the additional one cent added in 1986 is used for beach renourishment and erosion control. The additional cent approved in 2004 goes to increased marketing efforts, while the penny added in 2009 provides funding for improvements at beaches and the Convention Center and other tourist related items. In FY24 due to increased activity in tourism in our area this revenue is estimated to increase by 33.1%.

***Figures shown below for 2023 & 2024 reflect budget amounts and net of a 5% allowance which was deducted from the total tax levy per Florida law.*

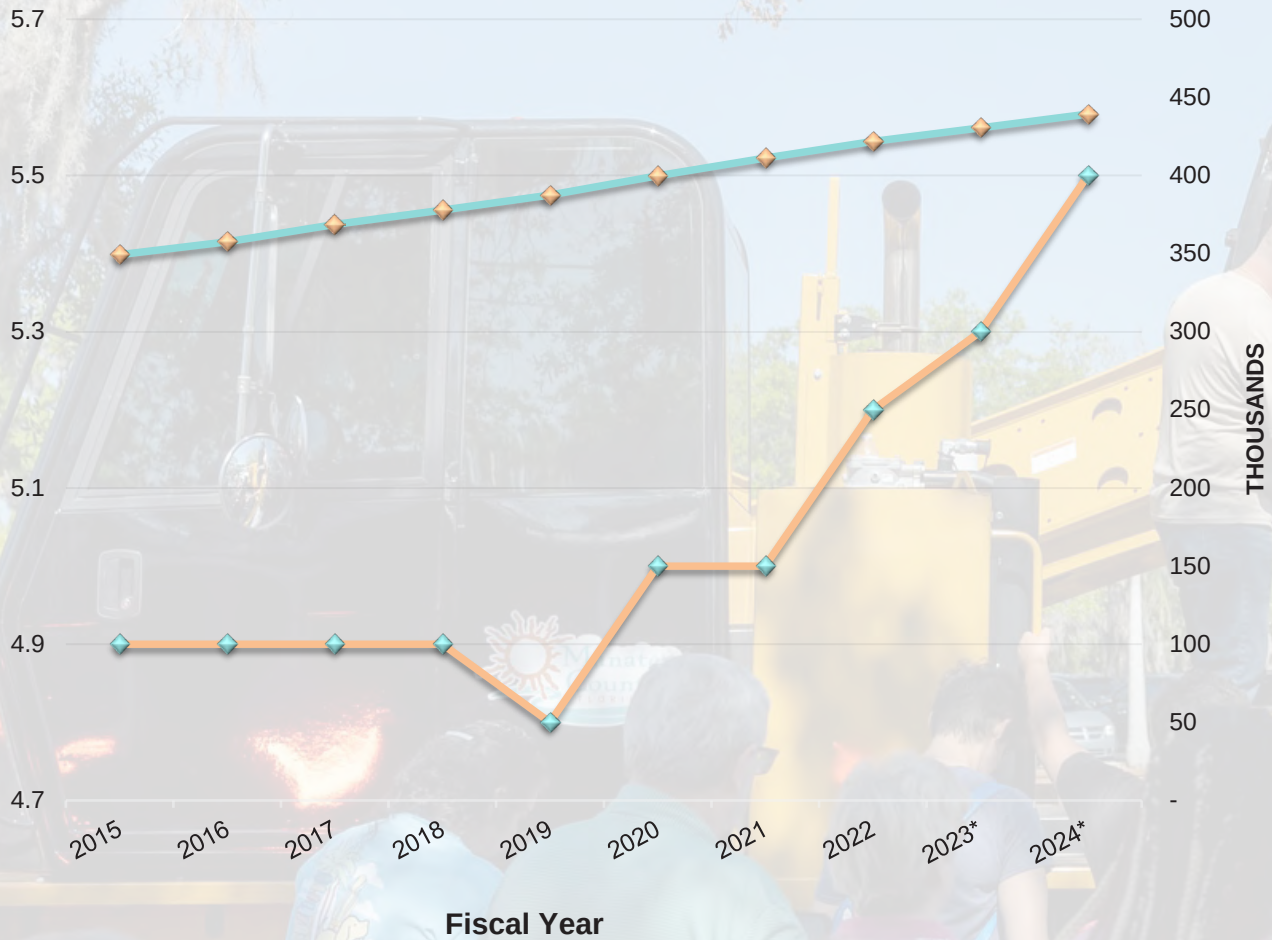
Chart 1.19 Local Option Tourist Development Tax



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.

Table 1.7 Summary of Budgeted Positions

Department	FY23 Adopted	FY24 Adopted*	Increase / (Decrease)
Board of County Commissioners	13	18	5
County Administrator	29	54	25
Community & Veterans Services	200	181	(19)
Convention & Visitors Bureau	32	33	1
County Attorney	26	26	-
Development Services	160	177	17
Financial Management	37	115	78
Human Resources	26	29	3
Information Technology	80	81	1
Natural Resources	81	53	(28)
Property Management	211	221	10
Public Safety	366	442	76
Public Works	522	497	(25)
Sports & Leisure	45	40	(5)
Utilities	459	458	(1)
Subtotal	**2,287**	**2,425**	**138**
Court Administration	8	8	-
Guardian Ad Litem	4	4	-
Grand Total	**2,299**	**2,437**	**138**

**In FY23 Parks and Natural Resources was divided into two separate departments: Natural Resources and Sports & Leisure Services. Positions have been broken down to reflect changes in restructuring of the department, divisions and centralization.*

Adopted Budget Summary

Manatee County Adopted Budget Summary

Fiscal Year 2024

	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	307,571,267	-	-	-	-	-	-	$	307,571,267
Transportation	0.4036	-	25,892,905	-	-	-	-	-		25,892,905
Library	0.2475	-	-	15,878,330	-	-	-	-		15,878,330
Parks	0.3040	-	-	19,503,080	-	-	-	-		19,503,080
Environmental Lands	0.1500			9,623,230	-	-	-	-		9,623,230
Unincorporated MSTU	0.6109	-	-	28,139,473	-	-	-	-		28,139,473
Children's Services	0.3333	-	-	21,382,817	-	-	-	-		21,382,817
Palm Aire MSTU	0.2546	-	-	166,985	-	-	-	-		166,985
				-	-	-	-	-		-
Other Taxes:		2,847,455	22,736,159	82,313,450	-	-	-	-		107,897,064
Licenses & Permits:		1,000,250	-	14,279,613	-	-	246,002	-		15,525,865
Intergovernmental:										
Federal		-	-	-	-	-	1,184,314	-		1,184,314
State		56,703,942	5,867,773	1,053,916	-	-	5,009,704	-		68,635,335
Other		14,440,945	-	18,382	-	-	-	-		14,459,327
Charge for Service:										
Public Utilities		-	-	-	-	-	257,073,109	-		257,073,109
Other		40,402,508	853,121	6,238,792	-	23,684,210	23,866,208	-		95,044,839
Fines & Forfeitures:		500,500	-	651,596	-	-	180,000	-		1,332,096
Miscellaneous Revenues:		-	-	-	-	-	-	-		-
Interest Income		5,000,000	836,379	5,087,962	2,681	7,928,722	8,298,593	2,229,178		29,383,515
Other		5,143,611	905,000	50,598,897	-	-	10,048,655	6,068,846		72,765,009
Total Revenue		**433,610,478**	**57,091,337**	**254,936,523**	**2,681**	**31,612,932**	**305,906,585**	**8,298,024**	**$**	**1,091,458,560**
Non-Revenue:										
Cash Carryover		101,883,231	25,793,507	177,500,132	82,669	240,147,579	177,777,672	-		723,184,790
Internal Services		-	-	-	-	-	-	175,040,901		175,040,901
Interfund Transfers		6,988,490	5,338,386	29,822,020	26,197,954	205,046,271	73,658,664	900,000		347,951,785
Statutory 5%		(21,680,524)	(2,854,567)	(12,746,829)	(136)	(1,580,645)	(15,295,330)	(5,768,123)		(59,926,154)
Total Non-Revenue		**87,191,197**	**28,277,326**	**194,575,323**	**26,280,487**	**443,613,205**	**236,141,006**	**170,172,778**	**$**	**1,186,251,322**
GROSS SOURCES		**520,801,675**	**85,368,663**	**449,511,846**	**26,283,168**	**475,226,137**	**542,047,591**	**178,470,802**	**$**	**2,277,709,882**
Confirmation of Unencumbered Prior Year Project/Grant Balances										645,240,517
Confirmation of Other Special Taxing Districts (Law Library, Housing Authority)										1,262,293
TOTAL									**$**	**2,924,212,692**
Less: Cash Balance		(86,806,232)	(12,677,871)	(162,709,451)	(82,165)	(155,239,308)	(114,045,792)	-		(531,560,819)
Interfund Transfers		(6,988,490)	(5,338,386)	(29,822,020)	(26,197,954)	(205,046,271)	(73,658,664)	(900,000)		(347,951,785)
Internal Services		-	-	-	-	-	-	(177,570,802)		(177,570,802)
Prior Year Project/Grant Balances		-	-	-	-	-	-	-		(645,240,517)
Other Special Taxing Districts		-	-	-	-	-	-	-		(1,262,293)
		(93,794,722)	**(18,016,257)**	**(192,531,471)**	**(26,280,119)**	**(360,285,579)**	**(187,704,456)**	**(178,470,802)**	**$**	**(1,703,586,216)**
NET NEW SOURCES		**427,006,953**	**67,352,406**	**256,980,375**	**3,049**	**114,940,558**	**354,343,135**	**-**	**$**	**1,220,626,476**
USES										
Expenditures:										
General Government		82,468,706	-	13,824,371	26,201,003	8,450,000	-	-	$	130,944,080
Public Safety		215,908,306	-	23,179,685	-	21,905,111	-	-		260,993,102
Physical Environment		1,826,894	-	7,586,494	-	118,666,416	254,195,836	-		382,275,640
Public Transportation		-	35,321,810	11,113,360	-	102,728,730	32,984,977	-		182,148,877
Economic Environment		9,050,744	-	30,648,870	-	-	-	-		39,699,614
Human Services		20,041,115	-	16,830,624	-	2,000,000	-	-		38,871,739
Culture & Recreation		852,487	-	28,012,818	-	35,403,218	3,136,794	-		67,405,317
Transfers to Other Govt.		-	4,546,671	-	-	-	-	-		4,546,671
Interfund Transfers		38,786,046	30,570,295	143,053,749	-	8,208,823	127,332,872	-		347,951,785
Internal Services		-	-	-	-	-	-	116,095,887		116,095,887
Reserves:										
Contingency		65,061,145	2,252,016	11,552,424	-	-	9,716,245	560,584		89,142,414
Capital Outlay		-	-	1,000,000	-	22,624,531	635,075	-		24,259,606
Cash Balance/Prior Yr. Approp.		86,806,232	12,677,871	162,709,451	82,165	155,239,308	114,045,792	61,814,331		593,375,150
Non Expendable Trusts		-	-	-	-	-	-	-		-
GROSS USES		**520,801,675**	**85,368,663**	**449,511,846**	**26,283,168**	**475,226,137**	**542,047,591**	**178,470,802**	**$**	**2,277,709,882**
Confirmation of Unencumbered Prior Year Project/Grant Balances										645,240,517
Confirmation of Other Special Taxing Districts (Law Library, Housing Authority)										1,262,293
TOTAL									**$**	**2,924,212,692**
Less: Cash Balance		(86,806,232)	(12,677,871)	(162,709,451)	(82,165)	(155,239,308)	(114,045,792)	-		(531,560,819)
Interfund Transfers		(6,988,490)	(5,338,386)	(29,822,020)	(26,197,954)	(205,046,271)	(73,658,664)	(900,000)		(347,951,785)
Internal Services		-	-	-	-	-	-	(177,570,802)		(177,570,802)
Prior Year Project/Grant Balances		-	-	-	-	-	-	-		(645,240,517)
Other Special Taxing Districts		-	-	-	-	-	-	-		(1,262,293)
		(93,794,722)	(18,016,257)	(192,531,471)	(26,280,119)	(360,285,579)	(187,704,456)	(178,470,802)		(1,703,586,216)
NET NEW USES		**427,006,953**	**67,352,406**	**256,980,375**	**3,049**	**114,940,558**	**354,343,135**	**-**	**$**	**1,220,626,476**
TOTAL NET BUDGET FY24									**$**	**1,220,626,476**
TOTAL GROSS BUDGET FY24									**$**	**2,924,212,692**


Manatee
County
FLORIDA





Accomplishments, Goals & Strategies

Manatee County FLORIDA

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.

2022 Annual Report

2022 Annual Report

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

Departments

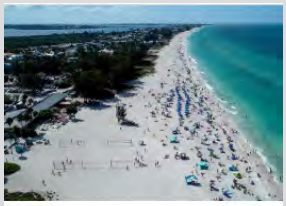

County Administration Department


Community & Veterans Services Department


Convention & Visitors Bureau Department

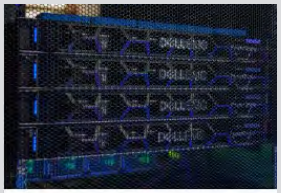

Development Services Department


Human Resources Department


Public Safety Department


Property Management Department

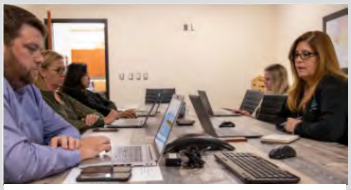

Utilities Department


Information Technology Services Department


Public Works Department


Sports & Leisure Department


Natural Resources


Financial Management Department

[Click here to view the interactive 2022 Annual Report!]

County Administration

The County Administrator is appointed by the Board of County Commissioners. The County Administrator carries out the policies and directives of the Commission and develops and manages the County's annual operating and capital improvement budgets.

Information Outreach

Information Outreach is made up of a team of talented storytellers, relating, reinforcing, and sharing initiatives and information to residents, visitors and businesses through news releases, graphic design, social media, video, and events. The team works closely with every county department and serves as one voice when communicating important information affecting Manatee County.

In 2022 Hurricane Ian represented the biggest challenge for the team, requiring careful communication during and after the storm regarding evacuations, shelter openings, road and bridge closures, and clean-up efforts. Those communication efforts resulted in over 235,000 Severe Weather Tool webpage views, and over 165,000 views on Facebook.

Responsible for planning and implementing the County's signature events, the team coordinated the long-awaited Lincoln Aquatic Center in Palmetto and the Bishop Animal Shelter grand opening as well as the organization and running of Fit Fest, (a combined 5K run/walk with workshops/specialty classes and vendors), the 25th Anniversary of the Goblin Gathering and the Night Before Christmas. All the events enjoyed significant attendance by citizens and visitors alike.

The Information Outreach team won two first place international Blue Pencil and Gold Screen awards recognizing superior communication products in government. The awards were for the 2021 Manatee County Calendar, produced entirely in house by the Information Outreach team, and the 2021 Employee of the Year, Pat Adams.





Economic Development

Division manages the County's economic development incentives program, administers the Southwest District TIF, Port Manatee TIF and the Parrish Area TIF, along with several other programs that work together to achieve the County's goal of a diversified economic tax base and improved quality of life with better economic opportunities for residents and businesses.





The Economic Development Division facilitated the creation of 192 jobs, retention of 102 jobs and the migration of 400 jobs into the County, resulting in an estimated $294,900,000 in capital investment over the next 5 years through Economic Development Incentive Programs.

An Economic Development Incentives Grant was awarded to Project Woodworking, a 1.1M square-foot distribution/warehouse facility, making a $188,000,000 capital investment, creating 75 new jobs, and relocating 400 jobs from a nearby county. Total BCC Approved Incentive: $1,030,692. Technical assistance was provided expediting the permitting process for Manatee County Logistics Center consisting of three buildings providing 563k+ sf of Class A Light Industrial Warehouse Distribution space. The project is poised to become the "Gateway" to the county's Southwest County Improvement District Distribution Corridor.

Economic Development made strides to improve infrastructure and connectivity to support growth through Project Shamrock, a 295,000-sf industrial warehouse complex with a capital investment of $9.5M which will include the extension of 24th St. E. to 44th Ave. E.



Through the establishment of the Parrish Area Improvement District (Parrish TIF), Economic Development is helping to attract developer interest in the North County area. Tax revenues generated by the TIF will allow the County to focus dollars on new development, redevelopment and infrastructure improvements in the area. Incentives were awarded for three big projects, resulting in a capital investment of approximately $98.5M and 150 new jobs.

311



311 Agents answer all non-emergency informational calls made to Manatee County. 311 Agents answered 200,000 calls in 2022 and during Hurricane IAN answered over 10,000 calls between September 25 and October 1.

Records and Information Management



The Records and Information Management Division consists of Records, Public Records, Mail Courier Services, and the Copy/Imaging Center. The Records Section responds to citizens requests for physical and electronic building records, as well as overseeing the maintenance and retention of county physical and electronic records. 2752 boxes were destroyed from the physical inventory following the State of Florida retention schedule. At the end of 2022 there were 3299 boxes remaining in the physical inventory.

The Public Records section responds to requests for physical and electronic records across all departments in the County. In 2022 staff responded to over 6,000 requests for records. The Mail Courier Services section provides internal and external mail delivery services across all county facilities as well as the processing of outgoing mail, packages, and certified mail pieces. The Courier delivers to 118 different County offices/ facilities and processed approximately 500,00 pieces of mail. The Copy/Imaging Center provides in-house copying and printing services to all county departments.

Agriculture and Extension Services

The Manatee County Agriculture and Extension Services Division team members provided 34,629 residents educational programs, and 19,732 residents received one-on-one educational consultations related to youth development, commercial agriculture production, soil conservation, homeowner and commercial landscaping, to health and money management programs, including the addition of Spanish speaking programming. One of our most successful programs was the Mobile Irrigation Lab which resulted in an estimated 6,417,299 gallons of water saved. Several programs were made possible due to our volunteers who worked 19,245 hours equivalent to 9.25 full time employees.

Extension Agents spent three months visiting and assessing the damage to agricultural land, buildings, and crops due to the impact of Hurricane Ian. They also provided pesticide exam preparation workshops, resulting in 195 individuals passing the annual exam.



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2022 Annual Report

Community & Veterans Services

Each year, the Community & Veterans Services' team brings in grant dollars and facilitates essential services for Manatee County residents contributing to a high quality of life proven by rising property values, home sales, stable employment and high consumer spending. CVS provides support that fills gaps in Manatee residents' lives helping them remain employed, become reemployed, stay in school, rehabilitate, gain new skills or make ends meet. CVS partners with non-profit agencies and organizations and oversees human services fulfilling a wide range of needs.

Aging Services

Aging Services enhanced the health and safety of our aging residents by providing Hurricane Ready Kits, Shelf Stable Meals, and Senior Tablets for brain stimulation, activities that did not require an internet connection. Aging Services continues to partner with various non-profit agencies to provide free assistance, including meals, prescriptions, electric bill funding and community activities to help them stay healthy and capable of remaining independent in their homes.



Veterans Services



Veteran services added approximately 1,800 new clients and made approximately 27,000 client contacts in 2022, filing compensation, pension, benefit, and burial claims requests. Established VA healthcare eligibility, completed applications and obtained military discharge, medical and personnel records for Veterans and their family members. The team anticipates an influx of clients in 2023 due the PACT Act, signed into law by President Biden in September, representing the largest expansion of Healthcare and VA Benefits in U.S. History.





The Veterans Services team remains active in the County Veteran Service Officers Association and took the lead or collaborated in several events held in honor of our Veterans, including coordinating the Pledge of Allegiance program at our Regular Board of County Commissioners Meetings. They also launched a new campaign in honor of Veterans: Operation Green Light, a social-media campaign that encouraged residents and businesses to show support for military Veterans by shining a green light November 7 through 13.

Criminal Justice Policy Coordination



The Criminal Justice Policy Coordination section was awarded over $200,000 in state and federal grants to support various areas of law enforcement within the county. As part of a collaborative with local non-profits, they were also awarded a $1,200,000 state grant for the development of the county's first Comprehensive Treatment Court.

Human Services



The **Adult Human Services** Contract Management team reviewed 14 applications for investments resulting in nearly $500,000 to support local non-profit organizations in areas of Aging, Criminal Justice, Career, Education, and Employment, Disability and Legal Services.

Through the **Children's Services** Millage, Manatee County provided nearly $13,000,000 in grants to local nonprofits serving children and their families who are neglected, abused, at-risk, and economically disadvantaged.

Community Development

One of Community Development's larger affordable residence projects, Poling Gardens, is providing $1.25 Million in Community Development Block Grant (CDBG) funds to Habitat for Humanity for a 3-acre subdivision and the construction of 16 new affordable housing units in the Samoset Neighborhood. Site preparation is expected to be completed in the Summer, so Habitat for Humanity and its volunteers can begin building.



Library Services



The library division continued to offer extensive programming and classes at each of their six full-service branch locations and early learning center. Construction of the seventh branch in Lakewood Ranch was in full force and is scheduled to open in Fall 2023.

Neighborhood Connections

The Neighborhood Connections team participated in numerous outreach events, including the County's signature events and community celebrations (e.g. Multi-Cultural Festival, Annual MCR Health Fair, Back to School Bash) and regular community and neighborhood meetings, throughout the year. They helped plan and lead the 2022 Manasota Summit which was virtual for the second year in a row.



They developed Speak Up Manatee online surveys related to Washington Park Improvements, Prescribed Burns, Kingfish Boat Ramp and Tree Trust fund East Bradenton Park. They assisted Public Works with distributing flyers and notifying neighborhoods about planned projects.

The team also oversaw the Neighborhood Enhancement Grant process for nearly 20 neighborhoods: Hidden Oaks, Regency Oaks, Bridgewater, Palma Sola Park, River Isles, Central Park, River Club, Copper Stone, Forest Creak, Wildwood Springs, Barrington Ridge, Rubonia, Riverbay Townhomes, Oakleaf Hammock, Palmetto Estates, Shorewalk Palms, Silver Lake, Rosedale and Cottages of Blue Vista.

Probation



In 2022 the Probation team members enhanced the electronic monitoring process to ensure those ordered to use the service in other jurisdictions could be effectively managed by local staff allowing for expedient notifications making the overall justice system more transparent and accountable for all parties. The Probation Division resumed holding Victim Impact Panels at the Downtown Library. For Pretrial, Probation and Parole Supervision Week, three long-time probation officers were highlighted in a three-part social-media campaign: Tania Gillis, Probation; Willa Browdy, Pre-Trial Intervention; and Yesenia Alves, Pretrial Release.



2022 Annual Report

Convention & Visitors Bureau

The Bradenton Area Convention and Visitors Bureau (BACVB) promotes Manatee County nationally and internationally as a destination for business and leisure travel. The CVB also operates the Bradenton Area Convention Center, the Powel Crosley Estate and the Manatee County Tourist Information Center at the Ellenton Premium Outlets mall.

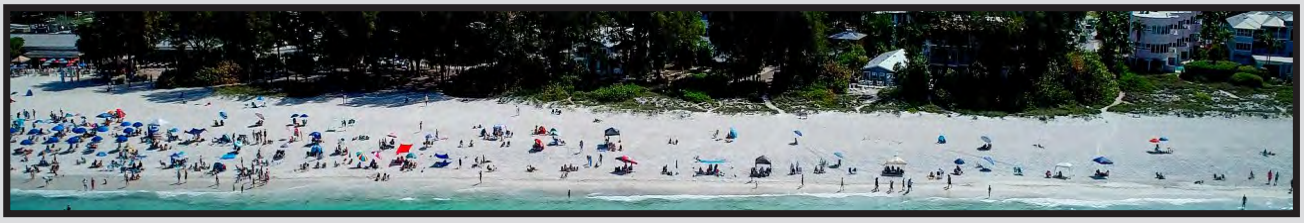
Tourism



More than 4 million people visited the Bradenton Area, including 1 million overnight visitors creating an estimated $1.5 billion in total economic impact. Of that total, $28.6 million in tourism tax revenues were collected, which over time, will be reinvested in beach renourishment, tourism-related capital improvements and marketing campaigns to promote our destination to future travelers.

Our close partners at SRQ (Sarasota Bradenton International Airport) experienced their own record-breaking year. Passengers traveling through the airport in 2022 surpassed 3.8 million, a 21.6% increase over the previous calendar year. Over the past 5 years, airport passenger traffic tripled from under 1.2 million passengers in 2017 to over 3.8 million passengers in 2022.

VISIT FLORIDA announced the recipients of the 2022 Florida Flagler Awards during the annual Florida Governor's Conference on Tourism in Boca Raton on Sept. 1. The Anna Maria Island Wedding Association's Anna Maria Wedding Magazine, co-sponsored by the CVB, won first prize for the Resource/Promotional Material – Consumer category and, most impressively, a Best of Show award for the Anna Maria Wedding Magazine (annual marketing budget less than $500,000).



Nearly 200 local volunteers collected an estimated 400 pounds of trash from Anna Maria Island as part of the first Love It Like a Local beach cleanup in October. The event was co-sponsored by Keep Manatee Beautiful and the Bradenton Area Convention and Visitors Bureau (BACVB). The Love It Like a Local campaign started during the height of the pandemic and continues to encourage visitors to respect our community, by providing helpful tips to keep our beaches and waterways clean, conserve energy, protect wildlife, support local businesses and more.





The Bradenton Area CVB won a pair of Bronze Adrian Awards for the 2021 Love it Like a Local campaign. Recognizing travel marketing excellence, the Hospitality Sales and Marketing Association International's 65th annual celebration awarded the destination under the Digital Marketing –Multimedia Series (Video, Animation) as well as Public Relations – MARKETING PROGRAM – Consumer categories.

The Bradenton Area CVB team took the community lead working with local theaters, art galleries and performing arts centers to gather audience surveys as part of the Arts & Economic Prosperity 6 (AEP6) study, a national study of the economic impact of the nonprofit arts and culture industry. As we head into the busy tourism season, local arts partners have collected nearly half of our community-wide goal of 800 surveys throughout the year. The completed surveys will provide a glimpse of the total economic impact the arts have in our community.

Facilities, Sports & Arts Highlights

The Bradenton Area Convention and Visitors Bureau was a proud sponsor of an international amateur sporting event not held in the U.S. since 1995. The World Baseball Softball Confederation (WBSC) U-18 Baseball World Cup, featuring the world's truly elite young baseball talent, took place over two weeks in September at LECOM Park in the Bradenton Area and at Ed Smith Park in Sarasota. Team USA Under 18 Baseball team captured gold by defeating Chinese Taipei, securing its 9th World Championship.



The **Bradenton Area Convention Center** was the site of more than 127 events over the past year, including 30 events with our County Government as well as many other local events. We proudly hosted the American Cornhole Organization (ACO) Majors in the spring and the World Championships in in the summer. Hundreds of competitors from across the country took part in the events. These events generated more than $1 million in economic impact to Manatee County. Other events include the National Deaf Cornhole National Championships in September, and our first robotics competition. The VEX IQ Robotics Competition brought hundreds of children and families from around the region to the friendly competition.

Powel Crosley Estate welcomed approximately 18,000 guests across 195 events held at the estate, both record totals for our historic gem on Sarasota Bay. Adding to the Crosley's incredible year, the facility received a 2022 Couples' Choice award from Wedding Wire, and it was featured on two premier wedding planning sites, Marry Me Tampa Bay and Carats and Cake.



Premier Sports Campus (PSC) was the site of 108 events throughout the year, including large signature events. The U.S. Youth Soccer Association's National League competition attracted more than 5,000 people to the campus generating $9.3 million in economic impact. The Lakewood Ranch Chargers, which call PSC their home field, held a Labor Day Tournament hosting over 15,000 people generating nearly $7.8 million in economic impact. Elite Academy League's Southeast National Showcase held a national youth soccer tournament at PSC generating just over $5 million in economic impact. PSC continues to be an economic driver and a major player as a preferred local venue for regional, national and sometimes international outdoor sporting events.



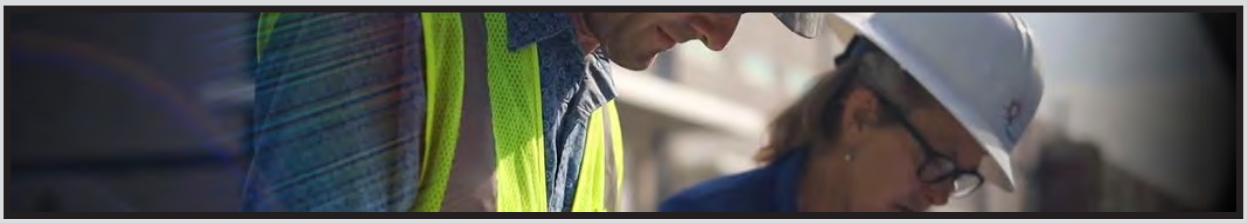
2022 Annual Report

Development Services

As Manatee County continued to grow in 2022, Development Services met the demand by focusing efforts on streamlining internal processes and increasing operational efficiency.

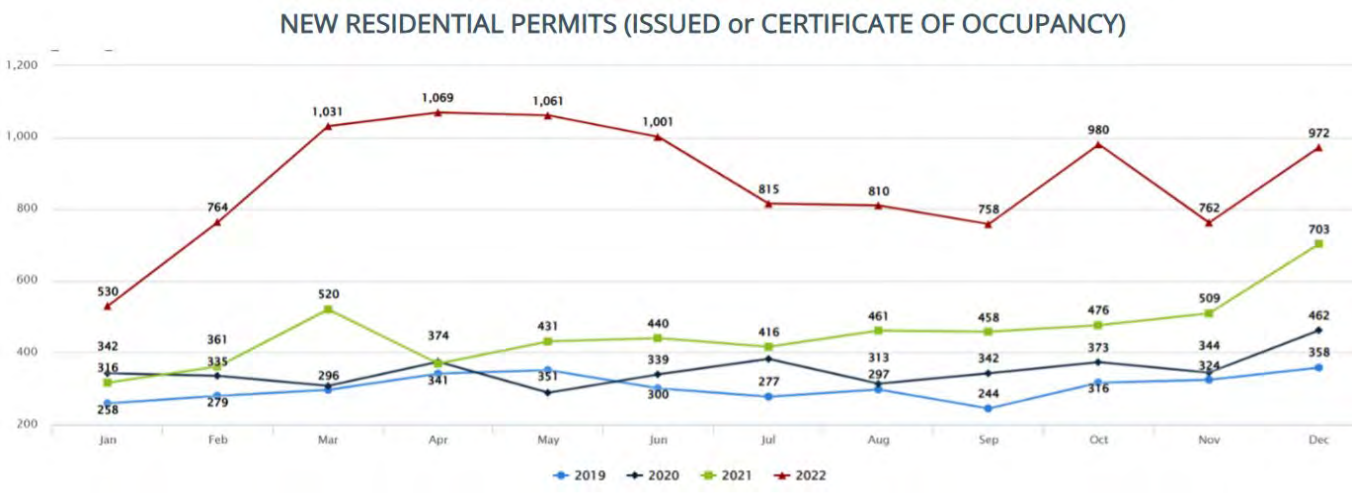
Embracing Change

Development Services embraced change in 2022 by welcoming a new Director and Building Official. The Department underwent a rebranding and reorganization in May with efficiency and effectiveness as its priority. This reorganization included establishment of the Code Enhancement Division, the transfer of affordable housing, Impact Fees, and the transfer of key plans review personnel who resided in other departments. In April, and in preparation for the official reorganization, Development Services conducted a successful team building exercise and had a motivational speaker discuss change; the various stages of change, as well as embracing change.

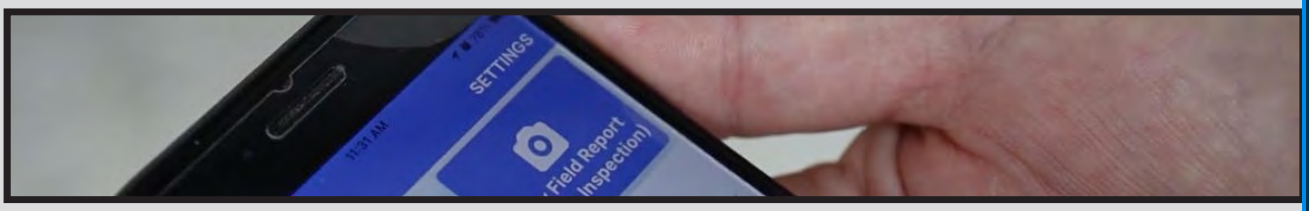


Truth In Numbers

Building Permits 56,573 ▲ 34% More Permits than 2021	Building Inspections 175,143 ▲ 11% More Inspections than 2021	Commercial Building Permits 47% Increase ▲ From Unincorporated Areas
Permitting Calls 65,000 ▲ Averaging 5,400 Calls Per Month	Processed Administration Applications 971 ▲ 16% Increase Over 2021	Public Hearing Applications 266 ▲ 24 % Increase Over 2021



Leveraging Technology



Development Services launched a new software, Vuspex, to expand its virtual inspection services. Customers are now able to submit virtual inspections from their smartphone for review. A new damage assessment software, Crisis Track, was implemented just in time for Hurricane Ian, providing damage reporting in real-time to Emergency Management. The damage assessment team assessed over 213,000 structures totaling $97 million in damage, in just 9 days. This was 6 times the cost of damage reported after Hurricane Irma and the assessments were completed in half the time!



In December, the Board adopted a Land Development Code text amendment for the publication of legal notices to be placed on the County's website, instead of advertised in the newspaper. This change takes effect January 1, 2023 and will reduce advertising costs and allow citizens to access public notifications at any time and at no cost to them.



Community Engagement

Development Services placed an added focus on community engagement in 2022. This was done by encouraging public hearings on development projects, attending Town Halls, conducting workshops with the public, participating on panels for professional organizations, and much more. The team enhanced public hearing signs by adding a QR code, directing users to the County's GIS page with project details.



In September, the Building Division held a contractor workshop, allowing the building community an opportunity to directly engage with our permitting, plans review and inspections staff. The Business Services team was selected to present at the 2022 Accelarate Conference in Salt Lake City, UT. One of the presentations highlighted the department's change management process which fosters idea sharing for technology advancements and process efficiencies.



Awards

Development Services would be nothing without the incredible team supporting it. Susan Hunt was recognized as Manatee County Employee of the Month in November. Director, Courtney De Pol, was recognized as a Top 40 Under 40 by Southwest Florida Business Observer.



Human Resources

Human Resources is responsible for attracting, hiring and developing people to do "Work That Matters". We partner with county departments to build and support a high-performing diverse workforce.
Human Resources is proud to serve over 2,000 hardworking Manatee County employees.

Leadership & Training



With the introduction of new leadership Human Resources made positive impactful changes in 2022.

More than 50 employees participated in the County's Supervisory Leadership (SLP) and Emerging Leadership (ELP) program.

Over 21 instructor-led workshops designed to foster personal and professional development were provided, and multiple workshops focused on goal setting.

Over 400 new hires participated in New Employee Orientations and ACE Meetings, 1,943 training sessions around the new timekeeping system were completed, 1,900 employees completed the mandatory online Harassment Prevention Course, over 83 members of leadership completed Part 1 and 2 of Diversity & Inclusion for Management, and 425 employees completed instructor led trainings.

In fact, training usage increased by 7,900 hours this year! The Training & Development Division attributes this increase to the improved marketing plan and materials that were recently created and implemented.

Staying Competitive

To remain competitive in an era of extensive change, Human Resources revamped Manatee County's Internship Program. Human Resources formed a seven-member internship committee across county departments resulting in an increase of new talent making Manatee County a desired place to intern and work.
To make sure all employees feel safe, welcomed, heard, and valued within our organization, Human Resources created the Employee Engagement Manager position.



Staying Accountable

In 2022, Human Resources implemented a new time and attendance system making it easier for staff and supervisors to track their hours. The new system also assisted supervisors and managers by making the approval of time sheets more efficient.



Staying Connected

Manatee County Human Resources believes in strong community ties and strengthened their partnerships with local organizations like Career Source Suncoast, Turning Points, and Easter Seals.
HR Talent Acquisition activities were featured on AM 930 and the local ABC News affiliate for human resources recruiting efforts at Transit and Libraries. The team also attended 12 off-site job fairs and organized a large hiring event.



Staying Human

The Manatee County Human Resource Department strives to be a department where all County Employees, regardless of background, nationality, sexual orientation, and religion, are respected and appreciated for their hard work and dedication to Manatee County visitors and taxpayers.



Milestones

Tuition Reimbursement
6 Months
▲ 6 month time reduction from 2021

New Hires
748 Hired
▲ 193 more hires from 2021

Benefits Activation
30 Days
▲ 60 day time reduction from 2021

Public Safety

Our mission is to serve with excellence by providing services that protect the lives and property of those who live in, work in, and visit Manatee County. The Manatee County Public Safety Department consists of six divisions each serving a special purpose or function to ensure the safety of our citizens and to preserve or enhance the quality of life in the County.

Animal Welfare

Eleven dogs living in deplorable conditions were rescued in cooperation with Manatee County Animal Welfare and the Bradenton Police Department. These pups, along with 100 other animals, were adopted at the 6th Annual Adopt-A-Palooza Pet Expo. Additionally, more than 250 owned pets received free vaccinations and microchips.



Animal Welfare transferred more than 100 adoptable dogs and cats to other Florida and Northern state shelters, to make room for incoming displaced stray animals.





On Friday, August 5, 2022, Manatee County Animal Welfare hosted the Grand Opening of the Bishop Animal Shelter, to celebrate and commemorate the donation of the facility to Manatee County. The county took over operations on March 14, 2022.
In 2022, Animal Welfare achieved a 94% save rate, successfully maintaining a no-kill status since October 2017.

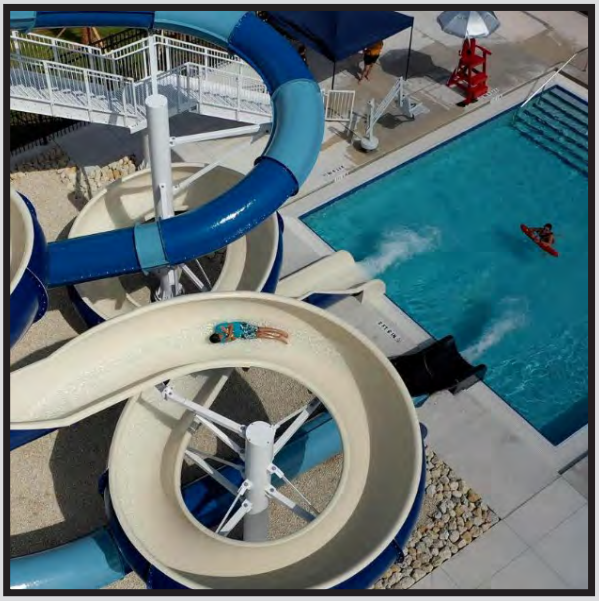






Beach Patrol & Water Safety

The mission of Manatee County Beach Patrol is to provide residents and tourists with professional lifeguard response and rescue, administering quality on-scene ALS/BLS emergency medical care, at our aquatic facilities, on our county's beaches, and along the Gulf and Intracoastal waterways.







In the summer of 2022, the Parks and Recreation Aquatics Division reorganized under the Public Safety Department and merged with the Beach Patrol Division. The reorganization was a priority and created defined roles to better serve the public, as well as our internal staff.

Our public beaches continue to be a popular destination for tourists and locals. Beach Patrol kept watch over the 2.8 million visitors enjoying our public beaches. Beach Patrol Lifeguards recorded over 22,000 preventative assists, performed 100 water rescues, and responded to 3,188 medical emergencies, ensuring our visitors returned home safely. Beach Patrol Lifeguards helped reunite 68 lost children back into the arms of their families.
The Beach Patrol Division plays an active role during the hurricane season, establishing water rescue teams that work before, during, and after the weather-related event along our coast, protecting those that find themselves in a dangerous water environment.





Code Enforcement

Our code enforcement officers worked hard to keep Manatee County the premier place to live, work, and play. Our officers responded to more than 21,000 complaints and removed 7,000 illegally placed snipe signs during the 2022 calendar year. In addition, officers played a critical role in reporting damage, providing resources, and keeping the community safe during Hurricane Ian, as well as two other weather-related events.
To protect the environment and ensure the safety of visitors and residents, Code Enforcement officers logged more than 1,600 hours addressing ordinance violations at our beautiful beaches. The division documented more than 17,000 violations with alcohol, glass, and parking infractions, and assisted with the grand opening of the Lincoln Aquatic Center, Bishop Animal Shelter, and several community events hosted at our county parks.



Emergency Management

Throughout 2022, Emergency Management engaged residents, stakeholders, and visitors by hosting or attending community events and conducting tours of the EOC. This community outreach aims to ensure our community is better prepared to confront any challenges in the area and to make sure our citizens have the appropriate information to make informed decisions. In 2022, Emergency Management attended or hosted 34 events, educated over 1,700 residents, and conducted two EOC tours with 32 participants.



Emergency Communications

The Emergency Communications Division appointed a new ECC Chief, remodeled the 911 center adding larger screens for telecommunicators, and answered over 201k calls for service.



Emergency Medical Services

In addition to normal community responses, EMS assisted during several severe weather incidents. In addition to Hurricane Ian and Nicole, they responded to severe thunderstorm events, a tropical cyclone impacting mobile-home communities, two Seaport Manatee scrapyard fires and red tide issues. EMS transported approximately 36,000 people. This number would have been higher had it not been for the Community Paramedics program. The Community Paramedics program served over 1,125 patients, resulting in a 61.6% reduction in EMS transport and Emergency Room usage. EMS celebrated a big anniversary in 2022: They turned 50 years old and celebrated this milestone throughout the year. The Downtown Library honored them with a historical exhibit after an opening reception on May 19. The team also celebrated the Annual National EMS Week by doing posts based on the national theme of “Rising to the Challenge.”



Return of spontaneous circulation (ROSC) Survival to Discharge Survival to Discharge

Manatee County EMS	State of Florida	National
12.35%	9.59%	1.24%

Bystander CPR

Manatee County EMS	State of Florida	National
38%	32.35%	33.15%





Property Management

Our department consists of the following programs: Building Management, Property Acquisition, Construction Services, Survey, Replacement and Renewal Projects, as well as Sustainability, and Grounds Maintenance.

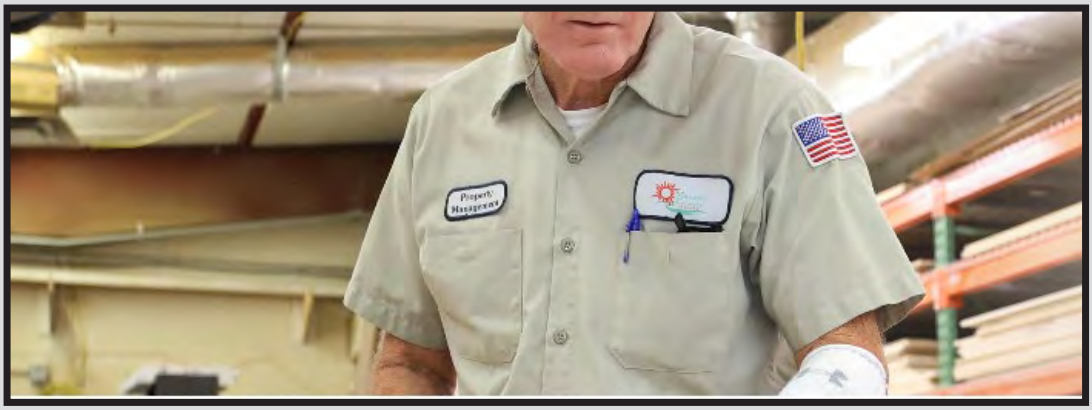
Construction Services

East Bradenton Park improvements were completed in August and a grand opening ceremony was held in November. Improvements included a new playground facility and ninja course, new basketball courts, (expanding the existing courts), walking trails, new pavilions, fitness equipment, safety, and lighting upgrades.

GT Bray Walton Racquet Center was completed with a grand re-opening May 6th. The project included 14 pickleball courts, security upgrades, a covered structure with lighting and fans, seating was added between sets of courts, Clay tennis courts expanded footprint meeting USTA standards, viewing and seating Midway, and conversion from traditional water to industry leading sub terrain irrigation. New extended sidewalks now connect to existing trail and provide safe walking from auxiliary parking to the main building.

The Washington Park project began in July with the clearing of all invasive plant species and central portion vegetation was completed to make room for the new recreation areas. The existing site depression was contoured for a new pond with walking trails and two shelters.

Lincoln Park and pool renovations were completed and opened for the 2022 season. The East County Library construction began and is progressing on schedule.




EAST BRADENTON PARK


G.T. BRAY WALTON
RACQUET CENTER


WASHINGTON PARK


LINCOLN PARK & POOL


EAST COUNTY LIBRARY

Energy & Building Management

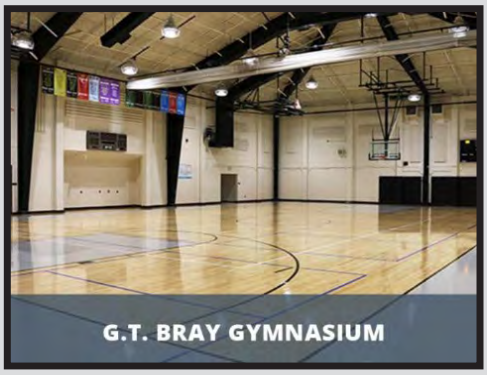


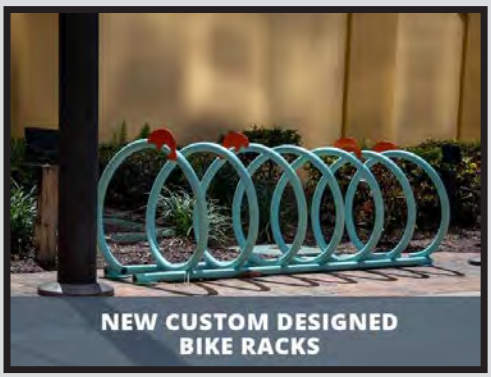
Energy and Sustainability successfully achieved recertifying Manatee County as an FGBC Platinum certified County. We are the first and ***ONLY*** county to have achieved this high honor.
We were also awarded the High-Performance Achievers award for our creative and innovative use of our asset management software from Cartegraph.

Parks & Grounds

The Parks and Grounds team received two gold level certificates recognizing their efforts for Florida-friendly landscaping—one for the Braden River Library and the other for the Agriculture & Extension Office.
Buffalo Creek's new soccer field was completed entirely in-house. Leveling the field, installing irrigation, lighting, fencing, and netting were all done with County personnel and equipment.


BUFFALO CREEK SOCCER FIELD CONSTRUCTION


G.T. BRAY GYMNASIUM


NEW CUSTOM DESIGNED BIKE RACKS


PALMETTO TENNIS/PICKLEBALL COURTS



Property Acquisition

Property Acquisitions in 2022 included the real estate closing of the Bishop Animal Shelter, Robinson Preserve land donation of approximately 1.77 acres, Tuttle and Tallevast CIPs, Whitfield Sidewalk CIP and large acquisitions of $1MM+ on 33rd Street East and 44th Avenue East. Approximately 35.28 acres of land was conveyed back to the School Board (PAL site located at 202 13th Avenue East). The team made advance acquisitions for Erie Road and a partial acquisition from the Girl Scouts to improve drainage at 51st Street East. They also completed a GIS data map for appraisals. Employee highlights included Tim Cristello, Senior Real Property Specialist, being selected June employee of the month.



Surveying

The Survey Division of the Property Management Department is a diversified group of both Professional and Technical staff members that serves the citizens of Manatee County by providing Land Surveying and Mapping services to the various departments and divisions of Manatee County Government as well as information and datasets to the Public and private sector - Surveying of Right of Way, alignments and for other County improvement projects and continue effort to map maintained rights-of-way around the County.



Utilities

Utilities continued work on several major projects in 2022. The department's upgrade to the water treatment filtration process is expected to be completed in 2023. The project demonstrates the County's commitment to leadership by being the first of its kind in Florida and the largest ultrafilter retrofit project ever in the United States. These new filters can remove microscopic particles that are up to 50 times smaller, translating to better water quality for all who live, work and play in Manatee County.

Infrastructure & Industry Leadership

The Water Division also continued to implement the new Supervisory Control and Data Acquisition system with expected full implementation in 2023 along with downstream dam repairs at Lake Manatee.

Another ongoing project is expansion of the Southeast Regional Water Reclamation Facility, which will increase plant capacity from 11 million gallons a day to 14 million gallons a day. This project includes the addition of an advanced wastewater treatment process, Aerobic Granular Sludge, providing higher efficiency at a lower cost than conventional treatment.



Record Growth



At the center of one of the fastest growing areas in the United States, our system has been growing by 3.3 miles of water system pipe and 2.5 miles of wastewater pipe per month. We added 48 manholes, 17 hydrants, 5 water system valves and one new lift station every month. In the midst of that growth, new water meters are often installed within 2 days of request, far sooner than the 14 days allowed.

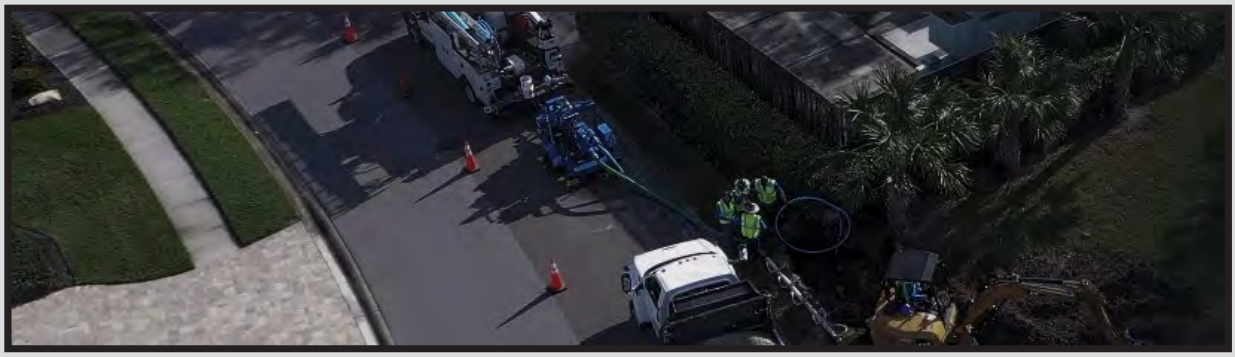
Offering Solutions for Piney Point

In the arena of Environmental Stewardship, the Utilities Department was part of the team that worked to preempt a catastrophe at Piney Point in 2021. As part of the long-term solution, the department secured a permit for a deep injection well, which completed construction in late 2022. The injection well is anticipated to be fully operational in 2023 and will do its part to lower risk levels to our community and its precious coastal resources.



Rising to the Challenge of Hurricane Ian

Hurricane Ian made landfall September 28, 2022, with wind gusts of over 70 mph along the coast and sustained winds of over 100 mph with historic rainfall amounts approaching 20 inches in the east. Our Lift Station group managed to restore operation of 400 (out of the 738) lift stations knocked out by the storm and worked tirelessly around the clock until the system was fully restored. Water and wastewater service to the Island was fully restored in less than 36 hours. Within 2 days after the storm, the Water Treatment Plant recovered enough to send extra water south to sustain the community of Englewood and Charlotte County.



We released more than 13 billion gallons of water over the dam in just 5 days, balancing lake levels against downstream flooding risk. Utilities staff also rescued homeowners with airboats, secured bleach to disinfect private wells that had become submerged under floodwaters, filled 65 FEMA tanker trucks to deliver potable water to Fort Myers, and successfully managed the massive post-storm debris collection effort.







Planning for the Future



In 2022, Utilities began replacement of the customer information system and is nearing completion of negotiations for new contracts with solid waste haulers. Both contracts will modernize operations and allow for improved communications and transparency for residents and improved efficiency of internal operations, saving rate payers money.

The Wastewater Division is nearing completion of its Wastewater Collection System Master Plan and will also start planning for the future expansion of our Northern Regional Water Reclamation Facility. Underpinning all of these current and future plans is a strong financial foundation with the highest and most secure bond ratings possible.

Awards

Billy Koch earned the 2022 Manatee County employee of the year award for going above and beyond while serving the residents of Manatee County.
Katie Gilmore earned the Region X AWWA Florida 2022 volunteer of the year award for her tireless efforts advocating for and advancing knowledge and engagement within the drinking water industry.





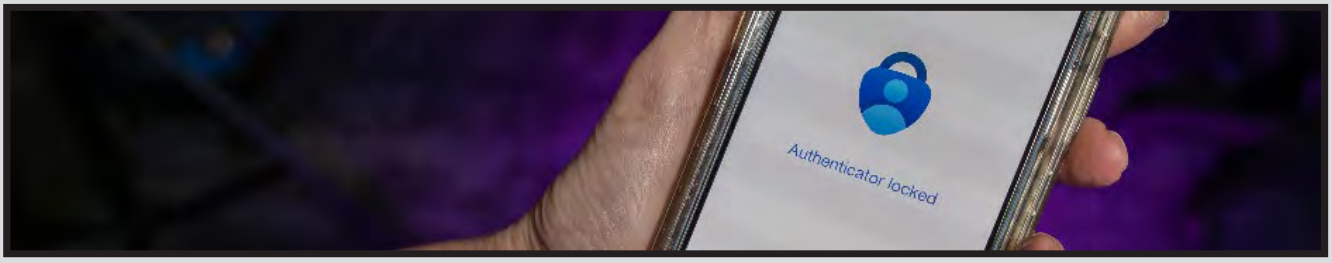
2022 Annual Report

Information Technology

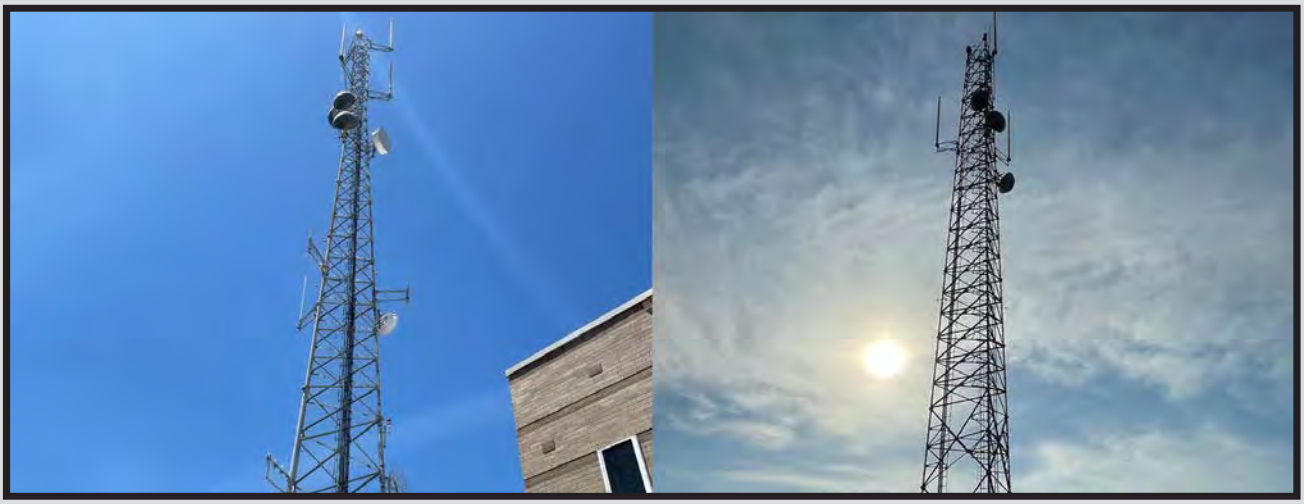
Information Technology Services provides solutions to real business problems and seizes opportunities that drive customer satisfaction and desired outcomes. ITS specializes in leadership, and provides experienced professionals, innovation and core enterprise technologies that meet the critical business drivers of our customers.

Security

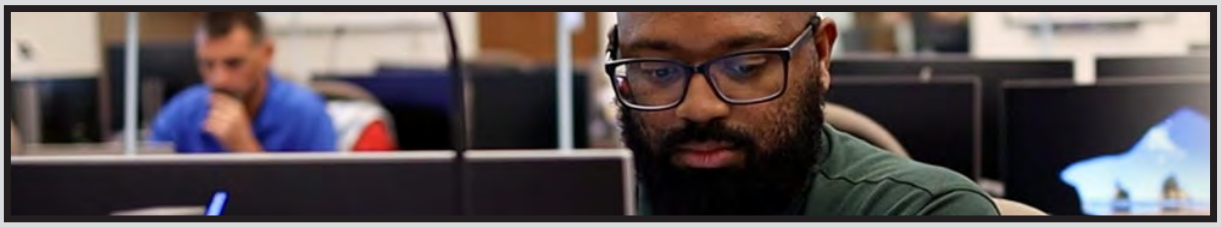
In keeping with Information Technology Services (ITS) focus on cybersecurity, this year all county employees adopted multi-factor authentication (MFA), one of the most important protections available.



Radio



The Motorola P25 Communications System continues to be the focal point for all Public Safety Communications within Manatee County. The Radio Team's priority is always our first responders to assure effective communications during emergencies as proven during Hurricane Ian. The ITS Radio Division continued to add users to the system during 2022 as well as provisioned new radios with updated features, enhancing officer safety.



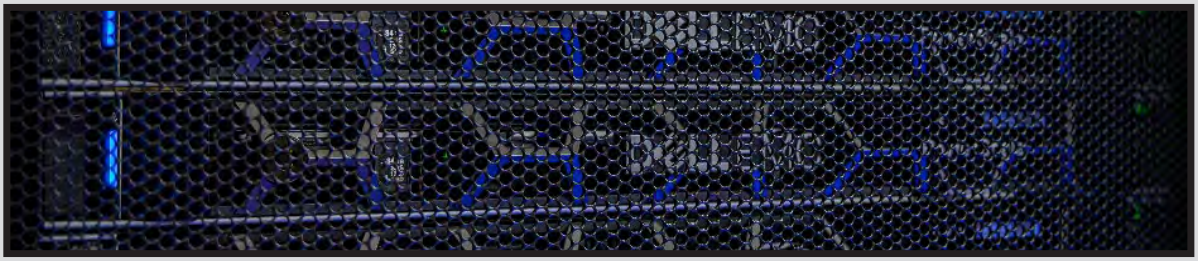
Business Services

Our Customer Service Center (CSC) works tirelessly to assist our internal customers and ensure staff have the tools they need to be successful. CSC received approximately 21,000 customer calls and processed 25,000 service requests and incidents. Project Management completed nearly 50 technical-related projects.



Project Highlights

ITS installed 57 rack-mounted computers, 57 thin client computers and installed new software across numerous workstations and reconfigured approximately 100 existing devices for multiple agencies. One major software update was CAD 9.4 for Public Safety's ECC workstation remodel. This required the installation of over 500 data network cables, relocating all devices including computers and telephones, and assisting with the installation of 46 new workstations.



Data Center Technical Refresh

ITS services are supported by physical equipment (data centers) located at two buildings approximately five miles apart. The Capitol Improvement Project (CIP) Technical Refresh took over a year of planning to successfully replace aging equipment, swapping everything with updated hardware, services, licensing, and support. Included in this refresh were 43 servers, totaling 1,000 cores with 3,200 GHz in CPU capacity; 400 GB of network connectivity between data centers; and over 1 petabyte of disk storage.



Public Works

Manatee County Public Works Department provides many of the basic services that affect the daily lives of everyone who lives, works, and plays in unincorporated Manatee County. Primarily, the department is responsible for the administration, planning, engineering, maintenance, and construction management of the County's infrastructure.

Big Six Projects

Public Works field teams served the community by completing tasks such as keeping ditches free from debris, filling potholes and removing litter from the roadside. 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 implemented the "FREE FARE" system to encourage residents to reduce traffic by riding the bus.

The capital improvement program launched a new website for the Big 6 Projects via ESRI HUB that enable residents to follow the progress of major infrastructure projects and access legal descriptions and sketches of land needed for purchase. During the year, all the projects progressed from conceptual designs to 60% plans—a pace of progress not seen before.





Major Projects

Two major projects on Moccasin Wallow Road commenced in 2022: US 41 to I-75 and US 301 to 115th Ave E began construction on the widening from 2 to 4 lanes. Construction continued on the section of 44th Avenue East, crossing the Braden River, the Coquina drainage/parking project, 43rd Street West @ Cortez turn lanes and 64th Street Court East @ SR 64 turn lanes. Construction also kicked off on Memphis area sidewalks, realignment of SR 62 to Erie Rd, rebase/resurfacing of 9th Street East and 53rd Avenue West and Canal Road Segment 2.



Hurricane Ian

The Traffic Operations and Field Maintenance Divisions played key roles following the storm, working directly with vendors to repair 150+ traffic signals/flashers with damage from the storm. Traffic Operations and the GIS quickly stood up a mobile phone application to assign damage assessments from the winds of Ian. This rapid assessment allowed any employee the ability to collect the information, enabling the completion of a countywide assessment in less than a week, revealing that over 3,000 signs were in need of repair/replacement.





Hurricane Ian by the Numbers

Signalized Intersections Repaired: 114	Flashing Beacons Repaired: 46	RRFBs Repaired: 19
Streetlights Repaired: 293	Traffic Signs Repaired or Replaced: 2,398+	Generators Deployed: 59

Field Maintenance by the Numbers

Potholes Patched: 6,562	Inlets Checked: 2,429	Miles of Shell Roads Graded: 2,049
Feet of Brush Trimmed: 153,181	Feet of Ditches Cleaned: 113,278	Feet of Roadside Shoulders Repaired: 163,870
Feet of Sidewalk Repaired: 28,215	Feet of Curb and Gutter Repaired: 1,449	Tons of Litter Removed: 473.26
Miles of Streets Swept: 1,598	Acres of Roadside Mowed: 6,144	Feet of Canal Mowed: 8,695
Acres of Canal/Ponds Sprayed: 788.74	Feet of Pipe Cleaned: 240,836	

Sports & Leisure

Sports and Leisure Services Department continues to provide active programming across Manatee County in all aspects of athletic programming and tournaments, health and wellness activities and upgrades, racquet sports, youth camps and community outreach.

Accomplishments

The Sports and Leisure Department had quite a busy year with many accomplishments to serve our citizens.
This included the dedication of Wilbur Boyd Boulevard and the C.V. Walton Racquet Center. The West Bradenton facility is a fantastic destination for players of all ages and abilities, featuring 20 covered pickleball courts and 8 clay tennis courts. The complex was packed to capacity shortly after the early morning ceremony, which was a joyous occasion, celebrating a long-time local supporter of recreation and education opportunities. As we look towards the future, we can be optimistic that this wonderful facility will continue to welcome generations of players and provide them with endless opportunities to enjoy the sports they love.





Event Highlights

GT Bray hosted the annual Goblin Gathering—the 20th Anniversary celebration. Coordinated by Information Outreach Department, a new logo and supporting marketing materials, including a promo video, featuring a local drama student, was created, resulting in more hype and an increase in attendance.





Parks and Natural Resources, in partnership with the Recreation Division, launched a new event: Fitfest at beautiful Robinson Preserve. This event started with a 5K run/walk, followed by mind and body workshops, including a boot camp and yoga.

Several parks received improvements, such as LED lights at Palmetto Tennis Courts and asphalt, lights and fencing at Lakewood Ranch's Tennis Court. Several Shade structures were ordered, and installation started at many parks throughout the County, including GT Bray's Tennis Courts. Also, BenchFit panels were installed at Buffalo Creek, GT Bray and East Bradenton Park.

There was tremendous participation for fitness and exercise programs—featuring over 70 varieties—and events at Manatee County's parks. Parks played host to over 50 athletic tournaments, and there were over 15,000 field rentals. Total athletic program participants were over 470,200. And our summer camp participants numbered 10,285.





Natural Resources

The Natural Resources department takes great pride in offering a vast array of programs and activities throughout Manatee County, promoting our mission of health for the community and environment.

Natural Resources

Despite closing preserves due to Hurricane IAN, the Natural Resources team was able to reopen eight of them within six days after the hurricane made landfall. Several additional big projects were accomplished including moving all invasive plant tracking and land management activities information to an online database. The team treated over 12,500 acres with prescribed burns, and approximately 3,920 acres were treated for invasive plants in 2022. There were over 1,500 participants in the hunt program including youth hunts and United Way fundraising hunts. Four Florida Wildlife Conservation (FWC) grants were awarded for upland invasive plant management, totaling $462,220. Manatee County was recertified as a Tree County USA, and the M4 Metapopulation Florida Scrub jay working group was founded.



Environmental Lands

The 0.15 ad valorem tax was levied on properties in Manatee County, as called for by the 2020 Conservation and Parks Projects Referendum, 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. Over 70 properties were nominated for conservation, and four were prioritized for continued staff efforts and recommendation to the BCC. An Environmental Lands Program Webpage was created that includes an interactive Candidate Property Dashboard, allowing viewing and exploring properties online.



Education & Volunteering

Educational efforts included mentoring the Manatee Youth Environmental Action Committee, creating the GT Bray Orienteering Trail and hosting a Regional JROTC Orienteering Competition for local students. Several new youth programs were created, including Escape Rooms themed around conservation and history, and a Nature Play Fest was launched in partnership with Soar in 4.



By the Numbers

Public Programs Offered	536
Residents/Visitor Participants	10,906
Volunteers	248
Volunteer Hours Donated	2,903
Special Events Permitted	207



Environmental Protection

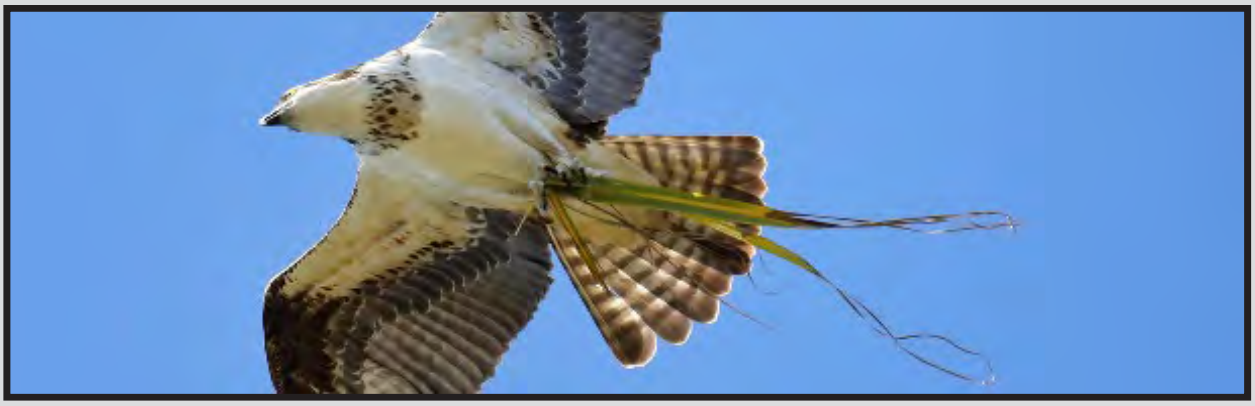
The Environmental Protection Team completed several big projects in addition to thousands of environmental protection and mining regulation activities and hundreds of inspections at businesses to determine compliance with State/Federal hazardous and oily waste requirements. The team responded to a fuel spill at the SE Wastewater Treatment Plant (Lena Road) post Hurricane Ian and assisted with the cleanup. Working with UF/IFAS and Public works the team worked on projects supporting the RESTORE Coastal Watershed Program to promote green infrastructure and include water quality components in flood protection projects. Monitoring, reporting and maintenance oversight of 19 Public Works wetland mitigation sites were completed to maintain compliance with State/Federal environmental regulations. The team conducted the closure inspection of SMR Taylor Ranch borrow pit; oversight of over 23,800 acres of phosphate mines, including approximately $57.5 million dollars in reclamation surety bonds. The team conducted a vegetative assessment and gopher tortoise survey of over 500 acres for the Gopher Tortoise Long-term Recipient Site Permit Application. Kathleen Barrett received the Authorized Gopher Tortoise agent certificate from the Florida Fish and Wildlife Conservation.

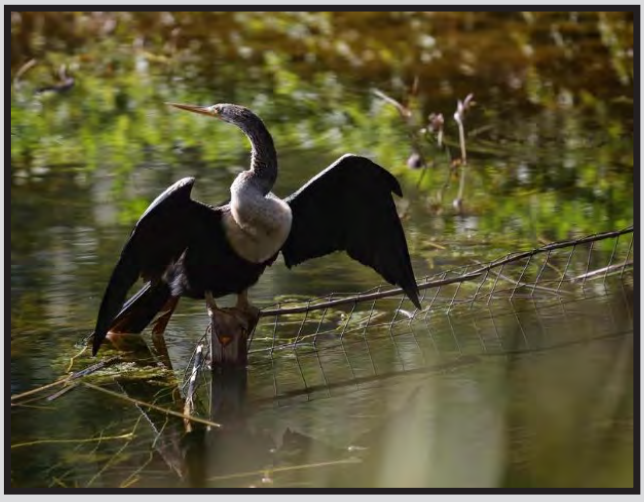


Awards

Robinson Preserve – 2022 Travelers' Choice Award, Trip Advisor
Manatee County – 2022 Outstanding FYCCN Partner, Florida Youth Conservation Centers Network/Florida Fish and Wildlife Conservation Commission, awarded for youth outdoor programs at Rye Preserve, Emerson Point Preserve, Jiggs Landing, and Robinson Preserve.







Financial Management

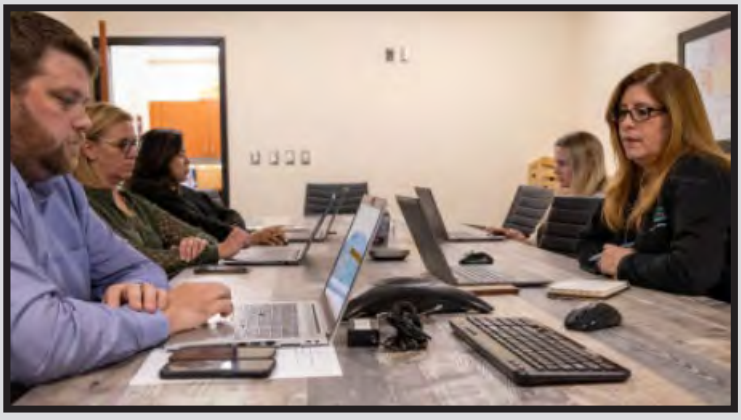
The budget process is a complex, nine-month effort that involves multiple departments' budgets, constitutional officers' budgets and the capital improvement plan, along with a full analysis of funding sources and uses.

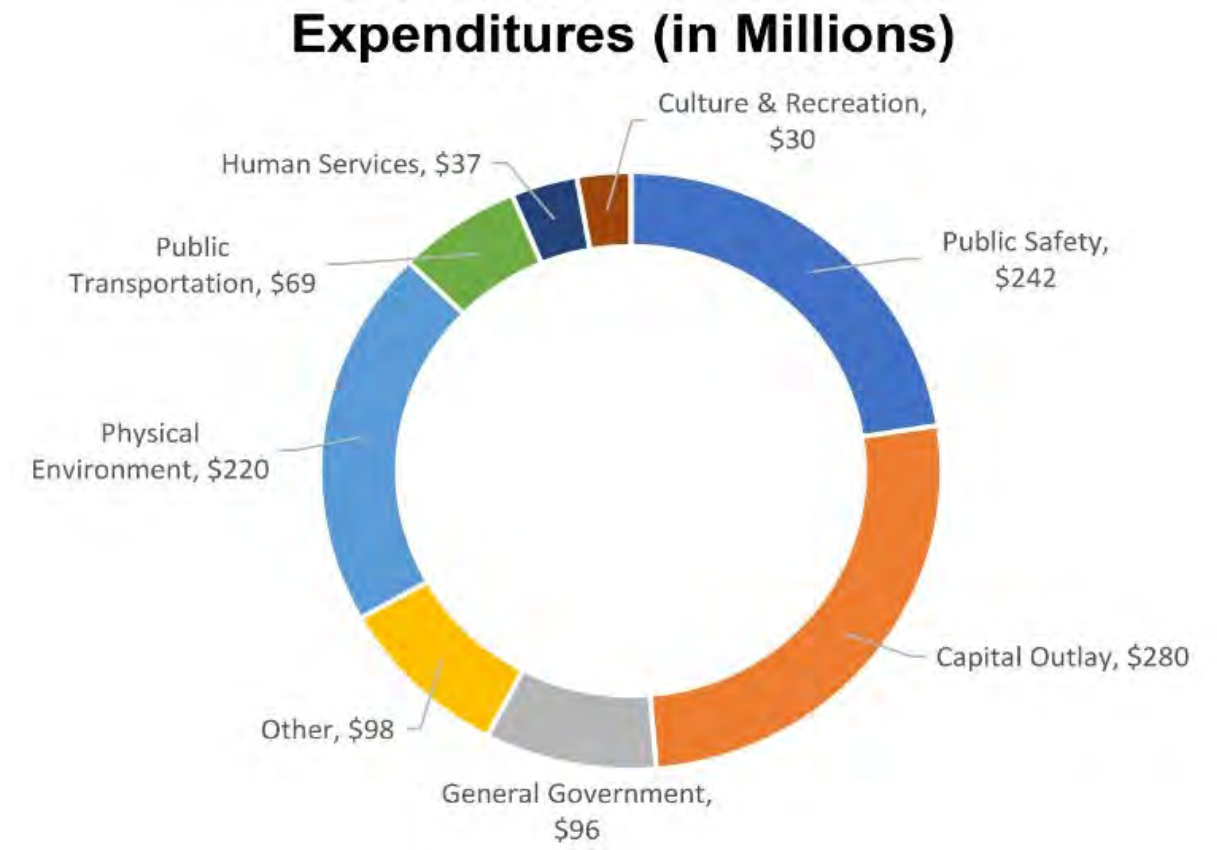
Budget

In 2022, Financial Management's Budget division successfully completed the FY23 Adopted Budget Year for a balanced net amount of $1.072M and gross total of $2.4 billion. The Adopted FY23 Budget prioritizes several areas, including public safety, transportation infrastructure improvements, parks, libraries and general government buildings and service to our citizens.

The department also completed a $1.2 billion budget for the FY2023-2027 Capital Improvement Plan, which includes the Convention Center Expansion and Multi-Purpose Room, County Parking Garage, Premier Sports Complex Swimming Pool, Lincoln Park Improvements, Transportation Road Improvements including Canal Road - US301 and US 41 projects, Moccasin Wallow Corridor, Lena Road and Lorraine Road projects, addressing growth in these areas. The emphasis on Public Safety includes three new EMS stations and projects supporting the Sheriff's operations, including the Fleet Facility, Property Evidence Building and Jail Medical Wing.

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.





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.


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County Administration

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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 7 programs: Board of County Commissioners/County Administration, Information Outreach, Records Management, Copy Center, Agriculture & Extension Services, 3-1-1 Operations, and 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 customer-focused, accountable team to implement efficient county operations, and cost-effective delivery of services to our citizens.

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

The Records program is organized into two sections: records management and mail/courier services. Records management oversee the management of all paper and electronic records created by the County to include maintenance, retention, preservation, reproduction, and destruction, as mandated by state statue. The mail/courier section processes mail for the county and constitutional officers.

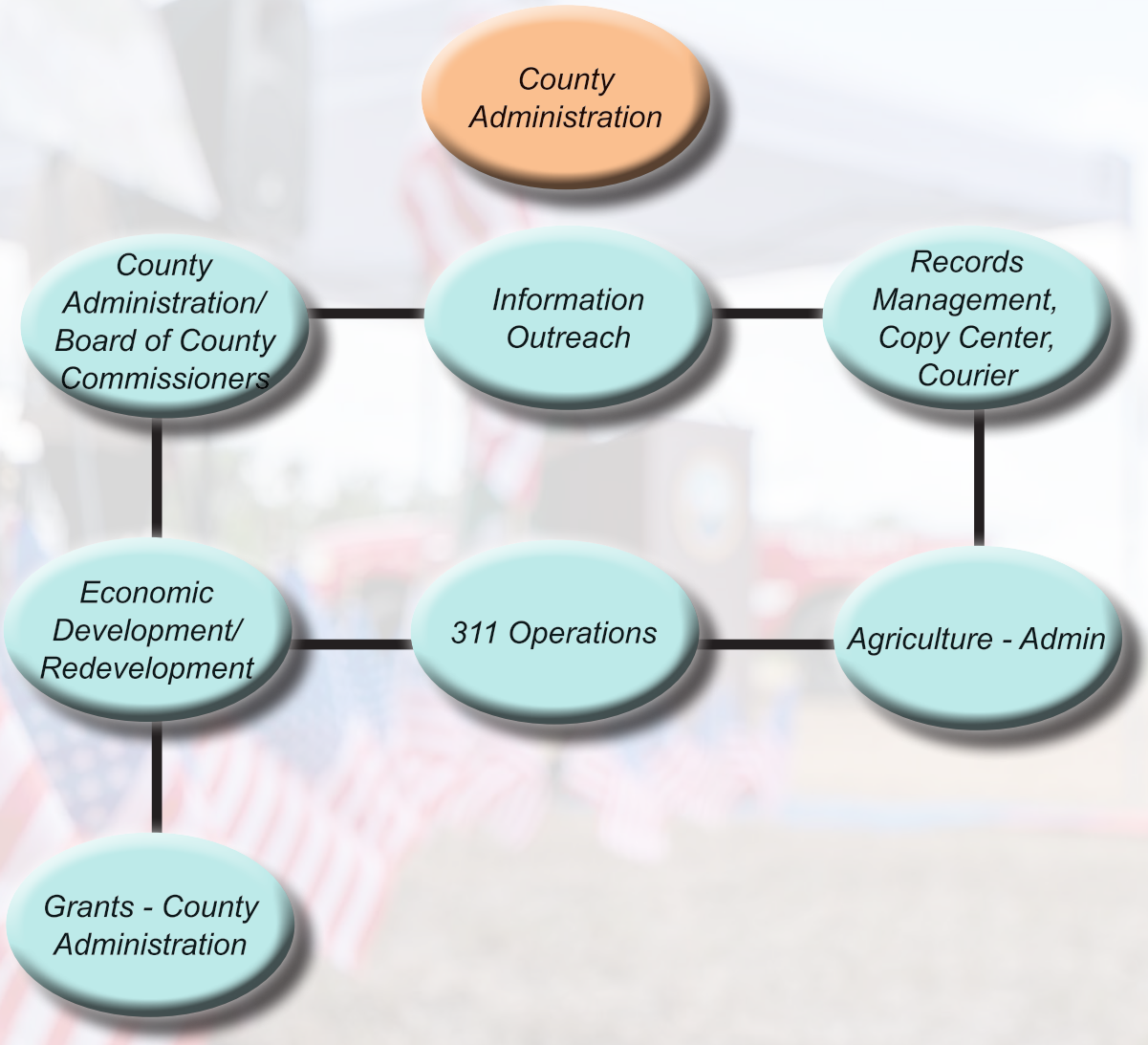
The Copy Center provides in-house centralized scanning, copying, and printing services for all County departments.

The Agricultural and Extension Service UF/IFAS Extension Manatee County is a partnership between the University of Florida Institute of Food and Agricultural Sciences (US/IFAS) and the Manatee County Board of County Commissioners. 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 3-1-1 non-emergency call answering center services all non-emergency call into Manatee County Government and processes, notification, complaints, and non-emergency request for services throughout Manatee County Government's 14 departments.

The Economic Development program promotes and facilitates economic prosperity county-wide by creating and implementing strategies that encourage private sector investment, create jobs with higher-than-average wages, diversify the economy, and generate tax revenue.

Organizational Structure



Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/ General Revenue	4,790,673	5,424,419	7,801,291	7,352,099
Southwest TIF	1,069,840	2,240,605	10,177,287	7,784,135
Transportation Trust Fund	5,726	150,000	187,500	187,500
Unincorporated MSTU Fund	876,088	1,343,136	1,425,023	1,493,021
Grants	10,538,498	0	0	0
Totals:	17,280,825	9,158,160	19,591,101	16,816,755

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
County Administration/Board of County Commissioners	2,544,641	2,629,755	2,657,724	2,372,495
Information Outreach	827,265	483,924	1,328,979	1,317,511
Records Management	1,001,904	1,390,878	1,193,863	1,065,294
Economic Development/Redevelopment	2,368,517	4,653,603	12,282,313	9,957,159
311 Operations	0	0	505,120	481,394
Agriculture-Admin	0	0	1,623,102	1,622,902
Grants - County Administration	10,538,498	0	0	0
Totals:	17,280,825	9,158,160	19,591,101	16,816,755
Budgeted Positions	40	42	72	72

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 ensures the department directors are responsible for managing all county programs, facilities, and services; undertakes special projects; and provided professional management of county services, as well as long-term visioning for county government and the community.

In addition to the County Administrator, we have three Deputy County Administrators that assist with the management responsibilities of county programs, facilities, and services. The Deputy County Administrators attend 20-30 meeting weekly, facilitate multi-departmental and multi-jurisdictional issues while implementing special projects specific to the daily operations of county government.

Sources of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	2,544,641	2,629,755	2,657,724	2,372,495
Totals:	2,544,641	2,629,755	2,657,724	2,372,495

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	2,335,651	2,477,844	2,349,785	2,065,933
Operating	208,990	147,711	303,739	306,562
Capital	0	4,200	4,200	0
Totals:	2,544,641	2,629,755	2,657,724	2,372,495
Budgeted Positions:	18	19	18	18

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. Information Outreach also offers and promotes community events such as FITFest, Goblin Gathering, A Night Before Christmas in addition to ceremonial events such as ribbon cuttings and grand openings. These events foster relationships between the County, organizations, key community leaders and the public while providing education, entertainment, and resources to the attendees.

Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	827,265	483,924	1,328,979	1,317,511
Totals:	827,265	483,924	1,328,979	1,317,511

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	413,795	474,137	700,611	700,140
Operating	413,470	9,787	616,140	617,371
Capital	0	0	12,228	0
Totals:	827,265	483,924	1,328,979	1,317,511
Budgeted Positions:	7	5	7	7

Records Management / Copy Center / Courier

Program 0104

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

Records management oversee the management of all paper and electronic records created by the County to include maintenance, retention, preservation, reproduction, 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 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 provided mail/courier services facilitating mail pickup and delivery to all County departments at both internal and external locations throughout the County.

The Copy Center provides in-house scanning and copying services, and provides centralized scanning, copying, and printing services for all County departments.

Sources of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	1,001,904	1,390,878	1,193,863	1,065,294
Totals:	1,001,904	1,390,878	1,193,863	1,065,294

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	648,478	655,536	688,972	687,378
Operating	178,975	720,980	504,891	377,916
Capital	174,451	14,362	0	0
Totals:	1,001,904	1,390,878	1,193,863	1,065,294
Budgeted Positions:	8	9	10	10

*For comparison purposes the history has been brought forward to include the reorganization of the Copy Center within this division.

Economic Development/Redevelopment

Program 0105

The Economic Development Division (EDD) promotes and facilitates economic prosperity county-wide by creating and implementing strategies that encourage private sector investment, create jobs with higher-than-average wages, diversify the economy, and generate tax revenue.

The EDD leads the Economic Development Incentive Program following the guidelines adopted by the Board of County Commissioners in November 2020. The performance-based incentives are awarded to eligible state target industries that are new, relocating or expanding in Unincorporated Manatee. The EDD team also works collectively across several county departments and local agencies to facilitate Project Scoping Meetings and Rapid Response expedited plans review and permitting for incentivized projects.

The division provides administrative services for three Special Districts - Southwest County Improvement District, Port Manatee Improvement District, and the Parrish Area Improvement District - and is responsible for meeting the redevelopment and economic development goals of each district, focusing a portion of their respective tax revenue on infrastructure and other improvements to boost and attract development potential.

Business Retention and Expansion efforts are conducted from a corridor approach allowing the EDD team to interface directly with our business community to address their individual needs or corridor wide concerns and offer referrals to resources that can contribute to their long-term continuity.

The division leads the County's Emergency Support Function for Business, Industry and Economic Stabilization (ESF-18), working directly with federal, state, and local stakeholders including seven Chambers of Commerce, during disaster mitigation, preparation, response, and recovery.

Several other business and community programs that focus on workforce development, entrepreneurship, brownfield redevelopment and placemaking initiatives work together to achieve the county's goals of improved quality of life with better economic opportunities for residents and businesses.

Economic Development/Redevelopment

Program 0105

Sources of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	416,863	919,862	492,503	492,503
Southwest TIF	1,069,840	2,240,605	10,177,287	7,784,135
Transportation Trust Fund	5,726	150,000	187,500	187,500
Unincorporated MSTU Fund	876,088	1,343,136	1,425,023	1,493,021
Totals:	2,368,517	4,653,603	12,282,313	9,957,159

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	662,614	758,107	530,271	530,267
Operating	1,705,903	3,895,496	11,752,042	9,426,892
Capital	0	0	0	0
Totals:	2,368,517	4,653,603	12,282,313	9,957,159
Budgeted Positions:	7	9	6	6

*For comparison purposes the history has been brought forward to include the reorganization of the Economic Development/Redevelopment division.

311 Operations

Program 0106

Manatee 3-1-1 provides a central contact point for citizens to report an issue, request a service, seek information/referrals, direct complaints, compliments, and suggestions regarding government service externally as well as internally.

The 3-1-1 system replaced the 16 call lines for County services. In addition to the 3-1-1 call line, residents can access the Manatee 3-1-1 web portal by visiting www.mymanatee.org/311. The portal offers notices, general information, contact information and the ability to submit a request for service online anytime.

Sources of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	0	0	505,120	481,394
Totals:	0	0	505,120	481,394

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	0	0	407,110	383,384
Operating	0	0	98,010	98,010
Capital	0	0	0	0
Totals:	0	0	505,120	481,394
Budgeted Positions:	0	0	7	7

*For comparison purposes the history has been brought forward to include the reorganization of the 311 Operations division.

Agriculture - Admin

Program 0107

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 communications 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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	0	0	1,623,102	1,622,902
Totals:	0	0	1,623,102	1,622,902

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	0	0	1,425,906	1,425,906
Operating	0	0	197,196	196,996
Capital	0	0	0	0
Totals:	0	0	1,623,102	1,622,902
Budgeted Positions:	0	0	24	24

*For comparison purposes the history has been brought forward to include the reorganization of the Agriculture Administration division.

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 Fidscal 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 flexible aid provided to every county in the United States. Specifially, the ARP provides the SLFRF funds may be used to respond to the public health emergency and its negative on the community. Also, to make necessary investemnts in water, sewer and broadband infrastructure.

Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Grants	9,839,059	0	0	0
Totals:	9,839,059	0	0	0

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	117,466	0	0	0
Operating	9,638,719	0	0	0
Capital	82,874	0	0	0
Totals:	9,839,059	0	0	0
Budgeted Positions:	0	0	0	0


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Constitutional Officers

Constitutional Officers

Clerk of Circuit Court

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Clerk of Circuit Court	$ 8,211,314	$ 9,067,412	$ 9,575,647	$ 9,575,647
Clerk Support Costs	$ 577,180	$ 514,296	$ 646,026	$ 646,026
Funded Positions	92	92	94	94

Property Appraiser

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Property Appraiser	$ 6,246,115	$ 6,790,018	$ 7,198,318	$ 7,198,318
Property Appraiser Support Costs	$ 300,233	$ 252,671	$ 310,121	$ 310,121
Funded Positions	62	62	63	63

Sheriff

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Sheriff	$ 143,692,424	$ 171,703,937	$ 195,496,092	$ 195,496,092
Sheriff Support Costs	$ 9,916,795	$ 4,754,660	$ 5,478,849	$ 5,473,849
Jail Medical Costs	$ 5,270,442	$ -	$ -	$ -
Funded Positions	1,261	1,282	1,306	1,306

Supervisor of Elections

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Supervisor of Elections	$ 2,549,697	$ 2,888,687	$ 3,180,645	$ 3,180,645
Funded Positions	18	18	18	18

Tax Collector

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Tax Collector	$ 13,132,791	$ 14,553,706	$ 17,047,150	$ 17,047,150
Tax Collector Support Costs	$ (16,794)	$ 200,400	$ 212,054	$ 212,054
Funded Positions	106	111	111	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.


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County Attorney

Manatee County FLORIDA

County Attorney

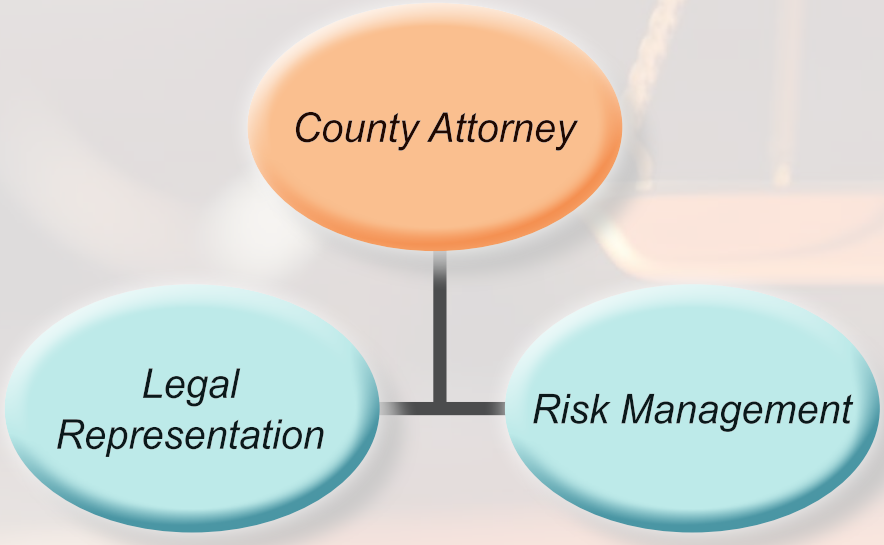
The County Attorney's Office (CAO) provides legal advice and representation to the Board of County Commissioners (Board), the County Administrator, and the various departments of county government. Advice is typically dispensed by formal memoranda in response to written Request(s) for Legal Services.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

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

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

Organizational Structure



Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	15,256,462	13,593,808	15,377,417	15,641,920
Gen Fund/General Revenue	2,831,124	2,898,595	3,510,949	3,200,099
Utilities System Charges	2	0	0	0
Totals:	18,087,588	16,492,403	18,888,366	18,842,019

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Legal Representation	2,957,431	3,108,595	3,720,949	3,410,099
Risk Management (Internal Service)	15,130,157	13,383,808	15,167,417	15,431,920
Totals:	18,087,588	16,492,403	18,888,366	18,842,019

Budgeted Positions:	25	26	26	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.

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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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	126,305	210,000	210,000	210,000
Gen Fund/General Revenue	2,831,124	2,898,595	3,510,949	3,200,099
Utilities System Charges	2	0	0	0
Totals:	2,957,431	3,108,595	3,720,949	3,410,099

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	2,627,004	2,539,660	3,128,499	2,828,499
Operating	330,427	568,935	592,450	581,600
Capital	0	0	0	0
Totals:	2,957,431	3,108,595	3,720,949	3,410,099
Budgeted Positions:	20	20	21	21

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	15,130,157	13,383,808	15,167,417	15,431,920
Totals:	15,130,157	13,383,808	15,167,417	15,431,920

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	3,101,064	3,772,653	2,992,929	3,068,108
Operating	12,029,093	9,611,155	12,174,488	12,363,812
Capital	0	0	0	0
Totals:	15,130,157	13,383,808	15,167,417	15,431,920
Budgeted Positions:	5	6	5	5





County Departments

Manatee County
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Community & Veterans Services

Manatee County FLORIDA















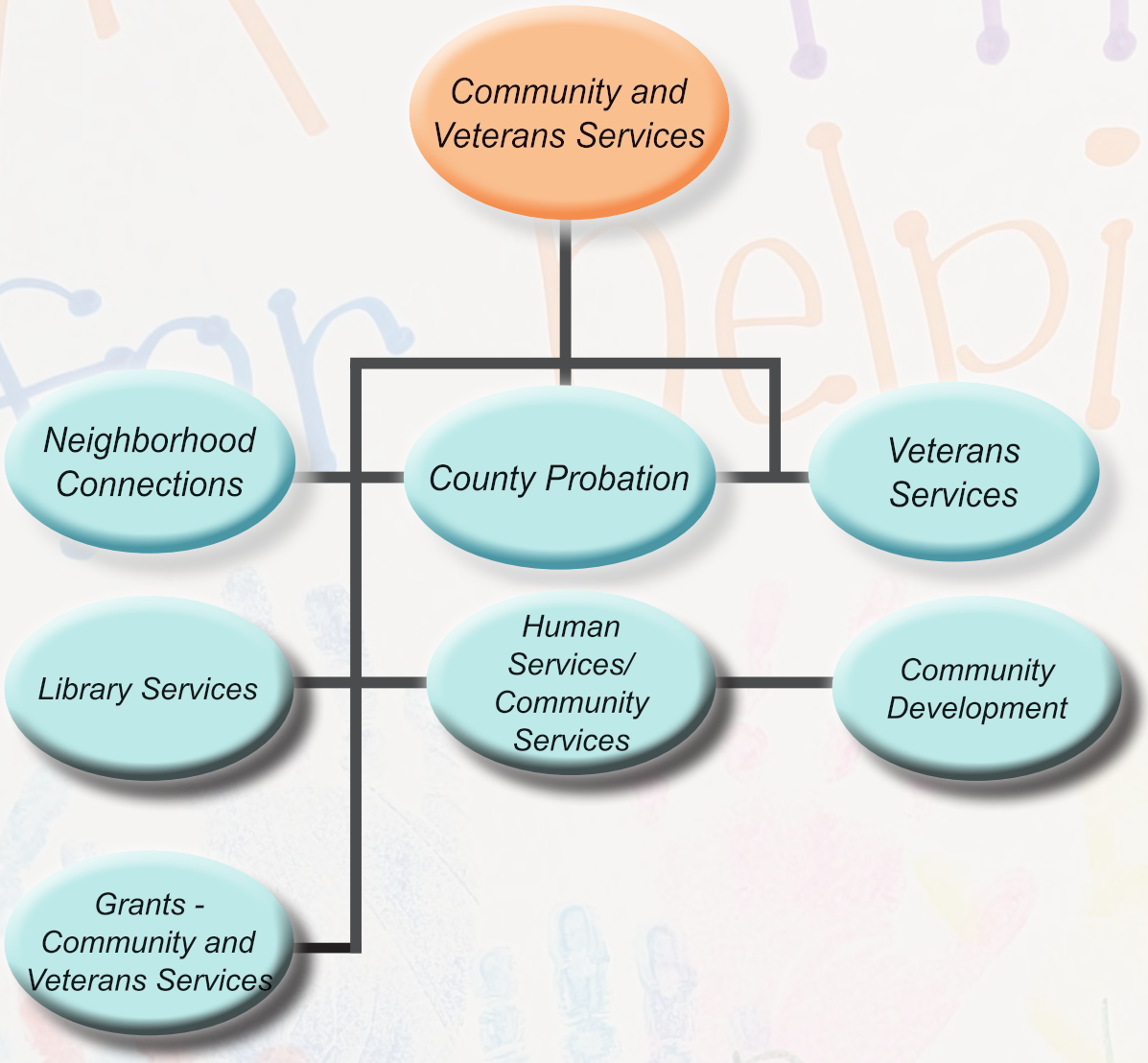
Community and Veterans Services

Community and Veterans Services Department has six programs: Neighborhood Connections, County Probation, Library Services, Community Development, Veterans Services and Human Services. All citizens, neighborhood groups, non-profit agencies, senior citizens, 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 neighborhoods.

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 adults and youth 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, with a seventh library in Lakewood Ranch that is scheduled to open in the fall of 2023. As well, Veterans Services provides services to the community of veterans in Manatee County.

Organizational Structure



Community and Veterans Services

Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	974,789	705,578	426,595	745,500
Children's Services Tax	931,179	992,880	911,395	908,795
Contributions	57,490	153,831	170,000	170,000
Fines & Forfeitures	11,266	15,000	20,000	20,000
Gen Fund/General Revenue	3,440,968	4,159,054	1,083,587	4,492,613
Grants	6,739,521	0	0	0
Impact Fees	58,875	883,233	655	655
Program/ General Revenue	7,669,835	9,969,515	9,620,428	9,685,079
Southwest TIF	320,234	806,996	750,000	750,000
Unincorporated MSTU Fund	990,144	1,124,990	1,397,925	1,397,925
Totals:	21,194,301	18,811,077	14,380,585	18,170,567

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Neighborhood Connections	1,026,068	1,253,300	1,407,911	1,472,562
County Probation	2,377,935	2,426,186	376,595	2,667,755
Veterans Services	403,289	474,527	129,735	589,599
Library Services	7,720,912	10,082,032	9,850,442	9,850,442
Human Services/Community Services	2,200,384	2,391,464	1,666,213	2,490,072
Community Development	726,192	2,183,568	949,689	1,100,137
Grants- Community and Veterans Services	6,739,521	0	0	0
Totals:	21,194,301	18,811,077	14,380,585	18,170,567

Budgeted Positions:	184	200	181	178

Community and Veterans Services

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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Program/ General Revenue	35,690	71,314	9,986	74,637
Southwest TIF	234	56,996	0	0
Unincorporated MSTU Fund	990,144	1,124,990	1,397,925	1,397,925
Totals:	1,026,068	1,253,300	1,407,911	1,472,562

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	495,415	670,340	548,593	613,244
Operating	530,653	582,960	859,318	859,318
Capital	0	0	0	0
Totals:	1,026,068	1,253,300	1,407,911	1,472,562
Budgeted Positions:	9	10	7	7

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	956,778	690,578	376,595	695,500
Gen Fund/General Revenue	1,421,157	1,735,608	0	1,972,255
Totals:	2,377,935	2,426,186	376,595	2,667,755

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	2,015,749	2,067,911	23,170	2,315,759
Operating	362,186	358,275	353,425	351,996
Capital	0	0	0	0
Totals:	2,377,935	2,426,186	376,595	2,667,755
Budgeted Positions:	32	31	32	32

Community and Veterans Services

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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	403,289	474,527	129,735	589,599
Totals:	403,289	474,527	129,735	589,599

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	358,405	424,831	90,553	554,997
Operating	44,884	49,696	39,182	34,602
Capital	0	0	0	0
Totals:	403,289	474,527	129,735	589,599
Budgeted Positions:	7	7	9	9

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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	18,011	15,000	50,000	50,000
Contributions	57,490	153,831	170,000	170,000
Fines & Forfeitures	11,266	15,000	20,000	20,000
Program/ General Revenue	7,634,145	9,898,201	9,610,442	9,610,442
Totals:	7,720,912	10,082,032	9,850,442	9,850,442

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	4,885,757	6,439,762	6,464,800	6,464,800
Operating	2,818,835	3,642,270	3,385,642	3,385,642
Capital	16,320	0	0	0
Totals:	7,720,912	10,082,032	9,850,442	9,850,442
Budgeted Positions:	100	117	104	104

Community and Veterans Services

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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	1,269,205	1,398,584	754,818	1,581,277
Children's Services Tax	931,179	992,880	911,395	908,795
Totals:	2,200,384	2,391,464	1,666,213	2,490,072

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	1,644,089	1,731,887	503,503	1,356,607
Operating	556,295	657,377	1,162,710	1,133,465
Capital	0	2,200	0	0
Totals:	2,200,384	2,391,464	1,666,213	2,490,072
Budgeted Positions:	19	21	16	16

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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	347,317	550,335	199,034	349,482
Impact Fees	58,875	883,233	655	655
Southwest TIF	320,000	750,000	750,000	750,000
Totals:	726,192	2,183,568	949,689	1,100,137

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	318,819	346,249	1,523	151,971
Operating	407,373	1,837,319	948,166	948,166
Capital	0	0	0	0
Totals:	726,192	2,183,568	949,689	1,100,137
Budgeted Positions:	10	10	7	7

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Grants	8,739,186	0	0	0
Totals:	8,739,186	0	0	0

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	1,395,622	0	0	0
Operating	7,343,564	0	0	0
Capital	0	0	0	0
Totals:	8,739,186	0	0	0
Budgeted Positions:	7	4	6	3

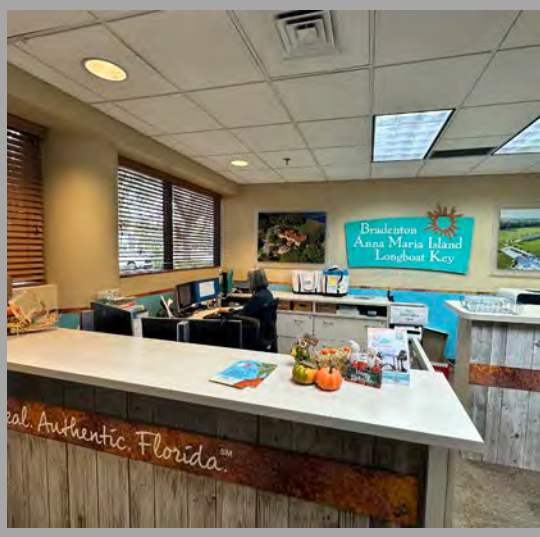




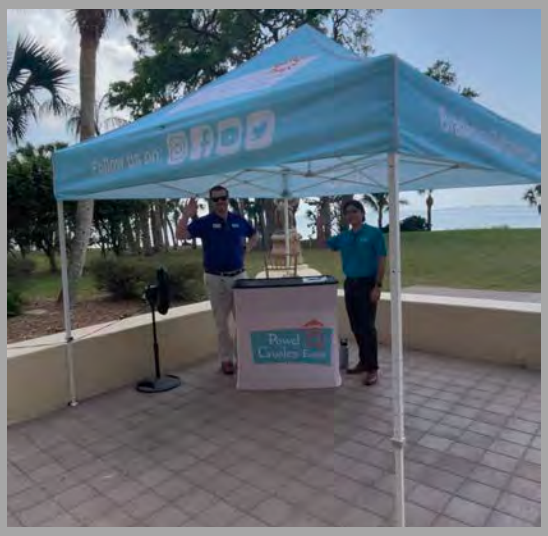


Convention & Visitors Bureau

Manatee County FLORIDA

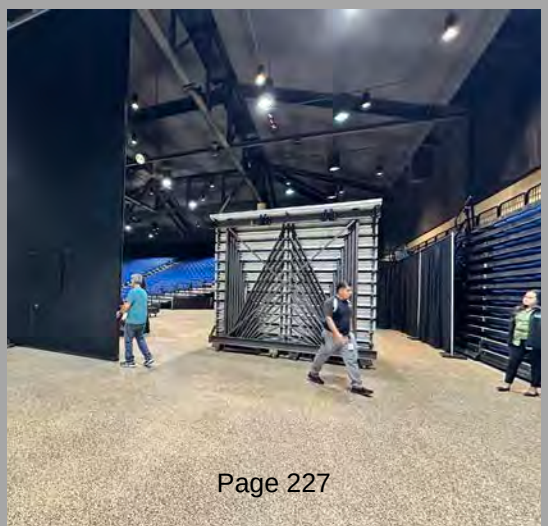














Convention & Visitors Bureau

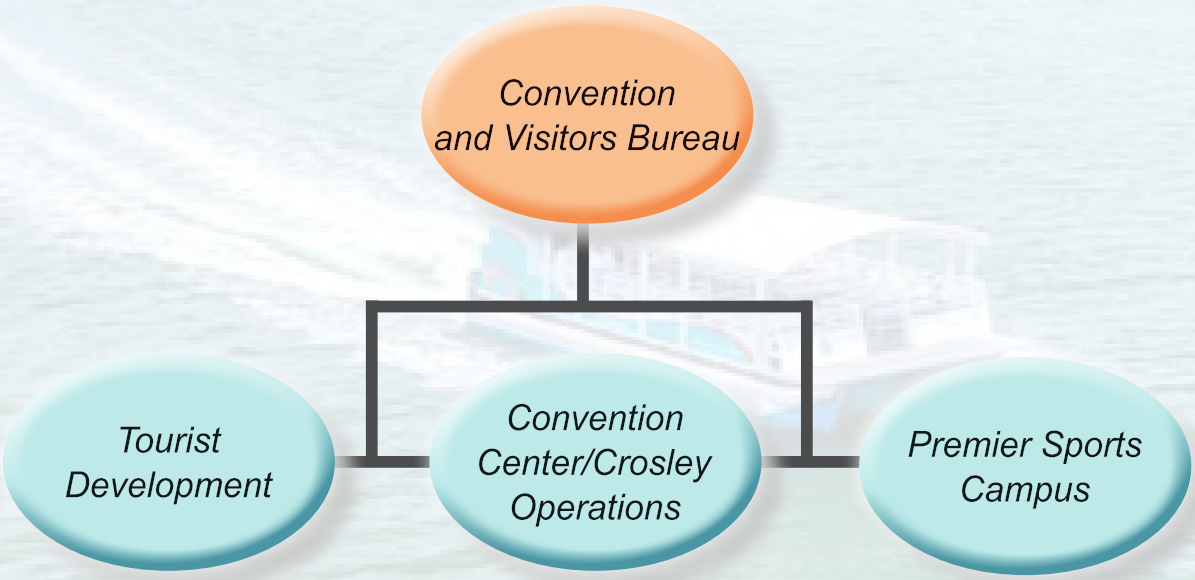
The Bradenton Area Convention and Visitors Bureau (BACVB) promotes tourism that generates approximately one and one half (1.5) billion dollars in economic impact by attracting both domestic and international visitors. The leisure and sports segments are the two top market segments that visit the area. Niche markets include ecotourism, agricultural, culinary, arts and culture, corporate, film and destination weddings, which complement and diversify tourists.

It is the mission of the Bradenton Area 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 BACVB 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; including out-of-town events.

The Bradenton Area Convention and 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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	1,966,414	2,120,059	2,217,632	2,234,322
Contributions	44,959	0	0	0
Tourist Development Tax	10,326,110	10,661,412	13,598,123	13,697,665
Totals:	12,337,483	12,781,471	15,815,755	15,931,987

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Tourist Development	9,539,710	9,532,912	12,469,823	12,569,573
Convention Center/Crosley Operations	2,435,465	2,825,131	2,964,953	2,981,358
Premier Sports Campus	362,308	423,428	380,979	381,056
Totals:	12,337,483	12,781,471	15,815,755	15,931,987
Budgeted Positions:	32	32	33	34

Convention & Visitors Bureau

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	2,500	5,000	5,200	5,408
Contributions	44,959	0	0	0
Tourist Development Tax	9,492,251	9,527,912	12,464,623	12,564,165
Totals:	9,539,710	9,532,912	12,469,823	12,569,573

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	1,125,112	1,120,732	1,002,157	1,002,204
Operating	8,412,102	8,412,180	11,467,666	11,567,369
Capital	2,496	0	0	0
Totals:	9,539,710	9,532,912	12,469,823	12,569,573
Budgeted Positions:	12	12	10	10

Convention & Visitors Bureau

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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	1,635,465	1,725,131	1,864,953	1,881,358
Tourist Development Tax	800,000	1,100,000	1,100,000	1,100,000
Totals:	2,435,465	2,825,131	2,964,953	2,981,358

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	861,484	1,047,234	1,321,377	1,387,682
Operating	1,573,981	1,777,897	1,593,576	1,593,676
Capital	0	0	50,000	0
Totals:	2,435,465	2,825,131	2,964,953	2,981,358
Budgeted Positions:	16	16	20	21

Convention & Visitors Bureau

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 147-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 $40 million annually and generates marketplace impressions globally.

Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	328,449	389,928	347,479	347,556
Tourist Development Tax	33,859	33,500	33,500	33,500
Totals:	362,308	423,428	380,979	381,056

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	181,671	236,059	179,553	179,630
Operating	149,891	187,369	201,426	201,426
Capital	30,746	0	0	0
Totals:	362,308	423,428	380,979	381,056
Budgeted Positions:	4	4	3	3

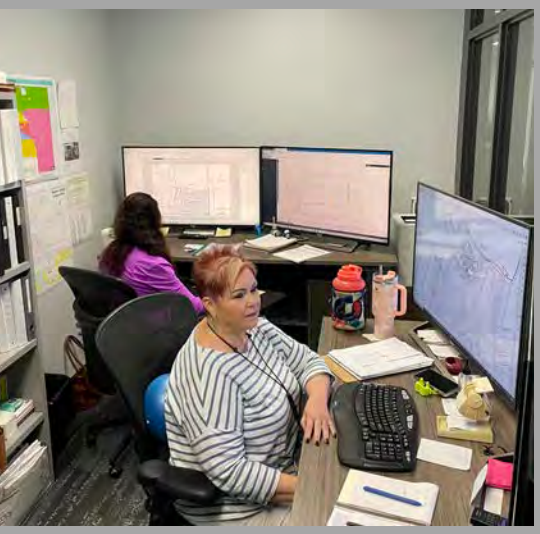

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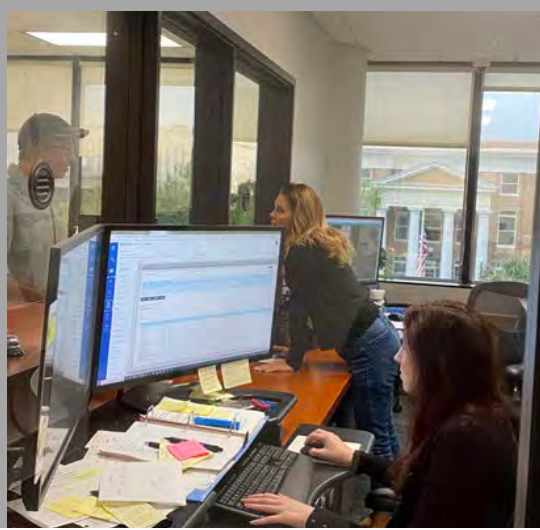


Development Services

Manatee County FLORIDA



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.

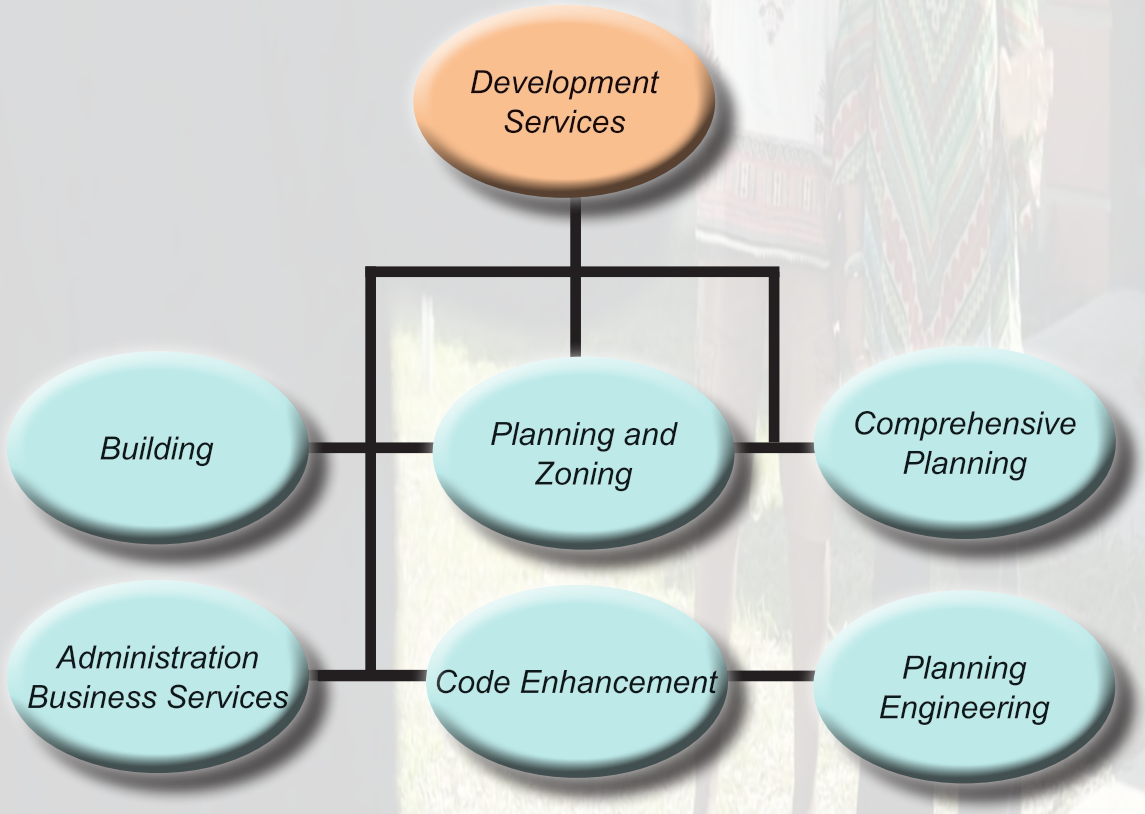
The Comprehensive Planning program consists of the regulation and updating of the Manatee County Comprehensive Plan and Land Development Code and oversees the Impact Fees process.

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.

The Planning Engineering program consists of the Development Review section and the Transportation Planning and Engineering section.

Organizational Structure



Development Services

Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
911 Surcharges	0	15,095	17,139	17,139
Charges for Services	16,663,794	17,372,404	23,020,440	21,773,103
Impact Fee	2,079,124	1,688,735	635,787	635,786
Unincorporated MSTU Fund	0	674,877	899,048	899,048
Totals:	18,742,918	19,751,111	24,572,414	23,325,076

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Building	11,812,464	9,594,110	8,489,149	8,439,149
Planning and Zoning	4,851,330	3,238,320	6,838,532	5,460,530
Comprehensive Planning	2,079,124	2,363,612	1,534,835	1,534,834
Administration Business Services	0	4,145,912	4,566,471	4,757,321
Code Enhancement	0	409,157	527,108	527,102
Planning Engineering	0	0	2,616,319	2,606,140
Totals:	18,742,918	19,751,111	24,572,414	23,325,076
Budgeted Positions:	159	160	177	177

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
911 Surcharge	0	15,095	17,139	17,139
Charges for Services	11,812,464	9,579,015	8,472,010	8,422,010
Totals:	11,812,464	9,594,110	8,489,149	8,439,149

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	8,013,594	7,677,794	7,041,789	7,041,789
Operating	3,798,869	1,863,266	1,447,360	1,397,360
Capital	0	53,050	0	0
Totals:	11,812,464	9,594,110	8,489,149	8,439,149
Budgeted Positions:	105	86	83	83

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	4,851,330	3,238,320	6,838,532	5,460,530
Totals:	4,851,330	3,238,320	6,838,532	5,460,530

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	3,875,461	2,762,917	3,902,398	3,902,396
Operating	975,869	475,403	2,936,134	1,558,134
Capital	0	0	0	0
Totals:	4,851,330	3,238,320	6,838,532	5,460,530
Budgeted Positions:	51	45	46	46

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.

Sources of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Impact Fee	2,079,124	1,688,735	635,787	635,786
Unincorporated MSTU Fund	0	674,877	899,048	899,048
Totals:	2,079,124	2,363,612	1,534,835	1,534,834

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	203,626	680,545	733,640	733,639
Operating	1,875,498	1,680,567	801,195	801,195
Capital	0	2,500	0	0
Totals:	2,079,124	2,363,612	1,534,835	1,534,834
Budgeted Positions:	3	7	7	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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	0	4,145,912	4,566,471	4,757,321
Totals:	0	4,145,912	4,566,471	4,757,321

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	0	1,400,828	1,371,931	1,371,915
Operating	0	2,745,084	3,194,540	3,385,406
Capital	0	0	0	0
Totals:	0	4,145,912	4,566,471	4,757,321
Budgeted Positions:	0	17	13	13

*This program is a new program effective FY23 due to the re-structuring of the Development Services Department.

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	0	409,157	527,108	527,102
Totals:	0	409,157	527,108	527,102

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	0	352,720	394,726	394,720
Operating	0	56,437	132,382	132,382
Capital	0	0	0	0
Totals:	0	409,157	527,108	527,102
Budgeted Positions:	0	5	5	5

*This program is a new program effective FY23 due to the re-structuring of the Development Services Department.

Planning Engineering

Program 3806

The Planning Engineering Divison consists of the Development Review section, the Transportation Planning and Engineering section and the Concurrency and Compliance Section.

Development Review sectioon 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. They coordinate with several other County departments such as the Property Acquisition Division for easement recording and vacation requests, the Infrastructure Inspection Division for construction and certification including field modifications, the Manatee County Health Department and the Florida Department of Environmental Protection (FDEP) for compliance with utility infrastructure regulations and design standards.

Transportation Planning and Engineering: The Transporation Review Division is comprised of three sections: Transportation Planning, Concurrancy and Compliance, and Traffic Engineering.

The Transportation Planning Section handles long range transportation planning in coordination with the Metropolitan Planning Organization (MPO). They maintain and update the Manatee County Traffic Circulation Plan. They review the transportation impact of development projects, as well as conduct Manatee County Mobility Planning. The Traffic Engineering Section ensures the best access management practices are implemented for safety and operational efficiency. They review development projects for operational and safety aspects at access points and intersections. They review temporary use permits, sign permits, and assist in access issues.

The Concurrency and Compliance Section maintains the County's Concurrency Reservation System per Florida Statutes, Manatee County's Comprehensive Plan and Land Development Code. They track concurrency with respect to traffic circulation, drainage, solid waste, potable water, sanitary sewer, mass transit and parks. They issue Level of Service (LOS) certificates for development projects. They monitor Land Development Agreements (LDAs) for compliance. In addition, they review Right of Way (ROW) needs for consistency with Land Develoment Code and Comprehensive Plan.

Sources of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	0	0	2,616,319	2,606,140
Totals:	0	0	2,616,319	2,606,140

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	0	0	2,224,372	2,224,366
Operating	0	0	391,947	381,774
Capital	0	0	0	0
Totals:	0	0	2,616,319	2,606,140
Budgeted Positions:	0	0	23	23

*This is a new program effective FY24 within the Development Services Department.







Financial Management

Manatee County FLORIDA















Financial Management

The Financial Management department consists of three programs: Management and Budget, Procurement/Purchasing, and Fiscal Services.

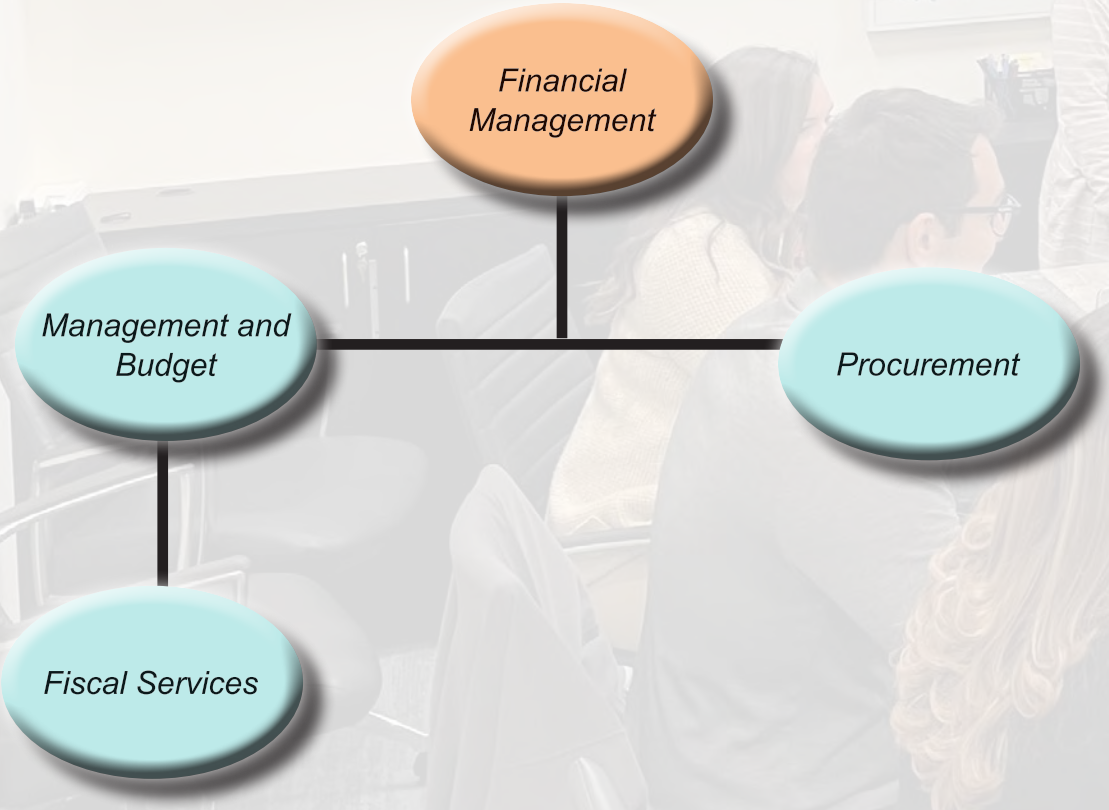
The Management and Budget program develops, reviews, and implements the County's budget, the Capital Improvement Plan, and related County policies. This program works closely with County departments and the County Administrator and advises the Board of County Commissioners in areas of planning, strategizing, funding, and better of financial data trends.

The Countywide Grant Administration area has been added in the Department to monitor Countywide level grants such as FEMA, Cares and ARP Grants, and maintain Federal and State compliance.

As a newly added program, Fiscal Services area has been centralized throughout the County to assist the departments in their daily needs, provide data and forecasting for strategic discussion making in each department.

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 policies 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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Civic Center Fund	0	0	171,841	168,805
Fleet Services	0	0	83,087	83,087
Gen Fund/General Revenue	3,108,457	3,570,994	2,759,679	6,671,531
Health Self Insurance	0	0	133,936	133,933
Library Fund	0	0	74,530	74,530
Building Department Fund	0	0	187,702	187,697
Parks & Recreation Fund	0	0	349,723	349,723
Radio Fund	0	0	52,960	52,960
Solid Waste Fund	0	0	278,761	278,831
Tourist Development Tax	0	0	175,739	175,739
Transportation Trust Fund	0	0	376,100	376,100
Unincorporated MSTU Fund	0	0	383,886	383,879
Utilities Fund	0	0	938,154	938,660
Transit System	0	0	175,575	175,575
Totals:	3,108,457	3,570,994	6,141,673	10,051,050

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Management & Budget	1,576,784	1,915,207	501,978	2,267,596
Purchasing	1,531,673	1,655,787	1,940,901	1,864,442
Fiscal Services	0	0	3,698,794	5,919,012
Totals:	3,108,457	3,570,994	6,141,673	10,051,050
Budgeted Positions:	35	37	115	115

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 and contracts management (to include items such as American Rescue Plan and Cares Act).

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 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 costs. 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 and ARP 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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	1,576,784	1,915,207	501,978	2,267,596
Totals:	1,576,784	1,915,207	501,978	2,267,596

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	1,437,432	1,605,519	0	1,768,118
Operating	139,352	309,688	497,778	495,278
Capital	0	0	4,200	4,200
Totals:	1,576,784	1,915,207	501,978	2,267,596
Budgeted Positions:	16	18	18	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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	1,531,673	1,655,787	1,940,901	1,864,442
Totals:	1,531,673	1,655,787	1,940,901	1,864,442

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	1,454,582	1,492,541	1,789,479	1,713,020
Operating	77,091	163,246	147,422	147,422
Capital	0	0	4,000	4,000
Totals:	1,531,673	1,655,787	1,940,901	1,864,442
Budgeted Positions:	19	19	19	19

Fiscal Services

Program 1403

The Fiscal Services program provides fiscal support for the Department Directors and managers for daily operations of County initiatives. Fiscal Services staff perform highly technical, professional, and analytical work and participates in day-to-day activities related to the preparation, analysis, and maintenance of the County's budget, capital improvement program, and revenue forecasting.

Fiscal Services supports departments in preparing and administering their budgets; oversees analyses of departmental budget requests and revisions, assesses the financial impact of major policy, fiscal and operational issues; reviews policies, practices, and systems; identifies reserve requirements for funds and assures that the annual budget is balanced and in compliance with accounting standards, Florida statutes, and County ordinances and resolutions. They work closely with the Budget and Procurement programs and Clerk of the Circuit Court to ensure continuity of services in daily operations.

Sources of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Civic Center Fund	0	0	171,841	168,805
Fleet Services	0	0	83,087	83,087
Gen Fund/General Revenue	0	0	316,800	2,539,493
Health Self Insurance	0	0	133,936	133,933
Library Fund	0	0	74,530	74,530
Building Department Fund	0	0	187,702	187,697
Parks & Recreation Fund	0	0	349,723	349,723
Radio Fund	0	0	52,960	52,960
Tourist Development Tax	0	0	175,739	175,739
Transit System	0	0	175,575	175,575
Solid Waste Fund	0	0	278,761	278,831
Transportation Trust Fund	0	0	376,100	376,100
Utilities Fund	0	0	938,154	938,660
Unincorporated MSTU Fund	0	0	383,886	383,879
Totals:	0	0	3,698,794	5,919,012

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	0	0	3,471,281	5,693,959
Operating	0	0	227,513	225,053
Capital	0	0	0	0
Totals:	0	0	3,698,794	5,919,012
Budgeted Positions:	0	0	78	78







Human Resources

Manatee County FLORIDA















Human Resources

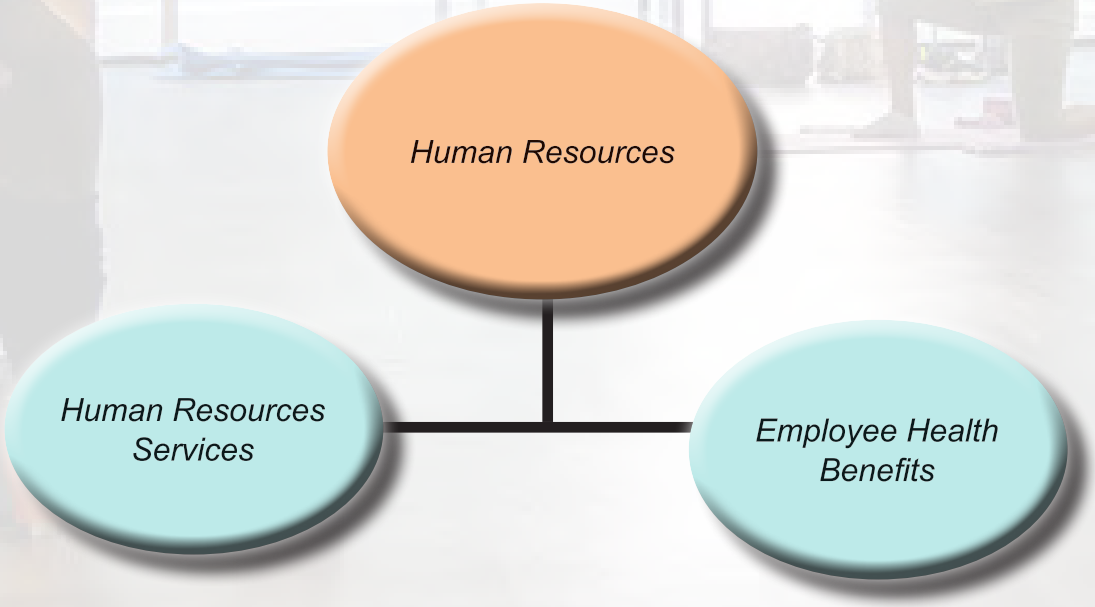
The Human Resources department is responsible for a broad range of functions that support the County's workforce needs, facilitate employee engagement and commitment to our organizational mission, support employee growth and development and serve to support employee health and well-being goals. In this 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 five sections:

- Employment Services and Talent Acquisition
- Compensation and HRIS
- Workforce Training and Development
- Employee and Labor Relations
- Employee Health Benefits

Organizational Structure



Human Resources

Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	62,495,736	63,076,879	67,260,198	67,260,198
Gen Fund/General Revenue	2,015,524	2,146,918	2,513,432	2,513,432
Totals:	64,511,260	65,223,797	69,773,630	69,773,630

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Human Resource Services	2,015,524	2,146,918	2,513,432	2,513,432
Employee Health Benefits	62,495,736	63,076,879	67,260,198	67,260,198
Totals:	64,511,260	65,223,797	69,773,630	69,773,630

Budgeted Positions:	23	26	29	29

Human Resources Services

Program 1501

The Human Resource Services program contains five sections: Employment Services, Workforce Training and Development and Compensation & HRIS, and Employee and Labor Relations and, Talent Acquisition.

The Employment Services and Talent Acquisition 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 Training and Development 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. This section is also responsible for devising the organizational and employee training and professional development strategy for employees of the county including onboarding.

The program conducts workforce utilization, succession planning, organizational design, and the County's performance management system.

The Compensation and HRIS section administers the County's classification and compensation plans through job analysis, salary surveys, job description development, career ladders, position control databases, 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 and Labor Relations section creates and 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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	2,015,524	2,146,918	2,513,432	2,513,432
Totals:	2,015,524	2,146,918	2,513,432	2,513,432

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	1,493,572	1,515,150	1,827,747	1,827,747
Operating	521,952	631,768	685,685	685,685
Capital	0	0	0	0
Totals:	2,015,524	2,146,918	2,513,432	2,513,432
Budgeted Positions:	15	17	18	18

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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	62,495,736	63,076,879	67,260,198	67,260,198
Totals:	62,495,736	63,076,879	67,260,198	67,260,198

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	770,856	739,281	978,279	978,279
Operating	61,724,880	62,245,598	66,191,919	66,191,919
Capital	0	92,000	90,000	90,000
Totals:	62,495,736	63,076,879	67,260,198	67,260,198
Budgeted Positions:	8	9	11	11



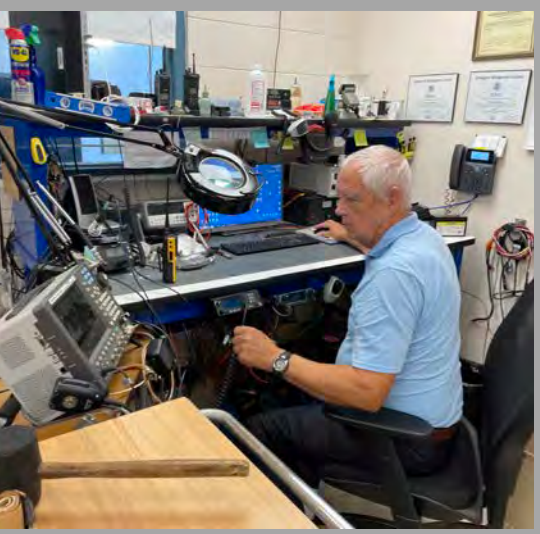


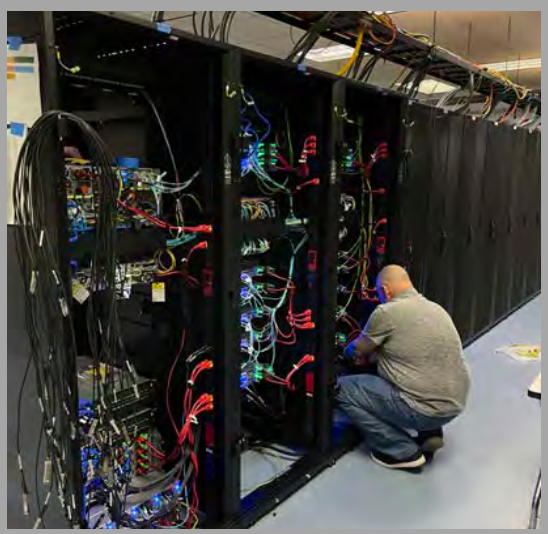


Information Technology

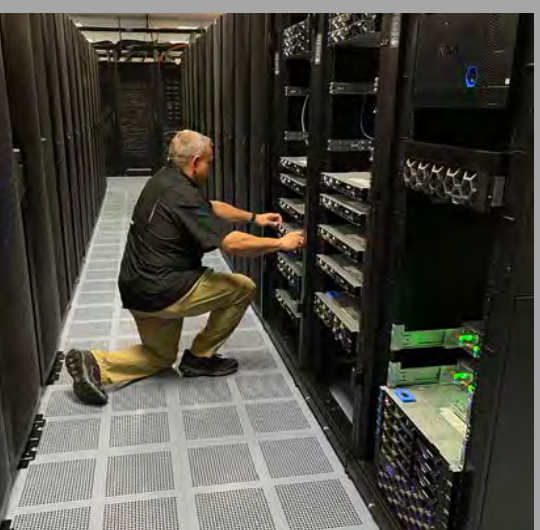
Manatee County FLORIDA















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.

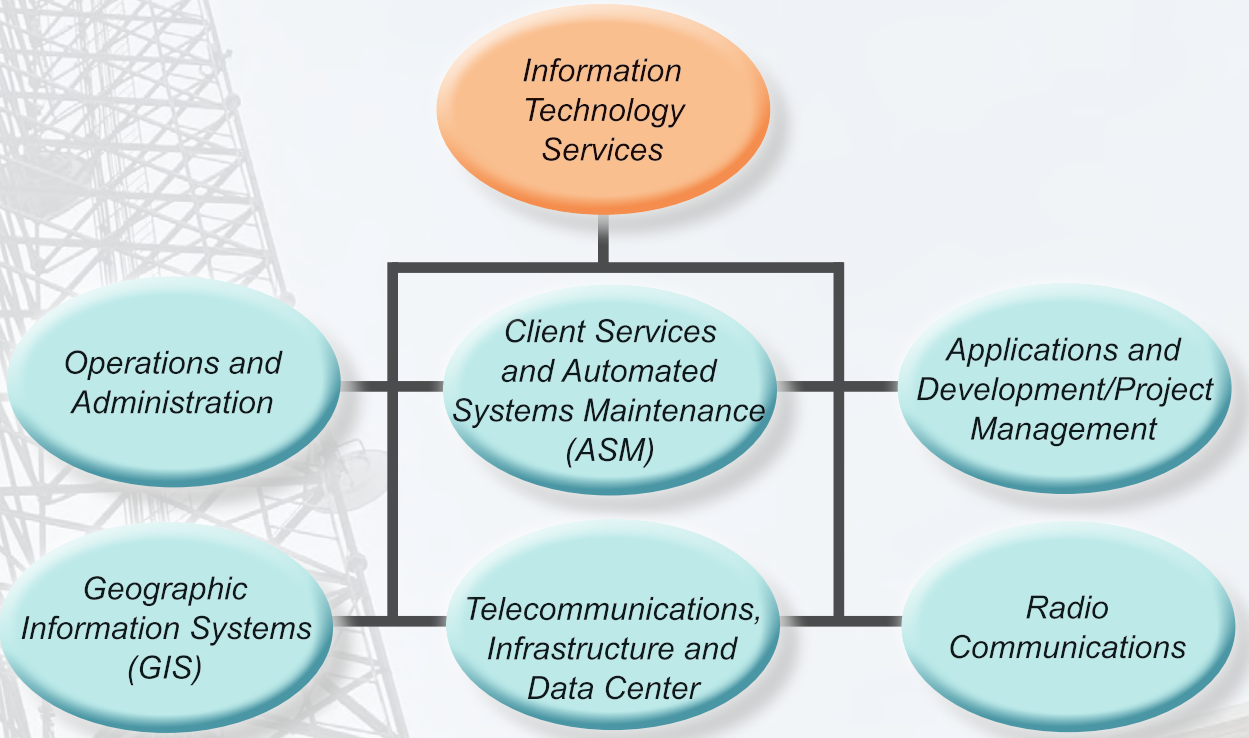
6. P25 Radio: The radio division primarily maintains and operates Manatee County land mobile radio system. This network provides mission critical voice and data communications to all public safety agencies located within the County.

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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	5,839,576	8,890,675	9,607,497	9,323,706
Gen Fund/General Revenue	11,419,682	13,111,716	18,313,639	18,482,528
Utilities System Charges	490,262	450,483	496,073	496,073
Totals:	17,749,520	22,452,874	28,417,209	28,302,307

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Operations and Administration	5,383,977	7,002,825	9,598,842	9,528,841
Client Services and Automated Systems Maintenance (ASM)	3,447,275	7,018,608	8,781,282	8,781,382
Applications & Development/Project Management	4,130,611	3,753,734	4,914,413	4,869,413
Geographic Information Systems (GIS)	1,169,866	712,682	761,611	761,611
Telecommunications, Infrastructure & Data Center	1,392,497	1,721,851	1,944,495	1,944,495
Radio Communications	2,225,294	2,243,174	2,416,566	2,416,565
Totals:	17,749,520	22,452,874	28,417,209	28,302,307
Budgeted Positions:	74	80	81	81

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	5,383,977	7,002,825	9,598,842	9,528,841
Totals:	5,383,977	7,002,825	9,598,842	9,528,841

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	2,604,092	2,676,387	2,848,802	2,848,801
Operating	2,620,335	3,043,438	5,935,990	5,865,990
Capital	159,550	1,283,000	814,050	814,050
Totals:	5,383,977	7,002,825	9,598,842	9,528,841
Budgeted Positions:	20	23	21	21

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	2,734,587	5,575,187	5,785,132	5,449,365
Gen Fund/General Revenue	712,688	1,443,421	2,996,150	3,332,017
Totals:	3,447,275	7,018,608	8,781,282	8,781,382

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	1,220,457	1,345,721	1,410,545	1,410,545
Operating	2,226,818	4,321,287	5,919,287	5,919,387
Capital	0	1,351,600	1,451,450	1,451,450
Totals:	3,447,275	7,018,608	8,781,282	8,781,382
Budgeted Positions:	11	13	13	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 assistance in the implementation of any new applications acquired by the county, the ongoing upgrade of current applications, program creation and modification of custom in-house developed applications, response to day to day problem solving for end users, and support of the county internal and external website. Major applications supported include the county financial application, One Solution finance software, the records management application, On base (document imaging system), Utilities applications, Ventyx/ Customer Suite, the Building department's permitting system, Community Plus, county e-mail system, and Public Safety's Computer-Aided- Dispatch application. Information Technology Applications and Development Project Management manages and maintains over 150 unique databases for county departments and constitutional offices. The Project Management group included in this program defines and tracks Information Technology department project requests from the various Board of County Commissioners and outside agencies.

Sources of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	4,130,611	3,753,734	4,914,413	4,869,413
Totals:	4,130,611	3,753,734	4,914,413	4,869,413

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	3,231,526	2,997,740	3,308,236	3,308,236
Operating	899,085	755,994	1,606,177	1,561,177
Capital	0	0	0	0
Totals:	4,130,611	3,753,734	4,914,413	4,869,413
Budgeted Positions:	26	26	28	28

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	679,604	262,199	265,538	265,538
Utilities System Charges	490,262	450,483	496,073	496,073
Totals:	1,169,866	712,682	761,611	761,611

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	600,765	550,949	609,735	609,735
Operating	569,101	161,733	151,876	151,876
Capital	0	0	0	0
Totals:	1,169,866	712,682	761,611	761,611
Budgeted Positions:	5	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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	879,695	1,072,314	1,405,799	1,457,776
Gen Fund/General Revenue	512,802	649,537	538,696	486,719
Totals:	1,392,497	1,721,851	1,944,495	1,944,495

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	438,860	575,508	562,178	562,178
Operating	953,637	1,146,343	1,382,317	1,382,317
Capital	0	0	0	0
Totals:	1,392,497	1,721,851	1,944,495	1,944,495
Budgeted Positions:	4	5	5	5

Radio Communications

Program 1606

The P25 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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	2,225,294	2,243,174	2,416,566	2,416,565
Totals:	2,225,294	2,243,174	2,416,566	2,416,565

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	696,473	764,329	817,275	817,274
Operating	1,528,821	1,478,845	1,599,291	1,599,291
Capital	0	0	0	0
Totals:	2,225,294	2,243,174	2,416,566	2,416,565
Budgeted Positions:	8	8	9	9







Natural Resources

Manatee County FLORIDA















Natural Resources

The Natural Resources department has five programs: Natural Resources, Environmental Protection & Mining Regulation, Education & Volunteer Program, Ecological and Marine Resources, and Environmental Lands.

The Natural Resources 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 & Mining Regulation program protects surface water through Manatee County's State/Federal Permit for Management and Storage of Surface Waters; 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.

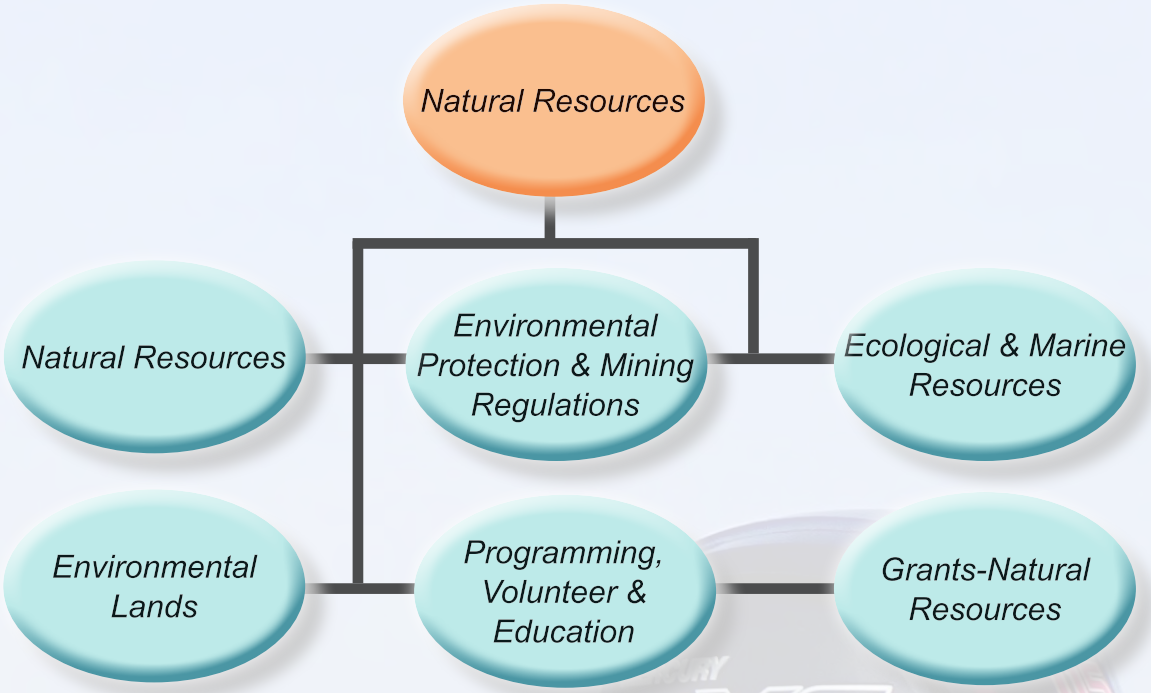
The Education & Volunteer program provides a variety of educational and volunteer opportunities. Age-appropriate classes, trainings, and special events to help foster a connection to the natural world and establish a sense of wonder in program participants.

The program also manages and develops interpretive signage in the County's parks system and oversees two environmental classrooms, two visitors' centers, and one nature center. This program also issues permits for special events within the County's parks and preserves.

The Ecological & Marine Resources program is responsible for large scale habitat restoration design & implementation, natural lands acquisition elements, listed species protection and mitigation elements, waterway navigation infrastructure management, derelict vessel removal, the artificial reef program, manatee protection, regulated waterway zone management, navigation dredging, beach resources management and renourishment elements, funding agency partnerships and coordination, opportunities for 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, tracks of properties, consults with state and federal land acquisition partners so local funds can be leveraged for matching requirements, and presents properties to ELMAC and BCC for consideration.

Organizational Structure



Natural Resources

Sources of Funds

	FY22 Actuals	FY23 Adopted	FY24 Adopted	FY25 Planned
Beach Erosion Fund	317,618	335,802	335,802	335,802
Charges for Services	228,593	222,500	80,000	80,000
Gen Fund/ General Revenue	5,489,125	5,883,579	2,701,116	3,498,690
Environmental Lands Millage	6,260	217,124	1,788,372	1,706,396
Phosphate Severance Tax	920,156	998,109	914,136	914,136
Program/ General Revenue	606,261	817,569	200,000	200,000
Tourist Development Tax	24,938	224,874	224,874	224,874
Utilities System Charges	2,253,013	2,226,340	2,064,576	1,974,711
Grant Revenue	31,369	-	-	-
Totals:	9,877,333	10,925,897	8,308,876	8,934,609

Uses of Funds

	FY22 Actuals	FY23 Adopted	FY243 Adopted	FY25 Planned
Natural Resources	6,818,024	7,361,315	4,481,645	4,444,543
Environmental Protection & Mining Regulation	1,750,086	1,710,952	1,479,331	1,788,124
Programming,Education & Volunteer	590,830	618,717	167,259	693,142
Environmental and Marine Resources	680,764	1,017,789	1,392,771	1,252,906
Environmental Lands	6,260	217,124	787,870	755,894
Grants- Parks and Natural Resources	31,369	-	-	-
Totals:	9,877,333	10,925,897	8,308,876	8,934,609
Budgeted Positions:	79	81	53	53

Natural Resources

Program 4001

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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Beach Erosion Fund	317,618	335,802	335,802	335,802
Charges for Services	129,894	142,500	0	0
Gen Fund/General Revenue	4,489,460	4,939,904	2,202,734	2,165,632
Program/ General Revenue	122,750			
Phosphate Severance Tax	461,072	500,274	500,274	500,274
Tourist Development Tax	24,938	224,874	224,874	224,874
Utilities System Charges	1,272,292	1,217,961	1,217,961	1,217,961
Totals:	6,818,024	7,361,315	4,481,645	4,444,543

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	3,546,119	3,759,654	1,976,953	1,976,951
Operating	3,271,905	3,508,607	2,504,692	2,467,592
Capital	0	93,054	0	0
Totals:	6,818,024	7,361,315	4,481,645	4,444,543
Budgeted Positions:	55	54	23	23

Environmental Protection & Mining Regulation

Program 4002

The Environmental Protection Division program protects local air, rivers, streams, bays, natural lands and infrastructure by: 1) Maintaining county compliance with the federally mandated, state issued, National Pollutant Discharge Elimination System permit for the County's Municipal Separate Storm Sewer System that ensures county stormwater systems carry the cleanest water possible; 2) Measure efforts to protect water quality by operating monitoring programs that collect and analyze water samples; 3) Measure local air quality to identify changes as the region grows; 4) Implement watershed management plans in support of numerous local, regional, state and federal environmental protection programs, including three National Estuary Programs and the federally mandated, state implemented, Total Maximum Daily Load program of the Clean Water Act; 5) Reviewing plans of proposed developments for environmental impacts; and 6) Assist in regional resiliency activities that address sea level rise, severe storms, and heat, etc. that are due to changing climate conditions. The program utilizes multiple strategies to ensure compliance with environmental regulations, efficient implementation of environmental management plans and provide citizens with healthy air, water, and natural systems.

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

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 landscape/fertilizer ordinance. Landscapers and fertilizer applicators must provide proof of training which covers best management practices to minimize nitrogen input to the receiving water bodies. More specifically, landscapers must keep grass clipping out of road/ponds, and applicators must adhere to several restrictions including a rainy season nitrogen ban.

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, providing assistance in developing and reviewing environmental site assessments and coordinating activities required

Environmental Protection & Mining Regulation

Program 4002

Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	98,699	80,000	80,000	80,000
Gen Fund/General Revenue	533,047	445,214	305,715	614,508
Phosphate Severance Tax	334,872	377,579	413,862	413,862
Utilities System Charges	783,468	808,159	679,754	679,754
Totals:	1,750,086	1,710,952	1,479,331	1,788,124

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	1,117,496	1,130,603	781,762	1,185,137
Operating	560,048	529,634	626,637	554,637
Capital	72,542	50,715	70,932	48,350
Totals:	1,750,086	1,710,952	1,479,331	1,788,124
Budgeted Positions:	13	12	13	13

Ecological & Marine Resources Division

Program 4003

This unit provides staff, assets, and operating expenses for the Ecological and Marine Resources (EMR) Division. The Division manages a range of responsibilities from landscape-scale habitat planning, mitigation, and restoration design and implementation – to – public waterway management, aids to navigation, artificial reefs, and marine wildlife protection – to – coastal resiliency, listed species monitoring and mitigation, grant-funding services, and a volunteer-restoration action group (i.e., the RIP Squad). Our EMR Division includes two programs that support internal and external customers and liaise with local, state, and federal regulatory agencies and funding partners.

The EMR Division facilitates projects from conceptual planning and development, funding, permitting, procurement, implementation, management, and inspection (e.g., land and water), all the way through to construction, compliance monitoring and public service. We provide high level technical support to other departments on issues related to listed species, wetland mitigation, waterfront infrastructure and management, and environmental resource permitting. Monetary association with active projects managed by this Program is approximately $30 million, the majority of which comes from grants and partner agency appropriations outside of County tax revenues. This program is also responsible for waterway management and operation 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 Division manages a multitude of external funding streams such as Florida Boating Improvement Programs (FBIP), West Coast Inland Navigation District (WCIND), RESTORE Act, State Appropriations, and state and national funding partners, including our three National Estuary Programs and Florida wildlife agencies.

We actively cultivate funding partnerships with local, state, and federal entities and seek new and innovative funding opportunities, including revenue generation from mitigation projects through wetland mitigation partnerships with other county departments and the FDOT. 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.

The section is responsible for the maintenance and/or monitoring of over 900 County and State aids to navigation in coordination with the Florida Fish and Wildlife Commission to ensure boater safety and manatee protection across County waterways and regularly provides expertise pertaining to the County's regulated waterway zone management. Our team also provides guidance to support improvements to Manatee County's boat ramps and technical support to other departments on issues related to waterfront infrastructure design and management.

This program 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 ensuring compliance with federal (i.e., U.S. Coast Guard, U. S. Army Corps of Engineers, U.S. Fish and Wildlife) and state (i.e., Florida Department of Environmental Protection, Florida Fish and Wildlife Conservation Commission, and the Southwest Florida Water Management District) permitting entities and working with our funding partners.

Ecological & Marine Resources Division

Program 4003

Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Environmental Millage	0	0	965,296	915,296
Program/ General Revenue	483,511	817,569	200,000	200,000
Utilities System Charges	197,253	200,220	166,861	76,996
General Fund	0	0	60,614	60,614
Totals:	680,764	1,017,789	1,392,771	1,252,906

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	462,763	496,890	508,459	508,459
Operating	218,001	520,899	744,447	744,447
Capital	0	0	139,865	0
Totals:	680,764	1,017,789	1,392,771	1,252,906
Budgeted Positions:	6	6	6	6

Environmental Lands

Program 4004

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 Division 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 Division 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 online dashboard provides key information about candidate properties and allows users to explore each property at their convenience and interest level. 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.

Environmental Lands

Program 4004

Sources of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Environmental Millage	6,260	217,124	787,870	755,894
Totals:	6,260	217,124	787,870	755,894

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	0	83,692	247,834	247,834
Operating	6,260	102,846	508,060	508,060
Capital	0	30,586	31,976	0
Totals:	6,260	217,124	787,870	755,894
Budgeted Positions:	0	1	3	3

Programming, Volunteer & Education

Program 4005

The 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 benefits 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.

The 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 coordinate social media messaging and assist with marketing for the Department's programs.

Programming, Volunteer & Education

Program 4005

Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Environmental Millage	466,618	498,461	132,053	657,936
Gen Fund/General Revenue	124,212	120,256	0	0
Phosphate Severance Tax	0	0	35,206	35,206
Totals:	590,830	618,717	167,259	693,142

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	484,009	496,424	39,577	565,460
Operating	106,821	122,293	127,682	127,682
Capital	0	0	0	0
Totals:	590,830	618,717	167,259	693,142
Budgeted Positions:	4	7	7	7

Grants - 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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Grants	31,369	0	0	0
Totals:	31,369	0	0	0

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	31,369	0	0	0
Operating	0	0	0	0
Capital	0	0	0	0
Totals:	31,369	0	0	0
Budgeted Positions:	1	1	1	1


Manatee
County
FLORIDA







Property Management

Manatee County FLORIDA















Property Management

The Property Management department consists of the following programs: Building Management, Property Acquisition, Construction Services, Survey, Replacement and Renewal Projects, Grounds Maintenance, and Premier Sports Campus.

Building Management maintains and manages all life safety measures within all County facilities by providing electrical, air conditioning, plumbing, and maintenance services.

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

Construction Services completes 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.

Parks and Grounds Maintenance provides maintenance to over 50 parks and over 40 non-park areas, beach facilities, Medians throughout the county, Board of County Commissioners and Constitutional Officers' facilities, and monitors landscaping and ground maintenance. Grounds Maintenance is always looking for ways to improve and beautify Manatee County, giving the residents enjoyable and beautiful places to live, work and play.

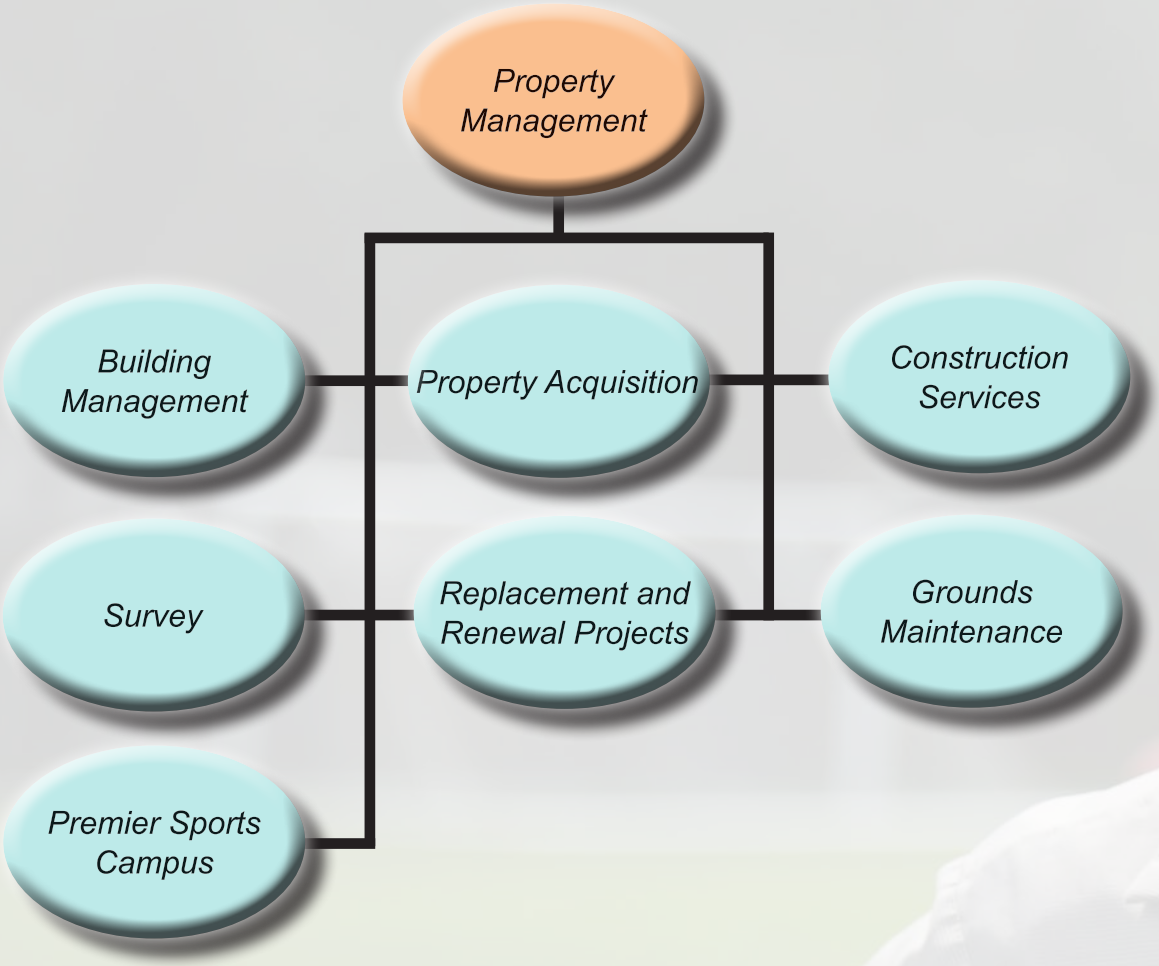
Premier Sports Campus is located north of State Road 70 and east of Lorraine Road in Lakewood Ranch. This 146-acre sports complex serves as host to sports tournaments, regional league play and sports camps on its well-manicured 75 acres of playing fields. Other special events that bring the community together are held on its grounds throughout the year. A tournament aquatics center and racket center with tennis and pickleball courts is currently in the planning and design phase.

Manatee County's Median Beautification program has been a big success in the past few years; in FY2022, a second Median Crew was approved and added to Grounds Maintenance. This allowed Manatee County to continue maintaining the 50+ medians that have been renovated with one crew, while a second crew focused on renovating new medians to continue the beautification of medians throughout Manatee County, mainly in the TIF, which funds these crews and renovations.

The Americans with Disabilities Act of 1990 (ADA) is a federal requirement that prohibits discrimination and ensures equal opportunity for persons with disabilities. In FY2022 Property Management was able to hire a dedicated ADA Coordinator to preform regular inspections and repairs to county facilities, keeping us in compliance with federal requirements.

As Manatee County grows, so does our Grounds division. With new parks in the planning and development phases in Parrish, Hidden Harbor, Lakewood Ranch and possible other locations, our staff and areas we maintain, will increase and bring more beautiful places for the residents and visitors of Manatee County to enjoy.

Organizational Structure



Property Management

Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	85,250	150,000	150,000	150,000
Gen Fund/General Revenue	15,902,562	16,225,395	14,036,790	21,406,274
Program/ General Revenue	7,966,592	8,852,738	9,170,773	9,304,221
Tourist Development Tax	747,720	804,287	914,626	912,626
Utilities System Charges	89,394	156,588	186,657	186,657
Totals:	24,791,518	26,189,008	24,458,846	31,959,778

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Building Management	9,784,824	9,627,348	6,337,921	11,024,549
Property Acquisition	533,446	691,471	565,815	566,550
Construction Services	2,153,166	2,211,853	2,605,103	2,908,997
Survey	625,143	661,355	896,291	895,777
Replacement and Renewal Projects	2,622,926	2,954,599	3,577,855	5,127,855
Copy Center	0	0	0	0
Grounds Maintenance	8,001,091	8,975,510	9,378,429	10,205,388
Premier Sports Campus	1,070,922	1,066,872	1,097,432	1,230,662
Totals:	24,791,518	26,189,008	24,458,846	31,959,778

Budgeted Positions:	217	210	221	221

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	25,000	50,000	50,000	50,000
Gen Fund/General Revenue	9,759,824	9,577,348	6,287,921	10,974,549
Totals:	9,784,824	9,627,348	6,337,921	11,024,549

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	5,121,019	5,036,112	553,262	5,278,390
Operating	4,641,464	4,591,236	5,744,659	5,746,159
Capital	22,341	0	40,000	0
Totals:	9,784,824	9,627,348	6,337,921	11,024,549
Budgeted Positions:	75	77	75	75

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Program/ General Revenue	533,446	691,471	565,815	566,550
Totals:	533,446	691,471	565,815	566,550

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	444,852	607,286	480,186	480,180
Operating	88,594	84,185	85,629	86,370
Capital	0	0	0	0
Totals:	533,446	691,471	565,815	566,550
Budgeted Positions:	11	11	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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	60,250	100,000	100,000	100,000
Gen Fund/General Revenue	2,092,916	2,111,853	2,505,103	2,808,997
Totals:	2,153,166	2,211,853	2,605,103	2,908,997

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	1,795,975	1,829,243	2,161,053	2,466,227
Operating	357,191	382,610	444,050	442,770
Capital	0	0	0	0
Totals:	2,153,166	2,211,853	2,605,103	2,908,997
Budgeted Positions:	24	25	28	28

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Program/ General Revenue	535,750	504,767	709,634	709,120
Utilities System Charges	89,393	156,588	186,657	186,657
Totals:	625,143	661,355	896,291	895,777

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	439,275	420,204	637,187	637,188
Operating	185,868	241,151	259,104	258,589
Capital	0	0	0	0
Totals:	625,143	661,355	896,291	895,777
Budgeted Positions:	8	6	8	8

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.

Sources of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	2,622,926	2,954,599	3,577,855	5,127,855
Totals:	2,622,926	2,954,599	3,577,855	5,127,855

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	0	0	0	0
Operating	1,845,199	2,954,599	3,577,855	5,127,855
Capital	777,727	0	0	0
Totals:	2,622,926	2,954,599	3,577,855	5,127,855
Budgeted Positions:	0	0	0	0

Grounds Maintenance

Program 3309

Grounds Maintenance provides maintenance to over 50 parks, 50+ Medians and over 40 non-park areas, beach facilities, Board of County Commissioner and Constitutional Officers' facilities, and monitors landscaping and general grounds maintenance. Grounds Maintenance is always looking to improve and beautify Manatee County giving the residents enjoyable and beautiful places to live, work and play.

The Grounds Maintenance program maintains all park and beach Athletic fields and lighting, tennis, basketball, racquetball and pickleball courts, water fountains, site furniture, fencing and landscaping for parks and non-park facilities, as well as an integrated pest and turf 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.

Sources of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	1,426,897	1,581,595	1,665,911	2,494,873
Program/ General Revenue	5,826,474	6,589,628	6,797,892	6,797,889
Tourist Development Tax	747,720	804,287	914,626	912,626
Totals:	8,001,091	8,975,510	9,378,429	10,205,388

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	4,339,828	4,581,075	4,699,746	5,528,725
Operating	3,576,820	4,248,435	4,678,683	4,676,663
Capital	84,443	146,000	0	0
Totals:	8,001,091	8,975,510	9,378,429	10,205,388
Budgeted Positions:	93	85	93	93

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. With plans for parking upgrades, maintenance building, permanent event

Premier Sports generates an economic impact of approximately $40 million annually to the local economy and generates marketplace impressions globally.

Current challenges are managing the 75 acres of playing fields without an in-ground irrigation system.

Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Program/ General Revenue	1,070,922	1,066,872	1,097,432	1,230,662
Totals:	1,070,922	1,066,872	1,097,432	1,230,662

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	408,542	368,850	366,488	366,488
Operating	662,380	698,022	730,944	864,174
Capital	0	0	0	0
Totals:	1,070,922	1,066,872	1,097,432	1,230,662
Budgeted Positions:	6	6	6	6







Public Safety

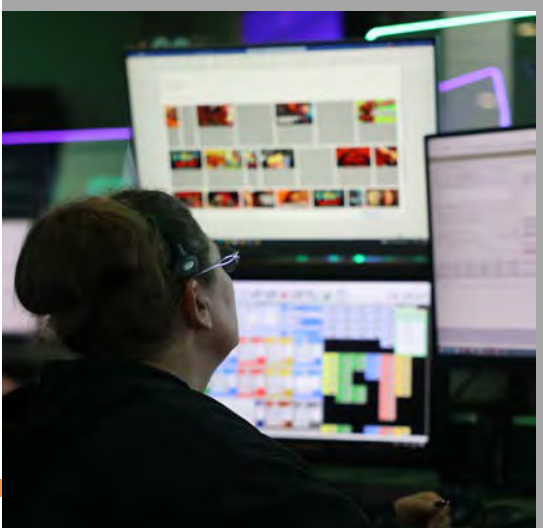
Manatee County FLORIDA















Public Safety

The Public Safety Department consists of six 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 seven independent fire districts, Manatee County EMS, Beach Patrol and Water Rescue, and Animal Welfare calls during non-business hours.

The Emergency Medical Services (EMS) program provides advanced, pre-hospital emergency medical care and transportation to the citizens and visitors of Manatee County, following state and national standards. EMS interacts with multiple state and local agencies to provide unified support during disasters, major incidents, and care coordination before the emergency occurs through the Community Paramedicine Team.

Included in the EMS program is Health Services. Health Services staff promote health and safety by educating the public and advocating, facilitating, and serving as community knowledge brokers to improve health outcomes among patients who experience barriers to accessing the community health system. Furthermore, the Health Services staff impact and steer countywide health care efforts with healthy living initiatives, healthcare planning, and contract funding to ensure effective and cost-efficient healthcare assistance to disenfranchised residents of Manatee County.

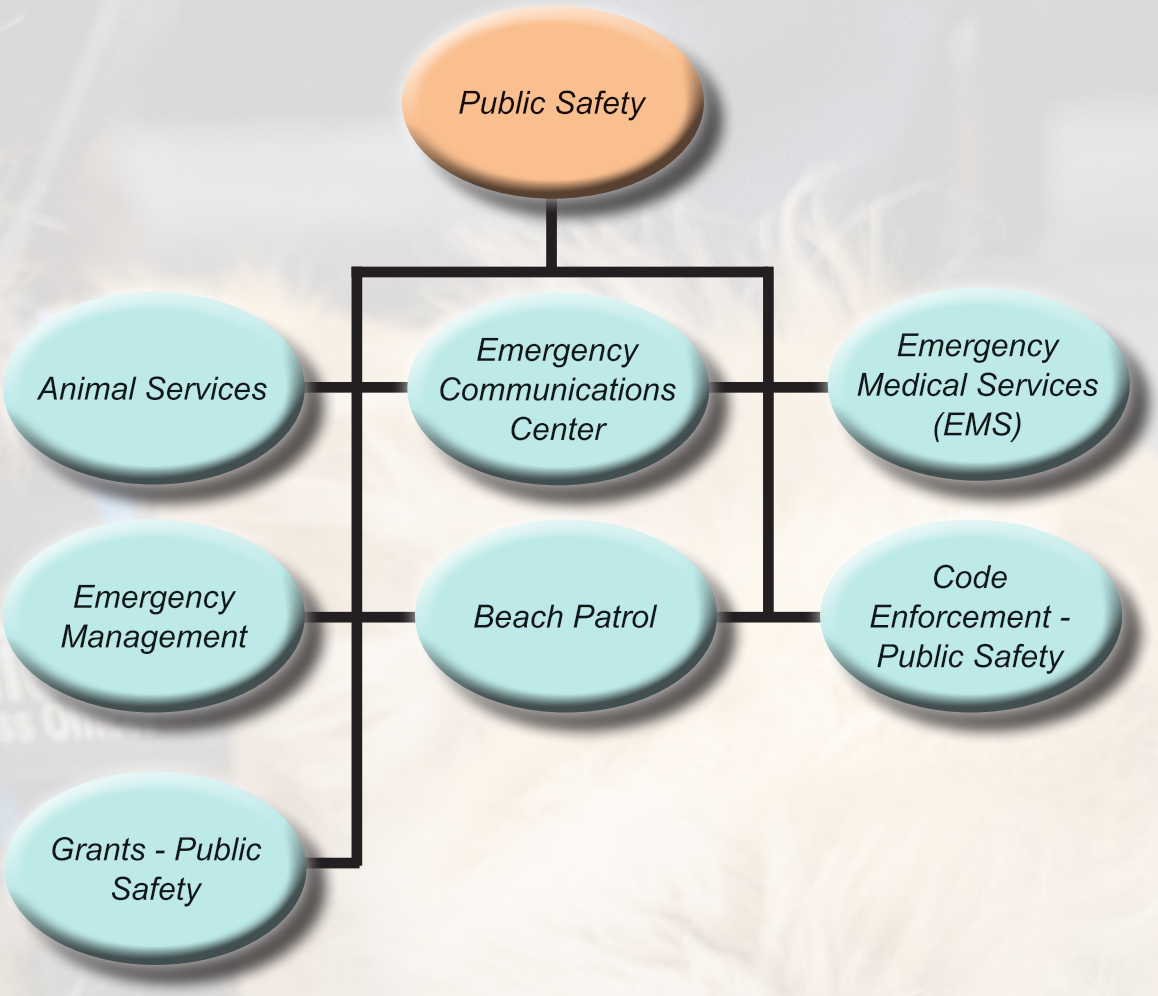
Emergency Management (EM) is responsible for Manatee County's comprehensive emergency management program. The EM division provides disaster planning, training, and exercises for government agencies, first responders, and community organizations. During all-hazard disaster activations, the EM division 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 and Water Safety division provides victim rescue, emergency response to medical incidents, and ordinance enforcement along Manatee County's beaches, pools and coastlines. The Beach Patrol and Water Safety 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 Welfare 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 Protection Officers located throughout Manatee County who focus on the enforcement of laws and ordinances pertaining to animals. Animal Welfare also provides sheltering for Manatee County's homeless pets through its shelter operation and adoption program. Animal Welfare 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



Public Safety

Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
911 Surcharge	1,734,004	1,878,431	2,137,087	2,156,573
Gen Fund/General Revenue	39,528,758	42,744,335	15,097,686	53,186,428
Grants	358,921	0	0	0
Other	0	0	303,693	303,693
Parks & Recreation Fund	0	0	1,514,930	1,514,929
Unincorporated MSTU Fund	3,496,792	3,937,130	4,032,107	4,250,333
Totals:	45,118,475	48,559,896	23,085,503	61,411,956

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Animal Welfare	3,709,839	4,758,000	2,918,130	5,426,297
Emergency Communications Center	5,799,992	7,451,056	2,972,310	6,998,774
Emergency Medical Services (EMS)	29,361,863	29,652,404	10,576,196	39,892,302
Emergency Management	874,902	859,321	576,116	1,081,918
Beach Patrol	1,647,984	1,999,237	592,619	2,344,308
Code Enforcement -Public Safety	3,398,216	3,839,878	3,935,202	4,153,428
Aquatics	0	0	1,514,930	1,514,929
Grants - Public Safety	325,679	0	0	0
Totals:	45,118,475	48,559,896	23,085,503	61,411,956

Budgeted Positions:	349	366	442	444

Animal Welfare

Program 2201

The Animal Welfare 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 Welfare has an adoption and foster program, to help our adoptable animals find a chance at a forever home. The Animal Welfare 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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	3,709,839	4,758,000	2,918,130	5,426,297
Totals:	3,709,839	4,758,000	2,918,130	5,426,297

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	2,223,924	2,433,830	28,198	2,822,190
Operating	1,445,158	2,324,170	2,619,932	2,604,107
Capital	40,757	0	270,000	0
Totals:	3,709,839	4,758,000	2,918,130	5,426,297
Budgeted Positions:	30	39	42	42

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.

The ECC also includes the ECC Information Technology unit.

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
911 Surcharge	1,734,004	1,878,431	2,137,087	2,156,573
Gen Fund/General Revenue	4,065,988	5,572,625	835,223	4,842,201
Totals:	5,799,992	7,451,056	2,972,310	6,998,774

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	4,321,755	4,906,328	981,421	4,932,090
Operating	1,478,237	2,544,728	1,990,889	2,066,684
Capital	0	0	0	0
Totals:	5,799,992	7,451,056	2,972,310	6,998,774
Budgeted Positions:	58	62	54	54

Emergency Medical Services (EMS)

Program 2204

The EMS Program includes the Department of Public Safety Administrative Support, EMS Billing, EMS Operations Field Staff, Community Paramedicine, and the County's Health Services staff.

The Emergency Medical Services (EMS) program provides advanced, pre-hospital emergency medical care and transportation to the citizens and visitors of Manatee County following state and national standards. EMS interacts with multiple state and local agencies to provide unified support during disasters, major incidents, and care coordination before the emergency occurs through the Community Paramedicine Team.

EMS and the County's Health Services staff promote health and safety by educating the general public and advocating, facilitating, and serving barriers to accessing the community health system.

Furthermore, Health Services staff impacts the overall well-being of Manatee County residents through a health care plan, healthy living initiatives, and contract funding to ensure effective and cost-efficient health care assistance. Health Services staff steer countywide health care efforts and initiatives.

Pre-hospital emergency medical care and response 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. F.S. Chapter 401 and FAC64J-1 define Florida EMS providers' parameters and provide regulatory requirements. FS

Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Grants	33,242	0	0	0
Gen Fund/General Revenue	29,328,621	29,652,404	10,272,503	39,588,609
Other	0	0	303,693	303,693
Totals:	29,361,863	29,652,404	10,576,196	39,892,302

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	21,106,652	20,994,176	496,432	29,665,858
Operating	7,692,737	8,006,204	9,679,764	9,826,444
Capital	562,474	652,024	400,000	400,000
Totals:	29,361,863	29,652,404	10,576,196	39,892,302
Budgeted Positions:	207	212	269	269

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	776,326	762,069	479,211	985,013
Unincorporated MSTU Fund	98,576	97,252	96,905	96,905
Totals:	874,902	859,321	576,116	1,081,918

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	482,517	464,614	102,833	615,035
Operating	392,385	394,707	473,283	466,883
Capital	0	0	0	0
Totals:	874,902	859,321	576,116	1,081,918
Budgeted Positions:	7	5	8	8

Beach Patrol

Program 2206

The Beach Patrol Division provides professional lifeguard service to the three county beaches (Coquina, Cortez and Manatee).

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.

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	1,647,984	1,999,237	592,619	2,344,308
Totals:	1,647,984	1,999,237	592,619	2,344,308

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	1,222,510	1,530,429	19,423	1,771,112
Operating	425,474	468,808	573,196	573,196
Capital	0	0	0	0
Totals:	1,647,984	1,999,237	592,619	2,344,308
Budgeted Positions:	22	21	23	23

Code Enforcement - Public Safety

Program 2207

The Code Enforcement division enforces the Manatee County Code of Ordinances and Land Development Codes to improve the health, safety, welfare, and quality of life of the citizens of Manatee County. The division inspects properties for code violations and ensures compliance with local zoning, building, and housing laws.

In addition, the division is responsible for enforcing ordinances governing sexually oriented businesses, pain management clinics, tow companies, unlicensed contractor investigations, and the Vacant Property Registry (VPR).

Sources of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Unincorporated MSTU Fund	3,398,216	3,839,878	3,935,202	4,153,428
Totals:	3,398,216	3,839,878	3,935,202	4,153,428

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	1,679,505	1,654,997	1,936,602	2,107,678
Operating	1,718,711	2,184,881	1,893,600	1,935,750
Capital	0	0	105,000	110,000
Totals:	3,398,216	3,839,878	3,935,202	4,153,428
Budgeted Positions:	24	24	26	28

Aquatics

Program 2208

Aquatics provides professional lifeguard service to the four aquatic facilities (G.T Bray, Willie J “Bro” Clemmons, John H Marble and Lincoln Center).

Aquatics maintain and protect the patrons that use our four aquatic facilities, while offering swim lessons and lifeguard training. Each facility offers its own unique experience with water park slides to kiddie pools including lap swimming for recreation to competitions. Staff also manage the splash pads at Pride Park and Lincoln Park.

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Parks & Recreation Fund	0	0	1,514,930	1,514,929
Totals:	0	0	1,514,930	1,514,929

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	0	0	941,636	941,635
Operating	0	0	573,294	573,294
Capital	0	0	0	0
Totals:	0	0	1,514,930	1,514,929
Budgeted Positions:	0	0	19	19

*This program is a new program due to the centralization of Aquatics into the Public Safey Department.

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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Grants	325,679	0	0	0
Totals:	325,679	0	0	0

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	278,641	0	0	0
Operating	47,038	0	0	0
Capital	0	0	0	0
Totals:	325,679	0	0	0
Budgeted Positions:	1	3	1	1


Manatee
County
FLORIDA







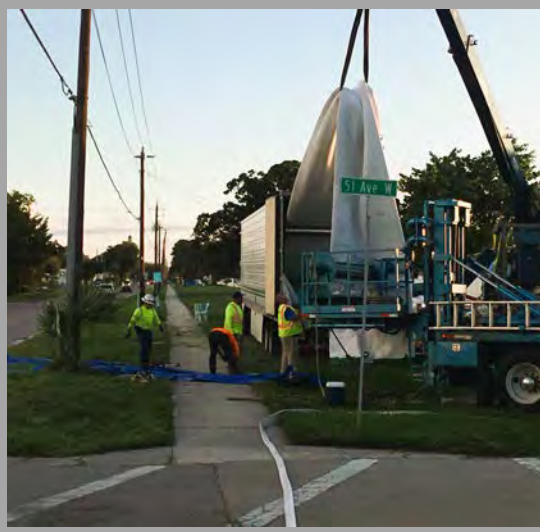
Public Works

Manatee County FLORIDA















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, 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.

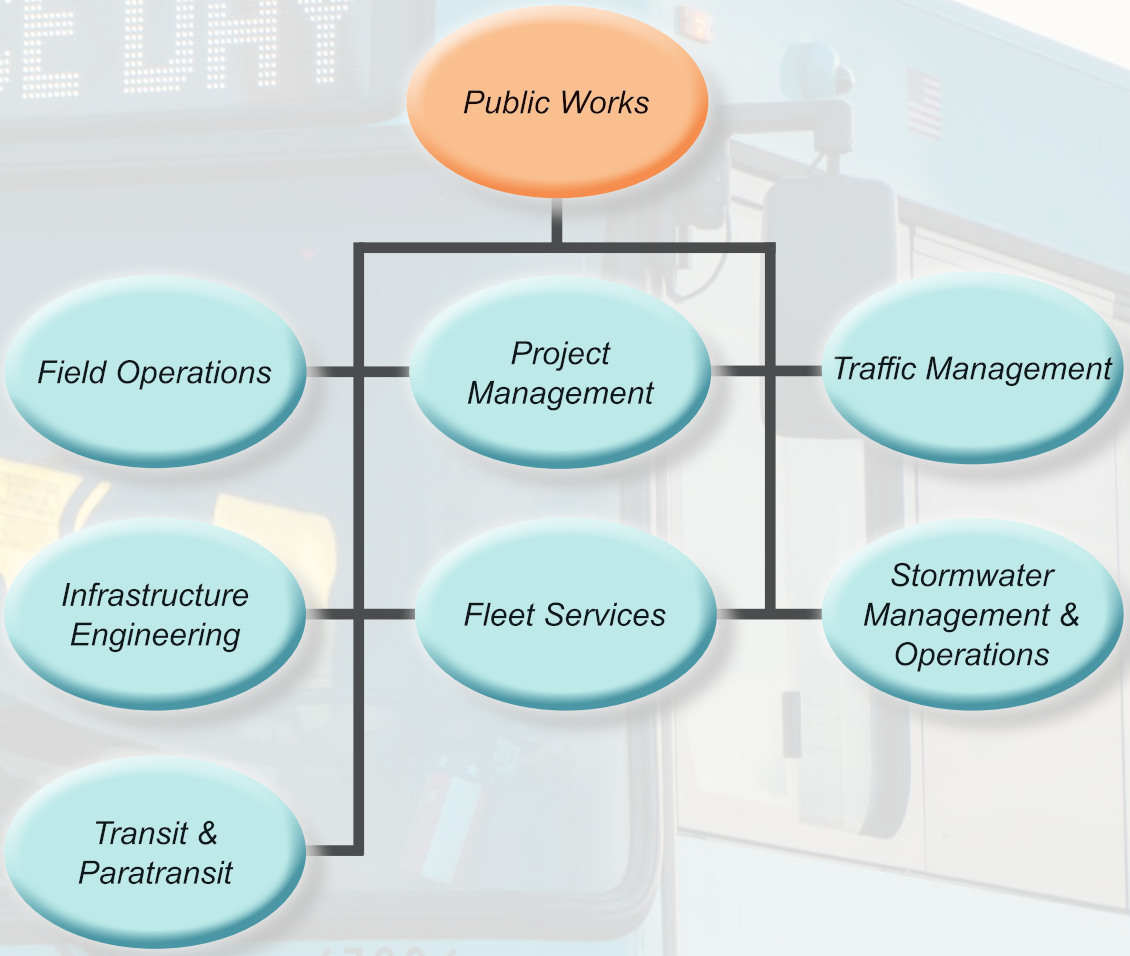
The Fleet Services program provides vehicle and equipment maintenance and replacement, Fuel Services, and operates via internal service funds.

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.

Public Works

Organizational Structure



Public Works

Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	19,034,142	27,681,351	30,483,983	29,809,041
Contributions	126,532	117,600	25,000	10,000
Gas Taxes	3,274,247	3,204,157	3,280,945	3,280,921
Gen Fund/General Revenue	9,300	0	0	6
Grants	2,907,852	3,168,035	2,559,704	2,576,725
Program/ General Revenue	26,540,141	31,060,528	36,345,289	34,749,471
Transportation Trust Fund	417,865	703,733	1,057,848	1,007,848
Unincorporated MSTU Fund	4,592,848	5,264,499	5,260,258	3,997,105
Utilities System Charges	9,630,405	9,700,228	9,242,595	9,232,595
Totals:	66,533,332	80,900,131	88,255,622	84,663,712

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Field Operations	12,989,314	15,194,976	16,757,197	16,707,142
Project Management	3,773,278	4,389,375	5,077,071	4,915,077
Traffic Management	9,018,233	10,334,875	12,972,168	11,563,166
Infrastructure Engineering	2,760,071	3,379,492	2,634,707	2,603,554
Fleet Services	15,210,747	26,111,599	26,013,194	25,233,489
Stormwater Management & Operations	10,291,172	10,233,975	11,714,227	10,564,227
Transit & Paratransit	12,490,517	11,255,839	13,087,058	13,077,057
Totals:	66,533,332	80,900,131	88,255,622	84,663,712

Budgeted Positions:	494	522	497	497

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gas Taxes	1,681,582	1,116,922	1,160,091	1,160,063
Program/ General Revenue	11,307,732	14,078,054	15,597,106	15,547,079
Totals:	12,989,314	15,194,976	16,757,197	16,707,142

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	5,738,840	6,576,279	6,489,188	6,489,133
Operating	7,099,952	8,618,697	10,218,009	10,218,009
Capital	150,522	0	50,000	0
Totals:	12,989,314	15,194,976	16,757,197	16,707,142
Budgeted Positions:	90	93	87	87

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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue	9,300	0	0	6
Utilities System Charges	508,656	469,698	474,207	474,207
Transportation Trust Fund	417,865	703,733	1,057,848	1,007,848
Unincorporated MSTU Fund	2,837,457	3,215,944	3,545,016	3,433,016
Totals:	3,773,278	4,389,375	5,077,071	4,915,077

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	6,455,311	7,156,394	7,895,134	7,895,140
Operating	-2,682,033	-2,872,019	-2,868,063	-2,980,063
Capital	0	105,000	50,000	0
Totals:	3,773,278	4,389,375	5,077,071	4,915,077
Budgeted Positions:	64	70	68	68

Traffic Management

Program 2503

The Traffic Management program comprises the Infrastructure Planning, Traffic Engineering, and Traffic Operations Divisions.

Infrastructure Planning focuses on mid-range planning such as project selection and prioritization for capital programs, review of infrastructure-related public-private partnership agreements and related activities, preparation of capital funding requests and grant forms, utility master planning, and the neighborhood street lighting program.

Traffic Engineering develops, implements, and administers traffic engineering functions to include traffic engineering studies, bicycle & pedestrian planning, 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 and and maintains intelligent transportation system field infrastructure. This division also includes support for the County portion of the regional traffic management center (TMC). The TMC operates the traffic control system, which manages the operation of traffic signals, cameras, and vehicle detection devices to improve traffic flow within the region.

Traffic Operations provides maintenance and repair for the county's signalized intersections (many are owned by the Florida Department of Transportation and maintained by the county), school zone flashers, street lights, traffic signs, and pavement markings. The division works in conjunction with Traffic Engineering to coordinate implementation of traffic control device installations and revisions and to respond to emergencies that help facilitate traffic flow.

Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Program/ General Revenue	7,585,605	8,733,951	12,705,549	11,296,547
Unincorporated MSTU Fund	1,432,628	1,600,924	266,619	266,619
Totals:	9,018,233	10,334,875	12,972,168	11,563,166

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	5,021,348	5,382,427	4,765,959	4,765,957
Operating	3,973,514	4,252,448	7,981,209	6,747,209
Capital	23,371	700,000	225,000	50,000
Totals:	9,018,233	10,334,875	12,972,168	11,563,166
Budgeted Positions:	58	68	58	58

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.

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.

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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Program/ General Revenue	1,006,032	1,204,769	1,384,033	1,364,033
Utilities System Charges	1,431,276	1,727,092	952,051	942,051
Unincorporated MSTU Fund	322,763	447,631	298,623	297,470
Totals:	2,760,071	3,379,492	2,634,707	2,603,554

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	2,538,025	3,007,262	2,249,756	2,249,753
Operating	222,046	372,230	384,951	353,801
Capital	0	0	0	0
Totals:	2,760,071	3,379,492	2,634,707	2,603,554
Budgeted Positions:	23	34	22	22

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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	15,210,747	26,111,599	26,013,194	25,233,489
Totals:	15,210,747	26,111,599	26,013,194	25,233,489

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	4,184,860	3,625,479	4,058,692	4,058,691
Operating	11,025,887	10,427,856	11,023,325	10,526,562
Capital	0	12,058,264	10,931,177	10,648,236
Totals:	15,210,747	26,111,599	26,013,194	25,233,489
Budgeted Positions:	45	44	48	48

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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gas Taxes	1,592,665	2,087,235	2,120,854	2,120,858
Program/ General Revenue	1,008,034	643,302	627,036	627,032
Utilities System Charges	7,690,473	7,503,438	7,816,337	7,816,337
Unincorporated MSTU Fund	0	0	1,150,000	0
Totals:	10,291,172	10,233,975	11,714,227	10,564,227

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	4,536,124	5,087,499	5,059,131	5,059,131
Operating	5,755,048	5,146,476	6,655,096	5,505,096
Capital	0	0	0	0
Totals:	10,291,172	10,233,975	11,714,227	10,564,227
Budgeted Positions:	65	68	65	65

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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	3,823,395	1,569,752	4,470,789	4,575,552
Contributions	126,532	117,600	25,000	10,000
Grants	2,907,852	3,168,035	2,559,704	2,576,725
Program/ General Revenue	5,632,738	6,400,452	6,031,565	5,914,780
Totals:	12,490,517	11,255,839	13,087,058	13,077,057

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	9,809,275	9,030,257	10,560,486	10,560,485
Operating	2,681,242	2,225,582	2,526,572	2,516,572
Capital	0	0	0	0
Totals:	12,490,517	11,255,839	13,087,058	13,077,057
Budgeted Positions:	149	145	149	149


HAVE A NICE DAY
Manatee
County
FLORIDA
67236







Sports & Leisure Services

Manatee County FLORIDA















Sports & Leisure Services

The Sport and Leisure Services Department oversees the operations of over 40 active parks, partners in the design and development of new parks and amenities, and is responsible for all county park playgrounds, recreational programs, and activities, including the operation of the G.T. Bray Recreation Center. This 50,000 square-foot recreational complex includes a gymnasium, aquatics facility, tennis center, fitness center, teen/game room, 8 clay tennis courts, 20 pickleball courts, a SO-meter pool, recreation/learn-to-swim pool, splash pad, and kiddie pool. It also houses multipurpose rooms for youth programs, exercise and fitness classes, personal training sessions, and rentals for birthday parties and social gatherings. The front desk staff is responsible for processing payments for all programs and services offered, tennis and pickleball racket repairs. stringing services, and maintaining the clay tennis courts three times per day. Staff also coordinate all county park pavilion rentals.

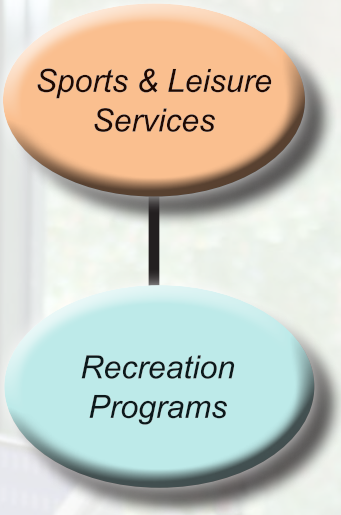
Athletics staff coordinate with youth and adult sports organizations serving 1,000 plus teams on over 70 athletic fields. Recreation athletic staff are also responsible for the Youth Camp Program, which includes the Summer Blast Camp, Teen Camp, specialty, and holiday camps that provide participants with a variety of supervised recreational activities and field trips.

Along side the Public Safety aquatic staff, we manage pool facilities located at G.T. Bray, East Bradenton, John H. Marble and Lincoln parks, which offer recreational and lap swimming, swim lessons and lifeguard training. Also managed by aquatics staff is a splash pad located at Pride Park. Manatee County also partners with Sarasota County to offer the Gulf Coast Games for Life providing 20-plus sporting events to seniors ages 50 and above to compete in.

In August 2011, a franchise license agreement was signed with Pope Golf, LLC. to operate and maintain the
Manatee County Golf Course and Buffalo Creek Golf Course. Both golf courses are regulation par 72 courses and operate as daily fee golf courses open for play to the general public with discounted rates for Manatee County residents. Franchise revenues are paid to the county based on a percentage of gross revenues. Manatee County also receives revenue through franchise license agreements with United Park Services, Inc to operate county owned concessions at Manatee and Coquina beaches.

Sports & Leisure Services

Organizational Structure



Sports & Leisure Services

Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	1,955,525	1,858,580	1,857,580	1,857,580
Parks & Recreation Fund	1,800,969	2,564,786	4,183,365	4,488,866
Totals:	3,756,494	4,423,366	6,040,945	6,346,446

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Recreation Programs	3,756,494	4,423,366	6,040,945	6,346,446
Programming, Voluneer and Education	0	0	0	0
Tree Trust Fund Operations	0	0	0	0
Totals:	3,756,494	4,423,366	6,040,945	6,346,446
Budgeted Positions:	41	45	40	47

Recreation Programs

Program 3901

Recreation Programs is responsible for the oversight of all county parks, park's pavilions, athletic fields and leagues, programs, and activities. Included is the operation of the G.T. Bray Recreation Center & Walton Racquet Tennis Center. This 50,000- square foot recreational complex including the gymnasium, tennis center, fitness center, teen/game room, 8 clay tennis courts, and 20 pickleball courts. Our state-of-the art Walton Racquet Center consists of eight sub-irrigated, lighted tennis courts, 20 lighted pickleball courts, encompassing approximately 36,000 square feet with 14 courts under permanent cover and a full-service pro-shop.

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, fitness center and has Wi-Fi available.

Front desk staff responsibilities include greeting patrons and guests, providing facility tours, processing memberships, accepting payments for all programs and services offered, racquet regripping and stringing services, tennis programming and league scheduling, pickleball programming and lessons and maintaining the eight clay tennis courts two-three times per day. Staff also coordinates all county parks and preserve pavilion rentals.

Sports & Leisure athletics staff are responsible for the programming and scheduling over 85 country athletic fields, serving thousands of teams, 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.

Sports & Leisure fitness staff maintains and operates the indoor and outdoor fitness center. Schedule and maintain over 60 group exercise classes a week and program fitness in the parks series throughout Manatee County Parks.

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.

Recreation Programs

Program 3901

Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	1,955,525	1,858,580	1,857,580	1,857,580
Parks & Recreation Fund	1,800,969	2,564,786	4,183,365	4,488,866
Totals:	3,756,494	4,423,366	6,040,945	6,346,446

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	2,087,914	2,344,791	2,607,629	2,973,529
Operating	1,632,570	2,078,575	3,313,316	3,372,917
Capital	36,010	0	120,000	0
Totals:	3,756,494	4,423,366	6,040,945	6,346,446
Budgeted Positions:	41	45	40	47







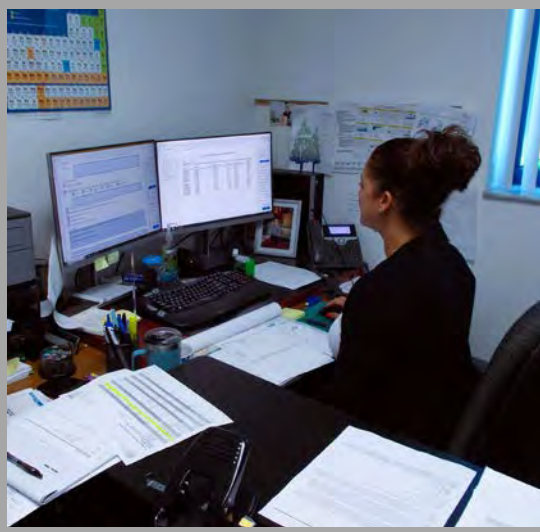
Utilities Department

Manatee County FLORIDA















Utilities

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

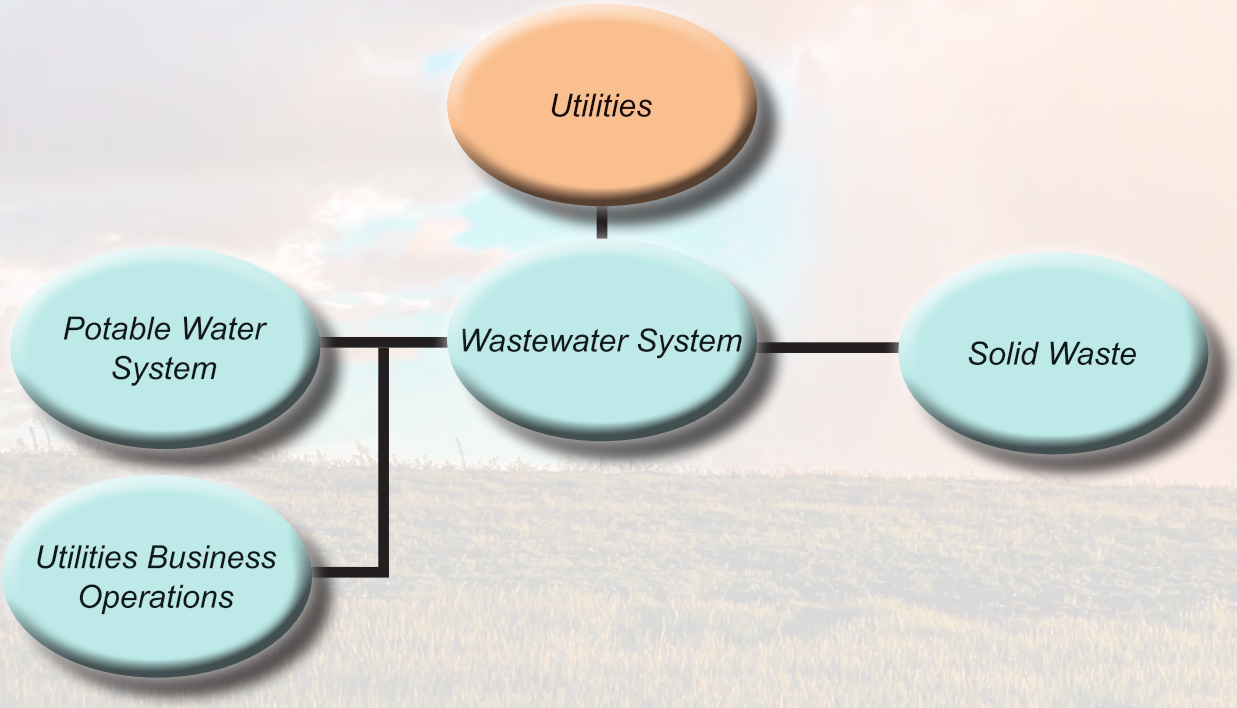
The Potable Water program supplies, treats, distributes, and meters potable water for retail and wholesale water customers. This program also includes the quality control laboratory, water conservation, and the cross-connection control program.

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 as well as providing support services to operation. It also includes the infrastructure locates group, utility records, and the maintenance team.

Organizational Structure



Utilities

Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Utilities System Charges	137,313,686	159,288,539	189,269,768	190,962,396
Totals:	137,313,686	159,288,539	189,269,768	190,962,396

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Potable Water System	26,585,740	28,837,469	38,513,766	39,060,018
Wastewater System	39,511,160	42,610,290	49,473,630	50,101,115
Solid Waste	42,544,449	54,774,724	68,692,451	68,752,769
Utilities Business Operations	28,672,337	33,066,056	32,589,921	33,048,494
Totals:	137,313,686	159,288,539	189,269,768	190,962,396

Budgeted Positions:	445	459	458	463

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 140,000 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 by a 3rd party company.

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Utilities System Charges	26,585,740	28,837,469	38,513,766	39,060,018
Totals:	26,585,740	28,837,469	38,513,766	39,060,018

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	8,911,776	9,433,391	11,125,882	11,415,880
Operating	17,673,964	19,332,849	26,789,411	27,309,814
Capital	0	71,229	598,473	334,324
Totals:	26,585,740	28,837,469	38,513,766	39,060,018
Budgeted Positions:	161	131	141	145

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 1,886 miles of collection lines and approximately 22,705+ manholes. Over 740+ pump (lift) stations convey raw sewage to three Water Reclamation Facilities (WRF) for treatment. The three WRFs treat approximately 26.5 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 17.5 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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Utilities System Charges	39,511,160	42,610,290	49,473,630	50,101,115
Totals:	39,511,160	42,610,290	49,473,630	50,101,115

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	14,031,065	14,041,645	15,113,796	15,174,906
Operating	25,480,095	28,455,845	32,969,661	33,817,953
Capital	0	112,800	1,390,173	1,108,256
Totals:	39,511,160	42,610,290	49,473,630	50,101,115
Budgeted Positions:	169	186	183	183

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 453,360 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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Utilities System Charges	42,544,449	54,774,724	68,692,451	68,752,769
Totals:	42,544,449	54,774,724	68,692,451	68,752,769

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	4,141,555	4,052,499	4,364,464	4,360,906
Operating	38,402,894	49,479,695	61,315,487	62,771,863
Capital	0	1,242,530	3,012,500	1,620,000
Totals:	42,544,449	54,774,724	68,692,451	68,752,769
Budgeted Positions:	74	45	45	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 45,000 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) ireviews utility record drawings for adherence to County standards, archives them, and provides these records to the public. The division maintains the geographic databases for over 10,000 miles of various utilities ranging from public and private water and sewer networks to County owned fiber optic conduit and storm water/drainage systems and is responsible for marking those underground facilities in accordance of Florida Statute 556, completing over 80,000 locate request annually.

Operating section administration includes the fiscal division.

Sources of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Utilities System Charges	28,672,337	33,066,056	32,589,921	33,048,494
Totals:	28,672,337	33,066,056	32,589,921	33,048,494

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel	6,248,113	8,453,177	6,427,724	6,506,771
Operating	22,424,224	24,540,879	26,063,717	26,446,145
Capital	0	72,000	98,480	95,578
Totals:	28,672,337	33,066,056	32,589,921	33,048,494
Budgeted Positions:	41	97	89	90





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.

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
CRA Revenues	6,103,325	7,258,550	8,216,486	8,216,486
Totals:	6,103,325	7,258,550	8,216,486	8,216,486

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Economic Development Programs	6,103,325	7,258,550	8,216,486	8,216,486
Totals:	6,103,325	7,258,550	8,216,486	8,216,486

General Government

Program 6301

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

		FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue		1,350,923	1,647,452	1,477,494	1,477,494
Unincorporated MSTU Fund		838,853	808,445	1,345,460	1,345,460
	Totals:	2,189,776	2,455,897	2,822,954	2,822,954

Uses of Funds

		FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
General Government		2,189,776	2,455,897	2,822,954	2,822,954
	Totals:	2,189,776	2,455,897	2,822,954	2,822,954

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue Children's Services Tax	12,705,486	12,685,521	15,037,966	13,525,651
Totals:	12,705,486	12,685,521	15,037,966	13,525,651

Uses of Funds

Sub Programs	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Childrens' Services Tax Programs	12,705,486	12,685,521	15,037,966	13,525,651
Totals:	12,705,486	12,685,521	15,037,966	13,525,651

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		FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Gen Fund/General Revenue		12,202,073	15,296,291	15,728,073	16,027,175
	Totals:	12,202,073	15,296,291	15,728,073	16,027,175

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Proposed	FY25 Planned
Admin	3,503,615	5,468,178	5,642,374	5,863,148
Primary & Preventative Care	2,045,843	2,188,544	1,881,039	1,881,039
Mental Health Services	1,996,107	2,204,680	2,836,194	2,914,522
Special care and Prescription	113,242	238,979	240,532	240,532
Hospital care	3,491,255	3,626,586	3,626,586	3,626,586
Physician Payments	1,052,011	1,569,324	1,501,348	1,501,348
Totals:	12,202,073	15,296,291	15,728,073	16,027,175

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Program/ General Revenue	3,857,198	4,095,722	4,955,456	4,745,456
Totals:	3,857,198	4,095,722	4,955,456	4,745,456

Uses of Funds

Sub Programs	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
State Attorney	363,311	359,466	322,091	322,091
Public Defender	210,865	219,085	321,313	321,313
Court Facilities/Support Costs	256,715	280,334	285,626	285,626
Court Technology	1,014,912	1,057,964	1,507,675	1,297,675
Drug Court	428,999	496,627	736,659	736,659
Circuit Court - Criminal	21,090	32,500	32,500	32,500
Circuit Court - Civil	4,200	2,500	2,500	2,500
Circuit Court - Juvenile	91,400	220,866	259,559	259,559
County Court - Civil	63,036	62,172	71,249	71,249
Judicial Center Support	1,332,462	1,294,000	1,296,607	1,296,607
Bar Association Legal Aid Society	70,208	70,208	119,677	119,677
Totals:	3,857,198	4,095,722	4,955,456	4,745,456

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Beach Erosion Fund	1,174,102	350,000	350,000	350,000
Charges for Services	88,399	85,124	98,054	102,365
Gen Fund/General Revenue	954,089	1,070,061	842,772	842,772
Metro Planning Organization Fund	1,650,355	2,727,167	36,762	36,762
Palm Aire MSTU Fund	84,351	80,442	80,418	82,667
Totals:	3,951,296	4,312,794	1,408,006	1,414,566

Uses of Funds

Sub Programs	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Island Municipalities Security	0	52,705	879,534	879,534
Longboat Key Erosion Control	1,174,102	350,000	350,000	350,000
Street Lighting Districts	88,399	85,124	98,054	102,365
Palm Aire MSTU	84,351	80,442	80,418	82,667
Juvenile Detention	954,089	1,070,061	0	0
Sarasota-Manatee Metro Planning Organization (MPO)	1,650,355	2,674,462	0	0
Totals:	3,951,296	4,312,794	1,408,006	1,414,566

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	FY22 Actual	FY23 Adopted	FY24 Proposed	FY25 Planned
Gen Fund/General Revenue	2,319,837	2,552,255	2,516,412	2,516,412
Unincorporated MSTU Fund	0	0		
Totals:	2,319,837	2,552,255	2,516,412	2,516,412

Uses of Funds

Sub Programs	FY22 Actual	FY23 Adopted	FY24 Proposed	FY25 Planned
Combat Duty Grants for Ad Valorem Tax Assistance	1,500	5,000	3,000	3,000
Hardship Assessment & Fee Assistance	0	6,000	3,000	3,000
Medical Examiner & Transport	2,075,253	2,203,081	2,224,738	2,224,738
Keep Manatee Beautiful	53,114	53,114	53,114	53,114
Mote Marine	18,015	18,015	18,015	18,015
Solution to Avoid Red Tide (START)	9,500	9,500	9,500	9,500
Indigent Burials	86,135	100,045	100,045	100,045
Neglected Cemeteries	0	7,500	5,000	5,000
Rubonia Community Center	51,320	125,000	75,000	75,000
Manatee Community Foundation	25,000	25,000	25,000	25,000
Totals:	2,319,837	2,552,255	2,516,412	2,516,412

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

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	25,602,296	25,246,911	25,991,159	25,991,159
Gen Fund/General Revenue	446,500	446,500	446,500	446,500
Totals:	26,048,796	25,693,411	26,437,659	26,437,659

Uses of Funds

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Port Authority - Admin	4,152,200	4,216,900	4,899,674	4,899,674
Port - Sales & Marketing	369,252	489,916	403,717	403,717
Port - Operations	2,117,448	1,874,298	1,860,243	1,860,243
Port - Engineering & Mtc	3,495,016	4,611,056	6,189,854	6,189,854
Port - Railroad	316,150	96,168	7,000	7,000
Port - Security & Safety	2,104,333	2,754,269	3,188,043	3,188,043
Port - Scales	171,218	160,611	218,025	218,025
Port - Capital Projects	0	0	0	0
Port - Debt Service	13,323,179	3,140,039	3,131,836	3,131,836
Port - Reserves	0	8,350,154	6,539,267	6,539,267
Grants - Port Manatee	0	0	0	0
Totals:	26,048,796	25,693,411	26,437,659	26,437,659


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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
- Law Enforcement

General Government - Southwest Tax Increment Finance

Libraries

Natural Resources
- Beaches/Waterways
- Natural Resources
- Parks & Aquatics
- Preserves

Public Safety
- 911 & Technology
- Animal Services
- Building and Renovations
- Criminal Justice and Public Safety
- Law Enforcement

Sports and Leisure
- Athletic Fields
- Boat Ramps
- Parks & Aquatics
- Preserves
- Recreational Buildings & Playgrounds

Technology

Transportation
- Intersections
- Road Improvements
- Sidewalks
- Transportation Related

Enterprise

Potable Water
- Distribution
- Renewal/Replacement
- Supply
- Transportation Related
- Treatment

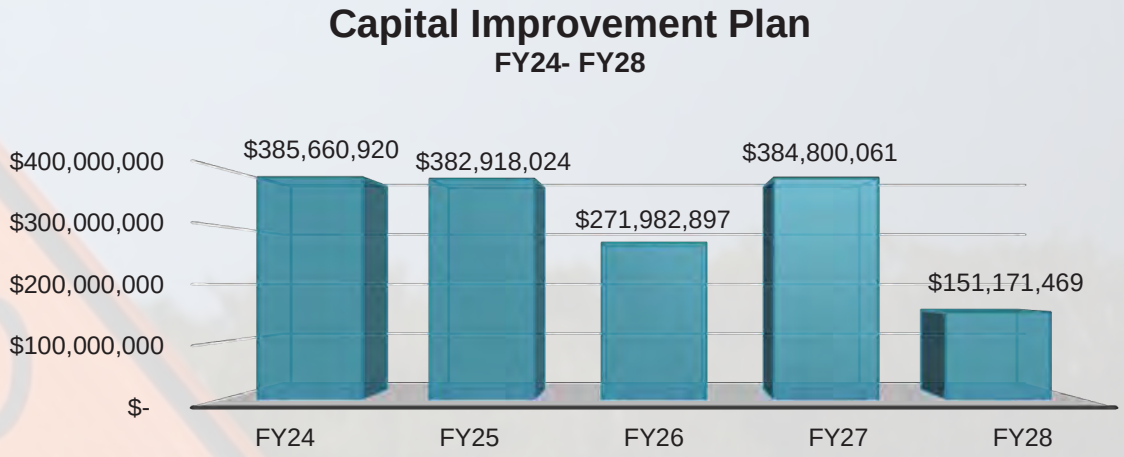
Solid Waste

Stormwater

Wastewater
- Collections
- Growth Related
- Lift Stations
- Master Reuse System
- Transportation Related
- Treatment

Summary Information for FY24-28 CIP Projects

The CIP spans a five-year period beginning with Fiscal Year 2024 and ending with Fiscal Year 2028. The total projected costs for projects within the FY24-FY28 plan is $3,739,483,574. Included within that amount, $1,550,026,893 represents prior adopted projects which are carried forward from prior years and not yet completed. Future years amount totals $612,923,310. The total projects anticipated for years 2024 through 2028 total $1,576,533,371.



Countywide Sources and Uses

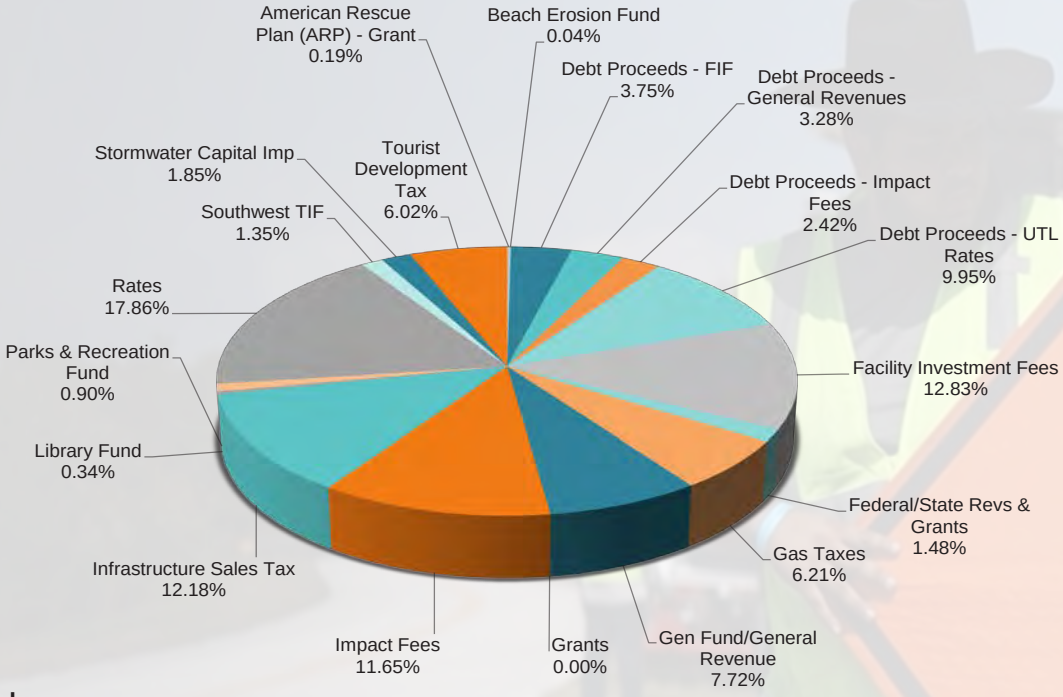
Sources of Funds	FY24	%	FY24-FY28	%
American Rescue Plan (ARP) - Grant	750,000	0.19%	750,000	0.03%
Beach Erosion Fund	135,000	0.04%	185,750	0.01%
Debt Proceeds - FIF	14,447,760	3.74%	360,772,506	16.48%
Debt Proceeds - General Revenues	12,650,321	3.28%	133,709,191	6.11%
Debt Proceeds - Impact Fees	9,320,911	2.42%	208,047,441	9.50%
Debt Proceeds - UTL Rates	38,383,539	9.95%	332,519,615	15.19%
Facility Investment Fees	49,486,779	12.83%	263,666,519	12.04%
Federal/State Revs & Grants	5,710,000	1.48%	15,760,750	0.72%
Gas Taxes	23,930,517	6.20%	45,325,038	2.07%
Gen Fund/General Revenue	29,759,190	7.72%	37,759,190	1.72%
Grants		0.00%	2,500,000	0.12%
Impact Fees	44,930,629	11.65%	95,918,763	4.38%
Infrastructure Sales Tax	46,983,775	12.18%	138,091,869	6.31%
Library Fund	1,300,000	0.34%	1,300,000	0.06%
Parks & Recreation Fund	3,458,000	0.90%	13,375,500	0.61%
Rates	68,887,607	17.86%	482,640,381	22.04%
Southwest TIF	5,199,400	1.35%	16,799,837	0.77%
Stormwater Capital Imp	7,124,138	1.85%	17,130,977	0.78%
Tourist Development Tax	23,203,354	6.02%	23,203,354	1.06%
Total Sources of Funds	**$385,660,920**	**100.00%**	**$2,189,456,681**	**100.00%**

Uses of Funds	FY24	%	FY24-FY28	%
GOVERNMENTAL				
General Government	34,753,354	9.01%	42,753,354	1.95%
General Govt - SWTIFF	4,400,900	1.14%	14,765,837	0.68%
Libraries	1,300,000	0.34%	1,300,000	0.06%
Natural Resources	2,343,691	0.61%	2,732,691	0.12%
Public Safety	29,155,111	7.56%	36,502,311	1.68%
Sports & Leisure Services	26,618,000	6.90%	78,004,307	3.56%
Transportation	108,760,041	28.20%	556,668,183	25.42%
Total Governmental	**$207,331,097**	**53.76%**	**$732,726,683**	**33.47%**
ENTERPRISE				
Potable Water	66,119,448	17.14%	653,757,511	29.86%
Solid Waste	4,000,000	1.04%	40,799,000	1.86%
Stormwater	7,124,138	1.85%	17,130,977	0.78%
Wastewater	101,086,237	26.21%	745,042,510	34.03%
Total Enterprise	**$178,329,823**	**46.24%**	**$1,456,729,998**	**66.53%**
Total Uses of Funds	**$385,660,920**	**100.00%**	**$2,189,456,681**	**100.00%**

*These figures reflect FY24-28 and future, budget is not included in these calculations.

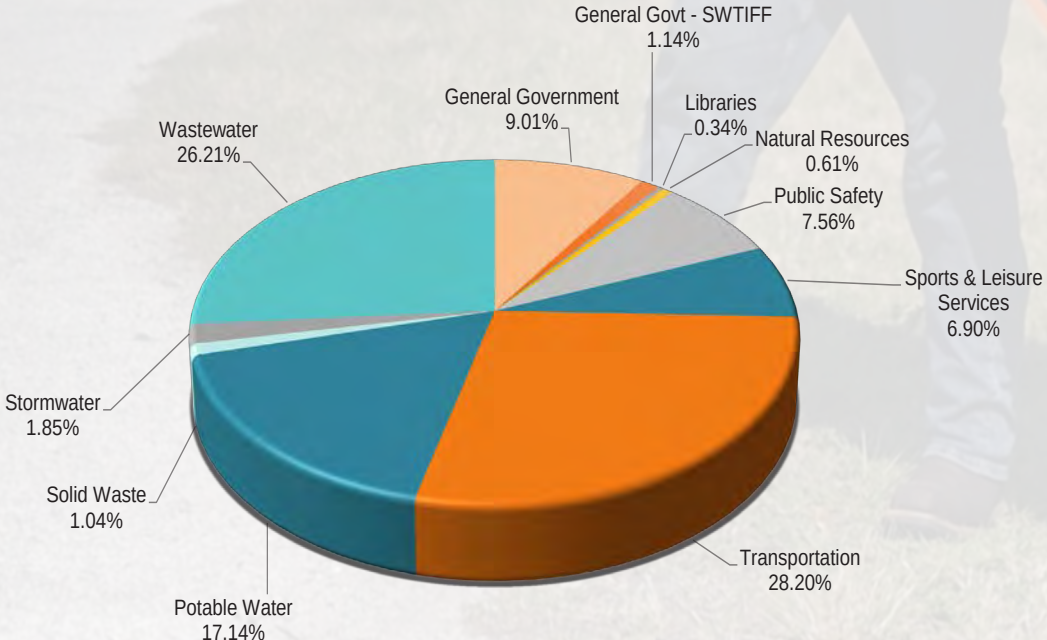
Sources of Funds

The FY24 sources of revenues reflect Debt Proceeds as follows: General Revenues 3.28%, Facility Investment Fees 3.75%, Impact Fees 2.42% and Utility Rates 9.95% for a total of 19.30% Debt Proceeds. Rates are at 17.86% with Infrastructure Sales Tax at 12.18% which is a 223.28% increase from FY23. Impact Fees attributed to 11.65% while Gas Taxes consist of 6.20% for FY24. Facility Investment Fees consist of 12.83% of the FY24 CIP. American Rescue Plan (ARP), Beach Erosion, Federal/State Revs and Grants, General Fund/Gen Revenue, Library fund, Southwest TIF, Stormwater and Tourist Development Tax are the sources for the remaining 18.98% of the revenue for the FY24 CIP.



Uses of Funds

The CIP budget for FY24 reflects a 20.49% increase from FY23. The largest use of funds in FY24 is Transportation at 28.20%, followed by Wastewater with 26.21% and Potable Water consisting of 17.14%. The General Government category and Sports & Leisure Services contain 9.01% and 6.90% respectively of the program costs with the Libraries, Natural Resources, Public Safety and Stormwater completing the remaining 12.54%.



Infrastructure Sales Tax Introduction

The 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.

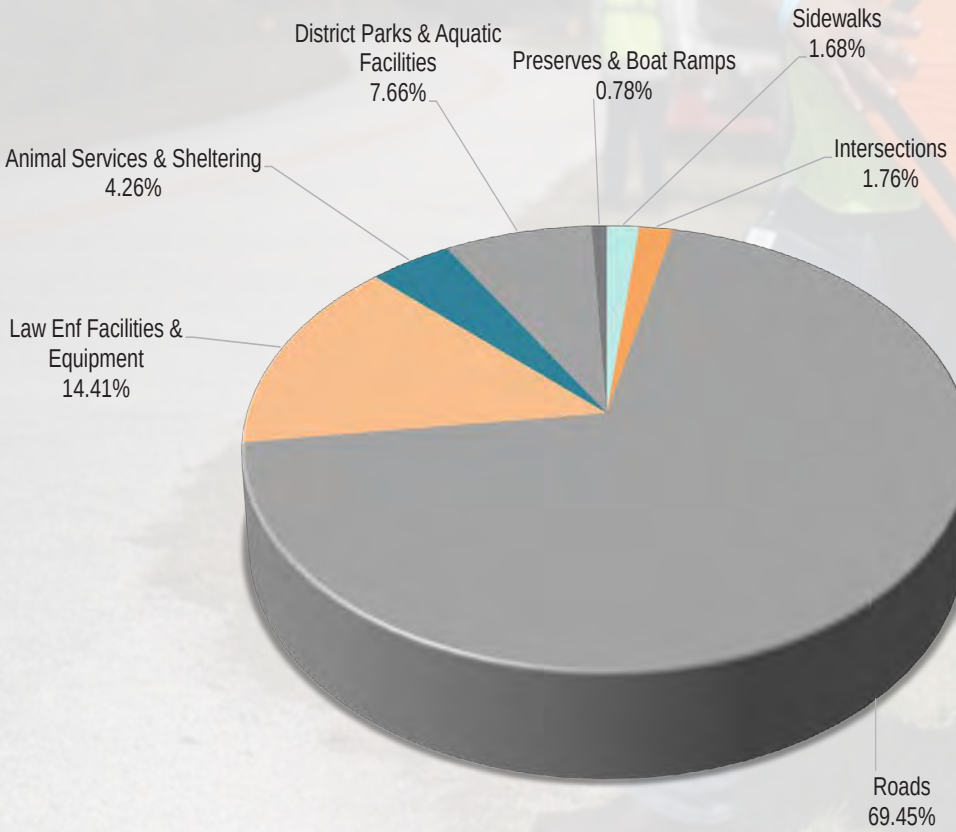
Established by Ordinance 16-35 are restrictions on the use of the Infrastructure Sales Tax, provisions for the collection and distribution of the Infrastructure Sales Tax and providing for citizen oversight with the establishment of a Citizens Oversight Committee for Infrastructure Sales Tax Advisory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

The Citizens Oversight Committee was established with Resolution R-16-128 as amended and restated by 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 how 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 any 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.

FY24-28 Infrastructure Sales Tax Projects

	Prior Yrs	FY24	FY25	FY26	FY27	FY28	Future	Total
Transportation								
Sidewalks	14,076,433	787,712	504,350	464,100	-	-	-	15,832,595
Intersections	37,321,222	828,021	245,000	1,582,250	-	-	-	39,976,493
Roads	77,359,928	32,628,291	24,450,287	6,717,225	6,558,600	40,764,400	-	188,478,731
Transportation Total	**128,757,583**	**34,244,024**	**25,199,637**	**8,763,575**	**6,558,600**	**40,764,400**	**-**	**244,287,819**
Public Safety								
Law Enf Facilities & Equipment	7,855,750	6,775,250	-	-	-	-	-	14,631,000
Criminal Justice/PS Facility Improvements	11,431,950	-	-	-	-	500,000	-	11,931,950
911 & PS Technology Upgrades	1,147,700	-	-	-	-	-	-	1,147,700
Animal Services & Sheltering	4,050,000	2,000,000	2,000,000	-	1,000,000	-	-	9,050,000
Public Safety Total	**24,485,400**	**8,775,250**	**2,000,000**	**-**	**1,000,000**	**500,000**	**-**	**36,760,650**
Parks and Community								
District Parks & Aquatic Facilities	11,598,254	3,600,000	-	-	-	-	-	15,198,254
Athletic Fields	5,297,661	-	-	-	-	-	-	5,297,661
Recreation Bldgs & Playgrounds	3,737,214	-	3,185,257	-	-	-	-	6,922,471
Preserves & Boat Ramps	3,138,135	364,501	287,500	2,030,000	819,125	-	-	6,639,261
Libraries & Comm Facilities	7,800,000	-	-	-	-	-	-	7,800,000
Parks and Community Total	**31,571,264**	**3,964,501**	**3,472,757**	**2,030,000**	**819,125**	**-**	**-**	**41,857,647**
Total Infrastructure Sales Tax	**184,814,247**	**46,983,775**	**30,672,394**	**10,793,575**	**8,377,725**	**41,264,400**	**-**	**322,906,116**

FY24 Adopted Infrastructure Sales Tax Projects



FY24 Capital Improvement Projects By Category

Governmental

	Project #	Status		Amount
Building and Renovations				
Community Center in Washington Park	6012630	Existing	$	3,100,000
Convention Center - Multi-purpose Room	6111901	Existing		17,273,667
Convention Center Expansion	6111900	Existing		5,929,687
County Parking Garage	6069902	Existing		8,450,000
Total			**$**	**34,753,354**
Southwest Tax Finance Increment				
Pearce Drain Watershed Flood Mitigation	6115800	Existing	$	4,400,900
Total			**$**	**4,400,900**
Libraries				
Rocky Bluff Library Expansion	6081402	Existing	$	1,300,000
Total			**$**	**1,300,000**
Natural Resources				
Anna Maria Island Beach - Hurricane Hermine	6003412	Existing	$	125,000
Emerson Point Preserve - Boardwalk Repair	5400016	Existing		95,834
Leffis Key Preserve - Boardwalk Repair & Replacement	5400019	Existing		46,167
Mitigation Reef	NR01805	Existing		70,000
Passage Key Inlet Management Study	6003411	Existing		150,000
Robinson Preserve - Boardwalk Repair & Replacement	5400018	Existing		222,500
Washington Park Phase II	6012610	Existing		1,634,190
Total			**$**	**2,343,691**
Public Safety				
Bishop Animal Shelter	6111100	Existing	$	2,000,000
EMS - AMBUbus Mass Patient Evacuation Unit (Bus Ambulance)	6100000	Existing		1,872,500
EMS Station Alerting	6083204	Existing		680,000
Lake Manatee EMS Base	PS01893	Existing		4,500,000
MCSO - Fleet Facility	6106501	Existing		12,967,271
MCSO - New Property Evidence Building	6108500	Existing		5,087,000
North County EMS Base Station	6105300	Existing		995,000
PSD Emergency Medical Services Logistics Facility	6117300	Requested		470,840
PSD Special Needs Shelter Generator	PS02280	Requested		582,500
Total			**$**	**29,155,111**
Sports & Leisure Services				
Braden River Park Baseball Field Improvements	6004016	Existing	$	2,245,000
Buffalo Creek Park Athletic Field Expansion	SLS02339	Requested		11,760,000
East Bradenton (Clemons) Pool & Pump Room	6006706	Existing		5,150,000
GT Bray Water Facility - New Pump Room	6039501	Existing		3,600,000
Lincoln Park Parking Improvements	NR02268	Requested		1,213,000
Parrish Community Park - Phase II	NR02126	Existing		2,650,000
Total			**$**	**26,618,000**

Governmental

Transportation	Project #	Status	Amount
15th St E at 57th Ave E Roundabout Intersection	6117860	Requested	$ 798,500
1st Ave W - 63rd St NW - 59th St W	5400044	Existing	148,750
26th Ave E - 27th St E	6096260	Existing	519,059
27th St E - 38th Ave E - 26th Ave E	6096560	Existing	3,297,342
39th Ave W - 63rd St W - 59th St W	6115764	Existing	15,450
42nd Ave W -63rd St W - 59th St W	6115763	Existing	15,450
43rd St W at Manatee Ave Intersection Improvement Project	6112460	Existing	308,962
59th St W from Cortez to Manatee Ave	6108360	Existing	1,371,300
59th Street W at Manatee Ave - Turn Lane Improvements	6108361	Existing	1,737,387
60th Ave E (Buffalo Rd) - 69th St E Intersection Improvements	6083164	Existing	1,876,584
61st Ave E - 1st St E - 5th St E	6115762	Existing	18,000
63rd Ave E - US 301 to Tuttle	6107860	Existing	5,856,883
75th St W - 20th Ave W to Manatee Ave W	6108260	Existing	1,391,133
75th Street W at Manatee Ave - Turn Lane Improvements	6108261	Existing	2,169,778
Buffalo Road Sidewalk - Imperial Cir to Bobby Jones Ct	6115760	Existing	379,112
Canal Rd - 49th ST E to US 41 - Segment 4	6094363	Existing	2,871,952
Canal Rd - US 301 to 17th St E - Segment 1	6094360	Existing	20,158,997
Cape Vista Drive - Cortez Road - 36th Avenue West	6115761	Existing	25,650
Case Ave - Cornell Rd - Tulane Rd	5400045	Existing	15,300
Duette Rd Bridge Replacement	6104760	Existing	1,650,000
Ellenton Gillette Rd - Mendoza Rd (37th St E) Intersection Improvements	6092660	Existing	732,435
Fort Hamer Bridge - 4 Lane	6118061	Requested	6,912,004
Fort Hamer Road - Moccasin Wallow Road to Fort Hamer Bridge - 4 Lane	6118060	Requested	5,850,000
ITS-Fiber 15th St E Segment 2B 60th Ave Dr to 56th Ave Dr E	6106861	Existing	252,448
Lena Road - South of 44th Avenue East to Landfill Rd	6107560	Existing	5,108,291
Moccasin Wallow Road - Segment 3	6115660	Existing	24,763,831
Player's Drive at Lorraine Road Intersection Improvements and ATMS	6109060	Existing	2,650,000
Upper Manatee River Road - Mill Creek Bridge 134023	6030662	Existing	2,379,915
Upper Manatee River Road Gates Creek Bridge 134024	6030663	Existing	2,379,915
Upper Manatee River Road North of SR 64 to Fort Hamer Bridge	6107760	Existing	7,661,813
Whitfield Ave - 15th St E - 9th Ave E	5400046	Existing	170,000
Whitfield Ave E from 301 Blvd to US 301	6102760	Existing	5,273,800
Total			**$ 108,760,041**

Enterprise	Project #	Status		Amount
Potable Water				
15th St E - Utility Relocation - Segment 2B - 60th Ave Dr E - 56th Ave Dr E - P(	6098170	Existing	$	1,285,086
17th Street East Water Main Replacement	6116670	Existing		117,000
45th St E - Water Main Lowering	6104170	Existing		661,000
Anna Maria Water Line Improvements	6002870	Existing		282,000
Buffalo Creek Reverse Osmosis Water Treatment Plant	6114070	Existing		2,700,000
Casa Loma Waterline Replacement	6113870	Existing		7,233,000
DeSoto Bridge Watermain Replacement	6116570	Requested		1,794,000
Downstream Floodway Land Acquisition	6021672	Existing		100,000
Gateway East Waterline Replacement	6109770	Existing		3,683,000
Gregory Estates Water Main Replacement	6166071	Existing		661,000
Harbor Hills Water Main Replacement	6104270	Existing		4,002,153
Lake Manatee Watershed Land Purchases	6021670	Existing		100,000
Laurel Park Water Main Replacement	6116671	Existing		178,000
Moccasin Wallow Rd Segment 2 - 115th Ave E to Summerwood Potable Water	6113371	Existing		6,299,000
Moccasin Wallow Rd Segment 3 - Summerwood to Buffalo Road Potable Wate	6113372	Existing		6,733,000
Potable Transportation Related	PW01351	Existing		350,000
Potable Water Line Extensions & Participation Agreements	PW01220	Existing		250,000
SR 64 at Lorraine Road	6112570	Existing		172,840
Tangelo Park	6030272	Existing		5,571,969
Travelers Oasis Water Main Extension	PW01937	Existing		124,000
Upper Manatee River Road N of SR 64 to Ft Hamer - Potable	6107770	Existing		13,908,000
Utilities & Public Works Administration Building	6103100	Existing		5,600,000
Water Supply Acquisitions	6058700	Existing		100,000
Water Treatment Plant Surface Water Chemical Building	6116770	Existing		1,399,000
Water Treatment Plant Transmission Line Valves	6116470	Requested		417,000
York Drive Waterline Replacement	6109970	Existing		2,398,400
Total			**$**	**66,119,448**
Solid Waste				
Lena Road Stage II Gas Expansion Phase III	SW02169	Existing	$	4,000,000
Total			**$**	**4,000,000**
Stormwater				
59th Ave Dr W Storm Drain Replacement	6113800	Existing	$	186,000
Bayshore Gardens Community Stormwater Pipe Rehabilitation	ST02000	Existing		55,505
Cortez Village and Sunny Shores Pipe Replacement	6114200	Existing		292,070
Culvert Upsizing/ Designs	ST02004	Existing		635,075
Design and Construction of Stormwater Operations Facility	ST02313	Requested		216,000
Glenn Creek from 15th to Sugar Creek Resort	6114400	Existing		2,171,398
Land for Stormwater Operations Facility	6117400	Requested		540,000
Mockingbird Hill/Samoset Canal Improvements at 27th St E/34th Ave E	6101900	Existing		1,270,090
North Palm Aire Community Stormwater Pipe Rehabilitation	6045301	Existing		510,000
Sunniland and North Palm Lake Pipe Rehabilitation	6111400	Existing		828,000
Tidevue Estates Area Stormwater Pipe Rehabilitation	6114100	Existing		420,000
Total			**$**	**7,124,138**

Enterprise	Project #	Status	Amount
Wastewater			
11th Ave W and 75th St W Reclaimed Water Main Improvements	6002294	Existing	$ 2,131,000
15th St E - Utility Relocation - Segment 2B - 60th Ave Dr E - 56th Ave Dr E - R	6098190	Existing	765,383
15th St E - Utility Relocation - Segment 2B - 60th Ave Dr E - 56th Ave Dr E - S	6098180	Existing	614,885
44th Ave E - 44th Ave Plaza E - Lakewood Ranch Blvd - PH 2 - RC	6045693	Existing	6,657,340
44th Ave E - 44th Ave Plaza E - Lakewood Ranch Blvd - PH 2 - WW	6045683	Existing	10,029,520
Bollettieri Blvd W Reclaimed Water Main Improvements	6117790	Existing	216,000
Colony Cove Pipeline Replacement Plan and Phase 1 Replacements	6005685	Existing	11,905,530
Core SCADA System	6042371	Existing	2,306,000
Erie Rd - Martha Road to US 301 in Parrish - Reclaim	6085590	Existing	138,019
Erie Road - Martha Road to US 301 in Parrish - Sewer	6082880	Existing	343,060
Harbor Hills Force Main Replacement	6104271	Existing	1,886,000
Lift Station 6A and 7A Force Main Replacements and Lift Station 6A Wetwell E	6097881	Existing	2,029,000
Lift Station 9D (RTU 226) Rehabilitation	6089782	Existing	3,947,000
Lift Stations 33A, 36A and Bayshore on the Lakes Improvements	6097882	Existing	812,000
Line Extension and Participation	WW01257	Existing	1,000,000
Manatee Woods Inflow and Anna Maria Infiltration Repairs	6101180	Existing	2,562,500
MLS 203 (1-M) Infiltration Rehabilitation	6101080	Existing	1,990,000
Moccasin Wallow Rd Segment 2 - 115th Ave. E. to Summerwood Reclaimed	6113391	Existing	740,000
Moccasin Wallow Rd Segment 3 - Summerwood to Buffalo Road Reclaimed	6113392	Existing	2,627,000
North Regional Water Reclamation Facility Second Plant Drain Station	6110881	Existing	674,000
SERWRF Dryer Building Improvements	6114180	Existing	648,000
SERWRF- Electrical M1 & M2 Switchgear Replacement	WW02237	Requested	769,000
SERWRF EQ Tanks Biomix	6110181	Existing	712,000
SERWRF Third Sludge Holding Tank & Gravity Belt Thickener	6041982	Existing	10,392,000
Southwest Service Area D Force Main Replacements	6089781	Existing	2,973,000
Southwest Water Reclamation Facility Expansion to 18 MGD	6110783	Requested	28,072,000
Southwest Water Reclamation Facility SCADA Renewal	WW02037	Existing	1,146,000
SWWRF Rehab Storage Pond Stations	WW01706	Existing	275,000
Tidevue Estates Inflow and Infiltration Improvements	6110281	Existing	400,000
Transportation Related - Wastewater	WW01372	Existing	350,000
Upper Manatee River Rd RTU #330 Rehabilitation	6117680	Requested	1,105,000
Upper Manatee River Road N of SR 64 to Ft Hamer - Sewer	6107780	Existing	870,000
Total			**$ 101,086,237**

Total for FY24 CIP Projects	**$ 385,660,920**

Operational Impacts of FY24-28 CIP

Operational costs are included in the fiscal year that the infrastructure becomes operational. Capital projects are not projected to have operational impacts in the FY24 operating budget. However, in the subsequent fiscal years within the Plan, FY25-FY28, 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 FY25 the 911 Computer Aided Dispatch (CAD) Hardware Replacement & Software Upgrades and multiple Transportation projects will have ongoing operational costs associated with them.

Natural Resources

Natural Resources will realize a minimal impact on the operating budget in FY25, as there are just a few projects that are expected to be completed. Therefore, will have a slight impact in the operating budget. Other projects in this area provide low maintenance, such as preserves and recreation areas, that require minimal operational resources and/or result in lower maintenance costs.

Sports & Leisure Services

Sports and Leisure Services 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 FY24 there are minimal operational costs related to the Utility projects. Additionally, there will be a small amount of operational costs in FY25-FY28 related to some Stormwater projects.

Solid Waste

The Lena Road Stage II Gas Expansion Phase II project is the only Solid Waste project that will have a minimal effect on the operating budget in FY25 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 FY25, however in FY26-FY28 there will be more substantial amounts that will affect the operating budget.

General Fund/Special Revenue Funds

	FY24	FY25	FY26	FY27	FY28
Libraries*					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
General Government					
Personal Services	$ -	$ 225,125	$ -	$ -	$ -
Operating	-	346,669	-	-	-
Capital	-	-	-	-	-
Total	**$ -**	**$ 571,794**	**$ -**	**$ -**	**$ -**
Natural Resources*					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	-	5,000	-	-	-
Capital	-	25,000	-	-	-
Total	**$ -**	**$ 30,000**	**$ -**	**$ -**	**$ -**
Public Safety*					
Personal Services	$ -	$ 629,346	$ -	$ -	$ -
Operating	-	580,408	62,473	-	-
Capital	-	-	-	-	-
Total	**$ -**	**$ 1,209,754**	**$ 62,473**	**$ -**	**$ -**
Sports & Leisure*					
Personal Services	$ -	$ -	$ 683,911	$ -	$ -
Operating	-	240,054	570,788	112,631	-
Capital	-	-	-	-	-
Total	**$ -**	**$ 240,054**	**$ 1,254,699**	**$ 112,631**	**$ -**
Technology					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transportation					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	-	25,500	106,825	5,800	-
Capital	-	5,000	8,137	315,215	157,174
Total	**$ -**	**$ 30,500**	**$ 114,962**	**$ 321,015**	**$ 157,174**
General Fund/Special Revenue Funds Totals					
Personal Services	$ -	$ 854,471	$ 683,911	$ -	$ -
Operating	-	1,197,631	740,086	118,431	-
Capital	-	30,000	8,137	315,215	157,174
Total	**$ -**	**$ 2,082,102**	**$ 1,432,134**	**$ 433,646**	**$ 157,174**

*From the Capital Improvement Plan perspective, operational costs are included in the fiscal year that the infrastructure is added in the Plan. Upon completion of the project, the operating costs identified in the Capital Improvement Plan is entered into the operating budget in the year of implementation.

Enterprise Funds

	FY24	FY25	FY26	FY27	FY28
Potable Water					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Solid Waste					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	-	15,000	15,000	-	15,000
Capital	-	-	-	-	-
Total	**$ -**	**$ 15,000**	**$ 15,000**	**$ -**	**$ 15,000**
Stormwater					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	-	8,500	17,000	4,000	3,000
Capital	-	-	-	-	-
Total	**$ -**	**$ 8,500**	**$ 17,000**	**$ 4,000**	**$ 3,000**
Wastewater					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	-		-	-	-
Capital	-	-	-	-	-
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Enterprise Fund Totals					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	-	23,500	32,000	4,000	18,000
Capital	-	-	-	-	-
Total	**$ -**	**$ 23,500**	**$ 32,000**	**$ 4,000**	**$ 18,000**

*From the Capital Improvement Plan perspective, operational costs are included in the fiscal year that the infrastructure is added in the Plan. Upon completion of the project, the operating costs identified in the Capital Improvement Plan is entered into the operating budget in the year of implementation.

Prior Year and Continuing Unencumbered Grant and Project Balances

	REVENUE CARRIED FWD.	EXPENDITURE BUDGET CARRIED FWD.
General Fund	$ 52,621	$ 52,621
2022 Revenue Improvement Bond Capital Project	78,527,090	78,527,090
Affordable Housing/CDBG/HOME Grants & Projects	10,962,623	10,962,623
Beach Erosion Control	8,324,147	8,324,147
Building Capital Projects	32,666,922	32,666,922
Emergency Medical Services Trust	84,917	84,917
Fleet Services	4,700,000	4,700,000
Fuel Services	169,579	169,579
Highway and Gas Tax Capital Projects	20,087,030	20,087,030
Law Enforcement Imp Fee Cap Projects	6,477,395	6,477,395
Library Grants/Impact Fee/Capital Projects	641,541	641,541
Local Option Gas Tax Projects	10,375,159	10,375,159
Manatee County Transit Capital Acquisition	13,025,395	13,025,395
Metro Planning Organization	2,782,510	2,782,510
Miscellaneous Grants (Pre & Post 93)/LSCA Grant	7,083,027	7,083,027
Natural Resources/WCIND Grants	2,989,268	2,989,268
Pandemic-Overall Governmental	59,363,845	59,363,845
Pandemic-Capital Projects	2,580,790	2,580,790
Parks and Recreation Construction Projects	3,931,543	3,931,543
Parks Impact Fees Capital Project Funds	6,182,579	6,182,579
Parks Infrastructure Sales Tax	356,706	356,706
Port Infrastructure	78,015	78,015
Port Manatee Capital Projects	30,966,427	30,966,427
Public Safety & Law Enforcement Infrastructure Sales Tax	6,012,243	6,012,243
Public Safety Impact Fee Project Fund	206,306	206,306
Public Safety Impact Fee Unincorporated Capital Projects	436,399	436,399
Road Impact Fee & Assessment Capital Project Funds	43,147,054	43,147,054
Solid Waste 2006 Bond Projects	22,055	22,055
Southwest TIF Capital Projects	4,514,521	4,514,521
Stormwater Capital Projects	6,576,191	6,576,191
Tourist Development Tax	18,078	18,078
Transit System	600,000	600,000
Transportation Infrastructure Sales Tax	43,862,780	43,862,780
Transportation 2018 Revenue Refunding and Improvements	590,304	590,304
2019 Revenue Improvement Refund Bonds Capt. Proj.	4,224,594	4,224,594
2021 /revenue Improvement Note Capital Projects	3,091,389	3,091,389
2021 IST Revenue Improvement Note Capital Projects	12,399,267	12,399,267
Utilities 2015 Revenue Refunding and Improvements	96,933	96,933
Utilities 2018 Revenue Bonds	480,963	480,963
Utilities Rev Line of Credit 21	1,342,371	1,342,371
Uitilites Rev Impr and Refunding Bonds 2023	47,791,968	47,791,968
Pandemic - Utilties	35,050	35,050
Water and Sewer Capital & FIF Project Funds	167,382,924	167,382,924
TOTAL	**$ 645,240,517**	**$ 645,240,517**

Details are provided for the Manatee County budget in the printout dated August 10, 2023 (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 12, 2023.


Manatee
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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
Local Option 5 Cent Gas Tax	Local Option 5 Ct Gas Tax Cap Proj	$	600,000
Parks & Recreation Fund	Parks & Rec Cap Projects		1,213,000
1-4 Cent Gas Tax	1-4 Cent Gas Tax Capital Projects		6,640,599
General Fund	Build Cap Projects		16,159,190
5 & 6 Cent Gas Tax Fund	5-6 Cent Gas Tax Cap Projects		3,510,000
Beach Erosion Control	Beach Erosion Control Capital Projects		444,200
Infrastructure Sale Tax	Transportation		28,786,615
Infrastructure Sale Tax	Public Safety		6,921,817
Infrastructure Sale Tax	Parks & Community Projects		5,008,138
Library Fund	Library Capital Projects		1,200,000
Parks Impact Fees /Unincorp.	Parks Imp Fees Cap Projects		2,650,000
Road Impact Fees	Road Imp Fee Cap Projects		34,010,000
Solid Waster	Solid Waste Capital Improvement		2,850,500
Southwest TIF	Southwest TIF Capital Projects		4,500,000
Stormwater Management	Stormwater Capital Projects		4,400,000
Public Safety Impact Fees	Public Safety Imp Fee Cap Projects		1,053,340
Tourist Development Tax	Convention and Visitors Bureau		23,203,354
Transportation Trust	Highway Capital Projects		7,262,004
Transportation Trust	5 & 6 Cent Gas Tax & Capital Projects		3,144,980
Transportation Trust	Local Opt 4 Cents Cap Projects		884,014
Transportation Trust	5th Cent Bd Voted Gas Tax Projects		6,709,064
Transportation Trust	9th Cent Gas Tax Maint. Projects		1,706,547
Transportation Trust	4 Cent Gas Tax Maint. Projects		4,932,121
Water & Sewer Operating	Water & Sewer Capital Projects		61,000,000
Water & Sewer Operating	Utilities Maintenance Projects		16,553,000
	Total	**$**	**245,342,483**

Transfers to Debt Service Funds

Transfer From	Transfer To		Amount
General Fund	Revenue and Improvement Bonds 2022	$	6,073,757
General Fund	2013 Rev Ref/Improvement Bonds		1,749,299
General Fund	2016 Revenue Improvement Bonds		1,102,288
General Fund	2019 Revenue Refunding Bonds		840,900
Assessment Revenue	2013 Rev Ref/Improvement Bonds		6,706
Beach Erosion Control	2016 Revenue Improvement Bonds		871,139
Infrastructure Sale Tax	Revenue and Improvement Bonds 2022		143,630
Infrastructure Sale Tax	Revenue and Improvement Bonds 2022		1,937,005
Infrastructure Sale Tax	Revenue and Improvement Bonds 2022		2,366,117
Law Enf. Impact Fees	2013 Rev Ref/Improvement Bonds		356,540
Local Option 4 Cent Cap Proj	2013 Rev Ref/Improvement Bonds		884,014
Park Impact Fees	Revenue and Improvement Bonds 2022		1,433,094
Port Manatee	Port Debt Service		3,131,836
Public Safety Impact Fees	2016 Revenue Improvement Bonds		158,345
Public Safety Impact Fees	2013 Rev Ref/Improvement Bonds		99,003
Road Impact Fees	Revenue and Improvement Bonds 2022		2,088,855
Road Impact Fees	2019 Revenue Ref/Improvement Bonds		3,495,400
Solid Waste	2013 Rev Ref/Improvement Bonds		85,188
Tourist Development Tax	Revenue and Improvement Bonds 2022		1,854,343
Unincorporated Services	2016 Revenue Improvement Bonds		652,331
Water & Sewer FIF	W & S Debt Service		2,878,057
Water & Sewer Operating	W & S Debt Service		19,967,206
	Total	**$**	**52,175,053**

Transfers from Special Revenue Funds to Other Funds

Transfer From	Transfer To		Amount
General Fund	Southwest TIF	$	7,136,499
General Fund	Parrish TIF		294,176
General Fund	MPO		18,382
General Fund	Supervisor of Elections		3,180,645
General Fund	Automated System Maintenance		500,000
General Fund	Radio		400,000
General Fund	Port TIF		570,410
General Fund	Court Technology		300,000
General Fund	Rubonia Street Lighting District		1,600
General Fund	Pictown Street Lighting District		2,300
General Fund	Holiday Heights Street Lighting District		500
General Fund	Tropical Harbor Street Lighting District		1,700
General Fund	Sunny Shores Street Lighting District		2,400
General Fund	Hernando Ave Street Lighting District		500
General Fund	Oakwood Street Lighting District		1,500
General Fund	28th Ave E Street Lighting District		1,900
General Fund	Sylvan Oaks Street Lighting District		1,600

Transfers from Special Revenue Funds to Other Funds

Solid Waste	Stormwater		16,400,000
Tourist Development Tax	Convention Center		1,100,000
Tourist Development Tax	Parks & Recreation		100,000
Transportation Trust	Transit		5,931,565
Unincorporated Services	Highway		5,338,386
Unincorporated Services	General Fund		4,043,348
Unincorporated Services	Impact Fee Administration		800,000
Unincorporated Services	Southwest TIF		699,497
Unincorporated Services	Building Department		130,955
Unincorporated Services	Port TIF		55,910
Unincorporated Services	Parrish TIF		28,834
Water & Sewer	General Fund		2,945,142
	Total	**$**	**49,987,749**

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	$	1,615,718
General Fund	Manatee County Port Authority		446,500
5 Cent Local Option Gas Tax	Other Municipalities		1,714,117
5-6 Cent Gas Tax	Other Municipalities		820,947
9th Cent Gas Tax	Other Municipalities		395,889
	Total	**$**	**4,993,171**
Total Transfers		**$**	**352,498,456**


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Reserves

Manatee County FLORIDA

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 FY24 budget, the calculation starts with the ending cash balance from FY22, adds projected revenues from FY23, then subtracts projected expenditures from FY23 to determine the beginning cash balance for FY24. 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.

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. 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

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 FY24 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	Reserves Set Asides	Contingency	Salaries	Capital	20% Operating	Stabilization	Total
General Fund	$ 58,948,667	$ -	$ 6,112,478	$ -	$ 85,544,593	$ 1,261,639	$ 151,867,377
Affordable Housing		-	-	-	276,858	158,706	435,564
Beach Erosion		-	8,712	-	433,804	16,471,118	16,913,634
Building Department		-	469,642	-	2,520,052	858,410	3,848,104
Cable Franchise Fees		-	-	-	15,843		15,843
Children's Services		-	38,202	-	3,312,926	9,671,562	13,022,690
Civic Center	150,000	-	92,807	-	675,920	440,283	1,359,010
County 5Ct Bd Voted Gas Tax & Projects		-	-	-	3,981,689	5,522,993	9,504,682
Court Technology Fees		-	13,038	-	341,739	10,426	365,203
Debt-2013 Revenue Ref and Improv Bonds		-	-	-	24,373		24,373
Debt-2016 Revenue Improv Bonds		-	-	-	14,073		14,073
Debt-2019 Revenue Improv Bonds		-	-	-	14,433		14,433
Debt-2019 Rev Refund Bonds		-	-	-	3,516		3,516
Debt-2022 Rev Improv and Ref Bonds					25,770		25,770
Debt-Utilities Debt Service		-	-	-	1,315,513		1,315,513
Dredging Assessments		-	-	-	880,098		880,098
EMS Trust & 911 Enhancement Fee		-	64,871	-	430,845	1,533,382	2,029,098
Environmental Lands			104,140		873,138	14,010,567	14,987,845
Florida Boating Improvements		-	-	-	40,000	2,070,014	2,110,014
Green Bridge Demolition		-	-	-	379,522		379,522
Impact Fee Administration		-	17,241	-	130,606	2,829,044	2,976,891
Internal Svcs-Automated Sys Maint		-	18,010	-	807,384	940,826	1,766,220
Internal Svcs-Central Stores		-	98,262	-	1,456,452	61,804	1,616,518
Internal Svcs-Fleet Services		-	222,185	-	3,782,584	9,729,989	13,734,758
Internal Svcs-Health Self Insurance	27,128,764	-	64,906	-	1,788,828	7,945,503	36,928,001
Internal Svcs-Radio Communications		-	54,566	-	504,818	238,241	797,625
Internal Svcs-Self-Insurance		-	51,574	-	7,245,586		7,297,160
Internal Svcs-Telecommunications		-	51,081	-	183,552		234,633
Invest Fee-Sewer Facility		-	-	1,000,000	6,263,222		7,263,222
Invest Fee-Water Facility		-	-	537,000	23,138,568		23,675,568
Library Services	75,000	-	460,421	-	2,402,782	6,164,909	9,103,112
Local Government Infrastructure Sales Tax		-	-	-			-
Opioid Taskforce			17,845		64,308	7,089,601	7,171,754
Palm Aire MSTU		-	-	-	17,059	655,661	672,720
Parks and Recreation	8,192,500	-	520,616	-	3,832,280	2,453,855	14,999,251
Participation Project		-	-	-	3,529	99,664	103,193
Phosphate Severance Tax		-	17,795	-	133,918	829,650	981,363
Port Authority & Debt Service	-	6,539,267	-	-			6,539,267
Projects- 2019 Rev Imp Refund Bonds Capital Projects		-	-	283,454	-		283,454
Projects-IST Revenue Improvement Note Capital Projects		-	-	1,061,827			1,061,827
Projects-NAV Revenue Improvement Note Capital Projects		-	-	589,109	173,918		763,027
Projects-2022 Rev Improv and Refund Bonds Capital Projects					10,876,449		10,876,449
Projects-Beach Erosion Control		-	-	35,000	11,380,323		11,415,323
Projects-Building Capital		-	-	-	1,863,945		1,863,945
Projects-Gas Tax Capital		-	-	-	219,783		219,783
Projects-Highway Capital		-	-	1,297,215	2,916,380		4,213,595
Projects-Infrastructure Transportation Capital Projects		-	-	-	160,170		160,170
Projects-Intrastructure Parks Capital Projects		-	-	-	2,205,883		2,205,883
Projects-Intrastructure Public Safety Capital Projects		-	-	-	3,079,072		3,079,072
Projects-Law Enf Impact Fees		-	-	-	3,520,289		3,520,289
Projects-Library Impact Fees		-	-	-	5,074,872		5,074,872
Projects-Parks Impact Fees		-	-	2,650,000	3,950,455		6,600,455
Projects-Public Safety Impact Fees		-	-	-	3,027,861		3,027,861
Projects-Roads Impact Fees		-	-	-	10,461,832		10,461,832
Projects-Roads/Bridges Maint		-	102,118	-	1,131,647	2,530,314	3,764,079
Projects-Utilities Maint & Capital		-	-	1,241,000	3,965,808		5,206,808
Projects-Utilities Revenue Bonds Capital Projects			-	13,929,926	82,925,615		96,855,541
Redevelopment Districts (Southwest, Parrish, Port TIF)		-	57,601	-	4,080,689	6,598,053	10,736,343
Solid Waste Operations/Debt/Capital Project	38,110,375	-	528,967	-	12,980,046	-	51,619,388
Spec Law Enforcement Trust-Fed /State		-	-	-	2,651,461		2,651,461
Stormwater Utility & Projects		-	262,704	635,075	3,536,522	5,213,718	9,648,019
Street Lighting Districts		-	-	-	15,744	44,269	60,013
Substance Abuse Treatment		-	-	-	121,856		121,856
Tourist Development Tax		-	102,901	1,000,000	8,311,744	14,183,595	23,598,240
Transit & Transit Capital		-	-	-	2,617,317	2,837,464	5,454,781
Transportation	630,000	-	1,622,016	-	12,677,871		14,929,887
Tree Trust Fund		-	-	-	465,913	1,863,650	2,329,563
Unincorporated MSTU	500,000	-	789,781	-	7,131,708	3,296,975	11,718,464
Utilities Operations	-	-	2,142,500	-	45,675,694	459,078	48,277,272
Total	**$ 133,735,306**	**$ 6,539,267**	**$ 14,106,980**	**$ 24,259,606**	**$ 400,061,048**	**$ 128,074,963**	**$ 706,777,170**


Manatee
County
FLORIDA


TRAVERSE



Debt Service

Manatee County FLORIDA

Debt Summary

Manatee County's Outstanding Debt is $1,163,675,294 as adopted in the FY24 Adopted Budget, of which $485,953,910 (42%) represents General Government, $631,057,736 (54%) is Public Utilities and $46,663,648 (4%) is Port Authority. There is currently a total of thirteen debt issuances in the County's Debt Portfolio and diversified currently into two different debt tools: Revenue Bonds and Notes with both Taxable and Non-Taxable features. In the FY24 Adopted Budget, the total debt service amount to be paid is $52,171,147, which represents 3.32% 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 479.

Debt Service

Program Purpose and Description

Sources of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted
Assessment Revenue	$ 6,704	6,704	$ 6,706
Beach Erosion Fund	871,656	870,506	871,139
Charges for Services	1,639,746	3,140,039	3,214,919
Facility Investment Fees	953,504	4,516,502	2,878,057
Gen Fund/ General Revenue	43,684,357	3,669,336	9,765,000
Gas Taxes	883,219	883,848	884,014
Impact Fees	6,109,590	4,804,306	-
Infrastructure Sales Tax	35,226,454	-	7,631,037
Unincorporated MSTU Fund	810,414	653,551	4,446,500
Utilities System Charges	6,778,059	16,594,754	22,473,775
Total	**$ 96,963,703**	**$ 35,139,547**	**$ 52,171,147**

Uses of Funds	FY22 Actual	FY23 Adopted	FY24 Adopted
Public Utilities	$ 7,646,447	$ 21,026,085	$ 22,845,263
Port Authority	1,639,746	3,140,039	3,129,731
Revenue Refunding and Improvement Bonds, 2013	3,177,900	3,180,150	3,180,750
Revenue Improvement Bonds, 2014	2,784,496	2,785,591	2,784,103
Revenue Improvement Refunding Series 2019	3,501,150	3,500,165	3,495,400
Revenue Refunding Series 2019	786,350	817,650	840,000
Manatee County School Board Loan 2018	2,153,313	689,867	-
NAV Revenue Improvement Notes Series 2021	40,047,847	-	-
IST Revenue Improvement Notes Series 2021	35,226,454	-	-
Revenue Refunding and Improvement Bonds, 2022	-	-	15,895,900
Total	**$ 96,963,703**	**$ 35,139,547**	**$ 52,171,147**

Ratio to Assessed Value & General Bonded Debt Per Capita

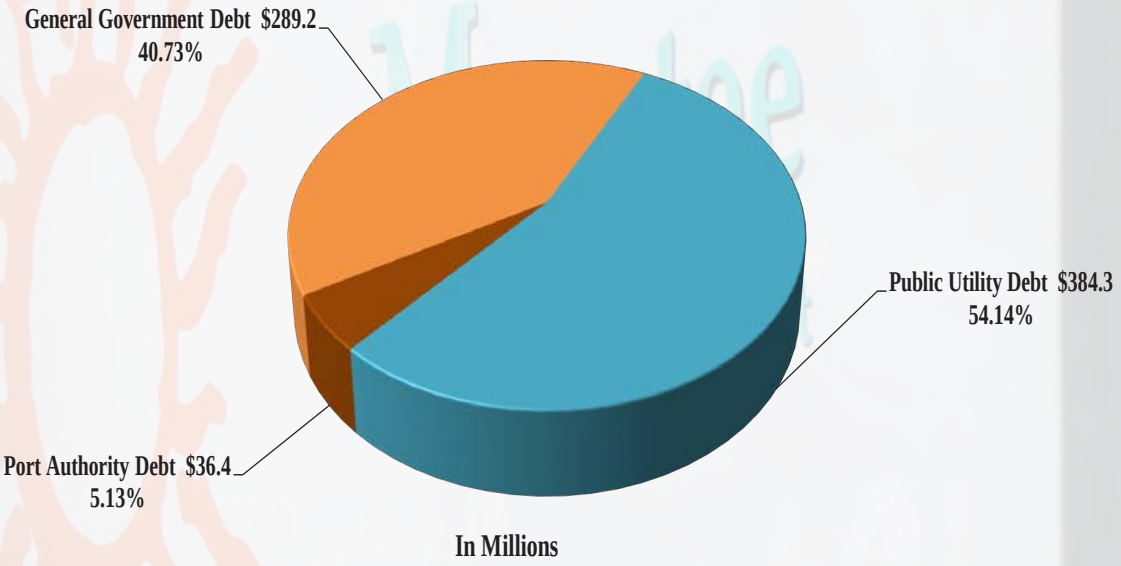
Fiscal Year	Tax Year	Population*	Net Taxable Assessed Value*	Bonded Debt	Ratio of Bonded Debt to Assessed Value	General Bonded Debt Per Capita
2014	2013	337,546	24,156,807,000	4,605,000	0.019%	$ 13.64
2015	2014	341,405	25,951,635,000	1,825,000	0.007%	$ 5.35
2016	2015	356,133	28,219,084,000	1,235,000	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	421,768	44,939,699,194	-	0.000%	$ -
2023	2022	427,279	52,779,304,761	-	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.*

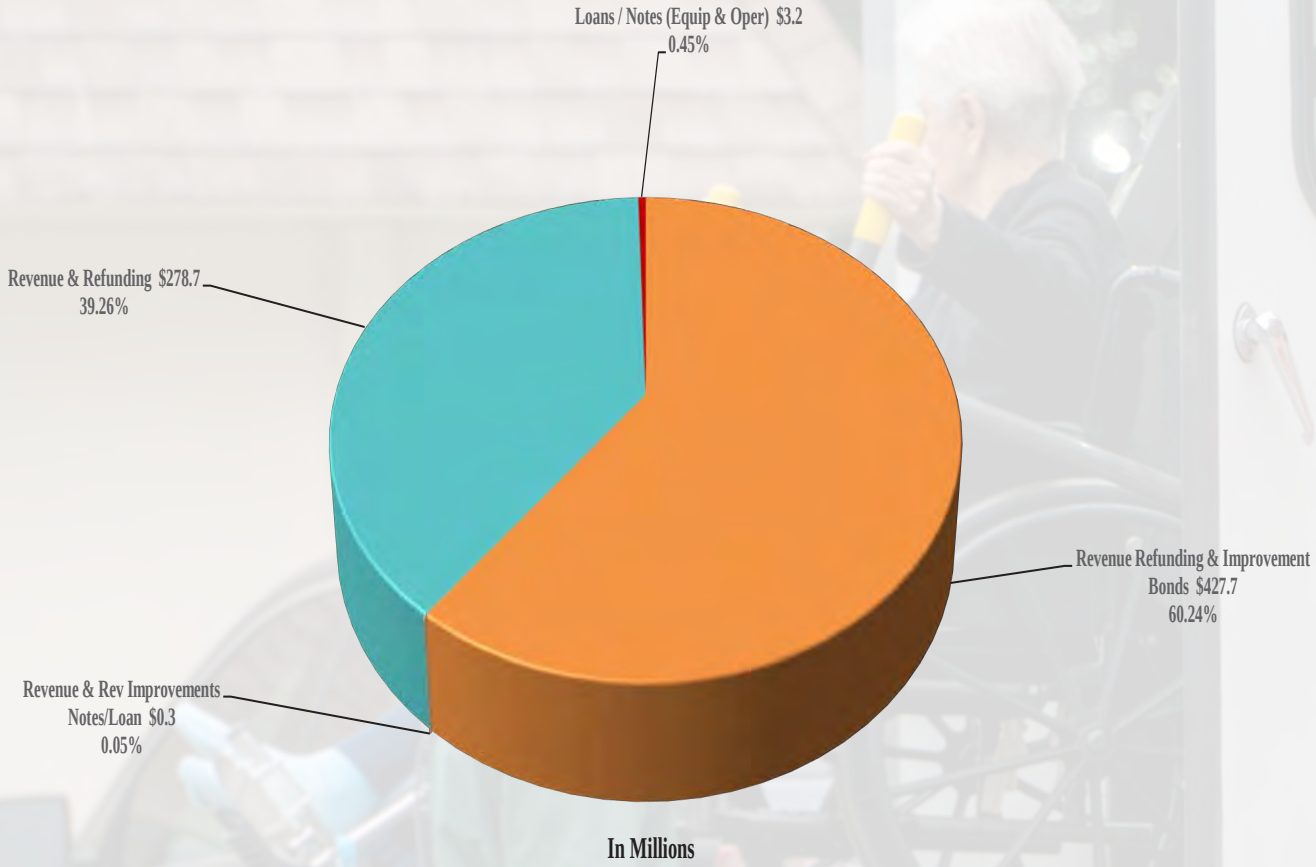
***As of September 30, 2018 the General Obligation Bonds were fully matured.*

Summary of Outstanding Debt as Adopted

As adoption of the FY24 Budget, Manatee County's outstanding debt totaled $1,163,675,294 of which $709,942,515 is principal and $453,732,779 is interest. The FY24 adopted budget contains debt service of $52,171,147 of which $21,422,007 is principal and $30,749,140 is interest. This represents a $25,873,178 decrease in debt service from FY23. The Revenue Improvement Notes, Series 2021 and the IST Revenue Improvement Notes, Series 2021 for the purpose of financing certain capital projects were refunded. Also, the Port Authority issued the Port Taxable Refunding Bonds, Series 2021 for the purpose of refunding the Port Authority Revenue Refunding Bonds, Series 2012A and 2012B.



Summary of Outstanding Debt by Category



Summary of Outstanding Debt by Category

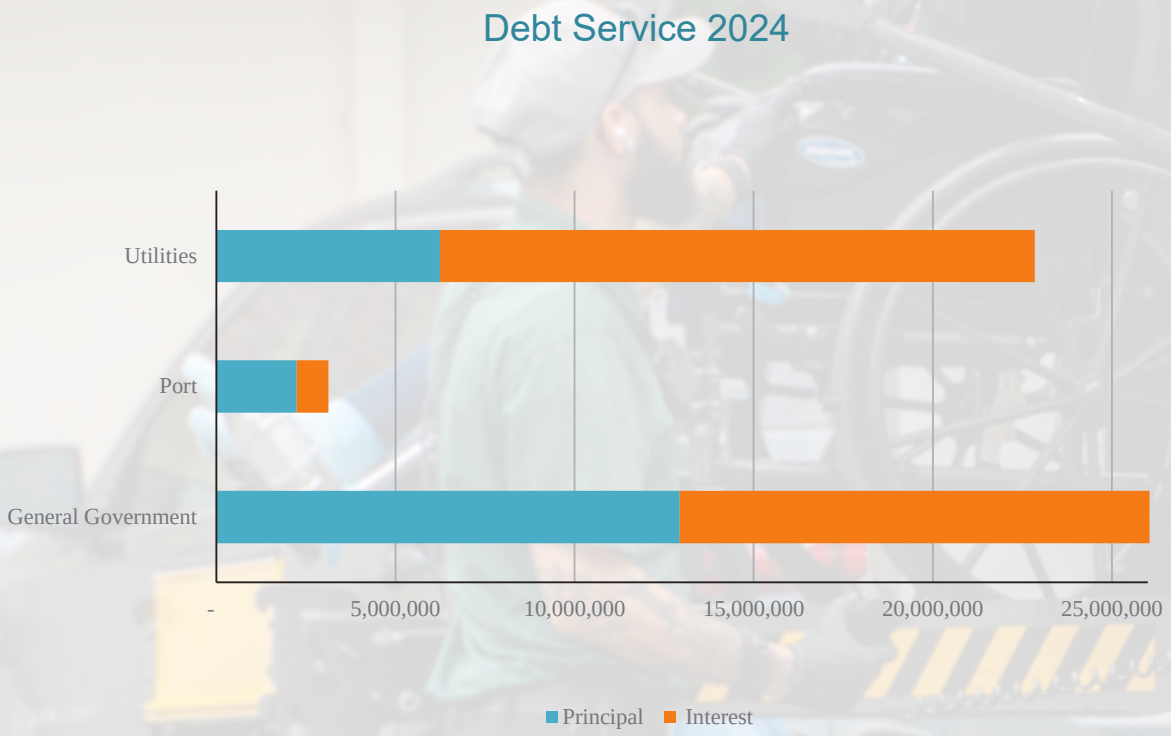
COUNTY ISSUED DEBT SERVICE	Amount Outstanding	Allocation Percentage
General Government		
Revenue Refunding & Improvement Bonds	$ 281,970,000	39.72%
Revenue Refunding Bonds	7,200,000	1.01%
	$ 289,170,000	40.73%
Public Utilities		
Revenue Refunding & Improvement Bonds	$ 145,710,000	20.52%
Revenue Refunding Bonds	238,645,000	33.61%
	$ 384,355,000	66.44%
Total County Issued Debt	$ 673,525,000	94.87%
NON-COUNTY ISSUED DEBT SERVICE		
Port Authority		
Loans (Equipment and Operations)	$ 3,221,431	0.45%
Revenue Refunding Bonds	32,860,000	4.63%
Revenue Notes	336,084	0.05%
	$ 36,417,515	5.13%
Total Non-County Issued Debt	$ 36,417,515	5.13%
Total Issued Debt	**$ 709,942,515**	**100.00%**

Summary of Debt Service for FY24

For the FY24 adopted budget, total debt service for the year contains $21,422,007 principal payments and $30,749,140 interest expense.

The breakdown of category for debt service is as follows:

	Principal	Interest	Total
General Government	$ 12,935,000	$ 13,261,153	$ 26,196,153
Port Authority	2,242,007	887,724	3,129,731
Utilities	6,245,000	16,600,263	22,845,263
Total	**$ 21,422,007**	**$ 30,749,140**	**$ 52,171,147**

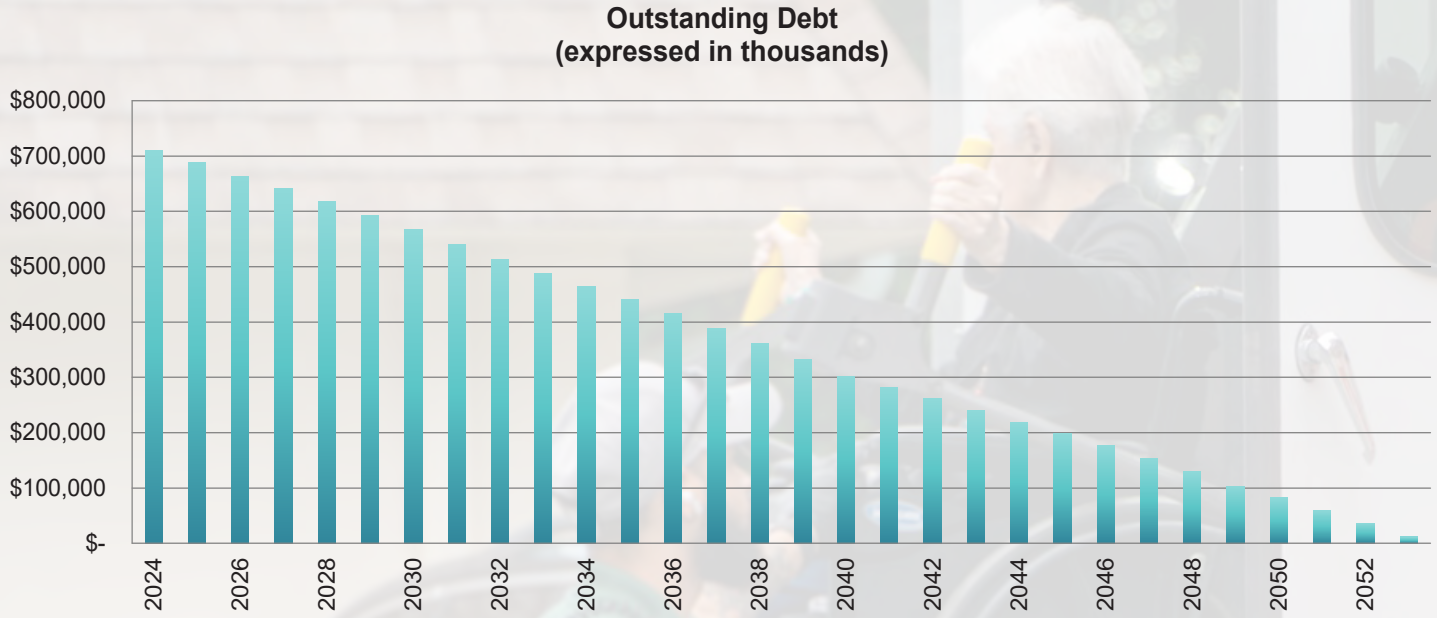


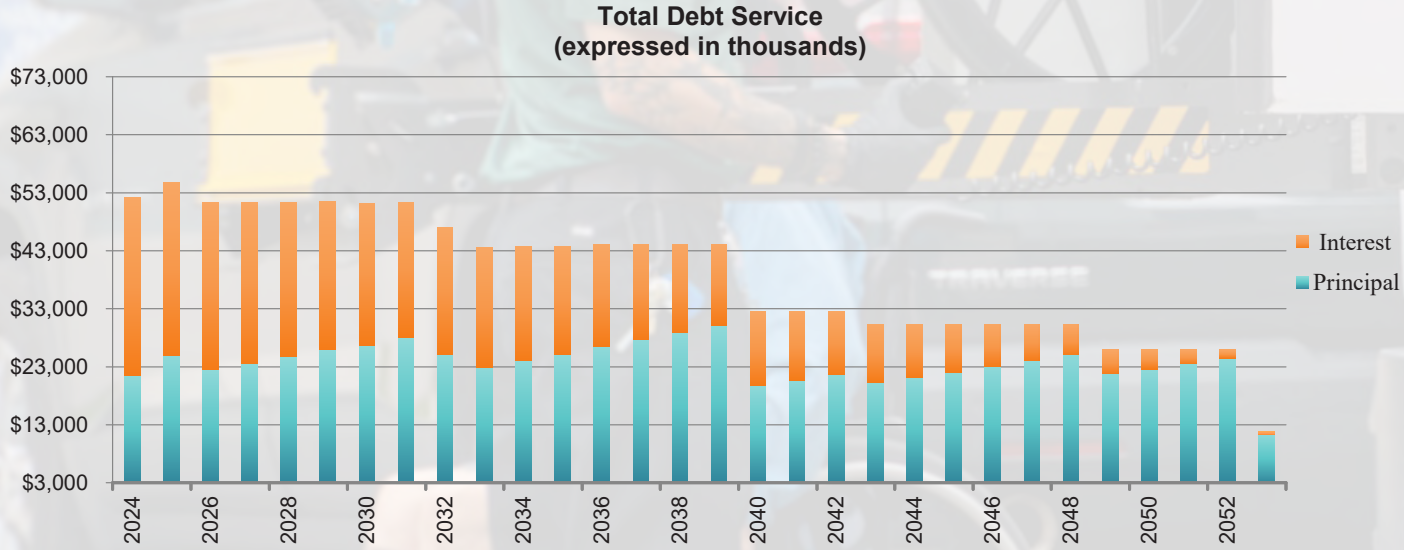
Fiscal Year 2024 Summary of Principal & Interest Payments

Obligation Name	Beginning Principal Balance	Principal Payments/ Changes	Ending Principal Balance	2024 Interest Payments	2024 Total Payments
Revenue Refunding and Improbvement Bonds 2013	$ 16,245,000	$ (2,490,000)	$ 13,755,000	$ 690,750	$ 3,180,750
Revenue Improvement Bonds 2016	6,845,000	(2,665,000)	4,180,000	119,103	2,784,103
Revenue Improvement Refunding Bonds 2019	44,825,000	(1,550,000)	43,275,000	1,945,400	3,495,400
Revenue Refunding Series 2019	7,200,000	(480,000)	6,720,000	360,000	840,000
Revenue Improvement and Refunding Bonds 2022	214,055,000	(5,750,000)	208,305,000	10,145,900	15,895,900
Total General Government	**$ 289,170,000**	**$ (12,935,000)**	**$ 276,235,000**	**$ 13,261,153**	**$ 26,196,153**
Public Utilities System Rev & Improvement Bonds 2015	74,275,000	(1,450,000)	72,825,000	3,155,550	4,605,550
Public Utilities System Rev Refunding Bonds 2017	46,760,000	(3,045,000)	43,715,000	2,195,650	5,240,650
Public Utilities System Revenue Improvement Bonds 2018	71,435,000	(1,750,000)	69,685,000	2,611,113	4,361,113
Public Utilities System Rev Refunding Bonds 2023	191,885,000	-	191,885,000	8,637,950	8,637,950
Total Public Utilities	**$ 384,355,000**	**$ (6,245,000)**	**$ 378,110,000**	**$ 16,600,263**	**$ 22,845,263**
Port Authority FDOT State Infrastructure Loan 2007	674,217	(261,516)	412,701	13,484	275,000
Port Authority Revenue Note 2014B	336,084	(336,084)	-	5,980	342,064
Port Authority FDOT State Infrastructure Loan 2017[1]	2,547,214	(194,407)	2,352,807	74,380	268,787
Port Authority Taxable Revenue Refunding Bonds 2021	32,860,000	(1,450,000)	31,410,000	793,880	2,243,880
Total Port	**$ 36,417,515**	**$ (2,242,007)**	**$ 34,175,508**	**$ 887,724**	**$ 3,129,731**
Grand Totals	**$ 709,942,515**	**$ (21,422,007)**	**$ 688,520,508**	**$ 30,749,140**	**$ 52,171,147**

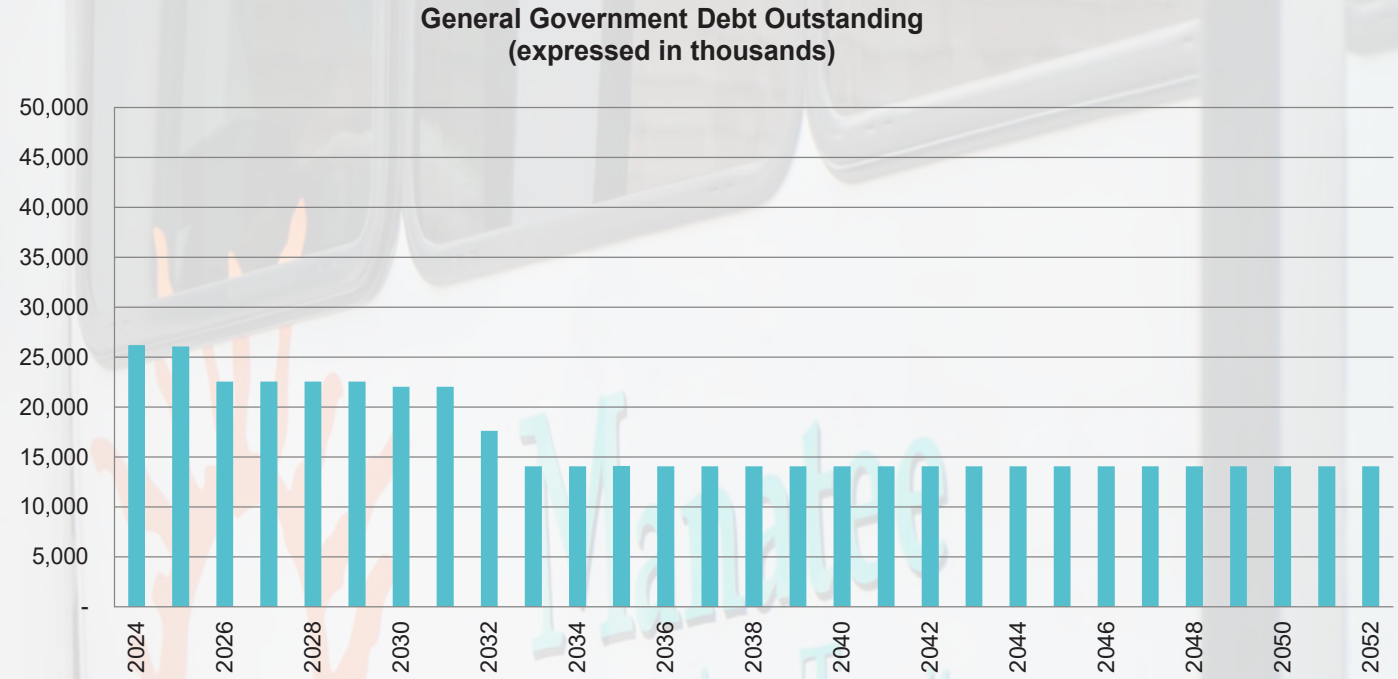
(1) The Port Authority FDOT State Infrastructure Loan 2017 increases as projects are completed.

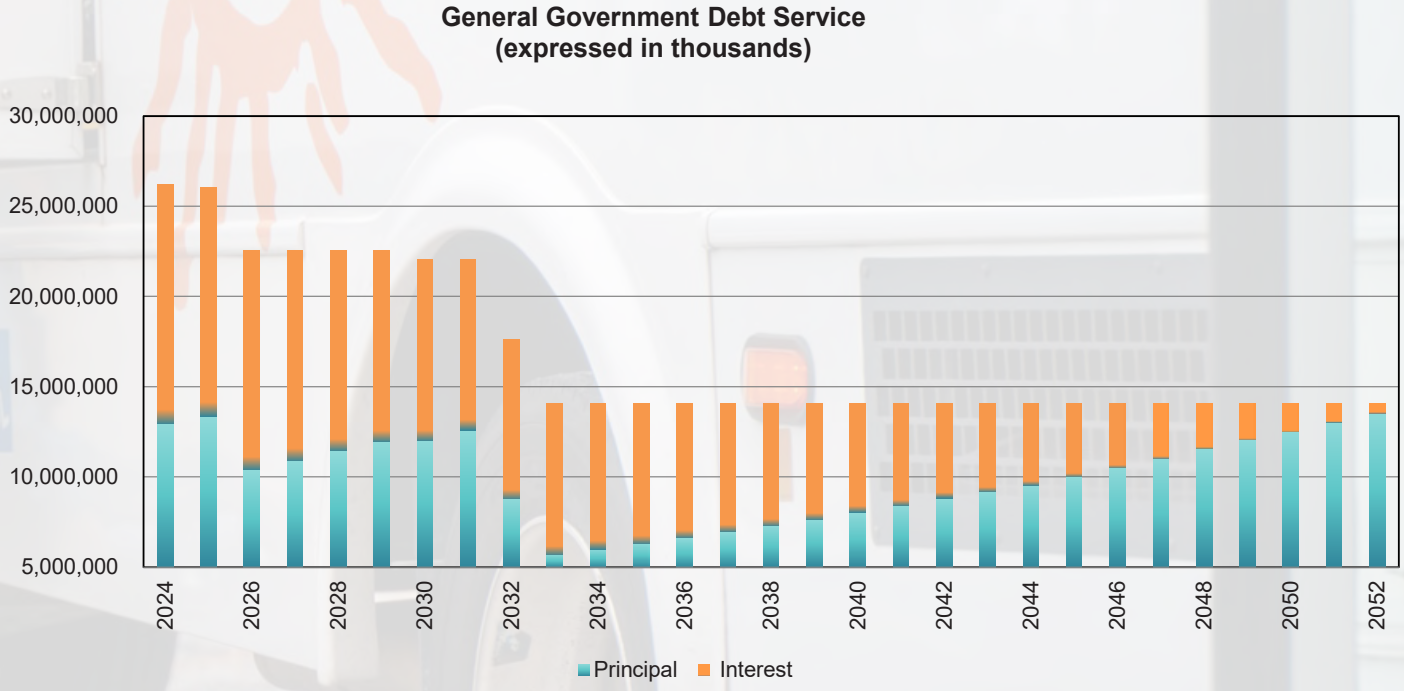
Outstanding Debt and Annual Debt Service - Countywide



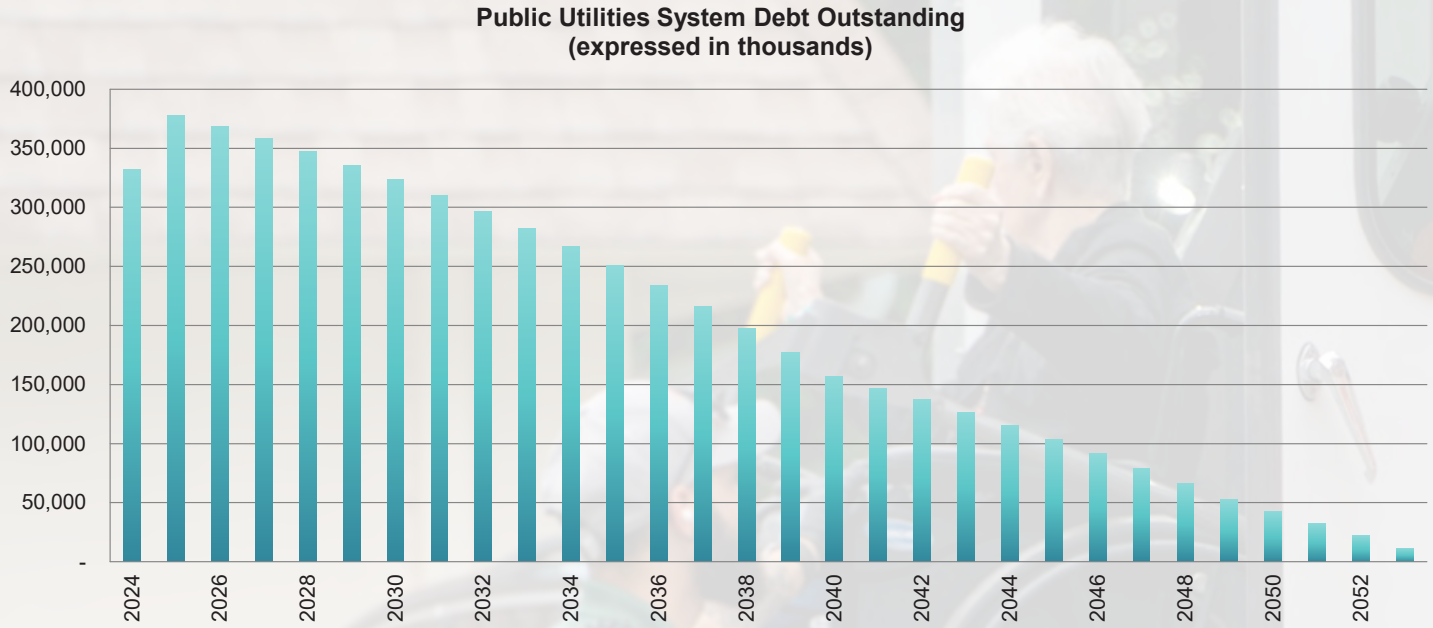


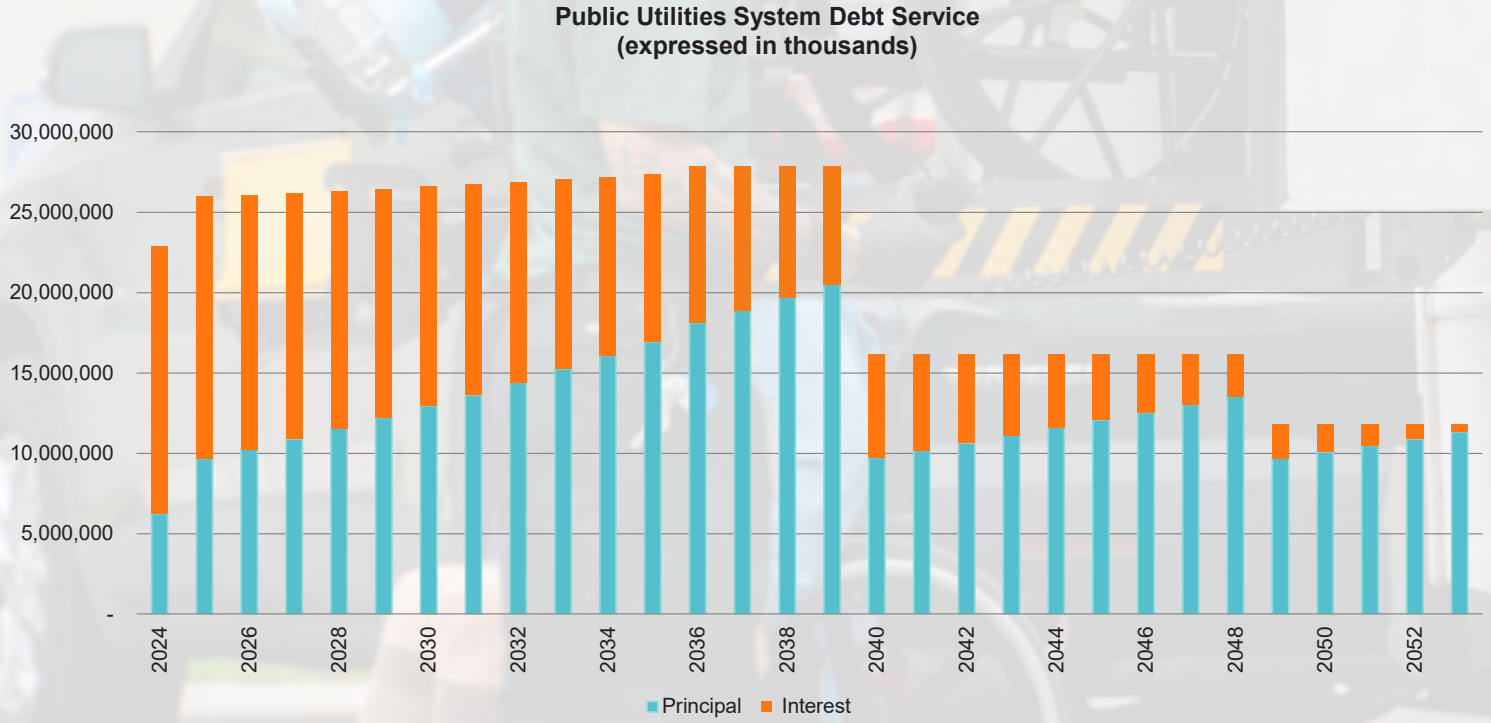
General Government Debt



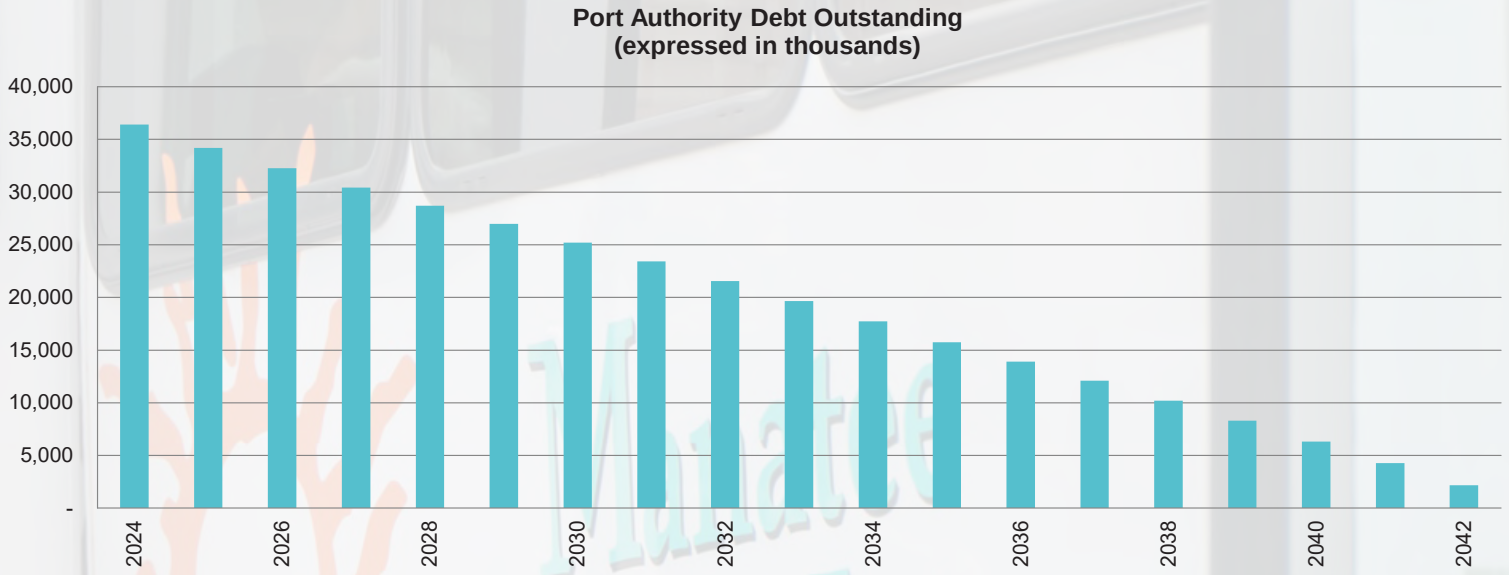


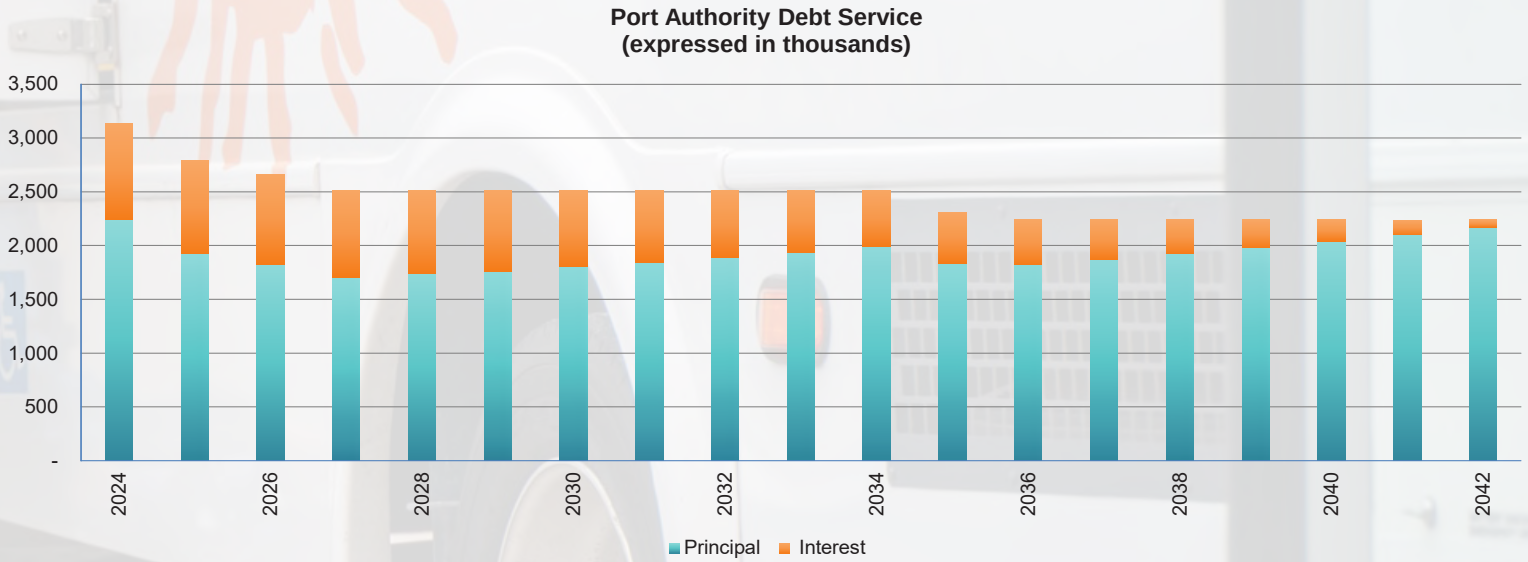
Public Utilities System Debt





Port Authority Debt





Schedule of Future Debt Service Payments

Bond / Note Issue	FY2025	FY2026	FY2027	FY2028	FY2029
Revenue Refunding and Improvement Bonds 2013	$ 3,176,250	$ 2,910,750	$ 2,907,000	$ 3,172,250	$ 3,177,550
Revenue Improvement Bonds 2016	4,252,732	-	-	-	-
Revenue Improvement and Refunding Bonds 2019	1,867,900	2,562,900	2,563,150	2,561,650	2,558,400
Revenue Refunding Bonds 2019	866,000	884,500	915,750	949,000	819,000
Revenue Refunding and Improvement Bonds 2022	15,898,400	16,206,400	16,173,900	15,861,400	15,987,150
Total General Government	**$ 26,061,282**	**$ 22,564,550**	**$ 22,559,800**	**$ 22,544,300**	**$ 22,542,100**
Public Utilities System Rev & Improv Bonds 2015	$ 4,688,050	$ 4,782,800	$ 4,903,800	$ 5,019,300	$ 5,154,050
Public Utilities System Rev Ref Bonds 2017	5,128,400	5,129,150	5,127,150	5,132,150	5,133,400
Public Utilities System Rev Improv Bonds 2018	4,363,613	4,361,613	4,360,113	4,363,863	4,364,963
Public Utilities System Rev Refunding Bonds 2023	11,787,950	11,790,450	11,789,950	11,791,200	11,788,700
Total Public Utilities	**$ 25,968,013**	**$ 26,064,013**	**$ 26,181,013**	**$ 26,306,513**	**$ 26,441,113**
Port Authority FDOT State Infrastructure Loan 2007	$ 275,000	$ 148,874	$ -	$ -	$ -
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	2,244,904	2,244,282	2,244,812	2,244,860	2,238,276
Total Port	**$ 2,788,754**	**$ 2,662,006**	**$ 2,513,662**	**$ 2,513,710**	**$ 2,507,126**
Grand Totals	**$ 54,818,049**	**$ 51,290,569**	**$ 51,254,475**	**$ 51,364,523**	**$ 51,490,339**

Schedule of Future Debt Service Payments

FY2030	FY2031	FY2032	FY2033	FY2034	FY2035-53	TOTAL
$ -	$ -	$ -	$ -	$ -	$ -	$ 15,343,800
-	-	-	-	-	-	4,252,732
2,998,400	2,999,400	2,997,150	2,996,650	2,997,650	44,967,300	72,070,550
943,750	1,035,750	1,071,250	1,107,750	-	-	8,592,750
18,104,150	18,021,650	13,543,400	9,983,150	11,091,988	208,626,338	$ 359,497,925
$ 22,046,300	**$ 22,056,800**	**$ 17,611,800**	**$ 14,087,550**	**$ 14,089,638**	**$ 253,593,638**	**$ 459,757,757**
$ 5,281,550	$ 5,425,550	$ 5,569,300	$ 5,728,550	$ 5,881,800	$ 52,736,200	$ 105,170,950
5,135,650	5,128,400	5,131,650	5,129,400	5,132,000	5,127,200	56,434,550
4,362,163	4,363,763	4,360,325	4,361,675	4,362,300	61,074,132	104,698,523
11,792,200	11,790,950	11,789,700	11,787,950	11,790,200	224,009,200	341,908,450
$ 26,571,563	**$ 26,708,663**	**$ 26,850,975**	**$ 27,007,575**	**$ 27,166,300**	**$ 342,946,732**	**$ 608,212,473**
$ -	$ -	$ -	$ -	$ -	$ -	$ 423,874
268,400	268,850	268,850	268,850	268,850	68,720	2,756,770
2,241,136	2,241,848	2,240,832	2,241,566	2,244,155	17,926,602	40,353,273
$ 2,509,536	**$ 2,510,698**	**$ 2,509,682**	**$ 2,510,416**	**$ 2,513,005**	**$ 17,995,322**	**$ 43,533,917**
$ 51,127,399	**$ 51,276,161**	**$ 46,972,457**	**$ 43,605,541**	**$ 43,768,943**	**$ 614,535,692**	**$ 1,111,504,147**

Schedule of Debt Service Requirements

GENERAL GOVERNMENT

Revenue Refunding and Improvement Bonds, Series 2013

Original Par: $ 79,640,000
Outstanding Par: $ 16,245,000

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
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	2,990,000	182,250	3,172,250
2029	3,085,000	92,550	3,177,550
	$ 16,245,000	$ 2,279,550	$ 18,524,550

Revenue Improvement Bonds, Series 2016

Original Par: $ 35,295,000
Outstanding Par: $ 6,845,000

Purpose: Funding New Money

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2024	2,665,000	119,103	2,784,103
2025	4,180,000	72,732	4,252,732
	$ 6,845,000	$ 191,835	$ 7,036,835

Revenue Improvement Refunding Bonds, Series 2019

Original Par: $ 48,590,000
Outstanding Par: $ 44,825,000

Purpose: Refund the Revenue Improvement and Refunding Note, Series 2018 and finance transportation related capital improvement related to the 44th Avenue East - 45th Street - 44th Avenue Plaza East

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
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	765,000	1,796,650	2,561,650
2029-2033	6,315,000	8,235,000	14,550,000
2034-2038	8,530,000	6,464,650	14,994,650
2039-2043	10,530,000	4,459,500	14,989,500
2044-2048	12,830,000	2,155,600	14,985,600
2049	2,880,000	115,200	2,995,200
	$ 44,825,000	$ 30,740,950	$ 75,565,950

Revenue Refunding Bonds, Series 2019

Original Par: $ 8,660,000
Outstanding Par: $ 7,200,000

Purpose: Refund the Revenue Improvement and Refunding Note, Series 2018 and finance transportation related capital improvement related to the 44th Avenue East - 45th Street - 44th Avenue Plaza East

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
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	700,000	249,000	949,000
2029-2033	4,280,000	697,500	4,977,500
	$ 7,200,000	$ 2,232,750	$ 9,432,750

Revenue Improvement & Refunding Bonds, Series 2022

Original Par: $ 233,115,118
Outstanding Par: $ 214,055,000

Purpose: For the purpose of refunding the 2021 NAV LOC and 2021 IST LOC and to bond for new projects.

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2024	5,750,000	10,145,900	15,895,900
2025	6,040,000	9,858,400	15,898,400
2026	6,650,000	9,556,400	16,206,400
2027	6,950,000	9,223,900	16,173,900
2028	6,985,000	8,876,400	15,861,400
2029-2033	37,345,000	38,294,500	75,639,500
2034-2038	24,650,000	30,803,463	55,453,463
2039-2043	31,565,000	23,886,000	55,451,000
2044-2048	39,855,000	15,594,263	55,449,263
2049-2052	48,265,000	5,099,600	53,364,600
	$ 214,055,000	$ 161,338,825	$ 375,393,825

Schedule of Debt Service Requirements

PUBLIC UTILITIES

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
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	2,205,000	2,814,300	5,019,300
2029-2033	14,825,000	12,334,000	27,159,000
2034-2038	39,200,000	7,749,200	46,949,200
2039	11,220,000	448,800	11,668,800
	$ 74,275,000	$ 35,501,500	$ 109,776,500

Public Utilities System Revenue Refunding Bonds, Series 2017

Original Par: $ 55,075,000
Outstanding Par: $ 46,760,000

Purpose: Refunded a portion of the Public utilities Revenue Improvement Bonds, Series 2010A & 2010B

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
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	3,575,000	1,557,150	5,132,150
2029-2033	20,740,000	4,918,500	25,658,500
2034-2035	9,675,000	584,200	10,259,200
	$ 46,760,000	$ 14,915,200	$ 61,675,200

Public Utilities System Revenue Improvement Bonds, Series 2018

Original Par: $ 74,695,000
Outstanding Par: $ 71,435,000

Purpose: Issued for the purpose of financing certain additions, extensions and improvements to the Utility System.

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
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	2,130,000	2,233,863	4,363,863
2029-2033	11,745,000	10,067,889	21,812,889
2034-2038	13,860,000	7,949,550	21,809,550
2039-2043	16,510,000	5,299,698	21,809,698
2044-2048	19,645,000	2,172,184	21,817,184
	$ 71,435,000	$ 37,624,636	$ 109,059,636

Public Utilities System Revenue Refunding Bonds, Series 2023

Original Par: $ 203,561,625
Outstanding Par: $ 191,885,000

Purpose: Refund the Public Utilities Revenue Improvement Note, Series 2021 and to finance certain additions, extension, and improvements of the County's Utilities System.

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2024	-	8,637,950	8,637,950
2025	3,150,000	8,637,950	11,787,950
2026	3,310,000	8,480,450	11,790,450
2027	3,475,000	8,314,950	11,789,950
2028	3,650,000	8,141,200	11,791,200
2029-2033	21,170,000	37,779,500	58,949,500
2034-2038	27,020,000	31,930,750	58,950,750
2039-2043	34,480,000	24,466,250	58,946,250
2044-2048	43,145,000	15,809,800	58,954,800
2049-2053	52,485,000	6,462,600	58,947,600
	$ 191,885,000	$ 158,661,400	$ 350,546,400

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: $ 674,217

Purpose: Funded new money

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2024	261,516	13,484	275,000
2025	266,746	8,254	275,000
2026	145,955	2,919	148,874
	$ 674,217	$ 24,657	$ 698,874

Port Authority Revenue Note, Series 2014B

Original Par: $ 3,000,000
Outstanding Par: $ 336,084

Purpose: Refunding Port Logistec Loan - 2008
Refunding Por Logistec Loan - 2010

Fiscal Year	Principal	Interest	Total
2024	336,084	5,980	342,064
	$ 336,084	$ 5,980	$ 342,064

Florida Department of Transportation, 2017 State Infrastructure Bank Loan - Port Authority

Original Par: $ 4,000,000
Outstanding Par: $ 2,547,214

Purpose: New Money- To be used to finance a portion of the Berth Rehabilitation Project

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2024	194,407	74,380	268,787
2025	200,148	68,702	268,850
2026	205,992	62,858	268,850
2027	212,007	56,843	268,850
2028	218,198	50,652	268,850
2029-2033	1,190,364	153,436	1,343,800
2034-2035	326,098	11,472	337,570
	$ 2,547,214	$ 478,343	$ 3,025,557

Port Taxable Revenue Refunding Bond, Series 2021

Original Par: $ 35,055,000
Outstanding Par: $ 32,860,000

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
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	1,520,000	724,860	2,244,860
2029-2033	8,055,000	3,148,658	11,203,658
2034-2038	9,115,000	2,093,582	11,208,582
2039-2042	8,290,000	672,175	8,962,175
	$ 32,860,000	$ 9,737,153	$ 42,597,153

GRAND TOTAL	**$ 709,942,515**	**$ 453,732,779**	**$ 1,163,675,294**

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 to 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 was improved to Aa1 by Moody's rating agency. On May 2, 2023 Manatee County Public Utilities was rated by Fitch Rating Agency and given a rate of AAA. On April 28, 2023 Manatee County Public Utilities was rated by Moody's Investor Service and given a rate of Aa1.

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


POSTED
NO
MOTORCYCLES



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	$ 7,308,426	$ 3,720,949	$ 2,759,679	$ 1,470,168	$ 13,195,319
Affordable Housing	-	-	-	655	-
Beach Erosion	-	-	-	-	-
Building Department	-	-	187,702	-	-
Cable Franchise Fees	-	-	-	-	-
Children's Services	-	-	-	911,395	-
Civic Center	-	-	171,841	-	-
County 5Ct Bd Voted Gas Tax & Projects	-	-	-	-	-
Court Technology Fees	-	-	-	-	-
Debt-2022 Revenue Improv Bonds					
Debt-2013 Revenue Ref and Improv Bonds	-	-	-	-	-
Debt-2016 Revenue Improv Bonds	-	-	-	-	-
Debt-2019 Revenue Improv Bonds	-	-	-	-	-
Debt-2019 Rev Refund Bonds	-	-	-	-	-
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	-	-	83,087	-	-
Internal Svcs-Health Self Insurance	-	-	133,936	-	-
Internal Svcs-Self-Insurance	-	15,167,417	-	-	-
Internal Svcs-Telecommunications	-	-	-	-	-
Internal Svcs-Radio Communications	-		52,960	-	-
Invest Fee-Sewer Facility	-	-	-	-	-
Invest Fee-Water Facility	-	-	-	-	-
Library Services	-	-	74,530	9,850,442	-
Local Government Infrastructure Sales Tax	-	-	-	-	-
Opioid Taskforce	-	-	-	-	-
Palm Aire MSTU	-	-	-		-
Parks and Recreation	71,302	-	349,723	-	8,577,064
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-2022 Rev Improvement 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		-	-		-
Parrish TIF	-	-	-	-	-
Redevelopment Districts (Southwest & Port TIF)	10,177,287	-	-	750,000	630,459
Sarasota Manatee Metro Plan Org	-	-	-	-	-
Solid Waste Operations /Debt % Capital Project	-	-	278,761	-	-
Spec Law Enforcement Trust-Fed /State	-	-	-	-	
Stormwater Utility & Projects	-	-	-	-	97,014
Street Lighting Districts	-	-	-	-	-
Substance Abuse Treatment	-	-	-	-	-
Tourist Development Tax	-	-	175,739	-	914,626
Transit & Transit Capital	-	-	175,575	-	-
Transportation	187,500	-	376,100		857,707
Tree Trust Fund	-	-	-	-	-
Unincorporated MSTU	1,425,023	-	383,886	1,397,925	-
Utilities Operations	421,563	-	938,154	-	186,657
Total	**$ 19,591,101**	**$ 18,888,366**	**$ 6,141,673**	**$ 14,380,585**	**$ 24,458,846**

Budget by Fund

Natural Resources	Development Services	Public Safety	Utilities Operations (incl Maint)	Public Works (incl Maint.)	Conv.&Visitors Bureau	Human Resources	Sports & Leisure	Information Technology	Subtotal Departments
$ 555,283	$ -	$ 15,097,686	$ -	$ -	$ -	$ 2,513,432	$ -	$ 20,314,492	$ 66,935,434
-	1,383,636	-	-	-	-	-	-	-	1,384,291
392,545	-	-	-	-	-	-	-	-	392,545
-	11,942,915	-	-	-	-	-	-	-	12,130,617
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	911,395
-	-	-	-	-	2,964,953	-	-	-	3,136,794
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
							-		-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	17,139	2,137,087	-	-	-	-	-	-	2,154,226
4,078,711	-	-	-	-	-	-	-	-	4,078,711
200,000			-	-	-	-	-	-	200,000
-	-	-	-	-	-	-	-	-	-
-	635,787	-	-	-	-	-	-	-	635,787
-	-	-	-	7,183,998	-	-	-	-	7,183,998
-		-	-	-	-	-	-	4,018,912	4,018,912
-	-	-	-	18,607,647	-	-	-	-	18,690,734
-	-	-	-	-	-	67,260,198	-		67,394,134
-	-	-	-		-	-	-	-	15,167,417
-	-	-	-	-	-		-	1,171,166	1,171,166
-	-	-	-	-	-	-	-	2,416,566	2,469,526
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-	-	9,924,972
-	-	-	-	-	-	-	-	-	-
-	-	303,693	-	-	-	-	-	-	303,693
-	-	-	-	-	-	-	-	-	-
-	-	1,514,930	-	-	347,479	-	6,040,945	-	16,901,443
-	-	-	-	-	-	-	-	-	-
651,793	-	-	-	-		-	-	-	651,793
-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
							-		-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	1,787,127	-	-	-	-	1,787,127
-	-	-	-		-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-		-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	1,198,966	108,960	-	445,821	-	-	-	-	13,311,493
-	-	-		-	-	-	-	-	-
-	-	-	68,692,451	-	-	-	-	-	68,971,212
	-	-	-		-	-	-	-	-
720,326	188,000	-	-	7,816,337	-	-	-	-	8,821,677
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
232,873	-	-	-	-	12,503,323	-	-	-	13,826,561
-	-	-	-	12,911,010	-	-	-	-	13,086,585
-	384,552	-	-	32,817,166	-	-	-	-	34,623,025
-	-	-	-	-	-	-	-	-	-
-	8,590,077	3,923,147	-	5,260,258	-	-	-	-	20,980,316
1,477,345	231,342	-	120,577,317	1,426,258	-	-	-	496,073	125,754,709
$ 8,308,876	$ 24,572,414	$ 23,085,503	$ 189,269,768	$ 88,255,622	$ 15,815,755	$ 69,773,630	$ 6,040,945	$ 28,417,209	$ 537,000,293

Expenditures Matrix by Fund & Department

Fund	PORT	Debt Service	Const. Officers	Non Dept / Misc/Other Agencies	Transfers	Capital Projects
General Fund	$ -	$ -	$ 234,096,433	$ 32,297,030	$ 38,786,046	$ -
Affordable Housing	-	-	-	-	-	-
Beach Erosion	-	-	102,425	350,000	1,315,339	-
Building Department	-	-	-	-	-	-
Cable Franchise Fees	-	-	-	-	-	-
Children's Services	-	-	577,070	15,037,966	-	-
Civic Center	-	-	-	-	-	-
County 5Ct Bd Voted Gas Tax & Projects	-	-	-	-	4,700,000	
Court Technology Fees	-	-	187,984	1,507,675	-	-
Debt-2022 Revenue Improv Bonds		15,896,800	-	-	-	-
Debt-2013 Revenue Ref and Improv Bonds	-	3,181,650	-	-	-	-
Debt-2016 Revenue Improv Bonds	-	2,785,003	-	-	-	-
Debt-2019 Revenue Improv Bonds	-	3,496,650	-	-	-	-
Debt-2019 Rev Refund Bonds	-	840,900	-	-	-	-
Debt-Utilities Debt Service	-	22,850,263	-	-	-	-
Dredging Assessments	-	-	-	-	-	-
EMS Trust & 911 Enhancement Fee	-		-	-	-	-
Environmental Lands	-	-	182,841	-	-	-
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	-	-	-	-	2,583,001	18,063,089
Invest Fee-Water Facility	-	-	-	-	295,056	30,173,690
Library Services	-	-	428,517	-	1,200,000	-
Local Government Infrastructure Sales Tax	-	-		-	40,716,570	-
Opioid Taskforce	-	-	-	-	-	-
Palm Aire MSTU	-	-	4,877	80,418	-	-
Parks and Recreation	-	-	526,340	-	1,213,000	-
Participation Project	-	-	10,938		6,706	-
Phosphate Severance Tax	-	-	-	-	-	-
Port Authority & Debt Service	16,766,556	3,131,836	-	-	3,131,836	-
Projects-Beach Erosion Control	-	-	-	-	-	275,000
Projects-Building Capital			-	-	-	41,875,544
Projects-Gas Tax Capital	-	-	-	-	884,014	14,183,630
Projects-Highway Capital	-	-	-	-	-	9,746,887
Projects-Law Enf Impact Fees	-	-	1,145,184	-	356,540	-
Projects-Library Impact Fees	-	-	-	-	-	-
Projects-Parks Impact Fees	-	-		-	4,083,094	-
Projects-Intrastructure Parks Capital Projects	-	-	-	-	2,366,117	2,902,674
Projects- 2019 Rev Imp Refund Bonds Capital Projects	-	-	-	-	-	-
Projects-2022 Rev Improvement Bonds Capital Projects						11,279,021
Projects-Utilities Revenue Bonds Capital Projects	-	-	-	-	-	6,508,030
Projects-Public Safety Impact Fees	-	-	-	-	1,310,688	2,925,840
Projects-Intrastructure Public Safety Capital Projects	-	-	-	-	1,937,005	8,775,250
Projects-Roads Impact Fees	-	-	-	-	39,594,255	39,354,789
Projects-Roads/Bridges Maint	-	-	-	-	10,150,599	1,550,000
Projects-Infrastructure Transportation Capital Projects	-	-	-	-	143,630	34,244,024
Projects- NAV Revenue Improvement Note Capital Projects	-	-	-	-	-	-
Projects- IST Revenue Improvement Note Capital Projects	-	-	-	-	-	-
Projects-Utilities Maint & Capital	-	-	-	-	-	80,939,607
Parrish TIF	-	-	-	-	-	-
Redevelopment Districts (Southwest & Port TIF)	-	-	-		4,500,000	5,199,400
Sarasota Manatee Metro Plan Org	-	-	-	36,762	-	-
Solid Waste Operations /Debt % Capital Project	-	-	-	-	19,335,688	4,000,000
Spec Law Enforcement Trust-Fed /State	-	-	-	-	-	-
Stormwater Utility & Projects	-	-			4,400,000	6,489,063
Street Lighting Districts	-	-	2,812	98,054	-	-
Substance Abuse Treatment					-	-
Tourist Development Tax	-	-	371,562	-	26,257,697	-
Transit & Transit Capital	-	-	-	-	-	-
Transportation	-	-	698,785	-	35,116,966	-
Tree Trust Fund	-	-	-	-	-	-
Unincorporated MSTU	-	-	793,222	1,345,960	11,749,261	-
Utilities Operations	-	-	15,912	-	100,465,348	-
Total	**$ 16,766,556**	**$ 52,183,102**	**$ 239,144,902**	**$ 50,753,865**	**$ 356,598,456**	**$ 318,485,538**

Budget by Fund

Subtotal Other Programs	Reserves - Specific Operating Set Asides	Reserves - Contingency	Reserves Salaries	Reserves - Capital	Reserves Cash Balance	Subtotal Reserves	Adopted Total
$ 305,179,509	$ 58,948,667	$ -	$ 6,112,478	$ -	$ 86,806,232	$ 151,867,377	$ 523,982,320
-	-	-	-	-	435,564	435,564	1,819,855
1,767,764	-	-	8,712	-	16,904,922	16,913,634	19,073,943
-	-	-	469,642	-	3,378,462	3,848,104	15,978,721
-	-	-	-	-	15,843	15,843	15,843
15,615,036	-	-	38,202	-	12,984,488	13,022,690	29,549,121
-	150,000	-	92,807	-	1,116,203	1,359,010	4,495,804
4,700,000	-	-	-	-	9,504,682	9,504,682	14,204,682
1,695,659	-	-	13,038	-	352,165	365,203	2,060,862
15,896,800	-	-	-	-	25,770	25,770	15,922,570
3,181,650	-	-	-	-	24,373	24,373	3,206,023
2,785,003	-	-	-	-	14,073	14,073	2,799,076
3,496,650	-	-	-	-	14,433	14,433	3,511,083
840,900	-	-	-	-	3,516	3,516	844,416
22,850,263	-	-	-	-	1,315,513	1,315,513	24,165,776
-	-	-	-	-	880,098	880,098	880,098
-	-	-	64,871	-	1,964,227	2,029,098	4,183,324
182,841			104,140		14,883,705	14,987,845	19,249,397
-	-	-	-	-	2,110,014	2,110,014	2,310,014
-	-	-	-	-	379,522	379,522	379,522
-	-	-	17,241	-	2,959,650	2,976,891	3,612,678
-	-	-	98,262	-	1,518,256	1,616,518	8,800,516
-	-	-	18,010	-	1,748,210	1,766,220	5,785,132
-	-	-	222,185	-	13,512,573	13,734,758	32,425,492
-	27,128,764	-	64,906	-	9,734,331	36,928,001	104,322,135
-	-	-	51,574	-	7,245,586	7,297,160	22,464,577
-	-	-	51,081	-	183,552	234,633	1,405,799
-	-	-	54,566	-	743,059	797,625	3,267,151
20,646,090	-	-	-	1,000,000	6,263,222	7,263,222	27,909,312
30,468,746	-	-	-	537,000	23,138,568	23,675,568	54,144,314
1,628,517	75,000	-	460,421	-	8,567,691	9,103,112	20,656,601
40,716,570	-	-	-	-	-	-	40,716,570
-	-	-	17,845	-	7,153,909	7,171,754	7,475,447
85,295	-	-	-	-	672,720	672,720	758,015
1,739,340	8,192,500	-	520,616	-	6,286,135	14,999,251	33,640,034
17,644	-	-	-	-	103,193	103,193	120,837
-	-	-	17,795	-	963,568	981,363	1,633,156
23,030,228	-	6,539,267	-	-	-	6,539,267	29,569,495
275,000	-	-	-	35,000	11,380,323	11,415,323	11,690,323
41,875,544	-	-	-	-	1,863,945	1,863,945	43,739,489
15,067,644	-	-	-	-	219,783	219,783	15,287,427
9,746,887	-	-	-	1,297,215	2,916,380	4,213,595	13,960,482
1,501,724	-	-	-	-	3,520,289	3,520,289	5,022,013
-	-	-	-	-	5,074,872	5,074,872	5,074,872
4,083,094	-	-	-	2,650,000	3,950,455	6,600,455	10,683,549
5,268,791	-	-	-	-	2,205,883	2,205,883	7,474,674
-	-	-	-	283,454	-	283,454	283,454
11,279,021		-	-	-	10,876,449	10,876,449	22,155,470
6,508,030	-	-	-	13,929,926	82,925,615	96,855,541	103,363,571
4,236,528	-	-	-	-	3,027,861	3,027,861	7,264,389
10,712,255	-	-	-	-	3,079,072	3,079,072	13,791,327
78,949,044	-	-	-	-	10,461,832	10,461,832	89,410,876
11,700,599	-	-	102,118	-	3,661,961	3,764,079	17,251,805
34,387,654	-	-	-	-	160,170	160,170	34,547,824
-	-	-	-	589,109	173,918	763,027	763,027
-	-	-	-	1,061,827	-	1,061,827	1,061,827
80,939,607	-	-	-	1,241,000	3,965,808	5,206,808	86,146,415
-	-	-	-	-	325,860	325,860	325,860
9,699,400	-	-	57,601	-	10,352,882	10,410,483	33,421,376
36,762	-	-	-	-	-	-	36,762
23,335,688	38,110,375	-	528,967	-	12,980,046	51,619,388	143,926,288
-	-	-	-	-	2,651,461	2,651,461	2,651,461
10,889,063	-	-	262,704	635,075	8,750,240	9,648,019	29,358,759
100,866	-	-	-	-	60,013	60,013	160,879
-	-	-	-	-	121,856	121,856	121,856
26,629,259	-	-	102,901	1,000,000	22,495,339	23,598,240	64,054,060
-	-	-	-	-	5,454,781	5,454,781	18,541,366
35,815,751	630,000	-	1,622,016	-	12,677,871	14,929,887	85,368,663
-	-	-	-	-	2,329,563	2,329,563	2,329,563
13,888,443	500,000	-	789,781	-	10,428,683	11,718,464	46,587,223
100,481,260	-	-	2,142,500	-	46,134,772	48,277,272	274,513,241
$ 1,033,932,419	$ 133,735,306	$ 6,539,267	$ 14,106,980	$ 24,259,606	$ 528,136,011	$ 706,777,170	$ 2,277,709,882

Comparison of Budgeted Expenditures by Fund

Fund	Actual FY22	Adopted FY23	Adopted FY24	Difference	% change
General Fund (Including 14th Street, South County CRA Funds and Supervisory of Elections)	$ 338,888,260	$ 475,243,656	$ 523,982,320	$ 48,738,664	10.26%
911 Enhancement Fee Fund	1,734,004	3,288,977	4,183,324	894,347	27%
2022 Revenue Improvement Bonds Capital Projects Fund	1,038,091	-	38,078,040	38,078,040	0.00%
Affordable Housing Subsidy Fund	58,875	2,365,280	1,819,855	(545,425)	-23%
Assessment Project Funds	1,955,565	938,607	1,000,935	62,328	6.64%
Automated Systems Maintenance Fund	2,391,820	6,755,666	5,785,132	(970,534)	-14%
Beach Erosion Control Tourist Tax & Capital Projects Fund	3,101,670	20,123,640	30,764,266	10,640,626	52.88%
Building Capital Projects Funds	15,421,129	26,554,702	40,732,442	14,177,740	53%
Building Department Fund	11,812,825	17,583,252	15,978,721	(1,604,531)	-9.13%
Children's Services Tax Fund	14,072,698	21,947,421	29,549,121	7,601,700	35%
Communications Fund	906,346	1,374,254	1,405,799	31,545	2.30%
Convention Center Fund	2,744,192	4,193,336	4,495,804	302,468	7%
Court Technology Fee Fund	1,207,999	2,007,678	2,060,862	53,184	2.65%
Debt Service Funds	87,677,510	10,993,236	10,360,598	(632,638)	-6%
Environmental Lands Fund	6,260	13,114,053	19,249,397	6,135,344	46.78%
Fleet & Fuel Services Funds	23,574,572	37,783,960	41,226,008	3,442,048	9%
Florida Boating Improvement Program Fund	152,453	1,923,998	2,310,014	386,016	20.06%
Gas Tax Capital Projects Funds	7,469,816	8,113,793	18,329,116	10,215,323	126%
Gas Tax Road Maintenance Funds	14,008,381	22,925,892	28,414,798	5,488,906	23.94%
Green Bridge Demolition Fund	-	359,762	379,522	19,760	5%
Health Self Insurance Fund	62,495,737	95,930,736	104,322,135	8,391,399	8.75%
Highway Capital Projects Funds	20,917,484	40,440,824	15,006,963	(25,433,861)	-63%
Impact Fee Administration Fund	2,079,124	2,471,913	3,612,678	1,140,765	46.15%
Infrastructure Sales Tax Operating & Capital Projects Funds	75,501,633	73,965,948	97,592,222	23,626,274	32%
Law Enforcement Impact Fee Funds	5,102,196	10,600,170	5,022,013	(5,578,157)	-52.62%
Library Capital Projects Fund	30,168	58,414	1,384,148	1,325,734	2270%
Library Funds	12,643,413	15,470,859	20,656,601	5,185,742	33.52%
Library Impact Fee Fund	2,286,804	3,283,332	5,074,872	1,791,540	55%
Metropolitan Planning Organization (MPO) Fund	1,736,663	2,727,167	36,762	(2,690,405)	-98.65%
Miscellaneous Funds (Less Than $100,000)	-	225,833	187,421	(38,412)	-17%
Miscellaneous Grants	41,691,742	-	-	-	0%
Opioid Taskforce	-	-	7,475,447	7,475,447	0%
Palm Aire Landscape MSTU Fund	88,197	661,069	758,015	96,946	15%
Parks & Recreation Capital Projects Fund	3,209,315	311,779	1,622,899	1,311,120	421%
Parks & Recreation Fund	17,786,785	23,820,189	33,640,034	9,819,845	41%
Parks Impact Fee Funds and Capital Projects Funds	10,219,278	16,853,618	10,683,549	(6,170,069)	-37%
Parrish TIF	-	-	325,860	325,860	0%
Phosphate Severance Tax Fund	920,156	1,702,501	1,633,156	(69,345)	-4%
Port Authority & Debt Service	37,365,269	28,833,450	29,569,495	736,045	3%
Port TIF Fund	3,260	1,448,214	2,140,713	692,499	48%
Public Safety Impact Fee & Capital Projects Funds	2,600,674	5,632,225	7,264,389	1,632,164	29%
Radio Fund	2,250,560	3,821,103	3,267,151	(553,952)	-14%
Roads Impact Fee Project Funds	50,350,417	98,973,286	89,410,876	(9,562,410)	-10%
Self Insurance Fund	15,170,397	20,636,635	22,464,577	1,827,942	9%
Solid Waste Capital Projects Fund	202,903	1,179,146	4,120,236	2,941,090	249%
Solid Waste Operating & Debt Service Funds	55,681,403	109,604,260	139,806,052	30,201,792	28%
Special Law Enforcement Trust Funds	211,737	2,080,789	2,651,461	570,672	27%
Stormwater Operating & Capital Improvement Funds	13,985,071	26,974,397	29,358,759	2,384,362	9%
Street Lighting Districts Funds	90,835	144,774	160,879	16,105	11%
SW TIF Operating and Capital Projects Funds	11,911,996	22,802,265	31,230,941	8,428,676	37%
Tourist Development Tax Fund	15,052,189	48,570,311	64,054,060	15,483,749	32%
Transit Operating & Capital Funds	23,667,416	19,667,538	18,541,366	(1,126,172)	-6%
Transportation Trust Fund	53,764,434	74,116,067	85,368,663	11,252,596	15%
Tree Trust Fund	122,750	1,120,763	2,329,563	1,208,800	108%
Unincorporated Municipal Services Taxing Unit Fund (UMSTU)	34,287,803	40,444,270	46,587,223	6,142,953	15%
Utilities Capital Projects Funds	73,771,723	157,195,961	254,086,750	96,890,789	62%
Utilities Maintenance Projects Fund	5,920,972	12,589,156	17,476,862	4,887,706	39%
Water & Sewer Operating & Debt Service Funds	198,502,820	265,196,664	298,679,017	33,482,353	13%
Total	**$ 1,379,845,790**	**$ 1,907,146,789**	**$ 2,277,709,882**	**$ 370,563,093**	**19.43%**

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	123,097,637	122,588,865	101,883,231	86,806,232
Subtotal	**123,097,637**	**122,588,865**	**101,883,231**	**86,806,232**
Revenues to be received during Fiscal Year:				
Property Taxes	222,975,069	252,412,339	307,571,267	353,706,958
Other Taxes	2,706,688	2,711,862	2,847,455	2,932,879
Licenses and permits	1,093,580	1,000,250	1,000,250	1,000,250
Intergovernmental	67,219,336	64,414,957	71,144,887	74,036,094
Charges for services	39,120,256	37,432,781	40,400,508	39,875,925
Fines and forfeitures	706,570	500,500	500,500	500,500
Interest income	-956,311	225,000	5,000,000	5,000,000
Contributions	1,161,142	1,236,975	1,457,111	1,457,111
Miscellaneous	4,940,653	3,485,500	3,688,500	3,688,500
Operating grants	328,221	0	0	0
Transfers from other funds	4,711,497	7,405,635	10,169,135	10,169,135
Capital lease acquisitions	174,451	0	0	0
Less Statutory 5%	0	-18,171,008	-21,680,524	-24,109,911
Subtotal	**344,181,151**	**352,654,791**	**422,099,089**	**468,257,441**
Total Sources	467,278,788	475,243,656	523,982,320	555,063,673

General Fund (Including 14th Street and South County CRA Funds and Supervisor of Elections)

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Budgeted Expenditures by Department in this fund:				
County Administration	4,266,270	5,264,412	7,308,426	6,859,234
Clerk of Circuit Court	8,608,059	9,401,273	10,033,689	10,033,689
Property Appraiser	5,861,694	6,237,813	6,616,676	6,616,676
Sheriff	158,014,250	175,494,200	199,829,757	199,824,757
Supervisor of Elections	2,884,311	2,888,687	3,180,645	3,180,645
Tax Collector	10,788,784	12,348,078	14,435,666	14,435,666
County Attorney	2,957,428	3,108,595	3,720,949	3,410,099
Financial Management	3,108,456	3,570,994	2,759,679	6,671,531
Human Resources	2,015,524	2,146,918	2,513,432	2,513,432
Information Technology Dept	11,972,461	13,111,716	20,314,492	20,199,491
Public Defender	210,865	219,085	321,313	321,313
Public Safety	51,838,339	58,040,626	30,825,759	69,213,603
States Attorney	363,311	359,466	322,091	322,091
Public Works(Transp/Prj Mgt)	9,300	0	0	6
Court Administrator	692,481	788,438	1,041,534	1,041,534
General Government	8,324,390	8,906,002	9,693,980	9,693,980
Court Costs	1,413,832	1,378,500	1,381,107	1,381,107
Parks&NaturalResourcesDept	1,652,018	1,737,756	442	442
Property Management Dept	16,039,427	16,311,817	13,195,319	20,565,542
Neighborhood Services Dept	10,474,920	1,142,769	68,512	68,512
Redevelop&EconomicOpportunity	763,085	0	0	0
Community & Veterans' Services	0	8,004,590	4,951,029	8,743,611
Natural Resources	0	0	554,841	1,389,520
Guardian Ad Litem	87,471	219,561	259,559	259,559
Subtotal	**302,346,676**	**330,681,296**	**333,328,897**	**386,746,040**

General Fund (Including 14th Street and South County CRA Funds and Supervisor of Elections)

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Transfers Out to Other Funds/Agencies:				
Tran to Child Svc Tax Fund	838,252	838,252	0	0
Tran to Parks & Rec User Fd Pr	37,826	0	0	0
Transfer to MPO	24,752	0	18,382	18,382
TranstoRuboniaStreetLighting	0	0	1,600	1,850
TranstoPictownStLightDistrict	1,797	1,400	2,300	2,800
TranstoHolidayHeightsStLight	0	0	500	1,500
TranstoTropicalHrbrLightDist	300	600	1,700	1,900
TranstoSunnyShoresMSBU	1,970	1,500	2,400	2,700
Trsf to CDBG	905	0	0	0
Tranfers to Grant >7/03	143,593	0	0	0
Tran To Impact Fee Admin 2007	500,000	0	0	0
TSF:HernandoAveStreetLights	149	100	500	500
Trans to Court Technology	0	0	300,000	300,000
Transto28thAveEStLight	0	0	1,900	2,000
TranstoSylvanOaksLightDistr	1,200	0	1,600	2,000
TranstoApolloPkStLightDistrict	300	0	0	350
Transfer to RvImpRefBnd22	0	0	6,073,757	6,073,757
Tsf to RevRef/Imp Bds 2013	1,747,550	1,748,475	1,749,299	1,746,825
Tsf to Rev Impr Bond-2016	1,102,064	1,102,360	1,102,288	1,469,261
Tsf to RvRefundBonds 2019	786,591	817,650	840,900	866,900
Tsf to NAV Rev Improv Note2021	195,267	0	0	0
Tr to P&R Capital Projects	205,000	0	0	0
Tr to Highway Capital Projects	3,000,000	0	0	0
Tr to Build Cap Projects	17,876,476	25,000,000	16,159,190	8,000,000
Tran to Port Operating	446,500	446,500	446,500	446,500
Tran to Motor Pool Fund	468,980	0	0	0
TransToAutomatedSystemsMaint	0	1,000,000	500,000	500,000
Tran to Radio-PubSfty	419,922	400,000	400,000	400,000
Tsf-Supervisor of Elections	0	2,888,687	3,180,645	3,180,645
TranstoOakwoodStLightDistrict	200	0	1,500	2,000
Transfer to Port TIF	254,107	412,537	570,410	570,410
Transfer to Southwest TIF	4,018,409	5,466,209	7,136,499	10,133,316
Tsf to Environmental Lands	4,075,000	0	0	0
Tsf to Pandemic Grants	394,473	0	0	0
Transfer to Parrish TIF	0	0	294,176	294,176
Subtotal	**36,541,584**	**40,124,270**	**38,786,046**	**34,017,772**

General Fund (Including 14th Street and South County CRA Funds and Supervisor of Elections)

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Reserves & Set Aside Amounts:				
Reserve- Generational Impact Projects	0	0	52,599,108	0
Boards Reserve for Contingency	0	500,000	500,000	500,000
Reserves - Econ Dev/Livable Manatee	0	500,000	0	0
Reserves - Slosberg Fnd	0	150,000	819,559	819,559
Reserves - Debt Service	0	170,000	0	9,000,000
Reserves- PMD R&R Program	0	843,711	2,675,000	3,000,000
Cherwell Software Upgrade	0	50,000	195,000	0
Onbase Upgrade	0	8,300,000	160,000	0
Chillers Replacement Program	0	213,356	2,000,000	6,000,000
Generators Program	0	0	0	2,000,000
Cty Admin Bldg Parking Garage Project	0	0	0	10,000,000
PSD Moccasin Wallow Rd EMS Station	0	494,007	0	0
MSO Admin/Replace 2 Chillers	0	285,367	0	0
Generators	0	660,000	0	0
Admin Bldg - Catwalk Glass & Awning	0	250,000	0	0
MSO Desoto AHU Replacements (14)	0	1,840,000	0	0
Judicial Center Caulking	0	225,000	0	0
Cybersecurity PH2	0	2,000,000	0	0
Reserve for Salaries	0	7,200,336	6,112,478	6,112,478
Cash Balance- Operating	0	0	85,544,593	89,780,545
Budget Stabilization	0	76,826,993	1,261,639	7,087,279
Budget Stabilization	0	3,929,320	0	0
Subtotal	**0**	**104,438,090**	**151,867,377**	**134,299,861**
Total Uses	338,888,260	475,243,656	523,982,320	555,063,673

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	1,494,785	1,529,704	2,058,715	1,964,226
Subtotal	**1,494,785**	**1,529,704**	**2,058,715**	**1,964,226**
Revenues to be received during Fiscal Year:				
Other Taxes	2,213,187	1,850,000	2,169,881	2,215,512
Interest income	-5,875	1,866	66,550	63,496
Less Statutory 5%	0	-92,593	-111,822	-113,950
Subtotal	**2,207,312**	**1,759,273**	**2,124,609**	**2,165,058**
Total Sources	3,702,097	3,288,977	4,183,324	4,129,284
Budgeted Expenditures by Department in this fund:				
Public Safety	1,734,004	1,878,431	2,137,087	2,156,573
Development Services	0	15,095	17,139	17,139
Subtotal	**1,734,004**	**1,893,526**	**2,154,226**	**2,173,712**
Transfers Out to Other Funds/Agencies:				
Subtotal	**0**	**0**	**0**	**0**
Reserves & Set Aside Amounts:				
Reserves	0	0	64,871	67,030
Salary Adjustment	0	92,609	0	0
Cash Balance 20%	0	0	430,845	434,743
Budget Stabilization	0	924,137	1,533,382	1,453,799
Cash Balance- Operating	0	378,705	0	0
Subtotal	**0**	**1,395,451**	**2,029,098**	**1,955,572**
Total Uses	1,734,004	3,288,977	4,183,324	4,129,284

2022 Revenue Improvement Bonds Capital Projects Fund

This fund accounts for certain capital projects with the General Government. Capital project funds include multi-year budgets carried over from previous years and are not reflected below.

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	0	0	21,474,357	10,902,217
Subtotal	**0**	**0**	**21,474,357**	**10,902,217**
Revenues to be received during Fiscal Year:				
Interest income	73,246	0	744,087	353,516
Transfers from other funds	0	0	15,896,801	15,899,302
Bond proceeds	143,992,162	0	0	0
Less Statutory 5%	0	0	-37,205	-17,676
Premium on bonds	13,780,118	0	0	0
Refunding Bonds Proceeds	483,809	0	0	0
Subtotal	**158,329,335**	**0**	**16,603,683**	**16,235,142**
Total Sources	158,329,335	0	38,078,040	27,137,359
Budgeted Expenditures by Department in this fund:				
General Government	1,038,091	0	900	900
Parks&NaturalResourcesDept	0	0	0	5,632,800
Property Management Dept	0	0	11,279,021	0
Debt Service	0	0	15,895,900	15,898,400
Subtotal	**1,038,091**	**0**	**27,175,821**	**21,532,100**
Reserves & Set Aside Amounts:				
Debt - 2022 Rev Improv Ref	0	0	25,770	26,564
Reserves - Capital Projects	0	0	10,876,449	5,578,695
Subtotal	**0**	**0**	**10,902,219**	**5,605,259**
Total Uses	1,038,091	0	38,078,040	27,137,359

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	2,660,727	2,362,542	1,765,470	435,564
Subtotal	**2,660,727**	**2,362,542**	**1,765,470**	**435,564**
Revenues to be received during Fiscal Year:				
Intergovernmental	289,023	0	0	0
Interest income	-32,758	2,882	57,247	14,124
Miscellaneous	686,086	0	0	0
Transfers from other funds	500,000	0	0	0
Less Statutory 5%	0	-144	-2,862	-706
Subtotal	**1,442,350**	**2,738**	**54,385**	**13,418**
Total Sources	4,103,077	2,365,280	1,819,855	448,982
Budgeted Expenditures by Department in this fund:				
Redevelop&EconomicOpportunity	58,875	0	0	0
Community & Veterans' Services	1,545,457	883,233	655	655
Development Services	0	0	1,383,636	5,636
Subtotal	**1,604,332**	**883,233**	**1,384,291**	**6,291**
Reserves & Set Aside Amounts:				
Cash Balance	0	296,409	276,858	1,258
Stabilization	0	1,185,638	158,706	441,433
Subtotal	**0**	**1,482,047**	**435,564**	**442,691**
Total Uses	1,604,332	2,365,280	1,819,855	448,982

Assessment Project Funds

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

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	2,869,904	859,008	925,704	983,291
Subtotal	**2,869,904**	**859,008**	**925,704**	**983,291**
Revenues to be received during Fiscal Year:				
Interest income	-18,905	1,047	30,017	31,884
Assessments	5,889	82,741	49,173	50,648
Less Statutory 5%	0	-4,189	-3,959	-4,127
Subtotal	**-13,016**	**79,599**	**75,231**	**78,405**
Total Sources	2,856,888	938,607	1,000,935	1,061,696
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	3,244	13,772	10,938	11,266
Subtotal	**3,244**	**13,772**	**10,938**	**11,266**
Transfers Out to Other Funds/Agencies:				
Tsf to RevRef/Imp Bds 2013	6,703	6,702	6,706	6,696
Tr to Highway Capital Projects	1,945,618	0	0	0
Subtotal	**1,952,321**	**6,702**	**6,706**	**6,696**
Reserves & Set Aside Amounts:				
Cash Balance- Dredging Assessments	0	866,252	880,098	907,209
Reserve for Contingency	0	3,464	3,529	3,592
Budget Stabilization	0	48,417	99,664	132,933
Subtotal	**0**	**918,133**	**983,291**	**1,043,734**
Total Uses	1,955,565	938,607	1,000,935	1,061,696

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	1,923,907	1,274,092	2,073,942	1,748,210
Subtotal	**1,923,907**	**1,274,092**	**2,073,942**	**1,748,210**
Revenues to be received during Fiscal Year:				
Charges for services	2,730,750	4,715,891	3,312,950	3,312,950
Interest income	-8,818	1,555	67,250	56,687
Miscellaneous	2,408	0	0	0
Transfers from other funds	10,248	1,000,000	500,000	500,000
Less Statutory 5%	0	-235,872	-169,010	-168,482
Subtotal	**2,734,587**	**5,481,574**	**3,711,190**	**3,701,155**
Total Sources	4,658,494	6,755,666	5,785,132	5,449,365
Budgeted Expenditures by Department in this fund:				
Information Technology Dept	2,391,820	5,575,187	4,018,912	4,019,012
Subtotal	**2,391,820**	**5,575,187**	**4,018,912**	**4,019,012**
Transfers Out to Other Funds/Agencies:				
Subtotal	**0**	**0**	**0**	**0**
Reserves & Set Aside Amounts:				
Salary Adjustment	0	16,198	18,010	18,010
Cash Balance - 20%	0	1,118,277	807,384	807,404
Cash Balance - Budget Stabilization	0	46,004	940,826	604,939
Subtotal	**0**	**1,180,479**	**1,766,220**	**1,430,353**
Total Uses	2,391,820	6,755,666	5,785,132	5,449,365

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	7,823,589	14,785,950	22,824,556	28,285,246
Subtotal	**7,823,589**	**14,785,950**	**22,824,556**	**28,285,246**
Revenues to be received during Fiscal Year:				
Other Taxes	5,692,265	5,600,000	7,111,531	8,884,665
Intergovernmental	5,049,056	0	0	0
Interest income	-35,149	18,621	778,480	917,177
Capital grants	44,135	0	0	0
Transfers from other funds	0	0	444,200	0
Less Statutory 5%	0	-280,931	-394,501	-490,092
Subtotal	**10,750,307**	**5,337,690**	**7,939,710**	**9,311,750**
Total Sources	18,573,896	20,123,640	30,764,266	37,596,996
Budgeted Expenditures by Department in this fund:				
County Administration	22,112	0	0	0
Financial Management	1,344,870	452,425	452,425	452,425
Parks&NaturalResourcesDept	857,225	839,202	275,000	0
Natural Resources	6,093	0	392,545	392,545
Subtotal	**2,230,300**	**1,291,627**	**1,119,970**	**844,970**
Transfers Out to Other Funds/Agencies:				
Tsf to Rev Impr Bond-2016	871,370	870,225	871,139	868,895
Tr to Beach Erosion Control	0	0	444,200	0
Subtotal	**871,370**	**870,225**	**1,315,339**	**868,895**
Reserves & Set Aside Amounts:				
Salary Adjustment	0	18,545	8,712	8,712
Cash Balance - Beach Erosion Capital	0	2,131,614	11,380,323	11,705,890
Reserve for Contingency	0	335,399	433,804	344,515
Budget Stabilization	0	9,042,105	16,471,118	23,799,014
Reserves - Capital Projects - Beach	0	6,434,125	35,000	25,000
Subtotal	**0**	**17,961,788**	**28,328,957**	**35,883,131**
Total Uses	3,101,670	20,123,640	30,764,266	37,596,996

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	1,050,488	1,552,812	1,328,960	1,369,898
Subtotal	**1,050,488**	**1,552,812**	**1,328,960**	**1,369,898**
Revenues to be received during Fiscal Year:				
Interest income	-104,566	1,990	43,093	44,420
Transfers from other funds	20,655,814	25,000,000	39,362,544	8,000,000
Less Statutory 5%	0	-100	-2,155	-2,221
Subtotal	**20,551,248**	**25,001,890**	**39,403,482**	**8,042,199**
Total Sources	21,601,736	26,554,702	40,732,442	9,412,097
Budgeted Expenditures by Department in this fund:				
County Administration	138,630	0	0	0
Convention and Visitors Bureau	644,998	0	23,203,354	0
Human Resources	139,592	0	0	0
Information Technology Dept	3,079,439	0	0	0
Parks and Recreation	0	2,505,000	5,150,000	0
Public Safety	1,189,721	0	925,000	0
Public Works(Transp/Prj Mgt)	7,044,136	0	0	0
General Government	4,452	17,000,000	8,450,000	8,000,000
Parks&NaturalResourcesDept	846,682	5,088,618	1,634,190	0
Property Management Dept	396,802	1,500,000	0	0
Neighborhood Services Dept	1,722,836	0	0	0
Subtotal	**15,207,288**	**26,093,618**	**39,362,544**	**8,000,000**
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	194,549	0	0	0
Tran to W & S Operating	19,292	0	0	0
Subtotal	**213,841**	**0**	**0**	**0**
Reserves & Set Aside Amounts:				
Cash Balance - 2016Rev ImpBds	0	57,499	0	0
Cash Balance - ESCO Cap Project	0	1,210	0	0
Cash Balance - ESCO PH2 CapProj	0	1,739	0	0
Cash Balance- 2013RevRef&ImpBds	0	104	0	0
Cash Balance - Bldg Cap Proj	0	0	1,369,898	1,412,097
Reserves - Capital Projects	0	400,532	0	0
Subtotal	**0**	**461,084**	**1,369,898**	**1,412,097**
Total Uses	15,421,129	26,554,702	40,732,442	9,412,097

Building Department Fund

The Manatee County 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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	8,460,196	7,179,661	4,210,962	3,378,462
Subtotal	**8,460,196**	**7,179,661**	**4,210,962**	**3,378,462**
Revenues to be received during Fiscal Year:				
Licenses and permits	9,669,674	10,234,843	10,228,897	10,225,645
Charges for services	66,380	67,032	0	0
Fines and forfeitures	35,484	73,451	500	500
Interest income	-60,449	8,759	136,545	109,550
Miscellaneous	351,304	429,216	1,883,325	1,780,359
Transfers from other funds	130,955	130,955	130,955	130,955
Less Statutory 5%	0	-540,665	-612,463	-605,803
Subtotal	**10,193,348**	**10,403,591**	**11,767,759**	**11,641,206**
Total Sources	18,653,544	17,583,252	15,978,721	15,019,668
Budgeted Expenditures by Department in this fund:				
Financial Management	0	0	187,702	187,697
Building & Development Service	11,812,464	0	0	0
Development Services	362	12,658,937	11,942,915	12,070,706
Subtotal	**11,812,825**	**12,658,937**	**12,130,617**	**12,258,403**
Transfers Out to Other Funds/Agencies:				
Subtotal	**0**	**0**	**0**	**0**
Reserves & Set Aside Amounts:				
Reserves - Salary	0	837,637	469,642	469,642
Cash Balance - 20%	0	2,699,315	2,520,052	2,291,623
Reserves - Budget Stabilization	0	0	858,410	0
Reserves - Budget Stabilization	0	1,387,363	0	0
Subtotal	**0**	**4,924,315**	**3,848,104**	**2,761,265**
Total Uses	11,812,825	17,583,252	15,978,721	15,019,668

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.

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	3,269,688	4,433,349	8,959,452	12,984,489
Subtotal	**3,269,688**	**4,433,349**	**8,959,452**	**12,984,489**
Revenues to be received during Fiscal Year:				
Property Taxes	14,446,081	17,548,086	21,382,817	23,521,099
Interest income	-57,758	5,409	290,519	421,035
Miscellaneous	37,223	0	0	0
Transfers from other funds	838,252	838,252	0	0
Less Statutory 5%	0	-877,675	-1,083,667	-1,197,107
Subtotal	**15,263,799**	**17,514,072**	**20,589,669**	**22,745,027**
Total Sources	18,533,487	21,947,421	29,549,121	35,729,516
Budgeted Expenditures by Department in this fund:				
Neighborhood Services Dept	13,636,665	0	0	0
Community & Veterans' Services	436,033	14,170,777	16,526,431	15,011,516
Subtotal	**14,072,698**	**14,170,777**	**16,526,431**	**15,011,516**
Reserves & Set Aside Amounts:				
Reserves	0	0	38,202	39,487
Salary Adjustments	0	56,339	0	0
Reserves- cash balance	0	0	9,671,562	17,668,313
Cash Balance 20%	0	0	3,312,926	3,010,200
Cash Balance- Children's Services	0	2,845,423	0	0
Budget Stabilization	0	4,874,882	0	0
Subtotal	**0**	**7,776,644**	**13,022,690**	**20,718,000**
Total Uses	14,072,698	21,947,421	29,549,121	35,729,516

Communications Fund

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

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	392,594	501,137	263,010	183,551
Subtotal	**392,594**	**501,137**	**263,010**	**183,551**
Revenues to be received during Fiscal Year:				
Charges for services	879,861	918,000	1,194,408	1,335,337
Interest income	-166	1,071	8,528	5,952
Less Statutory 5%	0	-45,954	-60,147	-67,064
Subtotal	**879,695**	**873,117**	**1,142,789**	**1,274,225**
Total Sources	1,272,289	1,374,254	1,405,799	1,457,776
Budgeted Expenditures by Department in this fund:				
Information Technology Dept	906,346	1,072,314	1,171,166	1,171,166
Subtotal	**906,346**	**1,072,314**	**1,171,166**	**1,171,166**
Reserves & Set Aside Amounts:				
Salary Adjustment	0	34,966	51,081	51,081
Cash Balance - 20%	0	221,456	183,552	235,529
Budget Stabilization	0	45,518	0	0
Subtotal	**0**	**301,940**	**234,633**	**286,610**
Total Uses	906,346	1,374,254	1,405,799	1,457,776

Convention Center Fund

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

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	1,404,986	1,344,799	1,387,673	1,266,202
Subtotal	**1,404,986**	**1,344,799**	**1,387,673**	**1,266,202**
Revenues to be received during Fiscal Year:				
Charges for services	1,881,057	1,793,850	2,023,750	1,802,400
Interest income	-13,685	1,640	44,997	41,058
Miscellaneous	39,031	45,075	45,075	45,075
Transfers from other funds	800,000	1,100,000	1,100,000	1,100,000
Less Statutory 5%	0	-92,028	-105,691	-94,427
Subtotal	**2,706,404**	**2,848,537**	**3,108,131**	**2,894,106**
Total Sources	4,111,390	4,193,336	4,495,804	4,160,308
Budgeted Expenditures by Department in this fund:				
Convention and Visitors Bureau	2,689,380	2,825,131	2,964,953	2,981,358
Financial Management	0	0	171,841	168,805
Subtotal	**2,689,380**	**2,825,131**	**3,136,794**	**3,150,163**
Transfers Out to Other Funds/Agencies:				
Tran to Motor Pool Fund	54,812	0	0	0
Subtotal	**54,812**	**0**	**0**	**0**
Reserves & Set Aside Amounts:				
Reserves - Contingency - Civic Center	0	150,000	150,000	150,000
Salary Reserves	0	0	92,807	92,807
Salary Adjustment	0	94,504	0	0
Cash Balance - 20%	0	613,927	675,920	678,594
Budget Stabalization	0	509,774	440,283	88,744
Subtotal	**0**	**1,368,205**	**1,359,010**	**1,010,145**
Total Uses	2,744,192	4,193,336	4,495,804	4,160,308

Court Technology Fee Fund

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

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	938,114	851,261	544,324	352,165
Subtotal	**938,114**	**851,261**	**544,324**	**352,165**
Revenues to be received during Fiscal Year:				
Charges for services	1,105,920	1,216,242	1,240,566	1,277,783
Interest income	-5,918	1,039	40,000	40,000
Transfers from other funds	0	0	300,000	300,000
Less Statutory 5%	0	-60,864	-64,028	-65,889
Subtotal	**1,100,002**	**1,156,417**	**1,516,538**	**1,551,894**
Total Sources	2,038,116	2,007,678	2,060,862	1,904,059
Budgeted Expenditures by Department in this fund:				
Clerk of Circuit Court	180,435	180,435	187,984	187,984
Court Administrator	26,259	25,783	33,387	33,387
General Government	12,652	0	0	0
Court Costs	988,652	1,032,181	1,474,288	1,264,288
Subtotal	**1,207,999**	**1,238,399**	**1,695,659**	**1,485,659**
Reserves & Set Aside Amounts:				
Reserves - Technology Improvements	0	120,000	0	0
Reserves	0	0	13,038	13,038
Salary Adjustment	0	15,404	0	0
Cash Balance 20%	0	274,761	341,739	299,739
Budget Stabilization	0	359,114	10,426	105,623
Subtotal	**0**	**769,279**	**365,203**	**418,400**
Total Uses	1,207,999	2,007,678	2,060,862	1,904,059

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	25,023	21,238	57,670	56,396
Subtotal	**25,023**	**21,238**	**57,670**	**56,396**
Revenues to be received during Fiscal Year:				
Interest income	-24,998	26	1,870	1,828
Transfers from other funds	12,819,735	10,971,973	10,301,153	10,163,782
Less Statutory 5%	0	-1	-95	-92
Refunding Bonds Proceeds	74,859,029	0	0	0
Subtotal	**87,653,767**	**10,971,998**	**10,302,928**	**10,165,518**
Total Sources	87,678,790	10,993,236	10,360,598	10,221,914
Budgeted Expenditures by Department in this fund:				
General Government	0	350	0	0
Debt Service	87,677,510	10,973,423	10,304,203	10,166,832
Subtotal	**87,677,510**	**10,973,773**	**10,304,203**	**10,166,832**
Reserves & Set Aside Amounts:				
Reserves	0	19,152	38,446	37,829
debt	0	311	17,949	17,253
Subtotal	**0**	**19,463**	**56,395**	**55,082**
Total Uses	87,677,510	10,993,236	10,360,598	10,221,914

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	0	5,605,000	9,805,279	14,883,705
Subtotal	**0**	**5,605,000**	**9,805,279**	**14,883,705**
Revenues to be received during Fiscal Year:				
Property Taxes	0	7,897,428	9,623,230	10,585,553
Interest income	10,069	6,838	317,947	482,619
Transfers from other funds	5,725,000	0	0	0
Less Statutory 5%	0	-395,213	-497,059	-553,409
Subtotal	**5,735,069**	**7,509,053**	**9,444,118**	**10,514,763**
Total Sources	5,735,069	13,114,053	19,249,397	25,398,468
Budgeted Expenditures by Department in this fund:				
Tax Collector	0	150,051	182,841	182,841
Parks&NaturalResourcesDept	6,260	217,124	0	0
Natural Resources	0	0	4,078,711	3,962,230
Subtotal	**6,260**	**367,175**	**4,261,552**	**4,145,071**
Transfers Out to Other Funds/Agencies:				
Subtotal	**0**	**0**	**0**	**0**
Reserves & Set Aside Amounts:				
Salary Adjustment	0	7,182	104,140	104,140
Reserve for Contingency	0	74,871	873,138	849,842
Budget Stabilization	0	12,664,825	14,010,567	20,299,415
Subtotal	**0**	**12,746,878**	**14,987,845**	**21,253,397**
Total Uses	6,260	13,114,053	19,249,397	25,398,468

Fleet & Fuel Services Funds

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

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	12,449,131	14,557,840	16,401,768	15,030,830
Subtotal	**12,449,131**	**14,557,840**	**16,401,768**	**15,030,830**
Revenues to be received during Fiscal Year:				
Charges for services	24,142,715	24,009,288	25,151,849	25,151,849
Interest income	-83,177	17,759	557,430	523,159
Miscellaneous	35,644	21,500	21,500	21,500
Gain on disposition of assets	587,852	400,000	400,000	400,000
Transfers from other funds	2,128,730	0	0	0
Less Statutory 5%	0	-1,222,427	-1,306,539	-1,304,825
Subtotal	**26,811,763**	**23,226,120**	**24,824,240**	**24,791,683**
Total Sources	39,260,894	37,783,960	41,226,008	39,822,513
Budgeted Expenditures by Department in this fund:				
Financial Management	82,675	0	83,087	83,087
Public Works(Transp/Prj Mgt)	23,491,897	25,916,465	25,791,645	25,011,940
Subtotal	**23,574,572**	**25,916,465**	**25,874,732**	**25,095,027**
Transfers Out to Other Funds/Agencies:				
Subtotal	**0**	**0**	**0**	**0**
Reserves & Set Aside Amounts:				
Salary Adjustment	0	314,677	222,185	222,185
Salary Adjustment PFP	0	12,955	98,262	98,262
Reserve for Contingency	0	1,287,979	5,239,036	5,083,094
Budget Stabilization	0	0	9,791,793	9,323,945
Cash Balance - Operating	0	3,477,134	0	0
Budget Stabilization	0	6,774,750	0	0
Subtotal	**0**	**11,867,495**	**15,351,276**	**14,727,486**
Total Uses	23,574,572	37,783,960	41,226,008	39,822,513

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	1,374,210	1,589,655	1,881,554	2,110,015
Subtotal	**1,374,210**	**1,589,655**	**1,881,554**	**2,110,015**
Revenues to be received during Fiscal Year:				
Intergovernmental	335,237	350,000	390,000	390,000
Interest income	-8,691	1,940	61,011	68,419
Less Statutory 5%	0	-17,597	-22,551	-22,921
Subtotal	**326,546**	**334,343**	**428,460**	**435,498**
Total Sources	1,700,756	1,923,998	2,310,014	2,545,513
Budgeted Expenditures by Department in this fund:				
Parks&NaturalResourcesDept	93,453	200,000	0	0
Natural Resources	0	0	200,000	200,000
Subtotal	**93,453**	**200,000**	**200,000**	**200,000**
Transfers Out to Other Funds/Agencies:				
Tr to P&R Capital Projects	59,000	0	0	0
Subtotal	**59,000**	**0**	**0**	**0**
Reserves & Set Aside Amounts:				
Reserve for Contingency	0	0	40,000	40,000
Budget Stabilization	0	1,683,998	2,070,014	2,305,513
Cash Balance - Operating	0	40,000	0	0
Subtotal	**0**	**1,723,998**	**2,110,014**	**2,345,513**
Total Uses	152,453	1,923,998	2,310,014	2,545,513

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	2,082,585	929,060	6,494,443	3,261,472
Subtotal	**2,082,585**	**929,060**	**6,494,443**	**3,261,472**
Revenues to be received during Fiscal Year:				
Interest income	-153,397	1,194	210,589	105,757
Transfers from other funds	7,585,210	7,183,598	11,634,613	8,782,764
Less Statutory 5%	0	-59	-10,529	-5,289
Subtotal	**7,431,813**	**7,184,733**	**11,834,673**	**8,883,232**
Total Sources	9,514,398	8,113,793	18,329,116	12,144,704
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	6,586,690	1,573,684	14,183,630	1,716,985
Subtotal	**6,586,690**	**1,573,684**	**14,183,630**	**1,716,985**
Transfers Out to Other Funds/Agencies:				
Tsf to RevRef/Imp Bds 2013	883,126	883,598	884,014	882,764
Subtotal	**883,126**	**883,598**	**884,014**	**882,764**
Reserves & Set Aside Amounts:				
Capital Projects - 5&6 Ct Cap	0	0	2,224	102,292
Cash Balance - 4 Cent Gas tax Capital	0	0	119,436	1,423,115
Cash Balance - Gas Tax Capital	0	0	98,123	101,146
Cash Balance - 5 Cent Capital	0	220,944	3,041,689	1,918,402
Cash Balance - Gas Tax Capital	0	37,840	0	0
Cash Balance - 5-6 Cent Gas Tax	0	603,098	0	0
Capital Projects - 1-4 Ct Gas Tax	0	0	0	3,500,000
Lorraine Rd-SR 64 to 59th Ave	0	0	0	2,000,000
Capital Projects - 1-4 Ct Gas Tax	0	2,317,991	0	0
Capital Projects - 5 Ct Gas Tax	0	1,653,652	0	500,000
Lorraine Rd-SR 64 to 59th Ave	0	822,986	0	0
Subtotal	**0**	**5,656,511**	**3,261,472**	**9,544,955**
Total Uses	7,469,816	8,113,793	18,329,116	12,144,704

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	6,644,969	6,674,383	11,565,812	10,124,954
Subtotal	**6,644,969**	**6,674,383**	**11,565,812**	**10,124,954**
Revenues to be received during Fiscal Year:				
Interest income	-24,419	8,141	375,025	328,304
Miscellaneous	0	0	0	0
Transfers from other funds	16,196,170	16,243,775	16,492,712	17,152,420
Less Statutory 5%	0	-407	-18,751	-16,415
Subtotal	**16,171,751**	**16,251,509**	**16,848,986**	**17,464,309**
Total Sources	22,816,720	22,925,892	28,414,798	27,589,263
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	7,306,143	7,410,224	7,437,127	7,987,095
Subtotal	**7,306,143**	**7,410,224**	**7,437,127**	**7,987,095**
Transfers Out to Other Funds/Agencies:				
Tr to 2 Ct Loc Option Gs Tx	210,000	900,000	3,510,000	2,100,000
Tr to 4 Ct Gs Tx Cap Proj Fund	3,000,000	3,000,000	6,640,599	4,800,000
Transfer to: 5ctBdVoteCapProj	3,492,238	2,400,000	600,000	1,000,000
Subtotal	**6,702,238**	**6,300,000**	**10,750,599**	**7,900,000**
Reserves & Set Aside Amounts:				
Salary Adjustment	0	0	69,263	69,263
Salary Adjustment	0	157,024	32,855	32,855
9 Ct Resurface - Operating	0	310,000	310,000	350,000
Cash Balance - Road Maint - Operating	0	80,834	85,193	87,818
Reserve for Contingency	0	2,283,450	1,676,454	1,558,977
Budget Stabilization	0	4,109,360	8,053,307	9,603,255
Cap Proj-9th Cent Rd Maint	0	775,000	0	0
Res 5 cent Gas Tax	0	1,500,000	0	0
Subtotal	**0**	**9,215,668**	**10,227,072**	**11,702,168**
Total Uses	14,008,381	22,925,892	28,414,798	27,589,263

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	358,848	359,346	368,180	379,521
Subtotal	**358,848**	**359,346**	**368,180**	**379,521**
Revenues to be received during Fiscal Year:				
Interest income	-2,292	438	11,939	12,306
Less Statutory 5%	0	-22	-597	-615
Subtotal	**-2,292**	**416**	**11,342**	**11,691**
Total Sources	356,556	359,762	379,522	391,212
Reserves & Set Aside Amounts:				
Cash Balance- Green Bridge Demolition	0	359,762	379,522	391,212
Subtotal	**0**	**359,762**	**379,522**	**391,212**
Total Uses	0	359,762	379,522	391,212

Health Self Insurance Fund

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

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	32,392,417	33,505,392	38,401,310	36,863,094
Subtotal	**32,392,417**	**33,505,392**	**38,401,310**	**36,863,094**
Revenues to be received during Fiscal Year:				
Charges for services	57,662,962	61,277,964	63,382,470	64,162,429
Interest income	-204,578	40,876	1,244,587	1,194,733
Miscellaneous	4,619,490	4,392,048	4,763,285	4,906,183
Less Statutory 5%	0	-3,285,544	-3,469,517	-3,513,167
Subtotal	**62,077,874**	**62,425,344**	**65,920,825**	**66,750,178**
Total Sources	94,470,291	95,930,736	104,322,135	103,613,272
Budgeted Expenditures by Department in this fund:				
County Administration	10,485	0	0	0
Financial Management	0	0	133,936	133,933
Human Resources	62,485,252	63,076,879	67,260,198	67,260,198
Subtotal	**62,495,737**	**63,076,879**	**67,394,134**	**67,394,131**
Reserves & Set Aside Amounts:				
Salary Adjustment-PFP	0	0	64,906	64,906
Salary Adjustment - PFP	0	69,583	0	0
EHB Operating/reserve/Cash Balance	0	1,857,020	1,788,828	1,788,828
Reserves- (Non Claims) Beyond 20%	0	2,730,738	5,745,503	5,036,643
Reserves- Prescription RX (20%	0	1,791,036	2,200,000	2,200,000
Reserves- Cash Balance- Dental	0	60,000	60,000	60,000
Reserves- Cash Balance- Medical	0	8,606,695	9,020,000	9,020,000
Reserves- Run off Claims (15%)	0	6,455,021	6,765,000	6,765,000
Reserves for OPEB	0	11,283,764	11,283,764	11,283,764
Subtotal	**0**	**32,853,857**	**36,928,001**	**36,219,141**
Total Uses	62,495,737	95,930,736	104,322,135	103,613,272

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	37,485,821	40,392,592	7,505,886	3,090,298
Subtotal	**37,485,821**	**40,392,592**	**7,505,886**	**3,090,298**
Revenues to be received during Fiscal Year:				
Interest income	-180,546	50,771	251,655	100,206
Operating grants	96,494	0	0	0
Capital grants	7,012,449	0	0	0
Transfers from other funds	16,300,172	0	7,262,004	4,103,334
Loan proceeds	34,673,680	0	0	0
Less Statutory 5%	0	-2,539	-12,582	-5,010
Subtotal	**57,902,249**	**48,232**	**7,501,077**	**4,198,530**
Total Sources	95,388,070	40,440,824	15,006,963	7,288,828
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	20,806,203	12,292,497	9,746,887	6,714,741
Property Management Dept	111,282	0	0	0
Subtotal	**20,917,484**	**12,292,497**	**9,746,887**	**6,714,741**
Transfers Out to Other Funds/Agencies:				
Subtotal	**0**	**0**	**0**	**0**
Reserves & Set Aside Amounts:				
Cash Balance - 2013 Transp Bonds	0	242	0	0
Cash Balance- 2019 RvImprRef Bonds	0	2,874,592	0	0
Reserves - Capital Projects - Highway	0	5,699,473	2,916,380	394,812
Rsv-Cash Bal-2021RvImpNtCP	0	30,713	173,918	179,275
Rsv-CashBal-2018TransRevImpNte	0	995,307	0	0
Res-Cap Proj-2021RvImpNtCP	0	7,415,379	589,109	0
Reserves - Cap Prjts -	0	72,638	1,297,215	0
Reserves - Capital Projects - Highway	0	7,026,577	0	0
Reserves-2019RvImprRefBnd-CapPrj	0	4,033,406	283,454	0
Subtotal	**0**	**28,148,327**	**5,260,076**	**574,087**
Total Uses	20,917,484	40,440,824	15,006,963	7,288,828

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	835,609	691,536	1,799,775	2,959,649
Subtotal	**835,609**	**691,536**	**1,799,775**	**2,959,649**
Revenues to be received during Fiscal Year:				
Charges for services	876,033	978,500	1,007,855	1,038,091
Interest income	-4,966	844	58,359	95,970
Miscellaneous	468	0	0	0
Transfers from other funds	1,129,434	850,000	800,000	800,000
Less Statutory 5%	0	-48,967	-53,311	-56,703
Subtotal	**2,000,970**	**1,780,377**	**1,812,903**	**1,877,358**
Total Sources	2,836,579	2,471,913	3,612,678	4,837,007
Budgeted Expenditures by Department in this fund:				
County Administration	2,079,124	0	0	0
Development Services	0	1,688,735	635,787	635,786
Subtotal	**2,079,124**	**1,688,735**	**635,787**	**635,786**
Reserves & Set Aside Amounts:				
Salary Adjustments	0	0	17,241	17,241
Salary Adjustments	0	18,425	0	0
Cash Balance- Impact Fee Admin	0	341,432	0	0
Budget Stabilization	0	423,321	0	0
Cash Balance - 20%	0	0	130,606	130,605
Cash Balance - Budget Stabilization	0	0	2,829,044	4,053,375
Subtotal	**0**	**783,178**	**2,976,891**	**4,201,221**
Total Uses	2,079,124	2,471,913	3,612,678	4,837,007

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	55,768,098	18,486,929	15,462,698	5,445,125
Subtotal	**55,768,098**	**18,486,929**	**15,462,698**	**5,445,125**
Revenues to be received during Fiscal Year:				
Other Taxes	37,354,652	31,293,438	42,859,547	46,716,907
Interest income	-625,359	22,618	733,036	271,564
Transfers from other funds	38,047,124	25,728,766	40,716,570	44,381,062
Loan proceeds	18,836,523	0	0	0
Less Statutory 5%	0	-1,565,803	-2,179,629	-2,349,423
Subtotal	**93,612,940**	**55,479,019**	**82,129,524**	**89,020,110**
Total Sources	149,381,038	73,965,948	97,592,222	94,465,235
Budgeted Expenditures by Department in this fund:				
Sheriff	571,387	6,775,250	6,775,250	0
Financial Management	50,830	0	0	0
Parks and Recreation	0	0	2,538,173	0
Public Safety	3,482,156	0	2,000,000	2,000,000
Public Works(Transp/Prj Mgt)	20,191,665	12,084,373	34,244,024	14,872,737
Parks&NaturalResourcesDept	7,620,683	2,448,864	364,501	0
Neighborhood Services Dept	5,317,783	0	0	0
Subtotal	**37,234,503**	**21,308,487**	**45,921,948**	**16,872,737**
Transfers Out to Other Funds/Agencies:				
Transfer to RvImpRefBnd22	0	0	4,446,752	4,446,253
Tsf to IST Rev Improv Note2021	220,005	0	0	0
TsfToInfraStrTransportCapPrj	26,899,317	20,889,038	28,786,615	31,377,411
TsfToInfraPubSftyLawEnCapPrj	6,468,011	3,311,490	6,921,817	7,544,780
TsfToInfraPks/CommFacilCapPrj	4,679,796	1,528,238	5,008,138	5,458,871
Subtotal	**38,267,130**	**25,728,766**	**45,163,322**	**48,827,315**

Infrastructure Sales Tax Operating & Capital Projects Funds

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Reserves & Set Aside Amounts:				
Res-Contingency-InfraSurtax	0	4,000,000	0	0
Cash Balance - Transp IST	0	0	160,170	6,199,265
Cash Balance - Public Safety IST	0	730,310	3,079,072	6,781,914
Reserves - Cash Balance	0	0	2,205,883	1,984,347
Reserves - Capital Projects - Transport	0	0	0	10,326,900
Capital Projects	0	0	1,061,827	0
Reserves - Capital Projects - Parks &	0	1,186,709	0	3,472,757
Capital Projects	0	5,074,953	0	0
Capital Projects - IST	0	4,170,628	0	0
Reserves - Capital Projects - Transport	0	11,766,095	0	0
Subtotal	**0**	**26,928,695**	**6,506,952**	**28,765,183**
Total Uses	75,501,633	73,965,948	97,592,222	94,465,235

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	5,481,853	5,143,895	2,383,866	3,520,289
Subtotal	**5,481,853**	**5,143,895**	**2,383,866**	**3,520,289**
Revenues to be received during Fiscal Year:				
Licenses and permits	3,273,228	3,000,000	2,700,000	2,605,727
Interest income	-34,335	6,605	76,996	114,148
Transfers from other funds	3,840,000	2,600,000	0	0
Less Statutory 5%	0	-150,330	-138,849	-135,993
Subtotal	**7,078,893**	**5,456,275**	**2,638,147**	**2,583,882**
Total Sources	12,560,746	10,600,170	5,022,013	6,104,171
Budgeted Expenditures by Department in this fund:				
Sheriff	0	5,385,711	0	0
Information Technology Dept	40,607	0	0	0
General Government	865,411	964,397	1,145,184	1,145,184
Subtotal	**906,018**	**6,350,108**	**1,145,184**	**1,145,184**
Transfers Out to Other Funds/Agencies:				
Tsf to RevRef/Imp Bds 2013	356,178	356,372	356,540	356,035
TsfToLawEnforcImpFeeUnincorCap	3,840,000	2,600,000	0	0
Subtotal	**4,196,178**	**2,956,372**	**356,540**	**356,035**
Reserves & Set Aside Amounts:				
Law Enf Imp Fee Capital - Countywide	0	1,006	0	0
Law Enf Imp Fees-Operating-Unincorp	0	1,227,327	3,285,650	4,361,085
SWTIF - Capital Projects	0	65,357	234,639	241,867
Subtotal	**0**	**1,293,690**	**3,520,289**	**4,602,952**
Total Uses	5,102,196	10,600,170	5,022,013	6,104,171

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	50,922	58,343	178,645	84,148
Subtotal	**50,922**	**58,343**	**178,645**	**84,148**
Revenues to be received during Fiscal Year:				
Interest income	-2,304	75	5,793	2,729
Transfers from other funds	4,322,504	0	1,200,000	0
Less Statutory 5%	0	-4	-290	-136
Subtotal	**4,320,200**	**71**	**1,205,503**	**2,593**
Total Sources	4,371,122	58,414	1,384,148	86,741
Budgeted Expenditures by Department in this fund:				
Neighborhood Services Dept	6,691	0	0	0
Community & Veterans' Services	0	0	1,300,000	0
Subtotal	**6,691**	**0**	**1,300,000**	**0**
Transfers Out to Other Funds/Agencies:				
Transfer to Library	23,477	0	0	0
Subtotal	**23,477**	**0**	**0**	**0**
Reserves & Set Aside Amounts:				
Cash Balance - Library Capital Projects	0	58,414	84,148	86,741
Subtotal	**0**	**58,414**	**84,148**	**86,741**
Total Uses	30,168	58,414	1,384,148	86,741

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	7,362,008	2,913,623	5,104,499	8,567,691
Subtotal	**7,362,008**	**2,913,623**	**5,104,499**	**8,567,691**
Revenues to be received during Fiscal Year:				
Property Taxes	8,563,046	13,030,757	15,878,330	17,466,163
Intergovernmental	189,772	0	0	0
Charges for services	18,011	15,000	50,000	50,000
Fines and forfeitures	11,266	15,000	20,000	20,000
Interest income	-66,548	3,555	242,305	269,004
Contributions	59,994	153,831	180,000	180,000
Miscellaneous	557	0	0	0
Transfers from other funds	131,477	0	0	0
Less Statutory 5%	0	-660,907	-818,533	-899,258
Subtotal	**8,907,574**	**12,557,236**	**15,552,102**	**17,085,909**
Total Sources	16,269,582	15,470,859	20,656,601	25,653,600
Budgeted Expenditures by Department in this fund:				
Financial Management	0	0	74,530	74,530
Project Management Svcs	20,934	0	0	0
Neighborhood Services Dept	7,721,922	0	0	0
Community & Veterans' Services	470,053	10,423,811	10,278,959	10,278,959
Subtotal	**8,212,909**	**10,423,811**	**10,353,489**	**10,353,489**
Transfers Out to Other Funds/Agencies:				
Transfer to Library	108,000	0	0	0
TR to Library Construction	4,322,504	0	1,200,000	0
Subtotal	**4,430,504**	**0**	**1,200,000**	**0**
Reserves & Set Aside Amounts:				
Palmetto Library 4 HVAC DX Units	0	0	75,000	0
Reserves	0	0	460,421	460,421
Salary Adjustments	0	661,631	0	0
Budget Stabilization	0	2,190,089	5,605,821	12,063,766
Cash Balance 20%	0	27,000	27,000	27,000
Budget Stabilization	0	619,089	559,088	613,142
Cash Balance 20%	0	1,549,239	2,375,782	2,135,782
Subtotal	**0**	**5,047,048**	**9,103,112**	**15,300,111**
Total Uses	12,643,413	15,470,859	20,656,601	25,653,600

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	2,626,137	1,908,312	3,679,040	5,074,872
Subtotal	**2,626,137**	**1,908,312**	**3,679,040**	**5,074,872**
Revenues to be received during Fiscal Year:				
Licenses and permits	1,618,250	1,100,000	1,350,000	1,297,289
Interest income	-21,637	2,451	119,296	164,557
Transfers from other funds	1,750,000	327,692	0	0
Less Statutory 5%	0	-55,123	-73,464	-73,092
Subtotal	**3,346,613**	**1,375,020**	**1,395,832**	**1,388,754**
Total Sources	5,972,750	3,283,332	5,074,872	6,463,626
Budgeted Expenditures by Department in this fund:				
Neighborhood Services Dept	536,804	0	0	0
Subtotal	**536,804**	**0**	**0**	**0**
Transfers Out to Other Funds/Agencies:				
TransferToLibraryImpFeeCapPrj	1,750,000	327,692	0	0
Subtotal	**1,750,000**	**327,692**	**0**	**0**
Reserves & Set Aside Amounts:				
Cash Balance- LibraryImpFee Capital	0	0	573,747	591,421
Cash Balance-Library ImpFeesUnincorp	0	0	4,501,125	5,872,205
Cash Balance- LibraryImpFee Capital	0	482,906	0	0
Cash Balance-Library ImpFeesUnincorp	0	2,472,734	0	0
Subtotal	**0**	**2,955,640**	**5,074,872**	**6,463,626**
Total Uses	2,286,804	3,283,332	5,074,872	6,463,626

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Subtotal	**0**	**0**	**0**	**0**
Revenues to be received during Fiscal Year:				
Contributions	0	52,705	0	0
Miscellaneous	0	143,535	965	965
Operating grants	1,762,586	2,674,462	18,382	18,382
Transfers from other funds	24,752	0	18,382	18,382
Less Statutory 5%	0	-143,535	-967	-967
Subtotal	**1,787,338**	**2,727,167**	**36,762**	**36,762**
Total Sources	1,787,338	2,727,167	36,762	36,762
Budgeted Expenditures by Department in this fund:				
MPO	1,665,398	2,727,167	36,762	36,762
Debt Service	71,265	0	0	0
Subtotal	**1,736,663**	**2,727,167**	**36,762**	**36,762**
Reserves & Set Aside Amounts:				
Subtotal	**0**	**0**	**0**	**0**
Total Uses	1,736,663	2,727,167	36,762	36,762

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	211,343	218,304	174,427	187,421
Subtotal	**211,343**	**218,304**	**174,427**	**187,421**
Revenues to be received during Fiscal Year:				
Fines and forfeitures	9,041	7,787	8,021	8,262
Interest income	-1,334	138	5,657	6,077
Less Statutory 5%	0	-396	-684	-718
Subtotal	**7,708**	**7,529**	**12,994**	**13,621**
Total Sources	219,051	225,833	187,421	201,042
Budgeted Expenditures by Department in this fund:				
Subtotal	**0**	**0**	**0**	**0**
Transfers Out to Other Funds/Agencies:				
Subtotal	**0**	**0**	**0**	**0**
Reserves & Set Aside Amounts:				
Cash Balance - So Cty CRA Capital	0	105,172	49,722	51,253
Reserves	0	0	121,856	133,457
Reserves- Cash Balance- Cable Fee	0	15,018	15,843	16,332
Reserves- Substance Abuse	0	105,643	0	0
Subtotal	**0**	**225,833**	**187,421**	**201,042**
Total Uses	0	225,833	187,421	201,042

Miscellaneous Grants Fund

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Subtotal	**0**	**0**	**0**	**0**
Revenues to be received during Fiscal Year:				
Intergovernmental	10,508,890	0	0	0
Charges for services	47,834	0	0	0
Interest income	-192,260	0	0	0
Miscellaneous	76,330	0	0	0
Operating grants	20,686,308	0	0	0
Transfers from other funds	538,971	0	0	0
Subtotal	**31,666,073**	**0**	**0**	**0**
Total Sources	31,666,073	0	0	0
Budgeted Expenditures by Department in this fund:				
Sheriff	5,203,363	0	0	0
Public Safety	10,049,365	0	0	0
General Government	175,122	0	0	0
Community & Veterans' Services	16,489,314	0	0	0
Natural Resources	99,946	0	0	0
Subtotal	**32,017,110**	**0**	**0**	**0**
Transfers Out to Other Funds/Agencies:				
Subtotal	**0**	**0**	**0**	**0**
Reserves & Set Aside Amounts:				
Subtotal	**0**	**0**	**0**	**0**
Total Uses	32,017,110	0	0	0

Opioid Taskforce

These funds are from the State of Florida related to the Opioid Settlements Statewide to address substance abuse treatment, education, prevention and other related programs and services.

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	0	0	5,007,261	7,153,909
Subtotal	**0**	**0**	**5,007,261**	**7,153,909**
Revenues to be received during Fiscal Year:				
Interest income	0	0	162,365	231,973
Miscellaneous	0	0	2,435,726	2,435,726
Less Statutory 5%	0	0	-129,905	-133,385
Subtotal	**0**	**0**	**2,468,186**	**2,534,314**
Total Sources	0	0	7,475,447	9,688,223
Budgeted Expenditures by Department in this fund:				
Public Safety	0	0	303,693	303,693
Subtotal	**0**	**0**	**303,693**	**303,693**
Reserves & Set Aside Amounts:				
Salary Reserves	0	0	17,845	18,576
Reserves - Cash Balance 20%	0	0	64,308	64,454
Budget Stabilization	0	0	7,089,601	9,301,500
Subtotal	**0**	**0**	**7,171,754**	**9,384,530**
Total Uses	0	0	7,475,447	9,688,223

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	469,878	517,185	581,467	672,720
Subtotal	**469,878**	**517,185**	**581,467**	**672,720**
Revenues to be received during Fiscal Year:				
Property Taxes	125,896	145,786	166,985	183,683
Interest income	-3,372	5,671	18,855	21,814
Less Statutory 5%	0	-7,573	-9,292	-10,275
Subtotal	**122,523**	**143,884**	**176,548**	**195,222**
Total Sources	592,401	661,069	758,015	867,942
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	88,197	84,873	85,295	87,544
Subtotal	**88,197**	**84,873**	**85,295**	**87,544**
Reserves & Set Aside Amounts:				
Cash Balance- Palm Aire MSTU	0	16,975	17,059	17,509
Budget Stabilization	0	559,221	655,661	762,889
Subtotal	**0**	**576,196**	**672,720**	**780,398**
Total Uses	88,197	661,069	758,015	867,942

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	307,906	311,399	397,650	409,899
Subtotal	**307,906**	**311,399**	**397,650**	**409,899**
Revenues to be received during Fiscal Year:				
Intergovernmental	-24,067	0	0	0
Interest income	-28,473	400	12,894	13,291
Contributions	63,211	0	0	0
Operating grants	1,579,337	0	0	0
Capital grants	110,316	0	0	0
Transfers from other funds	369,594	0	1,213,000	936,500
Less Statutory 5%	0	-20	-645	-665
Subtotal	**2,069,918**	**380**	**1,225,249**	**949,126**
Total Sources	2,377,824	311,779	1,622,899	1,359,025
Budgeted Expenditures by Department in this fund:				
Parks and Recreation	163,116	0	0	0
Parks&NaturalResourcesDept	3,046,199	0	0	0
Leisure Services	0	0	1,213,000	0
Subtotal	**3,209,315**	**0**	**1,213,000**	**0**
Transfers Out to Other Funds/Agencies:				
Subtotal	**0**	**0**	**0**	**0**
Reserves & Set Aside Amounts:				
Cash Balance - Parks Capital Projects	0	0	409,899	359,525
Reserve-Parks-Cap Projects	0	311,779	0	999,500
Subtotal	**0**	**311,779**	**409,899**	**1,359,025**
Total Uses	3,209,315	311,779	1,622,899	1,359,025

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	8,085,925	5,397,652	11,772,350	6,286,134
Subtotal	**8,085,925**	**5,397,652**	**11,772,350**	**6,286,134**
Revenues to be received during Fiscal Year:				
Property Taxes	13,171,737	16,005,455	19,503,080	21,453,388
Charges for services	2,822,815	2,608,840	2,431,541	2,523,833
Interest income	-84,219	6,586	381,731	203,834
Contributions	16,585	0	7,000	7,000
Miscellaneous	1,275,163	666,000	590,000	590,000
Transfers from other funds	138,248	100,000	100,000	100,000
Less Statutory 5%	0	-964,344	-1,145,668	-1,238,903
Subtotal	**17,340,329**	**18,422,537**	**21,867,684**	**23,639,152**
Total Sources	25,426,254	23,820,189	33,640,034	29,925,286
Budgeted Expenditures by Department in this fund:				
County Administration	0	0	71,302	71,302
Tax Collector	261,818	304,104	370,559	370,559
Convention and Visitors Bureau	328,449	389,928	347,479	347,556
Financial Management	0	0	349,723	349,723
Public Safety	0	0	1,514,930	1,514,929
Parks&NaturalResourcesDept	7,641,055	9,087,630	0	0
Property Management Dept	7,286,235	8,338,240	8,577,064	8,710,291
Leisure Services	126,613	144,988	6,196,726	6,502,227
Debt Service	13,011	0	0	0
Subtotal	**15,657,181**	**18,264,890**	**17,427,783**	**17,866,587**
Transfers Out to Other Funds/Agencies:				
Tr to P&R Capital Projects	105,594	0	1,213,000	936,500
Tran to Motor Pool Fund	374,010	0	0	0
Tsf to Environmental Lands	1,650,000	0	0	0
Subtotal	**2,129,604**	**0**	**1,213,000**	**936,500**

Parks & Recreation Fund

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Reserves & Set Aside Amounts:				
Reserves - Backstops	0	0	1,100,000	1,100,000
Reserves - Buffalo Creek GC Irrigation	0	0	1,000,000	0
Reserves - Manatee County GC	0	0	1,000,000	0
Retrofit Lighting	0	0	4,182,500	0
GT Bray Fitness Expansion	0	0	185,000	0
Parks Playground replacements	0	0	525,000	0
Blackstone ballfield fencing (nt bckstp)	0	0	200,000	0
Reserves - Beach Concessions	0	92,280	0	0
Reserves - Support County Wide	0	100,000	0	0
Reserves - Extra Security	0	180,000	0	0
Reserves - Lincoln Park Pool	0	520,377	0	0
Salary Adjustment	0	764,212	520,616	520,616
Reserve for Contingency	0	3,805,820	3,832,280	3,864,741
Budget Stabilization	0	92,610	2,453,855	5,636,842
Subtotal	**0**	**5,555,299**	**14,999,251**	**11,122,199**
Total Uses	17,786,785	23,820,189	33,640,034	29,925,286



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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	6,478,585	3,649,166	1,974,330	3,950,455
Subtotal	**6,478,585**	**3,649,166**	**1,974,330**	**3,950,455**
Revenues to be received during Fiscal Year:				
Licenses and permits	7,265,696	6,000,000	6,300,000	5,761,088
Interest income	-143,549	4,687	78,125	128,097
Transfers from other funds	7,271,659	7,500,000	2,650,000	5,366,100
Less Statutory 5%	0	-300,235	-318,906	-294,459
Subtotal	**14,393,806**	**13,204,452**	**8,709,219**	**10,960,826**
Total Sources	20,872,391	16,853,618	10,683,549	14,911,281
Budgeted Expenditures by Department in this fund:				
Parks and Recreation	440,060	0	0	0
Parks&NaturalResourcesDept	2,177,405	2,201,000	0	5,229,100
Property Management Dept	330,154	0	0	0
Subtotal	**2,947,619**	**2,201,000**	**0**	**5,229,100**
Transfers Out to Other Funds/Agencies:				
Transfer to RvImpRefBnd22	0	0	1,433,094	1,433,704
TsfToPNRImpactUnincorpCapPrj	7,271,659	7,500,000	2,650,000	5,366,100
Subtotal	**7,271,659**	**7,500,000**	**4,083,094**	**6,799,804**
Reserves & Set Aside Amounts:				
PNR Impact Fees-Op-Unincorp	0	0	3,781,300	2,571,011
PNRImpact-UnincorpCapitalPrj	0	0	169,155	174,366
Park CntyWide Impact-Capital Cash Bal	0	154,033	0	0
PNR Impact Fees-Op-Unincorp	0	1,674,208	0	0
PNR Impact Fees - UnincorpCapitalPrj	0	5,324,377	0	0
	0	0	2,650,000	137,000
Subtotal	**0**	**7,152,618**	**6,600,455**	**2,882,377**
Total Uses	10,219,278	16,853,618	10,683,549	14,911,281

Parrish TIF

Parrish Tax Incremental Financing (TIF) area on October 1, 2022 to revitalize the sections within the identified boundaries.

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	0	0	0	325,860
Subtotal	**0**	**0**	**0**	**325,860**
Revenues to be received during Fiscal Year:				
Interest income	0	0	3,000	10,566
Transfers from other funds	0	0	323,010	323,010
Less Statutory 5%	0	0	-150	-528
Subtotal	**0**	**0**	**325,860**	**333,048**
Total Sources	0	0	325,860	658,908
Reserves & Set Aside Amounts:				
Reserves- Cash Balance	0	0	325,860	658,908
Subtotal	**0**	**0**	**325,860**	**658,908**
Total Uses	0	0	325,860	658,908

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	1,633,240	1,067,565	972,479	963,568
Subtotal	**1,633,240**	**1,067,565**	**972,479**	**963,568**
Revenues to be received during Fiscal Year:				
Intergovernmental	309,320	667,052	663,916	561,567
Interest income	-10,791	1,302	31,533	31,245
Less Statutory 5%	0	-33,418	-34,772	-29,641
Subtotal	**298,529**	**634,936**	**660,677**	**563,171**
Total Sources	1,931,769	1,702,501	1,633,156	1,526,739
Budgeted Expenditures by Department in this fund:				
Parks&NaturalResourcesDept	920,156	1,034,392	0	0
Natural Resources	0	0	651,793	651,792
Subtotal	**920,156**	**1,034,392**	**651,793**	**651,792**
Reserves & Set Aside Amounts:				
Salary Adjustment	0	0	17,795	17,795
Salary Adjustment	0	63,793	0	0
Reserve for Contingency	0	219,637	133,918	133,917
Budget Stabilization	0	384,679	829,650	723,235
Subtotal	**0**	**668,109**	**981,363**	**874,947**
Total Uses	920,156	1,702,501	1,633,156	1,526,739

Port Authority & Debt Service

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Subtotal	**0**	**0**	**0**	**0**
Revenues to be received during Fiscal Year:				
Charges for services	25,138,028	22,846,911	23,441,159	23,441,159
Interest income	663,687	50,000	500,000	500,000
Miscellaneous	2,656,537	3,678,785	3,417,956	3,417,956
Gain on disposition of assets	891	0	0	0
Transfers from other funds	13,426,820	3,586,539	3,578,336	3,578,336
Less Statutory 5%	0	-1,328,785	-1,367,956	-1,367,956
Subtotal	**41,885,962**	**28,833,450**	**29,569,495**	**29,569,495**
Total Sources	41,885,962	28,833,450	29,569,495	29,569,495
Budgeted Expenditures by Department in this fund:				
Port Authority	24,042,090	17,343,257	19,898,392	19,898,392
Subtotal	**24,042,090**	**17,343,257**	**19,898,392**	**19,898,392**
Transfers Out to Other Funds/Agencies:				
Tran to Port Capital Improv	10,545,674	0	0	0
Tran to Port Debt Service	2,434,646	3,140,039	3,131,836	3,131,836
Tran to Port Grants Cap Proj	342,859	0	0	0
Subtotal	**13,323,179**	**3,140,039**	**3,131,836**	**3,131,836**
Reserves & Set Aside Amounts:				
Reserves-Contingency	0	8,350,154	6,539,267	6,539,267
Subtotal	**0**	**8,350,154**	**6,539,267**	**6,539,267**
Total Uses	37,365,269	28,833,450	29,569,495	29,569,495

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	710,467	987,175	1,469,137	2,137,138
Subtotal	**710,467**	**987,175**	**1,469,137**	**2,137,138**
Revenues to be received during Fiscal Year:				
Interest income	-5,080	1,204	47,638	69,299
Transfers from other funds	278,429	459,895	626,320	626,320
Less Statutory 5%	0	-60	-2,382	-3,465
Subtotal	**273,349**	**461,039**	**671,576**	**692,154**
Total Sources	983,816	1,448,214	2,140,713	2,829,292
Budgeted Expenditures by Department in this fund:				
County Administration	0	3,110	3,575	3,575
Redevelop&EconomicOpportunity	3,260	0	0	0
Subtotal	**3,260**	**3,110**	**3,575**	**3,575**
Reserves & Set Aside Amounts:				
Cash Balance - Port TIF - Operating	0	622	715	715
Budget Stabilization	0	1,444,482	2,136,423	2,825,002
Subtotal	**0**	**1,445,104**	**2,137,138**	**2,825,717**
Total Uses	3,260	1,448,214	2,140,713	2,829,292

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	1,881,300	2,518,154	4,366,886	3,027,861
Subtotal	**1,881,300**	**2,518,154**	**4,366,886**	**3,027,861**
Revenues to be received during Fiscal Year:				
Licenses and permits	1,845,587	1,500,000	1,800,000	1,455,575
Interest income	-20,014	3,233	141,224	105,181
Transfers from other funds	1,150,000	1,686,000	1,053,340	3,691,000
Less Statutory 5%	0	-75,162	-97,061	-78,038
Subtotal	**2,975,573**	**3,114,071**	**2,897,503**	**5,173,718**
Total Sources	4,856,873	5,632,225	7,264,389	8,201,579
Budgeted Expenditures by Department in this fund:				
Public Safety	1,193,560	0	2,925,840	3,847,200
Subtotal	**1,193,560**	**0**	**2,925,840**	**3,847,200**
Transfers Out to Other Funds/Agencies:				
Tsf to RevRef/Imp Bds 2013	98,901	98,956	99,003	98,863
Tsf to Rev Impr Bond-2016	158,212	158,766	158,345	483,627
TsfToPubSafetyImpFeeUnincorCap	1,150,000	1,686,000	1,053,340	3,691,000
Subtotal	**1,407,113**	**1,943,722**	**1,310,688**	**4,273,490**
Reserves & Set Aside Amounts:				
Cash Balance - Public Safety Impact	0	1,638,723	229,821	80,700
Pub Safety Imp Fee-Cap-Countywide	0	987	0	0
Public Safety Imp Fee-Op-Unincorp	0	0	2,798,040	189
Public Safety Imp Fee-Op-Unincorp	0	1,705,498	0	0
Public Safety Imp Unin Cap	0	343,295	0	0
Subtotal	**0**	**3,688,503**	**3,027,861**	**80,889**
Total Uses	2,600,674	5,632,225	7,264,389	8,201,579

Radio Fund

This fund accounts for internal services of the P25 radio program excluding capital projects.

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	1,805,262	1,697,688	779,547	743,059
Subtotal	**1,805,262**	**1,697,688**	**779,547**	**743,059**
Revenues to be received during Fiscal Year:				
Charges for services	1,375,981	1,812,050	2,172,200	2,225,366
Interest income	-9,089	2,071	25,278	24,094
Transfers from other funds	419,922	400,000	400,000	400,000
Less Statutory 5%	0	-90,706	-109,874	-112,473
Subtotal	**1,786,814**	**2,123,415**	**2,487,604**	**2,536,987**
Total Sources	3,592,076	3,821,103	3,267,151	3,280,046
Budgeted Expenditures by Department in this fund:				
Financial Management	0	0	52,960	52,960
Information Technology Dept	2,250,560	2,243,174	2,416,566	2,416,565
Subtotal	**2,250,560**	**2,243,174**	**2,469,526**	**2,469,525**
Reserves & Set Aside Amounts:				
Salary Reserves	0	76,767	54,566	54,566
Cash Balance - 20%	0	463,989	504,818	504,818
Budget Stabilization	0	1,037,173	238,241	251,137
Subtotal	**0**	**1,577,929**	**797,625**	**810,521**
Total Uses	2,250,560	3,821,103	3,267,151	3,280,046

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	49,440,707	50,012,273	23,091,668	10,461,833
Subtotal	**49,440,707**	**50,012,273**	**23,091,668**	**10,461,833**
Revenues to be received during Fiscal Year:				
Licenses and permits	33,050,188	22,000,000	33,210,000	34,206,300
Interest income	-660,564	64,225	799,692	339,236
Transfers from other funds	22,599,936	28,000,000	34,010,000	23,016,000
Less Statutory 5%	0	-1,103,212	-1,700,484	-1,727,276
Subtotal	**54,989,559**	**48,961,013**	**66,319,208**	**55,834,260**
Total Sources	104,430,266	98,973,286	89,410,876	66,296,093
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	22,093,757	13,871,444	39,354,789	21,545,646
Subtotal	**22,093,757**	**13,871,444**	**39,354,789**	**21,545,646**
Transfers Out to Other Funds/Agencies:				
Transfer to RvImpRefBnd22	0	0	2,088,855	2,089,745
Tsf to RvImpRfBnds 2019	3,503,265	3,500,515	3,495,400	1,867,900
Tsf to 2018 MCSB Loan	2,153,459	689,867	0	0
Tsf to NE Rd Imp Fee-Projects	12,922,939	15,000,000	19,200,000	6,800,000
Tsf to NW Rd Imp Fee-Projects	1,500,000	1,500,000	1,100,000	0
Tsf to SE Road Imp Cap Proj	7,726,997	9,000,000	13,180,000	16,216,000
Tsf to SW Transp Cap Imp Fee	450,000	2,500,000	530,000	0
Subtotal	**28,256,660**	**32,190,382**	**39,594,255**	**26,973,645**

Roads Impact Fee Project Funds

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Reserves & Set Aside Amounts:				
Cash Balance - NW Roads Capital	0	163,107	1,684,544	1,736,436
Cash Balance - SE Roads Capital	0	0	85,936	151
Cash Balance - SW Roads Capital	0	67,800	3,762	3,878
Cash Balance - SW Roads Operating	0	2,364,577	673,207	2,065,875
Reserves - Road Impact Fee Dist D	0	755	0	0
Reserves - Road Impact Fee Dist F	0	1,320	12,393	12,776
Cash Balance - NE Roads Operating	0	3,155,052	320,736	6,227,193
Cash Balance - NW Roads Operating	0	8,259,294	2,625,072	6,028,124
Cash Balance - SE Roads Capital	0	1,948,311	0	0
Cash Balance - SE Roads Operating	0	22,582,477	5,018,843	105,093
Cash Balance - NE Roads Capital	0	457,822	37,339	1,597,276
Reserves	0	6,894,936	0	0
Reserves - Capital Projects - NW Dist	0	2,031,305	0	0
Reserves - Capital Projects - SE Dist	0	3,942,826	0	0
Reserves - Capital Projects - SW Dist	0	1,041,878	0	0
Subtotal	**0**	**52,911,460**	**10,461,832**	**17,776,802**
Total Uses	50,350,417	98,973,286	89,410,876	66,296,093



Self Insurance Fund

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

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	12,917,153	11,283,739	10,056,891	7,245,586
Subtotal	**12,917,153**	**11,283,739**	**10,056,891**	**7,245,586**
Revenues to be received during Fiscal Year:				
Charges for services	9,873,585	8,985,370	11,850,556	13,383,808
Interest income	-86,301	13,766	326,105	234,945
Miscellaneous	280,879	846,018	884,061	923,815
Less Statutory 5%	0	-492,258	-653,036	-727,128
Subtotal	**10,068,162**	**9,352,896**	**12,407,686**	**13,815,440**
Total Sources	22,985,315	20,636,635	22,464,577	21,061,026
Budgeted Expenditures by Department in this fund:				
County Attorney	15,170,397	13,383,808	15,167,417	15,431,920
Subtotal	**15,170,397**	**13,383,808**	**15,167,417**	**15,431,920**
Reserves & Set Aside Amounts:				
Reserves- Salary Adjustment PFP	0	0	51,574	51,574
Reserves- Salary Adjustment PFP	0	51,367	0	0
Self Insurance- Auto	0	936,190	941,927	725,079
Self Insurance - Workmen's	0	5,401,095	5,434,189	4,183,149
Self Insurance- General & Property	0	864,175	869,470	669,304
Subtotal	**0**	**7,252,827**	**7,297,160**	**5,629,106**
Total Uses	15,170,397	20,636,635	22,464,577	21,061,026

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	2,052,486	1,164,896	1,231,791	120,236
Subtotal	**2,052,486**	**1,164,896**	**1,231,791**	**120,236**
Revenues to be received during Fiscal Year:				
Interest income	-15,105	15,000	39,942	3,899
Transfers from other funds	0	0	2,850,500	0
Less Statutory 5%	0	-750	-1,997	-195
Subtotal	**-15,105**	**14,250**	**2,888,445**	**3,704**
Total Sources	2,037,381	1,179,146	4,120,236	123,940
Budgeted Expenditures by Department in this fund:				
Utilities Department	202,903	0	4,000,000	0
Subtotal	**202,903**	**0**	**4,000,000**	**0**
Reserves & Set Aside Amounts:				
Cash Balance - Solid Waste Capital	0	0	120,236	123,940
Cash Balance - Solid Waste Capital	0	1,179,146	0	0
Subtotal	**0**	**1,179,146**	**120,236**	**123,940**
Total Uses	202,903	1,179,146	4,120,236	123,940

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	59,875,757	59,045,694	70,502,881	50,970,185
Subtotal	**59,875,757**	**59,045,694**	**70,502,881**	**50,970,185**
Revenues to be received during Fiscal Year:				
Charges for services	52,365,167	52,931,007	70,448,080	72,467,524
Interest income	-377,107	72,036	2,286,126	1,652,758
Miscellaneous	546,722	216,500	216,500	216,500
Operating grants	759	0	0	0
Gain on disposition of assets	3,385	0	0	0
Less Statutory 5%	0	-2,660,977	-3,647,535	-3,716,839
Subtotal	**52,538,927**	**50,558,566**	**69,303,171**	**70,619,943**
Total Sources	112,414,684	109,604,260	139,806,052	121,590,128
Budgeted Expenditures by Department in this fund:				
Financial Management	0	0	278,761	278,831
Utilities Department	45,224,000	54,774,724	68,692,451	68,752,769
Subtotal	**45,224,000**	**54,774,724**	**68,971,212**	**69,031,600**
Transfers Out to Other Funds/Agencies:				
Tsf to RevRef/Imp Bds 2013	85,107	85,147	85,188	85,067
Tran to Stormwater	10,337,282	13,300,000	16,400,000	15,900,000
Tran to Solid Waste Cap Imp	0	0	2,850,500	0
Tran to Motor Pool Fund	35,014	0	0	0
Subtotal	**10,457,403**	**13,385,147**	**19,335,688**	**15,985,067**
Reserves & Set Aside Amounts:				
Salary Adjustment	0	391,887	528,967	528,967
Solid Waste Operating	0	3,173,994	12,859,810	0
Landfill Closure	0	37,878,508	38,110,375	36,044,494
Subtotal	**0**	**41,444,389**	**51,499,152**	**36,573,461**
Total Uses	55,681,403	109,604,260	139,806,052	121,590,128

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	1,812,314	1,888,599	2,111,420	2,651,462
Subtotal	**1,812,314**	**1,888,599**	**2,111,420**	**2,651,462**
Revenues to be received during Fiscal Year:				
Fines and forfeitures	325,039	200,000	500,000	500,000
Interest income	-10,237	2,305	68,465	85,976
Less Statutory 5%	0	-10,115	-28,424	-29,299
Subtotal	**314,802**	**192,190**	**540,041**	**556,677**
Total Sources	2,127,116	2,080,789	2,651,461	3,208,139
Budgeted Expenditures by Department in this fund:				
Sheriff	211,737	0	0	0
Subtotal	**211,737**	**0**	**0**	**0**
Reserves & Set Aside Amounts:				
Reserve for Contingency	0	1,437,707	2,651,461	3,208,139
Budget Stabilization	0	643,082	0	0
Subtotal	**0**	**2,080,789**	**2,651,461**	**3,208,139**
Total Uses	211,737	2,080,789	2,651,461	3,208,139

Stormwater Operating & Capital Improvement Funds

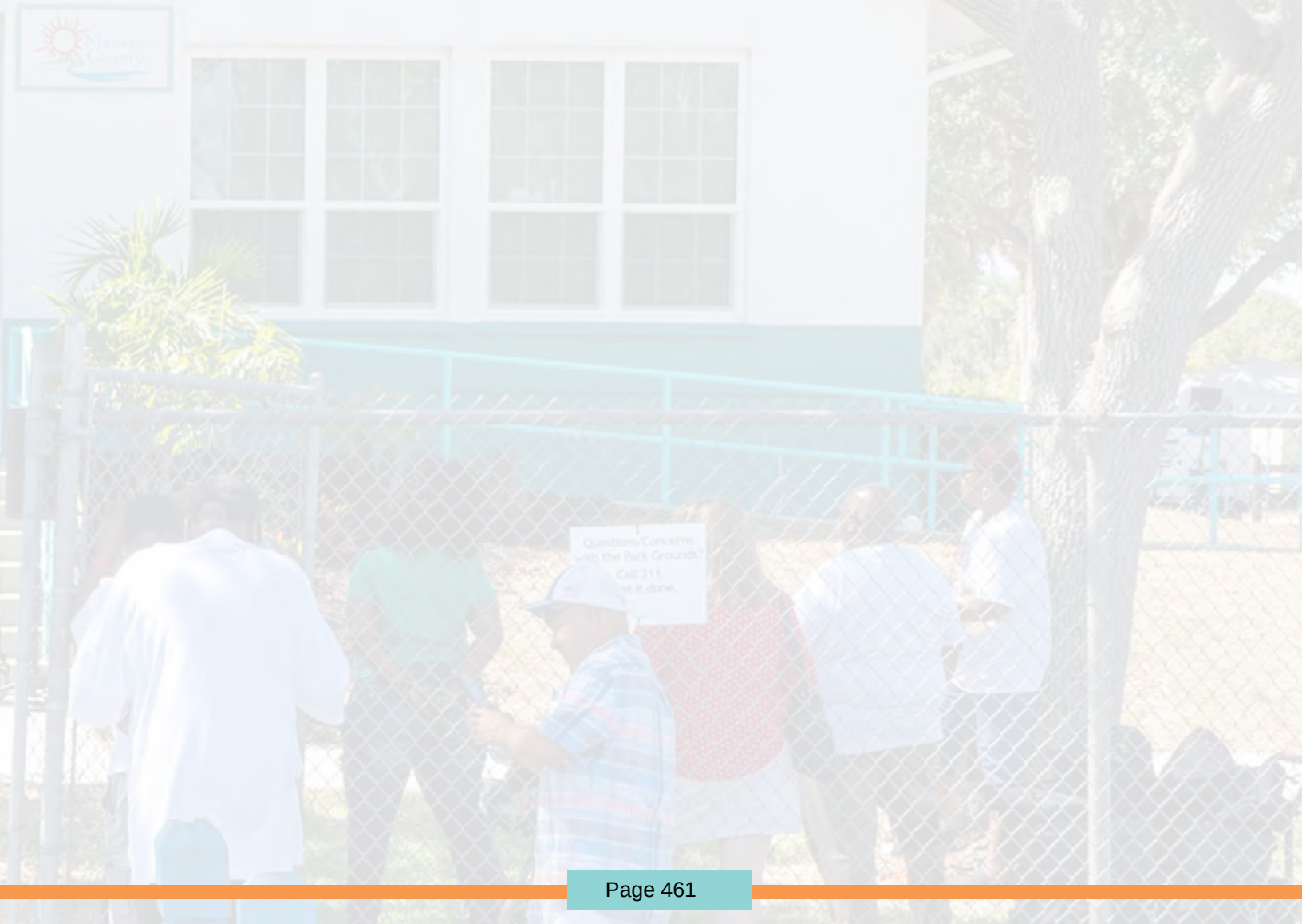
The Stormwater Management fund accounts for stormwater management and maintenance costs. Interfund transfers are made to the Stormwater Capital Improvement fund for stormwater projects. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	8,894,634	9,021,990	7,395,834	8,750,240
Subtotal	**8,894,634**	**9,021,990**	**7,395,834**	**8,750,240**
Revenues to be received during Fiscal Year:				
Charges for services	95,051	50,000	50,000	50,000
Interest income	-103,514	5,165	239,818	283,735
Miscellaneous	180,416	0	0	0
Operating grants	331,503	0	934,314	0
Gain on disposition of assets	520	0	0	0
Transfers from other funds	12,420,437	17,900,000	20,800,000	22,800,000
Less Statutory 5%	0	-2,758	-61,207	-16,687
Subtotal	**12,924,413**	**17,952,407**	**21,962,925**	**23,117,048**
Total Sources	21,819,047	26,974,397	29,358,759	31,867,288
Budgeted Expenditures by Department in this fund:				
Public Works(Transp/Prj Mgt)	10,226,893	13,455,648	14,305,400	13,403,026
Parks&NaturalResourcesDept	919,031	679,754	0	0
Property Management Dept	58,560	75,375	97,014	97,014
Development Services	0	0	188,000	187,998
Natural Resources	0	0	720,326	720,324
Public Works Projects	697,432	0	0	0
Subtotal	**11,901,916**	**14,210,777**	**15,310,740**	**14,408,362**
Transfers Out to Other Funds/Agencies:				
Tran to Stormwater	2,083,155	0	0	0
Tran to Stormwtr Cap Proj	0	4,600,000	4,400,000	6,900,000
Subtotal	**2,083,155**	**4,600,000**	**4,400,000**	**6,900,000**

Stormwater Operating & Capital Improvement Funds

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Reserves & Set Aside Amounts:				
Salary Adjustment	0	407,341	262,704	262,704
Cash Balance -Stormwater Capital	0	0	892,187	1,517,906
Reserve for Contingency	0	2,653,182	2,644,335	3,144,335
Budget Stabilization	0	25,477	5,213,718	4,918,906
Cash Balance -Stormwater Capital	0	1,478,267	0	0
Reserves - Capital Projects - Strmwtr	0	3,599,353	635,075	715,075
Subtotal	**0**	**8,163,620**	**9,648,019**	**10,558,926**
Total Uses	13,985,071	26,974,397	29,358,759	31,867,288

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	62,499	62,538	56,662	60,018
Subtotal	**62,499**	**62,538**	**56,662**	**60,018**
Revenues to be received during Fiscal Year:				
Charges for services	80,922	82,700	93,131	93,131
Interest income	-531	75	1,836	1,945
Transfers from other funds	5,916	3,600	14,000	17,600
Less Statutory 5%	0	-4,139	-4,750	-4,754
Subtotal	**86,307**	**82,236**	**104,217**	**107,922**
Total Sources	148,806	144,774	160,879	167,940
Budgeted Expenditures by Department in this fund:				
Tax Collector	1,345	1,368	1,368	1,368
Public Works(Transp/Prj Mgt)	89,490	86,248	99,498	103,809
Subtotal	**90,835**	**87,616**	**100,866**	**105,177**

Street Lighting Districts Funds

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Reserves & Set Aside Amounts:				
Cash Balance - 28th Ave E Street Light	0	2,134	1,977	2,139
Cash Balance - Apollo Park Light Dist	0	311	586	453
Cash Balance - Cape Vista Street Light	0	1,903	1,570	1,251
Cash Balance - Gulf & Bay Street Light	0	3,862	3,517	3,324
Cash Balance - Hernando Ave	0	39	165	219
Cash Balance - Holiday Heights	0	2,944	1,985	724
Cash Balance - Lake Park Light Dist	0	3,759	895	937
Cash Balance - Oakwood	0	279	533	510
Cash Balance - Rubonia Street Lighting	0	148	32	12
Cash Balance - Sylvan Oaks	0	345	567	124
Cash Balance - Tropical Harbor Lights	0	300	95	70
Cash Balance - Washington Garden	0	3,324	1,227	1,287
Cash Balance- Memphis St MSBU	0	4,368	68	70
Cash Balance- Pictown Street Lighting	0	72	17	41
Cash Balance- Sunny Shores Street	0	49	7	26
Reserve- Cash Balance 20% Samoset	0	1,444	1,390	1,430
Reserve- Cash Balance 20%	0	0	1,113	1,176
Budget Stabilization	0	31,877	44,269	48,970
Subtotal	**0**	**57,158**	**60,013**	**62,763**
Total Uses	90,835	144,774	160,879	167,940

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	20,651,928	16,789,240	18,347,621	8,166,021
Subtotal	**20,651,928**	**16,789,240**	**18,347,621**	**8,166,021**
Revenues to be received during Fiscal Year:				
Interest income	-148,604	20,522	576,131	404,257
Transfers from other funds	13,648,775	5,993,529	12,335,996	14,776,552
Less Statutory 5%	0	-1,026	-28,807	-20,213
Subtotal	**13,500,171**	**6,013,025**	**12,883,320**	**15,160,596**
Total Sources	34,152,099	22,802,265	31,230,941	23,326,617
Budgeted Expenditures by Department in this fund:				
County Administration	0	2,237,495	10,173,712	7,780,560
Public Safety	0	0	108,960	108,960
Public Works(Transp/Prj Mgt)	1,279,432	113,798	5,375,448	2,946,496
Property Management Dept	0	0	630,459	630,459
Neighborhood Services Dept	234	0	0	0
Redevelop&EconomicOpportunity	1,386,579	0	0	0
Community & Veterans' Services	0	806,996	750,000	750,000
Development Services	0	0	1,198,966	1,198,966
Public Works Projects	0	0	269,773	269,773
Subtotal	**2,666,245**	**3,158,289**	**18,507,318**	**13,685,214**
Transfers Out to Other Funds/Agencies:				
Transfer to SW TIF Cap Prj	9,105,751	0	4,500,000	3,650,000
Transfer to Southwest TIF	140,000	0	0	0
Subtotal	**9,245,751**	**0**	**4,500,000**	**3,650,000**

SW TIF Operating and Capital Projects Funds

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Reserves & Set Aside Amounts:				
Reserves- Economic Development	0	1,834,828	0	0
Reserves- Catalytic Projects	0	9,174,139	0	0
Reserves- Infrastructure Related	0	3,669,656	0	0
Reserves- Land Assembly	0	1,834,828	0	0
Reserves - Placemaking & Quality of	0	1,834,828	0	0
Salary Adjustment	0	0	57,601	57,601
Salary Adjustment	0	52,692	0	0
SWTIF - Budget Stabilization	0	631,657	4,461,630	1,994,444
SWTIF - Capital Projects	0	611,348	131,287	142,350
Cash Balance 20%	0	0	3,573,105	2,924,475
Capital Projects - Southwest TIF	0	0	0	872,533
Subtotal	**0**	**19,643,976**	**8,223,623**	**5,991,403**
Total Uses	11,911,996	22,802,265	31,230,941	23,326,617

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	18,957,777	27,253,974	35,023,853	22,495,339
Subtotal	**18,957,777**	**27,253,974**	**35,023,853**	**22,495,339**
Revenues to be received during Fiscal Year:				
Other Taxes	22,769,061	22,400,000	30,168,000	31,374,720
Intergovernmental	17,546	0	0	0
Charges for services	0	5,000	5,200	5,408
Interest income	-96,965	33,250	384,913	731,055
Contributions	44,959	0	0	0
Miscellaneous	21,527	0	0	0
Transfers from other funds	25,395	0	0	0
Less Statutory 5%	0	-1,121,913	-1,527,906	-1,605,559
Subtotal	**22,781,524**	**21,316,337**	**29,030,207**	**30,505,624**
Total Sources	41,739,301	48,570,311	64,054,060	53,000,963
Budgeted Expenditures by Department in this fund:				
Convention and Visitors Bureau	10,293,073	9,937,974	12,874,885	12,974,635
Financial Management	0	0	175,739	175,739
Parks&NaturalResourcesDept	249,378	224,874	0	0
Property Management Dept	747,720	804,287	914,626	912,626
Natural Resources	0	0	232,873	232,873
Subtotal	**11,290,170**	**10,967,135**	**14,198,123**	**14,295,873**

Tourist Development Tax Fund

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Transfers Out to Other Funds/Agencies:				
Tran to Parks & Rec User Fd Pr	100,000	100,000	100,000	100,000
Tran to Unincrp Srvs Fund	0	500,000	0	0
Transfer to RvImpRefBnd22	0	0	1,854,343	1,855,843
Tr to Build Cap Projects	2,779,338	0	23,203,354	0
Tran to Civic Center	800,000	1,100,000	1,100,000	1,100,000
Tran to Motor Pool Fund	82,681	0	0	0
Subtotal	**3,762,019**	**1,700,000**	**26,257,697**	**3,055,843**
Reserves & Set Aside Amounts:				
Salary Reserves	0	145,907	102,901	102,901
Cash Balance - Budget Stabilization	0	31,204,500	14,183,595	30,855,423
Cash Balance - 20%	0	2,552,769	8,311,744	3,690,923
Reserves - Capital Projects	0	2,000,000	1,000,000	1,000,000
Subtotal	**0**	**35,903,176**	**23,598,240**	**35,649,247**
Total Uses	15,052,189	48,570,311	64,054,060	53,000,963

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	4,174,359	6,067,950	4,507,845	5,454,781
Subtotal	**4,174,359**	**6,067,950**	**4,507,845**	**5,454,781**
Revenues to be received during Fiscal Year:				
Charges for services	3,685,207	1,338,000	2,997,500	3,033,500
Interest income	-1,175	7,403	146,171	143,107
Contributions	105,753	100,000	0	0
Miscellaneous	145,207	117,600	125,000	110,000
Operating grants	9,674,326	6,015,035	5,259,704	5,276,725
Capital grants	418,713	0	0	0
Transfers from other funds	5,510,437	6,400,452	5,931,565	5,814,780
Less Statutory 5%	0	-378,902	-426,419	-428,167
Subtotal	**19,538,468**	**13,599,588**	**14,033,521**	**13,949,945**
Total Sources	23,712,827	19,667,538	18,541,366	19,404,726
Budgeted Expenditures by Department in this fund:				
Financial Management	0	0	175,575	175,575
Public Works(Transp/Prj Mgt)	22,772,671	11,142,041	12,911,010	12,901,009
Subtotal	**22,772,671**	**11,142,041**	**13,086,585**	**13,076,584**
Transfers Out to Other Funds/Agencies:				
Transfer to Highway	894,745	0	0	0
Subtotal	**894,745**	**0**	**0**	**0**
Reserves & Set Aside Amounts:				
Reserve for Contingency	0	2,228,408	2,617,317	2,615,317
Budget Stabilization	0	6,297,089	2,837,464	3,712,825
Subtotal	**0**	**8,525,497**	**5,454,781**	**6,328,142**
Total Uses	23,667,416	19,667,538	18,541,366	19,404,726

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	26,525,918	20,447,650	25,793,507	12,677,871
Subtotal	**26,525,918**	**20,447,650**	**25,793,507**	**12,677,871**
Revenues to be received during Fiscal Year:				
Property Taxes	17,485,266	21,249,347	25,892,905	28,482,195
Other Taxes	21,764,522	22,413,879	22,736,159	23,642,477
Intergovernmental	5,583,495	5,707,423	5,867,773	6,102,483
Charges for services	830,416	853,121	853,121	853,121
Interest income	-235,370	24,947	836,379	411,093
Contributions	1,264,584	220,000	500,000	500,000
Miscellaneous	623,221	405,000	405,000	405,000
Operating grants	-21,356	0	0	0
Transfers from other funds	6,233,131	5,338,386	5,338,386	5,338,386
Less Statutory 5%	0	-2,543,686	-2,854,567	-3,019,818
Subtotal	**53,527,908**	**53,668,417**	**59,575,156**	**62,714,937**
Total Sources	80,053,826	74,116,067	85,368,663	75,392,808
Budgeted Expenditures by Department in this fund:				
County Administration	0	150,000	187,500	187,500
Financial Management	0	0	376,100	376,100
Public Works(Transp/Prj Mgt)	22,599,917	27,599,104	33,515,951	31,986,926
Property Management Dept	677,723	662,708	857,707	857,189
Redevelop&EconomicOpportunity	5,726	0	0	0
Development Services	0	0	384,552	384,279
Subtotal	**23,283,366**	**28,411,812**	**35,321,810**	**33,791,994**

Transportation Trust Fund

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Transfers Out to Other Funds/Agencies:				
Transfers	4,384,637	4,482,855	4,546,671	4,683,071
Trans to:Co 9ct Voted Gas Tx	1,607,053	1,692,440	1,706,547	1,774,809
Tran to LocOpt4Ct Maint Proj	5,135,313	4,797,733	4,932,121	5,129,405
Transfer To:5ctBdVote Gas Tax	6,457,131	6,680,359	6,709,064	6,977,427
Trans to 5&6Ct Gax Tax	2,996,672	3,073,243	3,144,980	3,270,779
Tr to Highway Capital Projects	2,854,554	0	7,262,004	4,103,334
Tr to 4 Ct Gs Tx Cap Proj Fund	882,972	883,598	884,014	882,764
Tran to Transit	5,510,437	6,400,452	5,931,565	5,814,780
Tran to Motor Pool Fund	652,298	0	0	0
Subtotal	**30,481,068**	**28,010,680**	**35,116,966**	**32,636,369**
Reserves & Set Aside Amounts:				
Reserves - Legacy Traffic Count	0	0	630,000	0
ROW	0	500,000	0	0
Salary Adjustment	0	0	1,622,016	1,622,016
Salary Adjustment	0	2,047,353	0	0
Budget Stabilization	0	3,352,253	0	0
Cash Balance - Operating	0	11,793,969	12,677,871	7,342,429
Subtotal	**0**	**17,693,575**	**14,929,887**	**8,964,445**
Total Uses	53,764,434	74,116,067	85,368,663	75,392,808

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	1,204,037	1,119,465	2,259,946	2,329,563
Subtotal	**1,204,037**	**1,119,465**	**2,259,946**	**2,329,563**
Revenues to be received during Fiscal Year:				
Interest income	-7,415	1,366	73,281	75,539
Miscellaneous	484,448	0	0	0
Less Statutory 5%	0	-68	-3,664	-3,777
Subtotal	**477,033**	**1,298**	**69,617**	**71,762**
Total Sources	1,681,070	1,120,763	2,329,563	2,401,325
Budgeted Expenditures by Department in this fund:				
Parks&NaturalResourcesDept	122,750	0	0	0
Subtotal	**122,750**	**0**	**0**	**0**
Reserves & Set Aside Amounts:				
Reserve for Contingency	0	0	465,913	480,265
Budget Stabilization	0	0	1,863,650	1,921,060
Cash Balance 20%	0	224,153	0	0
Excess Reserves -Stabilization	0	896,610	0	0
Subtotal	**0**	**1,120,763**	**2,329,563**	**2,401,325**
Total Uses	122,750	1,120,763	2,329,563	2,401,325

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	15,679,101	10,799,823	14,025,265	10,428,684
Subtotal	**15,679,101**	**10,799,823**	**14,025,265**	**10,428,684**
Revenues to be received during Fiscal Year:				
Property Taxes	19,337,325	23,578,225	28,139,473	30,953,420
Licenses and permits	5,056,241	4,583,412	4,055,207	4,055,207
Charges for services	1,063,270	1,398,636	1,410,499	1,410,825
Fines and forfeitures	2,912,533	1,045,249	123,075	125,663
Interest income	-126,550	13,175	454,783	338,160
Miscellaneous	81,760	59,668	92,708	92,708
Transfers from other funds	0	500,000	0	0
Less Statutory 5%	0	-1,533,918	-1,713,787	-1,848,799
Subtotal	**28,324,578**	**29,644,447**	**32,561,958**	**35,127,184**
Total Sources	44,003,679	40,444,270	46,587,223	45,555,868
Budgeted Expenditures by Department in this fund:				
County Administration	1,095	1,343,136	1,425,023	1,493,021
Financial Management	0	0	383,886	383,879
Public Safety	3,481,626	3,937,130	3,923,147	4,141,373
Public Works(Transp/Prj Mgt)	4,592,849	5,264,499	5,260,258	3,997,105
General Government	1,422,302	1,493,168	2,138,682	2,138,682
Project Management Svcs	14,775	0	0	0
Neighborhood Services Dept	990,144	0	0	0
Building & Development Service	4,866,497	0	0	0
Redevelop&EconomicOpportunity	876,088	0	0	0
Community & Veterans' Services	0	1,125,990	1,398,425	1,398,425
Development Services	0	5,388,344	8,590,077	8,593,225
Subtotal	**16,245,375**	**18,552,267**	**23,119,498**	**22,145,710**

Unincorporated Municipal Services Taxing Unit Fund (UMSTU)

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	1,571,806	1,571,806	4,043,348	4,043,348
Transfer to Highway	5,338,386	5,338,386	5,338,386	5,338,386
Transfer to Impact Fee Admin	1,129,434	850,000	800,000	800,000
Tran to Building Dept Fund	130,955	130,955	130,955	130,955
Tsf to Rev Impr Bond-2016	651,936	653,340	652,331	1,430,949
Tr to Highway Capital Projects	8,500,000	0	0	0
Tran to Motor Pool Fund	300,726	0	0	0
TransToAutomatedSystemsMaint	10,248	0	0	0
Transfer to Port TIF	24,322	47,358	55,910	55,910
Transfer to Southwest TIF	384,615	527,320	699,497	993,236
Transfer to Parrish TIF	0	0	28,834	28,834
Subtotal	**18,042,428**	**9,119,165**	**11,749,261**	**12,821,618**
Reserves & Set Aside Amounts:				
Reserves - Boards Reserve	0	500,000	500,000	500,000
Salary Adjustment	0	1,022,906	789,781	789,781
Cash Balance - 20%	0	5,738,868	7,131,708	7,151,422
Cash Balance - Budget Stabilization	0	5,511,064	3,296,975	2,147,337
Subtotal	**0**	**12,772,838**	**11,718,464**	**10,588,540**
Total Uses	34,287,803	40,444,270	46,587,223	45,555,868

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	96,141,539	90,895,961	165,718,111	116,109,351
Subtotal	**96,141,539**	**90,895,961**	**165,718,111**	**116,109,351**
Revenues to be received during Fiscal Year:				
Interest income	-851,668	1,368,421	5,124,883	3,642,328
Contributions	38,275,118	18,947,368	23,684,210	23,684,210
Transfers from other funds	38,036,137	47,000,000	61,000,000	37,500,000
Loan proceeds	46,676,305	0	0	0
Less Statutory 5%	0	-1,015,789	-1,440,454	-1,366,327
Subtotal	**122,135,892**	**66,300,000**	**88,368,639**	**63,460,211**
Total Sources	218,277,431	157,195,961	254,086,750	179,569,562
Budgeted Expenditures by Department in this fund:				
Utilities Department	71,789,840	90,947,846	118,391,416	26,787,594
Public Works(Transp/Prj Mgt)	3,869	0	0	0
Subtotal	**71,793,709**	**90,947,846**	**118,391,416**	**26,787,594**
Transfers Out to Other Funds/Agencies:				
Tran to W & S Debt Svc	1,978,014	4,515,428	2,878,057	3,501,013
Subtotal	**1,978,014**	**4,515,428**	**2,878,057**	**3,501,013**
Reserves & Set Aside Amounts:				
Cash Balance -Utilities Capital Projects	0	0	3,781,946	361,172
Res-CashBalUtilRevBnds2023	0	0	82,688,164	85,235,348
Res-CashBalUtilRevLOC2021	0	40,025	189,899	195,748
Reserves - Util Rev Bnds,2018	0	870,780	44,524	45,896
Reserves - Utilities 2015 Rev Ref & Imp	0	36,011	3,028	3,121
Reserves - Capital Projects - FIFs	0	35,492,727	23,138,568	28,815,779
Reserves - SewerFIF	0	0	6,263,222	16,250,891
Reserve for Capital-FIF-Capital	0	3,967,842	537,000	250,000
Reserves - Capital Projects - Sewer	0	4,799,239	1,000,000	1,000,000
Rsv:UtilRevRefImpBnd23	0	0	13,929,926	0
Reserves - Capital Projects - W/S	0	16,526,063	1,241,000	17,123,000
Subtotal	**0**	**61,732,687**	**132,817,277**	**149,280,955**
Total Uses	73,771,723	157,195,961	254,086,750	179,569,562

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	4,758,438	2,439,156	923,862	183,862
Subtotal	**4,758,438**	**2,439,156**	**923,862**	**183,862**
Revenues to be received during Fiscal Year:				
Interest income	3,147	0	0	0
Transfers from other funds	4,552,000	10,150,000	16,553,000	20,013,000
Subtotal	**4,555,147**	**10,150,000**	**16,553,000**	**20,013,000**
Total Sources	9,313,585	12,589,156	17,476,862	20,196,862
Budgeted Expenditures by Department in this fund:				
Utilities Department	4,968,571	12,124,000	17,293,000	19,993,000
Public Works(Transp/Prj Mgt)	337,018	0	0	0
Public Works Projects	615,383	0	0	0
Subtotal	**5,920,972**	**12,124,000**	**17,293,000**	**19,993,000**
Reserves & Set Aside Amounts:				
Reserves - Cash Balance	0	465,156	183,862	203,862
Subtotal	**0**	**465,156**	**183,862**	**203,862**
Total Uses	5,920,972	12,589,156	17,476,862	20,196,862

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 FY22	Adopted FY23	Adopted FY24	Planned FY25
Beginning Balance/Budgeted Cash	80,422,753	79,122,675	91,827,786	47,450,285
Subtotal	**80,422,753**	**79,122,675**	**91,827,786**	**47,450,285**
Revenues to be received during Fiscal Year:				
Licenses and permits	21,975	25,238	29,502	29,502
Charges for services	164,654,668	171,599,216	186,625,029	198,027,513
Fines and forfeitures	203,351	180,000	180,000	180,000
Interest income	-1,477,777	96,530	5,041,539	3,242,657
Contributions	43,787,277	324,492	300,000	300,000
Miscellaneous	1,733,070	1,426,858	1,426,858	1,426,858
Operating grants	26,483	0	0	0
Gain on disposition of assets	53,030	87,565	87,565	87,565
Transfers from other funds	15,881,602	21,021,085	22,845,263	25,968,013
Less Statutory 5%	0	-8,686,995	-9,684,525	-10,164,705
Subtotal	**224,883,679**	**186,073,989**	**206,851,231**	**219,097,403**
Total Sources	305,306,432	265,196,664	298,679,017	266,547,688
Budgeted Expenditures by Department in this fund:				
County Administration	0	0	421,563	421,563
County Attorney	2	0	0	0
Financial Management	0	0	938,154	938,660
Information Technology Dept	490,262	450,483	496,073	496,073
Utilities Department	134,538,402	125,541,873	143,443,492	148,198,552
Public Works(Transp/Prj Mgt)	1,939,933	2,196,790	1,426,258	1,416,258
Parks&NaturalResourcesDept	1,867,043	1,831,931	0	0
Property Management Dept	89,394	156,588	186,657	186,657
Development Services	0	0	231,342	231,341
Natural Resources	0	0	1,477,345	1,384,883
Subtotal	**138,925,036**	**130,177,665**	**148,620,884**	**153,273,987**

Water & Sewer Operating & Debt Service Funds

	Actual FY22	Adopted FY23	Adopted FY24	Planned FY25
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	2,945,142	2,945,142	2,945,142	2,945,142
Transfer to 402 Pub Wks Maint	4,552,000	10,150,000	16,553,000	20,013,000
Tran to W & S Debt Svc	13,884,296	16,505,657	19,967,206	22,467,000
Tran to W & S Capital Improv	38,036,137	47,000,000	61,000,000	37,500,000
Tran to Motor Pool Fund	160,209	0	0	0
Subtotal	**59,577,784**	**76,600,799**	**100,465,348**	**82,925,142**
Reserves & Set Aside Amounts:				
Salary Adjustment	0	3,281,793	2,142,500	2,142,500
Cash Balance - Utility System Debt Svc	0	1,405,330	1,315,513	1,351,038
Utility System Operations	0	37,594,905	45,675,694	26,855,021
Reserve Maintenance & Future Projects	0	16,136,172	459,078	0
Subtotal	**0**	**58,418,200**	**49,592,785**	**30,348,559**
Total Uses	198,502,820	265,196,664	298,679,017	266,547,688







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

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 2024 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.
    - Opioid Task Force
    - Palm Aire MSTU
    - Parks Impact Fees
    - Parrish TIF
    - 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
  - 2022 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
  - 2022 Revenue Improvement & Refunding Bonds Capital Projects
  - 5Ct Board Voted Capital Project
  - Beach Erosion Control Projects
  - Building Capital Projects
  - Comprehensive Jail Facility

- ESCO & ESCO PH2 Capital Projects
- Gas Tax Capital Projects
- Highway Capital Projects
- Infrastructure-Parks and Community Facilities Capital Projects
- Infrastructure-Public Safety and Law Enforcement Capital Projects
- Infrastructure-Transportation Capital Project
- Law Enforcement Impact Fee Capital Projects
- Law Enforcement Impact Fees-Unincorporated
- Library Capital Projects
- Local Government Infrastructure Sales Surtax
- Local Option 4th Cent Gas Tax Projects
- Local Option 5th & 6th Cent Gas Tax 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.

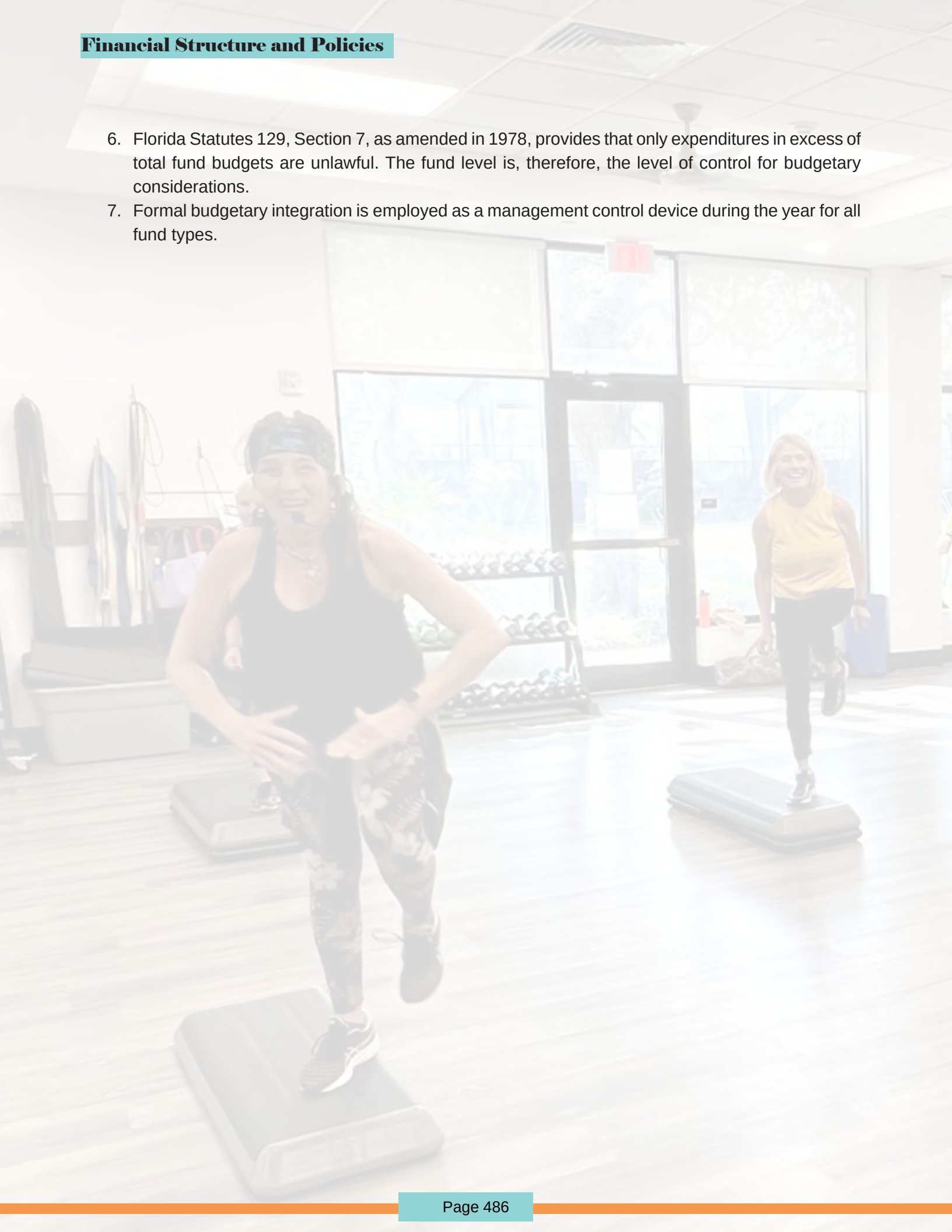
2. By Board resolution, a tentative budget is adopted. Public hearings are held to obtain taxpayers comments.

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.

	FY23	FY24
Adopted Net Budget	$1,072,419,585	$1,220,626,476

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 2024 adopted gross budget is $2,924,212,692.

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 2024, 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, 2023.
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 2025. 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 2024 budget, the calculation starts with the ending cash balance from 2022, adds projected revenues from 2023, then subtracts projected expenditures from 2023 to determine the beginning cash balance for 2024. 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


Tyler Dolphin
Marina



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	15
FY20 Budget Per Pupil	5,140

Ambulance Service	
Number of Stations	21
EMS Staff Positions	199

Fire Protection:	
Number of Stations	35
Number of Employees	554
Number of Volunteers	20

Infrastructure Information	
Miles of County Roads	
Paved	1,449
Shelled	59

Convention Center	
Number of Seats	4,000
Total Area	49,200

Election Information	
Eligible Voters - Nov 2022	280,604
Ballots cast General Election - Nov 2022	172,183

Sheriff Protection	
Number of Stations	4
Number of Employees	1,306

Construction Permits	
Permits Issued	39,552
Est. Construction Values	2,204,271,486

Utility System	
Water Storage Capacity	34.7 MGD*
Daily Water Production	47.21 MGD*
Daily Sewer Flow	27.12 MGD*
Solid Waste Per Year	395,230 tons
*Million Gallons per Day (MGD)	

Parks	
Number of County Parks	40
Park Acreage	970
Number of Preserves	24
Preserves Acreage	27,924

Libraries	
Central Library	1
Branches	6
Total Volumes	506,195

Demographic Statistics (Last Ten Years)

Fiscal Year	Population Estimate	Population Change	Per Capita Income	Median Age	School Enrollment	Unemployment Rate
2013	333,687	2.9%	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%
2022	421,768	2.6%	63,300	50	52,000	2.6%

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: 2022 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	5,626	1	3.01%
Manatee Healthcare System	2,489	2	1.33%
Publix	2,381	3	1.27%
Manatee County Government	2,155	4	1.15%
Beall's, Inc.	1,996	5	1.07%
Blake Medical Center	1,471	6	0.79%
Manatee County Sheriff's Department	1,239	7	0.66%
Tropicana Products, Inc.	988	8	0.53%
IMG Academy	862	9	0.46%
State College of Florida, Manatee-Sarasota	710	10	0.38%
Total number of individuals employed within Manatee County			***186,933***

Source: 2022 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:

		FY24 Adopted
Ad Valorem MSTU		$26,732,499
Permits and Licenses		3,852,447
Charges for Services		1,339,974
Fines and Forfeitures		116,921
Interest Income		432,044
Miscellaneous		88,073
Transfers		-
Total Revenue	**$**	**32,561,958**
Cash Carry Over		14,025,265
Total Funds Available		***$46,587,223***

It is important to note that substantial additional revenues are available from state sales tax and state revenue sharing, among other revenue sources, for unincorporated services. However, by exercising the option to use those additional unincorporated revenues for countywide purposes, the countywide millage rates can be kept lower.

The services funded by the Unincorporated MSTU in Manatee County include certain operations of the Building and Development Services department and specific functions of the various other departments listed below; Department of Forestry Fire Control for the unincorporated area of the county, local road maintenance and related administration, infrastructure inspections and engineering costs, and indirect costs, including the Tax Collector commissions on MSTU collections. These are the county non-enterprise programs that provide little or no benefit to incorporated areas of the county.

A complete list of Unincorporated Municipal Services Taxing Unit expenditures adopted for FY23 is provided below:

Operating Cost Centers	*FY24 Adopted*
Development Services	
Planning and Zoning	$4,238,791
Comprehensive Planning	$899,048
Administration	$1,358,318
Code Enhancement	$281,495
Planning Engineering	$1,812,425
Public Works	
Project Management	$3,545,016
Traffic Management	$266,619
Infrastructure Engineering	$298,623
Pipe/Drainage Maintenance	$1,150,000
Community and Veteran Services	
Neighborhood Connections	$1,397,925
Hardship Assessment Assistance	$500
Financial Management	
Fiscal Services	$383,886
Public Safety	
Emergency Management/Planning	$96,905
Code Enforcement	$3,826,242
County Administration	
Economic Development / Redevelopment	$1,425,023
Other Departments	
Tax Collector Commission	$563,095
Property Appraiser	$230,127
MSTU General County	$1,345,460
Transfers	
Local Road Maintenance	$5,338,386
General Fund	$4,043,348
Impact Fee	$800,000
Building Department	$130,955
Revenue Improvement Bonds, 2016	$652,331
Port TIF	$55,910
Southwest TIF	$699,497
Parrish TIF	$28,834
Reserves	
Reserve for Contingency	$500,000
Reserve for Salary Adjustments	$10,428,683
Reserve for Cash Balance	$789,781
Total Expenditures	**$46,587,223**

The budget printout provides detailed schedules of all county revenues and expenditures by fund and classification. With the exception of those revenues and expenditures in the following funds: Unincorporated MSTU; Palm Aire MSTU; Street Lighting Districts; and Road Assessment revenues and expenditures, all other revenues and expenditures of the county, as reflected in the budget printout, are either not for the exclusive benefit of the unincorporated areas of the county, provide benefit to municipal areas; or are revenues and expenditures required by law to be segregated into a separate fund.

It is the policy of the Board of County Commissioners to comply with state statutes to ensure that services that fail to provide real and substantial benefit to municipal areas are funded exclusively from county revenues derived from the unincorporated areas.

The 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		FY24 Adopted
County Administration	Water Conservation	$	421,563
Development Services	Engineering		231,342
Financial Mangement	Fiscal Services		938,154
Information Services	LIS Mapping		496,073
Natural Resources	Ecological and Marine Resources		166,861
Natural Resources	Watershed Management		1,310,484
Property Management	Survey		186,657
Public Works	Engineering		952,051
Public Works	Infrastructure Inspections		474,207
Utilities	Accounts Receivable		3,739,094
Utilities	Administration		20,785,648
Utilities	Customer Service		3,852,636
Utilities	Emergency Mgmt/Planning		567,884
Utilities	In-House Overhead		15,912
Utilities	Meter Section		6,515,459
Utilities	North Sewer Plant		4,316,947
Utilities	Reclaimed Services		3,551,508
Utilities	SE Sewer Plant		5,346,758
Utilities	Sludge Dryer		1,566,654
Utilities	SW Sewer Plant		6,421,306
Utilities	Utility Locations		1,338,912
Utilities	Utility Records		1,036,839
Utilities	Water Conservation		505,155
Utilities	Water System Maintenance		1,039,310
Utilities	Water Transmission		5,822,933
Utilities	Water Treatment & Laboratory		24,393,345
Utilities	Water/Sewer Warehouse		229,598
Utilities	WW Collections		9,369,081
Utilities	WW Industrial Compliance		993,327
Utilities	WW Laboratory		2,009,390
Utilities	WW Lift Stations		17,175,533
Total Water & Sewer Operating Fund		**$**	**125,770,621**

Stormwater Management

Department	Section		FY24 Adopted
Development Services	Engineering	$	188,000
Natural Resources	Water Quality		720,326
Property Management	Construction Services		97,014
Public Works	Maint. Projects		550,000
Public Works	Operations		6,118,919
Public Works	Stormwater Management		1,147,418
Total Stormwater Management Fund		**$**	**8,821,677**

Solid Waste

Department	Section		FY24 Adopted
Financial Management	Fiscal Services	$	278,761
Utilities	Customer Service		50,933,010
Utilities	Emergency Mgmt/Planning		79,384
Utilities	Erie Road Closure		91,100
Utilities	Landfill Operations		14,406,446
Utilities	Lena Road Closure		290,000
Utilities	Recycling Operations		1,312,415
Utilities	Scale House		544,746
Utilities	Solid Waste Enforcement		1,035,350
Total Solid Waste Fund		**$**	**68,971,212**
Total Consolidated Utilities Funds		***$***	***203,563,510***


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Acronyms

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ACRONYMS

ACE	Accountability, Civility & Ethics
ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
AHCA	Agency for Health Care Administration Office
ARP	American Rescue Plan
ASM	Automated Systems Maintenance
BEBR	Bureau of Economic and Business Research
BOCC	Board of County Commissioners
CAD	Computer-Aided Dispatch
CAO	County Attorney's Office
CARES	Coronavirus Aid,Relief, and Economic Security
CDBG	Community Development Block Grant
CIP	Capital Improvement Plan
CPI	Consumer Price Index
CRA	Community Redevelopment Agency
CVB	Convention & Visitors Bureau
CVS	Community and Veterans Services
DOR	Florida Department of Revenue
DVS	Development Services
ECC	Emergency Communications Center
EDR	Economic & Demographic Research
EMS	Emergency Management
EMS	Emergency Medical Services
ERP	Enterprise Resource Planning
ESG	Emergency Solutions Grant
FBIP	Florida Boating Improvement Program
FDEP	Florida Department of Environmental Protection
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 Department
IST	Infrastructure Sales Tax
KPI	Key Performance Indicators
LIP	Low Income Pool
M3	Manatee Millenial Movement
MCAT	Manatee County Area Transit
MCG	Manatee County Government
MPO	Metropolitan Planning Organization
MSBU	Municipal Service Benefit Unit
MSL	Mininum Service Level
MSTU	Municipal Services Taxing unit
NR	Natural Resources
OPEB	Other Post Employment Benefits
OPS	Other Personnel Services
PCI	Payment Card Industries
PFP	Pay for Performance
PMD	Property Management Department
PS	Public Safety
PW	Public Works
R&R	Replacement & Renewal
ROW	Right of Way
SHIP	State Housing Iniative Partnership
SLS	Sports & Leisure Services
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


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Glossary

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Glossary

Accrual Basis

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

Adjusted Taxable Value

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

Ad Valorem

See property taxes.

Aggregate Millage Rate

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

Annual Budget

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

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 2023 will be funded with ad valorem tax revenues resulting from the millage rate applied to property values as they were assessed on January 1, 2022, for tax year 2022.

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.





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Manatee County FLORIDA

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Manatee County Government

County Administration

Charlie Bishop, County Administrator
Courtney DePol, Deputy County Administrator
Evan Pilachowski, Deputy County Administrator
Bryan Parnell, Deputy County Administrator
Andy Butterfield, Chief of Staff
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

Tracie Adams, Interim Community & Veterans Services
Elliott J. Falcione, Convention and Visitors Bureau
Nicole Knapp, Development Services
Sheila McLean, Financial Management
Kate Barnett, Interim Human Resources
Drew Richardson, Information Technology
Charles A. Hunsicker, Natural Resources
Carmine DeMilio, Interim Property Management
Jody Fiske, Public Safety
Chad Butzow, Public Works
Molly White, Sports & Leisure Services
Jim Renneberg, Interim Utilities

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