

Adopted Budget Fiscal Year 2013

Manatee County, Florida





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BOARD OF COUNTY COMMISSIONERS

ADOPTED BUDGET

FISCAL YEAR 2012-2013

John R. Chappie, Chairman, District 3

Larry Bustle, District 1

Michael Gallen, District 2

Robin DiSabatino, District 4

Donna Hayes, District 5

Carol Whitmore, At Large District 6

Joe McClash, At Large District 7



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Ed Hunzeker
County Administrator

Jim Seuffert, Director
Financial Management Department

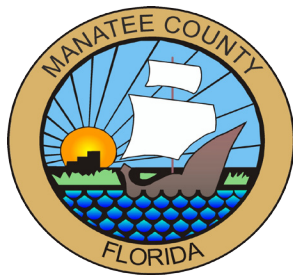


BOARD OF COUNTY COMMISSIONERS MANATEE COUNTY, FLORIDA



Left to Right: Robin DiSabatino (District 4), Joe McClash (At Large), Carol Whitmore, (At Large), Donna Hayes (District 5), John R. Chappie, Chairman, (District 3), Larry Bustle (District 1), Michael Gallen (District 2).





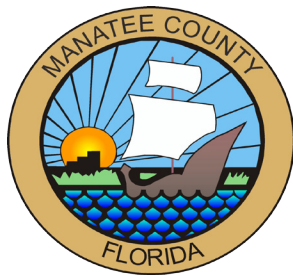


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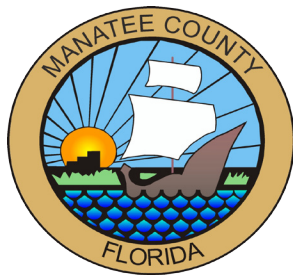


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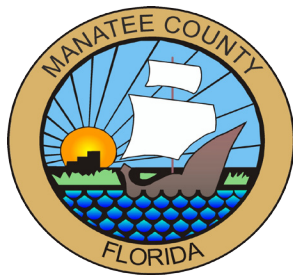
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Introduction





INTRODUCTION

Provided herewith is the budget document for the fiscal year 2013 adopted budget. The adopted budget for fiscal year 2013 is balanced in the net amount of \$463,515,878. This includes a countywide property tax rate of 6.4326 mills (including voted debt service).

The net budget amount represents new appropriations for expenditures in fiscal year 2013 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 pages 82-83.

OVERVIEW OF BUDGET DEVELOPMENT

The Financial Management department received budget requests from county departments and most of the constitutional officers prior to May 1. Budget requests were reviewed, analyzed, and discussed with each department director or officer submitting the request. Each budget was then reviewed by the County Administrator and the Financial Management department director. The County Administrator and the Financial Management department director finalized the recommended budget with property tax proceeds based on estimated taxable values, which was submitted to the Board of County Commissioners on May 31.

During the month of June, public work sessions were conducted with the Commission, staff, and interested citizens. On July 15 the proposed budget was updated to reflect tax proceeds from the certified taxable values and submitted to the Board. On September 6 and September 13, public hearings were held to allow input from the public and any amendments to the proposed budget. At the conclusion of the public hearing on September 13, 2012, the budget was adopted by the Board of County Commissioners.

The budget message outlines the County Administrator's approach to the budget, and provides an overview of the budget development process and a summary of the major issues addressed in the adopted budget.

GUIDE TO UNDERSTANDING THE BUDGET DOCUMENT

This budget document is intended to provide concise and understandable information about the Manatee County budget for fiscal year 2013 and about the programs, services and other items that are 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 1 of the year in which it is adopted through September 30 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 on September 13, 2012 is designated as fiscal year 2013 throughout this document.

Budget amounts shown in this document are aggregated at the major category level rather than at the line item level. Program measure indicators are shown with each program/cost center in order to identify the level of service performed by each program. Each departmental section within this document is preceded by a department appropriation summary which totals the program/cost center detail for that department. The expenditure section shows fiscal year 2011 audited actuals, fiscal year 2012 actuals, and fiscal year 2013 adopted budget totals. Income estimates are provided for fiscal year 2013.

Pages 53-83 present charts and graphs that provide an overview and summary information about the county's planned tax rate, revenues, and expenditures for fiscal year 2013.

Pages 85-204 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



INTRODUCTION

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.

Organizational charts provided at the beginning of each departmental section give a greater level of detail than the united organizational chart at the front of the document. This greater level of detail shows the relationship of each program to the larger organization.

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

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

The process continues until all funds available are used. In the property tax supported areas of the budget, there are not sufficient funds available to provide funding for all decision units representing the “continuation” level of service; therefore, funding and service reductions have been necessary. In all cases, efforts have been made to avoid reducing any program to a level at which the program cannot function effectively.

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. In a downward trending economy, it is not practical to include budget and program reductions for the second year of the process when presenting the first year of the budget. 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.



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

A program page is provided for each program’s budget within each department. On each program page is narrative information about the program and a description of the program. There are columns that show the program’s appropriations for the new fiscal year and allow comparisons with the actual expenditures for fiscal year 2011 and fiscal year 2012. The number of budgeted regular employees staffing the program is shown below the expenditure amounts. Where available, statistical information about the program measures provided by a program is included. That information is shown in the lower section of the page. Constitutional officers (Clerk, Sheriff, Tax Collector, Property Appraiser and Supervisor of Elections) are separately elected officials and do not submit program measures for inclusion in our budget document.

Pages 205-216 in the document show county expenditures that are generally not associated with county departments programs or agencies, such as independent districts under the Board of County Commissioners (Port Authority, Civic Center Authority), non-county agencies (Health department and non-profit agencies), and debt service, capital projects, and non-departmental expenditures. Expenditures for these programs are grouped by fund of functional similarity and shown in summary form.

Pages 217-288 provide additional appropriation information for capital, reserves, transfers, and debt.

A recap of the calendar for the fiscal year 2013 budget is provided below:

FY13 BUDGET CALENDAR

January 1 – February 28

Departments updated cost estimates for FY13 increases and replacement equipment needs. Departments also provided recommendations for cost-saving measures to budget staff.

January 30

Departments entered decision units staffing into system.

February 1

Current salary and fringes loaded into decision units in budget system.

February 8

Departments submitted requests for technology services and projects.

February 15

Departments allocated operating costs to each decision unit and completed decision unit descriptions.

February 29

Departments entered desired supplements into system.

March 5 – April 30

County Administrator reviewed budget information with departments and budget staff.



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May 1 – May 16

Reviewed constitutional officers budgets.

April 30 – May 30

Balanced budget prepared by Financial Management/County Administration staff.

May 31

County Administrator presented recommended budget to the Board. Constitutional officers discussed their budget requests at this work session.

June 6

Work session held with Board for budget presentation including a list of budget changes and review and flagging of decision units including constitutional officers budgets.

June 8

Work session held with Board to present the Capital Improvement Program (CIP).

June 14

Public hearing held on the recommended budget.

July 15

Submitted proposed budget to Board Records.

July 26

Work session held with Board to review flagged items, reconcile proposed budget, set and adopt tentative millage rate.

September 6

First public hearing as required by Florida statutes, noticed to all taxpayers via “Notice of Proposed Property Taxes” sent by mail.

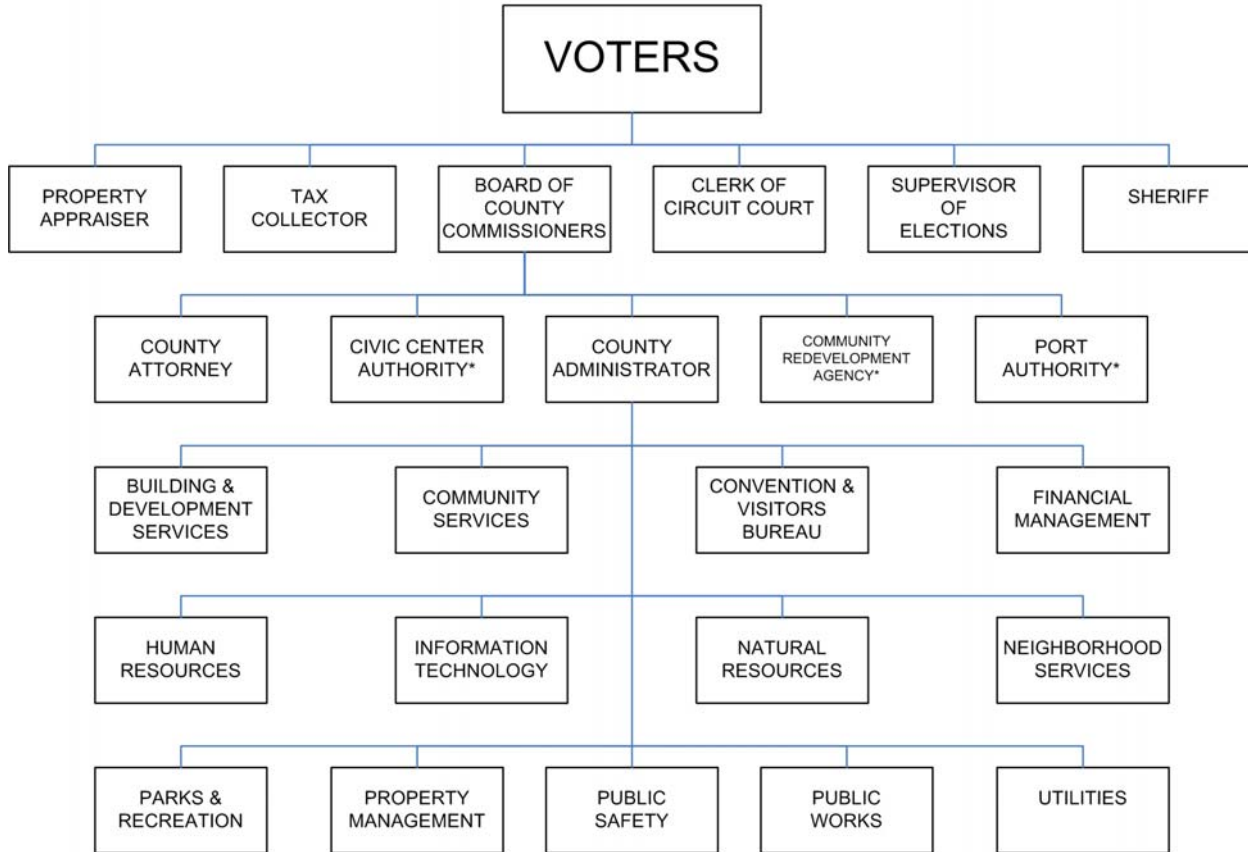
September 13

Second public hearing as required by Florida statutes to adopt the FY13 Budget.

This document represents the fiscal year 2013 budget as adopted by the Board of County Commissioners on September 13, 2012. It is intended to provide a variety of financial and program information to the typical citizen. Persons interested in more detailed budget or financial information are encouraged to view the line item budget detail at www.mymanatee.org/budget and/or the Comprehensive Annual Financial Report (CAFR) at: <http://www.manateeclerk.com/Departments/Finance/FinancialReports/CAFR.aspx>.



COUNTYWIDE ORGANIZATION CHART

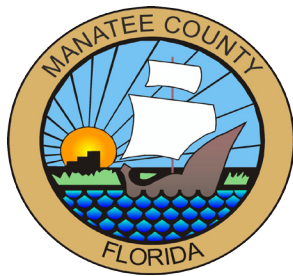


*The members of the Board of County Commissioners also comprise the Port Authority, Civic Center Authority and Community Redevelopment Agency.

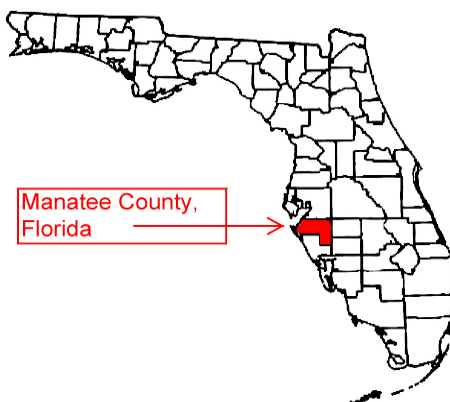
MISSION STATEMENT

To serve with excellence by using resources responsibly to preserve and enhance the quality of life in Manatee County.





DESCRIPTION OF MANATEE COUNTY



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 53,823 and serves as the county seat.

The county's population has grown 17 percent from 268,071 in 2001 to 324,168 in 2011, based on estimates from the University of Florida, Bureau of Economics and Business Research (BEBR) and the US Census Bureau. While the county is known to be one of the best retirement areas in the nation, the median age has dropped from 49 in 1970 to 46 in 2010. Median household income is now at \$45,565, based on information from the 2010 census.

County Economy

Manatee County has a diversified economic base with the three largest industry sectors being services, retail and manufacturing. The county also has a strong tourism and agricultural base. These bases, with the exception of agriculture, have recently been tested, as the county continues to experience the impact of the global economic downturn. Some of the larger industrial firms include a citrus juice producer, aerospace electronics, telephone instruments, packaging machinery, boat manufacturers, aluminum and plastic production facilities, and a contact lens manufacturer. According to the latest information, the four largest employers in the public sector are Manatee County School Board, Manatee County Government, Manatee County Sheriff's Department and City of Bradenton. Major private sector employers include Tropicana Products, Inc., Beall's, Inc., Manatee Memorial Hospital, and Blake Medical Center.

Port Manatee is located in the northwestern corner of Manatee County. It fronts Tampa Bay and borders the Manatee-Hillsborough county line. An access channel from the Port connects with the federal channel in Tampa Bay only ten miles from the Gulf of Mexico. Port Manatee is the fourth largest of Florida's 14 deepwater seaports. As the major shipping gateway to our community, the Port Authority manages the importing and exporting of many agriculture and



DESCRIPTION OF MANATEE COUNTY

industrial products. The Port is a leading venue for shipments of citrus juices and beverages and operates in foreign trade zone #169.

Manatee County has long been an important agricultural center of Florida. Major tomato production facilities, citrus farms, dairies, nurseries, seed companies, cattle ranches, vegetable farms, and poultry farms are all examples of the thriving agri-business that exists here.

Tourism is another major component of the economy. The number of tourists visiting Florida is expected to continue growing. The Gulf Coast white sand beaches are the leading tourist attractions in the area. There are numerous other attractions in Manatee County such as the South Florida Museum, Bishop Planetarium and the Pittsburgh Pirates spring training facility. The county is also in close proximity to the Tampa Bay Buccaneers football team, the Tampa Bay Lightning hockey team and the Tampa Bay Rays baseball team. The county's excellent golf courses, boating and fishing opportunities, and other recreational facilities contribute to the enjoyment of our residents and many visitors.

Governing Manatee County – 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.

Commissioners Serve on Other Boards

The Board also serves as the Civic Center Authority, the Port Authority for Port Manatee and as the governing board for two community redevelopment areas in the unincorporated area.



DESCRIPTION OF MANATEE COUNTY

Individual Board members serve on various boards, authorities, and commissions, such as the Tampa Bay Regional Planning Council, Metropolitan Planning Organization, Council of Governments, Peace River Water District and Southwest Florida Water Management District.

Constitutional Officers

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

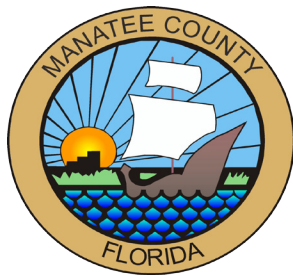
Other Elected Officials

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

Other Government Agencies

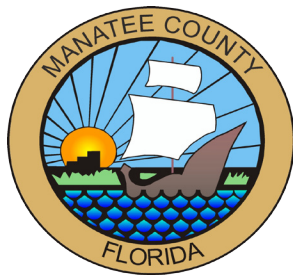
Based on the extent of budgetary authority, authority to tax, the ability to obligate funds to finance any deficits or the ability to fund any significant operational subsidies, several other governmental entities also have their budgets reviewed and approved by the Board of County Commissioners; the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





Budget Message







MANATEE COUNTY FLORIDA

September 13, 2012

Board of County Commissioners
Manatee County Government
1112 Manatee Avenue West
Bradenton, FL 34205

Dear Chairman and Members of the Commission:

Today we conclude the County Commission's review of the Recommended FY 2013 County Budget. FY13 is the second year of our biennial process; therefore most of the 2013 budget was previously presented as year two of the FY12 Budget. Our budget review has focused primarily on the major changes that were recommended to adjust and update the FY13 figures previously presented to the Board.

Our goal for this FY13 budget has been to avoid a tax increase, prevent layoffs, and restructure employee benefit costs, in order to enhance compensation for our employees. It has been nearly five years since our employees have been given a wage increase, and during this period our employees have lost ground financially because they are paying more for health benefits and they are also now contributing 3% of their salaries to the Florida Retirement System. When the budget was presented we noted that if the recovery in the job market continues at the current pace, the unemployment rate may be approaching 5% by the end of FY13, and the Bureau of Labor Statistics (BLS) has reported that average weekly wages in Manatee County rose by 4.8% during a recent twelve month period. We expect there will be many opportunities for our best employees to seek employment which offers better wages. It is imperative we do whatever we can to keep up with the job market.

There are many signs the unprecedented economic downturn that has seriously impacted our budget over the past five years is beginning to ease. However, as of the end of 2011, property values in our tax base continued to decline, which means our budget situation is not improving. During the FY12 budget process, we anticipated this when we projected at least \$4 million in budget reductions would have to be applied to our FY13 figures; however our strategy for FY13 changed for several reasons and we did not recommend budget reductions of this magnitude.



First, it appeared the Board and the public were not ready to accept many of the budget reductions that would come next on our list of prioritized budget decision units as we reviewed last year. This became evident last year when we saw reactions to proposed reductions in Emergency Medical Services and public transportation. Other decision units which may have been affected if major reductions occur might have included Code Enforcement, Animal Control and Libraries, as well as areas not included in decision units such as Economic Development incentives and non-profit agencies. Also, the outlook for future years is impossible to predict with any precision, given the stalled commercial real estate market, upcoming constitutional amendments being decided on the 2012 ballot and the continuing string of disastrous decisions coming from our legislature and governor, several of which are ending up in the courts.

Therefore, we did not want to recommend implementation of a multitude of incremental staffing and service reductions based on dozens of decision units (death by a thousand cuts) when it may turn out, if the 2012 referendum elections and court decisions leave us with a worst case scenario, entire programs and/or departments might instead have to be consolidated or eliminated next year in the biennial budget for FY14 and FY15. We believe it would be best to maintain the status quo for a year, and then take a more strategic approach to budget reductions if necessary in the next biennial budget for FY14 and FY15 and sustain FY12 service levels by using reserves. Some funding strategies have been utilized allowing us to enhance stabilization reserves; so if we avoid new spending obligations, we can continue to rely on reserves in the near future.

Traditionally we have tried to develop budgets within the context of a multi-year financial plan. However, this has become extremely difficult due to declines in property values, and also due to state decisions which repeatedly derail our planning efforts. The state does not make much of an effort to provide continuity or consistency in year to year budgeting efforts (note the extreme changes in education funding – a big cut for FY12 and a big increase for FY13). Each year, the state budget is like an unpredictable grab bag full of (unpleasant) surprises, with legislators appearing to “make it up as they go along”, particularly in matters affecting local government finances.

As a result of these considerations, the budget adopted for FY13 was based on the concept of setting aside the multi-year plan and using budget stabilization reserves to the extent necessary to continue most county services without reduction. By the time we completed the FY13 budget process, we were able to create a revised financially feasible five year plan to maintain balanced budgets without running out of reserves. After the fate of the constitutional amendments is decided in the November, 2012 election, and after the court cases on Medicaid match and FRS have been decided, we will revisit our long range planning efforts as we create the next biennial budget for FY14 and FY15.

The Adopted Net Budget for FY13 is \$463,515,878 (including Port Manatee). This amount is \$1,133,170 more than the FY12 Adopted Net Budget. Although there is a slight increase in the net budget, due to increases in Capital Projects budgets, the operating side of the budget is actually declining by \$5.4 million, while the capital



projects funding increases by \$6.5 million. Even with the slight increase in this proposal, cumulatively, the county budget (excluding Port Manatee) has declined by \$127.2 million (-21.5%) since FY07, and property taxes have been reduced by \$81.9 million (-35.0%) for county taxpayers. Property tax rates for county operations were adopted to remain at the same levels as FY12.

Overall, Manatee County Government's property tax rates for operating purposes are remaining unchanged for FY13, and they are 1.1 mill lower than they were in 2007. The property appraiser provided final assessed taxable values on June 29, 2012 which indicated that the tax rates would produce tax proceeds 2.37% below the "rollback" rate. Based on this taxable valuation, the FY13 tax rates could actually be set up to 2.37% higher without being considered a tax increase under state law. If we had set the tax rate at the rollback rate, it would have generated an additional \$3.8 million. The total countywide operating millage is remaining at 6.2993 mills, and the Unincorporated Municipal Services Taxing Unit at .6109 mills. Due to the reduction in taxable values, a higher rate is required to cover Voted Debt Service, which increases from .1303 mills to .1333 mills. For consistency, we continue to use an average taxable value on a homestead parcel of \$150,000 (after exemptions) to compare county operating tax levies (excluding debt service). In this scenario, the taxes levied remain unchanged at approximately \$1,036.53 in the unincorporated area.

The process used to adjust taxable values for homestead property eligible for "Save Our Homes" tax exemptions caps increases in the taxable value of eligible properties based on the Consumer Price Index (CPI), with increases limited to 3%. For FY12, homestead properties cannot increase in taxable value by more than the 2011 CPI increase of 3%.

It is important to repeat the County Commission did have the option to levy a property tax rate higher than the proposed rate, and some local governments have increased tax rates to recapture revenue lost due to the declining tax base and impacts of state legislative decisions. Although the staff recommendations did not change, at the July 26, 2012 budget work session, staff presented the options available to the Commission has for setting higher tax rates. Florida statutes provide that rates can be set progressively higher depending on whether rates are approved by a majority, a supermajority, or a unanimous vote of the governing body. The County Commission chose to maintain the FY12 tax rate for countywide and unincorporated area levies for FY13.

As stated earlier, Manatee County's Adopted FY13 net budget amount, including the Port Manatee Budget, is \$463,515,878. While property taxes constitute approximately 33% of the net budget total, there are large portions of the budget which represent business activities such as the utilities system and capital projects budgets which vary from year to year. Therefore, increases and/or decreases in property tax revenue do not correspond directly to increases and decreases in the net budget total.

This budget does contain some minor funding reductions. Reductions in budgets for electric utilities are recommended, due to savings from our continuing efforts to reduce



electrical consumption. In the Utilities Department alone, savings are expected to exceed \$1.3 million annually and this does not include the net metering project now underway at the landfill. Smaller reductions in many areas throughout the budget have also been made.

Although this budget will preserve our county programs and services for another year, it is very important to remember we are **operating at a deficit, which means the budgets for programs supported by property taxes and general revenue are spending more money than we receive annually.** We are able to do this by drawing down reserves. In the event the Commission wants to consider adding a new program, enhance an existing program, or shift any costs to this area of the budget, additional drawdown of reserves will be required for the foreseeable future as long as we want to continue the program. Therefore during budget discussions, Commissioners were reminded that if a program enhancement costs \$500,000, we had to think about repeating the same drawdown from reserves for at least a five year period, until revenues recover. That meant we would have to plan to draw down \$2,500,000 from reserves to fund the program. Staff recommended against any additional expenditure of this nature, because when we finally get a better idea of where we stand, the amount of reserves required to sustain FY12 operations may not be available. Had it become absolutely necessary to add or enhance a program, then funded programs would have needed to be reduced during the budget reconciliation process to free up monies for the new item(s).

As mentioned earlier, a priority for this budget was to attempt to keep up with the market in the area of employee compensation. Staff worked on a concept that would have been cost-neutral to the county, and restructured our self-funded employee health benefits program costs in an effort to free up money to be used to enhance compensation. Transitioning to new employee health program administrators including using their provider network and reaping the results of several years of employee efforts to engage in healthier lifestyles with a lower claims trend helped the county to realize enough savings to provide employees with a 3% across-the-board pay adjustment.

Throughout the economic downturn, our budget strategies and financial policies have not jeopardized the financial health of the county. These strategies have resulted in maintaining bond ratings for Manatee County even as the economy has faltered. The county's ratings for general obligation debt have been maintained at AAA and Aa1 by Fitch Ratings and Moody's, respectively. The AAA rating is the highest available. Revenue bond debt was upgraded to AA+ and Aa2 and utility debt was upgraded to AA+ and Aa2 by Fitch Ratings and Moody's, respectively, in 2010. The higher ratings have allowed us to issue recent refunding bonds without bond insurance or a debt service reserve, which is very rare, and results in considerable savings on the debt obligations. Even though recent legislative actions have drawn attention from rating agencies to possible adverse credit implications from some of the state's short sighted and irresponsible financial policies, we do not expect Manatee County's credit ratings will be endangered. Since we are recommending our approved reserve policies remain



in place, and other prudent financial management practices will continue, our ratings can be preserved for the foreseeable future.

Changes to Budgets for County Programs – Throughout the budget, without reducing services or programs, numerous small budget reductions have been made, producing savings in tax supported areas of \$186,007. These savings have allowed us to reallocate funds to cover unavoidable cost increases such as Medicaid match, and for fuel reserves. No decision units have been eliminated beyond those cut in FY12 and no reductions in services were recommended; most of the budget reductions were based on historical analysis indicating less funding was required in some base budgets.

By far, the biggest unavoidable cost increase we had to deal with was the increase in state mandated Medicaid match payments to the state. Budgeted figures for Medicaid match were based on estimates provided by the state which date back to the end of 2011, so adjustments by budget amendment may be required in the future and monies are set aside in reserves, if needed.

There is one item of better news to report in this Budget Message. Construction activity in our county is recovering; although we are nowhere near the levels of activity experienced during 2003-2007, residential building permit activity in Manatee County is as strong as in any county in the state. This means revenue from permit fees has rebounded considerably, while efficiencies in providing the permitting and inspection services have allowed us to keep up with the workload without adding staff. Therefore, a reduction in permit fees of approximately 6% was implemented in July 2012.

Outlook for the Next Biennial Budget (FY14 and 15) – Perhaps the best case scenario we have to look forward to for the next budget would see our property tax revenues leveling out; no financial impacts from referenda results; a hold harmless outcome from legislative and court decisions; and continued austerity and creativity enabling us to increase our budget stabilization reserves. On the expenditure side, we had to constrain the size of our government as we completed our work on the FY13 budget. Staff recommendations accomplished this by not recommending new programs requiring additional staff and not increasing the level of commitment to constitutional officers and outside agencies beyond what is required by law.

Even if we are successful in limiting the growth of our government and maximizing funds available for budget stabilization, we cannot lose sight of significant financial challenges we will be facing in the future. The Public Safety radio system and indigent health care are two of those challenges.

This recommended budget keeps the property tax rate well below the rollback rate and below the “maximum millage” the County Commission may enact by a simple majority vote. The Consumer Price Index (CPI) increase is 3% for this tax year which means the assessed valuation of properties with the homestead exemption will be limited to a 3% increase. However, for many homestead properties the taxable value has dropped



to the point where the "Save Our Homes" exemption no longer benefits the property owner, so we cannot make generalizations about whether the taxes for an "average" homestead property will be higher or lower if the tax rate does not change.

CONCLUSION

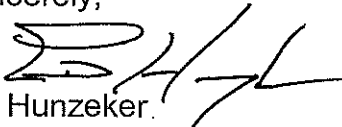
As we prepared for our sixth year of austerity and revenue shortfalls due primarily to reductions in property tax revenue, it was difficult to forecast the extent to which the trends of continued property tax revenue decline and increasing shifts of state responsibilities will continue. In recent years, we have been saved by the availability of enough reserves to establish a budget stabilization fund which is the only reason we can continue many of our county services. However, the budget stabilization fund reserves may not be sufficient to sustain those services until revenues recover. As we go into the new fiscal year, all of our decisions and actions should be geared toward preserving budget stabilization reserves and enhancing those reserves in any way possible.

After the presentation of the Recommended Budget on May 31, 2012, the Commission held two additional budget work sessions, one on June 6th and one on June 8th. A "budget reconciliation" meeting, at which the proposed millage rate was determined, was held on July 26, 2012. Three public hearings were held on the budget, one on June 14, and two in September. The first public hearing held on September 6, was noticed to all taxpayers via the notices of proposed property taxes sent out by mail. The second public hearing held on September 13 was noticed by a newspaper advertisement published in accordance with requirements established by Florida statute. For the Adopted Budget, the decrease in the aggregate millage rate for the FY13 budget was determined to be .1634 mills or 2.37% below the rolled back rate.

The recommended budget was presented approximately six weeks earlier than the budget timetable established by Florida Law, and four weeks earlier than the date of the certification of the tax roll by the Property Appraiser. As we has been done every year, to maintain consistency with the statutory timetable, the budget was restated as of July 15, 2012 (including any revenue updates necessitated by changes in the certified tax roll) and from that point forward our budget process followed the time frames and procedures detailed in statute.

Please see the attached "Additional Information" for additional budget details and supplemental information. In concluding this Budget Message, it is my expectation you will find the information presented to be informative and useful.

Sincerely,


Ed Hunzeker
County Administrator



ADDITIONAL BUDGET INFORMATION

Budget Process and Review - This is the second year of the biennial budget process. The two year process generally results in the second year being very similar (almost identical in this case) to the first year in terms of programs, policies, priorities, staffing levels, and funding levels. The County Commission and the public have seen the issues and details of the FY13 budget during the review of the FY12 budget. Therefore, we did not repeat all of the narrative provided for FY12 in this message, but at the risk of sounding redundant, major issues and policies were summarized again. Also, in the Commission's review of the FY13 budget, there was not be a page by page review of the same decision units reviewed last year. The work sessions were designed to focus only on changes that were recommended since last year, but there was a review of updated fund summaries and the Capital Improvement Program.

Constitutional Officers – We appreciated the efforts of our constitutional officers to work with us to avoid budget increases. All constitutional officer budgets submitted at the same level or lower than the FY12 adopted amounts, except for the Supervisor of Elections, for whom the adopted FY12 amount was intended to be supplemented by rollover funds unspent from FY11. In that case, the Supervisor's budget is \$226,000 less than the FY12 budget as adjusted after the rollover.

The Sheriff's budget request was \$346,000 less than the FY12 amount, but the reduction is due to elimination of a program which was partly funded by outside revenue, so the net effect to the county budget is zero. In the Sheriff's budget, just as in the county budget, there have been reductions in some areas so additional funding could be reallocated to higher priorities. Following considerable discussion at the September 6, 2012 Public Hearing, the Board adjusted the Sheriff's budget by adding \$1.55 million to deal with pay compression issues. The additional monies came from Budget Stabilization reserves and will have an impact on future budgets.

Although county funding for the Clerk of the Circuit Court was approved at the FY12 level, the Clerk's Court Support budget, which the Constitution requires the county to fund, was reduced by \$19,000 due to savings in utilities expenses.

It was recommended in FY13, constitutional officers can again roll over their unspent funds from FY12, to the extent that they exceed budgeted amounts for excess fees. Additionally, \$91,000 was added to the Public Defender budget in support of drug court programs. To accommodate this increase, the Court Administration budget was reduced by \$25,000 with the balance coming from general revenue reserves.

Outside Agency Funding – A comprehensive listing of Children's Services Advisory Board (CSAB) recommendations and staff recommendations for non-profit agency funding were presented during the budget process. It was recommended the total amount of funding for non-profit agency funding should not be increased over the FY12 level. It is important to note that the CSAB recommendations were not consistent with



austerity measures required to sustain program funding into future years. Unfortunately, the funding process for Children's Services does not provide an "entitlement" to a guaranteed level of revenue. The CSAB has been recommending for the past several years that reserve funds be used to avoid large budget reductions for most of the programs supported by Children's Services funds. In the FY12 fiscal year, their recommendations resulted in the drawdown of about \$1.2 million in reserves. If a similar strategy is used for the FY13 budget, nearly all available reserves would be gone at the end of FY13, and funding reductions of more than \$1.2 million would be required in FY14. Staff had suggested to the CSAB they deal with the projected deficit of \$1.2 million by gradually scaling back funding, in decrements of about \$400,000 per year, in order to mitigate the impact of funding reductions.

The advisory board is composed primarily of advocates for children's services, and it is understandable they do not have the desire to make recommendations relating to funding reductions for children's programs. The initial recommendations they made for FY13 actually increased funding for many programs, thus exacerbating the impending deficit. The CSAB also did not include any funding for state mandated Division of Juvenile Justice costs, which would add another \$1.8 million to the impending deficit. Therefore, what had been a projected deficit of \$1.2 million for Children's Services would have increased to an impending deficit of approximately \$3 million if the CSAB recommendations had been followed.

Unfortunately, it appears the CSAB did not want to be a party to a process resulting in funding reductions for Children's Services. Although their input has historically been valued, and the hard work behind the recommendations is deeply appreciated, the proposed allocations had to be revised in a fashion more consistent with the budget realities we are facing.

Following a joint work session between the County Commission and the CSAB, it was determined that the FY12 funding level would be maintained for agency contracts and a less expensive alternative to the state juvenile detention program would be sought with the intent that the total cost for juvenile detention would be phased out of this funding source over the next three years. This will allow for a sustained level of program funding, but it could shift shortfalls to other areas of the budget in the future, pending the outcome of funding restructuring for juvenile detention.

In the program for adult health services, \$545,000 was budgeted from reserves in the health care fund to provide increased Baker Act and substance abuse treatment services in FY13.

County Community Redevelopment Agencies (CRAs) – CRA tax increment revenues fell again in FY13 as a result of losses in property values, which have a much larger impact on tax increment values than on taxable property values in general. Final values show taxable values from the South County increment reduced by \$18 million to \$336 million and the 14th Street increment increased by \$66,000 to \$89.2 million. Adopted FY13 revenues for the districts are \$36,677 and \$151,021 respectively.



Property values in the Port Tax Increment Funding (TIF) area increased from \$67.4 million to \$79.4 million resulting in revenues for the first time since inception of the TIF area. For FY13, Port TIF revenues are budgeted at \$27,214.

Municipal CRAs – County contributions for the five municipal CRAs also dropped due to reductions in increment values. Total values for municipal CRAs were reduced by \$41.2 million, and total revenues were reduced by \$246,500.

Capital Improvement Program (CIP) – The first year of the FY13-FY17 CIP reflects a slightly larger number of projects than were in the first year of the FY12-FY16 CIP; most of the increase in projects is due to project timing for the Transportation and Utility projects.

There are three projects in the General Government CIP, which were recommended to receive funds next year. One is the Transit/Fleet Facility at a cost of \$21.6 million and funded by a Federal grant and Fleet Services reserves. The second is the relocation of the backup data center, which is being funded by reallocating money originally budgeted for energy related improvements to the data center in the Administration Building. The third provides for equipment and software upgrade for the county's computer aided dispatch (CAD) system. Funding of \$800,000 comes from General Capital Outlay Reserves and \$200,000 from Public Safety Impact Fees.

Several energy-related projects have been removed from the General Government CIP due to the upcoming Energy Services Corporation (ESCO) process. The ESCO services provide a mechanism through which county buildings and facilities can be improved to operate more efficiently. The ESCO provider guarantees savings, which can be used to finance the improvements. Therefore, after the ESCO evaluation is complete, many of these projects will probably be reconstituted, but with a different scope and funding mechanism. Since the projects are expected to be funded through the ESCO process (by using energy savings to cover project financing costs) current sources of CIP funding will not be impacted. Additional information on the CIP was provided in the June 8, 2012 work session and in the Capital Improvement Plan document which is available on the county's website, www.mymanatee.org.

Transportation CIP – Funding remains intact for the three major projects in the CIP: US 301/Ft. Hamer Road, 44th Avenue, and 45th Street East. There are also a few new projects which are small projects providing for functional improvements on certain county roads. The most notable of these functional improvement projects will improve the approaches to the Ft. Hamer Bridge. Improvements to the northern approach are budgeted for FY13 and improvements to the southern approach will be funded in FY14.

Utilities CIP - The primary source of funds for the Utilities CIP is bond proceeds secured by rate revenues, although some projects have been funded directly from rate revenues.



Parks CIP – There is a limited amount of impact fees available to continue some projects in process. Funding for the Palmetto Little League fields in the amount of \$800,000 to be received from the City of Palmetto has been included in the FY13 budget to begin design of the project. An interfund loan/advance from the general fund to be repaid from future impact fees will be presented to provide for construction of the fields.

Renewal and Replacement (R&R) Projects - Funding of \$1.3 million was approved for Renewal and Replacement Projects including \$1 million for General Government facilities and \$300,000 for Parks facilities.

Convention Center CIP – Several major improvements and renovations have recently been completed at the Convention Center. Additional improvements are on hold pending a final decision on the 7th Street extension project in Palmetto, and they include parking lot and sidewalk improvements (\$400,000). These improvements have been funded with a loan from the General Fund to the Convention Center, which may be paid back ahead of schedule due to higher than anticipated Tourist Development Tax revenues. Early repayment would allow the repaid funds to be used for budget stabilization in FY14 and/or FY15.

Additional detail on CIP was presented at the work session on June 8, 2012.

Cost Shifts – State policy makers have a long history of either shifting costs to local property taxpayers, both for education and for a wide variety of general government activities, or enacting state budget reductions that local governments may feel compelled to reinstate using local funds. We have seen this pattern occur in a number of cases in recent months, and we expect there will be continuing discussions about using local funds to replace state dollars. These discussions should be undertaken with an abundance of caution. When we use local dollars to replace state money, we are actually rewarding state policy makers, and inviting them to continue to cut similar programs in the future. The citizens that might have been affected never know the difference, and state officials never have to be accountable for budget decisions that would otherwise have adverse impacts on our communities.

Medicaid Match – Although it may not be a cost shift in the purest sense, the state's decision in 2012 to force counties to pay up to \$325 million in disputed, backlogged billings for counties' share of Medicaid costs caused a major financial problem for counties. Over the past ten years, counties have been disputing a portion of their share of Medicaid costs due to poorly documented billing information. In 2012, the legislature decided they would force counties to pay all or most of the disputed amounts due, even those which are ten years old, and the ability to dispute inadequate documentation was severely limited. Although counties were able to work with the Governor's Office to mitigate some of the problems with the state's plan prior to budget adoption, the FY13 budget includes \$5,694,000 for Medicaid match which is \$2.1 million higher than the adopted amount for FY12.



General Fund Reserve for Contingency – Over the past seven years, amounts budgeted for the County Commission General Fund Reserve for Contingency have ranged from \$1,175,000 in FY05 to \$1,800,000 in FY10. For FY13, funding is approved in the amount of \$1,200,000. All of the money in this reserve is from non-recurring sources. This means if this reserve is used to pay for recurring uses, there will only be funding for one year of use and funds will not be available to continue use beyond FY13.

Reserves – As we have mentioned in several places in the budget message, the county's reserve levels are at healthy amounts even though general revenues are dropping. More complete information on the proposed uses of operating fund reserves are provided in the "Budget by Fund" portion of this document.

When viewing the financial health of our governmental operations, the primary indicator is usually the general fund cash balance, frequently referred to as a "reserve". The general fund cash balance forecast to be available at the beginning of FY13 is \$89.5 million. Proposed uses during FY13 include using \$15.4 million for general fund operating budgets, the \$1.2 million commissioner's contingency reserve mentioned above, \$1.3 million for items such as unanticipated outside attorney fees, attrition offset pay and prior year commitments, \$1.0 million for departmental replacement equipment and software upgrade needs, and \$205,000 for fuel cost increases. Also, \$2.1 million is reserved for payment of the Medicaid billing backlog and/or other future mandated costs.

A portion of the cash balance is recommended to be set aside for needs such as \$1.1 million for economic development incentives, \$1.0 million for future renewal and replacement needs, \$895,000 for voting equipment improvements, and \$5 million for an allowance for encumbrances. The recommended budget stabilization available for future year budgets is \$20.0 million and the projected reserve for operating cash covering the 20% reserve requirement is \$39.5 million. Other miscellaneous uses and reserves total \$833,000. All of these estimates are conservative.

Economic Development Incentives – Over the past year, the county commission has approved unprecedented amounts of economic development incentives, potentially creating as many as 1,889 new quality jobs in Manatee County. In FY11 and FY12 \$810,753 has been paid to active projects that created 618 new quality jobs in Manatee County. Quality jobs pay in excess of \$36,000 annually equating at / or above 115% of the average Manatee County annual wage. These incentives would be paid out over a five year period as the new jobs come on line. Although this program has been successful in inducing employers to move and/or expand their businesses here, it is creating some significant obligations on the part of the county. Financially, we may not be able to sustain this level of incentives for any significant period of time.

For budgeting purposes, we have to recognize that not all of the projects granted incentives will become reality and some that do become reality will not produce the maximum number of jobs covered by the incentives. Therefore, we are budgeting on



the assumption that 65% of the incentives will actually be earned, and incentives are funded at that level for three years into the future. A total of \$5,145,048 for incentives to projects creating new quality jobs through 2018 has been approved to date.

Consolidated Utility System – In the FY12 budget we summarized the history of the utility system. Changes in policies and bond covenants were enacted in 1990 that provided for inclusion of Stormwater budgets within the overall utility system budget, and also allowed other uses of utility funds under certain circumstances. Although some utility systems are considered completely “open” with regard to limitations on utility funds for non-utility uses, our policies provide for a very limited degree of flexibility in this regard. For instance, we have used utility funds to pay a portion of transportation bonds issued to finance road improvements, and this use is specifically authorized in our policy and in bond covenants. Although a portion of this transportation bond debt will be fully amortized in FY12, we will continue to make a contribution of utility funds toward paying the unamortized balance of the bond debt. This will free up gas tax funds previously allocated to pay debt service, and the gas tax can then be used to replace property tax funding that had supported a portion of the Transit operating expenses.

Wares Creek Project – The county funds for this project, which were provided primarily for property acquisition, have come from the general fund. If we shift funding for the balance of property acquisition to the stormwater capital project fund, we can free up general fund money and use it to enhance our budget stabilization reserve. We anticipate that this shift will be implemented in FY13, and the funds will be added to the budget stabilization reserve for FY14.

2012 Ballot Referenda – There are several ballot initiatives on the November, 2012 ballot that could adversely affect county finances. The most significant of these is known as Amendment 4. Amendment 4 would provide large property tax breaks to “first time” homeowners (defined as new owners who have not owned a home within the past three years), regardless of whether they were Florida residents or from out of state. Whereas the original “Save Our Homes” constitutional provisions provided large tax advantages to long-time homestead property owners, under Amendment 4 the tax advantages shift to the first time homeowners who would pay only a small fraction of the municipal and county taxes the established homeowners pay (the advantage would diminish over five years). Amendment 4 would also place caps on annual increases in taxable value for non-homestead property, further eroding the tax advantages currently enjoyed by established residents. The one concession Amendment 4 does offer to established residents would end the “recapture” provisions in “Save Our Homes” that allow the taxable value of property to increase as market value declines. However, if market values are expected to rise, this provision will provide no real benefit in the foreseeable future.

There are also several other proposed amendments intended to give tax breaks to certain property owners, and which would have a negative financial impact on county revenues.



OUR VALUED EMPLOYEES

For five consecutive years, our employees had not received a general wage increase, and the competitiveness of the county's salary structure is diminishing with each passing year. We could not forget that our employees are our most important resource and the lifeblood of our organization. It is now clear most major employers (our competitors on the job market) are again giving employees annual raises and many have reinstated bonuses. If the trend in falling unemployment continues, the unemployment rate may be approaching 5% by the end of FY13. The job market will be tightening up and our employees will be looking elsewhere for better compensation. We have to take whatever steps we can to stay competitive.

We should be benchmarking our compensation in comparison with major employers locally, such as Tropicana, the hospitals and others with employees numbering in the hundreds or more. Although these employers do not make their employee compensation decisions public, we have found through confidential inquiries nearly all major employers in Manatee County are providing compensation increases in some form. In contrast, our employees have been subjected to what are essentially compensation decreases as they pay more for benefits and now have a portion of their salary deducted to supplant contributions formerly made by their employer for retirement benefits.

By nearly all measures, salaries for county employees are at the low end of any comparable private and public sector benchmarks of which we are aware, particularly when consideration is given to the high proportion of county jobs requiring advanced training and/or education. Even when the benefit portion of our compensation package is considered, we are not very competitive when it comes to recruiting and retaining employees. This lack of competitiveness is exacerbated when the job market begins to improve, which is what is happening now.

County employees are responsible for protecting and maintaining more than \$2 billion worth of public assets, many of which require specialized capabilities. Regardless of uninformed comments suggesting we could replace highly skilled, adequately compensated employees with less experienced workers at lower salaries, the county commission and executive staff have a responsibility to the public to ensure the public's assets are adequately preserved and maintained. This requires qualified and experienced personnel and fair compensation must be provided to retain those personnel.

County employees are entrusted with providing for the care and safety of vast amounts of human assets as well, whether they are citizens assisted by EMS, bus passengers, children at parks, beachgoers, potable water customers, or homebuyers, among many other constituencies. The employees directly providing these services are supported by many others behind the scenes, ensuring proper supervision, training, procurement and maintenance of equipment used, and so on.



As salaries have been held constant, we have seen significant gains in the productivity and quality of customer service provided by our employees. Although we have also stepped up our employee recognition programs, at some point all dedicated employees everywhere expect material rewards as well. As the job market improves, we have already seen some of our best employees leave us for significantly higher pay offered by other public and private employers. We realized that it was imperative we begin to take steps toward addressing our lagging competitiveness in employee compensation.

The County Commission agreed that we must take extraordinary steps, if necessary, to provide some kind of compensation increase to our employees. During FY12, the employee health benefit plan transitioned to a new administrative agent and health provider network. In addition, for the past several years employees have made lifestyle changes by participating in wellness programs which are resulting in a decreasing claims cost trend. As a result of these health benefit changes, departmental and constitutional budgets are expected to save \$4.5 million which will provide a 3% across-the-board salary adjustment for employees. This raise will by no means be equal to the rate of inflation over the past several years, but it will allow us to show we value the efforts and the loyalty of our employees. The cost of the plan was neutral and no additional funding was required in the budget.

Further, during the September public hearings, the County Commission agreed to provide an additional \$1.7 million to the Sheriff's budget to be used to address pay compression issues. Stabilization reserves were used to fund this request and a permanent source of funding will be needed for future budgets.

Additional Budget Data, Analysis, and Comparisons – 33% of the Adopted Net Budget of \$463,515,878 is funded by property taxes. The net budget amount is calculated by taking the gross amount of all appropriations, including many items which are double counted such as transfers and internal service accounts, as well as cash balances, and deducting those items to determine the net amount expected to be expended. In this budget, the gross budget amount is \$1,005,910,713. Transfers and internal services total \$232,877,700 and reserves for cash balance total \$399,613,582. Prior year appropriations, grants, and encumbrances may eventually be carried forward are not included in the recommended budget but are re-appropriated in the final budget or during the fiscal year and are also excluded from the net budget to avoid double counting in budget comparisons. User fees and permits constitute 38% of total revenues and are generated primarily from water, wastewater, and solid waste fees, as well as building permit fees. Funding for ongoing grants, such as transit grants, is appropriated in the budget. However, funding for grants that are annually renewable or of a one-time nature is not appropriated until the grant is actually approved. Also, prior to final budget adoption, staff made changes and adjustments to the budget as needed but no changes affected the property tax rates.

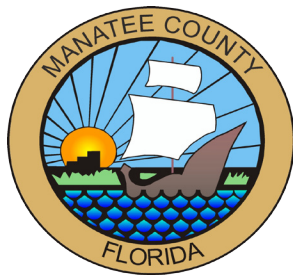
When comparing the "Personal Services" portion of the budget, it is important to note the methodology used to determine budgeted amounts for salaries and related fringe



benefits. Budgeted amounts are based on FY12 actual salaries less an attrition factor of up to 3%. In May or June of each year, personal services budgets are adjusted to account for actual attrition. Money has been reserved for “attrition offset” needs, in the event the 3% attrition figure is not realized due to reduced turnover or other reasons. Due to a variety of possible circumstances, budget comparisons may indicate instances where personal service amounts in the budget are more or less than the prior year amount (depending on the attrition experienced in the cost center) even though there is no change in staffing authorization.

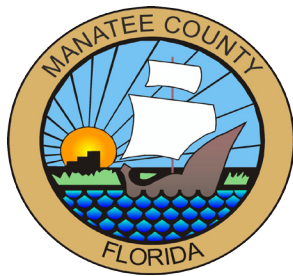
The FY13 budget was adopted at the second public hearing on September 13, 2012. An Adopted Budget Book, Capital Improvement Plan and supporting documents are available on the Manatee County website, www.mymanatee.org.





Short Term Goals & Accomplishments





FY 2012 DEPARTMENTAL ACCOMPLISHMENTS

Building & Development Services

- Received appointment of Sally Cook as Director of Education for the Florida Flood Managers Association of Florida;
- Certified two staff members to review, inspect, and deem a building “Green Certified” in the State of Florida;
- Increased permits issued from 13,727 in FY11 to 14,802 in FY12;
- Updated portions of the Land Development Code and Code Enforcement policies.

Community Services

- Formed the Probation Services Special Response Team in June, 2012. The team includes the Manatee Sheriff's Office, Palmetto Police Department and Bradenton Police Department and makes compliance visits to the homes of individuals serving Probation or Supervised Release;
- Implemented Pre-Trial Risk Assessment in April, 2012. This tool provides information for making decisions before First Appearances;
- Provided contract management for 145 funding agreements for various community organizations;
- Provided more than 44,000 meals over a 44 day period to economically disadvantaged children through the FY12 Summer Food Service Program;
- Assisted more than 250 Manatee County households with payments of electric bills through the state's program assisting seniors;
- Implemented the University of Florida Extension Master Money Mentor Program, which provides financial education to rural and low-to-moderate income families;
- Certified over 850 landscape professionals in fertilizer and landscape Best Management Practices.

Convention & Visitors Bureau

- Developed new brand and CVB logo which clearly defines our destination;
- Completed \$6.5 million renovation of the Bradenton Area Convention Center;
- Increased Tourist Tax collections by more than 15% as compared to 2011, due to increased visitation of approximately 10% over 2011.



FY 2012 DEPARTMENTAL ACCOMPLISHMENTS

Financial Management

- Utilized effective budget stabilization strategy which resulted in a balanced budget with a 2% property tax reduction and no service level reductions;
- Signed a new Health Benefits Third Party Administrator (TPA) contract that is estimated to save approximately \$4.5 million annually;
- Implemented selection process for an energy services company (ESCO) that will provide services to facilitate energy improvement and savings, and will be paid for using future energy savings;
- Earned 27th consecutive award for Distinguished Budget Presentation from the Government Finance Officers Association (GFOA).

Human Resources

- Graduated 64 employees from the county's Leadership Academy – a 12 course training program designed to give non-supervisors an opportunity to learn supervisory roles and techniques;
- Conducted 15 sessions of LEAD (Listen, Evaluate, Align, Deliver) customer service training, which was designed by Manatee County employees and focuses on enhancing employee customer service skills to both internal and external customers.

Information Technology

- Implemented new backup infrastructure which reduces backup and recovery times by almost 75%;
- Added a new Internet Service Provider with significantly more bandwidth that uses new technologies to improve reliability;
- Deployed new network infrastructure in support of telecommunications advances including VoIP phones;
- Programmed GIS link for Survey division for use with Google Earth, provided future FEMA Impacts map service showing new map, and provided a Community Service map that brings data from county departments online.

Natural Resources

- Increased volunteer program participation by 10%, which equated to a cost savings of more than \$175,000;
- Continued environmental restoration projects for Perico Preserve, Neal Preserve and Ungarelli Preserve, which should enable each venue to open to the public in 2013;



FY 2012 DEPARTMENTAL ACCOMPLISHMENTS

- Received and placed more than 20,000 tons of material from the Skyway Bridge demolition through a FDOT funded project at two Manatee County artificial reef sites with no cost to county taxpayers;
- Deployed new air monitoring technology at all Manatee County air stations.

Neighborhood Services

- Completed final phase of construction improvements of \$750,000 to the Lincoln Splash Park, which opened to the public in April, 2012;
- Assisted businesses in the Enterprise Zone Development Agency zone (EZDA) with the completion of state forms for tax credits, sales tax refunds on machinery and equipment purchases and building materials, and assisted more than 115 businesses with funds of over \$30,000 refunded to the area;
- Expanded Neighborhood Connections electronic newsletter to more than 2,700 recipients;
- Facilitated Economic Development Incentive (EDI) awards for job creation for 18 companies – potentially creating more than 1,000 quality jobs in the next five years;
- Launched MidTown Manatee marketing and branding concept for the 14th Street West CRA area;
- Completed major interior/exterior renovation to the Island Library.

Parks & Recreation

- Received recognition for the Ft. Hamer Rowing Practice & Training Boathouse Facility by placing 2nd in the Cultural/Sports/Recreation Category from the Tampa Bay Regional Planning Council;
- Hosted five collegiate rowing teams, Rowing Canada, and several other rowing groups for training at the Ft. Hamer Rowing Facility, and developed a volunteer program to assist during college training dates and to help maintain the rowing facility;
- Completed redevelopment of the Coquina Beach concession stand, and partnered with United Park Services to upgrade and operate the concession;
- Opened Creekwood Park in March, 2012 – the park includes a pavilion, playground, dog parks, a multi-purpose trail, and an open play field;
- Partnered with OAN Events and Sports Marketing, Inc., and the Convention and Visitors Bureau to facilitate sports tournaments including 15 baseball and 11 softball tournaments;



FY 2012 DEPARTMENTAL ACCOMPLISHMENTS

- Continued public/private partnership with Pope Golf, LLC., to manage the county's two public golf courses. In 2012, Pope Golf completed improvements on the golf courses which included new fences, signage, chairs, bridges, retaining walls, and general refurbishment.

Property Management

- Installed more than 275 programmable thermostats at county facilities to facilitate energy savings of approximately 10% annually. Thermostats were funded by a stimulus Energy Efficiency Community Block Grant;
- Completed the Historic Courthouse Roof, Windows, and Façade project, the Bradenton Area Convention Center renovation project and the 66th Street Utilities Maintenance building renovation project;
- Purchased unoccupied building in east Manatee County to house the Employee Health Benefits division, which provided additional space for the Sheriff's Office at the DeSoto Center;
- Formed the Records division, which merged the Copy Center, Mail Room, and County Records.

Public Safety

- Implemented a "No-Kill" resolution to improve our save rate for animals, which in 2011 was 56% and in 2012 was 76%;
- Impounded almost 600 fewer animals in 2012 than in 2011;
- Implemented electronic patient care reporting system in Emergency Medical Services which provides efficiencies in collecting and maintaining patient records.

Utilities

- Completed construction of new Utility Maintenance facility which houses warehouse materials storage, a meter shop and a water conservation shop, and is set up to run the field utility operations in the event of a disaster or emergency, including GPS, WiFi, radios, generator backup power and reclaimed water;
- Continued to provide enhanced customer service with our new Utilities customer service Ventyx software by offering paperless billing and enhanced payment processing;
- Completed construction on the biosolids dryer at the landfill, which when fully operational will be able to operate on 100% landfill gas.



FY 2012 COUNTY GOALS

GOAL 1: CUSTOMER SERVICE IMPROVEMENTS

Recreational Improvements

- Begin the process of renourishing Gulf beaches within the City of Anna Maria by obtaining permits for construction.
- Expand the public/private partnership with the Palma Sola Botanical Garden Foundation to include all maintenance of the park.

Technology Improvements

- Complete implementation of Utilities Customer Information Service Suite.
- Prepare a report on and implement the “One Stop Permit” shop concept.
- Develop a “vet on-line” order/purchasing/license entry system for veterinary practices within the Animal Services customer list for county provided animal license tags and certificates.
- Develop service level agreements for all radio shop customers that will include services offered, capabilities, response times, customer responsibilities, and a BCC approved fee schedule.

Information and Education

- Adjust www.mymanatee.org web site for greater transparency to the public and to achieve a grade of “B” or greater from www.sunshinereview.org.
- Produce a five to ten minute customer service video related to facilities managed by the Convention and Visitors Bureau.
- Create a public service video to educate the public on unlicensed contractor and unpermitted construction enforcement program.
- Develop a CVB logo that clearly defines our destination by utilizing research and focus groups, as well as leaders of our administration and local tourism industry.
- Develop a concise “Taxpayers Guide to the Budget” for the FY 2013 budget.
- Develop and implement a “Purchasing 101” training course that will be offered to internal Purchasing customers.
- Coordinate and conduct a terrorism planning workshop for all county, municipal, and local state and federal law enforcement agencies to review and improve on local terrorism response plans.

GOAL 2: INTERNAL DEPARTMENT IMPROVEMENTS

Fiscal Responsiveness

- Develop and disseminate a Sun Pass procedure usable by all county departments and approved by the Clerk of Court, Internal Audit and Purchasing.



FY 2012 COUNTY GOALS

- Investigate and prepare a summary of competitive funding processes used by other local governments for addressing requests from not for profits for financial program support and in-kind services.
- Explore current policy on Emergency Medical Services (EMS) fee structures and make recommendation for changes to be presented to the Board of County Commissioners.
- Develop new BCC policy and fee schedule for vendor operations, tours, and events in the preserves based upon research from surrounding counties, state, and national practice.
- Evaluate the Property Management Department pricing structure together with estimated billable hours to make necessary adjustments to rates to support estimated revenues.
- Develop measurements of operations and functions for each Public Works business center that reflect the cost of delivery to the citizens to establish measurements of optimum performance.
- Review employee benefits and make recommendations to convert while maintaining neutral cost.

Staffing and Succession Planning

- Initiate and complete the recruitment, selection and hiring process for a candidate to succeed the Budget Division Manager.

Efficiencies

- Develop a plan to migrate all facility maintenance functions to the Property Management department.
- Conduct a customer service satisfaction survey of internal Purchasing customers to determine how they can be better served.
- Conduct a performance review of the vendor contracted for golf course management and operations.

Implement No-Kill

- Increase the live release rate of dogs and cats from Animal Services by 2% each month to reach the goal of 85% live release rate.

GOAL 3: PROJECTS

Sustainability

- Present the Board of County Commissioners with three alternative long-range growth scenarios for their consideration – entitled “How Will We Grow?”
- Work with Manatee County Government Green Team to prepare and submit an upgrade application for Green Government Certification to move from Silver status to Gold.
- Develop and present a series of healthcare workshops to the Board of County Commissioners focusing on community health care needs.
- Partner with local business representatives to raise \$10,000 to launch the “People for Parks and Preserves” endowment and/or gift fund.
- Present new urban core elements to the Board of County Commissioners for the county coordinated Community Redevelopment Areas.



FY 2012 COUNTY GOALS

- Expand economic development partnerships in the public and private sector to align workforce training with the future needs based on job creation resulting from economic development incentives. Develop and publish a report to training organizations and employers detailing where jobs will be created, the job sector, the projected number and projected average wage, and potential job titles to encourage the development of training programs to meet the future needs.

Efficiencies

- Develop and disseminate food and beverage Request for Proposal (RFP) solicitation in order to consider outsourcing our catering business for facilities operated by the Convention and Visitors Bureau.
- Review and enhance as needed the 1981 ordinance which enabled issuance of COPCN applications (certificate of public convenience and necessity) by the Emergency Medical Services (EMS) Division of Public Safety.
- Pursue a memorandum of understanding with respect to mutual aid between Manatee and Sarasota Counties as relates to EMS services.
- Complete the annual Impact Fee Status Report.
- Complete the procurement for the medical services provider at the county jail.
- Finalize the public seating program as relates to Manatee County Area Transit to include a policy on bus benches and shelters.
- Develop an implementation plan based on recommendations resulting from the criminal justice system review.

Technology

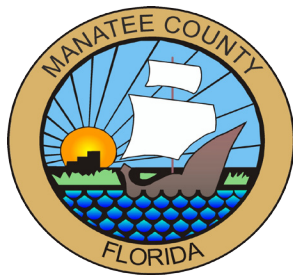
- Migrate the current security system into the upgraded system to allow for a single system and greater efficiency.
- Create a plan for the migration and deployment of next generation 800 MHz radio technology. This five year plan should include rough order of magnitude funding requirements along with major project milestones. Publish initial iteration.
- Determine a transition and implementation plan for the acquisition/upgrade of the financial management system.





Charts & Graphs



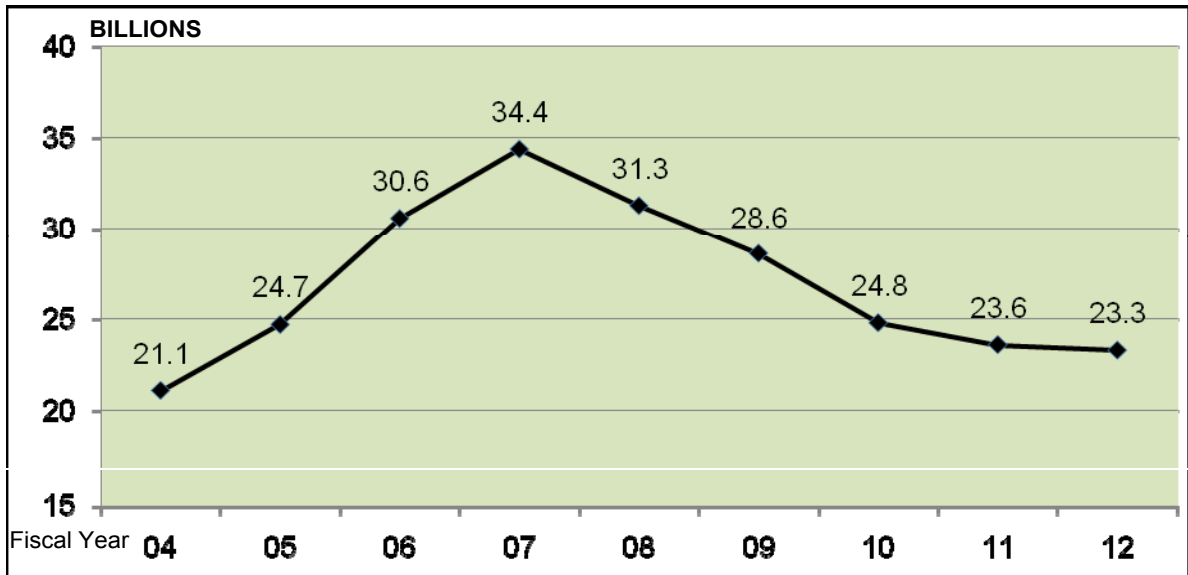


TAXABLE PROPERTY VALUES

Taxable property values in Florida have seen substantial change during the past 10 years as a result of the changing political and economic climates. In a special session of the Florida legislature in October 2007, a Constitutional Amendment proposal known as “Amendment 1” was adopted and subsequently approved by voters on January 29, 2008. Amendment 1 provided for a range of property tax reductions for homesteaded taxpayers; however, it did not reform the property tax system, it did not address inequities in the system, and it did not provide much tax relief for businesses and investors who experienced the most dramatic tax increases prior to 2007.

In addition to the property tax revenue loss from Amendment 1, additional property tax revenue declines have occurred since fiscal year 2007 due to reduced valuation of taxable property values because of the housing market and real estate collapse. From 2007 to 2012, valuations have decreased approximately 32% from \$34.4 to \$23.3 billion.

The chart below shows that from 2004 to 2007, taxable property valuation increased from \$21.1 to \$34.4 billion or 63%. Values since 2007 have steadily declined and 2012 values are less than the values of 2005. While foreclosures and the real estate market have continued this trend throughout 2012, recent construction and slightly increasing home prices indicate taxable values may be near the bottom with the probable forecast that tax revenue budgets in the future will remain constant or gradually begin to increase.



TAX YEAR

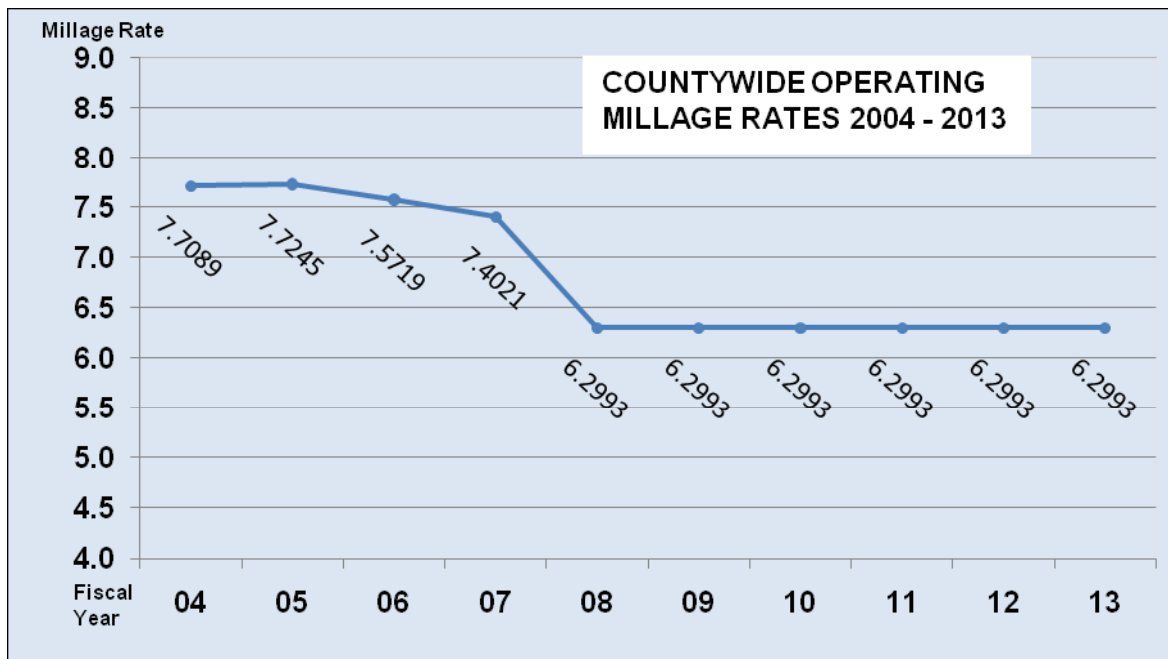
Tax year 2012 assessments as of January 1, 2012 provide the basis for Fiscal Year 2013 millage levies. In other words, the millage rate to be set by the Board of County Commissioners on September 13, 2012 is applied to the property tax value for 2012 to determine the property tax revenue available for county government in the Fiscal Year 2013 budget.



COUNTYWIDE MILLAGE RATES

The property tax rate or millage rate is 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 a property tax levy, multiply the taxable value of the property by the millage rate and divide by 1,000.

Since fiscal year 2008, Manatee County government's countywide millage rate has remained constant at 6.2993 mills as shown on this chart. The millage decrease from fiscal year 2007 to 2008 reflects the implementation of Amendment 1 as explained on the previous page.



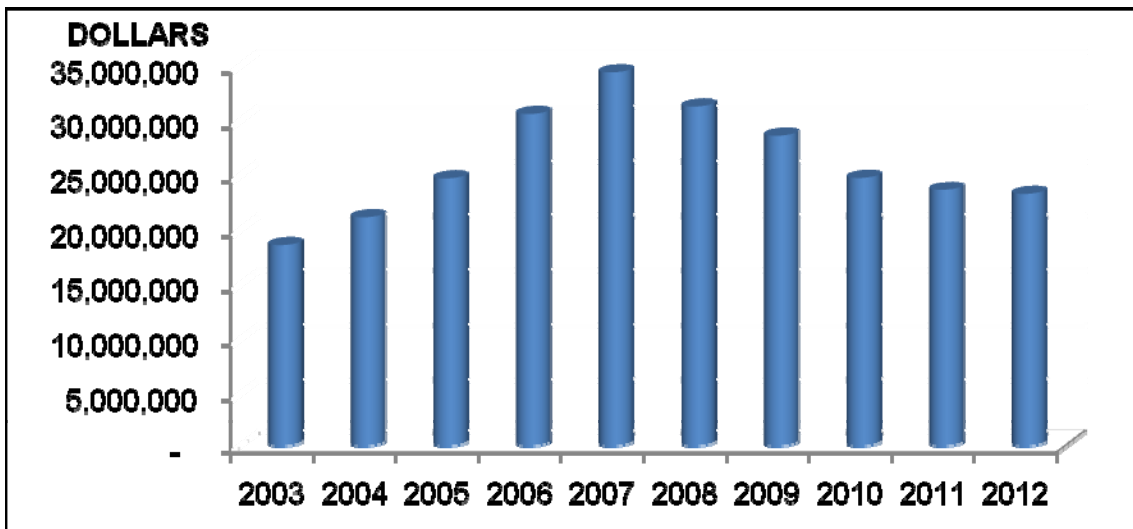
The county also levies a county wide millage rate to repay general obligation debt approved by the voters, and a separate millage for properties in the unincorporated area of the county. City residents would not pay this UMSTU (unincorporated municipal services taxing unit) levy, but would instead pay a levy from their municipality. A summary of these millage rates is on the following page. 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 above chart, but a complete list of current millage rates is available at www.taxcollector.com.



MILLAGE RATES & VALUE OF ONE MILL

MILLAGE RATES 2004 - 2013			
Fiscal Year	Countywide Operating	Unincorp MSTU	Voted Debt
2004	7.7089	0.7274	0.1699
2005	7.7245	0.7274	0.1543
2006	7.5719	0.7274	0.1344
2007	7.4021	0.7274	0.1042
2008	6.2993	0.6109	0.0876
2009	6.2993	0.6109	0.0956
2010	6.2993	0.6109	0.1090
2011	6.2993	0.6109	0.1254
2012	6.2993	0.6109	0.1303
2013	6.2993	0.6109	0.1333

VALUE OF ONE MILL



Tax year 2012 assessments provide the basis for Fiscal Year 2013 millage levies and budget. One mill is equal to one dollar of taxes for every thousand dollars of taxable property value. The increase in property value as a result of the housing boom and inflating property values from 2002 to 2007 provided an expanding tax base and increased tax revenues. During this time, Manatee County maintained or decreased the millage rate and still received sufficient revenues to meet rising costs, pay cash for some capital projects and build up cash reserves. As the value of a mill has decreased the past several years, these reserves are being used for budget stabilization in order that the size of government can be downsized slowly and methodically without disrupting essential services.



MILLAGE SUMMARY

The millage summary below shows the countywide operating millage of 6.2993 and the unincorporated MSTU (municipal services taxing unit) millage of 0.6109 for the FY13 budget. These two millages which would be levied on property in the county's unincorporated areas have not changed from the prior year.

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

The voted debt service millage is imposed countywide and is used to pay the principal and interest costs on a general obligation bond issue that was approved by the voters for the purchase of property to protect the county's watershed area. As property values change, it is necessary to adjust the millage rate to provide for the required debt service coverage.

	<u>FY 11-12 ADOPTED</u>	<u>FY 12-13 ADOPTED</u>	<u>DIFFERENCE</u>
Countywide Operating	6.2993	6.2993	0.0000
Unincorporated MSTU (A resident of a municipality would not receive this levy, but would instead receive a municipal levy)	0.6109	0.6109	0.0000
SUB-TOTAL UNINCORPORATED AREA OPERATING	6.9102	6.9102	0.0000
PALM AIRE MSTU	0.2546	0.2546	0.0000
Voted Debt Service	0.1303	0.1333	0.0030

The comparison of taxes chart on the following pages shows how these millage rates would be applied to the average single-family homestead property.



COMPARISON OF TAXES

For this example, we are using the average single-family homestead value of \$150,000 after applying all eligible exemptions. The figures below reflect only the change in millage rates and assume that there is no change in the property value.



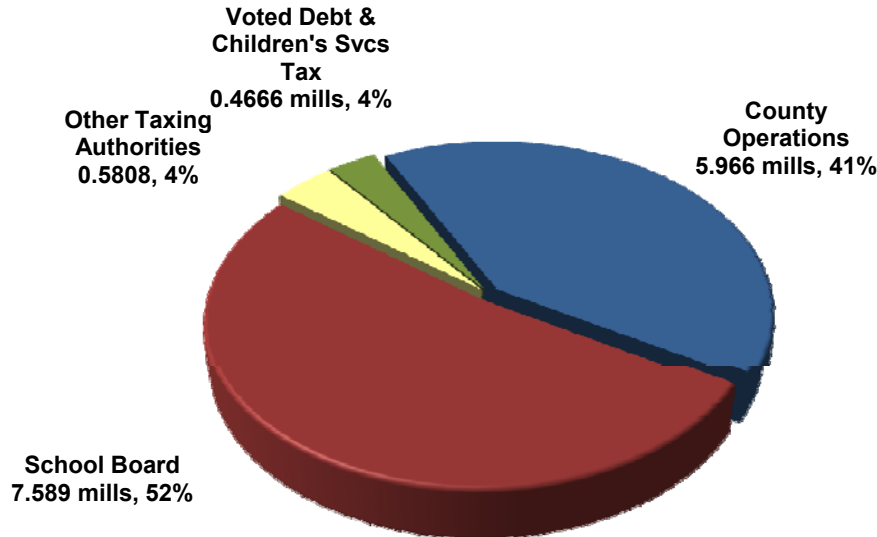
	<u>FY 11-12</u> <u>ADOPTED</u>	<u>FY 12-13</u> <u>ADOPTED</u>	<u>DIFFERENCE</u>
Countywide Operating	\$944.90	\$944.90	\$0.00
Unincorporated MSTU (A resident of a municipality would not receive this levy, but would instead receive a municipal levy)	\$91.63	\$91.63	\$0.00
SUB-TOTAL UNINCORPORATED AREA OPERATING	\$1,036.53	\$1,036.53	\$0.00
Palm Aire MSTU	\$38.19	\$38.19	\$0.00
Voted Debt Service	\$19.55	\$20.00	\$0.45

The property owners in this example would not see an increase in their taxes for general operations of the county, but would pay an additional \$0.45 cents toward the voted bond requirements.



COUNTYWIDE MILLAGE LEVIES

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



When considering the total millage of 14.5824 from all countywide authorities, 52% or 7.5890 mills is needed to support the education system in Manatee County.

The millage for county operations and the Sheriff totals 5.9660 or 41% of the tax levy. This includes functions under the Board of County Commissioners such as the library, transportation maintenance and traffic safety, and public safety including EMS, emergency management, and 911 center operations. The millage rate also provides for the budget for the Sheriff, operations of the jail, funding for courts and judicial operations, as well as the other Constitutional Offices.

The levy of 0.4666 mills for voted/special projects represents 3% of the millage levy and provides funding to pay debt services (0.1333 mills) on a general obligation bond issue approved by the voters for the purchase of watershed property. This purchase now known as Duette Preserve prevented the use of watershed acreage for phosphate mining. The Children's Services Tax millage of 0.3333 mills has been levied by the county since it was approved in a non-binding referendum in 1990. Recommendations for the use of this money are made by an advisory board that reviews and monitors the use of the funds by the many government and non-profit agencies that provide services to children in our community.

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



SIX COUNTY COMPARISON

Below is a comparison of county property taxes using actual millage rates for FY13 for all counties, and the most currently available information for other taxes/services for all other areas.

	HILLS- BOROUGH	PINELLAS	ALACHUA	LEON	SARASOTA	MANATEE
COUNTY PROPERTY TAXES	\$1,610	\$1,140	\$1,799	\$1,247	\$473	\$1,037
VOTED DEBT SERVICE TAXES	4	0	54	0	24	20
OTHER PROPERTY TAXES	137	246	205	0	163	0
WATER *	396	384	251	175	384	234
WASTEWATER *	487	427	485	780	722	533
SOLID WASTE & RECYCLING	231	328	183	240	159	163
STORMWATER	12	0	98	95	91	0
EMS DISTRICT	0	137	0	75	99	0
FRANCHISE FEES	0	0	0	0	71	0
TOTAL	\$2,877	\$2,662	\$3,075	\$2,612	\$2,186	\$1,987

*Based on water usage of 6,000 gallons per month

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

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



SUMMARY OF MAJOR REVENUES & EXPENDITURES

This chart displays actual amounts for FY11 and FY12, and adopted amounts for FY13 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 FY13.

SUMMARY OF MAJOR REVENUES

<u>REVENUE SOURCE</u>	<u>FY 10-11 ACTUAL</u>	<u>FY 11-12 ACTUAL</u>	<u>FY 12-13 ADOPTED</u>
Property Taxes	164,066,021	157,521,358	159,877,923
Other Taxes	28,740,519	29,877,420	29,448,949
Licenses and Permits	6,722,314	7,778,670	6,311,421
Intergovernmental Revenues	98,370,978	77,359,620	40,675,790
Charges for Services	183,939,895	192,269,104	257,758,699
Fines and Forfeitures	1,540,193	1,127,790	1,709,567
Miscellaneous Revenues	233,280,165	158,854,325	94,715,912
Non-Cash (Carryover, etc.)	<u>0</u>	<u>0</u>	<u>415,412,452</u>
TOTAL	716,660,085	624,788,287	1,005,910,713

EXPENDITURES BY MAJOR FUND TYPE

General Fund (Incl. Recreation Fund)	219,510,269	216,230,286	282,204,402
Transportation Trust Fund	35,796,533	30,331,244	46,518,818
Special Revenue Funds	103,481,708	97,653,918	142,081,603
Debt Service Funds	19,648,672	19,536,351	18,550,413
Capital Projects Funds	48,533,590	26,543,421	61,279,898
Enterprise Funds	247,644,261	229,158,375	315,773,205
Internal Service Funds	<u>65,816,525</u>	<u>67,812,508</u>	<u>139,502,374</u>
TOTAL	740,431,558	687,266,103	1,005,910,713
Excluding Reserves for Cash Balance			<u>(341,104,167)</u>
Total Planned Expenditures		687,266,103	664,806,546
Change		(53,165,455)	(22,459,557)
% Change		-7.2%	-3.3%



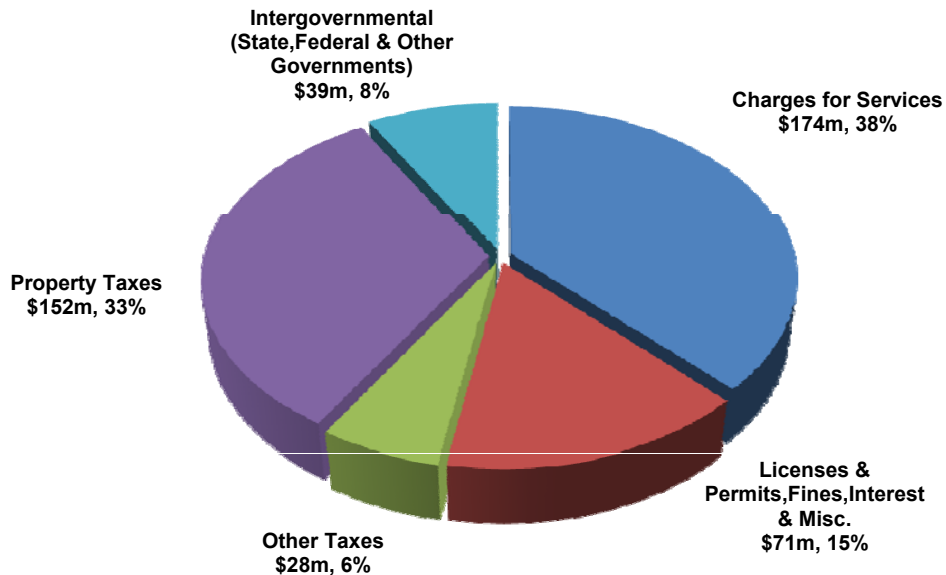
REVENUE BY SOURCE

Of the total net available resources to Manatee County government in this budget of \$463,515,878, approximately 33% or \$152 million comes from property taxes. Another 8% or \$39 million comes from federal and state grants - including transit grants, and from state sales tax, state revenue sharing, and other governmental sources. Over \$71 million or 15% is received from licensing and permit fees, fines, interest and other miscellaneous sources.

A large source of revenue, \$174 million, comes from charges for services. This means that the charge for the service or product is based on the cost to provide and maintain the service. Users of county services, which are primarily water, sewer, and garbage customers, along with users of the convention center and other county facilities, provide 38% of the county's net funding.

A small portion, 6% or slightly over \$28 million, is derived from other taxes which include tourist development taxes, communication services taxes and gas taxes.

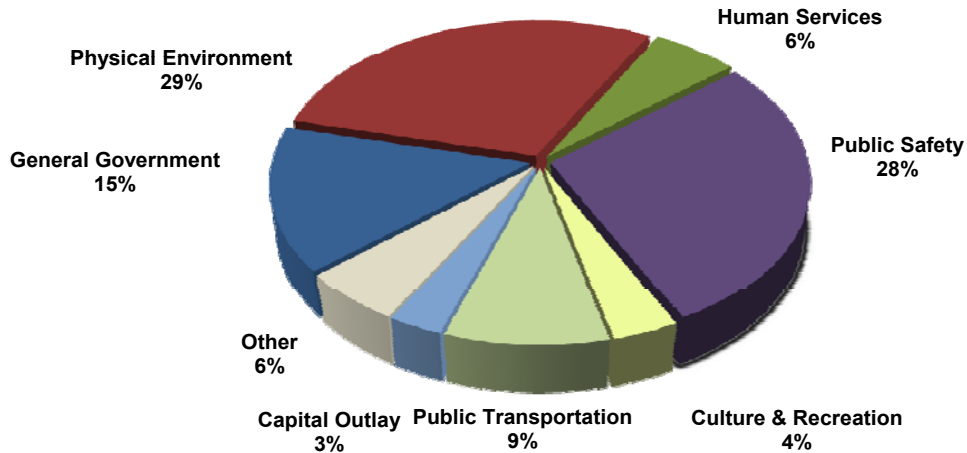
FISCAL YEAR 2013 NET AVAILABLE RESOURCES \$463,515,878



APPROPRIATION BY FUNCTION

The chart below shows budgeted expenditures by categories corresponding to the state chart of accounts which makes this information useful for comparison to other Florida counties. The categories do not necessarily relate to county departments because each county organizes departmental functions differently and portions of departments may be reported in different state categories.

FISCAL YEAR 2013 NET BUDGET \$463,515,878



Public Transportation, including road maintenance, the transit system, and Port Manatee operations, comprises 9% or about \$42 million of the net adopted budget of \$463,515,878. Capital Outlay includes monies budgeted or reserved for large projects for roads, utilities, parks, buildings or other capital expenditures. This category accounts for 3% or \$14 million. Reserves, gas tax transfers to the cities, economic development and tourist development are listed in the Other category and comprise 6% or \$26 million.

The General Government category accounts for 15% of the budget or \$69 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 monies budgeted for parks, recreation programs and libraries are shown as Culture and Recreation, and comprise 4% or about \$17 million.

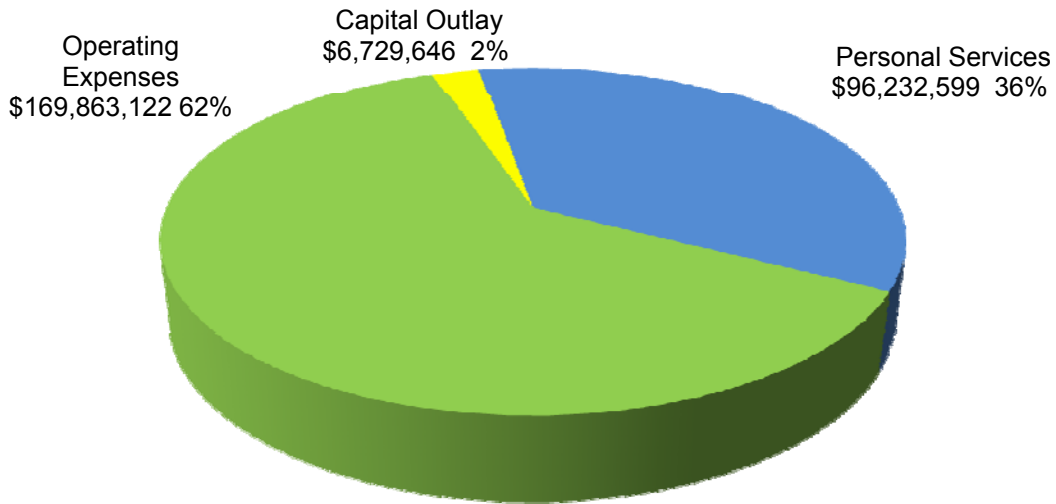
The Public Safety budget category has a budget of \$132 million or 28% of the funds available. This category includes the budget for the Sheriff and operation of the jail, ambulance services, building permitting and inspections and code enforcement. The Human Services category at approximately \$28 million or 6% provides funding for veterans' services, indigent medical programs, and assistance to non-profit agencies providing services to needy citizens. The category also includes programs funded by the Children's Services tax of 1/3 of a mill levied after the 1990 voter referendum.

The final category, Physical Environment, comprises 29% or \$136 million of the budget expenditures. The largest portion is attributed to the utilities and landfill budget, while the budgets for agriculture and environmental programs are also included.



APPROPRIATION BY MAJOR CATEGORY

The operating budget for departments reporting directly to the Board of County Commissioners is \$273 million for Fiscal Year 2013.



This amount is allocated to personal services costs of \$96.2 million, which include salaries, employee health benefits and other fringe benefits., operating costs of \$169.9 million, and operating capital of \$6.7 million, primarily for replacement equipment. 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.



SUMMARY OF APPROPRIATIONS BY DEPT / AGENCY

DEPARTMENT TITLE	FY 10-11 <u>ACTUAL</u>	FY 11-12 <u>ACTUAL</u>	FY 12-13 <u>ADOPTED</u>
Board of County Commissioners/ County Administrator	\$46,075,256	\$45,948,591	\$43,952,085
County Attorney	9,300,665	11,361,068	11,026,546
Building & Development Services	7,648,074	6,916,352	7,443,504
Community Services	4,331,066	4,077,962	4,131,910
Convention & Visitors Bureau	6,437,861	8,303,072	6,280,798
Financial Management	2,336,070	2,398,313	1,827,421
Human Resources	938,419	863,132	897,703
Information Technology	9,181,217	9,051,587	8,590,383
Natural Resources	3,576,617	3,297,047	3,410,299
Neighborhood Services	7,323,199	7,112,334	7,002,966
Parks & Recreation	11,673,761	10,982,619	8,764,096
Property Management	10,789,061	9,829,594	10,399,275
Public Safety	22,039,724	21,302,883	22,702,739
Public Works	40,129,346	37,608,537	44,076,207
Utilities	<u>75,618,004</u>	<u>84,106,571</u>	<u>93,567,188</u>
Subtotal Depts Under Board	\$257,398,340	\$263,159,662	\$274,073,120
Clerk of the Circuit Court	6,692,007	7,806,606	6,131,609
Property Appraiser	4,630,375	4,448,027	4,173,452
Sheriff	105,323,887	105,852,950	102,579,886
Supervisor of Elections	1,619,553	2,083,997	2,313,327
Tax Collector	<u>7,590,178</u>	<u>7,488,574</u>	<u>7,320,417</u>
Subtotal Constitutional Offices**	\$125,856,000	\$127,680,154	\$122,518,691
Miscellaneous County Programs	3,301,085	3,281,409	3,600,211
Human Services Programs	23,434,181	25,552,369	24,865,313
Judicial Programs	3,200,548	3,109,265	3,232,135
General Government	2,992,347	2,624,128	2,888,255
Debt Service Funds	28,948,968	29,120,502	46,434,618
Other Community Services	1,732,288	1,642,297	1,941,838
Port Authority	8,436,401	7,538,617	7,139,392
Economic Development	<u>5,214,882</u>	<u>5,070,872</u>	<u>5,262,844</u>
Subtotal Other Funds	\$77,260,700	\$77,939,459	\$95,364,606
GRAND TOTAL***	\$460,515,040	\$468,779,275	\$491,956,417

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

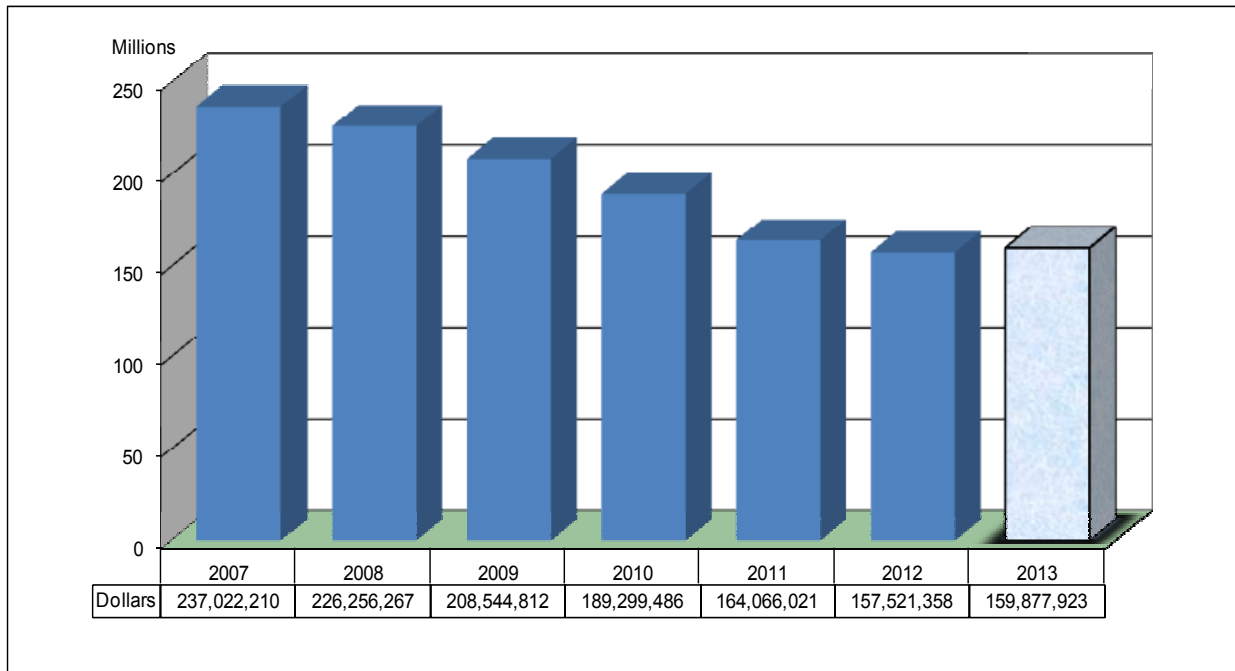
*** Excludes budgeted reserves, transfers, grant funds and capital projects but includes internal service funds which when counted twice allows the total to exceed net budget.



HISTORICAL SUMMARY OF REVENUES BY SOURCE

AD VALOREM TAXES

Ad valorem taxes are generated by the levy of taxes on real property. The Florida Constitution authorizes a county to levy up to 10 mills for countywide purposes on all taxable property within the county. Additional levies are allowed in unincorporated areas and with voter approval. Homeowners who occupy their primary residence more than six months per year are allowed a \$50,000 “homestead” exemption from the taxable value of their real property. Real estate used as a homestead by a totally disabled person is exempt from ad valorem taxation. The reduced tax proceeds for FY08 are the result of a state law requiring counties to either lower their millage rates based on prior year expenditures or adopt the same or higher millage by a greater than majority vote of the Commission or by referendum, depending on the level of increased millage. Manatee County chose to lower its FY08 millage rate by 9%. For FY09, the ad valorem tax estimates were further reduced due to the passage of Amendment 1 to the State Constitution which doubled the homestead exemption from \$25,000 to \$50,000 and implemented provisions to allow portability of savings experienced as a result of the 1995 “Save Our Homes” amendment which limited property value increases to a maximum of 3% per year. Property values have continuously dropped since 2007 due to the general economic downturn dramatically affecting construction and real estate industries. Ad valorem projections reflect the bottom of this trend with a flat tax base for 2013.



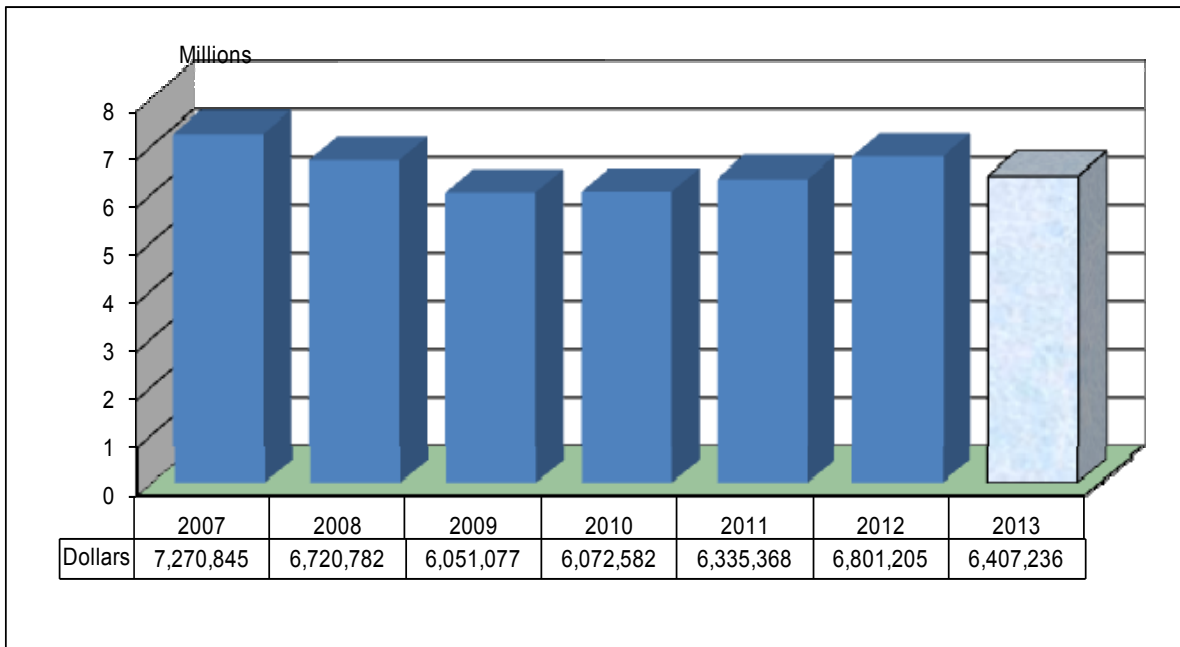
Figures shown for 2013 reflect a 5% allowance which was deducted from the total tax levy per Florida law.



HISTORICAL SUMMARY OF REVENUES BY SOURCE

STATE REVENUE SHARING

Manatee County receives this revenue as a result of the Florida Revenue Sharing Act of 1972. State statute also provides that 2.9% of the state's net cigarette tax and a portion of state sales taxes go to counties to fund revenue sharing. Eligibility to receive the revenue is based on compliance with procedures established regarding ad valorem taxation, millage calculation and presentation, finance and audit, firefighter and police training and compliance with other state mandates. An apportionment factor is calculated for each eligible county using three factors: county population, unincorporated county population, and county sales tax collections. Use of this revenue source is unrestricted. Based on economic conditions affecting sales tax collections, there were reductions to this revenue in 2008 and 2009, it held steady near \$6 million in 2010 and 2011, and increased in 2012. The estimate for 2013 is conservative.



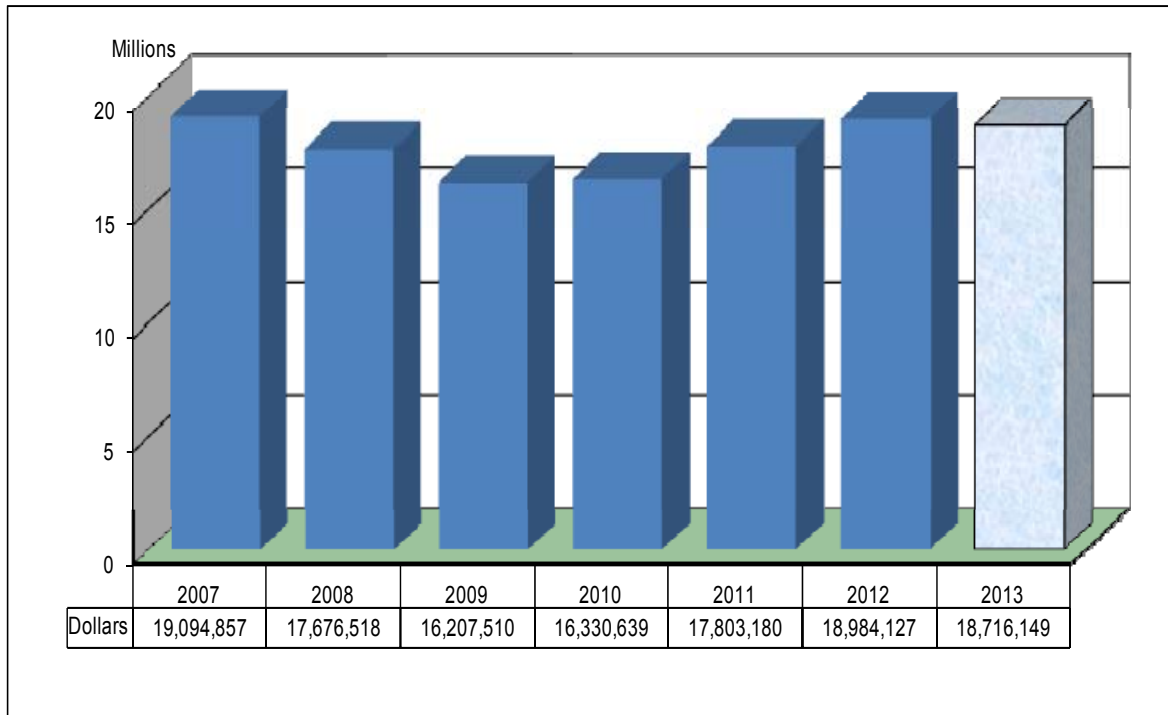
Figures shown for 2013 reflect a 5% allowance which was deducted from the total tax levy per Florida law.



HISTORICAL SUMMARY OF REVENUES BY SOURCE

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. The FY12 actuals reflect a rebound in sales tax activity. 2013 revenues are projected to continue at this level. Use of this revenue source is unrestricted.



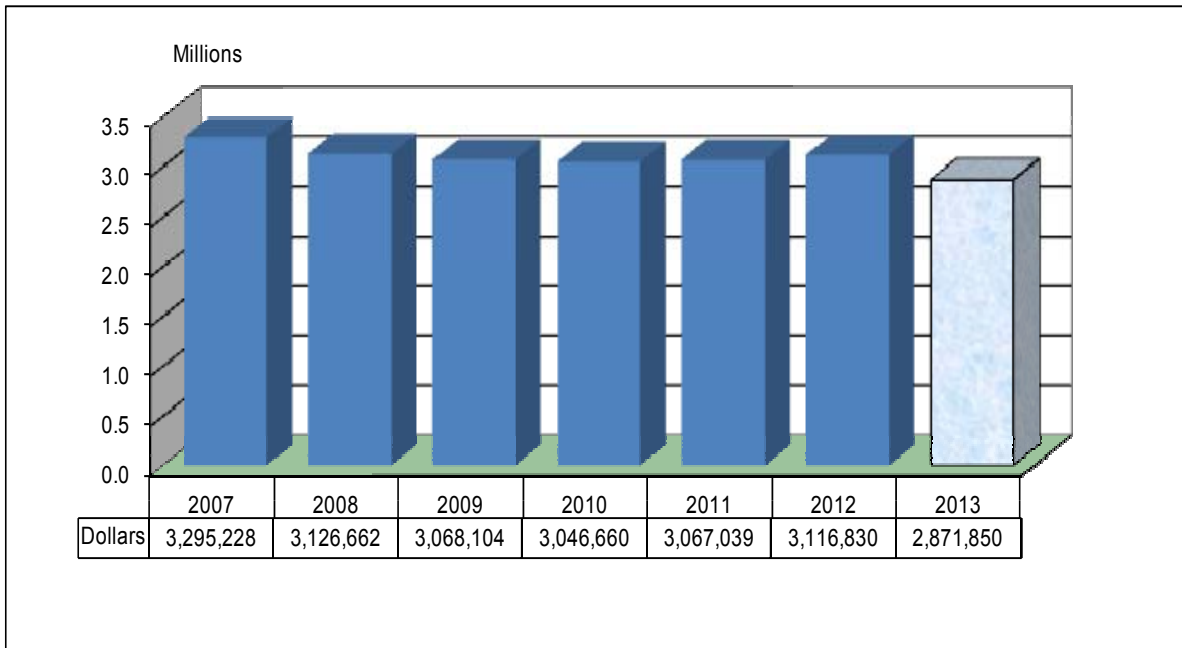
Figures shown for 2013 reflect a 5% allowance which was deducted from the total tax levy per Florida law.



HISTORICAL SUMMARY OF REVENUES BY SOURCE

CONSTITUTIONAL GAS TAX

A two-cent per gallon tax on motor fuel was authorized by the Florida Constitution in 1941 and adopted by Florida voters in 1943. This tax is a transportation revenue source for counties only and is allocated based on a county's proportion of statewide area, population, and gas tax receipts. The tax is received and used for road maintenance, drainage, Transit, and operations in the Transportation Trust Fund. As ad valorem tax revenues have declined, more of this gas tax has been shifted from capital projects to eligible operating costs. Taxes are remitted by dealers to the Florida Department of Revenue, and then transferred to the State Board of Administration for distribution to counties. Collections for the past several years reflect a declining level of fuel consumption due to the economic downturn and conservation efforts. FY13 projections are very conservative due to economic uncertainty and pending threat of higher gasoline prices that may significantly impact consumption.



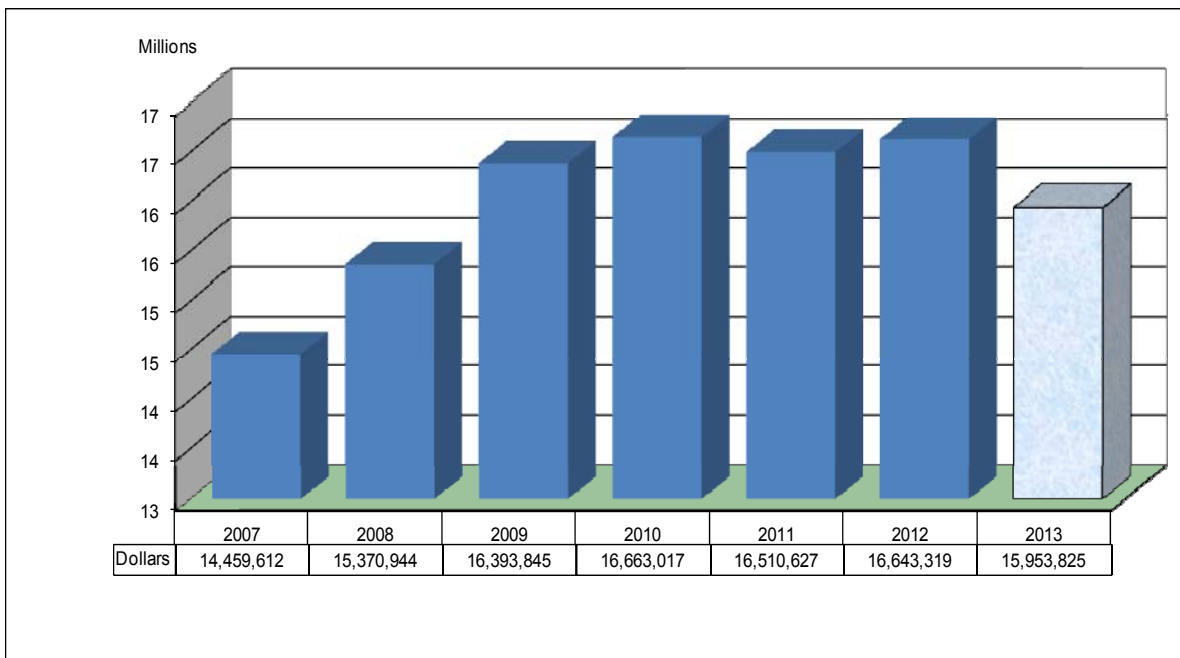
Figures shown for 2013 reflect a 5% allowance which was deducted from the total tax levy per Florida law.



HISTORICAL SUMMARY OF REVENUES BY SOURCE

LOCAL OPTION GAS TAXES

Revenues result from twelve cents tax per gallon of gasoline sold in Manatee County as authorized by the State Legislature. One cent was approved by voters in a countywide referendum. Six cents were levied by the Board of County Commissioners. An additional five cents was levied by the Board of County Commissioners in April, 2006. Tax collections are remitted by retail dealers 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 currently used for road resurfacing, maintenance, construction, and capital expenditures. FY13 projections are conservative due to economic uncertainty and pending threat of higher gasoline prices that may significantly impact consumption.



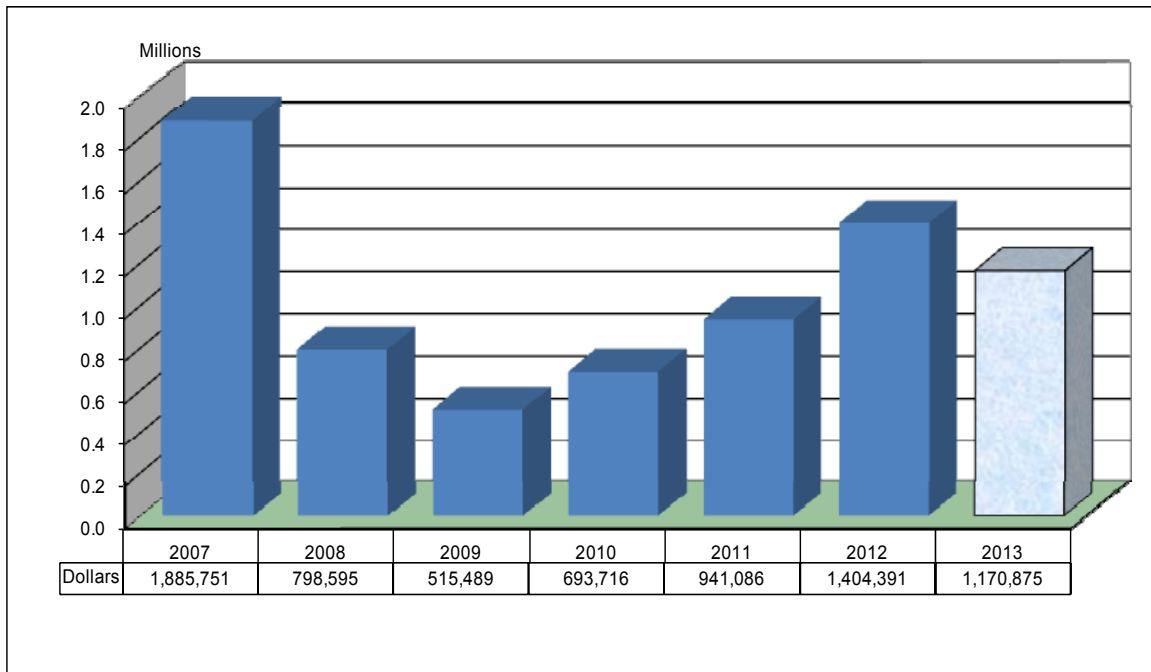
Figures shown for 2013 reflect a 5% allowance which was deducted from the total tax levy per Florida law.



HISTORICAL SUMMARY OF REVENUES BY SOURCE

PLANNING FEES

Staff in the Building and Development Services department review all development proposals in the unincorporated county for compliance with the county's Comprehensive Plan and Land Development Code Regulations. Applications reviewed include Comprehensive Plan amendments, rezoning requests, subdivisions, site plans, planned developments, administrative permits, special permits, and variances. Fees collected are used to pay a portion of the labor, operating, and overhead costs of the department associated with its review of these development applications. Lower collections after 2007 reflect a decreasing level of development activity and slower county population growth. Fluctuations from year to year also reflect the timing of applications. A study of the development review process was completed in FY10 and a fee increase was implemented in May 2011. Development activity exceeded expectations in the later part of FY12, thus the projection for FY13 is conservative pending substantiation of a growth trend in the area.



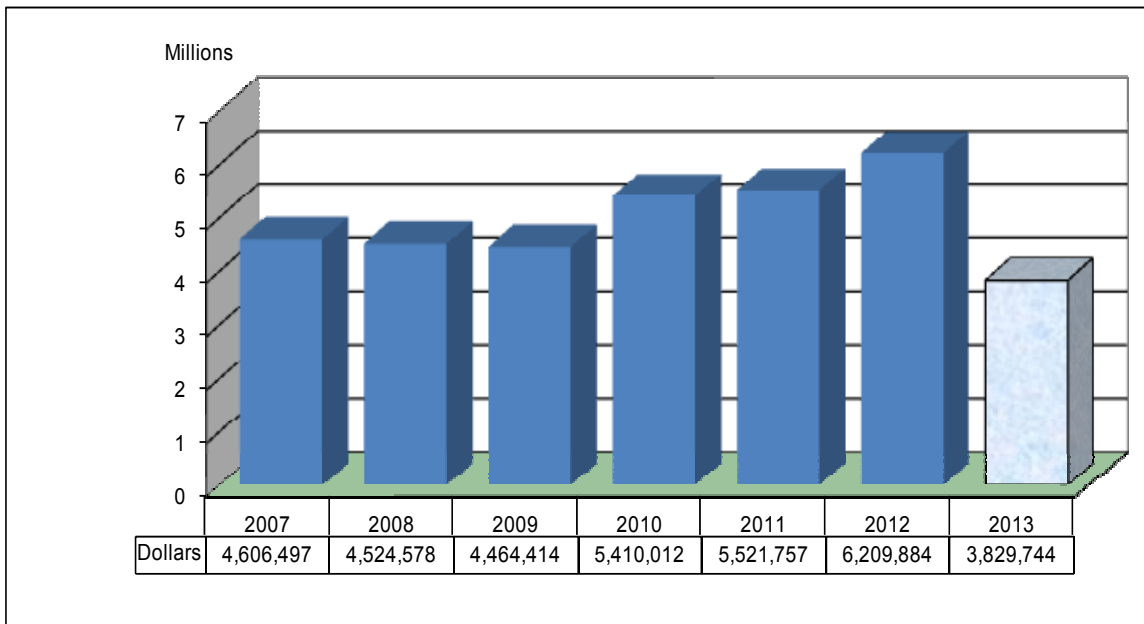
Figures shown for 2013 reflect a 5% allowance which was deducted from the total tax levy per Florida law.



HISTORICAL SUMMARY OF REVENUES BY SOURCE

BUILDING AND INSPECTIONS FEES/CHARGES

Fees for building, electrical, mechanical, plumbing, and various other permits issued by Manatee County Building and Development Services (BADS) department, as well as charges for inspection and re-inspection are recorded in this account. BADS staff review construction plans and perform site inspections to ensure compliance with county codes. Charges are based on actual cost of plans review and site inspection with an allowance for overhead costs. Decreased collections from 2007 to 2009 reflect the downturn in the real estate market and the lower level of construction activity. A fee increase and reduced impact fees resulted in higher receipts starting in FY10. To more accurately reflect the distribution of costs as indicated in the May 2011, impact fee study, building fees were decreased while planning fees were increased. Construction activity exceeded expectations in 2012 and revenues outpaced costs prompting a reduction of permitting fees late in the year. Projections for FY13 are conservative and reflect the 6% fee reduction. Construction activity will be monitored to determine if budget adjustments are needed during the year.



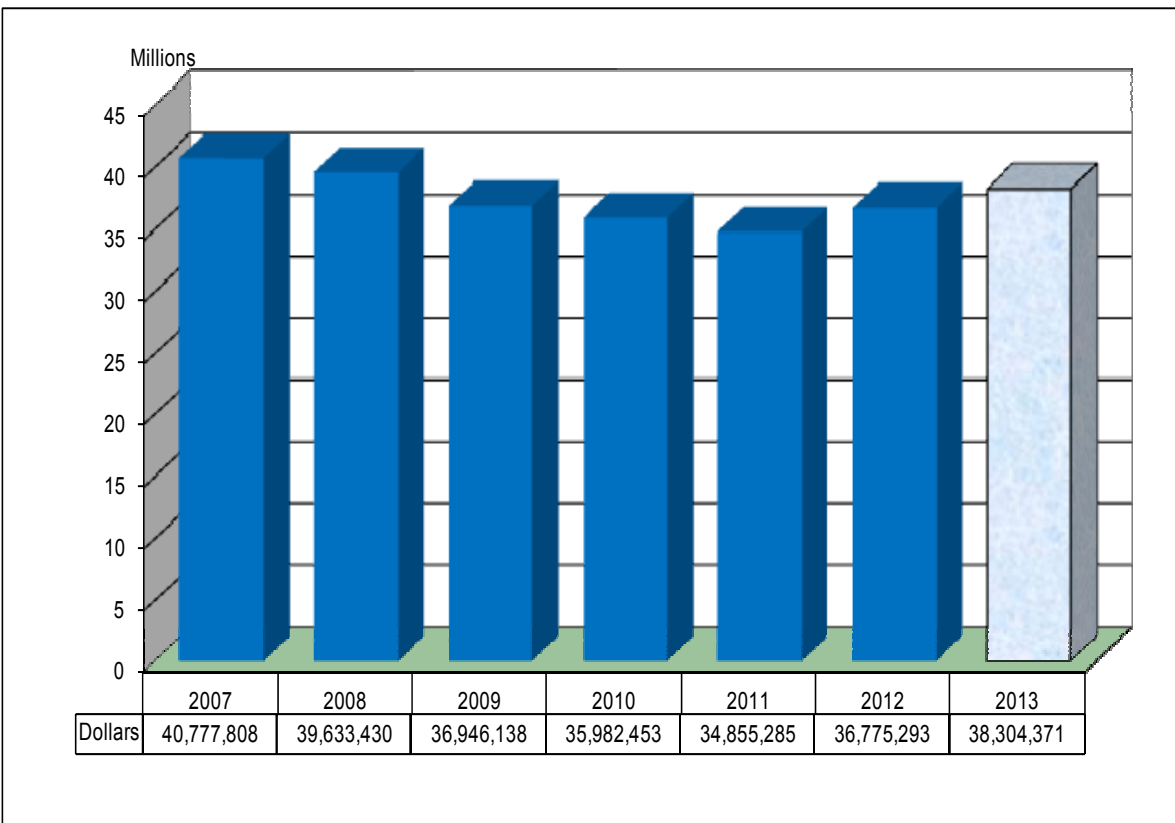
Figures shown for 2013 reflect a 5% allowance which was deducted from the total tax levy per Florida law.



HISTORICAL SUMMARY OF REVENUES BY SOURCE

SOLID WASTE

Solid waste charges include a tipping fee at the landfill and solid waste collection fees for mandatory residential and commercial garbage pick up. Solid waste collection rates have been negotiated with franchise haulers and adjusted for inflation annually. While Manatee County's tipping fees are among the lowest in the state of Florida, rates for "out-of-county" customers have been significantly increased and enforcement has been strengthened curtailing use by haulers from outside Manatee County. FY09 reflected a change in the method of collection of fees which is offset by a lower expenditure from the county to waste haulers. The FY13 budget reflects an increased solid waste collection fees rate voted on and approved by the Board of County Commissioners.



Figures shown for 2013 reflect a 5% allowance which was deducted from the total tax levy per Florida law.

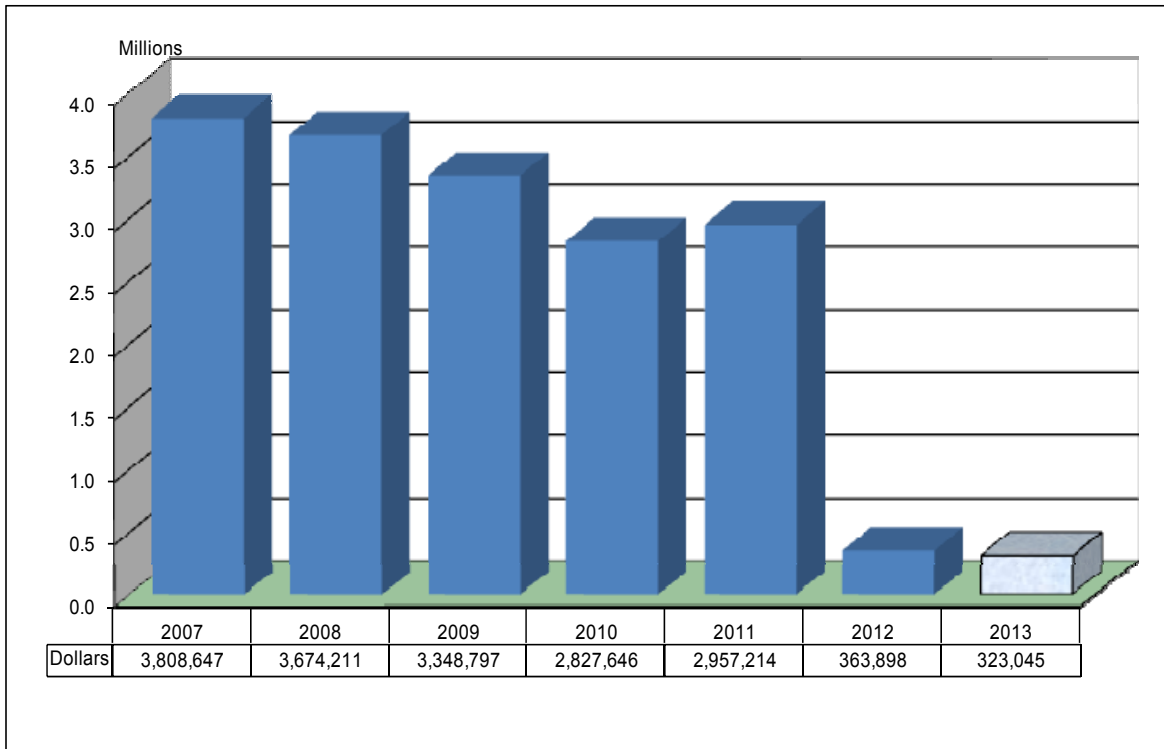


HISTORICAL SUMMARY OF REVENUES BY SOURCE

GOLF COURSES

Manatee County owns two regulation par 72 courses that operate as daily fee golf courses. With the economic downturn, local courses have become increasingly competitive to lure the golfing public.

In August 2011, a franchise license agreement was signed with Pope Golf, LLC (PGL) to operate both the Manatee County Golf Course and the Buffalo Creek Golf Course, and to maintain both courses beginning October 1, 2011. Franchise revenues are paid to the county based on a percentage of gross revenues received by PGL, per the agreement schedule. While 2012 and 2013 reflect the new revenue structure, it is important to realize that all of the operating and course improvement costs are now borne by PGL.



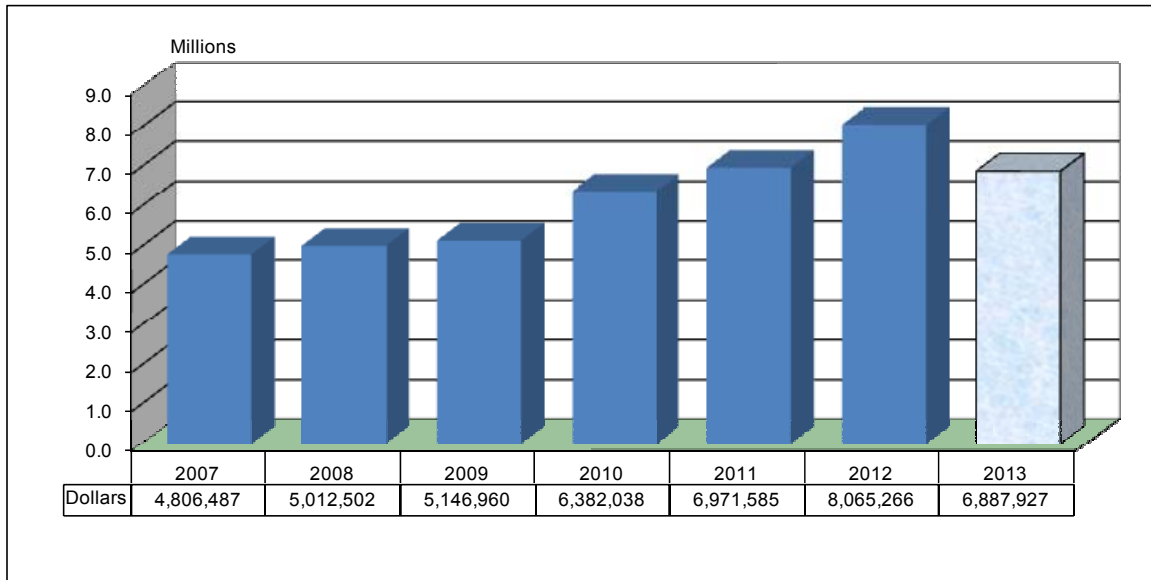
Figures shown for 2013 reflect a 5% allowance which was deducted from the total tax levy per Florida law.



HISTORICAL SUMMARY OF REVENUES BY SOURCE

LOCAL OPTION TOURIST DEVELOPMENT TAX

Legislation enabling counties to levy a tax on most short term residential rentals and leases of six months or less was passed by the Florida Legislature in 1977. Manatee County passed a 2 cent tax by referendum in 1980, increased it by 1 cent in 1986, another 1 cent in 2004, and an additional 1 cent in 2009 for a total of 5 cents per dollar by vote of the Board of County Commissioners. Proceeds of the original tax are used by the county to promote tourism. Revenue from the additional one-cent added in 1986 is used for beach renourishment and erosion control. The additional cent approved in 2004 goes to increased marketing efforts, while the penny added in 2009 provides funding for improvements at beaches and the Convention Center and other tourist related items. FY11 revenues were higher than anticipated due to no major bad weather events, and increased tourism due to targeted marketing and advertising campaigns, increased social network presence, and increased sports marketing. Tourism activity for FY13 is projected to be moderately affected by the economy, therefore revenue projections are conservative.



Figures shown for 2013 reflect a 5% allowance which was deducted from the total tax levy per Florida law.



BUDGET STABILIZATION

As property taxes and other revenues have declined over the past several years, county staff set forth a multi-year plan to address the revenue losses using a mix of reserves and budget reductions. Recognizing that reserves which were accumulated over several years cannot be used indefinitely to meet recurring needs, the plan shown below was developed to allow for a gradual spend down of reserves over the next four years as necessary to provide budget stabilization. This plan allows for gradual and deliberate reductions in spending while preserving the county's most vital and needed services.

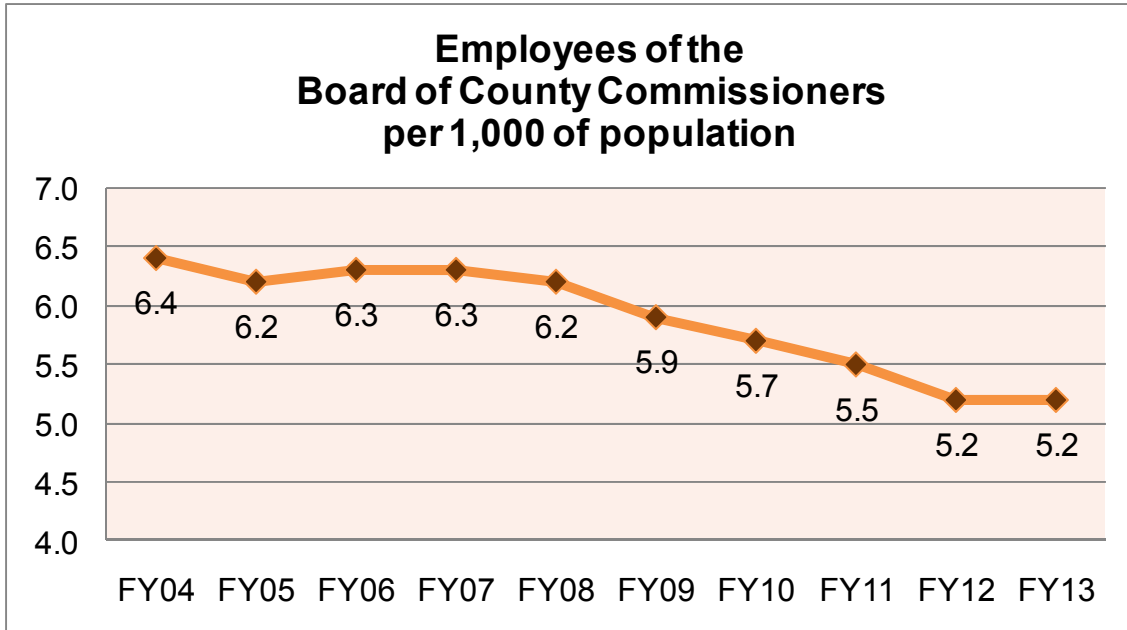
PLANNED USE OF STABILIZATION RESERVES Tax Supported Funds (Excluding Children's Services Tax)						
Revenue Assumptions	FY13	FY14	FY15	FY16	FY17	Total
Property Tax Growth	0.00%	0.00%	1.50%	2.00%	2.50%	
Other Revenue Growth	0.00%	2.50%	2.50%	2.50%	2.50%	
Budget Assumptions	FY13	FY14	FY15	FY16	FY17	Total
Annual Sources of Funds	234.9	237.2	241.7	247.0	253.0	
Annual Uses of Funds	256.7	256.7	256.7	256.7	256.7	
Sources - Uses = Deficit	(21.8)	(19.5)	(15.0)	(9.7)	(3.7)	(69.7)
Stabilization Reserve Assumptions	FY13	FY14	FY15	FY16	FY17	Total
Beginning Reserve Balance	45.0	27.7	12.7	2.2	-3.0	
Additional Resources - Historical Savings Per Year	4.5	4.5	4.5	4.5	4.5	
Reserve Available	49.5	32.2	17.2	6.7	1.5	
Reserve Used	(21.8)	(19.5)	(15.0)	(9.7)	(3.7)	
Ending Reserve Balance	27.7	12.7	2.2	(3.0)	(2.2)	(2.2)

Cash balance will not decrease below the mandatory 20% reserve set forth in Resolution R-10-098.

With the projected growth in the property tax base and other revenues sources in fiscal years 2014 through 2016, the reserves can be stretched to cover expected deficits. As revenues begin to grow in future years, it will be necessary to replace the one-time reserves being used in the budget with the increased recurring revenues before increased spending can be considered. As annual uses are held constant in this scenario, necessary cost increases will have to be addressed with offsetting budget reductions/new revenue sources.



EMPLOYEES PER THOUSAND POPULATION



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

BUDGETED POSITIONS CHANGE FROM PRIOR YEARS				
	Budgeted FY11	Budgeted FY12	Budgeted FY13	Increase (Decrease) FY12 / FY13
Budgeted Positions	1,752	1,658	1,658	-0-

Population estimates used are per University of Florida - Bureau of Economic & Business Research (BEBR).



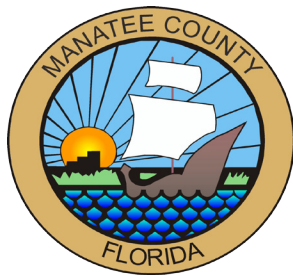
SUMMARY OF BUDGETED POSITIONS

Budget reductions for fiscal years 2011 and 2012 have necessitated reductions in staffing. 53 positions were eliminated in FY11, and 94 positions were eliminated in FY12. For FY13, no positions were eliminated for the budget year.

Department	Budgeted <u>FY11</u>	Budgeted <u>FY12</u>	Budgeted <u>FY13</u>	<u>Increase/ Decrease</u>
Board of County Commissioners	10	10	10	0
County Administrator	14	12	14	2
County Attorney	20	19	19	0
Risk Management	4	4	4	0
Building & Development Services	90	79	83	4
Community Services	79	77	76	-1
Grant Funded Positions	5	4	4	0
Convention & Visitors Bureau	21	21	20	-1
Financial Management	25	24	24	0
Human Resources	10	10	10	0
Information Services	79	67	65	-2
Natural Resources	33	31	29	-2
Neighborhood Services	86	77	76	-1
Grant Funded Positions	6	5	5	0
Parks & Recreation	102	95	95	0
Property Management	108	102	103	1
Public Safety	237	238	238	0
Public Works	421	383	383	0
Utilities	<u>392</u>	<u>390</u>	<u>390</u>	0
Subtotal County Departments	1,742	1,648	1,648	0
Court Administration	9	9	9	0
Guardian Ad Litem	1	1	1	0
Grand Total	<u>1,752</u>	<u>1,658</u>	<u>1,658</u>	0

The list above shows positions which report to the Board of County Commissioners by department, with the exception of 10 positions funded by the county for court administration and guardian ad-litem services. Positions for the School Board, constitutional offices, and other taxing authorities do not report to the County Commission and are excluded from this listing.





SUMMARY OF ADOPTED BUDGET

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

The county's gross sources are slightly over \$1 billion. When budgets for ongoing grants and projects are carried over, and budgets for special taxing districts are added, the sources total just over \$1.1 billion. However, because governmental accounting requires carryover funding to be counted as a "revenue" and monies transferring from one fund to be counted as a "new revenue" in the receiving fund, some of these sources are double-counted. To reflect only the "new sources", the double-counted amounts are deducted on the following chart to more accurately report a "Net New Sources" amount of \$463,515,878.

In the Uses section, the amounts budgeted to be spent are shown by functional category. Double-counted amounts are also deducted from the expenditures to reflect the "Net New Uses" budget of \$463,515,878.

Each column on the chart shows a major fund classification as specified by the state chart of account requirements.

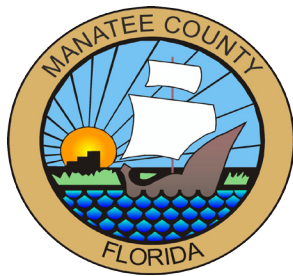


**MANATEE COUNTY ADOPTED BUDGET SUMMARY
FISCAL YEAR 2012 - 2013**

<u>SOURCES</u>		GENERAL FUND	TRANSPORTATION TRUST FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS
Property Taxes:	Millage Rate				
General Fund	5.4707	127,237,052			
Transportation	0.2446		5,688,885		
Library	0.2507			5,830,757	
Unincorporated MSTU	0.6109			10,188,224	
Children's Services	0.3333			7,751,862	
Palm Aire MSTU	0.2546			80,864	
Voted Debt Service	0.1333				3,100,279
Other Taxes:					
Other Taxes		3,301,500	17,258,500	8,888,949	
Licenses & Permits:					
Licenses & Permits		457,700		5,531,720	
Intergovernmental:					
Federal		288,143		1,398,592	
State		26,905,669	4,335,000	1,400,827	
Other		3,515,966		11,012	1,114,000
Charge For Service:					
Public Utilities					
Other		29,577,568	735,000	1,213,078	
Fines & Forfeitures:					
Fines & Forfeitures		808,123		713,444	
Miscellaneous Revenues:					
Interest Income		2,815,000	300,000	538,699	38,714
Other		3,194,439	1,272,500	8,975,470	
Total Revenue		\$198,101,160	\$29,589,885	\$52,523,498	\$4,252,993
Non-Revenue:					
Cash Carryover		89,573,158	15,820,041	80,896,713	285,000
Internal Services					
Interfund Transfers		4,435,142	2,588,386	11,287,567	14,225,070
Statutory 5%		-9,905,058	-1,479,494	-2,626,175	-212,650
GROSS SOURCES		\$282,204,402	\$46,518,818	\$142,081,603	\$18,550,413
Confirmation of Unencumbered Prior Year Project/Grant Balances					
Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority, Law Library)					
TOTAL					
Less:					
Cash Balance		-67,857,202	-12,081,364	-68,559,867	-231,087
Interfund Transfers		-4,435,142	-2,588,386	-11,287,567	-14,225,070
Internal Services					
Prior Year Project/Grant Balances					
Other Special Taxing Districts					
NET NEW SOURCES					
<u>USES</u>					
Expenditures:					
General Government		46,655,784		4,274,102	18,319,326
Public Safety		122,688,408		9,242,330	
Physical Environment		2,250,537		1,632,588	
Public Transportation			13,139,222	10,678,524	
Economic Environment		4,524,799		6,444,605	
Human Services		10,806,372		17,126,303	
Culture & Recreation		8,712,260		6,358,459	
Transfers To Other Govt.			3,199,340		
Interfund Transfers		11,193,565	16,923,892	16,608,203	
Internal Services					
Reserves:					
Contingency		7,515,475	1,175,000	1,156,622	
Capital Outlay					
Cash Balance		67,857,202	12,081,364	68,559,867	231,087
Prior Year Appropriations					
GROSS USES		\$282,204,402	\$46,518,818	\$142,081,603	\$18,550,413
Confirmation of Unencumbered Prior Year Project/Grant Balances					
Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority, Law Library)					
Less:					
Cash Balance		-67,857,202	-12,081,364	-68,559,867	-231,087
Interfund Transfers		-4,435,142	-2,588,386	-11,287,567	-14,225,070
Internal Services					
Non Expendable Trust					
Prior Year Project/Grant Balances					
Other Special Taxing Districts					
NET NEW USES					

**MANATEE COUNTY ADOPTED BUDGET SUMMARY
FISCAL YEAR 2012 - 2013**

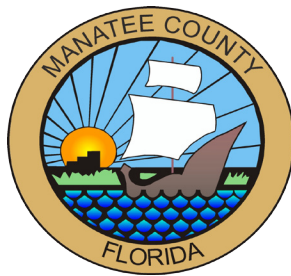
SOURCES	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTALS
Property Taxes:				
General Fund				127,237,052
Transportation				5,688,885
Library				5,830,757
Unincorporated MSTU				10,188,224
Children's Services				7,751,862
Palm Aire MSTU				80,864
Voted Debt Service				3,100,279
Other Taxes:				
Other Taxes				29,448,949
Licenses & Permits:				
Licenses & Permits		322,001		6,311,421
Intergovernmental:				
Federal				1,686,735
State		1,706,581		34,348,077
Other				4,640,978
Charge For Service:				
Public Utilities		136,860,709		136,860,709
Other		15,109,895		46,635,541
Fines & Forfeitures:				
Fines & Forfeitures		188,000		1,709,567
Miscellaneous Revenues:				
Interest Income	549,051	950,369	410,064	5,601,897
Other	840,000	6,422,247	1,198,400	21,903,056
Total Revenue	\$1,389,051	\$161,559,802	\$1,608,464	\$449,024,853
Non-Revenue:				
Cash Carryover	46,972,536	114,989,996		348,537,444
Internal Services			141,137,457	141,137,457
Interfund Transfers	12,987,764	47,301,397	550,000	93,375,326
Statutory 5%	-69,453	-8,077,990	-3,793,547	-26,164,367
GROSS SOURCES	\$61,279,898	\$315,773,205	\$139,502,374	\$1,005,910,713
Confirmation of Unencumbered Prior Year Project/Grant Balances				131,071,355
Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority, Law Library)				1,625,606
TOTAL				\$1,138,607,674
Less:				
Cash Balance	-51,739,453	-109,048,162		-309,517,135
Interfund Transfers	-12,987,764	-47,301,397	-550,000	-93,375,326
Internal Services			-139,502,374	-139,502,374
Prior Year Project/Grant Balances				-131,071,355
Other Special Taxing Districts				-1,625,606
NET NEW SOURCES				\$463,515,878
USES				
Expenditures:				
General Government				69,249,212
Public Safety	240,000			132,170,738
Physical Environment		135,251,003		139,134,128
Public Transportation	2,225,000	17,275,429		43,318,175
Economic Environment				10,969,404
Human Services				27,932,675
Culture & Recreation	8,038	1,973,631		17,052,388
Transfers To Other Govt.				3,199,340
Interfund Transfers	3,112,472	45,537,194		93,375,326
Internal Services			76,264,154	76,264,154
Reserves:				
Contingency		2,267,786		12,114,883
Capital Outlay	3,954,935	4,420,000		8,374,935
Cash Balance	51,739,453	109,048,162	63,238,220	372,755,355
Prior Year Appropriations				
Non Expendable Trusts				
GROSS USES	\$61,279,898	\$315,773,205	\$139,502,374	1,005,910,713
Confirmation of Unencumbered Prior Year Project/Grant Balances				131,071,355
Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority, Law Library)				1,625,606
Less:				
Cash Balance	-51,739,453	-109,048,162		-309,517,135
Interfund Transfers	-12,987,764	-47,301,397	-550,000	-93,375,326
Internal Services			-139,502,374	-139,502,374
Non Expendable Trust				
Prior Year Project/Grant Balances				-131,071,355
Other Special Taxing Districts				-1,625,606
NET NEW USES				\$463,515,878



Manatee County, Florida

County Commissioners / County Administrator





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 four programs - Board of County Commissioners, County Administration, Information Outreach, and Employee Health Benefits.

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 and the County Administrator, while the Board is responsible for establishing policies through adoption of formal resolutions and ordinances.

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

The Information Outreach program is responsible for the county's public information and communication program, the legislative program, and coordinating with other local, state and federal legislative liaisons. This program includes the Citizen's Action Center which responds to citizen inquiries on a daily basis.

The Employee Health Benefits program is responsible for the health benefits and wellness programs for employees of Manatee County Government. Benefit programs include medical, dental, life, long-term disability, health care and dependent care spending accounts, and deferred compensation plans.

***** FY13 BUDGET CHANGES *****

In FY12 a new Fiscal Analyst position was added to Employee Health Benefits. Also, one position was transferred from the Community Services Department to serve as the Criminal Justice Coordinator as the County Administrator's office has become more involved in coordinating among the county and state funds components of the criminal justice system.



County Administration

SOURCES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	43,772,642	43,827,332	41,715,163
Gen Fund/General Revenue	2,278,864	2,116,309	2,231,722
Other Taxes	23,750	5,200	5,200
Totals:	46,075,256	45,948,841	43,952,085

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Board of County Commissioners	1,050,973	1,024,829	991,105
County Administration	692,551	666,846	746,189
Information Outreach	559,090	429,834	499,628
Employee Health Benefits	43,772,642	43,827,332	41,715,163
Totals:	46,075,256	45,948,841	43,952,085

Budgeted Positions:	24	22	24
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County Administration

Program 0101

Board of County Commissioners

PROGRAM PURPOSE AND DESCRIPTION

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen Fund/General Revenue	1,050,973	1,024,829	991,105
Totals:	1,050,973	1,024,829	991,105

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	972,241	959,716	903,976
Operating	78,732	61,963	87,129
Capital	0	3,150	0
Totals:	1,050,973	1,024,829	991,105
Budgeted Positions:	10	10	10

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
BCC Appointments/Briefings	6,910	6,319	6,300
BCC Incoming Calls	10,408	8,837	8,750



County Administration

Program 0102

County Administration

PROGRAM PURPOSE AND DESCRIPTION

The County Administrator is selected by the Manatee County Commission to serve as Manatee County Government's top appointed official.

The County Administrator assures that all actions, directives and policies of the Board of County Commissioners are promptly, efficiently and effectively carried out, oversees department directors responsible for managing all county programs, facilities and services which are provided by county employees, undertakes special projects as requested by the Board of County Commissioners, and provides professional management of county services as well as long-term visioning for county government and the community.

In FY12, a new position was added to provide criminal justice system coordination and enhance collaborative efforts between agencies. The Criminal Justice Policy Coordinator will research systems and provide recommended improvements to the system. This position will also serve as the county's representative on the Juvenile Justice Task Force and the staff liaison to the Public Safety Coordinating Council.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen Fund/General Revenue	692,551	666,846	746,189
Totals:	692,551	666,846	746,189

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	656,298	623,841	692,530
Operating	36,253	43,005	53,659
Capital	0	0	0
Totals:	692,551	666,846	746,189
Budgeted Positions:	5	5	6

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Agenda Items for BCC Meetings	1,731	1,567	1,600



County Administration

Program 0103

Information Outreach

PROGRAM PURPOSE AND DESCRIPTION

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen Fund/General Revenue	535,340	424,634	494,428
Other Taxes	23,750	5,200	5,200
Totals:	559,090	429,834	499,628

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	300,863	196,690	190,444
Operating	203,757	207,666	279,184
Capital	54,470	25,478	30,000
Totals:	559,090	429,834	499,628
Budgeted Positions:	5	3	3

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Information Requests	23,772	28,694	29,000
Requests for Service	4,403	4,308	4,300
Email Requests	10,613	16,798	17,000
Immediate Resolutions	15,215	21,810	22,000



County Administration

Program 0104

Employee Health Benefits

PROGRAM PURPOSE AND DESCRIPTION

For any organization the size of Manatee County Government, benefits are a key element of the employee compensation program needed to recruit and retain qualified and productive employees.

The Employee Health Benefits division (EHB) manages the county's comprehensive cafeteria-style benefits which include medical, dental, life insurance, long-term disability, health care spending accounts, dependent care spending accounts and 457 deferred compensation plans for active employees and retirees, as well as COBRA benefits for former employees and their eligible dependents. In addition, various health and lifestyle management programs and services are offered to members of the health plan based upon the analysis of historical claim and other related data.

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

In FY12, a senior fiscal analyst position was added in order to assume fiscal duties previously distributed among other EHB staff, many who did not have a fiscal background. This position is responsible for processing payments and monitoring division accounts payable and receivable for medical premiums for the YourChoice Health Plan, Bankers Life & Casualty, Transamerica Life, Standard Life, and long-term disability. Additionally, this position is responsible for all tasks related to procurement of new services and compiling and analyzing information related to revenues, expenditures, program costs and statistical information related to the budget.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	43,772,642	43,827,332	41,715,163
Totals:	43,772,642	43,827,332	41,715,163

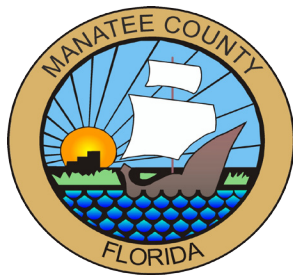
<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	338,376	327,368	327,859
Operating	43,434,266	43,499,964	41,387,304
Capital	0	0	0
Totals:	43,772,642	43,827,332	41,715,163
Budgeted Positions:	4	4	5

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Participants in Health Plan	6,666	6,578	6,600
Medical Claims	117,805	106,456	106,000
Rx Claims	116,587	111,517	112,000



Constitutional Officers





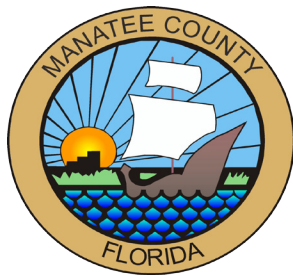
CONSTITUTIONAL OFFICERS BUDGETS

Constitutional Office	FY10-11 Adopted	FY11-12 Adopted	FY12-13 Adopted
Clerk of Circuit Court	\$ 6,156,138	\$ 6,073,874	\$ 6,131,609
Clerk Support Costs	\$ 428,046	\$ 477,104	\$ 458,130
Funded Positions	94	94	94
Property Appraiser	\$ 3,628,232	\$ 3,769,493	\$ 3,769,841
Property Appraiser Support Costs	\$ 244,719	\$ 215,343	\$ 189,834
Funded Positions	51	51	51
Sheriff	\$ 93,411,608	\$ 92,688,929	\$ 92,085,450
Sheriff Support Costs	\$ 4,239,236	\$ 4,807,268	\$ 4,794,436
Jail Medical Costs	\$ 5,700,000	\$ 5,700,000	\$ 5,700,000
Funded Positions	1,163	1,159	1,157
Supervisor of Elections-Incl Supt Costs	\$ 2,074,636	\$ 2,058,309	\$ 2,313,327
Funded Positions	18	19	19
Tax Collector	\$ 8,134,463	\$ 8,296,694	\$ 8,321,583
Tax Collector Support Costs	\$ 215,006	\$ 201,750	\$ 190,890
Funded Positions	95	95	95

****NOTE**** 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.

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

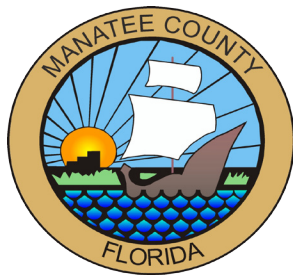




Manatee County, Florida

County Attorney





County Attorney

Manatee County Attorney's Office provides legal advice and representation for the Board of County Commissioners. The County Attorney's Office also:

Represents the Board of County Commissioners in legal matters;

Furnishes all legal services, including participation and management in all litigation and other such legal services required to protect the interests of the County;

Renders legal advice in response to Requests for Legal Services to the Board of County Commissioners and to other departments and agencies of County government as directed and authorized by the Board of County Commissioners.

The County Attorney's Office also oversees the Risk Management Division of Manatee County Government.



County Attorney

SOURCES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	7,402,577	9,404,517	9,198,262
Gen Fund/General Revenue	1,898,088	1,956,551	1,828,284
Totals:	9,300,665	11,361,068	11,026,546

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Legal Representation	2,088,088	2,156,551	2,028,284
Risk Management (Internal Service)	7,212,577	9,204,517	8,998,262
Totals:	9,300,665	11,361,068	11,026,546

Budgeted Positions:	24	23	23
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County Attorney

Program 0701

Legal Representation

PROGRAM PURPOSE AND DESCRIPTION

The County Attorney's Office (CAO) provides legal services to the Board of County Commissioners of Manatee County. While these services indirectly benefit the residents of Manatee County, the CAO's client is the Board of County Commissioners.

In representing the Board, the CAO not only provides legal services to the Board of County Commissioners, but also to the county as a legal entity and to individual Commissioners (with respect to their official duties), the County Administrator and every department that reports to the County Administrator. In addition, the CAO provides legal services to numerous task forces, councils, advisory boards, commissions and committees established by the Board of County Commissioners. The CAO also represents the Sheriff with respect to all automobile negligence claims and other constitutional officers on an ad hoc basis as directed or permitted by the Board.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	190,000	200,000	200,000
Gen Fund/General Revenue	1,898,088	1,956,551	1,828,284
Totals:	2,088,088	2,156,551	2,028,284

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	1,850,982	1,900,995	1,712,697
Operating	237,106	255,556	315,587
Capital	0	0	0
Totals:	2,088,088	2,156,551	2,028,284

Budgeted Positions:	20	18	18
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<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Cases Under Litigation	499	544	500
Requests for Legal Services	449	392	400
Hours Billed	20,991	20,081	20,000



County Attorney

Program 0702

Risk Management (Internal Service)

PROGRAM PURPOSE AND DESCRIPTION

The Risk Management division of the County Attorney's Office (CAO) is responsible for the day-to-day management of the county's self-insurance program.

Risk Management investigates and processes liability claims against the county, process and oversee worker's compensation claims, coordinate excess insurance coverage for catastrophic losses and also handle all automobile claims. The Risk Management division further pursues claims owed to the county.

The Risk Management division also oversees safety training to enhance the safety of county employees, (as well as the public they come into contact with) which reduces injuries and lost working time. They also conduct site inspections to ensure Manatee County meets federal and state safety standards and that unsafe working conditions are detected and rectified immediately.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	7,212,577	9,204,517	8,998,262
Totals:	7,212,577	9,204,517	8,998,262

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	2,854,968	2,835,848	2,748,865
Operating	4,357,609	6,368,669	6,249,397
Capital	0	0	0
Totals:	7,212,577	9,204,517	8,998,262
Budgeted Positions:	4	5	5

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
First Reports of Injury	194	223	200
Property/Casualty Claims	615	593	600



County Departments





Building & Development Services

The Building & Development Services department is comprised of seven programs.

The Building Plans Review, Permitting and Inspections program consists of the permitting intake, plans review, and inspections and administrative functions. This program contains the permitting process from beginning to end.

The Floodplain Management program is a federal program that allows unincorporated Manatee County to participate in the National Flood Insurance Program.

The Planning Services program is organized into two sections - the Development Review section and the Comprehensive Planning section.

The Development Services program is typically the first point of contact for inquiry about what is possible on a piece of property from a land development perspective. Requests come from citizens and developers. Inquiries are made by e-mail, phone, letter or in person. Customers receive information about what is necessary to develop property. The section also provides subdivision platting services and ensures the platting process is consistent with the Land Development Code and coordinates with other agencies as developer constructed infrastructure is dedicated to the county.

The Environmental Planning program is charged with implementing the environmental policies of the Manatee County Comprehensive Plan and Land Development Code by providing reviews and comments on all development proposals. The program directs the conservation of environmentally significant areas including the preservation of upland and wetland habitats, as well as regulating tree preservation and landscaping requirements. Interests between landowners/developers and the public are diligently evaluated to balance preservation and development. The purpose of this program's review of projects is to achieve environmentally sustainable developments.

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

The Contractor Licensing program is a state mandated program that maintains all of the files for state certified, registered, and locally licensed contractors. These approximately 2,000 files include information on workers compensation and general liability insurance and require the policies be active for contractors pulling permits in Manatee County. The contractor licensing program is responsible for the investigation of unlicensed construction personnel, issuing citations to violators and providing case information to an appeals board comprised of appointed citizens, and performing field reviews of voided permits.

***** FY13 BUDGET CHANGES *****

During FY12 a Code Enforcement Officer position was added to meet the increased need for addressing complaints, two Plans Examiners and two Permitting Technicians were added due to increased building and permitting activities, and the Transportation Systems Management program was transferred to the Public Works department.



Building & Development Services

SOURCES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	5,122,843	4,223,484	4,518,237
Fines & Forfeitures	25,641	35,000	35,000
Gen Fund/General Revenue	193,561	205,309	202,931
Licenses & Permits	10,858	31,443	27,300
Unincorporated MSTU Fund	2,295,171	2,421,116	2,660,036
Totals:	7,648,074	6,916,352	7,443,504

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Plans Review/Permitting/Inspections	3,710,353	3,297,084	3,869,816
Floodplain Management	181,258	189,979	177,181
Planning Services	1,654,016	1,185,213	1,384,343
Development Services	932,377	818,108	760,589
Environmental Planning	362,394	432,859	410,021
Code Enforcement	796,818	969,166	822,254
Contractor Licensing	10,858	23,943	19,300
Totals:	7,648,074	6,916,352	7,443,504

Budgeted Positions:	90	79	83
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Building & Development Services

Program 3501

Plans Review/Permitting/Inspections

PROGRAM PURPOSE AND DESCRIPTION

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

The Permitting section handles the intake and issuance of all permits applied for in unincorporated Manatee County.

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

Simple permits in the categories of mechanical, plumbing and electrical are available for issuance online once a contractor has filled out the proper paperwork to become an online user. Online permits are able to be issued at any time, day or night, on weekdays, weekends, and holidays.

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

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	3,389,188	2,809,379	3,382,111
Unincorporated MSTU Fund	321,165	487,705	487,705
Totals:	3,710,353	3,297,084	3,869,816

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	2,261,580	2,092,165	2,414,337
Operating	1,448,773	1,203,773	1,455,479
Capital	0	1,146	0
Totals:	3,710,353	3,297,084	3,869,816
Budgeted Positions:	36	35	41

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Inspections Performed	58,300	61,302	64,400
Permits Issued	13,173	14,411	15,700
Contractors Qualification Files Maintained	1,362	1,956	2,400



Building & Development Services

Program 3502

Floodplain Management

PROGRAM PURPOSE AND DESCRIPTION

The Floodplain Management program is a federally mandated program that allows unincorporated Manatee County to participate in the National Flood Insurance Program and is responsible for the review, compliance, regulation and investigation of structures in the regulatory floodplain (those having a 1% or greater chance of being flooded in any given year).

This program also coordinates with other county departments for documentation required annually for the participation in the community rating system, which earns a discount on flood insurance policies for the citizens of unincorporated Manatee County. The community rating system saves the citizens of Manatee County 25% on their flood insurance policy if they are in an A or V flood zone and 10% on their policy if they are in a B, C, or X zone.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	32,195	26,670	16,250
Gen Fund/General Revenue	149,063	163,309	160,931
Totals:	181,258	189,979	177,181

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	159,813	166,832	147,629
Operating	21,445	23,147	29,552
Capital	0	0	0
Totals:	181,258	189,979	177,181
Budgeted Positions:	3	3	3

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Flood Reviews	1,784	2,164	2,596
CRS Mailers for Floodplain Properties	131,690	133,314	135,000



Building & Development Services

Program 3503

Planning Services

PROGRAM PURPOSE AND DESCRIPTION

The Planning Services program is organized into two sections: the Development Review section and the Comprehensive Planning section.

The Development Review section handles land development applications requiring a public hearing. This includes rezones, Developments of Regional Impact (DRI) and other miscellaneous public hearing applications. This section contains our agenda coordinators who route land development applications to Development Review Committee (DRC) members and schedule land development applications and coordinate required advertising for the Hearing Officer, Historic Preservation Board, Planning Commission and Board of County Commissioners public hearings. The agenda staff provides meeting minutes for the DRC and Planning Task Force. They also maintain the Neighborhood Registry, a program designed to keep neighborhoods informed of development activity.

The Comprehensive Planning section maintains and handles amendments to the Comprehensive Plan, GIS services, and hazard mitigation planning for the county. Hazard mitigation planners maintain the Post Disaster Redevelopment Plan and Local Mitigation Strategy in addition to serving as Emergency Management staff of the Emergency Operations Center during activations. The Historic Preservation Board and associated activities are also coordinated from this section.

Planning Services coordinates land development applications with review agencies and adjacent jurisdictions, including the School Board, cities, Metropolitan Planning Organization and the Tampa Bay Regional Planning Council. They review and evaluate land development applications for conformance with policies and regulations and make a professional recommendation to the Hearing Officer, Planning Commission or Board. This recommendation requires the analysis and balancing of a number of issues to ensure the best choices are made for the future of the county.

Planning Services is responsible for many operational improvements bringing greater efficiencies to the development review process. This division is responsible for the Evaluation and Appraisal Report (EAR) of the Comprehensive Plan. This audit of the existing Plan is required by statute and brings new direction to land development in the county and better aligns policy to Imagine Manatee and other successive public input projects. The division is also responsible for Land Development Code and Comprehensive Plan changes that better accommodate urban infill and redevelopment, economic development of the Port Encouragement Zone and provide changes that enhance sustainability from an environmental perspective. Planning staff also coordinate with other county departments on a new infrastructure plan, "How Will We Grow?", which is based upon the goals of Imagine Manatee, One Bay, Building-out Study, Community Character Study and other public input-based planning efforts. This new plan will be married to the proposed changes to the Land Development Code and post-EAR Comprehensive Plan changes.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	963,081	631,685	416,200
Unincorporated MSTU Fund	690,935	553,528	968,143
Totals:	1,654,016	1,185,213	1,384,343



Building & Development Services

Program 3503

Planning Services

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	1,057,682	776,565	810,071
Operating	596,334	408,648	574,272
Capital	0	0	0
<hr/>			
Totals:	1,654,016	1,185,213	1,384,343
Budgeted Positions:	18	12	12
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<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Plan Amendments Processed	3	3	3



Building & Development Services

Program 3504

Development Services

PROGRAM PURPOSE AND DESCRIPTION

The Development Services division is typically the first point of contact for inquiry about information regarding zoning and land development potential. Requests come from citizens and developers and inquiries are made by e-mail, phone, letter or in person. The Development Services division has two sections, the Front Counter, and Administrative Review. The division is also responsible for many operational improvements to the development review process.

The Front Counter section includes time spent with customers on the phone and at the counter answering questions and advising potential applicants on the development review process. This staff also performs a sufficiency review for applications and site plans for initial consistency with the Land Development Code to ensure all required information is included and that applicable review fees are paid. This staff also manages the Development Tracking System and the Buzzsaw electronic plans review system utilized by all county and outside review agencies to provide comments on land development applications.

The Administrative Review section handles land development applications that require administrative review. This includes final site plans, administrative permits, construction plans, administrative determinations and other applications. The section also provides subdivision platting services and ensures the platting process is consistent with the Land Development Code and coordinates with other agencies as developer constructed infrastructure is dedicated to the county. In addition, building permits are reviewed for consistency with zoning district bulk, dimensional regulations, and other requirements of the Land Development Code.

This division is responsible for many operational improvements that will bring greater efficiencies to the development review process resulting from the Matrix Study and other customer-suggested improvements. It is assisting in the first phase rewrite of the Land Development Code which began in FY11. The Land Development Code rewrite will be married to other efforts, including the Evaluation and Appraisal Report (EAR) and "How Will We Grow?" projects. This rewrite is expected to bring new efficiencies and clarity to the review process.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	693,496	713,750	660,676
Unincorporated MSTU Fund	238,881	104,358	99,913
Totals:	932,377	818,108	760,589



Building & Development Services

Program 3504

Development Services

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	816,302	743,874	674,774
Operating	116,075	74,234	85,815
Capital	0	0	0
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Totals:	932,377	818,108	760,589
Budgeted Positions:	13	12	11

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Preliminary/Final Site Plans	65	33	30
Administrative Determinations	73	77	75
Amendments to Approved Plans	34	40	45
Final Plat Reviews	22	17	15
Administrative Permits	18	21	24
Tree Removal Permits	26	45	50



Building & Development Services

Program 3506

Environmental Planning

PROGRAM PURPOSE AND DESCRIPTION

The Environmental Planning program is charged with implementing the environmental policies of the Manatee County Land Development Code by providing reviews and comments on all development proposals. The program directs the conservation of environmentally significant areas including the preservation of forested uplands and wetlands. Interests between landowners and the public are diligently evaluated to balance preservation and development. The purpose of this program's review of projects is to achieve environmentally sustainable developments.

Program activities include providing advice at pre-application conferences, reviewing technical reports, preparing staff recommendations and reports, presenting environmental assessments at public hearings such as the Planning Commission, Board of County Commissioners and Hearing Officers. Additionally, the program provides language and recommendations on policy issues for an array of environmental matters.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Unincorporated MSTU Fund	362,394	432,859	410,021
Totals:	362,394	432,859	410,021

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	335,897	412,172	376,096
Operating	26,497	20,687	33,925
Capital	0	0	0
Totals:	362,394	432,859	410,021
Budgeted Positions:	5	4	4



Building & Development Services

Program 3507

Code Enforcement

PROGRAM PURPOSE AND DESCRIPTION

Code Enforcement conducts compliance for the Land Development Code, county ordinances and building codes, receives complaints of potential violators and provides follow-up contact with complainants and property owners.

In addition, Code Enforcement is responsible for the administration of sexually oriented businesses and the monitoring of the pain management centers and clinics.

Staff provide support for the Special Master and Code Enforcement Board, implement the county's lot mowing/lot clearing programs, including filing appropriate liens, accepts payment of code violations, and educating the public on Code Enforcement.

Unsafe structures are also monitored by Code Enforcement. The process of bringing a structure into code compliance can be lengthy. Correspondence with property owners that are not in compliance with Manatee County Unsafe Structure Ordinance 01-69 can require many hours of site visits, certified mailings, legal notices, recording of documents and County Attorney review. Compliance of an unsafe structure not only protects the property owner or individual occupying the structure, it also provides added safety to citizens living in the area and decreases the drug and transient behavior that may inhabit some of the abandoned buildings.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	44,883	42,000	43,000
Fines & Forfeitures	25,641	35,000	35,000
Gen Fund/General Revenue	44,498	42,000	42,000
Licenses & Permits	0	7,500	8,000
Unincorporated MSTU Fund	681,796	842,666	694,254
Totals:	796,818	969,166	822,254

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	578,647	701,646	599,249
Operating	218,171	267,520	223,005
Capital	0	0	0
Totals:	796,818	969,166	822,254

Budgeted Positions:	15	13	12
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<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Junk Vehicles Posted/Towed	609	521	475
Code Complaints	10,291	10,632	11,000
Lot Clearings/Complaints	1,503	1,690	1,900
Lots Mowed	272	316	360



Building & Development Services

Program 3508

Contractor Licensing

PROGRAM PURPOSE AND DESCRIPTION

The Contractor Licensing program is a state mandated program that maintains all of the files for state certified, registered and locally licensed contractors. These approximately 2,000 files include information on workers compensation and general liability insurance and require the policies be active for contractors pulling permits in Manatee County. The Contractor Licensing program is responsible for the investigation of unlicensed construction personnel, issuing citations to violators and providing case information to an appeals board comprised of appointed citizens and performing field reviews of voided permits.

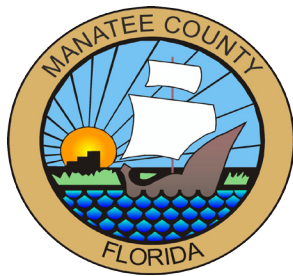
The Florida Legislature deems it necessary in the interest of public health, safety and welfare to regulate the construction industry. Unincorporated Manatee County does this through local ordinances. The state imposes similar requirements on all jurisdictions within the state to regulate locally licensed contractors by creating a Licensing Board and assigning duties to the staff and Board. This program coordinates all paperwork for cases taken to the Construction Trades Board.

Due to the economic downturn we are no longer able to have staff positions dedicated solely to licensing and have distributed these responsibilities throughout the department.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Licenses & Permits	10,858	23,943	19,300
Totals:	10,858	23,943	19,300

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	803	0	0
Operating	10,055	23,943	19,300
Capital	0	0	0
Totals:	10,858	23,943	19,300
Budgeted Positions:	0	0	0





Community Services

The Community Services department provides a vast array of resources, programs, and educational information to all segments of the county's population and contains four programs - Probation, Human Services, Veteran Services, and the Agriculture and Extension Service.

The Probation program provides pre and post sentence services including supervised release services which reduce the jail population while addressing public safety.

The Human Services program oversees services and programs designed to assist vulnerable and/or at risk young, disabled, elderly or economically/socially disadvantaged individuals to meet the most basic of human needs. This division oversees distribution of funds to a variety of not-for-profit agencies for community based services, and administers grant revenues and/or contracts for federal and state mandated human services programs.

The Veteran Services program is responsible for assisting veterans and their dependents in obtaining service related benefits and addressing their health care and transportation needs.

The Agriculture and Extension Service program provides research based information through educational programming and the application of best management practices on farms and in urban settings. These programs, through partnerships with the Institute of Food and Agriculture Sciences (IFAS)/University of Florida Extension Service and the United States Department of Agriculture (USDA) Natural Resource Conservation Service enable citizens to solve problems and to capitalize on opportunities via increased agricultural production, energy and water conservation, in response to environmental issues and concerns, provide information for families or through the 4-H youth program. Citizen advisory committees assist in the development, implementation, and evaluation of the educational emphasis for each subject matter area.

***** FY13 BUDGET CHANGES *****

During FY12 a vacant position (for a Criminal Justice Coordinator) was transferred to the County Administrator's office. In FY13, the fairgrounds maintenance portion of the Agriculture and Extension Service program will be transferred to the Property Management department along with two employees.



Community Services

SOURCES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	989,837	988,820	1,014,312
Gen Fund/General Revenue	3,063,149	2,814,189	2,842,550
Utilities System Charges	278,080	274,952	275,048
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Totals:	4,331,066	4,077,961	4,131,910

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
County Probation	1,493,116	1,433,576	1,459,636
Human Services	1,392,728	1,246,842	1,183,022
Veteran Services	249,625	232,480	212,303
Agriculture & Extension Service	1,195,597	1,165,063	1,276,949
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Totals:	4,331,066	4,077,961	4,131,910

Budgeted Positions:	84	81	80
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Community Services

Program 1001

County Probation

PROGRAM PURPOSE AND DESCRIPTION

The County Probation program provides pre and post sentence options to the County and Circuit Court including misdemeanor probation supervision, offender work program, pre-trial intervention and supervised release services. In all instances, the Probation division strives to ensure that the least physically restrictive alternatives possible are employed to exact meaningful supervision and when applicable, punishment to court defendants.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	988,637	987,153	1,012,528
Gen Fund/General Revenue	504,479	446,423	447,108
Totals:	1,493,116	1,433,576	1,459,636

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	1,268,057	1,271,237	1,272,156
Operating	221,790	152,968	187,480
Capital	3,269	9,371	0
Totals:	1,493,116	1,433,576	1,459,636
Budgeted Positions:	27	27	28

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Supervised Probation	14,732	14,800	14,500
Pretrial Intervention	1,227	1,230	1,225
Supervised Release	6,025	6,050	6,000
Community Service Hours	73,357	74,242	74,000
Violation of Probation Fines	\$62,431	\$62,314	\$63,000
Offender Work Program Participants	222	225	225
Offender Work Program Fees	\$111,140	\$215,121	\$215,000



Community Services

Program 1002

Human Services

PROGRAM PURPOSE AND DESCRIPTION

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

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen Fund/General Revenue	1,392,728	1,246,842	1,183,022
Totals:	1,392,728	1,246,842	1,183,022

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	1,269,853	1,141,829	1,093,215
Operating	119,680	105,013	89,807
Capital	3,195	0	0
Totals:	1,392,728	1,246,842	1,183,022
Budgeted Positions:	28	21	20

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Aging Services-Clients Assisted	299	280	275
Aging Services-Clients Assisted-Electricity	293	300	300
Aging Services Funds Disbursed	\$1,326,642	\$1,246,099	\$1,240,000
Human Svcs Benefits Program-Clients Assisted	1,500	1,500	1,500
Human Services Programs Funds Disbursed	\$484,167	\$480,000	\$480,000
Childrens Services Funding Agreements	102	94	90
Childrens Services Funds Disbursed	\$10,250,773	\$9,170,225	\$9,170,225
Human Services Special Projects Grants/Contracts Managed	98	82	80
Human Services Special Projects Funds Disbursed	\$17,454,000	\$16,582,000	\$16,600,000



Community Services

Program 1003

Veteran Services

PROGRAM PURPOSE AND DESCRIPTION

Florida Statue 292 (CH 1-4) authorized counties to employ Veteran Service Officers to assist local veterans and their dependents in obtaining earned benefits from the Department of Veterans Affairs. Three counselors in this program are available to serve the nearly 40,000 veterans that reside in Manatee County. Services include home visits, public speaking, attendance at veteran functions, clinic visits, and other forms of outreach.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen Fund/General Revenue	249,625	232,480	212,303
Totals:	249,625	232,480	212,303

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	211,356	217,264	198,817
Operating	38,269	15,216	13,486
Capital	0	0	0
Totals:	249,625	232,480	212,303
Budgeted Positions:	4	4	4

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Clients Served-Phone & In Person	6,025	7,258	8,500
Clients Transported	2,216	2,541	2,500
Clients Served by Outreach/Lectures/Presentations	3,031	3,263	3,500



Community Services

Program 1005

Agriculture & Extension Service

PROGRAM PURPOSE AND DESCRIPTION

The Agriculture & Extension Service division consists of three units that 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 three units are the cooperative extension service, the agricultural center (including fairgrounds maintenance), and the soil and water conservation programs.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	1,200	1,667	1,784
Gen Fund/General Revenue	916,317	888,444	1,000,117
Utilities System Charges	278,080	274,952	275,048
Totals:	1,195,597	1,165,063	1,276,949

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	970,263	972,340	994,044
Operating	221,850	192,723	282,905
Capital	3,484	0	0
Totals:	1,195,597	1,165,063	1,276,949
Budgeted Positions:	25	24	24

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Educational Program Attendance	33,735	33,429	35,000
Client Consultations	201,786	203,500	205,000
Conservation Planning	1,380	1,422	1,500
Newsletters/Publications Distributed	825,061	848,100	850,000
Diagnostic Evaluations	5,082	5,110	5,200
# Volunteers / # Hours Served	394 / 33,891	403/33,970	400/34,000
Website Visits	270,833	271,456	275,000
Building Use/Meeting Arrangements	961	975	1,000



Convention and Visitors Bureau

The Convention and Visitors Bureau (CVB) promotes Manatee County nationally and internationally as a destination for business and leisure travel. It does so via a comprehensive marketing program that includes advertising, public relations and sales.

The CVB operates the Bradenton Area Convention Center (BACC) and promotes or hosts a wide range of events in both the exhibit hall and conference center, from those of local and community interest such as concerts, trade shows, sporting events, meetings and educational presentations. Meetings and conventions help generate hotel room occupancy, associated sales and room tax revenue. Total events average from 350 - 400 annually.

The Powel Crosley Estate (Crosley) hosts 160 or more events each year, from private weddings and meetings to public entertainment events such as a seasonal run of dramatic presentations.

***** FY13 BUDGET CHANGES *****

During FY12 a Food and Beverage Manager position was eliminated by contracting out the food services function.



Convention and Visitors Bureau

SOURCES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	1,505,304	3,816,658	1,454,508
Gen Fund/General Revenue	361,464	100,000	0
Tourist Development Tax	4,571,093	4,386,415	4,826,290
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Totals:	6,437,861	8,303,073	6,280,798

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Tourist Development	4,190,373	4,049,854	4,392,380
Convention Center/Crosley Operations	2,247,488	4,253,219	1,888,418
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Totals:	6,437,861	8,303,073	6,280,798

Budgeted Positions:	21	21	20
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Convention and Visitors Bureau

Program 1101

Tourist Development

PROGRAM PURPOSE AND DESCRIPTION

The Bradenton Area Convention & Visitors Bureau (BACVB) is a comprehensive marketing program paid for solely by the Tourist Development Tax (Resort Tax), as no general revenue is used for this program. The Resort Tax is imposed on overnight stays in paid accommodations within Manatee County for a period of 6 months or less. The current tax rate stands at 5%. The breakout of expenditure funding is as follows: four cents are used for marketing, promoting, and advertising for the destination, and one cent is designated for beach renourishment.

All expenditures and activities of the BACVB are reviewed by the Tourist Development Council (TDC) and recommended for approval by the Board of County Commissioners. The TDC is a 9-member advisory board comprised of elected officials, interested citizens and owner/operators of paid accommodations, and is chaired by a County Commissioner.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	161,476	163,439	166,090
Tourist Development Tax	4,028,897	3,886,415	4,226,290
Totals:	4,190,373	4,049,854	4,392,380

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	491,218	507,318	554,332
Operating	3,699,155	3,531,558	3,838,048
Capital	0	10,978	0
Totals:	4,190,373	4,049,854	4,392,380
Budgeted Positions:	8	8	8

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Tourism Tax Collections	\$6,971,000	\$8,065,000	\$8,150,000
Visitation	2,628,800	2,734,000	2,790,000
Estimated Economic Impact	\$748,296,187	\$828,494,305	\$905,000,000



Convention and Visitors Bureau

Program 1102

Convention Center/Crosley Operations

PROGRAM PURPOSE AND DESCRIPTION

The Bradenton Area Convention Center (BACC) hosts a variety of conventions, tradeshow and other special events year-round. This multipurpose facility has a 32,000 square foot main arena, a 15,000 square foot conference center and offers full service audio/visual and food and beverage programs.

The Powel Crosley Estate hosts a variety of weddings, business meetings and theatre programs year-round. This historic estate offers up to 8 meeting rooms, a bayside lawn of over 10,000 square feet and also offers full service audio/visual and food and beverage programs.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	1,343,828	3,653,219	1,288,418
Gen Fund/General Revenue	361,464	100,000	0
Tourist Development Tax	542,196	500,000	600,000
Totals:	2,247,488	4,253,219	1,888,418

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	926,472	866,900	733,717
Operating	1,321,016	3,386,319	1,154,701
Capital	0	0	0
Totals:	2,247,488	4,253,219	1,888,418
Budgeted Positions:	13	13	12

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Exhibit Hall/Convention Events	123	106	160
Crosley Events	137	139	130



Financial Management

The Financial Management department consists of three programs: Management & Budget, Purchasing, and Impact Fee Administration.

The Management and Budget program develops, reviews and implements the county budget, the Capital Improvement Program (CIP) and related county policies. This program works closely with county departments and the County Administrator and advises the Board of County Commissioners in areas of financial management.

The Purchasing program is the designated legal authority for securing commodities and services for county departments and constitutional offices. Purchasing acquires good and services in an open, competitive and fair manner without conflict of interest or other impropriety. In addition, Purchasing makes policy and procedural recommendations to the County Administrator and the Board of County Commissioners that promote fair and open competition.

The Impact Fee Administration program coordinates the impact fee rate setting process and oversees the collection of impact fees as well as processing applications for impact fee credits and refunds.



Financial Management

SOURCES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen Fund/General Revenue	1,664,335	1,755,894	1,661,406
Impact Fees	671,735	642,419	166,015
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Totals:	2,336,070	2,398,313	1,827,421

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Management & Budget	687,540	702,670	702,763
Purchasing	976,795	1,053,224	958,643
Impact Fees Administration	671,735	642,419	166,015
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Totals:	2,336,070	2,398,313	1,827,421

Budgeted Positions:	25	24	24
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Financial Management

Program 1401

Management & Budget

PROGRAM PURPOSE AND DESCRIPTION

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen Fund/General Revenue	687,540	702,670	702,763
Totals:	687,540	702,670	702,763

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	624,406	667,482	650,883
Operating	63,134	35,188	51,880
Capital	0	0	0
Totals:	687,540	702,670	702,763
Budgeted Positions:	7	7	7



Financial Management

Program 1402

Purchasing

PROGRAM PURPOSE AND DESCRIPTION

The Purchasing program administers a centralized procurement function in accordance with Administrative Standards and Procedures, Manatee County Code of Law, Florida State Statutes and other applicable state and federal regulations.

Procurement activities include supplier sourcing, market research, vendor evaluation, negotiation of contracts and the acquisition of goods and services through formal and informal processes.

Purchasing works in categories of purchases and as such the value of the purchase is a determining factor in the solicitation type. Purchases less than \$250,000 are often based on an informal Request for Quotation, while purchases greater than \$250,000 use a formal acquisition process. In contrast, acquiring services often calls for a qualifications based procurement method such as Request for Proposals regardless of the value of the resulting contract. Purchasing also manages change orders, contract renewals, and contract amendments and addenda.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen Fund/General Revenue	976,795	1,053,224	958,643
Totals:	976,795	1,053,224	958,643

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	914,574	996,084	901,955
Operating	62,221	57,140	56,688
Capital	0	0	0
Totals:	976,795	1,053,224	958,643
Budgeted Positions:	16	15	15

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Purchase Orders Issued	3,518	3,225	3,230
Invitation for Bids Issued	40	65	72
Request for Proposals Issued	35	35	36
Work Assignment Agreements	207	208	211
Purchase Card Transactions	12,602	11,978	12,244



Financial Management

Program 1405

Impact Fees Administration

PROGRAM PURPOSE AND DESCRIPTION

New construction in Manatee County has been required to pay impact fees since 1986. These one-time fees are collected from development in the unincorporated portions of Manatee County for roads, parks, public safety and law enforcement. Authorized by the Manatee County Land Development Code, the Impact Fee program must meet all requirements established by state and local law.

New development increases the cost of providing infrastructure for county services. Impact fees are designed to help guarantee that new development pays its share of the costs incurred by Manatee County to meet those needs. Impact fees can only be levied after careful study and analysis. It is essential new development not pay more than its fair share for the capital costs of meeting road, law enforcement, public safety and park needs. As a result, impact fees can only be spent on new capital items such as buying land, building roads, building parks and providing equipment. Impact fees cannot be used to maintain or replace existing facilities.

The Impact Fee program is responsible for the determination of required impact fees, overseeing collection of impact fees, coordination and monitoring of credit applications, preparation of periodic reports on collections and credits, and the evaluation, revision and implementation of the program.

This program requires significant coordination with the Building and Development Services, Public Works, Public Safety, and Parks departments. There is also a great deal of contact with the public, particularly with applicants seeking development approvals.

Impact fee administration surcharge fees have been suspended to allow the unspent fund balance to be expended. Once the excess fund balance has been depleted, administrative surcharge fees will be reinstated.

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

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Impact Fees	671,735	642,419	166,015
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Totals:	671,735	642,419	166,015



Financial Management

Program 1405

Impact Fees Administration

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	135,210	201,726	144,422
Operating	536,525	440,693	21,593
Capital	0	0	0
Totals:	671,735	642,419	166,015
Budgeted Positions:	2	2	2

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Estimates Given for Fees	434	391	400
Building Permit Reviews	795	867	850
Planning Dept Preapplications Processed	75	73	75
Alternate Impact Fee Analyses Processed	0	1	1
Annual Inflationary Review of Impact Fees	0	1	1
Citizens Action Center Cases	3	2	2
Claims for Refund of Unexpended Impact Fees Reviewed	0	0	0
Impact Fee Credit Authorizations Processed	19	16	15



Human Resources

The Human Resources department's mission is to support organizational and leadership goals by providing quality services to a diverse workforce through employment, training, employee relations and compensation programs.

This department contains two divisions:

- Affirmative Action, Equal Employment Opportunity, and Training
- Employment, Classification, and Compensation

The Affirmative Action/Equal Employment Opportunity (EEO) and training division is responsible for administering the EEO policy of the Board of County Commissioners, and provides and coordinates employee training and professional development activities.

The employment, classification, and compensation division oversees the employment process to include recruiting, conducting drug screening, criminal and employment background verifications and new hire enrollment and orientation. This division also provides ongoing development and maintenance of the classification and compensation plans.



Human Resources

SOURCES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen Fund/General Revenue	938,419	863,133	897,703
Totals:	938,419	863,133	897,703

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Human Resources	938,419	863,133	897,703
Totals:	938,419	863,133	897,703

Budgeted Positions:	10	10	10
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Human Resources

Program 1501

Human Resources

PROGRAM PURPOSE AND DESCRIPTION

The Human Resources department contains two divisions, the Affirmative Action/Equal Employment Opportunity and training division, and the employment, classification and compensation division.

The Affirmative Action (AA)/Equal Employment Opportunity (EEO) and training division is responsible for administering the EEO policy of the Board of County Commissioners, including implementing personnel policies that ensure compliance with federal, state, and local employment-related laws, such as the Civil Rights Act of 1964, the Florida Civil Rights Act, the Age Discrimination in Employment Act, the Americans with Disabilities Act, the Florida Unemployment Compensation Act, the Fair Labor Standards Act, the Florida Veterans Preference Act, and the Uniformed Services Employment and Reemployment Rights Act, and manages the affirmative action program including workforce utilization analysis and minority recruitment sources. This division also administers a process for investigating applicant and employee complaints of illegal discrimination or harassment.

The AA/EEO/training division also provides and coordinates employee training and professional development activities including a series of required employment-related, legal training for the leadership team, a leadership academy for non-supervisors, a coaching and mentoring forum for frontline supervisors and managers and a variety of soft-skill courses such as stress management, customer service and sensitivity training and coordinates the tuition reimbursement program for employees furthering their formal education. Additionally, this division is the custodian of the official personnel records for present and past county employees, managing public records requests and review of personnel records, as well as ensuring proper exemption of designated information in accordance with federal and local public records laws.

The AA/EEO/training division coordinates the "PRIDE" (Proudly Recognizing Innovative Dedicated Employees) program, which combines the employee suggestion and employee performance incentive programs designed to reward employees for ideas that result in cost savings and improved efficiencies or outstanding performance that goes above and beyond the call of duty, and the fun club, which offers a variety of discounts to county employees. This division is also responsible for the coordination of individual and team awards, including employee of the month/year, and organizing the county's annual longevity banquet where commission members and the County Administrator recognize employees for their years of service.

The employment, classification, and compensation division oversees the employment process to include recruiting locally and abroad through professional journals, internet websites, community agencies, minority organizations, colleges, universities and career/job fairs as well as conducting drug screening, criminal and employment background verifications and new hire enrollment and orientation.

The employment, classification, and compensation division also provides ongoing development and maintenance of the classification and compensation plans through job analysis, salary surveys, career ladders and updating of job description and position control databases, and also monitors and coordinates activities of the electronic time and attendance system, including training, updates, payroll coordination and employee leave (vacation, sick, etc.) accruals administration. The county's Health Insurance Portability and Accountability Act (HIPAA) privacy officer is in this division. Additionally, this division is responsible for providing informational Florida Retirement System (FRS) counseling for employees, and sponsoring periodic retirement and financial planning seminars.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen Fund/General Revenue	938,419	863,133	897,703
Totals:	938,419	863,133	897,703



Human Resources

Program 1501

Human Resources

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	726,658	665,301	690,952
Operating	211,761	194,942	206,751
Capital	0	2,890	0
Totals:	938,419	863,133	897,703
Budgeted Positions:	10	10	10
	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
<u>PROGRAM MEASURES</u>			
Positions Advertised	235	292	275
Applications/Resumes Received	6,412	12,773	10,000
New Employees Processed/Hired	133	208	200
Average # of Employees	1,611	1,559	1,575



Information Technology

The Information Technology department has seven divisions in its Countywide Technology program, consisting of Systems and Development, Client Services, Communications, Fiscal Services, Project Management, Operations, and Graphical Information Systems (GIS).

They are responsible for offering multiple forms of technology services to Manatee County Government and the citizens of Manatee County by providing full support to all Board of County Commission departments and varying levels of support to the Clerk of Court, Court Administration, Sheriff, Property Appraiser, Supervisor of Elections, State Attorney and Public Defender.

***** FY13 BUDGET CHANGES *****

In FY13, two Copy Center positions are being transferred to the newly formed Records Division in Property Management.



Information Technology

SOURCES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	1,636,413	826,257	829,944
Gen Fund/General Revenue	7,163,902	7,939,258	7,474,367
Utilities System Charges	380,902	286,072	286,072
<hr/>			
Totals:	9,181,217	9,051,587	8,590,383

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Countywide Technology	9,181,217	9,051,587	8,590,383
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Totals:	9,181,217	9,051,587	8,590,383

Budgeted Positions:	79	67	65
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Information Technology

Program 1601

Countywide Technology

PROGRAM PURPOSE AND DESCRIPTION

The Countywide Technology program provides full support to all Board of County Commission departments and varying levels of support to the Clerk of Court, Court Administration, Sheriff, Property Appraiser, Supervisor of Elections, State Attorney and Public Defender.

The Applications and Development division is responsible for the development of custom software applications and the installation, integration and support of vendor based systems, and supports the county's applications and systems.

The Project Management division is responsible for the development and management of identified Information Technology (IT) projects for the county, including project validation and justification, assisting in the preparation of a project plan, identifying required IT resources, and assisting in the management of the overall project to completion.

Client Services is responsible for desktop services for the standard productivity suite which includes Microsoft Office, Lotus Notes for email, calendaring and help desk support for technical problem solving. Client Services supports PCs, printers, multifunction devices, and laptops including mobile and wireless clients. They offer technical training for Microsoft Office products and other systems for county users in a dedicated classroom facility.

Geographic Information Systems (GIS) is responsible for the development of comprehensive digital land information datasets, applications and standards in conjunction with county departments and constitutional offices to act as a clearinghouse for such information. GIS staff facilitate data creation of a comprehensive digital base map and a library composed of hundreds of feature layers which include streets, ownership, development patterns, permits and aerial imagery.

The Operations division contains system, network, security, and data storage administrators that are responsible for advanced systems support for the infrastructure required to run the applications used by other IT divisions and ultimately the user communities. The team supports application, database and security servers, network equipment, internet service, and firewalls, and monitors the environment for proper operating conditions and is responsible for the protection of data and software via scheduled backups.

The Automated Systems Maintenance (ASM) program is responsible for the replacement and maintenance of county owned computers, laptops, workstations, tough books, and printers. All devices under the ASM program are on a five year replacement cycle. The ASM division also handles all warranty and non-warranty repair issues for the equipment in the ASM program.

The Communications division is responsible for the repairs and maintenance of telephone switch equipment and telephone devices in county facilities and also manages the telephone directory and voicemail system, tracks and bills long distance usage to proper departments, coordinates additions, moves, and changes of telephone devices, and provides telecom and computer data wiring services to various county construction and remodeling projects. This division is also responsible for repairs, additions, and maintenance to the county installed and owned fiber network.

The Administration division provides management, fiscal, administrative and human resource support to the IT department and subordinate functions of Communications and PC Replacement.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	1,636,413	826,257	829,944
Gen Fund/General Revenue	7,163,902	7,939,258	7,474,367
Utilities System Charges	380,902	286,072	286,072
<hr/>			
Totals:	9,181,217	9,051,587	8,590,383



Information Technology

Program 1601

Countywide Technology

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	5,070,207	4,895,541	4,999,914
Operating	3,631,511	3,481,276	3,450,469
Capital	479,499	674,770	140,000
Totals:	9,181,217	9,051,587	8,590,383
Budgeted Positions:	79	67	65

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
<u>PROGRAM MEASURES</u>			
Work Orders Completed - General IT	7,483	6,292	7,200
Target of 100% Satisfaction for IT Work Performed	99%	99%	100%
Total Color/Black & White Copies	1,959,027	1,512,050	N/A
Work Orders Completed - Telecom	2,046	1,264	2,100
Work Orders Completed - Maintenance & Replacement	1,197	934	1,400
# of Networked PC's & Printers	2,428	2,378	2,400



Natural Resources

The Natural Resources department has two programs - Resource Management and Environmental Protection. These programs manage over 30,000 acres of county conservation preserve lands and coastal resources, and are responsible for environmental land acquisitions and land restoration including passive recreational development. Natural Resources is also responsible for beach renourishment projects on Anna Maria Island, the county's federal legislative program, the West Coast Inland Navigation District (WCIND) program, maintenance of boat ramps, artificial reefs and waterways, aids to navigation, and abandoned vessel removal.

The department protects surface water by managing the county's state/federal Management and Storage of Surface Waters Permit (MS4) and groundwater through the Small Quantity Hazardous Waste Generator (SQG) and Water Well Construction Permitting activities. 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.

***** FY13 BUDGET CHANGES *****

Effective July 1, 2012, the Department of Environmental Protection (DEP) changed the Pollutant Storage Tank program to a regional program, thus the contract with Manatee County was not renewed. Due to the loss of this funding, there was a reduction of two positions in the Environmental Protection and Mining Regulation program. On September 11, 2012, Manatee County entered in to an interlocal agreement with Hillsborough County (the DEP's regional contractor) to continue storage tank inspections in Manatee County, which will add one of the eliminated positions back in to the Natural Resources department budget.



Natural Resources

SOURCES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	192,117	187,639	185,000
Federal/State Revs & Grants	133,000	125,000	125,000
Gen Fund/General Revenue	1,339,088	1,544,399	1,325,300
Grants	356,250	383,690	385,000
Phosphate Severance Tax	400,293	375,653	800,000
Tourist Development Tax	369,744	675,101	675,010
Utilities System Charges	786,125	842,141	750,000
Totals:	3,576,617	4,133,623	4,245,310

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Resource Management	2,143,158	2,444,351	2,687,413
Environmental Protection & Mining Regulation	1,433,459	1,689,272	1,557,897
Totals:	3,576,617	4,133,623	4,245,310

Budgeted Positions:	33	31	29
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Natural Resources

Program 3201

Resource Management

PROGRAM PURPOSE AND DESCRIPTION

The Resource Management program includes two operating areas covering resource management and education/volunteer programming. Resource Management was established to conserve and protect the natural resources of Manatee County. The program manages and maintains over 30,000 acres contained in 16 public preserves in the county.

Resource Management's priority is the conservation of the natural and cultural resources, while maintaining and restoring the ecological integrity of the historic native ecosystems. Water resource protection through ecosystem management is one basis for making land management and land use decisions. The staff of the Natural Resources department is continually working to restore, as much as possible, disturbed and degraded areas of our county-owned lands to their native condition by using natural processes of prescribed fire burns in combination with mechanical cutting and clearing, and select application of herbicide to suppress exotic plant species.

The program also provides marine related programs including maintenance and repair of boat ramp facilities, inspection and repair/replacement of navigational aids, navigational signage marking manatee protection and boater safety zones, investigation and removal of abandoned vessels, and deployment and maintenance of artificial reefs throughout county waters.

The Education/Volunteer program provides an extensive program of environmental education to the public, private entities and homeschoolers using the preserves as "nature's classrooms". This program provides approximately 10 educational programs per month. Many activities are also supported by a volunteer network of over 400 individuals.

Anna Maria Island contains 9 miles of sandy beach coastline which provides citizens abundant recreational activities while at the same time serves as a buffer to lessen the damages to private property, emergency evacuation routes and public property. Over time, these beaches require renourishment due to coastal storms and natural erosion which displace the sand. This renourishment effort is managed by this department by participating with the State of Florida and the federal government through cost sharing.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	129,390	126,310	125,000
Grants	356,250	383,690	385,000
Gen Fund/General Revenue	501,649	417,109	752,403
Tourist Development Tax	369,744	675,101	675,010
Utilities System Charges	786,125	842,141	750,000
Totals:	2,143,158	2,444,351	2,687,413



Natural Resources

Program 3201

Resource Management

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	1,024,738	1,311,155	1,262,427
Operating	1,098,089	1,117,093	1,424,986
Capital	20,331	16,103	0
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Totals:	2,143,158	2,444,351	2,687,413
Budgeted Positions:	17	18	18
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<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Visitors to County Preserves	1,150,000	1,079,405	1,150,000
Acres of Controlled Burns	5,500	3,552	5,000
Volunteer Hours - Preserves	7,598	8,402	7,500
Tagged Vessels	11	15	15
Vessels Removed	4	11	10
Outreach Events - Educational	15	27	15
Outreach Events - # of Attendees	6,580	6,178	5,000
Public Programs	185	187	150
Public Programs - # of Attendees	3,866	3,093	2,500



Natural Resources

Program 3202

Environmental Protection & Mining Regulation

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> Actual	<u>FY 11-12</u> Actual	<u>FY 12-13</u> Adopted
Charges for Services	62,727	61,329	60,000
Federal/State Revs & Grants	133,000	125,000	125,000
Gen Fund/General Revenue	837,439	1,127,290	572,897
Phosphate Severance Tax	400,293	375,653	800,000
Totals:	1,433,459	1,689,272	1,557,897



Natural Resources

Program 3202

Environmental Protection & Mining Regulation

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	963,850	1,342,620	1,187,177
Operating	437,822	317,115	351,002
Capital	31,787	29,537	19,718
Totals:	1,433,459	1,689,272	1,557,897
Budgeted Positions:	16	13	11
	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
<u>PROGRAM MEASURES</u>			
Pollutant Storage Tank Compliance	364	347	222
Well Permits	397	461	375
Laboratory Analyses	13,039	14,286	14,000
Landspreading Inspections	24	24	24
Air Quality Observations	26,280	26,280	26,280
Mining - Official Visits	112	89	90
Mining - Aerial Inspections	2	4	4
Mining - New Permits	0	1	4
Non-Mining Mitigation Inspections	30	70	35



Neighborhood Services

The Neighborhood Services department consists of three programs - Neighborhood Development, Economic Development, and Libraries. Neighborhood Services provides administrative/policy leadership in the areas of economic development, neighborhood planning, neighborhood development and library services. Citizens, neighborhood groups and businesses serve as the client base for the services offered by the department.

The Neighborhood Development program provides support to a wide-range of economic and citizen based groups based on the nature and type of service needed and linked to the type of grant funds available. Low income areas designated by census tract are among the areas to benefit from improved economic efforts. The program coordinates federal, state, and local grant programs with an emphasis on redevelopment. Community redevelopment and housing rehabilitation are a large portion of the services provided, including affordable and workforce housing for income eligible citizens.

The Economic Development program operates with a strong emphasis on job retention and job creation through the rapid response program, working with local businesses.

The Library program provides quality of life services through interaction with neighborhoods and services based in six Community Information Centers (Libraries) throughout the county (Island, Palmetto, Central, South, Braden River and Rocky Bluff).

Two Community Redevelopment Areas (14th Street and South County) are managed by staff and advisory boards in their respective areas. Capital improvements to these areas provide economic stimulus and redevelopment. Where appropriate, coordination of federal and state grant funds allow for capital improvements which enhance the value of these neighborhoods.

***** FY13 BUDGET CHANGES *****

During FY12 an Office Specialist position was added, however reductions in the SHIP grant required the elimination of two positions, netting a position loss of one for the FY13 budget year.



Neighborhood Services

SOURCES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	178,125	73,568	108,500
Fines & Forfeitures	149,150	144,327	146,744
Gen Fund/General Revenue	814,561	1,259,722	1,248,225
Grants	151,201	169,349	167,000
Program/ General Revenue	5,408,545	5,464,604	5,469,955
<hr/>			
Totals:	6,701,582	7,111,570	7,140,424

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Neighborhood Development	466,734	504,651	387,012
Economic Development	347,827	755,071	861,213
Library Services	5,887,021	5,851,848	5,892,199
<hr/>			
Totals:	6,701,582	7,111,570	7,140,424

Budgeted Positions:	92	82	81
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Neighborhood Services

Program 3401

Neighborhood Development

PROGRAM PURPOSE AND DESCRIPTION

The Neighborhood Development program implements and administers the Community Development Block Grant Program (CDBG), the Affordable Housing Incentive Program/Workforce Housing, the Affordable Housing Mitigation Strategy, the Affordable Housing Incentive Program, the Affordable Housing Impact Fee Program, the Affordable Housing Surplus Property listing, the State Housing Initiative Partnership (SHIP), the HOME Investment Partnership Programs and the Neighborhood Stabilization Program (NSP).

Services are provided to income eligible residents to assist with rehabilitation or replacement of their home. All standards are used to bring homes to current building code requirements. Funds are also provided for down payment/closing cost assistance for eligible first time home buyers.

The program implements countywide Housing and Neighborhood Development programs with priority given to the community development improvement neighborhoods.

The program conducts environmental reviews and inspections, where required, on funded projects and completes the county's 1 year Action Plan and 5 year Consolidated Plan required by the Department of Housing and Urban Development, SHIP Annual Report, Analysis of Impediments to Fair Housing choice and Local Housing Assistance plan.

Implementation of the Neighborhood Stabilization Program (over \$8 million) will be used to acquire and redevelop foreclosed properties in need based areas. Eligible activities for this program include buying foreclosed homes, buying vacant land and properties, demolishing or rehabilitating abandoned properties for the purpose of stabilizing neighborhoods and encouraging re-use or redevelopment of properties.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen Fund/General Revenue	466,734	504,651	387,012
Totals:	466,734	504,651	387,012



Neighborhood Services

Program 3401

Neighborhood Development

USES OF FUNDS

	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>
Personnel	325,919	368,438	312,883
Operating	140,815	136,213	74,129
Capital	0	0	0
<hr/>			
Totals:	466,734	504,651	387,012
Budgeted Positions:	15	11	9
<hr/>			
<u>PROGRAM MEASURES</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>
SHIP Program Assistance	15	0	0
SHIP Rehabilitation	16	0	0
HOME/CDBG	42	27	24
Acquisition/Demolition/ Construction Incentives			
Neighborhood Stabilization Grants	94	0	66
Affordable Housing Impact Fees	1	5	10
Mitigation Assessments	4	1	5
CDBG Projects	298	0	2,935
Business Assistance Pgm, Legal Aid Assistance, Homelessness Prevention	15,725	15,764	15,729
Court Watch Cases Followed	269	362	0



Neighborhood Services

Program 3403

Economic Development

PROGRAM PURPOSE AND DESCRIPTION

The Economic Development program focuses on the unique role county government plays in establishing a "Business Friendly" environment that promotes quality job creation, expansion, and/or retention of companies within all of Manatee County. The unit uses an "At Your Service" approach to cultivate new and maintain existing relationships with the business community. The staff and county administration are involved in community activities and manages the county's Economic Development Incentive Program (EDI). As of October 1, 2012, 50 companies and 3,539 quality jobs (annual average wage at 115% of local area median wage) have been proposed by companies working within the EDI over the next five years. The calculated return on investment to the community as of October 1, 2012, in direct and indirect jobs, and in wages based on the incentives awarded is expected to be in excess of \$1.7 billion.

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

Management serves as lead for the Manatee County economic development team, providing customer service to existing, expanding and potential new businesses by providing research and information, site location assistance and rapid response permitting. The expedited review includes project scoping, pre-application meetings with the Building and Development Services department and other key departments in county government related to the permitting and development process. The expedited review team includes community partners such as fire districts, SouthWest Florida Water Management District (SWFWMD) and the Department of Environmental Protection (DEP). Additionally, the economic development manager participates in national and international trade missions to attract businesses to the region.

Economic development projects are customized per business while interfacing with all county departments. The program provides leadership to the Jobs Now Team, made up of one key person from each department selected to build the business climate in local government, learn the needs of local businesses, enhance relationships, market the EDI program, and facilitate the Qualified Targeted Industries (QTI) and Quick Action Closing Fund incentive programs.

Two Community Redevelopment Areas (14th Street and South County) are managed by staff and advisory boards in their respective areas. Capital improvements to these areas provide economic stimulus and relopment. Where appropriate, coordination of federal and state grant funds allow for capital improvements which enhance the value of these areas.

Neighborhood Planning provides support to residents seeking to improve conditions in their neighborhoods and also assists neighborhoods in developing improvement strategies to address their issues and concerns. The Neighborhood Connections program serves 2,900 organizations, non-profit agencies, and other organizations/individuals with electronic notification of resources and information. The neighborhood mapping project with GIS map services locates all neighborhoods in Manatee County and staff attend outreach events.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen Fund/General Revenue	347,827	755,071	861,213
Totals:	347,827	755,071	861,213



Neighborhood Services

Program 3403

Economic Development

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	195,865	361,857	356,371
Operating	151,962	393,214	504,842
Capital	0	0	0
<hr/>			
Totals:	347,827	755,071	861,213
Budgeted Positions:	14	5	7
<hr/>			
<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Business Contacts	127	124	125
Economic Development Forums	13	14	4
Businesses with Expedited Permits	56	50	60
First Point Business Customers	86	98	100
CRA Board Meetings	13	10	8
Other Community Connectors	69	55	60
Neighborhood Connections	2,720	2,900	3,100
Neighborhood/HOA Meetings	27	22	25
Participation in Countywide Events	13	1	5



Neighborhood Services

Program 3404

Library Services

PROGRAM PURPOSE AND DESCRIPTION

The Manatee County Public Library program consists of six community information centers (library facilities). Annually, over 1 million visits are made to Manatee County Libraries and many of those individuals attend a program or meeting in one of these libraries. In addition, there are over 1.2 million visits to the library's website annually to use online resources. Information access is changing rapidly and our community reflects this change as we have seen the demand for online resources rise.

The library program offers patrons multiple choices of library materials, including traditional print books, ebooks, e-audios, magazines, newspapers, music CDs, videos, DVDs and books on tape in cassette, MP3, Playaway and CD format. Special collections include genealogy, young adult, large print, micro-materials, Florida and Manatee County Historical Collections, literacy and foreign languages. Childrens services include regular and special event programming, outreach, early childhood literacy and homework support, reading guidance and library use instruction.

The Manatee County Public Library System seeks to offer all citizens of Manatee County a responsive, proactive, innovative program of library services and resources capable of enriching, empowering, and encouraging a better educational, cultural and recreational quality of life in our community.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	178,125	73,568	108,500
Fines & Forfeitures	149,150	144,327	146,744
Grants	151,201	169,349	167,000
Program/ General Revenue	5,408,545	5,464,604	5,469,955
Totals:	5,887,021	5,851,848	5,892,199

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	3,256,268	3,238,668	3,047,588
Operating	2,615,192	2,609,310	2,844,611
Capital	15,561	3,870	0
Totals:	5,887,021	5,851,848	5,892,199
Budgeted Positions:	63	60	60

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Meetings/Programs Attended	42,957	42,869	44,000
Reference Questions Answered Immediately	87%	93%	95%
Circulation - Traditional	2,195,380	1,284,088	1,200,000
Circulation - Technology	644,816	1,099,412	1,200,000
Circulation - In Library Use	210,000	231,281	240,000





Parks and Recreation

Through its mission of "creating lifelong memories", the Parks and Recreation department provides opportunities for Manatee County residents and visitors to improve their lives by recreating in quality, safe and beautiful parks.

This department has two programs, the Recreation and Parks Services program and the Golf Course Operations program.

Within the Recreation and Parks Services program, there are three divisions, Administration Services, Recreation Services, and Parks Maintenance.

Administration Services provides administrative, fiscal management, policy guidance and oversight for parks and recreational programs.

Recreation Services supervises, coordinates and implements county recreational programs, services and facilities to ensure quality and safety for over 500,000 participants annually.

Parks Maintenance provides maintenance to parks and non-park sites covering more than 1,000 acres, maintains beach park facilities and monitors landscaping and general grounds maintenance contracts for non-park facilities.

The Golf Course Operations program provides two eighteen-hole golf courses (Manatee County Golf Course and Buffalo Creek Golf Course) owned by Manatee County and operated by Pope Golf, LLC., beginning in FY12. They offer year-round play with clubhouse and pro shop facilities.

***** FY13 BUDGET CHANGES *****

Funding of \$300,000 has been set aside in the Property Management Department budget to provide for renewal and replacement of Parks facilities.



Parks and Recreation

SOURCES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	4,927,194	4,221,440	2,158,466
Gen Fund/General Revenue	6,746,567	6,761,178	6,605,630
Totals:	11,673,761	10,982,618	8,764,096

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Recreation and Parks Services	8,655,841	8,375,591	8,320,012
Golf Course Operations	3,017,920	2,607,027	444,084
Totals:	11,673,761	10,982,618	8,764,096

Budgeted Positions:	154	95	95
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Parks and Recreation

Program 1802

Recreation and Parks Services

PROGRAM PURPOSE AND DESCRIPTION

The Recreation and Parks Services program consists of three divisions: Administration Services, Recreation Services, and Parks Maintenance.

Administrative Services is responsible for providing administrative support services for the department and countywide recreational services and programming serving over 500,000 participants annually. All administrative and recreation staff are assigned to the recreation complex at G.T. Bray Park located in West Bradenton. This division provides direction and leadership, policy guidance, and oversees the management of personnel, contracts, fiscal, budget, capital improvement projects and other administrative functions.

The Recreation Services division is responsible for programs, activities, and special events including the operation of the G.T. Bray Recreation Center. This 50,000 square foot recreational complex includes a gym, aquatics facility, tennis center, fitness center, teen/game room, tennis & racquetball courts, a 50 meter pool, dive well, splash ground, and kiddie pool. It also houses multipurpose rooms for youth programs, exercise and fitness classes, personal training sessions, rentals for birthday parties and social gatherings, a catering kitchen, and wifi cafe. Front desk staff is responsible for processing payments for all programs and services offered, racquet repairs and stringing services, and maintaining the clay tennis courts 3 times per day.

Recreation Services is responsible for the youth camp program, which includes the Summer Blast Camp, Teen Camp and specialty camps that provide participants with a variety of supervised recreational activities and field trips. A teen program is also offered during after school hours. Athletics staff coordinate with youth and adult sports organizations serving 1,000+ teams on over 75 athletic fields. The aquatic staff manages three pool facilities at G.T. Bray, East Bradenton and John H. Marble, and two splash grounds at Pride Park and Lincoln Park, offering swim lessons and lifeguard training. Staff also offers signature events including the Goblin Gathering and A Night before Christmas, and coordinates all special event permits and park rentals. Manatee County also partners with Sarasota County to offer the Gulf Coast Senior Games offering 20+ sporting events to seniors ages 50 and above.

The Parks Maintenance division provides maintenance and inspections for parks and non-park facility landscapes including all athletic fields, restrooms, administration office/recreation center, gymnasium, tennis/racquet center, aquatics center (including a dive well and splash park maintained by Aquatic staff), pools (GT Bray, East Bradenton and John H. Marble), splash parks, boat ramps, dog parks, volleyball courts, basketball courts, tennis courts, skate parks, racquetball courts, horseshoe courts, bocce ball courts, playgrounds, trails and 2.6 miles of beach.

Under an agreement with the Property Management department, Parks Maintenance is responsible for maintaining all park water fountains, site furniture (tables, trash receptacles, etc.), tennis courts, athletic fields lighting, basketball courts, racquetball courts, fencing and landscaping (for parks and non-park facilities). Parks Maintenance is also responsible for the day to day routine repairs to the park restrooms, pavilions, concession stands and dugouts. The Property Management department is responsible for major repairs/renovations (i.e. new roofs, heating and cooling (HVAC) systems, etc), and also for the maintenance of all Parks and Recreation staffed buildings with the exception of maintenance buildings located in the parks.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	1,909,274	1,614,413	1,714,382
Gen Fund/General Revenue	6,746,567	6,761,178	6,605,630
Totals:	8,655,841	8,375,591	8,320,012



Parks and Recreation

Program 1802

Recreation and Parks Services

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	4,529,628	4,693,784	4,590,295
Operating	4,089,290	3,632,782	3,729,717
Capital	36,923	49,025	0
Totals:	8,655,841	8,375,591	8,320,012
Budgeted Positions:	107	95	95
	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<u>PROGRAM MEASURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>
Tennis Clay Court Participants	22,053	20,555	20,500
Special Event Participants	8,500	3,196	3,200
Pavilion/Facility Rentals	1,412	1,476	1,500
Summer Camp Participants	12,120	12,070	12,100
Athletic Program Participants	414,240	374,343	375,000
Swim Lesson/Pool Rental Participants	5,868	3,575	3,600
Racquet Center Rental (Hours)	5,214	3,912	4,000
Field Rentals	3,721	11,617	11,700
Athletic Tournaments	42	89	90



Parks and Recreation

Program 1803

Golf Course Operations

PROGRAM PURPOSE AND DESCRIPTION

In August 2011, a franchise license agreement was signed with Pope Golf, LLC.(PGL) to operate both the Manatee County Golf Course and the Buffalo Creek Golf Course, and to maintain both courses beginning October 1, 2011. Franchise revenues are paid to the county based on a percentage of gross revenues received by PGL, per the agreement schedule.

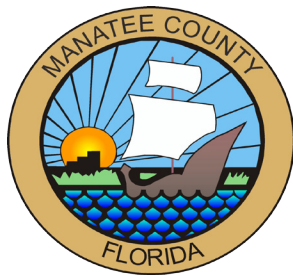
The Manatee County Golf Course and Buffalo Creek Golf Course are both regulation par 72 courses and operate as daily fee golf courses, open for play to Manatee County residents at a discounted rate and at regular rates to the general public.

Amenities include a clubhouse, snack bar, driving range and practice putting and chipping areas.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	3,017,920	2,607,027	444,084
Totals:	3,017,920	2,607,027	444,084

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	1,627,609	84,015	0
Operating	1,390,311	2,523,012	444,084
Capital	0	0	0
Totals:	3,017,920	2,607,027	444,084
Budgeted Positions:	47	0	0





Property Management

The Property Management department consists of five programs: Building Management, Construction Services, Property Acquisition, Survey, and Replacement and Renewal Projects.

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

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

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

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

Replacement and Renewal Projects (R&R) are one-time, non-recurring projects to maintain, enhance or rehabilitate county facilities, such as painting of buildings and replacements of roofs, carpet, and new air conditioning units.

***** FY13 BUDGET CHANGES *****

Records Management is a new division in the Building Management program for FY13 that will oversee electronic records retention, courier/mail services, and copy services. Two vacant positions were eliminated to provide funding for a certified records manager. Positions and budgets of staff performing related functions will be transferred from other departments once the operational plan is fully developed. Additionally, two building maintenance staff will be moved from Community Services to Property Management in FY13.

An additional \$300,000 in Renewal and Replacement Projects has been designated to be used for repairs on park and recreation facilities, and \$50,000 has been provided for beach facility upkeep.



Property Management

SOURCES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	1,916,150	999,476	1,140,000
Gen Fund/General Revenue	8,539,413	8,652,974	9,034,275
Utilities System Charges	333,498	177,145	225,000
Totals:	10,789,061	9,829,595	10,399,275

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Building Management	6,603,549	6,236,878	6,308,702
Property Acquisition	531,961	518,961	511,426
Construction Services	2,128,230	1,515,668	1,785,810
Survey	441,011	445,118	493,337
Replacement and Renewal Projects	1,084,310	1,112,970	1,300,000
Totals:	10,789,061	9,829,595	10,399,275

Budgeted Positions:	108	102	103
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Property Management

Program 3301

Building Management

PROGRAM PURPOSE AND DESCRIPTION

Building Management manages and maintains county facilities in order to provide a safe and functional environment for county residents and employees by providing cost effective maintenance of air conditioning, electrical and plumbing systems, pest control, painting and janitorial services. This program also oversees the county's responsibility, as mandated by state legislature, to provide accommodations for other constitutional officers.

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

Building Management is responsible for maintaining county parking facilities which include not only recommending improvements to existing facilities but also the development of new facilities. It reviews and recommends options to operate county buildings in a more energy efficient manner, and monitors the utilization of existing office space and has been tasked to develop a 10-year facilities master plan to address future space needs of the county and constitutional officers.

Additionally, the Records Management division is responsible for the mail and courier services for the county and constitutional offices. Courier Services sorts and delivers incoming mail, interoffice mail, outgoing mail and unscheduled special mass mailings. Quality controls ensure the accurate processing of outgoing mail to the U.S. Post Office and other independent carriers. Automated mail inserting services are provided for the mailing of form letters and informational inserts. Bulk mailing services are available for all county and constitutional offices. The Records division oversees the management of all paper and electronic records created by the county, including maintenance, retention, reproduction and destruction of records, as well as copying and scanning services to county departments.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	966,150	251,476	300,000
Gen Fund/General Revenue	5,637,399	5,985,402	6,008,702
Totals:	6,603,549	6,236,878	6,308,702



Property Management

Program 3301

Building Management

USES OF FUNDS

	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>
Personnel	3,071,232	3,153,137	2,994,044
Operating	3,477,249	3,066,529	3,290,158
Capital	55,068	17,212	24,500
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Totals:	6,603,549	6,236,878	6,308,702
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Budgeted Positions:	66	64	65
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<u>PROGRAM MEASURES</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>
Square Feet Maintained (Millions)	1.86	1.98	2.05
Square Feet Per Staffing Level	35,769	34,137	35,344
Work Completed Successfully	98%	98%	98%
Electric Usage in 4 Main Buildings (Millions of Kilowatts)	13,734	11,957	11,300
Recycling Programs Initiated	3	2	1



Property Management

Program 3302

Property Acquisition

PROGRAM PURPOSE AND DESCRIPTION

The Property Acquisition program manages the acquisition and conveyance of real property to the county for property purchases required by the county for capital improvement projects. This program also manages the purchase of any property the county may need for its general operation and as may be required for compliance with provisions of the Land Development Code.

The Property Acquisition program administers vacation requests related to subdivisions of record, easements and road right-of-way which have been dedicated for public purpose. The program undertakes research related to and administers the disposition of surplus county owned real and improved property.

The Property Acquisition program negotiates with property owners, reviews and/or prepares title reports, title insurance binders, appraisal reports, conveyance instruments and resolutions, legal descriptions, right-of-way maps, construction drawings, surveys and sketches. The program maintains a detailed database of all real and improved property owned by the county.

Property Acquisition has the responsibility of negotiating lease agreements for use of county real property or for county space needs in non-county buildings. This includes administering existing county lease agreements to ensure compliance with all lease provisions.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen Fund/General Revenue	531,961	518,961	511,426
Totals:	531,961	518,961	511,426

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	484,585	476,034	455,609
Operating	45,466	42,890	55,817
Capital	1,910	37	0
Totals:	531,961	518,961	511,426
Budgeted Positions:	8	7	7

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Total Parcels Acquired	180	77	100
Vacations/Exchanges	2	4	22



Property Management

Program 3303

Construction Services

PROGRAM PURPOSE AND DESCRIPTION

The Construction Services program is responsible for all vertical construction undertaken by the county. The program provides both project and construction management resources for the renewal of county owned facilities, to increase efficiency or extend the useful life of such facility. The Construction Services program provides services in the planning, design, development and construction of new county structures. Responsibilities include working with other county departments and consultants to ensure that projects are designed and implemented according to each department's request and public need. Additionally, this program has the responsibility of managing the construction projects of all county departments except for those in the Public Works and Utilities departments.

This program undertakes the planning and design (and provides the manpower for completion) of minor renovation projects in county owned structures. With larger projects, the program will oversee contracted engineering, drafting and general construction services necessary to complete such projects. The program provides the resources to complete field inspections of these projects to assure compliance with applicable county standards, plans and specifications. The managing of these construction projects includes coordinating and prioritizing all submissions by county departments and constitutional offices, preparation of the project control sheets to establish project budgets and funding sources, and monitoring of project expenditures.

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

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	950,000	748,000	840,000
Gen Fund/General Revenue	1,178,230	767,668	945,810
Totals:	2,128,230	1,515,668	1,785,810



Property Management

Program 3303

Construction Services

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	1,669,095	1,165,494	1,384,441
Operating	459,135	328,979	401,369
Capital	0	21,195	0
<hr/>			
Totals:	2,128,230	1,515,668	1,785,810
Budgeted Positions:	28	25	25

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
# of Capital Improvement Projects Supported	71	34	25
# of Replacement/Renewal Projects Supported	14	26	12
% of Construction Costs Within 5% of Budget	95%	95%	95%
% of Projects Completed Within 30 Days of Approved Schedule	95%	95%	95%



Property Management

Program 3304

Survey

PROGRAM PURPOSE AND DESCRIPTION

The Survey division serves the citizens of Manatee County and various county departments by providing land surveying services in compliance with Chapter 61-G17 of the Florida Administrative Code, pursuant to Chapter 472 of the Florida statutes. An example of such assistance would be to help the Geographic Information Systems (GIS) division accurately fit parcels into the overall "fabric" of their data. By incorporating technology like Global Positioning System (GPS), a digital level, and a "Robotic Total Station", the Survey division has improved its efficiency and accuracy.

Helping to reduce the cost of capital improvement projects is another important service of this section. The Survey division performs surveys for county projects (approximately 30%) and assists with the preparation of work assignments, providing oversight and review of the information supplied by outside professional surveyors. As a semi-official repository of survey data, the Survey division is able to accumulate and organize survey records, partnering with private surveyors and providing assistance to the general public with both horizontal and vertical data.

Florida statutes require that all plats must be reviewed by a licensed surveyor prior to recording. The Survey division reduces the cost of plat reviews by providing this service in house. In average development conditions, reduced staffing would necessitate some plats to be reviewed by outside consultants or would delay the completion of the review. Beyond statutory requirements, the Survey division assists with plan review prior to construction of projects and review of descriptions and sketches of easements and right-of-way takings prior to recording in public records.

In 2004, Manatee County achieved a Class 6 rating from the Federal Emergency Management Agency (FEMA) Flood Insurance Manual. In 2010, Manatee County was upgraded to a Class 5 community - as a result, nearly 12,000 high-risk flood insurance policy holders will see premium savings.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen Fund/General Revenue	107,513	267,973	268,337
Utilities System Charges	333,498	177,145	225,000
Totals:	441,011	445,118	493,337



Property Management

Program 3304

Survey

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	382,363	403,385	356,819
Operating	58,648	41,733	136,518
Capital	0	0	0
<hr/>			
Totals:	441,011	445,118	493,337
Budgeted Positions:	6	6	6

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
<u>PROGRAM MEASURES</u>			
Surveys/Drawings	36/30	36/25	36/30
% Completed On Schedule	95%	95%	95%
Plat Reviews	44	29	35
% Completed On Schedule	100%	100%	100%
Design Reviews	66	79	70
% Completed On Schedule	94%	96%	95%
Description/Sketch Review	349	143	150
% Completed On Schedule	100%	100%	100%



Property Management

Program 3305

Replacement and Renewal Projects

PROGRAM PURPOSE AND DESCRIPTION

Replacement and Renewal Projects (R&R) are one-time, non-recurring projects to maintain, enhance or rehabilitate county facilities, such as painting of buildings and replacements of roofs, carpet, and new air conditioning units.

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

Of the \$1.3 million budgeted for replacement and renewal projects in FY13, \$1.0 million is budgeted for General Government and \$300,000 is budgeted for Parks.

Proposed General Government R&R projects for FY13 that may be completed should funding allow and if higher priority projects do not arise:

High Priority:

- *Detention Center generator quick connect
- *Judicial Center generator quick connect
- *Public Health building generator quick connect
- *Desoto Center - seal and paint exterior of building (exclude SOE space and front of Sheriff's section)

Mid Level Priority:

- *Human Resources - remodel customer service lobby area
- *Central Jail pod renovation
- *GT Bray fence replacement at Little League fields and baseball fields
- *Relocate mailroom to 4th floor of old MSO
- *Countywide Park facility painting

Low Priority:

- *Countywide parking lot sealing and restriping
- *Transit building - paint exterior
- *Administration building - remodel 9th floor BoCC conference room

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen Fund/General Revenue	1,084,310	1,112,970	1,300,000
Totals:	1,084,310	1,112,970	1,300,000

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	0	180	0
Operating	1,027,183	1,111,611	1,300,000
Capital	57,127	1,179	0
Totals:	1,084,310	1,112,970	1,300,000
Budgeted Positions:	0	0	0



Public Safety

The Public Safety department consists of six programs, each serving a special purpose or function to ensure the safety of the citizens of Manatee County and to preserve or enhance our quality of life in the county. The Public Safety department works daily with citizens, elected officials, and many other agencies, including fire and law enforcement agencies, to achieve these ends. The common thread among all Public Safety programs is that they respond directly to the needs of the citizens of Manatee County, often for emergencies as well as routine community services. The employees providing these services are dedicated to serving the county and its residents with excellence and professionalism.

Emergency Management provides pre and post incident planning for response and mitigation of man-made and natural disasters such as hurricanes and floods.

Emergency Medical Services provides basic and advanced life support services for ill or injured patients, including hospital transport and inter-facility transport. In 2011 EMS Billing was transferred into this program, combining field operations with the business side of the division.

The Emergency Communications Center (ECC) provides 911 call center and emergency medical, fire, and law enforcement dispatch protocols. The ECC program includes Public Safety Information Technology (IT) which provides information technology services for the Public Safety department's unique technology systems such as the computer-aided dispatch (CAD) system. Switchboard operations for county government is also part of the ECC program which answers and disseminates approximately 18,000 calls per month for all county departments and constitutional offices.

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

Marine Rescue provides beach lifeguard and emergency medical technician services on the county beaches.

Radio Communications provides radio support services to all county agencies for mobile and hand-held portable 800 megahertz public safety/first responder radios, including repair, installation, and sales to other agencies. The program also provides oversight and major project management for the county's infrastructure radio transmitter sites. As an internal service fund, this program provides for scheduled maintenance and replacement for county-owned radios.



Public Safety

SOURCES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
911 Surcharge	1,541,541	1,659,954	1,632,000
Charges for Services	8,104,095	7,887,913	10,040,607
Gen Fund/General Revenue	12,056,446	11,339,572	10,628,132
Licenses & Permits	337,642	467,177	402,000
Totals:	22,039,724	21,354,616	22,702,739

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Animal Services	1,594,699	1,570,829	1,497,430
Radio Communications	1,412,398	1,411,652	2,531,977
Emergency Communications Center	3,807,224	3,824,282	3,954,036
Emergency Medical Services (EMS)	13,962,594	13,233,254	13,336,511
Emergency Management	508,770	552,884	661,840
Marine Rescue	754,039	761,715	720,945
Totals:	22,039,724	21,354,616	22,702,739

Budgeted Positions: 237 238 238



Public Safety

Program 2201

Animal Services

PROGRAM PURPOSE AND DESCRIPTION

The Animal Services division implements and enforces Manatee County Animal Ordinance 06-18 and provides 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 care of sick and injured animals. Animal Services works closely with animal welfare organizations, including the Humane Society of Manatee County and Bishop Animal Shelter, striving to become a no-kill community. A resolution and no-kill plan have been unanimously approved by the Board of County Commissioners and we ask our citizens to support "No Kill Manatee County".

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	122,358	158,575	159,500
Gen Fund/General Revenue	1,134,699	945,077	935,930
Licenses & Permits	337,642	467,177	402,000
Totals:	1,594,699	1,570,829	1,497,430

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	1,087,372	1,067,788	1,024,862
Operating	456,265	494,779	472,568
Capital	51,062	8,262	0

Totals:	1,594,699	1,570,829	1,497,430
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Budgeted Positions:	22	22	22
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<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Calls For Service Response	8,691	8,030	8,500
Animals Adopted/ Reclaimed/Transferred	2,525	3,132	3,100
Animals Impounded	5,310	4,756	4,800
Animals Euthanized	2,335	1,149	1,100
Animal Save Rate	56%	76%	90%



Public Safety

Program 2202

Radio Communications

PROGRAM PURPOSE AND DESCRIPTION

The 800 MHz radio program supports the county's private digital radio system utilized for public safety purposes. Support is provided for dispatch consoles and portable and mobile radios connected to the primary Public Safety Answering Point (PSAP) for Manatee County Emergency 911. The radio equipment is utilized by approximately 45 agencies including county departments and all local fire and law enforcement agencies. There are radio site locations throughout the county with three in-building amplifier systems that provide a wide area of coverage for critical communications. The functions of this program are divided into 3 major areas: system site support; radio installation, repair and preventative maintenance; and radio purchases and programming.

The 800 MHz radio program is partially funded through an internal service fund by charging the users of the service.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	1,041,737	681,837	1,381,107
Gen Fund/General Revenue	370,661	729,815	1,150,870
Totals:	1,412,398	1,411,652	2,531,977

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	494,322	596,077	479,519
Operating	898,824	761,204	1,084,158
Capital	19,252	54,371	968,300
Totals:	1,412,398	1,411,652	2,531,977
Budgeted Positions:	7	8	8

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
User Groups on System	417	443	354
800 MHz System Users	3,486	3,445	3,445



Public Safety

Program 2203

Emergency Communications Center

PROGRAM PURPOSE AND DESCRIPTION

The Emergency Communications Center (ECC) is the predominant Public Safety intake and dispatch entity for emergency medical, fire and/or law enforcement requests for service from the citizens and visitors of Manatee County. The ECC also maintains the Backup Emergency Communications Center (BUECC), which houses both the Manatee Sheriff's Office and ECC personnel during contingency operations.

The ECC division contains the Manatee County switchboard program whose operators routinely process up to 18,000 calls per month during business hours for multiple internal county departments and constitutional offices. Switchboard employees also greet and assist visitors at the County Administration Building.

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

The following Florida statutes support the ECC:

- FS 365.171: Mandates the formation of the county 911 facility/system and establishes the authority and accountability within the County Commission's purview.
- FS 365.172: Addresses expectations of Public Safety Answering Point (PSAP) capabilities to process wireless 911 calls.
- FS 365.173: Establishes the State 911 Wireless Board. Also establishes parameters for a 911 surcharge fee collection and disbursement system.
- FS 465.165: Mandates all 911 Public Safety Telecommunicators (PSTs) to become certified by October, 2012.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
911 Surcharge	1,541,541	1,659,954	1,632,000
Gen Fund/General Revenue	2,265,683	2,164,328	2,322,036
Totals:	3,807,224	3,824,282	3,954,036

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	2,659,655	2,662,239	2,614,049
Operating	1,099,802	1,104,602	1,339,987
Capital	47,767	57,441	0
Totals:	3,807,224	3,824,282	3,954,036
Budgeted Positions:	41	41	41

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
911 Calls	228,907	234,206	241,232
EMS Calls Dispatched	38,069	39,142	41,100
Fire Calls Dispatched	44,473	45,367	46,247
Animal Services Calls Taken	794	997	1,210
Marine Rescue Calls Taken	1,110	968	1,095



Public Safety

Program 2204

Emergency Medical Services (EMS)

PROGRAM PURPOSE AND DESCRIPTION

The Emergency Medical Services (EMS) program provides advanced, pre-hospital emergency medical care and transportation to the citizens and visitors of Manatee County in accordance with state and national standards for medical care. The EMS division interacts with multiple agencies to provide unified support during disasters and major incidents. EMS acts proactively to promote health and safety by educating children and parents about adverse conditions and situations that may affect their environment. EMS also operates a quality assurance program to acquire significant data for measurement and analysis regarding fleet performance and medical control. Regulatory requirements are provided by Florida Statutes (FS) Chapter 401, which defines the parameters for Florida EMS providers and FS 125.01 authorizes the Board of County Commissioners to provide ambulance services.

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

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	6,940,000	7,047,501	8,500,000
Gen Fund/General Revenue	7,022,594	6,185,753	4,836,511
Totals:	13,962,594	13,233,254	13,336,511

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	10,619,368	9,732,564	9,713,594
Operating	3,327,105	3,328,897	3,410,417
Capital	16,121	171,793	212,500
Totals:	13,962,594	13,233,254	13,336,511
Budgeted Positions:	149	149	149

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Average Response Time	7.3 mins	7.3 mins	7.3 mins
Emergency Responses	37,350	39,510	39,500
Transports	25,730	27,483	28,000



Public Safety

Program 2205

Emergency Management

PROGRAM PURPOSE AND DESCRIPTION

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

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

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

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

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

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen Fund/General Revenue	508,770	552,884	661,840
Totals:	508,770	552,884	661,840



Public Safety

Program 2205

Emergency Management

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	204,358	220,958	245,761
Operating	304,412	305,048	416,079
Capital	0	26,878	0
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Totals:	508,770	552,884	661,840
Budgeted Positions:	6	6	6
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<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Special Needs Registrations	800	658	691
Disaster Preparedness Presentations	24	63	40
Disaster Plans Developed/Reviewed	198	348	225
Emergency Exercises Participation	9	59	25
Grant Awards (\$)	\$231,501	\$234,998	\$280,615



Public Safety

Program 2206

Marine Rescue

PROGRAM PURPOSE AND DESCRIPTION

Marine Rescue watches over, protects and responds to the needs of the 2.8 million visitors that enjoy the county's guarded beaches each year. Lifeguards handle a variety of incidents inside and outside the beach boundaries, from minor first-aid cases, lost children and major medical incidents to being dispatched by 911 to the scenes of medical emergencies and drowning incidents along the entire Anna Maria Island area. Personnel also enforce county ordinances within the Coquina park and are capable of driving EMS ambulances to the hospital if the need arises. Division personnel are rescue dive certified and have assisted law enforcement with victim location and evidence recovery. The division also plays a crucial role in the event of disasters by working with emergency management and law enforcement when the barrier islands are evacuated. Marine rescue assists in traffic control, medical care, victim rescue and transport and are on-scene in the event that emergency workers or residents need to be rescued from floodwaters. In post-storm operations, lifeguards are involved in search and rescue, recovery operations and medical triage/care. When the barrier islands are inaccessible, lifeguards will secure the beaches and assist local law enforcement in post-storm recovery duties.

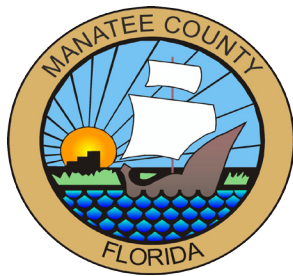
<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen Fund/General Revenue	754,039	761,715	720,945
Totals:	754,039	761,715	720,945

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	666,242	646,067	596,330
Operating	84,842	115,648	124,615
Capital	2,955	0	0
Totals:	754,039	761,715	720,945
Budgeted Positions:	12	12	12

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Preventions	11,692	14,078	14,500
Ordinance Violations/Citations	13,307	14,583	15,000
Beach Attendance (Estimated)	1,747,500	2,040,000	2,150,000
Rescues	28	66	70
Beach Incidents	15,026	15,502	16,000
Medical Emergencies	1,910	1,714	1,800





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 our county.

The Public Works department strives to enhance the quality of life within our community through sustaining and, when opportunities arise, improving the level of service expected. Opportunities for cooperative relationships with private industries and community leaders are welcomed. Beyond the day-to-day business of providing service, the staff within Public Works stands ready to execute contingency plans should our community receive damage from a natural or man-made disaster.

There are seven budget programs in the Public Works department, each related to a functional area of service.

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

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

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

The Infrastructure Engineering program is comprised of two engineering divisions: Transportation Infrastructure Engineering and Utilities Infrastructure Engineering. Combining these divisions into one program provides the optimum level of coordination among project initiatives and maintenance throughout Manatee County.

The Fleet Services program provides vehicle and equipment maintenance and replacement and fuel services, operating via Internal Service Funds.

The Stormwater Management and Operations program contains the stormwater section of the Field Maintenance 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 provides daily fixed route bus, trolley, and paratransit service throughout the cities and unincorporated areas in Manatee County.



Public Works

SOURCES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	14,475,956	15,985,839	17,097,772
Contributions	60,000	62,041	62,081
Gas Tax	6,547,317	10,963,188	13,332,473
Gen Fund/General Revenue	115,095	15,000	15,000
Grant Funds - FTA	1,517,315	1,603,990	1,706,581
Program/ General Revenue	13,288,549	14,937,912	13,587,777
Unincorporated MSTU Fund	4,370,869	2,588,386	2,588,386
Utilities System Charges	1,781,125	2,756,675	3,928,161
Totals:	42,156,226	48,913,031	52,318,231

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Public Works Field Operations	9,575,996	14,094,074	16,463,359
Project Management	1,492,320	1,289,171	1,229,749
Traffic Management	4,413,305	4,305,689	4,019,838
Infrastructure Engineering	1,592,340	2,950,818	3,142,602
Fleet Services	12,566,266	14,229,165	15,313,272
Stormwater Management & Operations	4,124,865	4,030,812	5,190,374
Transit & Paratransit	8,391,134	8,013,302	6,959,037
Totals:	42,156,226	48,913,031	52,318,231

Budgeted Positions:	421	383	383
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Public Works

Program 2501

Public Works Field Operations

PROGRAM PURPOSE AND DESCRIPTION

The Public Works 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.

The Field Operations program is comprised of the roadway section of the Field Maintenance division, and key administrative, fiscal, and materials inventory functions. Each provides an invaluable function in the general upkeep of the county systems that facilitate everyday life.

The roadway section of the Field Maintenance program is responsible for the complete maintenance of ROW's with the exception of water and sewer lines. Shell roads are graded on a weekly to bi-weekly basis depending on the traffic volume. Roadside mowing is performed four times each year on designated routes which mainly consist of rural areas, while some areas in Bradenton also receive this service on a quarterly basis. Brush clearing and trash pickup is performed continuously by in-house staff and road gang crews on the road sides. 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 at a minimum. In addition, the Field Maintenance division performs maintenance on countywide bridges with an in-house crew.

This program also provides first-in team road clearing crews for hurricane season and the "A" and "B" team shifts for keeping traffic signals in operation before and after storm events. The rest of the division has assigned tasks before and after a storm that range from regular duties to sandbags, downed tree removal, washout repairs, and general debris hauling. The program is also responsible for on-call rotations to receive calls from the Sheriff, Florida Highway Patrol, and other sources in after-hours situations for downed trees, emergency road repairs, dead animal removal, street flooding, and other emergency calls.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gas Tax	6,547,317	10,963,188	13,332,473
Program/ General Revenue	440,293	542,500	542,500
Unincorporated MSTU Fund	2,588,386	2,588,386	2,588,386
Totals:	9,575,996	14,094,074	16,463,359



Public Works

Program 2501

Public Works Field Operations

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	5,170,055	6,610,617	7,350,874
Operating	3,911,992	6,356,994	8,137,485
Capital	493,949	1,126,463	975,000
Totals:	9,575,996	14,094,074	16,463,359
Budgeted Positions:	124	77	79
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<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Paved Roads (Center Line Miles)	1,350	1,358	1,360
Unpaved Road (Center Line Miles)	80	70	66
Service Vehicles	1,326	1,326	1,325
Graded Roads (Miles)	3,300	2,766	2,760
Rights of Way Cleared (Linear Feet)	325,000	322,952	300,0000



Public Works

Program 2502

Project Management

PROGRAM PURPOSE AND DESCRIPTION

The Project Management program is comprised of the Project Management division and the Infrastructure Inspections division. These two functional areas combine to administer and monitor capital projects and are supported by administrative and fiscal staff. Oversight is provided to support the planning, design, land acquisition and construction elements for the transportation, stormwater, potable water, wastewater and solid waste capital improvement programs. Projects serviced include improvements and expansion of existing roadways, stormwater improvements, utility plant expansion projects for potable water and wastewater, rehabilitation and extension of potable water and wastewater distribution lines and landfill expansion and improvement projects. The Infrastructure Inspections division and Bonds Administration section coordinate all activity related to private developer securities for performance and defects tied to development construction.

Project management services are comprehensive and initiated during the planning phase of the five year Capital Improvement Program (CIP). As part of each CIP programming cycle, current projects are assessed relative to project status, funding and schedule. The current project commitments create the framework for the new CIP funding request. New project priorities are submitted based on potential growth and development, engineering assessments and rehabilitation requirements to meet standards and service requirements. Projects are scheduled in the five year CIP based on priority and the availability of funding. In addition to capital projects, annual funding is programmed for transportation and utility rehabilitation programs, which ensures that roadway resurfacing, bridge rehabilitation, intersection upgrades and potable water and wastewater rehabilitation occur each year to address repair and rehabilitation of existing infrastructure.

Project Management division staff work with client departments to establish the project scope, coordinates with in-house engineering to determine the appropriate engineering method as some projects are designed in house while others utilize consulting services, manages each project through the design phase, works with in-house land acquisition staff when appropriate to contract for services, oversees the project schedule during land acquisition activity, coordinates with Purchasing for project bidding and oversees and coordinates construction activity.

The Infrastructure Inspections division 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 work group performs on site inspections during the construction phase and observes and approves project testing activities. The division also coordinates with performance bonds administration staff to ensure developer compliance with bonded improvements prior to release of project securities.

NOTE

With the exception of operating capital items costs for project administration are recovered through internal charges to capital projects and therefore are shown as negative amounts under the operating appropriations.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	532,045	398,832	550,000
Gen Fund/General Revenue	115,095	15,000	15,000
Program/ General Revenue	845,180	875,339	664,749
Totals:	1,492,320	1,289,171	1,229,749



Public Works

Program 2502

Project Management

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	2,584,677	2,203,886	2,416,251
Operating	-1,094,916	-917,120	-1,186,502
Capital	2,559	2,405	0
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Totals:	1,492,320	1,289,171	1,229,749
Budgeted Positions:	39	36	35
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<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Project Expenditures	\$61,779,000	\$31,753,416	\$60,000,000
Active Commercial/Development Projects	88	107	118
Bond Release Inspections	195	68	60



Public Works

Program 2503

Traffic Management

PROGRAM PURPOSE AND DESCRIPTION

The Traffic Management program includes transportation development review, traffic modeling and data functions, concurrency reservations (sanitary sewer, solid waste, potable water, schools and traffic), traffic engineering and design, regional Traffic Management Center operations, and maintenance for all traffic control devices in the county. These functions are conducted through the following divisions; Transportation Planning, Traffic Design, Traffic Management Center (TMC), and Traffic Operations.

The Transportation Planning division analyzes, consolidates and improves the coordination of transportation issues as related to long-range planning, analysis, and reviews impacts associated with new development. Responsibilities include transportation concurrency implementation, updates to the traffic section of the Comprehensive Plan, impact fee review, determining right-of-way needs, preparing transportation related development orders, and the maintenance of the concurrency database system for both transportation and non-transportation (i.e. water/wastewater/solid waste/parks) components. Finally, the division undertakes traffic study reviews; including large-scale developments such as developments of regional impact (DRIs).

The Traffic Design division provides and manages a safe, innovative and efficient multimodal transportation system for the safe and efficient movement of vehicular and pedestrian traffic in Manatee County. This division develops, implements and administers various traffic engineering functions to include traffic engineering studies, construction plan review, vehicle count data, and administration of vehicular crash record data. In addition, this division conducts signal timing and coordination for over 200 traffic signals throughout the county.

The regional Traffic Management Center (TMC) provides a unified intelligent transportation management system for Manatee and Sarasota counties. The TMC operates the traffic and control system, which manages the operation of traffic signals, cameras and vehicle detection devices to improve traffic flow within the region. Pursuant to an interlocal agreement executed in 2005, Manatee County, the City of Sarasota, Sarasota County, and the City of Bradenton agreed to cooperate and coordinate in the operation of the unified intelligent transportation management system. In addition, the Florida Department of Transportation (FDOT) will be participating in the operational costs of the TMC control room as the Freeway Management System will be on-line in FY 2014. It is anticipated that a formal agreement will be executed with the City of Sarasota, Sarasota County, and the City of Palmetto in late FY 2013. The City of Bradenton and the county entered into an operational agreement in June 2011.

The Traffic Operations division provides all maintenance of the county's signalized intersections, school zone flashers, street lights, signs and roadway striping pursuant to Florida Statute Chapter 316 for public agencies having jurisdiction over traffic control devices. The traffic signal section maintains state and county intersections, street lights, school zone flashers, permanent count stations, dynamic message signs, signs and maintenance pavement markings on paved county roads. This division also assists the Field Operations program with participation on "A" and "B" teams for storm or other emergency event preparation and recovery.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Program/ General Revenue	4,413,305	4,305,689	4,019,838
Totals:	4,413,305	4,305,689	4,019,838



Public Works

Program 2503

Traffic Management

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	2,492,096	2,556,158	2,525,138
Operating	1,639,456	1,647,531	1,494,700
Capital	281,753	102,000	0
Totals:	4,413,305	4,305,689	4,019,838
Budgeted Positions:	31	34	48
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<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Accident Reports Processed	7,687	11,154	7,000
Traffic Study Requests	371	434	380
Crash Rate Analysis	235	237	240
Zone Counts Completed	298	313	315



Public Works

Program 2504

Infrastructure Engineering

PROGRAM PURPOSE AND DESCRIPTION

The Infrastructure Engineering program consists of two separate engineering divisions and provides engineering design and review for the Capital Improvement Program (CIP) which includes roadways, bridges, stormwater, potable water, wastewater and reclaimed water projects. Another area of responsibility is ensuring safe and efficient movement of vehicular traffic throughout Manatee County. The Infrastructure Engineering program is also responsible for the review of all residential and commercial development plans within Manatee County and right of way use permitting.

The Transportation Infrastructure Engineering division provides essential engineering design for Manatee County transportation capital projects as well as for maintenance and rehabilitation projects for intersections and bridges. The division is responsible for regulating all activities within the public rights of way and administering Manatee County Ordinance 08-70, which provides regulation and control of all construction activity within the public right of way. In addition, the division is tasked with the review of all residential and commercial development plans within unincorporated Manatee County.

The Utilities Infrastructure Engineering division provides professional engineering services to support Manatee County's potable water, wastewater and reclaimed water utility systems. Ongoing design services are provided to support the annual renewal and rehabilitation programs for the water and wastewater systems, lift station rehabilitation and the installation of generators at lift stations county wide. This work group also provides review services for conceptual and final designs, project analysis and cost estimating, construction certification, utility conflict resolution, origination of Utility Standards and Specifications and master planning to determine system requirements in the future.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Program/ General Revenue	1,472,930	2,803,503	2,992,602
Utilities System Charges	119,410	147,315	150,000
Totals:	1,592,340	2,950,818	3,142,602

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	1,420,393	2,510,797	2,704,888
Operating	171,726	392,212	437,714
Capital	221	47,809	0
Totals:	1,592,340	2,950,818	3,142,602

Budgeted Positions:	32	38	23
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<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Right of Way Use Permits Issued	296	292	330
Construction Plans Reviewed	60	75	90



Public Works

Program 2505

Fleet Services

PROGRAM PURPOSE AND DESCRIPTION

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

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

Fuel Services operates as an internal service fund, providing fuel and lubricants for all Board of County Commissioners vehicles and to outside agencies including the Manatee County Sheriff's Office, Fire Departments, School Board, Tax Collector, Health Department, Property Appraiser, State Attorney, City of Anna Maria, City of Bradenton Beach and the Manatee County Housing Authority. This program maintains eight vehicle fueling sites and purchases fuel for 82 storage tanks ranging in size from 275 to 30,000 gallons, providing a total fuel storage capacity of over 300,000 gallons.

Fuel Services processes over 100,000 billable transactions annually and provides reporting to the State of Florida to generate fuel tax refunds, which average \$30,000 each month. Fuel is a volatile industry and the Fuel Services program has seen annual sales reflect market conditions relative to increases in cost per gallon. Additionally, reserves are set aside to ensure additional funding becomes available if required for potential fuel crisis situations.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	12,566,266	14,229,165	15,313,272
Totals:	12,566,266	14,229,165	15,313,272



Public Works

Program 2505

Fleet Services

USES OF FUNDS

	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>
Personnel	2,334,750	2,348,526	2,253,308
Operating	8,206,723	8,227,464	9,367,236
Capital	2,024,793	3,653,175	3,692,728
Totals:	12,566,266	14,229,165	15,313,272
Budgeted Positions:	39	38	38
<u>PROGRAM MEASURES</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>
Work Orders	8,488	7,815	7,600
Preventative Maintenance	2,171	2,610	2,000
Towing for Breakdowns	359	180	225
Direct Labor Hours	29,158	27,110	27,000
% of Scheduled Work	26	32	30
Part Issues	89,230	94,211	85,000



Public Works

Program 2507

Stormwater Management & Operations

PROGRAM PURPOSE AND DESCRIPTION

The Stormwater Management and Operations program consists of two divisions, which combined provide direct services to ensure proper maintenance, engineering and monitoring of stormwater infrastructure. This program provides an overview of the service levels required to support stormwater infrastructure throughout Manatee County.

The stormwater section of the Field Maintenance division provides a wide range of maintenance functions to include inlet and pipe repairs, brush clearing, ditch and pipe cleaning, street sweeping, canal and pond spraying and roadside vegetation control. Furnishing these essential services ensures compliance with Florida Statutes 334.03 and 336.02, the county's National Pollution Discharge Elimination System (NPDES) Permit and helps minimize the county's risk to potential tort liability claims. This division provides detailed work order management to document service time and costs relative to specific functions performed. The Stormwater Field Maintenance division provides "first-in team" road clearing crews during hurricane season.

The Stormwater Engineering division provides engineering review of all private and public stormwater improvement projects in Manatee County. The division reviews all capital improvement projects, land development sites and proposed county facilities for compliance with the Land Development Code (LDC) and the Manatee County Comprehensive Plan. The Stormwater Engineering division reviews and approves all activities within the Federal Emergency Management Agency (FEMA) Flood Plain and issues approvals of no-rise certificates in compliance with Federal regulations, and writes an annual report for the FEMA Community Rating System and Environmental Protection Agency (EPA) National Pollutant Discharge Elimination System based on data collected annually.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Program/ General Revenue	680,667	1,421,452	1,412,213
Utilities System Charges	1,661,715	2,609,360	3,778,161
Unincorporated MSTU Fund	1,782,483	0	0
Totals:	4,124,865	4,030,812	5,190,374



Public Works

Program 2507

Stormwater Management & Operations

USES OF FUNDS

	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>
Personnel	1,858,602	1,822,752	2,561,209
Operating	2,264,177	1,943,604	2,404,165
Capital	2,086	264,456	225,000
Totals:	4,124,865	4,030,812	5,190,374
Budgeted Positions:	50	50	50
<u>PROGRAM MEASURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>
Canal Cleaning	70,997	138,993	100,000
Roadside Ditch Cleaning	164,178	211,676	200,000
Street Sweeping	8,689	7,640	8,250
Pipe Cleaning	123,518	161,654	155,000
Inlet Cleaning	846	1,344	1,600



Public Works

Program 2508

Transit & Paratransit

PROGRAM PURPOSE AND DESCRIPTION

The core mission of Manatee County Area Transit (MCAT) is to provide alternative transportation options to reduce the use of privately operated automobiles to 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.

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

MCAT fixed bus routes connect with the free Manatee Trolley on Anna Maria Island. Daily trolley service is operated from 6:00 a.m. to 10:30 p.m. from the Anna Maria City Pier to Coquina Beach in 20 minute intervals. MCAT fixed bus routes also connect with the Longboat Key Trolley, which runs between Coquina Beach through St. Armands Circle in downtown Sarasota. The Longboat Key Trolley service is a joint effort of Manatee and Sarasota counties, providing daily service from 6:00 a.m. to 8:00 p.m in one hour intervals.

MCAT also offers origin to destination paratransit service by appointment for people who qualify due to age or disability. MCAT is the state designated Community Transportation Coordinator (CTC) for Manatee County for coordination of paratransit services provided by private providers. Through cooperative agreements, MCAT works in conjunction with Lighthouse for the Blind, Meals on Wheels, Adult Day Care, Easter Seals, Manasota ARC and other local agencies to meet the transportation needs of their clients. MCAT also serves as the primary provider of emergency transportation services for citizens without other transportation choices during emergency events and evacuations.

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	1,377,645	1,357,842	1,234,500
Contributions	60,000	62,041	62,081
Grant Funds - FTA	1,517,315	1,603,990	1,706,581
Program/ General Revenue	5,436,174	4,989,429	3,955,875
Totals:	8,391,134	8,013,302	6,959,037



Public Works

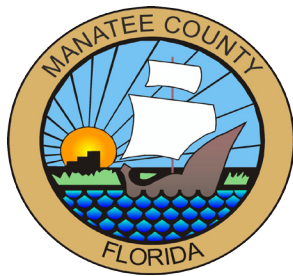
Program 2508

Transit & Paratransit

USES OF FUNDS

	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>
Personnel	5,641,336	5,544,176	4,912,833
Operating	2,749,798	2,469,126	2,046,204
Capital	0	0	0
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Totals:	8,391,134	8,013,302	6,959,037
Budgeted Positions:	106	110	110
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<u>PROGRAM MEASURES</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>
Fixed Route Ridership	1,175,893	1,237,356	1,265,000
Fixed Route Mileage	941,416	944,981	950,000
Trolley Ridership	420,179	501,458	510,000
Trolley Mileage	398,749	380,548	400,000
Cost Per Mile	\$5.21	\$4.22	\$4.35





Utilities

The Utilities department provides potable (drinking) water, wastewater, reclaimed water, solid waste, and recycling services for the county. Customer service is provided for both new and existing utility customers, answering over 169,000 inquiries each year.

The department is responsible for the supply, treatment, distribution and metering of retail and four wholesale water customers (Sarasota County, Longboat Key, Palmetto and Bradenton). Wastewater treatment is provided for retail customers and the Town of Longboat Key. Garbage service is provided to retail accounts by contracted waste haulers, and the collected material as well as household hazardous waste are handled by the landfill. The recycling division promotes recycling through education and special events.

***** FY13 BUDGET CHANGES *****

Due to energy conservation measures, the Utilities department will recognize approximately \$1.2 million in energy savings.



Utilities

SOURCES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Utilities System Charges	75,965,254	87,053,534	95,389,755
Totals:	75,965,254	87,053,534	95,389,755

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Potable Water System	17,935,466	19,112,914	21,538,831
Wastewater System	21,723,500	22,306,343	23,877,459
Solid Waste	22,272,903	29,706,572	33,561,681
Utilities Business Operations	14,033,385	15,927,705	16,411,784
Totals:	75,965,254	87,053,534	95,389,755

Budgeted Positions:	392	390	390
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Utilities

Program 2301

Potable Water System

PROGRAM PURPOSE AND DESCRIPTION

The Manatee County Water program provides retail potable (drinking) water service to over 290,000 county and seasonal residents in unincorporated Manatee County and the cities of Bradenton Beach, Holmes Beach and Anna Maria, and wholesale service to the neighboring communities of Palmetto, Longboat Key, Bradenton and Sarasota County. This large and complex program is responsible for the supply, security, quality, operation and maintenance of the potable system and the treatment of an annual daily average of 38 million gallons of water per day.

Lake Manatee is the primary source of raw water for the system. The lake's drainage basin (watershed) covers 82,240 acres. The total storage volume of the reservoir is 5.9 billion gallons and covers nearly 1,800 acres. In addition, the system receives raw water from two well fields. The largest is located in Duette Park, a 23,000 acre watershed conservation area owned and managed by the county for the protection of the Lake Manatee water supply. Manatee County is a member of the Peace River Manasota Regional Water Supply Authority (PRMRWSA). The purpose of the authority is to develop and protect future water supplies to serve customers in Charlotte, DeSoto, Manatee and Sarasota Counties.

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

Fifteen high-service pumps move finished water to the transmission mains. The distribution system consists of over 1,700 miles of water lines ranging in size from 2 inches to 54 inches in diameter and five booster pump storage tanks located at strategic points around the county.

This division is responsible for reading over 100,000 meters every month to ensure accurate and timely billing. In addition, the field services section installs new meters, replaces aging or malfunctioning meters, disconnects service and investigates service questions. A meter repair and testing facility is maintained on site and all large meters are tested for accuracy on either a semi-annual or annual basis.

The in-house maintenance and distribution crews repair line breaks, replace aging infrastructure (services, lines and valves), locate and test valves, extend lines and work with the Public Works department to assist with infrastructure changes and additions. All water lines must be inspected and disinfected during construction and repair, valves tested and mapped, fire hydrants maintained, service lines and distribution infrastructure repaired and replaced as a part of ongoing maintenance and in the event of line breaks.

The Water Conservation division is charged with increasing community awareness of water related issues, educating residents about conservation and responsible irrigation and providing incentives for customers to implement conservation measures.

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

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Utilities System Charges	17,935,466	19,112,914	21,538,831
Totals:	17,935,466	19,112,914	21,538,831



Utilities

Program 2301

Potable Water System

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	8,032,931	7,961,643	7,487,596
Operating	9,787,089	10,957,343	13,956,035
Capital	115,446	193,928	95,200
Totals:	17,935,466	19,112,914	21,538,831
Budgeted Positions:	129	141	141
<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Treatment & Lab/Million Gallons	699	681	800
Distribution/Million Gallons Retail	289	212	214
Total Cost/Million Gallons	\$1,318	\$1,394	\$1,543



Utilities

Program 2302

Wastewater System

PROGRAM PURPOSE AND DESCRIPTION

The Manatee County Wastewater program includes all stages of wastewater operations. This includes maintenance of collection lines, both gravity and force mains, system valves, and manholes. These lines are served by pumping (lift) stations that move the wastewater to the plants. Three plants treat about 25 million gallons of the county's wastewater every day. The three plants, one located in the north area of the county, one in the southeast and one in the southwest, are served by a centralized laboratory that performs tests at all stages of treatment. Once fully treated, reclaimed water is stored at the plants and pumped through an interconnected pipeline to customers throughout the county. Solid residuals are treated in the biosolids dryer and are sold as fertilizer.

Wastewater operations are highly regulated by the Florida Administrative Code (FAC), the Department of Environmental Protection (DEP), and the Manatee County Sewer Use Ordinance. FAC sections include requirements for pretreatment monitoring of industrial customers, wastewater sampling, testing and reporting, minimum staffing levels and training, operation of collection systems, laboratory methodology and treatment levels, among others.

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

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Utilities System Charges	21,723,500	22,306,343	23,877,459
Totals:	21,723,500	22,306,343	23,877,459

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	8,417,734	8,190,777	7,971,687
Operating	13,107,093	13,957,918	15,815,072
Capital	198,673	157,648	90,700
Totals:	21,723,500	22,306,343	23,877,459
Budgeted Positions:	145	145	145

<u>PROGRAM MEASURES</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Treatment Cost/Million Gallons	\$1,375	\$1,324	\$1,400
Reclaimed Cost Per Account	\$99	\$105	\$129
Total Cost Per Account	\$245	\$246	\$260



Utilities

Program 2303

Solid Waste

PROGRAM PURPOSE AND DESCRIPTION

The Solid Waste program encompasses all aspects of solid waste disposal as well as collection within the unincorporated parts of the county. This begins with management of the waste hauler franchise agreements for garbage collection. Residential customers receive solid waste, yard waste and recycling collection. Commercial customers are offered many options for the services that best meets their needs.

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

The Solid Waste program includes operation of the Lena Road landfill. The landfill is a Class I Solid Waste Management Facility. It is located in East Manatee County, on 1,200 acres, at 3333 Lena Road. The landfill operates six days a week, handling material collected by contracted waste haulers, other municipalities within the county and residents as well as recycled materials. The days and hours of operation are Monday through Saturday, 8:00 am - 5:00 pm. The Lena Road Landfill is the only solid waste disposal facility currently in the county.

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

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

The recycling division is a critical element in the management of solid waste in the county. This division is responsible for all special waste received at the landfill inclusive of educating and promoting good recycling habits to the residents of Manatee County. The Household Hazardous Waste and Electronic Scrap Collection Programs currently operate from the main facility at the Lena Road Landfill on the third Saturday of each month from 9:00 am - 3:00 pm. The program also reaches out to the community with mobile, off-site collection days serving the Island cities, north river and the south/west areas of the county. These programs are critical to protecting the environment and the landfill from disposal of potentially harmful waste. Their success is a tribute to the citizens of Manatee County who have participated and chosen to support sound environmental practices and to the foresight of the county in developing the facilities and programs.

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

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Utilities System Charges	22,272,903	29,706,572	33,561,681
Totals:	22,272,903	29,706,572	33,561,681



Utilities

Program 2303

Solid Waste

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	2,914,406	2,967,459	2,598,394
Operating	19,325,368	25,952,326	30,482,287
Capital	33,129	786,787	481,000
Totals:	22,272,903	29,706,572	33,561,681
Budgeted Positions:	40	40	40
	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
<u>PROGRAM MEASURES</u>			
Total Tons Landfilled	251,402	263,248	265,000
Landfill Cost Per Ton	\$22	\$22	\$26
Total Tons Recycled	41,710	36,747	37,000
Households in Household Hazardous Waste Program	7,259	3,985	4,000
Households in E-Scrap Program	5,693	3,427	3,500



Utilities

Program 2304

Utilities Business Operations

PROGRAM PURPOSE AND DESCRIPTION

The Utilities Department Business Operations program is responsible for the administration of the operating programs (potable water, wastewater and solid waste), all customer service functions and support services to the operation including the Utilities Warehouse.

Annually, the Utilities Customer Service section answers over 150,000 phone inquiries, and handles over 5,000 e-mail contacts with customers through the county website. Customer Service processes requests from new and existing customers for connections and disconnections, payment arrangements, special service needs, investigation and complaint resolution. In addition to the call center and website, Utilities customers visit the office and may call after business hours to an answering service available 24/7.

Over 1.28 million bills are mailed annually and payments are received electronically in addition to cash and checks. The Business Operations division is responsible for the billing and collection services, payment processing and financial control and reporting of revenue. In addition, the Systems Support section acts as a liaison with the Information Technology department in the maintenance of the customer information system as well as other hardware and software needs. They also provide training and reporting assistance.

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

Administration of the operating division includes budget preparation and management. This is the responsibility of the fiscal division which also processes purchases, vendor payments, travel requests and reimbursements, billing for infrastructure damage and monitors work assignments.

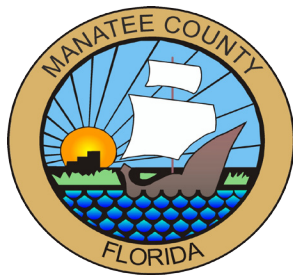
<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Utilities System Charges	14,033,385	15,927,705	16,411,784
Totals:	14,033,385	15,927,705	16,411,784

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Personnel	3,794,310	4,701,253	5,079,618
Operating	10,239,075	11,220,322	11,328,166
Capital	0	6,130	4,000
Totals:	14,033,385	15,927,705	16,411,784
Budgeted Positions:	78	64	64



Other County Funded Programs / Agencies





Port Authority

Port Manatee is located in the northwestern corner of Manatee County. It fronts Tampa Bay and borders the Manatee-Hillsborough county line. Port Manatee is the fourth largest of Florida's 14 deepwater seaports. Port Manatee is governed by the Manatee County Port Authority, a seven-member board consisting of the Board of County Commissioners.

SOURCES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	16,685,043	10,830,056	10,598,436
Gen. Fund/General Revenues	446,500	446,500	446,500
<hr/>			
Totals:	17,131,543	11,276,556	11,044,936

USES OF FUNDS

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Port Authority - Admin	2,212,883	2,105,349	1,837,310
Port - Sales & Marketing	1,157,011	656,377	654,169
Port - Operations	1,417,280	1,186,823	1,121,743
Port - Engineering & Mtc	1,509,010	1,507,255	1,455,401
Port - Railroad	762,118	763,057	693,653
Port - Security & Safety	1,224,613	1,182,289	1,243,541
Port - Scales	153,487	137,467	133,575
Port - Capital Projects	5,238,113	0	0
Port - Debt Service	3,457,028	3,737,939	3,177,000
Port - Reserves	0	0	728,544
<hr/>			
Totals:	17,131,543	11,276,556	11,044,936



Economic Development Programs

Program 6000

Economic Development Programs

PROGRAM PURPOSE AND DESCRIPTION

This unit develops and implements the county's Economic Development Program with a focus on quality job retention and job creation opportunities throughout the county with a target employment wage at or above 115% of the average median wage (\$36,000). Based on the current incentives offered to 40 companies since the creation of the program, over 3,400 job incentives are to be awarded by the Board of County Commissioners over the next 5 years with wages at 128% of the average median wage or \$48,000, annually.

Recommended funding for the following programs/agencies is listed below:

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
CRA Revenues	4,990,187	4,690,094	4,848,566
Gen. Fund/General Revenues	224,696	380,778	414,278
Totals:	5,214,883	5,070,872	5,262,844

USES OF FUNDS

<u>SUB PROGRAMS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Palmetto Downtown Development Authority(DDA)	1,638,624	1,485,097	1,500,000
Bradenton Community Redevelopment Area (CRA)	1,205,242	1,145,863	1,156,000
Bradenton Beach DDA	249,136	229,315	231,300
14th Street CRA (City)	298,220	253,547	259,550
14th Street CRA (County)	351,698	67,297	68,585
South County CRA	301,712	66,928	68,873
Central CRA	589,815	522,059	530,300
Economic Development	579,428	1,293,383	1,440,736
Palmetto Enterprise Zone Program	1,008	7,383	7,500
Totals:	5,214,883	5,070,872	5,262,844



General Governmental

Program 6301

General Government

PROGRAM PURPOSE AND DESCRIPTION

These programs are not affiliated with specific county departments but rather are general governmental expenditures.

Recommended funding for the following programs/agencies is listed below:

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen. Fund/General Revenues	1,457,114	1,541,336	1,938,181
Unincorporated MSTU Fund	1,535,232	1,082,792	950,074
Totals:	2,992,346	2,624,128	2,888,255

USES OF FUNDS

<u>SUB PROGRAMS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
General County	1,657,408	1,534,451	1,928,181
General County MSTU	1,326,697	1,082,792	950,074
Ordinance Codification	8,241	6,885	10,000
Totals:	2,992,346	2,624,128	2,888,255



Human Services Programs

Program 6401

Non-Profit Agencies - Adults

PROGRAM PURPOSE AND DESCRIPTION

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

Some human services for adults, such as those provided for physically impaired, developmentally challenged, alcoholism, mental illness, homelessness and spouse abuse may be more effectively addressed by qualified local agencies outside of the county government. These community agencies often have expertise and resources which cannot be duplicated by the county.

Recommended funding for the following programs/agencies is listed below:

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen. Fund/General Revenues:	655,727	612,584	631,066
Totals:	655,727	612,584	631,066

USES OF FUNDS

<u>SUB PROGRAMS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Catholic Charities	24,811	12,290	30,471
Community Coalition on Homelessness	154,310	154,310	154,594
Deaf Service Center	55,337	45,436	52,570
HOPE of Manatee	58,994	56,044	56,044
Manasota Lighthouse for the Blind	17,106	16,250	16,250
Manatee Assn. for Retarded Citizens	61,612	58,531	58,531
Meals On Wheels	40,302	38,477	38,496
Myakka Community Center - Adults	14,001	13,301	13,301
Our Daily Bread	7,618	7,237	7,237
Salvation Army	18,275	17,361	17,361
Suncoast Center for Independent Living	30,375	28,854	28,855
United Way 211 Program	37,648	35,765	35,765
United Way Homelessness	91,398	86,828	86,828
Volunteer Services	7,347	7,137	0
Women's Resource Center	25,627	24,345	24,345
Bradenton Central CRA	10,966	10,418	10,418
Totals:	655,727	612,584	631,066



Human Services Programs

Program 6402

Non-Profit Agencies - Youth

PROGRAM PURPOSE AND DESCRIPTION

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

Funds are provided for some human services such as those provided for child abuse, developmental challenges, mental illnesses and child day care which may be more effectively addressed by qualified local agencies outside the county government. Funds are also provided to non-profit community agencies that have the ability to reach those youth most affected by substance abuse with prevention programs as well as residential and outpatient treatment. These community agencies often have expertise and resources which cannot be duplicated by the county.

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

Recommended funding for the following programs/agencies is listed below:

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen. Fund/General Revenues:	882,371	838,252	838,252
Children's Services Tax	6,408,628	6,139,092	6,220,815
Totals:	7,290,999	6,977,344	7,059,067

USES OF FUNDS

<u>SUB PROGRAMS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Children's Services Tax Programs	6,550,143	6,164,808	7,059,067
Non-Profit Agencies Serving Youth	74,760	212,917	0
Youth Subst. Abuse Trtmt & Prevent.	666,096	599,619	0
Totals:	7,290,999	6,977,344	7,059,067



Human Services Programs

Program 6403

Health Care Programs

PROGRAM PURPOSE AND DESCRIPTION

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

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

Recommended funding for the following programs/agencies is listed below:

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen. Fund/General Revenue:	7,414,770	8,403,766	7,775,616
Program/ General Revenue	7,925,923	9,419,355	9,399,564
Totals:	15,340,693	17,823,121	17,175,180

<u>USES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
<u>SUB PROGRAMS</u>			
Hospital Costs	4,755,083	6,661,150	6,716,085
Indigent - Doctors Payments	458,432	1,250,000	1,000,000
Rural Health Services	989,561	618,316	794,170
Prescriptions/Emergency Room	150,810	136,537	200,000
Physicians/Ancillary Services	1,300,000	1,300,000	1,300,000
Other Eligible Benefits	277,566	168,532	270,000
Public Health Department	1,815,863	1,750,268	2,317,697
We Care Manatee, Inc.	78,922	69,730	74,975
Medicaid Matching Funding	4,571,206	4,965,976	3,593,648
Mental Health & Transportation	943,250	902,612	908,605
Totals:	15,340,693	17,823,121	17,175,180



Judicial Programs

Program 6100

Courts/Judicial

PROGRAM PURPOSE AND DESCRIPTION

These programs include only the county funded portion of court requirements.

Recommended funding for the following programs/agencies is listed below:

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	762,821	702,126	684,000
Fines & Forfeitures	1,100,500	1,310,711	1,573,291
Gen. Fund/General Revenues	1,337,226	904,774	974,844
Totals:	3,200,547	2,917,611	3,232,135

USES OF FUNDS

<u>SUB PROGRAMS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
State Attorney	448,279	500,174	462,277
Public Defender	75,256	137,726	224,364
Court Facilities/Support Costs	286,462	186,604	235,557
Court Technology	651,345	642,979	668,110
Clerk Court Work	11,960	11,700	14,970
Drug Court	197,497	159,778	228,833
Law Library	92,332	0	0
Circuit Court - Criminal	2,500	3,000	2,500
Circuit Court - Civil	2,625	3,640	1,500
Circuit Court - Juvenile	74,551	64,409	74,736
County Court - Civil	50,254	50,629	49,725
Judicial Center	1,217,486	1,066,972	1,199,563
Bar Association Legal Aid Society	90,000	90,000	70,000
Totals:	3,200,547	2,917,611	3,232,135



Miscellaneous Programs

Program 6500

Miscellaneous Programs

PROGRAM PURPOSE AND DESCRIPTION

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

Recommended funding for the following programs/agencies is listed below:

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Charges for Services	57,279	66,539	111,512
Grants	1,070,170	1,083,236	1,368,648
Gen. Fund/General Revenues	1,913,636	1,871,634	1,855,051
Tourist Development Tax	260,000	260,000	265,000
Totals:	3,301,085	3,281,409	3,600,211

USES OF FUNDS

<u>SUB PROGRAMS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Longboat Key Erosion Control	211,754	216,927	265,000
Street Lighting Districts	59,874	66,237	76,157
Palm Aire MSTU	69,057	58,088	128,382
Juvenile Detention	2,095,479	1,820,884	1,740,000
Sarasota-Manatee Metro Planning Organization (MPO)	864,921	1,119,273	1,390,672
Totals:	3,301,085	3,281,409	3,600,211



Other Community Services

Program 6200

Other Community Services

PROGRAM PURPOSE AND DESCRIPTION

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

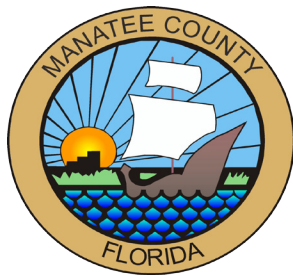
Recommended funding for the following programs/agencies is listed below:

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Gen. Fund/General Revenues:	1,531,287	1,528,710	1,858,649
Impact Fees	100,000	50,399	20,000
Unincorporated MSTU Fund	101,000	63,189	63,189
Totals:	1,732,287	1,642,298	1,941,838

USES OF FUNDS

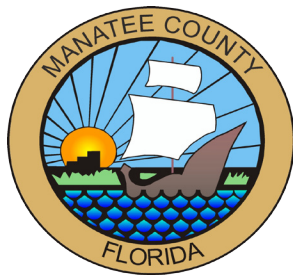
<u>SUB PROGRAMS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Accessibility Improvements	35,981	45,052	50,000
Combat Duty Grants for Ad Valorem Tax Assistance	1,185	209	13,000
Hardship Assessment & Fee Assistance	3,997	12,752	84,189
Medical Examiner & Transport	1,387,641	1,300,221	1,492,904
Manatee Educational TV	142,754	135,616	135,616
Keep Manatee Beautiful	56,767	53,114	53,114
Mote Marine	18,963	18,015	18,015
Solution to Avoid Red Tide (START)	10,000	9,500	9,500
Indigent Burials	74,945	65,324	80,500
Neglected Cemeteries	54	2,495	5,000
Totals:	1,732,287	1,642,298	1,941,838





Capital Projects





APPROPRIATIONS FOR CAPITAL PROJECTS FOR FY 2012-2013

The Manatee County Board of County Commissioners adopts a five year Capital Improvement Program (CIP). Each year funds are appropriated during the budget process for the matching year of the CIP program. After the approval of the annual budget and the capital outlay appropriations, the five year CIP is updated to reflect changes the Board may have made, and to add another year to the plan. Capital expenditures are included in the five year Capital Improvement Program if the total project cost is expected to exceed \$50,000.

The fiscal year 2013 budget includes new appropriations as shown for the following capital projects in the fiscal years 2013-2017. Departments responsible for operating new facilities monitor the progress of projects that will affect future budgets, and request budget supplements prior to the need to operate new facilities. For projects that will require major operating cost increases, the county budget office may build recurring revenue streams into the project budget that can be converted to operating expenditures and/or debt service upon completion of the project.

A five year Capital Improvement Program document is adopted by the Board of County Commissioners each year and includes additional information on total project costs and funding sources. This document should be referenced for further information on these projects.

The projects listed below were approved in the Capital Improvement Program for FY 2013. \$16 million is a Transit grant for the construction of a Transit/Fleet facility.

GENERAL GOVERNMENT

CAD System	\$ 240,000
Transit/Fleet Facility	21,648,000
Total General Government	<u>\$ 21,888,000</u>

NATURAL RESOURCES

Neal Preserve Nature Trail with Boardwalk	\$ 315,357
Rye Preserve Environmental Center	75,000
Total Natural Resources	<u>\$ 390,357</u>

PARKS AND RECREATION

Blackstone Park	\$ 856,770
Conservatory Park	337,000
Crane Park Parking Improvements	50,000
Hidden Harbour	967,703
Myakka Community Park-Ball Fields Fencing and Lighting	210,000
Sylvan Oaks Park	66,500
Total Parks and Recreation	<u>\$ 2,487,973</u>



APPROPRIATIONS FOR CAPITAL PROJECTS FOR FY 2012-2013

TRANSPORTATION

45th Street East from 26th Avenue East to 44th Avenue East	\$	150,000
45th Street East from 44th Avenue East/State Road 70		1,000,000
9th Street East-CSX Railroad Crossing		650,000
Coquina Beach-Bus/Trolley Stop		289,486
Ellenton Gillette Road-US 301/Moccasin Wallow Road		200,000
Ellenton Gillette Road at 38th Street East Railroad Crossing		100,000
Fort Hamer Road - US 301 to Future Fort Hamer Bridge		975,000
Gulf Drive at Marina Drive Intersection		75,000
State Road 684 (Cortez Road) at 86th Street West Intersection		333,149
State Road 70 at Lakewood Ranch Boulevard Intersection		100,000
State Road 70 at Lockwood Ridge Road-Intersection Improvements		750,000
US 301 / US 41 at Haben Boulevard Intersection		276,759
US 41 / US 301 at 26th Avenue Intersection		100,000
US 41 at State Road 70 (53rd Avenue West) Intersection		100,000
Total Transportation	\$	<u>5,099,394</u>

SOLID WASTE

Lena Road Public Restroom Facility	\$	150,000
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WATER

Anna Maria Water Line Improvements		250,000
Palma Sola Subdivision Water Line Improvements		200,000
Downstream Floodway Land Acquisition		100,000
Lake Manatee Watershed Land Purchases		100,000
Water Supply Acquisitions		100,000
	\$	<u>750,000</u>

WASTEWATER

Force Main Replacement 34A-26th St West from Heron Way to 53rd Avenue West	\$	1,800,000
Force Main 18M Rehabilitation		50,000
Southeast Water Reclamation Facility Internal Recycle Pumps		350,000
Southeast Water Reclamation Facility sludge Holding Tank Improvements		300,000
Southwest Water Reclamation Facility Clarifier 3 and 4 Rehabilitation		1,400,000
Southwest Water Reclamation Facility Headworks Rehabilitation		700,000
North Water Reclamation Facility Sludge Holding Improvements		575,000
Southeast Water Reclamation Facility 10 Mill Gall Storage Tanks and Interconnecti		980,000
Southeast Water Reclamation Facility Dedicated Reject Line		150,000
Southeast Water Reclamation Facility Headworks Rehabilitation		400,000
Southeast Water reclamation Facility Septage Receiving Station		600,000
Total Wastewater	\$	<u>7,305,000</u>

Grand Total All Projects

\$ 38,070,724



IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGETS

Capital projects are not anticipated to cause significant impacts on fiscal year 2013 operating budgets. Below is a more in-depth examination of the effect capital projects are expected to have on future operating budget by program area. Since most staff and operating costs for project management, in-house engineering, and indirect costs are charged to projects, construction activity does not impact related operating budgets.

General Government

General government projects are not expected to have significant impacts on general government operations. The fiscal year 2013 capital budget includes completion of the CAD system and construction of the new transit administration facility. The new building will impact operating expenses due to increased facility size which will be offset by user charges through the internal service fund when the building is complete.

Natural Resources

Natural Resources projects include beach renourishment, boat ramp replacements, and low-maintenance passive recreational areas that require minimal operational resources and/or result in lower maintenance costs.

Parks and Recreation

Park facilities previously funded and improvements within the CIP will have minimal staff initially, as emphasis will be placed on passive recreation activities. Staff will be added gradually to enhance services at these facilities, as the county's tax base returns to pre-recession levels.

Potable Water and Wastewater, Stormwater Utility Projects

Majority of projects listed are for renewal and replacement projects, which will not increase operating costs, and in some cases, will reduce maintenance and operating costs. Projected completion of the Distribution Building/Annex Rehabilitation, the Lake Manatee Ultra Filtration Membrane Process Upgrade, and the Water Treatment Plant Biological Treatment Unit will add additional operating costs in FY 15 which will be covered by utility system user charges.

Solid Waste

The Solid Waste Gas Collection project will allow the operating costs over the next few years to decrease. Other projects will have minimal operating impacts.

Transportation

Most of the projects planned are paving unpaved roads, renewal and replacement projects, intersection improvements, or road widening projects which will not significantly increase operating costs, and in some cases will result in future cost avoidance. Cost of maintenance of landscaping and retention ponds on newly constructed or reconstructed roads due to higher standards for landscaping for these projects may be slightly offset by maintenance cost savings due to a lesser cost for maintenance for paved versus unpaved roads.



IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGETS

The amounts expected to be needed in future budgets for operating costs as the result of projects are shown below:

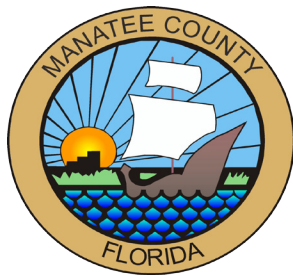
GENERAL FUND/SPECIAL REVENUE FUNDS				ENTERPRISE FUNDS			
	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>		<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
GENERAL GOVERNMENT				POTABLE WATER			
Personal Services				Personal Services			
Operating	50,000	50,000	50,000	Operating	11,700	189,700	189,700
Capital				Capital			
Totals - General Govt	50,000	50,000	50,000	Totals -Potable Water	11,700	189,700	189,700
 NATURAL RESOURCES				 SOLID WASTE			
Personal Services				Personal Services			
Operating	28,000	28,000	28,000	Operating	27,500	45,000	45,000
Capital				Capital			
Totals - Natural Resources	28,000	28,000	28,000	Totals -Solid Waste	27,500	45,000	45,000
 PARKS AND RECREATION				 STORMWATER			
Personal Services				Personal Services			
Operating	25,000	30,000	30,000	Operating	2,000	2,000	2,000
Capital				Capital			
Totals -Parks and Recreat	25,000	30,000	30,000	Totals -Stormwater	2,000	2,000	2,000
 TRANSPORTATION				 WASTEWATER			
Personal Services				Personal Services	10,925	21,640	21,640
Operating	79,245	67,500	67,500	Operating	58,543	93,320	93,320
Capital				Capital			
Totals - Transportation	79,245	67,500	67,500	Totals - Transportation	69,468	114,960	114,960
 GRAND TOTALS				 GRAND TOTALS			
Personal Services	-	-	-	Personal Services	10,925	21,640	21,640
Operating	182,245	175,500	175,500	Operating	99,743	330,020	330,020
Capital	-	-	-	Capital	-	-	-
Totals	182,245	175,500	175,500	Totals	110,668	351,660	351,660



PROJECT/GRANT BALANCES TO BE CARRIED FORWARD

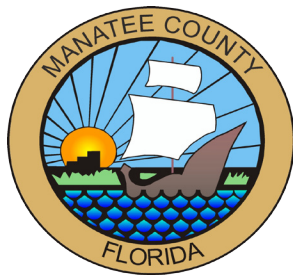
	Revenue Carried Forward	Expenditure Budget Carried Forward
General Fund	71,944	71,944
Emergency Medical Services Trust	45,449	45,449
Affordable Housing/CDBG/Home Grants & Projects	2,633,817	2,633,817
Natural Resources / WCIND Grants	741,442	741,442
Miscellaneous Grant (Pre & Post 93)/LSCA Grant	3,151,225	3,151,225
Library Grants/Capital Projects	28,840	28,840
Parks and Recreation Construction Projects	4,627,294	4,627,294
Highway and Gas Tax Capital Projects	1,393,734	1,393,734
Building Capital Projects	7,322,113	7,322,113
Beach Erosion Control	4,880,109	4,880,109
Dredging Capital Projects	303,203	303,203
Local Option Gas Tax Projects	11,044,651	11,044,651
Transportation 2004 Bond Projects	5,946,535	5,946,535
Parks Impact Fee & Assessment Capital Projects	2,287,172	2,287,172
Parks Impact Fees Capital Project Funds	40,934,434	40,934,434
Law Enforcement Impact Fee Capital Project Funds	322,611	322,611
South County CRA Capital Projects	2,955,526	2,955,526
Water & Sewer Capital & FIF Project Funds	6,758,125	6,758,125
Utilities 2010 Bond Projects	18,504,970	18,504,970
Utilities 2006 Bond Projects	341,370	341,370
Manatee County Transit Capital Acquisition	6,656,506	6,656,506
Port Manatee Capital Projects	3,326,714	3,326,714
Stormwater Capital Projects	3,501,180	3,501,180
Public Safety Impact Fee Project Fund	6,720	6,720
Solid Waste 2006 Bond Projects	2,285,672	2,285,672
Fleet Services	1,000,000	1,000,000
Total	131,071,355	131,071,355





Interfund Transfers





TRANSFERS

Governmental accounting requires financial transactions be recorded in individual funds and account groups, each of which is a separate accounting entity. Each fund is accounted for by providing a separate, self-balancing set of accounts comprised of its assets, liabilities, reserves, equities, revenues, and expenditures. Different fund types include General Fund, Special Revenue funds, Debt Services funds, Capital Project funds, Enterprise funds, and Internal Services funds.

The requirement that each fund must be a separate accounting entity means there must be a method to record transactions occurring between funds. Interfund Transfers are an accounting mechanism by which monies can be transferred from one fund to another fund. Interfund transfers are merely transfers of funds, not actual revenues and expenditures, but nevertheless must be budgeted as expenditures and revenues to comply with fund accounting requirements. Interfund transfer amounts are included in the county's total budget, but are excluded from the county's net budget to avoid the duplication caused by the fund accounting methodology. Interfund Transfers generally fall into four categories:

Transfers to Capital Project Funds:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>
Parks & Rec. Impact Fee	Parks & Rec Cap Projects	\$ 1,022,741
Public Safety Impact Fees	Public Safety Imp Fee Cap Proj	240,000
Road Impact Fees	Road Imp Fee Cap Projects	8,612,551
Utilities	Solid Waste Capital Projects	1,325,000
Utilities	Utilities Maintenance Projects	6,695,000
Utilities	Water & Sewer Capital Projects	7,075,000
Transportation Trust	4 Cent Gas Tax Maint. Project	1,875,918
Transportation Trust	9th Cent Gas Tax Maint. Project	1,124,850
Transportation Trust	5th Cent Bd Voted Gas Tax Proj	4,148,159
Transportation Trust	Gas Tax Capital Projects	5,445,232
	Total	\$ 37,564,451

Transfers to Debt Service Funds:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>
Assessment Revenue	2004 Bond Debt Service	\$ 59,227
Port Manatee	Port Manatee Debt Service	2,976,306
General Fund	2010 Refunding Debt Service	1,312,000
General Fund	2004 Bond Debt Service	2,220,280
General Fund	2006 Bond Debt Service	5,277,990
General Fund	Buffalo Crk Golf Course Debt Svc	68,511
General Fund	Manatee Golf Course Debt Svc	16,702
Law Enf. Impact Fees	2004 Bond Debt Service	956,000
Law Enf. Impact Fees	2006 Bond Debt Service	310,000
Local Option 4 Cent Cap Proj	2004 Bond Debt Service	3,112,472
Parks Impact Fees	2010 Refunding Debt Service	125,000
Public Safety Impact Fees	2006 Bond Debt Service	100,000
Solid Waste	2004 Bond Debt Service	752,101
Solid Waste	Solid Waste Debt Service	464,155
Water & Sewer	W & S Debt Service	13,170,242
Water & Sewer FIF	W & S Debt Service	6,200,000
	TOTAL	\$ 37,120,986



TRANSFERS

Transfers from one fund to another for specific purpose

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

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>
General Fund	Childrens' Services	\$ 838,252
General Fund	Radio Repair	550,000
Health Care Fund	General Fund	100,000
Solid Waste	Stormwater	3,934,248
Tourist Development Tax	Civic Center	600,000
Tourist Development Tax	General Fund	500,000
Transportation Trust	Transit	4,329,733
Unincorporated Services	Building Department	487,705
Unincorporated Services	General Fund	890,000
Unincorporated Services	Hwy-Local Road Maintenance	2,588,386
Water & Sewer	General Fund	2,945,142
	TOTAL	\$ 17,763,466
TOTAL INTERFUND TRANSFERS		\$ 92,448,903

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.

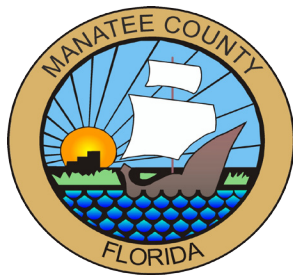
Transfers to other government agencies:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>
General Fund	Court Technology	\$254,000
General Fund	Metropolitan Planning Org.	11,012
General Fund	14th Street CRA	137,670
General Fund	South County CRA	33,434
General Fund	Port TIF	27,214
General Fund	Port Manatee	446,500
Local Option 2 ¢ Gas Tax	Other Municipalities	567,240
Local Option 4 ¢ Gas Tax	Other Municipalities	1,005,110
Local Option 5 ¢ Gas Tax	Other Municipalities	1,251,840
Ninth Cent Gas Tax	Other Municipalities	375,150
Unincorporated Services	14th Street CRA	13,351
Unincorporated Services	South County CRA	<u>3,242</u>
	TOTAL	\$4,125,763
TOTAL TRANSFERS		\$96,574,666



Reserves





RESERVE POLICY

On May 25, 2010, the County Commission adopted the following policy regarding budgeted reserves to ensure appropriate amounts are available for operating cash and emergency reserves. Following the policy is a list of specific reserves that are included in the adopted budget.

BUDGET POLICY – RESERVES

Resolution No. R-10-098

1. PURPOSE AND INTENT

- A. Establish policies for committed and uncommitted reserve amounts.
- B. Identify the funds to which the policies apply.
- C. Define the terms that are used in reporting and budgeting reserves.
- D. Provide guidance as to how reserves are to be used in emergency situations.

2. GENERAL CONSIDERATIONS

- A. To maintain adequate reserves is important for the county's financial well-being, and for being prepared for periods of time when regular revenue streams may be interrupted. Although several terms including "fund balance", "cash balance", and "reserves" are often used interchangeably to describe reserves, each of these terms has a slightly different meaning. Clear distinctions should be made in the way that these terms are used in order to fully explain the reserve policies.
- B. Manatee County Government's financial structure includes over 150 funds, each created for a different purpose. Typically, references to governmental reserves usually relate to the General Fund, where most governmental activities are budgeted. However, other funds, especially large Enterprise Funds, should maintain adequate reserve levels as well. It is not necessary to maintain reserves or cash balances in all funds. This policy will identify the major funds for which reserves should be maintained. For smaller funds, reserve levels can be determined administratively.
- C. These reserve policies apply to budgets, which are based on estimates. Terminology used in these policies, as well as terms that may be used in discussions related to reserves and fund balances, is defined below. In the definition section, terms used in relation to budgets are separated from terms used in relation to financial statements in order to avoid confusion.



RESERVE POLICY

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 project expenses for the current year. For instance, for the 2009-2010 budget, the calculation starts with the ending cash balance from 2007-2008, adds projected revenues from 2008-2009, then subtracts projected expenditures from 2008-2009 to determined the beginning cash balance for 2009-2010. Because this estimate should always be conservative, it is recommended that 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, 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.

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.



RESERVE POLICY

7. FUNDS SUBJECT TO THIS POLICY

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

8. USE OF RESERVES AND OTHER CASH SOURCES IN EMERGENCY SITUATIONS

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



RESERVE POLICY

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

DEFINITIONS – BUDGET TERMINOLOGY

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.

Committed Reserves – the total amount of reserves budgeted in a fund that is committed or allocated for specific purposes.

Uncommitted Reserves – the amount of reserves budgeted in a fund that is not committed or allocated for a specific purpose.

Operating Expenditures – Budgeted expenditures for personal services, operating expenses, and monthly interfund transfers. Does not include budgeted expenditures for capital items, reserves, and interfund transfers to debt service and capital project funds.

DEFINITIONS – FINANCIAL STATEMENT TERMINOLOGY

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.

Ending Fund Balance – 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.

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.



RESERVE POLICY

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.



RESERVES & CASH BALANCES

Included in the annual budget are reserve accounts which set aside monies for designated or undesignated purposes, falling into various categories for the Fiscal Year 2013 budget, as listed below. Reserve funds cannot be spent unless approval, by the Board of County Commissioners via budget amendment resolution, is received. Some reserves are directly connected to departmental operating budgets shown in the previous section of this document. However, most of the departmental operating budgets are in the General Fund and do not have specified reserves. Therefore, in order to have a consistent format to display and compare Departmental budgets, reserves are shown separately below. The "Budget by Fund" section also contains information as to specific amounts set aside within the reserves in each fund.

- 1) Reserve for Contingency – Monies budgeted to fund unanticipated expenditures which result from unforeseen budgetary impacts or emergency conditions such as a natural disaster. Funds cannot be used unless approved by resolution of the Board of County Commissioners. The General Fund Reserve includes amounts set aside for specific purposes which are budgeted when needed or when details are finalized. The General Fund Reserve for Contingency for unanticipated expenses is \$1,200,000.

General Fund	\$	6,515,475
Convention Center		150,000
Library		30,494
Phosphate Severance Tax		79,200
Port Manatee		728,544
Self Insurance		600,000
Storm Water Management		60,000
Tourist Development Tax		650,000
Transportation Trust		1,175,000
Utilities		<u>1,051,592</u>
TOTAL	\$	11,040,305

- 2) Reserve for Capital Outlay – Monies budgeted primarily to fund capital improvement projects for Fiscal Year 2013. In accordance with the Fiscal Year 2013-2017 Capital Improvement Program (CIP), amounts for projects will be appropriated to the individual projects identified in the CIP.

Fleet/Fuel Services Capital Projects	\$	5,700,000
Local Option Gas Tax Capital Projects		975,000
Parks & Recreation Capital Projects		800,000
Parks Impact Fee Capital Projects		1,179,935
Roads Impact Fees Capital Projects		1,000,000
Water & Sewer Capital Improvements		<u>4,420,000</u>
TOTAL	\$	14,074,935



RESERVES & CASH BALANCES

- 3) Reserve for Salary Adjustment – Monies budgeted to fund salary and benefit compensation increases as specified in the approved employee compensation policy. Budget amendments transfer the reserves to departmental budgets as needed. For Fiscal Year 2013, monies budgeted in this reserve are primarily for increases to the retirement contribution rates as well as for severance, vacation, and retirement pay-outs for those terminating employment with the county.

General Fund (Incl. some Constitutional Offices)	\$	1,000,000
911 Enhancement Fee		64,237
Automated Systems Maintenance		2,364
Building Department Fund		68,029
Convention Center		20,000
CRA - 14th St County		767
CRA - South County		674
Fleet Services		20,000
Library		30,000
Phosphate Severance Tax		3,972
Self Insurance		6,045
Solid Waste		30,000
Storm Water Management		42,650
Tourist Development Tax		50,000
Transit System		50,000
Unincorporated Services Tax		179,249
Water and Sewer Operating		135,000
TOTAL	\$	1,702,987



RESERVES & CASH BALANCES

- 4) Reserve for Cash Balances – Estimated available cash balances and reserves for prior year encumbrances as of the beginning of the new fiscal year for each fund. These estimates are not part of the net budget and may be revised based on updated information during the budget process. Budget stabilization reserves are included in the cash balances.

General Fund	\$ 67,857,202
Community Redevelopment Area - 14th Street	651,363
Community Redevelopment Area - South County	96,637
911 Enhancement Fees	851,590
Assessment/Dredging Projects	2,054,020
Automated Systems Maintenance	3,927,902
Beach Erosion Control & Cap. Projects	897,660
Building Capital Projects	4,272,589
Building Department	4,632,786
Cable Franchise Fees	36,841
Central Stores	3,006,669
Children's' Services	569,632
Convention Center & Convention Center Capital Projects	637,667
Communications	405,748
Court Technology	15,890
CRA - South County Capital Projects	3,023,487
Debt Service - 2003 G.O. Refunding Bonds	231,087
Dredging Assessments	147,465
Emergency Medical Trust	101,048
Florida Boating Improvement Program	387,870
Fleet Services	7,324,200
Gas Tax Local Option 4 Cents Capital/Maint. Projects	5,721,727
Gas Tax Local Option 5 Cents Board Voted Cap. Proj.	9,021,572
Gas Tax Local Option 5th & 6th Cent Cap. Projects	8,507,148
Gas Tax 80% Constitutional Capital Projects	5,799,473
Gas Tax 9th Cent Road Mtc & Resurfacing	1,110,876
Green Bridge Demolition	334,723
Health Care Fund	17,124,711
Health Self Insurance	7,000,000
Impact Fee Administration	1,555,506
Jail Facility	36,650
Law Enforcement Impact Fees & Capital Projects	2,444,883
Library, Library Eaton Trust, Library Gift & Cap Projects	1,623,514
Natural Resources Grants	985,582



RESERVES & CASH BALANCES

Reserve for Cash Balances – Cont.

Palm Aire MSTU	110,861
Parks Impact Fee & Capital Projects	1,175,398
Phosphate Severance Tax	7,403,166
Port TIF	27,214
Public Safety Impact Fees & Capital Projects	55,944
Road Impact Fees & Capital Projects	28,059,344
Radio Public Safety	126,432
Self Insurance	9,796,081
Solid Waste	16,739,732
Solid Waste Capital Projects	5,593,858
Special Law Enforcement Trust	1,494,101
Storm Water Management & Capital Projects	2,400,147
Street Lighting Districts	33,312
Substance Abuse Treatment	2,246
Tourist Development Tax	2,617,798
Transit System	521,363
Transportation Trust	12,081,364
Tree Trust	257,039
Unincorporated Services	7,057,654
Utilities 2010A	309,260
Utilities 2010B	409,141
Utilities 2010C	499,527
Utilities & Maint./Cap. Projects	<u>55,874,229</u>

TOTAL **\$315,040,929**

- 5) Reserve for Future Uses – To provide for projected increases in claims liabilities in the county’s self-insured insurance programs and landfill closures.

Health Insurance	\$21,324,023
Other Post Employment Benefits (OPEB)	10,367,165
Landfill Closures	26,063,238

TOTAL \$57,754,426

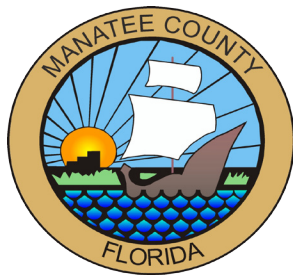
TOTAL RESERVES & CASH BALANCES **\$399,613,582**





Debt Service





Debt Service

Program 5001

Debt Service

PROGRAM PURPOSE AND DESCRIPTION

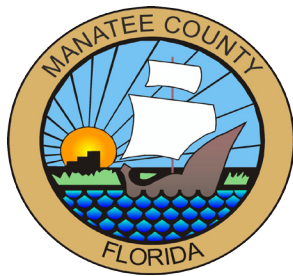
Debt Service

<u>SOURCES OF FUNDS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Assessment Revenue	13,369	4,827	50,000
Charges for Services	19,298,540	19,587,391	36,250,427
Gen. Fund/General Revenues	2,959,989	2,941,174	3,013,391
Gas Tax	4,960,169	4,938,637	3,943,800
Intergovernmental	1,716,903	1,648,474	3,177,000
Totals:	28,948,970	29,120,503	46,434,618

USES OF FUNDS

<u>SUB PROGRAMS</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Adopted</u>
Dredging Assessments	5,949	4,827	50,000
General Obligation	2,935,741	2,926,341	2,928,178
Refunding Bonds 2003			
Transportation Bonds	4,960,169	4,938,637	3,943,800
2004			
Manatee Valley Drainage	7,420	0	0
District			
Public Utilities	7,454,878	7,842,986	24,408,924
Golf Course	24,248	14,833	85,213
Port Authority	1,716,903	1,648,474	3,177,000
Revenue Improvement	5,685,025	5,684,275	5,692,740
Bonds, 2006			
Revenue Improvement	3,180,556	3,181,000	3,186,268
Bonds, 2004			
Solid Waste	170,311	156,518	464,155
Revenue Refunding	2,807,770	2,722,612	2,498,340
Bonds, 2010			
Totals:	28,948,970	29,120,503	46,434,618





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). This policy has also been incorporated in the county's comprehensive plan, which is adopted by ordinance of the Board of County Commissioners, and approved by the State of Florida.

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

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

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

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

Bond covenants differ in their coverage requirements depending on the type of revenue pledged to cover the debt service. For the fiscal year ending September 30, 2011, Manatee County was in compliance with all covenants. Manatee County's general obligation bond ratings are AA+ from Fitch, AA from Standard and Poor's, and Aa2 from Moody's.



DEBT RATIOS & RELATED STATISTICAL INFORMATION

NET BONDED DEBT PER CAPITA

<u>Year</u>	<u>Population*</u>	<u>Taxable Assessed Value</u>	<u>Gross Bonded Debt</u>	<u>Less Debt Service Funds**</u>
2003	286,884	18,583,896,787	29,240,000	531,636
2004	293,837	21,156,037,000	27,240,000	383,140
2005	300,298	24,759,022,000	25,205,000	363,482
2006	311,102	30,735,678,000	23,130,000	452,734
2007	315,890	34,453,086,000	21,015,000	453,864
2008	323,374	33,493,766,000	18,860,000	416,768
2009	330,201	28,673,792,000	16,655,000	364,328
2010	318,176	24,844,685,000	14,385,000	371,050
2011	324,168	23,756,729,000	12,045,000	361,000
2012	330,862	23,257,910,000	9,630,000	347,000

*Source: University of Florida and BEBR Projections

** Net amount excludes amounts available for debt service.



DEBT RATIOS & RELATED STATISTICAL INFORMATION

RATIO OF NET GENERAL BONDED DEBT TO TAXABLE ASSESSED VALUE

<u>Year</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
2003	28,708,364	0.154%	100.07
2004	26,856,860	0.127%	91.40
2005	24,841,518	0.100%	82.72
2006	22,677,266	0.074%	72.89
2007	20,561,136	0.060%	65.09
2008	18,843,232	0.055%	57.03
2009	16,290,672	0.057%	51.20
2010	14,013,950	0.056%	44.04
2011	11,683,687	0.049%	36.04
2012	9,283,000	0.040%	28.06



DEBT RATIOS & RELATED STATISTICAL INFORMATION

LONG TERM DEBT PAYABLE AS OF SEPTEMBER 30, 2012

<u>COUNTY DIRECT DEBT</u>	<u>GENERAL OBLIGATION</u>	<u>SELF- SUPPORTING REVENUE</u>
General Obligation Bonds of 2003	\$10,668,523	
Public Utilities and Revenue Refunding and Improvement Bonds, Series 1991 C, 1993 A, 2003, 2006, 2010 A, 2010 B, 2010 C, 2010 D, 2011		\$236,663,243
State Infrastructure Bank Loan - Port Authority		\$3,723,874
State Revolving Loan Fund - Utilities		1,414,712
Rev/Ref Bonds, Series 2010		10,299,125
Revenue Improvement Bonds Series 2004, 2006		105,206,994
Transportation Revenue Improvement Bonds, Series 2004		<u>31,368,500</u>
TOTAL COUNTY DIRECT DEBT	\$10,668,523	\$388,676,448
<u>UNDERLYING DEBT</u>		
Port Authority Revenue Bonds Manatee County Port Authority Revenue Refunding Bonds, Series 1993B, 2002A, 2002B		\$24,553,368
Manatee County Port Authority Port Improvement Revenue Note 2011		819,137
Manatee County Port Authority Equipment - Logistec - 2008, 2010		5,262,730
Manatee County Port Authority Commercial Paper		<u>21,095,741</u>
TOTAL UNDERLYING DEBT		\$51,730,976
TOTAL COUNTY DIRECT AND UNDERLYING DEBT		\$451,075,947



SCHEDULE OF FY13 PRINCIPAL & INTEREST PAYMENTS

Obligation Name	Beginning Principal Balance	Principal Payments/ Changes	Ending Principal Balance	Interest Payments	Total Payments
General Obligation Ref Bonds 2003	9,630,000	(2,510,000)	7,120,000	413,178	2,923,178
Transp Rev Refunding & Imprv Bond Series 2004	25,425,000	(2,670,000)	22,755,000	1,252,300	3,922,300
Revenue Imprv Bonds 2004	36,930,000	(1,545,000)	35,385,000	1,636,388	3,181,388
Revenue Imprv Bonds 2006	40,465,000	(3,675,000)	36,790,000	2,010,800	5,685,800
Revenue Refunding Bonds 2010	9,410,000	(2,250,000)	7,160,000	328,800	2,578,800
Total General Obligation	121,860,000	(12,650,000)	109,210,000	5,641,466	18,291,466
Public Utilities System Rev Bonds - 2003	5,535,000	(5,535,000)	-	243,795	5,778,795
Public Utilities System Rev Bonds-Series 1991C	745,429	(745,429)	-	2,889,571	3,635,000
Public Utilities System Rev Bonds Series 1993 A	1,437,344	(1,437,344)	-	2,892,656	4,330,000
Public Utilitites State Revolving Fund Loan	1,342,405	(659,432)	682,973	47,924	707,356
Public Utilities System Rev Bonds Series 2006	30,275,000	(2,805,000)	27,470,000	1,403,800	4,208,800
Public Utilities System Rev Bonds Series 2010A	17,925,000	-	17,925,000	1,149,634	1,149,634
Public Utilities System Rev Bonds Series 2010B	45,300,000	-	45,300,000	3,300,024	3,300,024
Public Utilities System Rev Bonds Series 2010C	6,720,000	-	6,720,000	295,475	295,475
Public Utilities System Rev Bonds Series 2010D	8,190,000	-	8,190,000	343,501	343,501
Public Utilities System Refunding Bonds 2011	22,650,000	-	22,650,000	1,015,050	1,015,050
Total Public Utilities	140,120,178	(11,182,205)	128,937,973	13,581,430	24,763,635
Port Authority Revenue Bonds Series 1993B	445,000	(445,000)	-	24,030	469,030
Port Authority Revenue Bonds Series 2002A	11,595,000	(675,000)	10,920,000	560,612	1,235,612
Port Authority Revenue Bonds Series 2002B	7,180,000	(440,000)	6,740,000	310,664	750,664
Port Authority Logistec Equipment Loan 2008	1,591,454	(103,241)	1,488,213	122,897	226,138
Port Authority-FL Local Gov't Finance Loan	21,000,000	-	21,000,000	32,888	32,888
Port Authority FDOT State Infrastructure Loan	3,233,631	(210,327)	3,023,304	64,673	275,000
Port Authority Logistec Equipment Loan 2010	1,817,741	(82,921)	1,734,820	142,423	225,344
Port Authority Improvement Note 2011	800,000	-	800,000	17,575	17,575
Total Port	47,662,826	(1,956,489)	45,706,337	1,275,762	3,232,251
Grand Totals	309,643,004	(25,788,694)	283,854,310	20,498,658	46,287,352



SCHEDULE OF FUTURE DEBT SERVICE

BOND ISSUE	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>
General Oblig Refunding 2003	2,923,178	2,903,415	2,903,815	650,015	641,440	646,660	0
Rev Improv. Series 2004	3,181,388	3,177,313	3,176,488	3,179,612	3,180,300	3,181,325	3,177,325
Rev Improv. Series 2006	5,685,800	5,682,050	5,684,300	5,681,800	5,684,300	5,686,050	5,684,000
Rev Refunding, Series 2010	2,578,800	2,568,650	1,712,700	1,720,275	1,718,700	0	0
FL Local Govt Finance - Port	32,888	32,888	10,025,872	11,004,093	0	0	0
Transportation Rev Ref 2004	3,922,300	3,918,800	3,923,800	3,921,550	3,922,050	3,918,750	3,919,500
Utilities Series 1991C	3,635,000	0	0	0	0	0	0
Utilities Series 1993A	4,330,000	0	0	0	0	0	0
Utilities Series 2003	5,778,795	0	0	0	0	0	0
Utilities Series 2006	4,208,800	4,211,600	4,210,600	4,210,337	4,209,550	4,208,050	4,208,250
Utilities Series 2010A	1,149,634	1,149,634	1,149,634	1,149,634	1,149,634	1,149,634	1,149,634
Utilities Series 2010B	3,300,024	3,300,024	3,300,024	3,300,024	3,300,024	3,300,024	3,300,024
Utilities Series 2010C	295,475	295,475	295,475	295,475	1,605,475	2,883,075	2,884,200
Utilities Series 2010D	343,501	2,588,501	2,587,306	2,586,965	1,276,333	0	0
Utilities Series 2011	1,015,050	2,900,050	2,903,500	2,905,150	2,899,950	2,901,750	2,903,500
State Revolving Loan	707,356	707,356	0	0	0	0	0
Port Authority Series 1993B	469,030	0	0	0	0	0	0
Port Authority Series 2002A	1,235,612	1,528,612	1,528,812	1,529,475	1,527,250	1,527,137	1,528,875
Port Authority Series 2002B	750,664	929,384	925,254	929,054	926,654	927,543	928,319
Port Authority - State Infra.	275,000	275,000	275,000	275,000	275,000	275,000	275,000
Port Authority - Logistec USA 2008	226,138	226,082	226,020	225,952	225,880	225,801	225,716
Port Authority - Logistec USA 2010	225,344	225,343	225,344	225,343	225,343	225,343	225,344
Port Impr Revenue Note 2011	17,575	801,562	0	0	0	0	0
TOTAL	46,287,352	37,421,739	45,053,944	43,789,754	32,767,883	31,056,142	30,409,687

SCHEDULE OF FUTURE DEBT SERVICE

BOND ISSUE	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY 2025-35</u>	<u>TOTAL</u>
General Oblig Refunding 2003	0	0	0	0	0	0	10,668,523
Rev Improv. Series 2004	3,180,525	3,180,525	3,181,025	3,181,275	3,181,025	15,891,318	54,049,444
Rev Improv. Series 2006	5,683,500	5,685,750	0	0	0	0	51,157,550
Rev Refunding, Series 2010	0	0	0	0	0	0	10,299,125
FL Local Govt Finance - Port	0	0	0	0	0	0	21,095,741
Transportation Rev Ref 2004	3,921,750	0	0	0	0	0	31,368,500
Utilities Series 1991C	0	0	0	0	0	0	3,635,000
Utilities Series 1993A	0	0	0	0	0	0	4,330,000
Utilities Series 2003	0	0	0	0	0	0	5,778,795
Utilities Series 2006	4,211,500	4,210,500	0	0	0	0	37,889,187
Utilities Series 2010A	4,029,634	3,973,246	3,909,023	3,836,190	3,763,937	2,472,444	30,031,912
Utilities Series 2010B	3,300,024	3,300,024	3,300,024	3,300,024	3,300,024	67,418,356	107,018,644
Utilities Series 2010C	0	0	0	0	0	0	8,554,650
Utilities Series 2010D	0	0	0	0	0	0	9,382,606
Utilities Series 2011	2,899,750	2,905,500	2,905,000	2,903,250	0	0	30,042,450
State Revolving Loan	0	0	0	0	0	0	1,414,712
Port Authority Series 1993B	0	0	0	0	0	0	469,030
Port Authority Series 2002A	1,528,550	1,525,375	1,529,350	0	0	0	14,989,048
Port Authority Series 2002B	927,475	925,012	925,931	0	0	0	9,095,290
Port Authority - State Infra.	275,000	275,000	275,000	275,000	275,000	423,874	3,723,874
Port Authority - Logistec USA 2008	225,625	225,524	225,416	75,113	0	0	2,333,267
Port Authority - Logistec USA 2010	225,343	225,344	225,343	225,343	225,343	225,343	2,929,463
Port Impr Revenue Note 2011	0	0	0	0	0	0	819,137
TOTAL	30,408,676	26,431,800	16,476,112	13,796,195	10,745,329	86,431,334	451,075,947

SCHEDULE OF DEBT SERVICE REQUIREMENTS

General Obligation Refunding Bonds of 2003			
Fiscal Year	Principal	Interest	Total
2013	2,510,000	413,178	2,923,178
2014	2,615,000	288,415	2,903,415
2015	2,720,000	183,815	2,903,815
2016	575,000	75,015	650,015
2017	590,000	51,440	641,440
2018	620,000	26,660	646,660
Total	\$9,630,000	\$1,038,523	\$10,668,523

Transportation Revenue Refunding & Improvement Bonds, Series 2004			
Fiscal Year	Principal	Interest	Total
2013	2,670,000	1,252,300	3,922,300
2014	2,800,000	1,118,800	3,918,800
2015	2,945,000	978,800	3,923,800
2016	3,090,000	831,550	3,921,550
2017	3,245,000	677,050	3,922,050
2018	3,385,000	533,750	3,918,750
2019	3,555,000	364,500	3,919,500
2020	3,735,000	186,750	3,921,750
Total	\$25,425,000	\$5,943,500	\$31,368,500

Revenue Improvement Bonds, Series 2006			
Fiscal Year	Principal	Interest	Total
2013	3,675,000	2,010,800	5,685,800
2014	3,855,000	1,827,050	5,682,050
2015	4,050,000	1,634,300	5,684,300
2016	4,250,000	1,431,800	5,681,800
2017	4,465,000	1,219,300	5,684,300
2018	4,690,000	996,050	5,686,050
2019	4,910,000	774,000	5,684,000
2020	5,155,000	528,500	5,683,500
2021	5,415,000	270,750	5,685,750
Total	\$40,465,000	\$10,692,550	\$51,157,550

Revenue Improvement Bonds, Series 2004			
Fiscal Year	Principal	Interest	Total
2013	1,545,000	1,636,388	3,181,388
2014	1,595,000	1,582,313	3,177,313
2015	1,650,000	1,526,488	3,176,488
2016	1,715,000	1,464,612	3,179,612
2017	1,780,000	1,400,300	3,180,300
2018	1,850,000	1,331,325	3,181,325
2019	1,920,000	1,257,325	3,177,325
2020	2,000,000	1,180,525	3,180,525
2021	2,090,000	1,090,525	3,180,525
2022	2,195,000	986,025	3,181,025
2023	2,305,000	876,275	3,181,275
2024	2,420,000	761,025	3,181,025
2025	2,525,000	652,125	3,177,125
2026	2,645,000	535,344	3,180,344
2027	2,765,000	413,012	3,178,012
2028	2,895,000	281,675	3,176,675
2029	3,035,000	144,162	3,179,162
Total	\$36,930,000	\$17,119,444	\$54,049,444

Revenue Refunding Bonds, Series 2010			
General Government			
Fiscal Year	Principal	Interest	Total
2013	2,250,000	328,800	2,578,800
2014	2,320,000	248,650	2,568,650
2015	1,540,000	172,700	1,712,700
2016	1,615,000	105,275	1,720,275
2017	1,685,000	33,700	1,718,700
Total	\$9,410,000	\$889,125	\$10,299,125

Port Authority			
Improvement Revenue Note 2011			
Fiscal Year	Principal	Interest	Total
2013	-	17,575	17,575
2014	800,000	1,562	801,562
Total	\$800,000	\$19,137	\$819,137



SCHEDULE OF DEBT SERVICE REQUIREMENTS

Port Authority Revenue Bonds See Note 1			
Series 1993B Bonds			
Fiscal Year	Principal	Interest	Total
2013	445,000	24,030	469,030
Total	\$445,000	\$24,030	\$469,030

Port Authority Revenue Bonds See Note 1			
Series 2002B Bonds			
Fiscal Year	Principal	Interest	Total
2013	440,000	310,664	750,664
2014	635,000	294,384	929,384
2015	655,000	270,254	925,254
2016	685,000	244,054	929,054
2017	710,000	216,654	926,654
2018	740,000	187,543	927,543
2019	775,000	153,319	928,319
2020	810,000	117,475	927,475
2021	845,000	80,012	925,012
2022	885,000	40,931	925,931
Total	\$7,180,000	\$1,915,290	\$9,095,290

Port Authority Revenue Bonds See Note 1			
Series 2002A Bonds			
Fiscal Year	Principal	Interest	Total
2013	675,000	560,612	1,235,612
2014	995,000	533,612	1,528,612
2015	1,035,000	493,812	1,528,812
2016	1,090,000	439,475	1,529,475
2017	1,145,000	382,250	1,527,250
2018	1,205,000	322,137	1,527,137
2019	1,270,000	258,875	1,528,875
2020	1,330,000	198,550	1,528,550
2021	1,390,000	135,375	1,525,375
2022	1,460,000	69,350	1,529,350
Total	\$11,595,000	\$3,394,048	\$14,989,048

Port Authority			
Logistec Equipment Loan - 2008			
Fiscal Year	Principal	Interest	Total
2013	103,241	122,897	226,138
2014	111,811	114,271	226,082
2015	121,091	104,929	226,020
2016	131,141	94,811	225,952
2017	142,026	83,854	225,880
2018	153,814	71,987	225,801
2019	166,580	59,136	225,716
2020	180,407	45,218	225,625
2021	195,380	30,144	225,524
2022	211,597	13,819	225,416
2023	74,366	747	75,113
Total	\$1,591,454	\$741,813	\$2,333,267

Port Authority			
FDOT State Infrastructure Bank Loan			
Fiscal Year	Principal	Interest	Total
2013	210,327	64,673	275,000
2014	214,534	60,466	275,000
2015	218,825	56,175	275,000
2016	223,201	51,799	275,000
2017	227,665	47,335	275,000
2018	232,218	42,782	275,000
2019	236,863	38,137	275,000
2020	241,600	33,400	275,000
2021	246,432	28,568	275,000
2022	251,361	23,639	275,000
2023	256,388	18,612	275,000
2024	261,516	13,484	275,000
2025	266,746	8,254	275,000
2026	145,955	2,919	148,874
Total	\$3,233,631	\$490,243	\$3,723,874

Port Authority See Note 1			
Florida Local Gov't Finance Commission Loan			
Fiscal Year	Principal	Interest	Total
2013	-	32,888	32,888
2014	-	32,888	32,888
2015	10,000,000	25,872	10,025,872
2016	11,000,000	4,093	11,004,093
Total	\$21,000,000	\$95,741	\$21,095,741

Note 1- Port Debt Service Schedules as of October 1, 2012



SCHEDULE OF DEBT SERVICE REQUIREMENTS

Port Authority			
Logistec Equipment Loan - 2010			
Fiscal Year	Principal	Interest	Total
2013	82,921	142,423	225,344
2014	89,803	135,540	225,343
2015	97,257	128,087	225,344
2016	105,329	120,014	225,343
2017	114,071	111,272	225,343
2018	123,539	101,804	225,343
2019	133,793	91,551	225,344
2020	144,897	80,446	225,343
2021	156,924	68,420	225,344
2022	169,948	55,395	225,343
2023	184,054	41,289	225,343
2024	199,330	26,013	225,343
2025	215,875	9,468	225,343
Total	\$1,817,741	\$1,111,722	\$2,929,463

Public Utilities System Revenue Bonds			
Series 2003 Bonds			
Fiscal Year	Principal	Interest	Total
2013	5,535,000	243,795	5,778,795
Total	\$5,535,000	\$243,795	\$5,778,795

Public Utilities System Revenue Bonds			
Series 1993A Bonds			
Fiscal Year	Principal	Interest	Total
2013	1,437,344	2,892,656	4,330,000
Total	\$1,437,344	\$2,892,656	\$4,330,000

Public Utilities System Revenue Bonds			
Series 1991C Bonds			
Fiscal Year	Principal	Interest	Total
2013	745,429	2,889,571	3,635,000
Total	\$745,429	\$2,889,571	\$3,635,000

Public Utilities			
State Revolving Fund Loan			
Fiscal Year	Principal	Interest	Total
2013	659,432	47,924	707,356
2014	682,973	24,382	707,356
Total	\$1,342,405	\$72,306	\$1,414,712

Public Utilities System Revenue			
Refunding Bonds			
Series 2011 Bonds			
Fiscal Year	Principal	Interest	Total
2013	-	1,015,050	1,015,050
2014	1,885,000	1,015,050	2,900,050
2015	1,945,000	958,500	2,903,500
2016	2,005,000	900,150	2,905,150
2017	2,080,000	819,950	2,899,950
2018	2,165,000	736,750	2,901,750
2019	2,275,000	628,500	2,903,500
2020	2,385,000	514,750	2,899,750
2021	2,510,000	395,500	2,905,500
2022	2,635,000	270,000	2,905,000
2023	2,765,000	138,250	2,903,250
Total	\$22,650,000	\$7,392,450	\$30,042,450

Public Utilities System Revenue Bonds			
Series 2010D Bonds			
Fiscal Year	Principal	Interest	Total
2013	-	343,501	343,501
2014	2,245,000	343,501	2,588,501
2015	2,320,000	267,306	2,587,306
2016	2,410,000	176,965	2,586,965
2017	1,215,000	61,333	1,276,333
Total	\$8,190,000	\$1,192,606	\$9,382,606



SCHEDULE OF DEBT SERVICE REQUIREMENTS

Public Utilities System Revenue Bonds Series 2006 Bonds			
Fiscal Year	Principal	Interest	Total
2013	2,805,000	1,403,800	4,208,800
2014	2,920,000	1,291,600	4,211,600
2015	3,065,000	1,145,600	4,210,600
2016	3,195,000	1,015,337	4,210,337
2017	3,330,000	879,550	4,209,550
2018	3,495,000	713,050	4,208,050
2019	3,635,000	573,250	4,208,250
2020	3,820,000	391,500	4,211,500
2021	4,010,000	200,500	4,210,500
Total	\$30,275,000	\$7,614,187	\$37,889,187

Public Utilities System Revenue Bonds Series 2010B Bonds			
Fiscal Year	Principal	Interest	Total
2013	-	3,300,024	3,300,024
2014	-	3,300,024	3,300,024
2015	-	3,300,024	3,300,024
2016	-	3,300,024	3,300,024
2017	-	3,300,024	3,300,024
2018	-	3,300,024	3,300,024
2019	-	3,300,024	3,300,024
2020	-	3,300,024	3,300,024
2021	-	3,300,024	3,300,024
2022	-	3,300,024	3,300,024
2023	-	3,300,024	3,300,024
2024	-	3,300,024	3,300,024
2025	1,210,000	3,300,024	4,510,024
2026	3,675,000	3,213,170	6,888,170
2027	3,820,000	2,949,379	6,769,379
2028	3,975,000	2,675,179	6,650,179
2029	4,130,000	2,389,854	6,519,854
2030	4,295,000	2,093,402	6,388,402
2031	4,460,000	1,785,107	6,245,107
2032	4,645,000	1,456,048	6,101,048
2033	4,830,000	1,113,340	5,943,340
2034	5,030,000	756,983	5,786,983
2035	5,230,000	385,870	5,615,870
Total	\$45,300,000	\$61,718,644	\$107,018,644

Public Utilities System Revenue Bonds Series 2010A Bonds			
Fiscal Year	Principal	Interest	Total
2013	-	1,149,634	1,149,634
2014	-	1,149,634	1,149,634
2015	-	1,149,634	1,149,634
2016	-	1,149,634	1,149,634
2017	-	1,149,634	1,149,634
2018	-	1,149,634	1,149,634
2019	-	1,149,634	1,149,634
2020	2,880,000	1,149,634	4,029,634
2021	2,995,000	978,246	3,973,246
2022	3,115,000	794,023	3,909,023
2023	3,240,000	596,190	3,836,190
2024	3,380,000	383,937	3,763,937
2025	2,315,000	157,444	2,472,444
Total	\$17,925,000	\$12,106,912	\$30,031,912

Public Utilities System Revenue Bonds Series 2010C Bonds			
Fiscal Year	Principal	Interest	Total
2013	-	295,475	295,475
2014	-	295,475	295,475
2015	-	295,475	295,475
2016	-	295,475	295,475
2017	1,310,000	295,475	1,605,475
2018	2,650,000	233,075	2,883,075
2019	2,760,000	124,200	2,884,200
Total	\$6,720,000	\$1,834,650	\$8,554,650



Rating Action: Moody's assigns Aa2 rating to Manatee County Port Authority (FL) \$5.645 million Revenue Refunding Bonds, Series 2012A and \$30.165 million Revenue Refunding Bonds, Series 2012B

Global Credit Research - 15 Oct 2012

Affirmation of Aa1 rating on \$12 million of outstanding Manatee County general obligation debt

New York, October 15, 2012 --

Moody's Rating

Issue: Revenue Refunding Bonds, Series 2012A (Non-AMT); Rating: Aa2; Sale Amount: \$5,645,000; Expected Sale Date: 10/18/12; Rating Description: Special Tax: Non-Sales/Non-Transportation

Issue: Revenue Refunding Bonds, Series 2012B (AMT); Rating: Aa2; Sale Amount: \$30,165,000; Expected Sale Date: 10/18/12; Rating Description: Special Tax: Non-Sales/Non-Transportation

Opinion

Moody's Investors Service has assigned a Aa2 rating to Manatee County Port Authority's (FL) \$5.645 million Revenue Refunding Bonds, Series 2012A and \$30.165 million Revenue Refunding Bonds, Series 2012B. Concurrently, Moody's has affirmed the Aa2 rating on the Port Authority's \$22 million rated outstanding non-ad valorem revenue debt. Additionally, we have affirmed the Aa1 rating on Manatee County's \$12 million of outstanding general obligation debt.

SUMMARY RATINGS RATIONALE

The bonds are secured by net revenues of the port and are also backed by Manatee County, which has covenanted to budget-and-appropriate annually from legally-available non-ad valorem revenue amounts sufficient to make up any reserve fund deficiency. The high rating reflects the county's ultimate obligation to cure any deficiencies in the debt service reserve fund (county non-ad valorem obligations rated Aa2) from the county's ample available non-ad valorem revenues. The rating is also supported by the county's modest debt position, ample reserves and recovering economy. Port bonds are repaid at an average pace with no additional borrowing is anticipated. Slowly improving local economic conditions. The lingering effects of national recession, especially on the construction industry, have had a negative impact on port operations and revenues to date although cargo tonnage has reportedly shown signs of stabilizing and new tenant agreements have been signed. Series 2012 bond proceeds will be used to refinance Series 2002 port bonds for an estimated net present value savings of 12%. The final maturity is being extended to 2042, but matches the life of the financed projects.

STRENGTHS

- Sizable and diverse tax base and large population
- Favorable coastal location on between Tampa (Aa1)/St. Petersburg (Aa2) and Sarasota (Aa2)

CHALLENGES

- Some reliance on unpredictable sales tax revenues
- Declining tax base valuations albeit at a slower pace
- Soft housing and construction market

What Could Make the Rating Go UP:

- Improved reserves and liquidity
- Economic stabilization and improvement



What Could Make the Rating Go Down:

- Reduction in reserves and liquidity beyond targeted levels
- Continuing economic malaise

The principal methodology used in this rating was US Public Finance Special Tax Methodology published in March 2012. Please see the Credit Policy page on www.moody.com for a copy of this methodology.

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Fitch Rates Manatee Port Authority, FL's Non-AV Bonds 'AA+'; Outlook Stable

Ratings Endorsement Policy
05 Oct 2012 10:05 AM (EDT)

Fitch Ratings-New York-05 October 2012: Fitch Ratings assigns an 'AA+' rating to the following Manatee County Port Authority, Florida (authority) obligations:

--\$37 million revenue refunding bonds, series 2012A and 2012B.

The bonds are expected to sell the week of Oct. 22 via negotiation. Proceeds are being used to refund the authority's outstanding revenue bonds, series 2002A and 2002B and refund notes payable to the Florida Local Government Finance Commission.

In addition, Fitch affirms the following Manatee County, Florida ratings:

--\$9.6 million general obligation (GO) bonds at 'AAA';
--\$111.9 million non-ad valorem revenue bonds at 'AA+'.

The Rating Outlook is Stable.

SECURITY

The bonds are secured by pledged revenues consisting of 1) net port revenues and 2) legally available non-ad valorem (non-AV) revenues of the county pursuant to an interlocal agreement between the authority and the county. The latter pledge is the basis for the 'AA+' rating.

In the agreement, the county has covenanted to budget and appropriate, by amendment if necessary, from legally available non-ad valorem revenues (CB&A) sufficient funds to replenish any deficiencies in the cash-funded debt service reserve fund (DSRF).

KEY RATING DRIVERS

STELLAR CREDIT CHARACTERISTICS: The county's exceptional credit profile includes strong financial reserves buttressed by proactive management, a modest and rapidly amortized debt load and a diverse and strengthening economy.

STRONG COUNTY CB&A PLEDGE: The rating of 'AA+' on the authority revenue bonds is based on the county's CB&A pledge, which is on parity with the county's non-ad valorem debt, and reflects the elimination of legal provisions applicable to the bonds to be refunded which allowed for the release of the CB&A pledge under certain conditions.

NON-AV REVENUES PROVIDE SOLID MADS COVERAGE: Available non-AV revenues of the county provide ample coverage of maximum annual debt service (MADS) of bonds secured by the county's CB&A pledge. These revenues stabilized in fiscal 2011 after four years of decline.

PRUDENT FINANCIAL MANAGEMENT: County financial operations are conservatively managed evidenced by ample reserves and solid liquidity. Officials have made significant spending cuts to counter sizable declines in revenues. More recently, the county is utilizing part of its extensive reserves to maintain critical levels of service but under the multi-year spending plan, balances will remain well above the county's policy minimum of 20% to expenditures.

DIVERSIFIED ECONOMY EXPERIENCES HEALTHY RECOVERY: Economic drivers include a diverse mix of services, retail, manufacturing and tourism. Strong job growth, recently increasing housing values and expanding building permit activity are indicative of a strengthening recovery.



MANAGEABLE LONG TERM LIABILITIES: The county's debt load is modest with direct debt rapidly amortized. Pension and OPEB liabilities are moderate and do not pressure spending.

CREDIT PROFILE

REVENUE BOND RATING BASED ON CB&A PLEDGE

The authority's 2012 revenue bonds are first payable from authority net revenues and then backed by the county's CB&A pledge, on parity with the county's own non-AV bonds, to replenish any draws from the cash-funded DSRF. The CB&A DSRF deficiency make-up provides the ultimate credit support for bond repayment given thin debt service coverage from authority net revenues. Although the DSRF has never been drawn upon, net revenues from port operations have been volatile and recent declines have left debt service coverage at about 1.0x or slightly lower.

The 'AA+' rating on the 2012 revenue bonds reflects strong non-AV revenue coverage on county CB&A bonds and the elimination of provisions specific to prior authority revenue bonds that allowed for the release and reinstatement of the CB&A pledge under certain conditions.

STRONG MADS COVERAGE FROM RECURRING NON-AV REVENUES

CB&A MADS coverage from available recurring non-AV revenues, including an amount which would be required to refill the series 2012 DSRF, is robust at over 4.5x. Taking into account essential service expenditures which must be funded ahead of debt service, MADS coverage remains very healthy at 1.49x MADS. Additional available funding sources include sizable unrestricted reserves in the general fund and transportation trust fund totaling over \$100 million.

The county's non-ad valorem revenue base is both broad and diverse. Chief sources of revenue include the half-cent sales tax, gas taxes, and service charges. Recurring legally available non-ad valorem revenues grew a modest 1.2% in fiscal 2011 after four consecutive years of recession-induced declines totaling 14%. The recent gain was driven primarily by increases in the half-cent sales tax and state revenue sharing allocations and growth in service charge revenues.

ELIMINATION OF RELEASE PROVISION ENHANCES CREDIT

Proceeds of the 2012 bonds, in conjunction with other funds, will enable the authority to defease all of its outstanding bonds. A new interlocal agreement will eliminate a provision in the original that allowed the county to release the CB&A pledge upon meeting specified net revenue coverage targets. The pledge was then subject to reinstatement if net revenue coverage levels subsequently declined. While the practical effect was to maintain the CB&A pledge over the life of the issue, Fitch views the unconditional county pledge as a credit positive, underscoring the county's commitment to support the bond debt service.

WELL-MANAGED FINANCIAL OPERATIONS

County finances are prudently managed, characterized by strong reserve levels and ample liquidity. Officials have implemented spending reductions in response to severe multiple year declines in property tax revenues, the largest revenue source. Cost-cutting measures include personnel and service reductions, reduced capital spending and technology improvements. As a result, general fund spending fell by over 16% between fiscals 2008 and 2010.

More recently and in light of ongoing property tax contraction, management decided to utilize a portion of its reserves to alleviate additional cuts to critical programs. Additional operating fund balance drawdowns are planned over the next four years totaling approximately \$45 million. Despite the planned use of reserves, general fund balance would still be maintained at a level well above the county's minimum target balance of 20% of expenditures.

The county reported a budgeted \$11.9 million general fund balance drawdown in fiscal 2011 leaving unrestricted fund balance (the sum of committed, assigned and unassigned according to GASB 54) at a still-sizeable \$104 million or 46% of expenditures. For fiscal 2012, officials are projecting a general fund net operating deficit of approximately \$15 million; close to the budgeted \$16 million net operating loss. Falling property tax revenues are only partially offset by increased state revenue sharing receipts. Fiscal 2012 expenditures are in line with fiscal 2011 spending.

The fiscal 2013 budget provides for an average 3% increase in employee salaries, the first increase in six years, and adds approximately \$1.7 million to the sheriff's department budget. Increases in compensation will be balanced with modest reductions in personnel, lower benefit costs and a modest gain in intergovernmental revenues. The budget proposes a general fund drawdown of about \$15 million.

DIVERSIFIED ECONOMY EXPERIENCES A HEALTHY RECOVERY

The county's economic base is diversified with major sectors consisting of services, retail and manufacturing. Tourism and agriculture are also important components of the local economy. After losing nearly 14% of its employment base between 2006 and 2010, the county is experiencing a robust jobs recovery that appears to be strengthening. Employment increased



by 1.6% in 2011 over 2010 with growth extending into 2012. July 2012 employment increased year over year by a rapid 2.2%.

As a consequence of the county's job recovery, unemployment rates have fallen from over 12% in 2010 to the 9% to 10% range in recent months. The July 2012 unemployment rate of 9.7% was down from 11.6% in the prior year, but still exceeds the state and national benchmarks.

Manufacturing and construction sectors have been important drivers of these job gains. A number of area manufacturing firms have expanded during the past 12 to 18 months and fiscal 2012 building permit values are up 31% over fiscal 2010 permit activity. Tourism has also experienced a strong season. For the first 10 months of fiscal 2012, tourist tax collections are up nearly 14% higher over the equivalent period of fiscal 2011. Housing values within the county declined by over 50% from the peak in 2006 but have generally increased over the past year, according to Case-Schiller.

SLOWING TAX BASE LOSSES PORTENDS NEAR TERM STABILIZATION

Typical of many Florida counties, Manatee County lost 31% of its tax base between fiscals 2008 and 2012, due to a combination of state-wide property tax reform and the housing meltdown. Taxable value losses have mitigated over the past two fiscal years, dropping a modest 2% in fiscal 2013, which Fitch believes is indicative of near-term stabilization. Officials project the tax base to grow about 1% next year followed by gradually accelerating growth in the 1.5% to 2.5% range over the following three years. Fitch views these projections as reasonable given the recent positive trends in both jobs and housing.

BELOW-AVERAGE LEVERAGE

Debt indices are below average with direct and total debt to full value of 0.5% and 1.6%, respectively. The county relies primarily upon debt secured by its CB&A pledge rather than general obligation bonds.

The new issue refunds the outstanding series 2002 bonds and a \$21 million revenue note payable to the Florida Local Government Commission. The refunding extends the term of both the authority's revenue bonds and the note, however, amortization remains above-average with approximately 70% of principal retired within 10 years. Debt service requirements do not claim a disproportionate share of county spending; fiscal 2011 debt service requirements comprised a manageable 7.9% of general fund and debt service expenditures. The county's capital needs are manageable and tax-supported debt plans include very modest issuances.

MANAGEABLE PENSION AND OPEB LIABILITIES

The county's retirement obligations do not represent a cost pressure. The county participates in the Florida Retirement System (FRS) in which nearly all county employees are members. The county's fiscal 2011 contribution to the plan represented a manageable 8.4% of general fund spending and officials were projecting fiscal 2012 costs to be lower due to changes in state law which now require employees to contribute 3% of their salary. This law is currently being challenged in the courts; however, Fitch believes an unfavorable ruling would be manageable given the extent of the county's budget.

Retired employees also have the opportunity to participate in the county's defined benefit health care plan for active employees which includes medical coverage, prescription drug benefits, dental benefits and life insurance coverage. The county subsidizes the retirees' costs on a pay-go basis. Fiscal 2011 contributions totaled \$2.9 million or just 1.3% of general fund expenditures. The county's unfunded accrued actuarial liability as of fiscal 2011 of \$152 million represented just 0.5% of full value.

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In addition to the sources of information identified in Fitch's Tax-Supported Rating Criteria, this action was additionally informed by information from Creditscope, University Financial Associates, S&P/Case-Shiller Home Price Index, IHS Global Insight, Zillow.com, National Association of Realtors

Applicable Criteria and Related Research:

--'Tax-Supported Rating Criteria', dated Aug. 14, 2012;

--'U.S. Local Government Tax-Supported Rating Criteria', dated Aug. 14, 2012.

Applicable Criteria and Related Research:

Tax-Supported Rating Criteria

U.S. Local Government Tax-Supported Rating Criteria

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Global Credit Research - 02 Nov 2011

Aa2 RATING APPLIES TO \$152.5 MILLION IN OUTSTANDING PARITY BONDS

Combined Utilities
FL

Moody's Rating

ISSUE	RATING
Public Utilities Revenue Refunding Bonds, Series 2011	Aa2
Sale Amount	\$23,495,000
Expected Sale Date	11/10/11
Rating Description	Public Utilities Revenue

Opinion

NEW YORK, Nov 2, 2011 – Moody's Investors Service has assigned a Aa2 rating to Manatee County's (FL) \$23.5 million Public Utilities Revenue Refunding Bonds, Series 2011. At this time, Moody's has also affirmed the Aa2 rating on \$152.6 million of outstanding parity debt, pre-refunding. The bonds are secured by the net revenues of the county's combined utility system, which includes water, sewer, solid waste and stormwater systems. Bond proceeds will refund approximately \$23.6 million of Series 2003 Utility Bonds to achieve an estimated \$875,837 net present value savings (3.718% of refunded par) taken over the life of the issue. Adequate legal provisions include an additional bonds test of 115% of MADs and 1.15 times rate covenant of average debt service. A springing amendment to the resolution, effective after repayment of all bonds issued prior to the Series 2010 A-D bonds, would no longer require a debt service reserve for new issues. This issue is refunding bonds with a debt service reserve surety, and is only providing one-months' interest to legally fulfill the requirement for a new reserve, which by definition doesn't stipulate a minimum level.

SUMMARY RATING RATIONALE

The Aa2 rating reflects the system's weakened service area with favorable long-term recovery prospects, solid financial operations evidenced by satisfactory debt service coverage and favorable levels of cash, good financial management, and a moderate debt position with manageable future borrowing plans that can be comfortably accommodated within the existing debt service schedule.

STRENGTHS

- Good management and effective long-term planning
- Modest debt allowing for adequate borrowing capacity
- Good liquidity

CHALLENGES

- Weakened economic environment
- Maintaining adequate liquidity and coverage while funding capital needs

DETAILED CREDIT DISCUSSION

ADEQUATE WATER SUPPLY AND TREATMENT CAPACITY; FAVORABLE LANDFILL CAPACITY

The Manatee Public Utility System provides water, sewer, and solid waste services to most residents of Manatee County (G.O. rated Aa1), additionally providing wholesale water and sewer services to other municipalities both within and outside of the county. The service area population is estimated to include a 301,097 retail population with another 96,000 people served through wholesale contracts. In terms of water production, use of the water system has decreased by 16.7% from 2007 to 2011, which reflects the economic contraction in the region, as well as weather effects and conservation efforts. Similarly, flows for the wastewater system have decreased 2.8% in that timeframe, and by 25.5% for the solid waste system. Engineers have projected that these trends will gradually improve going forward. Water and sewer operations are reportedly in full compliance with all state and federal regulations with present water treatment meeting all drinking water requirements.

The water system's main source of supply is Lake Manatee, a 1,800-acre reservoir with a permitted average yield of 34.9 MGD (46.068 MGD maximum) through September 2018. With additional sources of supply provided by the East County wellfield (permitted to withdraw 15.99 MGD average and 20.36 MGD maximum) and a recharge recovery system, the system's total permitted withdrawal average is 52.85 MGD (68.38 MGD maximum), well above the 2011 average daily flow of 37 MGD (47.48 MGD maximum). Officials have



applied for a consolidated water use permit (WUP) good for 20 years, and expect approval at the end of calendar 2011. Water system treatment (84 MGD capacity) is conventional (coagulation, sedimentation, filtration and chlorination) and water loss in the system averaged a moderate 5.1% a year (5 year average). Officials anticipate that the water management district will establish minimum flow levels (MFL) by June 2012, which could have some impact on overall supply levels.

The water system provides water to 134,545 equivalent residential units (ERC) representing approximately 101,000 meters. The water system also has commercial customers, including few large industrial customers, and sells treated potable water on a wholesale basis to the cities of Bradenton (Aa2 Issuer Rating) and Palmetto, the Town of Longboat Key (G.O. rated Aa2) and Sarasota County (Aaa Issuer Rating). Approximately 16% of water revenues come from non-residential customers, with Tropicana Products alone comprising over 7%. Officials report that operations at Tropicana are stable. Of wholesale customers, the system's largest customer, Sarasota County, is phasing out its use through a gradual reduction that reserves 8 MGD for Sarasota through 2015, 6 MGD through 2020, 5 MGD through 2025, then nothing thereafter. Palmetto's contract extends through 2019 and Longboat Keys to 2031. Bradenton's contract expires in 2013, but the city is not a major purchaser of water; in fiscal 2011 the city received \$160,856 from the sale of water to Bradenton. County officials expect the wholesale contracts, other than Sarasota's, to remain in place given that alternative sources of water are limited and costly to these customers, and state that the phase-out of Sarasota provides ample time to plan for the transition.

The sewer system serves 97,575 retail accounts and two wholesale accounts. The system is served by a primary treatment facility with 15 MGD permitted capacity and two smaller sub regional plants bringing total treatment capacity to 33.50 MGD, in relation to the 2011 total average daily flow of 23.4 MGD (32.5 MGD maximum). The sewer treatment system is projected to have sufficient capacity through 2030, with an expected re-rating of the southwest regional facility to 18 MGD (from 15 MGD currently). All three plants are reportedly in compliance with all environmental regulations. Retention lakes for storage prior to treatment provide additional supply capacity of 300 million gallons. The sewer system is a zero discharge system with 100% of effluent reused for golf course, agricultural and residential land irrigation. A series of retention lakes provides storage capabilities for the effluent treated prior to use. Dewatered sludge meets the state's current standards and sold. All three sewer system plants are permitted through 2015 and 2016. The county has enacted a mandatory connection ordinance requiring residents who have sewer service available to connect to the system within 120 days. The system is not subject to total maximum daily load (TMDL) requirements, although officials throughout Florida await new EPA criteria specific to the state for nutrient removal.

The solid waste system includes the operation of a 316-acre permitted landfill on a 1,200-acre site with a projected capacity through 2042. The operations permit for the landfill expires on January 5, 2016. The county has two franchise agreements with waste haulers, Waste Management, Inc. of Florida and Waste Pro of Florida, Inc., for the collection and disposal of residential and commercial solid waste. The franchise agreements are in place through September 2016 with one seven-year renewal option. The division has been in compliance with all regulations for operations since 1999, when it paid a penalty for a permit violation related to the installation of a landfill gas collection system. As with the water and sewer rates, the rates for solid waste collection and disposal services are set by the Board. The fiscal 2012 tipping fee is \$36.00, which is unchanged since 2008. The system has a 40% recycling goal by the end of 2012 compared with 33% currently being recycled. Officials anticipate achieving recycling levels of 36% to 38% by the end of 2012.

The stormwater system operates 1,500 miles of open ditches and canals. The system is supported by other public utility revenue components as no stormwater revenues are generated by the system. Operating expenditures are minimal at less than 5% of system operating costs. About \$25.8 million in capital improvements are planned for the stormwater system, primarily for canal dredging. The stormwater system is regulated by the EPA through a NPDES permit process. The stormwater permit was effective through March 2009 and the county has applied for a five-year renewal permit with expectations it will be received shortly. There have been no violations associated with the service.

SATISFACTORY FINANCIAL OPERATIONS MARKED BY ADEQUATE DEBT SERVICE COVERAGE AND GOOD LIQUIDITY

Moody's believes that financial operations will remain satisfactory given expectations of level customer base growth, adopted rate increases, good liquidity and manageable expected future borrowing plans. The county has maintained satisfactory senior lien debt service coverage over the last four fiscal years ranging from a high of 1.91 times in fiscal 2009 to a low of 1.54 times in 2008, with 1.72 times coverage in fiscal 2010. These levels are down from previous highs in excess of two times due to increased debt service expenditures and declines in consumption. Fiscal 2011 and 2012 financial forecasts anticipate coverage at 1.86 times in fiscal 2011, declining to 1.67 times in 2012, largely as a result of a 7.6% decrease in net revenues associated with a budgeted 7.5% increase in water and sewer expenditures and a 3.7% increase in debt service. Officials have historically implemented timely rate increases, including a recent 5% water and sewer rate increase in January 2011. Water and sewer rate increases of 3% in fiscal 2012 and 2013 have just been adopted, as well as a 5% solid waste fee increase. Average residential water and sewer bills (based on 6,000 gallons per month usage) are very competitive at \$60.25, and solid waste fees are reasonable with the average residential bill at \$163.32 a year (billed monthly) and tipping fees at the landfill \$36 (per ton).

About 71.2% of system charges come from water and sewer operations, with the remaining 28.8% coming from solid waste. Officials currently do not charge a stormwater fee, electing to absorb that component's system cost as a part of general system operations. The systems' customer base is primarily residential and diverse with the top ten customers representing less than 5% of system revenues. Contributing to the system's healthy financial performance is a sizable unrestricted cash position equivalent to 294 days-cash (\$76.6 million). While officials have a policy of maintaining cash equivalent to 20% of operating expenses (about \$20 million), they have maintained balances well in excess of that amount. Although cash is expected to be drawn down for the capital program in the next five years, expectations are that cash amounts will remain above policy levels. Maintenance of the current rating is dependent upon the county's ability to maintain favorable debt service coverage ratios and a solid cash position.

MANAGEABLE DEBT RATIOS AND MODERATE FUTURE BORROWING PLANS



county's multi-year capital improvement plan through fiscal 2016-2017, for the combined system, calls for \$257 million in spending. The water and sewer component alone (\$209 million) is expected to require an additional \$56 million of net bond funds in fiscal 2014 or 2015, after application of approximately \$60 million in system cash. This additional financing can be accommodated in the existing debt service schedule which declines nearly \$10 million by 2014. Plan components include: 20% is for the water system; 65.4% for the wastewater system; 10% for stormwater; and 4.6% for solid waste. The system has no variable rate debt nor is it party to any derivative agreements.

COUNTY ECONOMY CONTINUES TO STRUGGLE; FAVORABLE LONG-TERM RECOVERY PROSPECTS

The county's economic base continues to struggle as evidenced by unemployment rates which remain above state and national levels (11.4% in August 2011, compared to 10.9% for the state and 9.1% for the nation), still high foreclosure filings (1,868), and office vacancy rates which have remained over 11% for the last three years. Median housing values, however, have shown some bounce-back in September 2011, increasing to \$187,500, or above levels for the last two years. The area's long-term economic recovery prospects are favorable. Although agriculture and tourism remain important components of the county's economy, significant tax base, population, and job growth earlier in the decade broadened the economic profile. The county's ad valorem tax base had more than doubled between fiscal 2003 to its high of \$34.5 billion in fiscal 2008, before declining 28% since then, to \$24.8 billion in fiscal 2011. The county has experienced 52.5% population growth since 1990, to an estimated 322,833 in 2010, including a substantial retiree component, as evidenced by a median age of 46. Some of the larger employers of the county include the government, health care entities, and Tropicana Manufacturing Company, Inc., which is the county's second-largest property taxpayer. Growth of per capita income and median family income has outpaced the state during the past decade and the full value per capita is average at \$76,959.

WHAT COULD MAKE THE RATING GO UP:

- Significantly improved debt service coverage margins
- Improvement in system liquidity
- Substantial system customer growth, leading to healthy operating revenue gains

WHAT COULD MAKE THE RATING GO DOWN:

- Narrowed debt service coverage margins
- Lowered system liquidity
- Material declines in system customer trends

KEY STATISTICS:

Security: Net revenues of the combined water, sewer, solid waste and stormwater systems.

Number of customers (ERC's),

Water: 134,545

Wastewater: 97,575

FY 2010 Operations,

Operating Ratio: 75.4%

Debt Service Coverage (1st lien): 1.72 times

Debt Ratio: 13.3%

Post Sale Parity Bonds Outstanding: \$152.5 million

Payout of Principal,

10 years: 58.7%

20 years: 87.1%

24 years: 100%

Combined Utility Capital Program: \$257 million

Average Monthly Residential Water & Sewer Bill: \$60.25 (6,000 gpm)

Solid Waste,

Average Residential Bill: \$163.32/year



Tipping Fee (at landfill): \$36/ton

County 1999 Per Capita Income as % State: 103.9%

County 1999 Median Family Income as % State: 102.1%

Unemployment Rate (August 2011): 11.4% (10.9% state and 9.1% U.S.)

The principal methodology used in this rating was Analytical Framework For Water And Sewer System Ratings published in August 1999. Please see the Credit Policy page on www.moodys.com for a copy of this methodology.

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FITCH RATES MANATEE COUNTY, FL PUBLIC UTILITIES REVENUE AND REFUNDING BONDS 'AA+'; OUTLOOK STABLE

Fitch Ratings-New York-14 December 2010: Fitch Ratings assigns an 'AA+' rating to the following Manatee County, FL (the county) public utilities revenue and refunding bonds:

--Approximately \$10.6 million, federally taxable - direct payment - public utilities revenue improvement Build America Bonds (BABs), series 2010 A;

--Approximately \$45.1 million, federally taxable - direct payment - public utilities revenue improvement recovery zone development bonds, series 2010 B;

--Approximately \$21.9 million, public utilities revenue refunding bonds, series 2010 C;

--Approximately \$5.6 million, taxable public utilities revenue improvement bonds, series 2010 D.

The bonds are expected to sell via negotiation on Dec. 15, 2010. Bond proceeds will be used to finance the costs of system additions, improvements, renewals, and replacements, to refund a portion of the series 2003 bonds for savings, and pay costs of issuance.

In addition, Fitch takes the following rating action on Manatee County's outstanding public utilities revenue bonds:

--Approximately \$85 million (prior to the refunding) series 1991C, series 2001A, series 2003, and series 2006, affirmed at 'AA+'.

The Rating Outlook is Stable.

RATING RATIONALE:

--The system's historically sound debt service coverage is expected to weaken over the next few years; however, solid liquidity, conservative budget assumptions, and good rate affordability mitigate this risk.

--Debt service obligations decline notably in fiscal 2014, contributing to an improvement in the debt service coverage ratio to a level commensurate with past performance.

--The system's debt levels are low, and expected to remain below average despite additional issuance plans.

--System capacity is solid, and capital needs are manageable and will focus on upgrades and general maintenance.

--Despite the downturn in the national economy and the still soft local housing market, the long-term economic profile of the service area remains sound.

--Legal provisions are slightly below average with a 1.15 times (x) net revenue rate covenant and additional bonds test.

KEY RATING DRIVERS:

--Fitch expects debt service coverage levels to return to prior norms during the financial forecast period, while maintaining sound overall liquidity and rate affordability.

--Near-term capital needs are manageable; however, Fitch notes significant changes in water supply needs could impact the county's operating profile and debt position.

SECURITY:

The bonds are secured by a senior lien pledge of the combined net revenues of the water, sewer, solid waste, and storm water systems. The 2010 bonds are not expected to have a debt service reserve fund, which Fitch notes is a break from past practices. Any additional bonds issued under



the 2010 supplemental bond resolution will similarly be issued without a debt service reserve. In addition, federal direct subsidy payments will be included in the definition of net revenues.

CREDIT SUMMARY:

Annual financial performance has been mostly stable. In fiscal 2009, the combined system generated \$40 million in net operating revenues for debt service (not including impact fees), generating all-in debt service coverage (which includes senior bonds and subordinate lien state revolving fund [SRF] loans) of 2.0x, which is slightly better than results for the prior two fiscal years. However, for fiscal 2010 (unaudited), the system projects a decline in revenues and weaker, albeit still good coverage of 1.66x on an all-in basis. On a pro forma basis, the system expects all-in coverage to further weaken to a range of 1.2x-1.3x through fiscal 2013, which Fitch considers well-below average for the rating. However, the system amortizes debt rapidly, and in fiscal 2014 debt service declines by nearly 20% to \$17.3 million, contributing to an improvement in the debt service coverage ratio to 1.52x.

In addition, expenditure growth assumptions are believed to be conservative, and the pro forma excludes the receipt of the federal direct subsidy payments related to the current BABs issuance (estimated at \$1 million to \$1.4 million annually). The system has historically maintained a solid liquidity position - entering fiscal 2010 the combined system reported \$91 million in unrestricted cash, which is equivalent to 360 days of operations. Fitch also notes rate raising flexibility, with the average residential monthly bill for water and sewer service at \$60, or 1.5% of median household income. The forecast includes very moderate 2.25% rate increases annually over the next few years.

The system's debt burden is low with debt per customer projected to be \$840 after issuance. The system's five-year capital improvement plan (CIP) totals \$226 million. The county plans to fund approximately 50% of the plan on a pay-as-you-go basis, helping to preserve the modest debt burden. Officials expect to issue approximately \$38.3 million in additional debt in 2012-2013, which would increase debt per capita to roughly \$1,000, but still remain below average for the rating category.

The Manatee County utility system provides water, wastewater, solid waste and stormwater services to 260,000 county residents. The county (general obligation rating of 'AAA' by Fitch) is located along the Gulf of Mexico in central Florida and has a population of approximately 315,000. The economy, which has historically been concentrated in tourism and services, has diversified in recent years with the addition of health care services and light manufacturing. Following the broader economic and housing downturn, the area economy remains soft with a slowdown in building permit activity, stagnant employment growth, and a still high unemployment rate of 11.7% in October 2010. County median household income is roughly equal to state levels, but is only 92% of the nation.

The water system includes an 84 million gallon per day (mgd) treatment plant, a combination of surface and groundwater supply, and over 99,000 mostly residential customers. The system also provides water on a wholesale basis to four municipalities under long-term contracts, including Sarasota County (utility system revenue bonds rated 'AA' by Fitch). Water supply comes from Lake Manatee, a man-made reservoir with 23,000 acre feet of capacity, and groundwater from local supply wells. On a combined basis, the system has nearly 53 mgd of water supply, which comfortably meets demand of roughly 32 mgd.

The wastewater system includes three treatment plants with a combined capacity of 33.5 mgd, over 1,100 miles of collection/transmission mains and nearly 88,000 retail accounts. The system provides secondary treatment and most of the treated effluent is reused for agricultural and golf course use. The system's treatment facilities processed 22.5 mgd of flow in 2009, leaving the system at roughly 67% of capacity utilization. The solid waste system consists of the county-owned landfill with a 32 year estimated useful life, leachate management facilities, and a landfill gas collection system. Garbage collection is contracted with two waste hauling companies through franchise agreements through 2016 (with renewal options). The solid waste system has 120,500 residential customers. The county's stormwater management system consists of 1,500 miles of open ditches and canals.



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In addition to the sources of information identified in the 'U.S. Revenue-Supported Rating Criteria', dated 8 Oct. 2010, this action was additionally informed by information from Prager, Sealy & Co., LLC (the financial advisor), Public Resources Management Group, Inc. and McKim and Creed, PA (the consulting engineers), IHHS Global Insight, and LoanPerformance, Inc.

Applicable Criteria and Related Research:

- 'U.S. Revenue-Supported Rating Criteria', dated Oct. 8, 2010;
- 'Water and Sewer Revenue Bond Rating Guidelines', dated Aug. 6, 2008.

For information on Build America Bonds, visit www.fitchratings.com/BABs.

Applicable Criteria and Related Research:

Water and Sewer Revenue Bond Rating Guidelines
http://www.fitchratings.com/creditdesk/reports/report_frame.cfm?rpt_id=395918
Revenue-Supported Rating Criteria
http://www.fitchratings.com/creditdesk/reports/report_frame.cfm?rpt_id=564565

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New Issue: MOODY'S ASSIGNS Aa2 RATING TO MANATEE COUNTY'S (FL) \$83.205 MILLION UTILITY REVENUE BONDS, SERIES 2010 A-D

Global Credit Research - 14 Dec 2010

AFFIRMS OUTSTANDING Aa2 RATING ON \$86.907 MILLION IN PARITY DEBT

Combined Utilities
FL

Moody's Rating

ISSUE **RATING**

Federally Taxable - Direct Payment - Public Utilities Revenue Improvement Build America Bonds, Series 2010 A Aa2

Sale Amount \$10,600,000

Expected Sale Date 12/14/10

Rating Description Revenue

Federally Taxable - Direct Payment - Public Utilities Revenue Improvement Recovery Zone Economic Development Bonds, Series 2010 B Aa2

Sale Amount \$45,085,000

Expected Sale Date 12/14/10

Rating Description Revenue

Public Utilities Revenue Refunding and Improvement Bonds, Series 2010 C Aa2

Sale Amount \$21,915,000

Expected Sale Date 12/14/10

Rating Description Revenue

Taxable Public Utilities Revenue Improvement Bonds, Series 2010 D Aa2

Sale Amount \$5,605,000

Expected Sale Date 12/14/10

Rating Description Revenue

Opinion

NEW YORK, Dec 14, 2010 -- Moody's Investors Service has assigned a Aa2 rating to Manatee County's (FL) \$10.6 million of Federally Taxable Direct Payment Public Utilities Revenue Improvement Build America Bonds, Series 2010A, \$45.085 million Federally Taxable Direct Payment Public Utilities Revenue Improvement Recovery Zone Economic Development Bonds, Series 2010 B, \$21.915 million Public Utilities Revenue Refunding and Improvement Bonds, Series 2010 C, and \$5.605 million Taxable Public Utilities Revenue Improvement Bonds, Series 2010 D. At this time, Moody's has also affirmed the Aa2 rating on \$86.907 million of outstanding parity debt, pre-refunding. The bonds are secured by the net revenues of the county's combined utility system, which includes water, sewer, solid waste and stormwater systems. Bond proceeds will provide new money for the expansion and upgrade of the public utility system, including renewal and replacement and improvements based on regulatory requirements. The C series of bonds will refund \$8.16 million of Series 2003 bonds, with no extension of maturities.

RATINGS RATIONALE

The Aa2 rating reflects the system's stable service area, satisfactory financial operations evidenced by satisfactory debt service coverage and supported by planned rate increases, good financial management, and a moderate debt position with manageable future borrowing plans. Additionally, adequate legal provisions include an additional bonds test of 115% of MADs and 1.15 times rate covenant of average debt service.

ADEQUATE WATER SUPPLY AND TREATMENT CAPACITY; FAVORABLE LANDFILL CAPACITY

The Manatee Public Utility System provides water, sewer, and solid waste services to most residents of Manatee County (G.O. rated Aa1), additionally providing wholesale water and sewer services to other municipalities both within and outside of the county. In terms of average daily flow, use of the water system has decreased by 23.7% from 2006 to 2010, which reflects the economic contraction in the region, as well as weather effects and conservation efforts. Similarly, average daily flow for the wastewater system has decreased 11.5% in that timeframe, and by 26% for the solid waste system. Consulting engineers project that these trends will strengthen, with 0.7% average annual growth forecast for the water system, 2.6% for the wastewater system and 0.5% for the solid waste system for 2010 to 2015. Water and sewer operations are reportedly in full compliance with all state and federal regulations with present water treatment meeting all drinking water requirements.

The board has increased the frequency of rate increases, which Moody's believes will keep coverage adequate, despite current weaknesses in system demand. Prior to 2004, rates were increased every four years. The county began an annual review of water and sewer rates in 2003, and between 2004-2010 approved rate increases of approximately 3% annually. To meet the effects of revenue leveling and this additional debt, the Board passed 5% water and sewer rate increases, effective January 2011, and anticipates passing additional 5% rates increases for both water and wastewater in 2011 and 2012, followed by annual 2% rate increases for both systems from 2013 to 2015. Also, annual rate increases between 1.24% and 1.72% are planned for the solid waste system.



The water system's main source of supply is Lake Manatee, a 1,800-acre reservoir with a permitted yield of 34.9 MGD. With additional sources of supply provided by wellfields and a recharge recovery system, the system's total permitted withdrawal is 52.85 MGD, well above the 2010 average daily flow of 32.275 MGD and 35.675 MGD in 2009. Water system treatment is conventional (coagulation, sedimentation, filtration and chlorination) and water loss in the system is a moderate 6-7% a year. The water system provides water to 143,187 equivalent residential units (ERC) representing approximately 99,200 meters. The water system also has commercial customers, including few large industrial customers, and sells water on a wholesale basis to the cities of Bradenton and Palmetto, the town of Longboat Key and Sarasota County. Approximately 20% of water revenues come from commercial/industrial customers, with Tropicana Products comprising 7.4%. Officials report that operations at Tropicana are stable. Of wholesale customers, the system's largest customer, Sarasota County, is phasing out its use through a gradual reduction that reserves 8 MGD for Sarasota through 2015, 6 MGD through 2020, 5 MGD through 2025, then nothing thereafter. Palmetto's contract extends through 2019 and Longboat Key's to 2031. Bradenton's contract expires in 2013, but the city is not a major purchaser of water; in fiscal 2010 the city utilized approximately 0.165 MGD on an average daily basis. County officials expect the wholesale contracts, other than Sarasota's, to remain in place given that alternative sources of water are limited and costly to these customers, and state that the phase-out of Sarasota provides ample time to plan for the transition.

The sewer system serves 88,779 retail accounts and two wholesale accounts. The system is served by a primary treatment facility with 15 MGD permitted capacity and two smaller sub regional plants bringing total treatment capacity to 33.50 MGD. Officials report that the sewer treatment system has sufficient capacity to treat the 2010 total average daily flow of 19.545 MGD. Retention lakes for storage prior to treatment provide additional supply capacity of 300 million gallons. The sewer system is a zero discharge system with 100% of effluent reused for golf course, agricultural and residential land irrigation. A series of retention lakes provides storage capabilities for the effluent treated prior to use. Dewatered sludge meets the state's current standards and county officials are exploring other avenues for sludge disposal as regulations become more stringent. Two of the three sewer system plants are permitted through 2015 and the third is in public hearings and expected to receive its latest five-year permit soon. All three are reportedly in compliance with all environmental regulations.

The solid waste system includes the operation of a 316-acre landfill on a 1,200-acre site with a projected capacity through 2042. Although the operations permit for the landfill expired on June 13, 2010, all applications are submitted to the DEP and county officials expect to receive the permit in the first quarter of 2011. The county has two franchise agreements with waste haulers, Waste Management, Inc. of Florida and Waste Pro of Florida, Inc. for the collection and disposal of residential and commercial solid waste. The franchise agreements are in place through September 2016 with one seven-year renewal option. The division has been in compliance with all regulations for operations since 1999 when it paid a penalty for a permit violation related to the installation of a landfill gas collection system. As with the water and sewer rates, the rates for solid waste collection and disposal services are set by the Board. The fiscal 2010 tipping fee is \$36.00, which is unchanged since 2008.

The stormwater system operates 1,500 miles of open ditches and canals. The system is supported by other public utility revenue components as no stormwater revenues are generated by the system. Operating expenditures are minimal representing 3.6% of 2009 operating costs. No capital improvements are planned for the stormwater system as facilities have improved through increased maintenance. The stormwater permit was effective through March 2009 and the county has applied for a renewal permit with expectations it will be received shortly. There have been no violations associated with the service.

COUNTY ECONOMY EXPECTED TO RETURN TO STABILITY

Moody's believes that Manatee County will recover well from the current economic downturn, which has led to a 9.2% decline in assessed valuations in 2009, followed by an 8.5% decline in 2010. Although agriculture and tourism remain important components of the county's economy, significant tax base, population, and job growth earlier in the decade broadened the economic profile. The county's ad valorem tax base is a still-substantial \$28.6 billion, or two times its fiscal 2002 tax base. The county has experienced 49.8% population growth since 1990, to an estimated 330,201 in 2009, including a substantial retiree component, as evidenced by a median age of 43.6. Some of the larger employers of the county include the government, health care entities, and Tropicana Manufacturing Company, Inc., which is the county's second-largest property taxpayer. Growth of per capita income and median family income has outpaced the state during the past decade and the unemployment rate, although high at 12.8% in August 2010, is close to that of the state (12.4%).

SATISFACTORY FINANCIAL OPERATIONS MARKED BY DECREASED, HOWEVER, ADEQUATE DEBT SERVICE COVERAGE

Moody's believes that financial operations will remain satisfactory given expectations of level customer base growth, annual rate increases, good liquidity and moderate future borrowing plans. The county has maintained satisfactory debt service coverage ranging from 1.85 times in fiscal 2007, to 1.51 times in 2008, 1.90 in 2009 and 1.73 times in 2010. These levels are down from a recent high of 2.45 times in fiscal 2002, due to increased debt service expenditures and declines in consumption. Fiscal 2011 to 2015 financial projections anticipate expenses increasing an average of 3% per year, and with conservative revenue projections from a third-party consulting engineer, the projections put debt service coverage at 1.22 times through 2015. Moody's has reviewed the assumptions behind the projections and expects the system to outperform the relatively lean 1.22 coverage estimate. Any results below that metric would be inconsistent with the Aa2 category. Importantly, the county is beginning a more aggressive rate increase plan than previously. While prior years saw 3% annual rate increases, the county has passed 5% water and wastewater rate increases, and published plans to pass additional 5% rate increases for both systems in 2011 and 2012, followed by 2% increases in 2014 and 2015.

Of system revenues, about 30% come from water, 41% from sewer and 28% from solid waste operations. The systems' customer base is primarily residential and diverse with the top ten customers representing only 3.8% of system revenues. The average water and sewer bill, inclusive of the upcoming rate increase, will be \$54.45/month, which is low compared to other Florida systems. The system's solid waste system's average residential bill is \$155.52 a year, compared to a Florida county average of \$250.72. Contributing to the system's healthy financial performance is a sizable net working capital of \$110 million in fiscal 2009 in relation to \$95.99 million in operating expenditures. In 2010, the county adopted a reserve policy for the first time, to maintain cash at 20% of operating expenses. Maintenance of the current rating will be dependent upon the county's ability to maintain debt service coverage ratios at or above the projected levels and the maintenance of the system's solid cash position.

MANAGEABLE DEBT RATIOS AND MODERATE FUTURE BORROWING PLANS

Moody's expects debt levels to remain manageable given moderate future borrowing plans, a currently low debt ratio, and timely rate increases to address system needs. At 17% with this issuance, the system's debt ratio is well below that of other combined utility systems. The fiscal 2011-2015 capital improvement plan for the combined system calls for \$209.78 million in spending. Debt funding for the CIP includes this issue and an expected \$38.25 million in 2012. Of the CIP, 41% is for the water system, 47.6% for the wastewater system, and 5.9% for solid waste.



What Could Make the Rating Go UP:

- Significantly improved debt service coverage margins
- Improvement in system liquidity
- Substantial system customer growth, leading to healthy operating revenue gains

What Could Make the Rating Go DOWN:

- Narrowed debt service coverage margins
- Lowered system liquidity
- Material declines in system customer trends

KEY STATISTICS:

Security: Net revenues of the combined water, sewer, solid waste and stormwater systems.

Number of customers (ERC's),

Water: 143,187

Wastewater: 88,779

FY 2009 Operations,

Operating Ratio: 74.7%

Debt Service Coverage (1st lien): 1.90times

Debt Ratio: 17%

Payout of Principal: 63.4% in 15 years

Combined Utility Capital Program (2011-2015): \$209.78 million

Borrowing Expectations: \$121.4 million (including current \$83 million issue)

Average Monthly Water & Sewer Bill: \$54.45

County 1999 Per Capita Income as % State: 103.9%

County 1999 Median Family Income as % State: 102.1%

Post Sale Parity Bonds Outstanding: \$161.95

The principal methodology used in this rating was Analytical Framework For Water And Sewer System Ratings published in August 1999.

REGULATORY DISCLOSURES

Information sources used to prepare the credit rating are the following: parties involved in the ratings, parties not involved in the ratings and public information.

Moody's Investors Service considers the quality of information available on the credit satisfactory for the purposes of assigning a credit rating.

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Summary:

Manatee County, Florida; General
Obligation; Miscellaneous Tax

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Summary:

Manatee County, Florida; General Obligation; Miscellaneous Tax

Credit Profile		
Manatee Cnty non ad valorem		
<i>Unenhanced Rating</i>	AA-(SPUR)/Stable	Affirmed
Manatee Cnty non-ad valorem		
<i>Unenhanced Rating</i>	AA-(SPUR)/Stable	Affirmed
Manatee Cnty GO		
<i>Unenhanced Rating</i>	AA(SPUR)/Stable	Affirmed

Many issues are enhanced by bond insurance.

Rationale

Standard & Poor's Ratings Services affirmed its 'AA' Standard & Poor's rating on Manatee County, Fla.'s general obligation (GO) refunding bonds outstanding and 'AA-' rating on the county's non-ad valorem revenue bonds outstanding.

The ratings reflect our assessment of the county's:

- Modest, but diverse, employment base supported by tourism and agriculture;
- Tax-base declines within the county's capacity to manage them from a financial perspective;
- Very strong fund balances, which will likely remain so after planned drawdowns; and
- Manageable debt burden and limited capital improvement plan, which is primarily funded on a pay-as-you-go basis.

Manatee County is located on Florida's Gulf Coast, between Sarasota and St. Petersburg. The county includes Bradenton (ICR: AA-/Stable) and Longboat Key (AA-/Stable). The county has seen steady growth in the past five years as more retirees move into the area. Population is a county-estimated 330,201, an increase of 12% since 2004. Top employers include the school board, county, Tropicana Products, and Manatee Memorial Hospital. These four employers have remained consistent over time though the county and Tropicana have reduced employment in recent years. County unemployment was 12.9% in March 2010 and is above both state (12.0%) and national levels. Wealth and income levels are good in our opinion, with household effective buying income (EBI) and per capita EBI at 96% and 110% of national levels, respectively.

After a period of strong growth, the county's assessed value experienced its second straight decline, decreasing 14% in fiscal 2009 to \$28.7 billion. Market value likewise went down, decreasing 12% in fiscal 2009 to \$38.2 billion; however, this equates to \$115,628 per capita, which we consider extremely strong. Leading taxpayers are very diverse in our view, as the top 10 taxpayers make up only 7% of the overall tax base. Looking ahead, management expects the assessed value to continue to decline with a 9% decrease forecast in the 2010 budget and a further



decrease of 13% anticipated for 2011. In response, the county has scaled back its capital budget and has undertaken other efforts to manage operating expenditures, with the 2010 budget reducing general fund expenditures by 6%.

Despite the decrease in valuations, Manatee County's financial position continues to be strong, in our opinion. Fiscal 2009 ended with a general fund surplus of \$2.6 million. General fund balance totaled \$128 million; of this, \$116 million was unreserved, which is a very strong 54% of expenditures in our opinion. Due to the weak economy and low interest rates, management anticipates a \$19 million drop in property tax revenues in fiscal 2010. The fiscal 2010 budget also includes a draw on fund balance to provide budget stabilization. Management expects to draw down the unrestricted fund balance to \$43 million over the course of the next two years. Property taxes constitute 72% of the county's general revenues and collection rates have historically been strong, averaging 96% over the past 10 years.

Manatee County's management practices are considered "good" under the Standard & Poor's Financial Management Assessment (FMA). An FMA score of good indicates that practices are deemed currently good, but not comprehensive. The county uses a formal historical trend analysis for both revenues and expenditures. Budget amendments and updates are made at least quarterly, if not monthly. Currently, multiyear financial planning is not done. No formal debt issuance policy exists. The county does have a formal reserve policy with a required unrestricted fund balance of 20% of operating expenditures.

The county's debt burden totals \$324 million of which \$134 million is self-supporting utility debt. This translates to a very low \$50 per capita in our opinion. Capital needs are limited and management does not anticipate issuing more debt in the near future. County employees are participants in the Florida Retirement System and the county has no responsibility other than to make payments required by state statutes. The county's net exposure for other postemployment benefits was \$24 million at the end of fiscal 2009. This exposure grew as the county did not fund the annual required contribution during the year.

The county's covenant to budget and appropriate non-ad valorem revenues when due to pay principal and interest secures the bonds. The non-ad valorem revenue stream is diverse and includes a half-cent sales tax; state revenue sharing; fees and charges; state grants; cigarette taxes; and communication service taxes, as well as the county's unencumbered cash and fund balances. The half-cent sales tax and charges for services are Manatee County's two leading revenue sources and accounted for 17% and 13%, respectively, of total non-ad valorem revenues in fiscal 2009. Non-ad valorem revenues, before transfers in, decreased by 5% to \$96.2 million in fiscal 2009. Despite decreases in gross non-ad valorem revenues, net available revenues have remained mostly flat due to decreased general fund operating expenditures. Excluding cash or fund balances, net available revenues totaled \$18 million in fiscal 2009. When including cash and fund balances, total revenues available for debt service increased by about 3% to \$163 million in fiscal 2009. The inclusion of the county's unencumbered cash and fund balances as an available source of funds for repayment provides additional stability and establishes a close link with the county's GO debt rating. The additional bonds test allows for the use of carryover unencumbered cash and fund balances as part of the revenue stream. Before additional parity bonds can be issued, the following requirements must be met:

- Total maximum annual debt service on all bonds outstanding, including the proposed bonds, must be less than, or equal to, half of gross non-ad valorem revenues.
- Gross non-ad valorem revenues for the county for the preceding year must be at least 4x average annual debt service on all bonds.
- Net available non-ad valorem revenues for the preceding year must be 1.1x average annual debt service on all



bonds.

Although the inclusion of unencumbered cash and fund balances in the additional bonds test could potentially lead to increased levels of debt, Manatee County has historically limited the amount of additional debt secured by non-ad valorem revenues, having not issued non-ad valorem debt since 2006.

Outlook

The stable outlook reflects our expectation that the county's sound fiscal management practices will lead to stable financial performance. It also reflects our expectation that Manatee County's general fund balances will remain very strong after expected drawdowns to combat reductions in revenues.

Related Criteria And Research

- USPF Criteria: GO Debt, Oct. 12, 2006
- USPF Criteria: Key General Obligation Ratio Credit Ranges – Analysis Vs. Reality, April 2, 2008
- USPF Criteria: Financial Management Assessment, June 27, 2006

Complete ratings information is available to RatingsDirect subscribers on the Global Credit Portal at www.globalcreditportal.com and RatingsDirect subscribers at www.ratingsdirect.com. All ratings affected by this rating action can be found on Standard & Poor's public Web site at www.standardandpoors.com. Use the Ratings search box located in the left column.



FITCH RATES MANATEE COUNTY, FLORIDA'S NON-AD VALOREM REVS 'AA+'; OUTLOOK STABLE

Fitch Ratings-Tampa-13 May 2010: Fitch Ratings assigns an 'AA+' rating to the following Manatee County, Florida revenue refunding bonds:

--\$14.1 million series 2010.

The bonds are expected to sell via negotiation on or after May 14, 2010.

In addition, Fitch affirms the county's existing ratings as follows:

--\$160 million in outstanding non-ad valorem revenue bonds at 'AA+';

--\$16.7 million in general obligation (GO) bonds at 'AAA'.

The Rating Outlook is Stable.

RATING RATIONALE:

--Ample debt coverage is provided by a broad mix of non-ad valorem revenues, subject to appropriation.

--Debt service coverage is likely to remain high as excess revenues are needed to fund general government operations.

--County financial management is exceptionally strong and characterized by ample reserves, a proactive management team and sound budget and reporting practices.

--County debt levels are low and should remain so given rapid principal amortization and limited plans for additional tax-supported debt.

KEY RATING DRIVER:

--Financial flexibility is expected to remain strong despite a weakened revenue environment given management's proactive approach to budget stability as well as ample fund balance and liquidity.

SECURITY:

Manatee County's covenant to budget and appropriate annually from legally-available non-ad valorem revenues sufficient to pay debt service.

CREDIT SUMMARY:

Coverage from net legally available non-ad valorem revenues (net general operations and maintenance expenditures not supported by property taxes) has historically been robust and provided 4.25 times (x) maximum annual debt service (MADs) coverage in fiscal 2009 and the vast majority of net non-ad valorem revenues are derived from general and transportation trust fund balances. While gross non-ad valorem revenues have declined 3.7% on average annually since fiscal year 2005 (FY05), coverage is expected to improve given the payoff of a commercial paper obligation. Legal provisions are sound, with a three-part anti-dilution test that requires preceding year gross non-ad valorem revenues to equal at least 4.0x average annual debt service, net available non-ad valorem revenues to equal at least 1.1x average annual debt service and total non-self supporting MADs to equal less than 50% of gross non-ad valorem revenues. There is no debt service reserve fund which Fitch views neutrally given the magnitude of legally available non ad valorem revenues relative to the debt service obligations and very good overall liquidity.

Financial operations and management are exceptionally strong and characterized by ample financial



flexibility and sound budgeting practices. The county's track record of solid operating performance provided annual margins that contributed to robust reserves and provided flexibility to support capital spending with cash, historically. General fund revenues weakened in FY09 and FY10 driven largely by property and sales tax declines. Taxable assessed values (TAV) fell nearly 20% from a high of \$34.5 billion in FY08 and are expected to retract further in FY11 before stabilizing. The drop in values coupled with an unchanged tax rate reduced property tax revenue available to support operations. Despite this, conservative budgeting in FY09 resulted in fund balance growth at year end, as compared to a budgeted retraction, increasing the unreserved balance to \$116 million and equal to nearly 50% of spending. The county established a budget stabilization reserve in FY10 and expects it to initially provide \$30 million for future years to balance necessary operating adjustments and service provision changes. Approximately \$2 million is expected to be utilized by year end in FY10 to support recurring costs. County officials expect the unreserved balance to remain well above their 20% target. Budget development is underway for FY11 and officials expect to have to address an additional TAV decline, ranging from 8%-14%, with expenditure adjustments and use of the budget stabilization reserve given no plans to increase the millage rate.

Overall debt levels are low at \$1,781 per capita and 2.0% of TAV. Amortization is rapid with over 75% of principal retired in 10 years. Capital needs are manageable; the FYs 2010-2014 capital improvement plan (CIP) totals \$618 million with \$300 million appropriated in prior years. Capital needs of the utility system accounts for roughly 2/3 of planned spending. Plans for additional tax supported debt over the next few years are limited.

Manatee County is located south of Tampa on Florida's Gulf Coast. Historically concentrated in tourism and services, the economy has diversified in recent years with health care and light manufacturing. Economic weakening is evident in a slowdown in permit activity, tax base declines as well as very high monthly unemployment rates which neared 13% in March 2010, in excess of state and national rates of 12% and 9.7%, respectively.

Applicable criteria available on Fitch's website at www.fitchratings.com:

--'Tax-Supported Rating Criteria,' dated Dec. 21, 2009.

--'U.S. Local Government Tax-Supported Rating Criteria', dated Dec. 21, 2009.

Contact: Kelly McGary +1-813-224-0492, Tampa or Rachel Barkley +1-212-908-0514, New York.

Media Relations: Cindy Stoller, New York, Tel: +1 212 908 0526, Email: cindy.stoller@fitchratings.com.

Additional information is available at www.fitchratings.com.

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New Issue: MOODY'S ASSIGNS Aa2 RATING TO MANATEE COUNTY'S (FL) REVENUE REFUNDING BONDS, SERIES 2010

Global Credit Research - 07 May 2010

Aa2 RATING APPLIES TO \$151.1 MILLION IN NON-AD VALOREM OBLIGATIONS

County
FL

Moody's Rating

ISSUE	RATING
Revenue Refunding Bonds, Series 2010	Aa2
Sale Amount \$15,000,000	
Expected Sale Date 05/13/10	
Rating Description Non-Ad Valorem Bonds	

Opinion

NEW YORK, May 7, 2010 -- Moody's Investors Service has assigned a Aa2 rating to Manatee County's (FL) \$14.1 million Revenue Refunding Bonds, Series 2010. The bonds are secured by the county's covenant to budget-and-appropriate legally-available non-ad valorem revenue to repay this obligation. The rating is based on the county's strong management team, solid financial condition with favorable cash and equity, and manageable debt profile. The bonds are being issue to refund \$4.55 million outstanding Series 1999 and \$9.83 million outstanding Series 2000 Revenue Bonds to achieve an estimated \$595,467 net present value savings (4.15% of refunded par) taken over the life of the issue. This issue does not include a debt service reserve which, while unconventional, is not material given the short remaining life of the issue (to 2017) and the very strong cash position of this highly rated county.

At this time, we have also affirmed the county's Aa1 general obligation bond rating, affecting \$16.7 million in outstanding bonds, as well as the Aa2 ratings on \$151.1 million of rated non-ad valorem obligations (\$91.9 million Public Improvement Revenue, \$35.6 million Transportation Revenue and \$23.5 million in Port bonds) based on the strong county credit characteristics previously mentioned.

SECURITY DERIVED FROM COUNTY'S AMPLE NON-AD VALOREM FUNDS; LIBERAL LEGAL PROVISIONS

The bonds derive their ultimate security from the county's covenant to budget-and-appropriate legally-available non-ad valorem revenues. Identified net legally-available non-ad valorem revenues in fiscal 2009 of \$163.2 million are in relation to debt service on non-ad valorem obligations of \$38.4 million (\$40.9 million including port bonds). About 89% of net available non-ad valorem funds, after payment of county expenditures not covered by property taxes, are represented by fund balances for the General and Transportation Trust funds. Legal provisions include an anti-dilution test requiring that total maximum annual non-self-supporting debt service does not exceed 50% of gross non-ad valorem revenues, preceding year gross non-ad valorem revenue was at least four times average annual debt service on debt paid from non-ad valorem revenue and that net available non-ad valorem revenues for the preceding year were at least 1.1 times average annual debt service on all indebtedness paid from non-ad valorem revenue. There is no debt service reserve on the bonds.

STRONG COUNTY CREDIT CHARACTERISTICS SUPPORT NON-AD VALOREM SUPPORT OF COUNTY BONDS

The county continues to exhibit solid management and long-term planning capabilities, sound financial operations and a very modest debt position, despite the struggling economy. The county's strong financial position is expected to be maintained given prudent fiscal management combined with its impressive planning ability and solid level of liquidity and reserves. The county's finances are characterized by ample reserve levels and a strong cash position. The county has recorded annual operating surpluses during four of the past five fiscal years, resulting in a total General Fund balance of \$128.2 million (52% of General Fund revenues) and an undesignated balance of \$116.4 million (47.2% of revenues) in fiscal 2009. Officials budgeted total General Fund balance of \$82 million in fiscal 2010, although at the time of budget preparation, a similar ending fund balance was anticipated in fiscal 2009 (compared to the \$128.2 million achieved). The county is in the process of adopting a reserve policy requiring uncommitted budgeted reserves to be maintained at a minimum of 20% (about \$43M in fiscal 2010) and anticipates no difficulties in maintaining this requirement. Excess reserves, over the 20% minimum are being used to establish a budget stabilization fund to mollify revenue reductions anticipated in the next two to three years. This reserve was budgeted at \$13 million for fiscal 2010 but is now expected to be as much as \$30 million. A \$47 million property tax revenue decline in the last three years related to property tax reform and the weakened economy, as well as budgetary gaps were addressed with about 228 layoffs (less than half being filled), reduced staffing costs and certain program fee increases without material use of reserves. The county's 6.2993 tax rate (in relation to the 10 mill limit) affords some additional flexibility although future increase would require Board or electorate approval. The county has an unfunded OPEB liability of \$162.6 million at September 30, 2009 with an annual required contribution (ARC) of \$15.4 million, although officials are currently funding only the pay-go portion of the liability.

The Manatee County economy is concentrated in construction/real estate, services, retail, and manufacturing sectors, although agriculture and tourism remain important components of the county's economy. The county's ad valorem tax base had more than doubled between fiscal 2003 and 2008 to \$34.5 billion, growing at an average annual rate of 16.3% prior to declining 17% to \$28.6 billion from fiscal 2008 to 2010. An additional decline of between 7% and 9% is expected in fiscal 2011. The county's population had grown 24.7% between the 1990 to 2000 census to 264,002 and another estimated 25.1% since then to 330,201 in 2009 and includes a substantial retiree component, as evidenced by a median age of 43.6. The current economic weakening has had a significant impact in the county. Median home values have fallen almost 27% to \$220,000 in January 2010 (up from \$208,000 low in January 2009) while foreclosure filings have increased from 1,950 in 2007 to 6,506 in 2009 and first-time unemployment filings have gone from 9,319 in 2007 to 21,004 in 2009. As a result, the county's February 2010 unemployment rate of 13.2% is well above the state's 12.2% and the nation's 10.4%, indicative of the county dependence of the construction



and real estate markets.

Manatee County's debt position is very manageable given a modest debt burden equal to 0.7% of full value. General obligation debt comprises a modest 10.4% of non-enterprise long-term bonds, with the remainder secured by legally-available non-ad valorem revenues. Payout of all debt is above average. The county has a five-year \$147.2 million capital program 59.1% of which is for transportation needs. The program is largely funded from impact fees, gas taxes, grants and general county revenues. County officials indicate only potential future borrowing of \$6 million to \$7 million for Civic Center improvements. The county has no variable rate debt or derivative agreements.

KEY STATISTICS:

Security: Manatee County's covenant to budget-and-appropriate annually from legally-available non-ad valorem revenue amounts sufficient to pay debt service.

Growth in net legally-available non-ad valorem revenues, FY 2005-2009: 39.4%

FY 2009 legally available non-ad valorem revenues: \$163.2 million

Annual debt service (non-ad valorem): \$38.4 million (\$40.9M including Port bonds)

Total Non-ad valorem obligations outstanding: \$127.6 million (\$151.1 million including Port bonds)

2009 estimated population: 330,201

Fiscal 2010 full valuation: \$38.2 billion

Fiscal 2010 full valuation per capita: \$115,589

1999 PCI (% of state): 103.9%

1999 MFI (% of state): 102.1%

Unemployment rate (February 2010): 13.2% (12.2% FL; 10.4% U.S.)

Overall debt burden: 0.7%

FY 2009 General Fund balance,

Total: \$128.2 million (52.0% of General Fund revenues)

Undesignated: \$116.4 million (47.2% of General Fund revenues)

RECALIBRATION OF RATING TO THE GLOBAL RATING SCALE; PRINCIPAL METHODOLOGY

The rating assigned to Manatee County's (FL) Revenue Refunding Bonds was issued on Moody's global rating scale. Market participants should not view the recalibration of municipal ratings as rating upgrades, but rather as a recalibration of the ratings to a different rating scale. This recalibration does not reflect an improvement in credit quality or a change in our credit opinion for rated municipal debt issuers. For further details regarding the recalibration of Moody's U.S. municipal ratings to its global scale please visit www.moody.com/gsr.

RATING METHODOLOGIES USED AND LAST RATING ACTION TAKEN

Manatee County's Revenue (Non-Ad Valorem) bond rating was assigned by evaluating factors believed to be relevant to the credit profile of the issuer such as i) the business risk and competitive position of the issuer versus others within its industry or sector, ii) the capital structure and financial risk of the issuer, iii) the projected performance of the issuer over the near to intermediate term, iv) the issuer's history of achieving consistent operating performance and meeting budget or financial plan goals, v) the nature of the dedicated revenue stream pledged to the bonds, vi) the debt service coverage provided by such revenue stream, vii) the legal structure that documents the revenue stream and the source of payment, and viii) and the issuer's management and governance structure related to payment. These attributes were compared against other issuers both within and outside of the issuer's core peer group and the sales tax rating is believed to be comparable to ratings assigned to other issuers of similar credit risk.

The last rating action on Manatee County was on April 9, 2010 in conjunction with a rating review.

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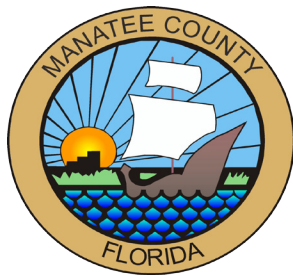
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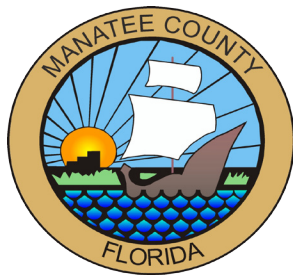
This credit rating is an opinion as to the creditworthiness or a debt obligation of the issuer, not on the equity securities of the issuer or any form of security that is available to retail investors. It would be dangerous for retail investors to make any investment decision based on this credit rating. If in doubt you should contact your financial or other professional adviser.





Financial Structures & Policies





FINANCIAL STRUCTURE

COUNTY GOVERNMENT FINANCIAL STRUCTURE

THE GOVERNMENTAL ENTITY

Manatee County is a non-charter county established under the Constitution and the laws of the State of Florida. Manatee County is governed by a seven member Board of County Commissioners. Five members represent a geographical district within the county while two members represent the county at-large. There are five additional officers elected countywide: Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

The Board of County Commissioners is responsible for adopting the county budget and provides all funding used by the constitutional offices with the exception of fees collected by the Clerk of the Circuit Court, the Tax Collector, and the Property Appraiser. The Finance department, under the direction of the Clerk of the Circuit Court, maintains the accounting system for the county's operations and is responsible for accounting, managing, and disbursing the county's monies.

The annual budget is a plan for current expenditures and the adopted means of financing them. The annual budget is prepared and managed by the Financial Management department under the direction of the County Administrator. The Board of County Commissioners adopts budgets for the operations of the county as a whole, including, but not limited to: Port Manatee, the Manatee County Civic Center, the Manatee County Tourist Development Council, and a countywide public utilities system.

GOVERNMENTAL ACCOUNTING

The accounting system provides the basis for budgetary control. Formal budgetary integration combines budgetary accounts into the general ledger so that actual revenues and expenditures are always measured against the budget to assure 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 2013 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.



FINANCIAL STRUCTURE

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.

Transportation Trust	Library, Library Gift & Eaton Trust
Assessment Revenue	Local Infrastructure Surtax
Tourist Development	EMS/Public Safety Impact Fees
5 & 6 Cent Gas Tax Fund	Special Law Enforcement State Trust
Phosphate Severance Tax	Green Bridge Demolition
Impact Fee Administration	Unincorporated MSTU
Parks Impact Fees	911 Enhancement
Roads Impact Fees	Law Enforcement Impact Fees
Palm Aire MSTU	Beach Erosion Control
Transportation Impact Fees	Street Lighting Districts
Port TIF (County)	5Ct Voted Gas Tax
Court Technology	Tree Trust
Cable Franchise Fees	Children's Services
Sarasota-Manatee MPO	Substance Abuse
Schrader Trust Animal Control	Health Care
Const. 5 & 6 80% Maint. Proj.	County 9 Ct Voted Road Resurfacing
Local Opt. 4Ct Maint. Proj.	EMS Trust
Building Department	Florida Boating Improvement Program
Dredging Assessment	Spec. Federal Law Enf. Trust
14 th Street CRA (County)	South County CRA (County)

DEBT SERVICE FUNDS - Debt service funds are used to account for the annual payment of principal, interest and expenditures on long-term general obligation debt, other than bonds payable from the operations of an enterprise fund.

2003 General Obligation Refunding
2004, 2006 & 2010 Revenue Refunding & Improvement Bonds
Manatee Valley Drainage
2004 Transportation 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.

Building Capital Projects	Local Option 4th Cent Gas Tax Projects
Parks Impact Fees Projects	Local Option 5th & 6th Cent Gas Tax Proj.
Gas Tax Capital Projects	5Ct Board Voted Capital Project
Parks & Recreation Capital Projects	2004 Transportation Bonds
Road Impact Fees Projects	Library Capital Projects
Beach Erosion Control Projects	Transportation Impact Fees Projects
Dredging Capital Projects	Comprehensive Jail Facility
South Cty CRA Cap Projects	Road Assessment Capital 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:



FINANCIAL STRUCTURE

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.

Water & Sewer Operating	Utility Maintenance Projects
Water & Sewer Debt Service	Sewer Facility Invest Fees
Water & Sewer Cap Improvements	Water Facility Invest Fees
Solid Waste 2006 Bonds	Utility Bond Funds
Manatee County Golf Course Debt Svc	Transit System & Transit Cap Projects
Civic Center	Port Manatee
Civic Center Capital Projects	Port Manatee Debt Service
Solid Waste	Stormwater Management
Solid Waste Debt Service	Stormwater Capital Improvements
Solid Waste Capital Improvements	Buffalo Creek Debt Service Fund

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.

Radios	Health Benefits
Automated Systems Maintenance	Self Insurance
Fleet Services	Communications
Fuel	

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

None

AGENCY FUNDS - A fund used to account for resources received and held by the governmental unit as an agent for others.

None

TRUST FUNDS - A fund used to account for resources received and held by the governmental unit as trustee, to be expended or invested in accordance with the conditions of the trust.

None

BUDGETARY BASIS DATA

The county adopts operating budgets for all governmental and proprietary funds on a modified accrual basis, which is not always the same basis of accounting that is used to account for the actual results of operations. Depreciation expense is not budgeted; however, expenditures for



FINANCIAL STRUCTURE

capital outlays are capitalized into fixed assets and eliminated from the results of operations on a Generally Accepted Accounting Principles (GAAP) basis. Principal repayment and interest expense are budgeted as expenditures in proprietary funds, but principal repayment is accounted for as a reduction to bond payable liability. Accumulated compensated absence leave in proprietary funds is reflected in the funds financial statements on the accrual basis, but are not budgeted as expenditures.

The County Administrator's budget development process is explained in the budget message found in the beginning of this document. When the budget process reaches the point at which the budget is to be submitted to the Board of County Commissioners, the remaining steps in the process are prescribed by statute.

The following are the procedures required by statute and followed by the Board in establishing the budget for the county:

1. Within 15 days after certification of the ad valorem tax roll by the Property Appraiser, a proposed operating budget is presented to the Board of County Commissioners for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. By Board resolution, a tentative budget is submitted to the public. Public hearings are held to obtain taxpayers comments.
3. Fifteen days after submission of the tentative budget, a final budget is proposed and public hearings are held.
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



FINANCIAL STRUCTURE

funds transferred as being expended twice and to avoid double counting they are excluded from the net budget.

	FISCAL YEAR 2012	FISCAL YEAR 2013
ADOPTED NET BUDGET	\$462,382,708	\$463,515,878

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 gross budget amount for the fiscal year 2013 adopted budget is \$1,005,910,713.



FINANCIAL POLICIES

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. The policy portion of Resolution R-94-270 is extracted below.

Section I **BUDGET IMPLEMENTATION AND ADMINISTRATION POLICY** **From Resolution R-94-270**

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 herein, to adjust allocations of resources 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.



FINANCIAL POLICIES

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.

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 outlines 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.



FINANCIAL POLICIES

ACCOUNTING AND REPORTING PRACTICES (Basis of Budgeting and Accounting)

Accounting and Reporting: Procedures and Practices

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



FINANCIAL POLICIES

Section II ADMINISTRATION OF THE FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

1. PURPOSE AND INTENT

This section is established to provide for the applicability and effect of the Five Year Capital Improvement Program for the Manatee County Board of County Commissioners, and to set forth the specific requirements and procedures related to the revision and update of the Capital Improvement Program. It is the intent of this resolution that its prescriptive provisions shall be implemented, in part, through the completion of the Capital Improvement projects as described herein.

2. APPLICABILITY

The Five Year Capital Improvement Program shall apply to capital improvement projects undertaken by the County of Manatee, Florida. For the purposes of this section, the term "capital improvement project" shall mean a nonrecurring expenditure of \$50,000 or more from county funds for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land.

3. REVIEW AND REVISION

Each year the Five Year Capital Improvement Program shall be updated by resolution of the Board of County Commissioners. Such review and revision of the Capital Improvement Program shall be consistent with the Goals, Objectives, and Policies of the Manatee County Comprehensive Plan.

4. CONSISTENCY OF GOVERNMENTAL DEVELOPMENT

- A. For the purpose of the consistency requirement of the Program, the first year of the Five Year Capital Improvement Program shall apply to all capital improvement projects undertaken by the County of Manatee for which funds were or will be appropriated in fiscal year 2013, 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, 2012.
- B. Year Two of the Five Year Capital Improvement Program shall apply to all capital improvement projects for which funds will be appropriated in Fiscal Year 2014. Projects for Year Two are subject to availability of funds and subsequent appropriation of funds by the Board of County Commissioners.
- C. Years Three through Five of the Five Year Capital Improvement Program shall represent general county policy with respect to capital improvements programming, subject to review and revision on a case by case basis during each of the succeeding budget years, and subject to availability of funds.
- D. Notwithstanding Paragraphs A, B and C above, the County of Manatee may undertake other capital improvement projects not shown in the current year of the Five Year Capital Improvement Program as follows:



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- (1) Emergencies - Projects found by the Board of County Commissioners to be of an emergency nature may be undertaken without amendment to the program.
- (2) Other Projects - If not so found to be of an emergency nature, such projects that are deemed by the Manatee County Board of County Commissioners to be of higher priority by resolution of the Board of County Commissioners.

Provided, however, that in all cases, such projects shall be otherwise consistent with the prescriptive provisions of the Plan.

5. ADMINISTRATIVE PROVISIONS

- A. Capital improvement shall be deemed consistent with the Capital Improvement Program where they are consistent as to general location, scale and type of facility as provided in the CIP project description, although it need not be consistent in revenue sources or manner of operation.
- B. 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.
- C. Amounts shown in the CIP as estimated project costs are estimates and not intended to serve as precise project budgets. This also applies to initial appropriations for the capital projects. A precise project budget will be established for a project upon completion of the following:
 - (1) Engineering and architectural plans and specifications (upon which the project cost will be estimated).
 - (2) Adoption of budget amendments subsequent to completion of plans and specification that may be necessary to properly fund the project.
- D. 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.
- E. To the maximum extent possible, engineering and architectural plans and specifications prepared for roadway projects contained in the Capital Improvement Program will incorporate landscaping, pedestrian/bicycle facilities and other aesthetic design considerations that enhance the image of the community and reduce the impacts to adjacent land uses.



FINANCIAL POLICIES

- F. This Five Year Capital Improvement Program is prepared to be consistent with the Capital Improvement Element of the Comprehensive Plan subject to any proposed amendments to the plan presented to the Board of County Commissioners. If any provisions of this resolution are not consistent with the Comprehensive Plan, then the Comprehensive Plan shall prevail over any provisions of this resolution. Projects in the Five Year Capital Improvement Program that impact on the Capital Improvement Element of the Comprehensive Plan may require subsequent adoption of ordinances and/or amendments to the Comprehensive Plan before the projects can be initiated.

6. FUNDING SOURCES

- A. 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.
- B. A resolution is an affirmative action of the Board towards the issuance of bonds to finance or refinance the Capital Improvement Program of the county in accordance with the laws of the state and the applicable provisions of the Internal Revenue Code of 1986, as amended, and the rules and regulations of the Internal Revenue Service applicable thereto.
- C. The Board determines to issue, to the extent necessary to provide financing for projects, or refinancing for such projects funded from other sources, its general obligation and revenue bonds pursuant to the laws of the State of Florida and, if required by the laws of the State, or the Constitution, a referendum vote on such general obligation bonds, for the capital improvements described in the Five Year Capital Improvement Program in one or more series and issues. The authority established is implemented by subsequent resolutions of the Board of County Commissioners.

Section III 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.



FINANCIAL POLICIES

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 IV 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.

I. INVESTMENT RESPONSIBILITIES

A. 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.

1. Investment Authority of Manatee County

Investments of Manatee County must conform to the provisions of Florida Statutes Chapter 125.31, as amended from time to time. The Board of County Commissioners shall establish the overall investment policies and the implementation is delegated to the Clerk of Circuit Court, acting in his capacity as the Clerk, and the Chief Financial Officer to the Board. The Clerk is herewith delegated the responsibility of establishing detailed investment and accounting procedures to govern the day to day investment activities necessary to carry out these investment policies.

2. Authorized Investments

Manatee County is authorized under Florida Statutes Chapter 125.31 to undertake investments in the following authorized investments:

- a. The Local Government Surplus Funds Trust Fund (State Pool).
- b. Florida Counties Investment Trust (FCIT); (State Investment Trust).
- c. Direct obligations of the U.S. Government, such as, U.S. Treasury obligations.
- d. Obligations guaranteed by the U.S. Government as to principal and interest.
- e. 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).
- f. Obligations of the:
 1. Federal Farm Credit Banks (FFCB).



FINANCIAL POLICIES

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.
- g. 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.
- h. Bankers' Acceptances that are eligible for purchase by the Federal Reserve Banks and have a Letter of Credit rating of AA or better.
- i. Tax-exempt obligations of the State of Florida and its various local governments, including Manatee County. Tax-exempt obligations with a rating of A or less must be an insured issue through MBIA (or an equivalent company). Issues rated A+ or higher may or may not carry an insurance backing.

Manatee County is herewith authorized to enter into Repurchase Agreements (for purchase and subsequent sale) for any of the investments authorized above in categories c, d, e, or f.

3. Collateral Requirements General:

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.

In the event of a repeal of Chapter 280, the county shall adopt alternative collateralization policies.



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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.

B. 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.

II. INVESTMENT OBJECTIVES

A. SAFETY OF CAPITAL

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.

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.

B. MAINTENANCE OF ADEQUATE LIQUIDITY

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.

C. RETURN ON INVESTMENTS

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.



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D. PRUDENCE AND ETHICAL STANDARDS

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.

The "prudent person" standard is herewith understood to mean the following:

"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."

III. INVESTMENT POLICIES

A. 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.

1. Reducing Credit Risk

a. Acceptable Investments:

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

U.S. Treasury Obligations:

U.S. Treasury Obligations consist of U.S. Treasury Bills, U.S. Treasury Notes, and U.S. Treasury Bonds.

Obligations guaranteed by the U.S. Government, as to principal and interest:

Export Import Bank
Farmers Home Administration
General Services Administration
Government National Mortgage Association (GNMA)
Penn Transportation Certificates
Ship Financing Bonds Title 13
Small Business Administration
Washington Metropolitan Transit Authority Bonds

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:



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Savings Accounts
Money Market Accounts (NOW)
Certificates of Deposits (non-negotiable type)

Specific obligations of the following U.S. Government Agencies:

Federal Farm Credit Banks (FFCB)

Federal Home Loan Mortgage Corporation (FHLMC) Participation certificates or debentures

Federal Home Loan Bank (FHLB) or its banks Government National Mortgage Association (GNMA); also see above under U.S. Government guaranteed.

Federal National Mortgage Association (FNMA), Participation Certificates, or debentures, which are guaranteed by the GNMA.

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.

Commercial Paper:

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.

Bankers' Acceptances:

Bankers' Acceptances that are eligible for purchase by the Federal Reserve Banks and have a Letter of Credit rating of AA or better.

Tax-Exempt Obligations:

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.



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b. Approved Broker/Dealers

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.

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.

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.

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.

c. Safekeeping of Securities

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.

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.

d. Delivery vs. Payment

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.

Delivery in or out of safekeeping with a Federal Reserve Bank will not be done simultaneously.



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e. Collateralization

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.

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.

At no time will the collateral (margin ratios) be less than the following provisions:

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>U.S. Treasury Securities</u>	<u>U.S. Discount And Coupon Securities</u>	<u>Agency Mortgage-Backed Or Other</u>
Under 1 Year	101%	102%	103%
1 to 5 Years	102%	103%	104%
Over 5 Years	103%	104%	105%

Securities issued by FNMA, FFCB, FHLB; quoted daily in the Wall Street Journal.

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.

f. Bidding Process

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



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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.

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.

g. Diversification of Portfolio

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%

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.

No more than 20% of the entire portfolio may be placed with any one bank, savings and loan or security dealer.

h. Written Repurchase Agreements

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.

2. Reducing Interest Rate Risk

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:



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Pooled Cash and Investments (no restrictions):

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.

Restricted Accounts:

Securities will have a maximum maturity consistent with the nature of the restricted accounts.

B. POLICIES TO ENSURE ADEQUATE LIQUIDITY

1. Maintenance of Liquidity Base

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.

2. Maximum Maturity on Repurchase Agreement

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

3. Purchase Securities with Active Secondary Market

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.

C. POLICIES TO ACHIEVE INVESTMENT RETURN OBJECTIVES

1. Active Portfolio Management

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.

2. Portfolio Maturity Management

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.



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3. Bond Swaps

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:

a. Swaps to Increase Yield:

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.

b. Swaps to Reduce Maturity:

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.

c. Swaps to Increase Portfolio Quality:

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.

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.

D. POLICIES TO ENSURE ETHICAL AND PRUDENT ACTION

1. Establishment of Internal Controls

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:

- a. Control of collusion
- b. Separation of functions
- c. Separation of transaction authority from accounting and record keeping
- d. Custodial safekeeping
- e. Avoidance of bearer-form securities
- f. Avoidance of physical delivery securities
- g. Clear delegation of authority to subordinate staff members



FINANCIAL POLICIES

- h. Specific limitations regarding securities losses and remedial action
 - i. Written confirmation of telephone transactions for investments and wire transfers
 - j. Documentation of transactions and strategies
 - k. Development of a wire transfer agreement with the concentration bank outlining the various controls and security provisions for making and receiving wire transfers.
2. Training and Education

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 V

FUND BALANCE POLICY

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

To ensure that fund balance, in aggregate, is always adequate to provide cash flow until anticipated revenues are realized, a minimum fund balance level is determined for each major operating budget fund based on the individual history of revenue inflow and cash outflow. Manatee County restricts the funding for on-going operations to recurring revenue sources. Fund balance is not used for recurring expenditures, but is used to fund non-recurring operation or capital expenditures when it is determined that sufficient fund balance is available.

Capital project balances are projected at zero dollars to attempt to appropriate all available sources. We expect that all project appropriations will be expended over the life of the project.

Estimates of ending fund balances are conservative for several reasons:

1. The balances reflect the policy of using one-time monies such as fund balances for one-time purchase (e.g., equipment, renovations and improvements, projects, etc.). Also, all projections are based on "cash" and exclude constitutional officer balances, and thus, will be lower than fund balances shown on financial statements.
2. Revenues are estimated conservatively. New fees or revised fees for services are not included until adopted by the Board of County Commissioners, which often happens after adoption of the annual budget. Additionally, Florida state law requires that revenue estimates budgeted be reduced by a 5% contingency factor. Thus, revenues actually received in a year almost always exceed the revenue estimate that was adopted in the annual budget.



FINANCIAL POLICIES

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.

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:

Section VI

RESERVE POLICY From Resolution 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.



FINANCIAL POLICIES

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 2012 budget, the calculation starts with the ending cash balance from 2010, adds projected revenues from 2011, then subtracts projected expenditures from 2011 to determine the beginning cash balance for 2012. Because this estimate should always be conservative, it is recommended that the number derived from the calculation described above be reduced by a factor approximately five percent before entering a beginning cash balance figure in the fund budget for the future year.

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, 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.

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.

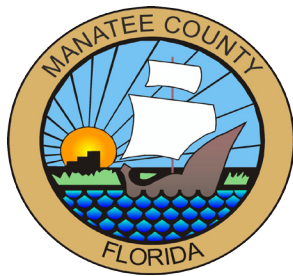


FINANCIAL POLICIES

8. USE OF RESERVES AND OTHER CASH SOURCES IN EMERGENCY SITUATIONS

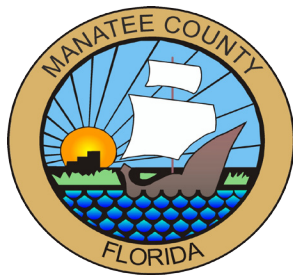
- A. It is important to note that in an emergency event, cash available to mitigate problems that might be encountered due to interrupted cash flow and due to the need to make large unbudgeted expenditures to preserve public health and safety will be greater than the twenty percent of operating expenditures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





Budget By Fund





FUND BALANCE POLICY

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

To ensure that fund balance, in aggregate, is always adequate to provide cash flow until anticipated revenues are realized, a minimum fund balance level is determined for each major operating budget fund based on the individual history of revenue inflow and cash outflow. Manatee County restricts the funding for ongoing operations to recurring revenue sources. Fund balance is not typically used for recurring expenditures, but is used to fund non-recurring operation or capital expenditures when it is determined that sufficient fund balance is available. As an exception to this policy, beginning in FY 2010, reserves above the amounts needed for operating cash and minimum fund balance were set aside in a Budget Stabilization fund to allow for gradual downsizing of county government in response to declining property tax values.

Capital project balances are projected at zero dollars to attempt to appropriate all available sources. We expect that all project appropriations will be expended over the life of the project.

Estimates of ending fund balances are conservative for several reasons;

1. The balance projections reflect the policy of using one-time monies such as fund balances for one-time purchases (e.g., equipment, renovations and improvements, projects, etc.) Also, all projections are based on "cash" and exclude constitutional officer balances, and thus will be lower than fund balances shown on financial statements.
2. Revenues are estimated conservatively. New fees or revised fees for services are not included until adopted by the Board of County Commissioners, which often happens after adoption of the annual budget. Additionally, Florida law requires that revenue estimates budgeted be reduced by a 5% contingency factor. Thus, revenues actually received in a year almost always exceed the revenue estimate that was adopted in the annual budget.
3. Budgeted reserves are available for expenditure, and although large portions are never expended, year-end balance projections 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.

Several of our major funds are budgeted for FY13 with a significant decrease in their estimated ending fund balance. These decreases in fund balance are the result of spending down some of the balances which we have accumulated in the funds 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 new funding sources will be implemented. In addition, a budget stabilization reserve has been established in the General Fund to provide a temporary source of funding for essential services,



FUND BALANCE POLICY

should revenues continue to decrease as expected during the next year. Reserves in other funds may also contain amounts set aside for budget stabilization. In the Transportation Fund, uses of fund balances are primarily for the purchase of heavy equipment, transit system improvements, and equipment. The Utility System Funds are utilizing fund balance for system consulting projects, new and upgraded equipment, automation, and capital projects. A number of non major funds also show decreases but these are in line with planned uses of fund balance for nonrecurring items and they do not reduce the fund balances in any fund below appropriate levels or impact operating needs in those funds.

On May 25, 2010, the County Commission formally adopted a budget policy for Reserves which is included in the Reserves section of this document.

During FY11 the Government Accounting Standards Board (GASB) adopted GASB Statement 54, which revised guidelines for reporting fund balances. The Board of County Commissioners adopted fund classification guidelines reflecting Statement 54 at the November 21, 2011 Board meeting.



COMPARISON OF BUDGETED EXPENDITURES BY FUND

	FY 11-12 ADOPTED GROSS BUDGET	FY 12-13 ADOPTED GROSS BUDGET	DIFFERENCE	PERCENTAGE CHANGE
General Fund	290,950,104	282,204,402	(8,745,702)	-3.01%
911 Enhancement Fee Fund	2,501,736	2,667,010	165,274	6.61%
Assessment Project Revenue Fund	2,062,876	2,328,462	265,586	12.87%
Automated Systems Maintenance Fund	4,112,643	4,843,141	730,498	17.76%
Beach Erosion Control Tourist Tax & Cap Proj Fund	1,531,275	1,635,283	104,008	6.79%
Building Capital Projects Fund	5,163,831	4,272,589	(891,242)	-17.26%
Building Department Fund	6,111,864	8,895,995	2,784,131	45.55%
Children's Services Tax Fund	11,027,763	10,035,371	(992,392)	-9.00%
Community Redevelopment Areas (CRA's) Funds	3,440,122	4,346,766	906,644	26.35%
Convention Center & Capital Projects Funds	2,828,363	2,696,085	(132,278)	-4.68%
Debt Service Funds	19,862,452	18,635,626	(1,226,826)	-6.18%
Fleet & Fuel Services Funds	32,002,889	31,364,141	(638,748)	-2.00%
Gas Tax Capital Funds	21,749,437	23,151,050	1,401,613	6.44%
Health Care Fund	36,061,829	26,624,275	(9,437,554)	-26.17%
Health Self Insurance Fund	85,351,272	80,406,351	(4,944,921)	-5.79%
Impact Fee Administrations Funds	3,621,681	1,741,521	(1,880,160)	-51.91%
Law Enforcement Impact Fee Fund	5,203,606	3,710,883	(1,492,723)	-28.69%
Library Operating Funds	7,739,370	7,483,953	(255,417)	-3.30%
Metropolitan Planning Organization (MPO) Fund	1,486,612	1,390,672	(95,940)	-6.45%
Parks & Recreation Capital Projects	0	1,566,315	1,566,315	100.00%
Parks Impact Fee Funds	3,009,271	2,744,797	(264,474)	-8.79%
Phosphate Severance Tax Fund	6,779,667	7,840,399	1,060,732	15.65%
Port Manatee	11,052,397	11,044,936	(7,461)	-0.07%
Port Manatee Debt	3,492,443	2,976,306	(516,137)	-14.78%
Radio Communications Fund	696,820	2,658,409	1,961,589	281.51%
Road Impact Fee Funds	46,398,742	38,264,076	(8,134,666)	-17.53%
Road Maintenance Funds	17,421,780	20,889,737	3,467,957	19.91%
Self Insurance Fund	19,289,023	19,400,388	111,365	0.58%
Solid Waste Capital Projects Funds	3,851,101	5,743,858	1,892,757	49.15%
Solid Waste Operating and Debt Service Funds	74,038,083	83,334,310	9,296,227	12.56%
Special Law Enforcement Trust Funds	1,432,699	1,494,101	61,402	4.29%
Stormwater Operating & Capital Improvement Funds	7,006,910	6,539,232	(467,678)	-6.67%
Tourist Development Tax Fund	7,957,285	8,972,660	1,015,375	12.76%
Transit System Fund	7,344,774	7,530,400	185,626	2.53%
Transportation Trust Fund	47,135,905	46,518,818	(617,087)	-1.31%
Unincorporated Municipal Services Taxing Unit Fund	18,325,894	18,657,222	331,328	1.81%
Utilities Capital Project Funds	12,613,550	28,562,319	15,948,769	126.44%
Utilities Maintenance Project Fund	6,392,926	8,447,926	2,055,000	32.14%
Water & Sewer Operating and Debt Service Funds	143,999,112	158,812,620	14,813,508	10.29%
Miscellaneous Funds - balance less than \$1 million	5,044,335	5,478,308	433,973	8.60%
TOTALS	\$986,092,442	\$1,005,910,713	\$19,818,271	2.01%

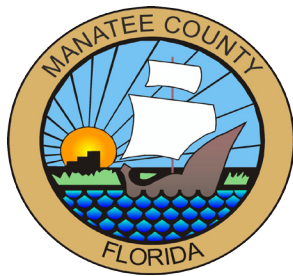


EXPENDITURE MATRIX BY FUND & DEPARTMENT

Fund	Department	BCC/Admin City Attorney Fin Mgmt	Community/ Neighbor Services	Property Mgmt	Natural Resources Parks & Rec	Planning Building Inspections	Public Safety	Utilities Operations	Public Works	Internal Svcs / Other Depts
General Fund		5,916,412	12,387,657	9,833,411	9,866,051		18,273,043		9,756	10,098,513
Automated Sys Maint-Internal Svcs										912,875
Beach Maintenance					438,623					
Building Department						4,195,180				
Cable Franchise Fees		5,200								
Children's Services			434,572							
Civic Center										1,888,418
Court Technology Fees										
Debt Service										
Dredging Assessments										
EMS Trust;911;Radio Communication							4,283,160			
Facility Investment Fees - Water & Sewer										
Fleet Services-Internal Svcs									9,258,351	
Florida Boating Improvements					300,000					
Fuel/Central Stores-Internal Svcs									6,054,921	
Golf Courses & Debt Service										
Green Bridge Demolition										
Health Care Fund			9,174,755							
Health Self Insurance-Internal Svcs		41,715,163								
Impact Fee Administration		166,015	20,000							
Impact Fees-Public Safety										
Library Services			5,892,199							
Natural Resources Grants										
Palm Aire MSTU										
Participation Project										
Phosphate Severance Tax					354,061					
Port Authority & Debt Service										7,139,392
Proj-Building Capital										
Proj-Dredging Assessments										
Proj-Law Enf Impact Fees & Proj										
Proj-Parks Impact Fees & Proj										
Proj-Utilities Maint & Capital								6,695,000		
Redevelopment Districts			307,838							
Sarasota Manatee metro Plan org										
Self-Insurance-Internal Svcs		8,998,262								
Solid Waste/Debt,Capital & Imp Fees									33,561,681	
Spec Law Enforc Trust-Fed /State										
Stormwater Utility & Proj					373,255				3,611,445	
Street Lighting Districts									76,157	
Substance Abuse Treatment			5,000							
Telecommunications-Internal Svcs										424,196
Tourist Development										3,962,380
Transit & Transit Capital									6,959,037	
Transportation									12,757,799	
Transportation Capital Projects									8,396,937	
Tree Trust Fund										
Unincorporated MSTU			1,412,905			3,248,324			1,501,561	950,074
Utilities Operations				175,843				59,677,507	1,202,431	1,366,027
Total		56,801,052	29,634,926	10,009,254	11,331,990	7,443,504	22,556,203	66,372,507	83,390,076	26,741,875

EXPENDITURE MATRIX BY FUND & DEPARTMENT

Debt Service	Const Officers	Non Dept / Misc/Other Agencies	Subtotal	Transfers	Capital Projects	Reserves - Capital	Reserves - Contingency	Cash Bal Prior Year & Non Exp	Total
	121,293,811	7,959,506	195,638,160	11,193,565			7,515,475	67,857,202	282,204,402
			912,875				2,364	3,927,902	4,843,141
	34,000	265,000	737,623					897,660	1,635,283
			4,195,180				68,029	4,632,786	8,895,995
			5,200					36,841	42,041
	232,100	8,799,067	9,465,739					569,632	10,035,371
			1,888,418				170,000	637,667	2,696,085
	138,170	529,940	668,110					15,890	684,000
42,638,250	90,000		42,728,250					1,532,721	44,260,971
50,000	2,000		52,000					147,465	199,465
			4,283,160					1,143,307	5,426,467
			-	6,200,000				7,687,971	13,887,971
			9,258,351			4,700,000	20,000	7,324,200	21,302,551
			300,000					387,870	687,870
			6,054,921			1,000,000		3,006,669	10,061,590
85,213			85,213						85,213
			-					334,723	334,723
		224,809	9,399,564	100,000				17,124,711	26,624,275
			41,715,163					7,000,000	80,406,351
			186,015					1,555,506	1,741,521
			-	340,000	240,000			55,944	635,944
	166,260		6,058,459					1,425,494	7,483,953
								985,582	985,582
	2,501	128,382	130,883					110,861	241,744
	15,750		15,750	59,227				1,558,806	1,633,783
			354,061					83,172	7,840,399
3,177,000			10,316,392	2,976,306				728,544	14,021,242
			-			800,000		5,334,068	6,134,068
			-					495,214	495,214
			-	1,266,000				2,444,883	3,710,883
			-	1,147,741	8,038	1,179,935		409,083	2,744,797
			6,695,000		7,595,000	5,777,714		1,752,926	21,820,640
		266,000	573,838					1,441	4,373,980
		1,390,672	1,390,672					-	1,390,672
			8,998,262				606,045	9,796,081	19,400,388
464,155			34,025,836	6,475,504	150,000	-	30,000	48,396,828	89,078,168
			-					1,494,101	1,494,101
		51,735	4,036,435				102,650	2,400,147	6,539,232
	2,043		78,200					33,312	111,512
			5,000					2,246	7,246
			424,196					405,748	829,944
	162,482	430,000	4,554,862	1,100,000				3,317,798	8,972,660
			6,959,037					571,363	7,530,400
20,000	182,973	178,450	13,139,222	20,123,232			1,175,000	12,081,364	46,518,818
			8,396,937	11,725,023	3,902,040	1,975,000		56,543,100	82,542,100
			-					257,039	257,039
	324,771		7,437,635	3,982,684			179,249	7,057,654	18,657,222
	10,000	328,000	62,759,808	29,885,384			1,186,592	40,571,912	134,403,696
			-						-
46,434,618	122,656,861	20,551,561	503,924,427	96,574,666	11,895,078	15,432,649	42,831,205	335,252,688	1,005,910,713



MANATEE COUNTY BUDGET FUND SUMMARY

General Fund (Including Parks & Recreation and Golf Course Funds)

The General Fund is used to account for all financial resources of the county except those required to be accounted for in another fund. Other funds are established based on legal requirements and generally accepted accounting principles for government entities as set forth by the Governmental Accounting Standards Board (GASB).

In FY11, GASB Statement 54 was implemented and as a result of the revised definitions, the Parks and Recreation User fund has been combined into the General Fund. During FY12, the golf course funds were combined into the General Fund due to privatization of course operations.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	118,154,165	98,869,836	89,573,158
Subtotal	118,154,165	98,869,836	89,573,158
Revenues to be received during Fiscal Year:			
Property Taxes	130,928,832	125,431,998	127,237,052
Other Taxes	3,007,848	3,193,830	3,300,000
Licenses and permits	441,170	441,683	459,200
Intergovernmental	28,400,150	30,061,410	30,421,635
Charges for services	37,385,043	32,887,604	29,572,568
Fines and forfeitures	659,621	619,044	808,123
Interest income	967,407	367,309	2,815,000
Contributions	1,307,126	1,658,744	514,724
Miscellaneous	3,269,313	3,465,529	2,684,715
Operating grants	827,275	724,308	288,143
Gain on disposition of assets	419	0	0
Transfers from other funds	4,288,964	4,617,151	4,435,142
Less Statutory 5%	0	0	-9,905,058
Subtotal	211,483,168	203,468,610	192,631,244
TOTAL REVENUES	329,637,333	302,338,446	282,204,402
Budgeted Expenditures by Department in this fund:			
County Administration	2,269,401	2,083,068	2,226,722
Clerk of Circuit Court	7,137,119	8,239,458	6,589,739
Property Appraiser	3,854,664	3,708,103	3,412,365
Sheriff	105,117,383	105,493,334	102,579,886
Supervisor of Elections	1,671,339	2,134,973	2,313,327
Tax Collector	6,704,750	6,591,714	6,398,494
County Attorney	2,088,087	2,156,551	2,028,284
Community Services	15,401,258	14,951,803	13,983,869
Financial Management	1,664,335	1,755,894	1,661,406
Human Resources	938,419	863,132	897,703
Information Technology Dept	7,729,200	7,455,812	6,952,088
Parks and Recreation	11,399,737	11,019,898	8,680,944
Public Defender	75,256	137,726	224,364
Public Safety	19,302,614	18,987,756	18,419,579
States Attorney	448,279	500,174	462,277
Public Works(Transp/Prj Mgt)	3,269	2,819	9,756
Court Administrator	197,009	189,496	201,082



MANATEE COUNTY BUDGET FUND SUMMARY

General Fund (Including Parks & Recreation and Golf Course Funds)

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Budgeted Expenditures by Department in this fund:			
General Government	5,663,674	5,192,738	5,635,301
Court Costs	1,461,882	1,126,843	1,297,263
Natural Resources Dpt	1,902,833	1,466,448	1,185,107
Property Management Dept	10,251,380	9,306,910	9,833,411
Neighborhood Services Dept	563,666	555,460	581,457
Guardian Ad Litem	64,695	55,274	63,736
Subtotal	205,910,250	203,975,384	195,638,160
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	0	140,671	0
Tran to Child Svc Tax Fund	882,371	838,252	838,252
Tran to Parks & Rec User Fd Pr	1,200,000	0	0
Transfer to MPO	7,307	18,515	11,012
Trans to WCIND	-900	0	0
Transfers to Grant >7/03	262,448	95,362	0
Transfer to 14thSt CRA	193,074	137,277	137,670
Transfer to SoCounty CRA	351,497	140,870	33,434
Trans to Court Technology	120,331	161,808	254,000
TR to Manatee Drain Debt Srve	5,514	0	0
Transfer to 2004 Rev Imp Bnds	2,221,041	2,220,068	2,220,280
Transfer to 2006 Rev Imp Bonds	5,278,396	5,267,052	5,277,990
Tsf to Revenue Refund Bds 2010	1,449,061	1,435,093	1,312,000
Tr to P&R Capital Projects	145,000	1,416,905	0
Tr to Build Cap Projects	2,679,504	2,205,642	0
Trans to County GC	0	96,936	0
Tran to Cnty GC Debt Svc	18,715	10,422	16,702
Tran to Transit	335,000	200,000	0
Tran to Port Operating	446,500	446,500	446,500
Tran to Civic Center	361,464	100,000	0
Trans to Buffalo Ck Golf Crse	0	327,491	0
Trans to Buf Ck Golf Debt Svc	76,939	42,720	68,511
Trans to Health Self Ins	913,750	0	0
Tran to Radio-PubSfty	0	0	550,000
Transfer to Port TIF	0	0	27,214
Subtotal	16,947,013	15,301,585	11,193,565
Reserves & Set Aside Amounts:			
BCC Contingency Reserve	0	0	1,200,000
Replacement Equipment / R & R	0	0	500,000
Fuel Increase Reserve	0	0	205,475
Economic Development	0	0	1,000,000
United Community Center (Carryover)	0	0	100,000
Grant Match	0	0	470,000
Sanctions Coordinator	0	0	40,000
Special Counsel Reserve	0	0	200,000



MANATEE COUNTY BUDGET FUND SUMMARY

General Fund (Including Parks & Recreation and Golf Course Funds)

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Reserves & Set Aside Amounts:			
Departmental Shortfall Reserve	0	0	200,000
IT Equipment / Improvements	0	0	500,000
Medicaid Backlog and Mandates	0	0	2,100,000
Attrition Offset	0	0	1,000,000
Cash Balance - Operating	0	0	39,500,000
Economic Development (Q T I)	0	0	122,998
Prior Year Encumbrances / Rollovers	0	0	5,000,000
Coordinated Lobbying Efforts	0	0	18,000
Budget Stabilization	0	0	20,575,685
Beach Improvements Reserve	0	0	280,000
Future CIP / R&R	0	0	1,000,000
Voting Equipment Reserve	0	0	895,000
Golf Courses CIP & Gen Fund Loan Repay	0	0	465,519
Subtotal	0	0	75,372,677
TOTAL EXPENDITURES	222,857,262	219,276,969	282,204,402



MANATEE COUNTY BUDGET FUND SUMMARY

911 Enhancement Fee Fund

Fees charged to telephone and cell phone users partially cover the cost of operating the 911 emergency communications division of Public Safety and are accounted for in this fund. County dispatchers answer all 911 calls for Manatee County and several municipalities.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	1,430,610	1,198,256	1,105,753
Subtotal	1,430,610	1,198,256	1,105,753
Revenues to be received during Fiscal Year:			
Other Taxes	1,731,868	1,639,865	1,632,000
Interest income	5,756	4,362	11,428
Less Statutory 5%	0	0	-82,171
Subtotal	1,737,624	1,644,227	1,561,257
TOTAL REVENUES	<u>3,168,234</u>	<u>2,842,483</u>	<u>2,667,010</u>
Budgeted Expenditures by Department in this fund:			
Public Safety	1,970,394	1,735,544	1,751,183
Subtotal	1,970,394	1,735,544	1,751,183
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Attrition Offset	0	0	25,237
Reserves - Contingencies	0	0	39,000
Reserves - Budget Stabilization	0	0	501,353
Reserves - Cash Balance - Operating	0	0	350,237
Subtotal	0	0	915,827
TOTAL EXPENDITURES	<u>1,970,394</u>	<u>1,735,544</u>	<u>2,667,010</u>



MANATEE COUNTY BUDGET FUND SUMMARY

Assessment Project Funds

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

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	1,982,272	1,971,273	2,216,825
Subtotal	1,982,272	1,971,273	2,216,825
Revenues to be received during Fiscal Year:			
Interest income	68,532	50,688	17,512
Assessments	110,096	93,745	100,000
Less Statutory 5%	0	0	-5,875
Subtotal	178,628	144,432	111,637
TOTAL REVENUES	<u>2,160,900</u>	<u>2,115,705</u>	<u>2,328,462</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	948,835	12,159	67,750
Subtotal	948,835	12,159	67,750
Transfers Out to Other Funds/Agencies:			
Transfer to 2004 Trnsp Rev Bd	74,465	74,326	59,227
Subtotal	74,465	74,326	59,227
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	2,201,485
Subtotal	0	0	2,201,485
TOTAL EXPENDITURES	<u>1,023,300</u>	<u>86,485</u>	<u>2,328,462</u>



MANATEE COUNTY BUDGET FUND SUMMARY

Automated Systems Maintenance Fund

This fund accounts for the user charges and costs of recovery and maintenance for county PC network system operations.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	2,292,856	2,638,160	3,226,988
Subtotal	2,292,856	2,638,160	3,226,988
Revenues to be received during Fiscal Year:			
Charges for services	1,191,435	1,176,869	1,692,750
Interest income	16,199	18,128	8,464
Less Statutory 5%	0	0	-85,061
Subtotal	1,207,634	1,194,997	1,616,153
<u>TOTAL REVENUES</u>	<u>3,500,490</u>	<u>3,833,157</u>	<u>4,843,141</u>
Budgeted Expenditures by Department in this fund:			
Information Technology Dept	820,683	1,042,118	912,875
Subtotal	820,683	1,042,118	912,875
Reserves & Set Aside Amounts:			
Reserves - Attrition Offset	0	0	2,364
Reserves - Replacement Program	0	0	2,927,902
Reserves - I.T. Networking Equipment	0	0	1,000,000
Subtotal	0	0	3,930,266
<u>TOTAL EXPENDITURES</u>	<u>820,683</u>	<u>1,042,118</u>	<u>4,843,141</u>



MANATEE COUNTY BUDGET FUND SUMMARY

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 that are carried over from previous years and are not reflected below.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	1,642,549	255,934	243,448
Subtotal	1,642,549	255,934	243,448
Revenues to be received during Fiscal Year:			
Other Taxes	1,394,317	1,613,053	1,450,090
Intergovernmental	1,566,080	1,977,399	0
Interest income	42,827	9,480	15,000
Contributions	369,281	105,040	0
Miscellaneous	864	28	0
Operating grants	-2,723	0	0
Capital grants	1,583,035	1,584	0
Transfers from other funds	2,213,678	1,215,585	0
Less Statutory 5%	0	0	-73,255
Subtotal	7,167,359	4,922,169	1,391,835
TOTAL REVENUES	8,809,908	5,178,103	1,635,283
Budgeted Expenditures by Department in this fund:			
County Administration	2,562,929	-100,269	0
Financial Management	253,584	265,318	299,000
Parks and Recreation	69,556	84,561	83,152
Natural Resources Dpt	4,473,055	4,340,742	355,471
Subtotal	7,359,124	4,590,352	737,623
Transfers Out to Other Funds/Agencies:			
Tr to Beach Erosion Control	2,213,678	1,215,585	0
Subtotal	2,213,678	1,215,585	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	897,660
Subtotal	0	0	897,660
TOTAL EXPENDITURES	9,572,802	5,805,937	1,635,283



MANATEE COUNTY BUDGET FUND SUMMARY

Building Capital Projects Fund

This fund accounts for general government and Convention Center capital improvements. Capital Project Funds include multi-year project budgets that are carried over from previous years and are not reflected below.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	1,908,985	4,228,659	4,154,194
Subtotal	1,908,985	4,228,659	4,154,194
Revenues to be received during Fiscal Year:			
Interest income	116,808	80,748	124,626
Contributions	1,539,864	14,093	0
Miscellaneous	1,355	0	0
Capital grants	1,167,210	58,401	0
Transfers from other funds	2,679,504	2,205,642	0
Less Statutory 5%	0	0	-6,231
Subtotal	5,504,741	2,358,884	118,395
TOTAL REVENUES	<u>7,413,726</u>	<u>6,587,543</u>	<u>4,272,589</u>
Budgeted Expenditures by Department in this fund:			
Agriculture & Resource Conserv	163,516	0	0
Convention and Visitors Bureau	189,687	0	0
Information Technology Dept	10,535	299,726	0
Public Safety	4,000,939	1,429,449	0
General Government	2,423,555	2,696,098	0
Property Management Dept	1,578,504	1,044,104	0
Subtotal	8,366,736	5,469,376	0
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	15,000	116,905	0
Transfer to Law Enforce Impact	0	15,478	0
Subtotal	15,000	132,383	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	4,272,589
Subtotal	0	0	4,272,589
TOTAL EXPENDITURES	<u>8,381,736</u>	<u>5,601,759</u>	<u>4,272,589</u>



MANATEE COUNTY BUDGET FUND SUMMARY

Building Department Fund

The Manatee County Building and Development Services department is responsible for the safety and welfare of the general public by ensuring that review and inspection of permitted activity is in compliance with the Florida Building Code.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	1,819,697	3,965,605	4,507,771
Subtotal	1,819,697	3,965,605	4,507,771
Revenues to be received during Fiscal Year:			
Licenses and permits	4,989,204	5,768,907	3,748,420
Charges for services	68,609	29,636	68,000
Fines and forfeitures	43,428	55,540	37,300
Interest income	20,859	36,187	6,500
Miscellaneous	489,321	385,475	245,589
Transfers from other funds	487,538	487,685	487,705
Less Statutory 5%	0	0	-205,290
Subtotal	6,098,958	6,763,430	4,388,224
TOTAL REVENUES	7,918,655	10,729,035	8,895,995
Budgeted Expenditures by Department in this fund:			
Building & Development Service	3,940,357	3,599,777	4,195,180
Subtotal	3,940,357	3,599,777	4,195,180
Transfers Out to Other Funds/Agencies:			
Trans to Health Self Ins	10,500	0	0
Subtotal	10,500	0	0
Reserves & Set Aside Amounts:			
Reserves - Attrition Offset	0	0	68,029
Reserves - Cash Balance - Operating	0	0	876,185
Reserves - Budget Stabilization	0	0	1,401,601
Reserves - Future Technology Needs	0	0	2,355,000
Subtotal	0	0	4,700,815
TOTAL EXPENDITURES	3,950,857	3,599,777	8,895,995



MANATEE COUNTY BUDGET FUND SUMMARY

Children's Services Tax Fund

The Children's Services fund is a special revenue fund used to account for the Children's Services tax levy and corresponding operating and contract service costs of children's programs. Revenues are generated by .3333 millage assessment on property tax values.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	3,962,745	2,629,114	1,743,768
Subtotal	3,962,745	2,629,114	1,743,768
Revenues to be received during Fiscal Year:			
Property Taxes	7,966,083	7,642,192	7,751,862
Interest income	42,630	27,108	15,000
Contributions	373	0	0
Miscellaneous	78	89	0
Operating grants	78,771	81,134	78,771
Transfers from other funds	905,023	838,252	838,252
Less Statutory 5%	0	0	-392,282
Subtotal	8,992,958	8,588,775	8,291,603
TOTAL REVENUES	<u>12,955,703</u>	<u>11,217,889</u>	<u>10,035,371</u>
Budgeted Expenditures by Department in this fund:			
Community Services	10,327,376	9,411,226	9,465,739
Subtotal	10,327,376	9,411,226	9,465,739
Reserves & Set Aside Amounts:			
Reserves - Budget Stabilization	0	0	569,632
Subtotal	0	0	569,632
TOTAL EXPENDITURES	<u>10,327,376</u>	<u>9,411,226</u>	<u>10,035,371</u>



MANATEE COUNTY BUDGET FUND SUMMARY

Communications Fund

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

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	870,328	337,284	330,000
Subtotal	870,328	337,284	330,000
Revenues to be received during Fiscal Year:			
Charges for services	884,691	472,719	526,257
Interest income	5,062	4,046	0
Contributions	147,460	0	0
Miscellaneous	332	0	0
Less Statutory 5%	0	0	-26,313
Subtotal	1,037,545	476,765	499,944
TOTAL REVENUES	1,907,873	814,049	829,944
Budgeted Expenditures by Department in this fund:			
Information Technology Dept	421,164	306,380	424,196
Public Safety	766,716	0	0
Subtotal	1,187,880	306,380	424,196
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	405,748
Subtotal	0	0	405,748
TOTAL EXPENDITURES	1,187,880	306,380	829,944



MANATEE COUNTY BUDGET FUND SUMMARY

Convention Center Funds

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

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	437,101	945,673	744,146
Subtotal	437,101	945,673	744,146
Revenues to be received during Fiscal Year:			
Charges for services	1,449,079	1,394,057	1,261,100
Interest income	12,001	19,551	5,000
Contributions	13,101	213	200
Miscellaneous	53,785	51,332	50,100
Gain on disposition of assets	948	0	0
Transfers from other funds	5,839,611	1,276,569	600,000
Less Statutory 5%	0	0	-65,820
Subtotal	7,368,524	2,741,722	1,850,580
TOTAL REVENUES	7,805,625	3,687,395	2,594,726
Budgeted Expenditures by Department in this fund:			
Convention and Visitors Bureau	2,686,872	4,773,462	1,888,418
Subtotal	2,686,872	4,773,462	1,888,418
Transfers Out to Other Funds/Agencies:			
Tran to Civic Ctr Cap Proj	2,917,000	0	0
Subtotal	2,917,000	0	0
Reserves & Set Aside Amounts:			
Reserves - Contingency	0	0	150,000
Reserves - Attrition Offset	0	0	20,000
Reserves - Cash Balance - Operating	0	0	336,308
Reserves - Budget Stabilization	0	0	200,000
Subtotal	0	0	706,308
TOTAL EXPENDITURES	5,603,872	4,773,462	2,594,726



MANATEE COUNTY BUDGET FUND SUMMARY

County Community Redevelopment Areas (CRAs) Funds

The 14th Street CRA and the South County CRA were created by Florida statute 163.340(8) in 2002 to improve conditions and stimulate economic growth in areas deemed to be blighted. Rehabilitation, conservation and redevelopment occurs using tax increment financing to improve conditions. These CRAs are located in the unincorporated area of the county and a CRA advisory board makes recommendations regarding area improvements to the Board of County Commissioners.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	4,104,332	3,975,876	4,102,643
Subtotal	4,104,332	3,975,876	4,102,643
Revenues to be received during Fiscal Year:			
Interest income	29,803	25,840	44,802
Miscellaneous	0	0	14,594
Transfers from other funds	3,597,384	605,121	187,697
Less Statutory 5%	0	0	-2,970
Subtotal	3,627,187	630,961	244,123
TOTAL REVENUES	<u>7,731,519</u>	<u>4,606,837</u>	<u>4,346,766</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	78,642	0	0
Neighborhood Services Dept	770,309	527,561	573,838
Subtotal	848,951	527,561	573,838
Transfers Out to Other Funds/Agencies:			
Transfer to SoCounty CRA	0	300,000	0
Transfer to SCty CRA Cap Prj	3,000,000	0	0
Subtotal	3,000,000	300,000	0
Reserves & Set Aside Amounts:			
Reserves - Attrition Offset	0	0	767
Reserves - Retirement Increase	0	0	674
Reserves - Cash - Capital - South County	0	0	3,023,487
Reserves - Cash Balance - 14th Street	0	0	651,363
Reserves - Cash Balance - South County	0	0	96,637
Subtotal	0	0	3,772,928
TOTAL EXPENDITURES	<u>3,848,951</u>	<u>827,561</u>	<u>4,346,766</u>



MANATEE COUNTY BUDGET FUND SUMMARY

Court Technology Fee Fund

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

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	18,737	1,126	0
Subtotal	18,737	1,126	0
Revenues to be received during Fiscal Year:			
Charges for services	470,296	570,826	452,632
Interest income	57	-14	0
Miscellaneous	1,080	36	0
Transfers from other funds	120,331	161,808	254,000
Less Statutory 5%	0	0	-22,632
Subtotal	591,764	732,656	684,000
TOTAL REVENUES	610,501	733,782	684,000
Budgeted Expenditures by Department in this fund:			
Clerk of Circuit Court	138,170	138,170	138,170
Court Administrator	0	0	1,098
Court Costs	513,175	504,809	528,842
Subtotal	651,345	642,979	668,110
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	15,890
Subtotal	0	0	15,890
TOTAL EXPENDITURES	651,345	642,979	684,000



MANATEE COUNTY BUDGET FUND SUMMARY

Debt Service Funds

These funds reflect principal and interest payments on bonded debt for governmental projects, golf courses, and General Obligation bonds. Debt service for Water & Sewer funds are not shown here but are reported separately with the enterprise fund.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	343,295	332,281	285,000
Subtotal	343,295	332,281	285,000
Revenues to be received during Fiscal Year:			
Property Taxes	2,995,874	2,985,778	3,100,279
Intergovernmental	1,205,242	1,145,863	1,114,000
Interest income	49,883	49,480	38,714
Contributions	0	321,149	0
Transfers from other funds	15,471,435	15,399,856	14,310,283
Less Statutory 5%	0	0	-212,650
Subtotal	19,722,434	19,902,127	18,350,626
TOTAL REVENUES	<u>20,065,729</u>	<u>20,234,408</u>	<u>18,635,626</u>
Budgeted Expenditures by Department in this fund:			
Parks and Recreation	23,914	14,461	85,213
Debt Service	19,641,252	19,536,351	18,319,326
Subtotal	19,665,165	19,550,812	18,404,539
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	231,087
Subtotal	0	0	231,087
TOTAL EXPENDITURES	<u>19,665,165</u>	<u>19,550,812</u>	<u>18,635,626</u>



MANATEE COUNTY BUDGET FUND SUMMARY

Emergency Medical Services Trust Fund

This fund receives grants each year to partially fund EMS pre-hospital operations.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	60,390	91,850	101,048
Subtotal	60,390	91,850	101,048
Revenues to be received during Fiscal Year:			
Intergovernmental	7,913	63,073	0
Interest income	351	375	0
Subtotal	8,264	63,448	0
TOTAL REVENUES	<u>68,654</u>	<u>155,298</u>	<u>101,048</u>
Budgeted Expenditures by Department in this fund:			
Public Safety	20,205	72,704	0
Subtotal	20,205	72,704	0
Reserves & Set Aside Amounts:			
Reserves - Cash - EMS Trust	0	0	101,048
Subtotal	0	0	101,048
TOTAL EXPENDITURES	<u>20,205</u>	<u>72,704</u>	<u>101,048</u>



MANATEE COUNTY BUDGET FUND SUMMARY

Fleet & Fuel Services Funds

This fund is an internal service fund used to account for the user charges and operating costs of the county vehicle and equipment fleet. This report also reflects centralized purchasing of fuel used by county departments and other governmental agencies.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	16,534,477	17,145,671	16,560,513
Subtotal	16,534,477	17,145,671	16,560,513
Revenues to be received during Fiscal Year:			
Charges for services	13,662,687	13,586,700	15,457,598
Interest income	115,206	106,214	62,000
Contributions	6,737	321,917	0
Miscellaneous	16,630	21,748	18,168
Gain on disposition of assets	237,621	408,132	45,000
Less Statutory 5%	0	0	-779,138
Subtotal	14,038,881	14,444,709	14,803,628
TOTAL REVENUES	30,573,358	31,590,380	31,364,141
Budgeted Expenditures by Department in this fund:			
Financial Management	56,967	66,441	0
Public Works(Transp/Prj Mgt)	12,765,189	12,703,772	15,313,272
Subtotal	12,822,156	12,770,214	15,313,272
Reserves & Set Aside Amounts:			
Reserves - Attrition Offset	0	0	20,000
Reserves - Cash Balance - Fuel Services	0	0	3,006,669
Reserves - Cash Balance - Fleet	0	0	2,324,200
Reserves - Fleet Replacement - FY13	0	0	3,000,000
Reserves - Fleet Replacement - FY14&15	0	0	2,000,000
Reserves - Capital	0	0	1,000,000
Reserves - Fleet Facility - FY13	0	0	4,700,000
Subtotal	0	0	16,050,869
TOTAL EXPENDITURES	12,822,156	12,770,214	31,364,141



MANATEE COUNTY BUDGET FUND SUMMARY

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 another 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 FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	412,382	450,829	319,745
Subtotal	412,382	450,829	319,745
Revenues to be received during Fiscal Year:			
Intergovernmental	402,740	353,299	385,000
Interest income	3,551	4,579	2,500
Transfers from other funds	25,000	77,784	0
Less Statutory 5%	0	0	-19,375
Subtotal	431,292	435,662	368,125
TOTAL REVENUES	843,674	886,491	687,870
Budgeted Expenditures by Department in this fund:			
Natural Resources Dpt	77,870	6,666	300,000
Subtotal	77,870	6,666	300,000
Transfers Out to Other Funds/Agencies:			
Tr to P&R Capital Projects	264,863	0	0
Tsf to Park Imp Fee NEW E Proj	50,000	0	0
Subtotal	314,863	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	387,870
Subtotal	0	0	387,870
TOTAL EXPENDITURES	392,733	6,666	687,870



MANATEE COUNTY BUDGET FUND SUMMARY

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 that are carried over from previous years and are not reflected below.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	30,812,967	17,630,227	19,850,005
Subtotal	30,812,967	17,630,227	19,850,005
Revenues to be received during Fiscal Year:			
Interest income	201,640	180,235	198,499
Contributions	127,790	0	0
Miscellaneous	7	0	0
Capital grants	93	594,258	0
Transfers from other funds	4,024,838	4,014,526	3,112,472
Less Statutory 5%	0	0	-9,926
Subtotal	4,354,368	4,789,019	3,301,045
TOTAL REVENUES	<u>35,167,335</u>	<u>22,419,246</u>	<u>23,151,050</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	907,199	1,066,918	1,395,582
Subtotal	907,199	1,066,918	1,395,582
Transfers Out to Other Funds/Agencies:			
Transfer to 2004 Trnsp Rev Bd	3,913,215	3,906,034	3,112,472
Subtotal	3,913,215	3,906,034	3,112,472
Reserves & Set Aside Amounts:			
Reserves - Future Projects	0	0	6,915,219
FY 13-17 5th & 6th Gas Tax C I P	0	0	6,690,405
Reserves - Cash Balance	0	0	4,062,372
Reserve for Capital Projects-FY 13	0	0	975,000
Subtotal	0	0	18,642,996
TOTAL EXPENDITURES	<u>4,820,414</u>	<u>4,972,952</u>	<u>23,151,050</u>



MANATEE COUNTY BUDGET FUND SUMMARY

Gas Tax Road Maintenance Funds

These funds track the use of Local Option Gas Tax and maintain the funding and expenditures for small projects and maintenance of the transportation system, roads, sidewalks and signalization systems.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	9,490,573	10,589,243	11,384,300
Subtotal	9,490,573	10,589,243	11,384,300
Revenues to be received during Fiscal Year:			
Interest income	58,200	53,374	25,000
Transfers from other funds	8,044,731	8,495,858	9,481,687
Less Statutory 5%	0	0	-1,250
Subtotal	8,102,931	8,549,232	9,505,437
TOTAL REVENUES	17,593,504	19,138,475	20,889,737
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	6,639,986	8,688,561	8,396,937
Subtotal	6,639,986	8,688,561	8,396,937
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Cash Balance Const 5 & 6 80% Rd Maint	0	0	561,294
Cash Balance County 9 Ct Voted Rd Resurf	0	0	1,110,876
Cash Balance Local Option 4 Cent	0	0	1,659,355
Cash Balance Local Option 5 Ct	0	0	7,344,532
Cash Balance 5 & 6 Cent Maintenance	0	0	1,816,743
Subtotal	0	0	12,492,800
TOTAL EXPENDITURES	6,639,986	8,688,561	20,889,737



MANATEE COUNTY BUDGET FUND SUMMARY

Green Bridge Demolition

Monies that were 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 FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	325,229	327,456	331,602
Subtotal	325,229	327,456	331,602
Revenues to be received during Fiscal Year:			
Interest income	2,181	1,992	3,285
Less Statutory 5%	0	0	-164
Subtotal	2,181	1,992	3,121
TOTAL REVENUES	<u>327,410</u>	<u>329,448</u>	<u>334,723</u>
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	334,723
Subtotal	0	0	334,723
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>334,723</u>



MANATEE COUNTY BUDGET FUND SUMMARY

Health Care Fund

The Health Care Trust fund was established when Manatee County sold Manatee Memorial Hospital in 1984. After the expiration of the Trust, corpus monies were combined into a Health Care fund in accordance with action by the Board of County Commissioners effective June, 2008. The use of these funds includes payments to all area hospitals and physicians for indigent health care. Current spending rates will deplete this fund by 2015. A community based task force is exploring alternatives for reducing costs and creating new revenue sources.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	40,891,711	34,772,154	26,496,025
Subtotal	40,891,711	34,772,154	26,496,025
Revenues to be received during Fiscal Year:			
Interest income	297,597	234,685	135,000
Less Statutory 5%	0	0	-6,750
Subtotal	297,597	234,685	128,250
TOTAL REVENUES	41,189,308	35,006,839	26,624,275
Budgeted Expenditures by Department in this fund:			
Community Services	6,294,499	8,957,353	9,399,564
Subtotal	6,294,499	8,957,353	9,399,564
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	100,000	100,000	100,000
Tran to Child Svc Tax Fund	22,652	0	0
Subtotal	122,652	100,000	100,000
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	17,124,711
Subtotal	0	0	17,124,711
TOTAL EXPENDITURES	6,417,151	9,057,353	26,624,275



MANATEE COUNTY BUDGET FUND SUMMARY

Health Self Insurance Fund

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

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	30,268,578	32,299,815	34,023,694
Subtotal	30,268,578	32,299,815	34,023,694
Revenues to be received during Fiscal Year:			
Charges for services	43,543,138	45,935,614	47,597,145
Interest income	194,801	196,664	245,723
Miscellaneous	1,133,542	1,058,058	980,982
Transfers from other funds	1,337,250	0	0
Less Statutory 5%	0	0	-2,441,193
Subtotal	46,208,732	47,190,335	46,382,657
TOTAL REVENUES	76,477,310	79,490,150	80,406,351
Budgeted Expenditures by Department in this fund:			
County Administration	43,772,642	43,827,333	41,715,163
Subtotal	43,772,642	43,827,333	41,715,163
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	0	7,000,000
Reserves - Future Dental Claims	0	0	40,000
Reserves - Future Medical Claims	0	0	21,284,023
Reserves - O P E B	0	0	10,367,165
Subtotal	0	0	38,691,188
TOTAL EXPENDITURES	43,772,642	43,827,333	80,406,351



MANATEE COUNTY BUDGET FUND SUMMARY

Highway Capital Projects Fund

This fund accounts for highway capital improvements that are not funded by gas tax or impact fees. Capital Project Funds include multi-year project budgets that are carried over from previous years and are not reflected below.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	0	131,155	141,047
Subtotal	0	131,155	141,047
Revenues to be received during Fiscal Year:			
Interest income	-180	491	0
Capital grants	595,670	0	0
Subtotal	595,490	491	0
TOTAL REVENUES	<u>595,490</u>	<u>131,646</u>	<u>141,047</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	595,670	0	0
Subtotal	595,670	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	141,047
Subtotal	0	0	141,047
TOTAL EXPENDITURES	<u>595,670</u>	<u>0</u>	<u>141,047</u>



MANATEE COUNTY BUDGET FUND SUMMARY

Impact Fee Administration/Affordable Housing Subsidy Funds

The Impact Fee Administration funds include special revenue funds used to account for the administrative costs associated with the collection and expenditure of impact fees and Affordable Housing Subsidy funds. The administrative surcharge was suspended in 2007, and the program is currently funded using accumulated reserves until depleted.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	4,181,455	3,610,984	1,722,521
Subtotal	4,181,455	3,610,984	1,722,521
Revenues to be received during Fiscal Year:			
Charges for services	3,175	177,479	0
Interest income	30,114	22,415	20,000
Less Statutory 5%	0	0	-1,000
Subtotal	33,289	199,894	19,000
TOTAL REVENUES	4,214,744	3,810,878	1,741,521
Budgeted Expenditures by Department in this fund:			
Financial Management	671,734	642,419	166,015
Neighborhood Services Dept	2,016	3,767	20,000
Subtotal	673,750	646,186	186,015
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	0	295,719
Reserves - Affordable Housing Subsidy	0	0	248,497
Reserves - School Board Admin Fees	0	0	411,290
Reserves - Transp Impact Fee Subsidy	0	0	600,000
Subtotal	0	0	1,555,506
TOTAL EXPENDITURES	673,750	646,186	1,741,521



MANATEE COUNTY BUDGET FUND SUMMARY

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 FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	4,109,818	4,076,854	2,546,962
Subtotal	4,109,818	4,076,854	2,546,962
Revenues to be received during Fiscal Year:			
Licenses and permits	1,038,486	1,278,996	1,200,000
Interest income	27,098	23,358	25,180
Transfers from other funds	0	1,025,478	0
Less Statutory 5%	0	0	-61,259
Subtotal	1,065,584	2,327,831	1,163,921
TOTAL REVENUES	<u>5,175,402</u>	<u>6,404,685</u>	<u>3,710,883</u>
Budgeted Expenditures by Department in this fund:			
General Government	17,573	359,616	0
Property Management Dept	52,679	572,424	0
Subtotal	70,252	932,040	0
Transfers Out to Other Funds/Agencies:			
Transfer to 2004 Rev Imp Bnds	953,767	955,241	956,000
Transfer to 2006 Rev Imp Bonds	294,819	306,627	310,000
Trans to Law Enforce Imp Cap	0	1,010,000	0
Subtotal	1,248,586	2,271,868	1,266,000
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	1,144,883
Reserves- Future Debt Service	0	0	1,300,000
Subtotal	0	0	2,444,883
TOTAL EXPENDITURES	<u>1,318,837</u>	<u>3,203,908</u>	<u>3,710,883</u>



MANATEE COUNTY BUDGET FUND SUMMARY

Library Capital Projects

This fund accounts for library capital improvements. Capital Project Funds include multi-year project budgets that are carried over from previous years and are not reflected below.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	0	0	256,685
Subtotal	0	0	256,685
Revenues to be received during Fiscal Year:			
Interest income	9,154	1,882	1,925
Less Statutory 5%	0	0	-96
Subtotal	9,154	1,882	1,829
TOTAL REVENUES	9,154	1,882	258,514
Budgeted Expenditures by Department in this fund:			
Neighborhood Services Dept	867,152	392,519	0
Subtotal	867,152	392,519	0
Transfers Out to Other Funds/Agencies:			
Transfer to Library	0	118,292	0
Subtotal	0	118,292	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	258,514
Subtotal	0	0	258,514
TOTAL EXPENDITURES	867,152	510,811	258,514



MANATEE COUNTY BUDGET FUND SUMMARY

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 and the Library Gift fund.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	2,481,059	2,039,954	1,552,022
Subtotal	2,481,059	2,039,954	1,552,022
Revenues to be received during Fiscal Year:			
Property Taxes	5,363,493	5,337,605	5,830,757
Intergovernmental	167,602	171,782	167,000
Charges for services	21,321	18,771	14,500
Fines and forfeitures	140,916	129,272	146,744
Interest income	24,534	19,454	46,678
Contributions	194,793	153,876	38,459
Miscellaneous	10,401	3,753	0
Transfers from other funds	0	118,292	0
Less Statutory 5%	0	0	-312,207
Subtotal	5,923,058	5,952,804	5,931,931
TOTAL REVENUES	<u>8,404,117</u>	<u>7,992,758</u>	<u>7,483,953</u>
Budgeted Expenditures by Department in this fund:			
Neighborhood Services Dept	6,203,153	6,029,404	6,058,459
Subtotal	6,203,153	6,029,404	6,058,459
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Contingency	0	0	30,494
Reserves - Attrition Offset	0	0	30,000
Reserves - Cash Balance	0	0	288,873
Reserves - Cash Balance - Operating	0	0	1,076,127
Subtotal	0	0	1,425,494
TOTAL EXPENDITURES	<u>6,203,153</u>	<u>6,029,404</u>	<u>7,483,953</u>



MANATEE COUNTY BUDGET FUND SUMMARY

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 FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Subtotal	0	0	0
Revenues to be received during Fiscal Year:			
Intergovernmental	0	325,931	0
Miscellaneous	444	65	72,614
Operating grants	856,956	1,101,156	1,379,660
Transfers from other funds	7,307	18,515	11,012
Less Statutory 5%	0	0	-72,614
Subtotal	864,707	1,445,667	1,390,672
TOTAL REVENUES	864,707	1,445,667	1,390,672
Budgeted Expenditures by Department in this fund:			
MPO	864,921	1,445,204	1,390,672
Subtotal	864,921	1,445,204	1,390,672
TOTAL EXPENDITURES	864,921	1,445,204	1,390,672



MANATEE COUNTY BUDGET FUND SUMMARY

Miscellaneous Funds (Less Than \$100,000)

The Cable Franchise Fees fund, the Substance Abuse fund, the Comprehensive Jail Facility fund, the 2004 Transportation Bonds Capital Project fund, and the Port TIF fund make up the Miscellaneous fund balance. The fund balance for each is less than \$100,000.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	119,936	94,452	176,489
Subtotal	119,936	94,452	176,489
Revenues to be received during Fiscal Year:			
Other Taxes	0	5,021	0
Fines and forfeitures	4,016	3,883	4,400
Interest income	85,509	58,144	1,536
Miscellaneous	-1,986	0	0
Transfers from other funds	0	0	27,214
Less Statutory 5%	0	0	-298
Subtotal	87,540	67,048	32,852
TOTAL REVENUES	207,476	161,500	209,341
Budgeted Expenditures by Department in this fund:			
County Administration	28,185	34,622	5,200
Community Services	0	0	5,000
Public Works(Transp/Prj Mgt)	2,725,021	1,841,529	79,418
Property Management Dept	166,711	0	0
Subtotal	2,919,918	1,876,151	89,618
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash - Port TIF	0	0	27,214
Reserves - Cash - 2004 Transp Bonds	0	0	16,772
Reserves - Cash - Substance Abuse	0	0	2,246
Reserves - Cash- Comp Jail Facility	0	0	36,650
Reserves - Equipment - Cable Franchise	0	0	25,000
Reserves - Cash - Cable Franchise	0	0	11,841
Subtotal	0	0	119,723
TOTAL EXPENDITURES	2,919,918	1,876,151	209,341



MANATEE COUNTY BUDGET FUND SUMMARY

Natural Resources Grants

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	975,182	980,856	985,582
Subtotal	975,182	980,856	985,582
Revenues to be received during Fiscal Year:			
Intergovernmental	182,496	456,849	0
Interest income	6,464	5,245	0
Operating grants	0	8,687	0
Transfers from other funds	-900	0	0
Subtotal	188,060	470,781	0
TOTAL REVENUES	<u>1,163,242</u>	<u>1,451,637</u>	<u>985,582</u>
Budgeted Expenditures by Department in this fund:			
Community Services	2,093	0	0
Natural Resources Dpt	180,403	465,536	0
Subtotal	182,496	465,536	0
Reserves & Set Aside Amounts:			
Reserve	0	0	985,582
Subtotal	0	0	985,582
TOTAL EXPENDITURES	<u>182,496</u>	<u>465,536</u>	<u>985,582</u>



MANATEE COUNTY BUDGET FUND SUMMARY

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 FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	195,911	206,610	164,211
Subtotal	195,911	206,610	164,211
Revenues to be received during Fiscal Year:			
Property Taxes	80,515	79,113	80,864
Interest income	1,577	1,503	750
Less Statutory 5%	0	0	-4,081
Subtotal	82,092	80,617	77,533
<u>TOTAL REVENUES</u>	<u>278,003</u>	<u>287,227</u>	<u>241,744</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	71,393	60,385	130,883
Subtotal	71,393	60,385	130,883
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	110,861
Subtotal	0	0	110,861
<u>TOTAL EXPENDITURES</u>	<u>71,393</u>	<u>60,385</u>	<u>241,744</u>



MANATEE COUNTY BUDGET FUND SUMMARY

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 that are carried over from previous years and are not reflected below.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	0	0	761,104
Subtotal	0	0	761,104
Revenues to be received during Fiscal Year:			
Intergovernmental	277,142	32,377	0
Interest income	37,367	24,254	7,591
Contributions	9,784	0	800,000
Miscellaneous	15,000	0	40,000
Capital grants	479,693	849,288	0
Transfers from other funds	509,863	1,416,905	0
Less Statutory 5%	0	0	-42,380
Subtotal	1,328,849	2,322,824	805,211
TOTAL REVENUES	<u>1,328,849</u>	<u>2,322,824</u>	<u>1,566,315</u>
Budgeted Expenditures by Department in this fund:			
Parks and Recreation	1,496,550	794,652	0
Public Safety	180,513	0	0
Public Works(Transp/Prj Mgt)	39,390	340,590	0
Natural Resources Dpt	1,683,465	938,235	0
Property Management Dept	0	213	0
Neighborhood Services Dept	413,105	9,828	0
Subtotal	3,813,024	2,083,518	0
Transfers Out to Other Funds/Agencies:			
Tran to FBIP Fund	25,000	77,784	0
Subtotal	25,000	77,784	0
Reserves & Set Aside Amounts:			
Reserve Cash Balance - Undesignated	0	0	766,315
Reserve for Cash Balance	0	0	800,000
Subtotal	0	0	1,566,315
TOTAL EXPENDITURES	<u>3,838,024</u>	<u>2,161,302</u>	<u>1,566,315</u>



MANATEE COUNTY BUDGET FUND SUMMARY

Parks Impact Fee Project 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 that are carried over from previous years and are not reflected below.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	1,537,355	909,566	434,592
Subtotal	1,537,355	909,566	434,592
Revenues to be received during Fiscal Year:			
Licenses and permits	905,747	1,851,133	1,350,000
Intergovernmental	0	24,648	0
Interest income	29,674	20,099	5,224
Miscellaneous	103	0	0
Capital grants	25,332	0	0
Transfers from other funds	1,844,011	1,870,665	1,022,741
Less Statutory 5%	0	0	-67,760
Subtotal	2,804,867	3,766,545	2,310,205
TOTAL REVENUES	4,342,222	4,676,111	2,744,797
Budgeted Expenditures by Department in this fund:			
Parks and Recreation	3,882,322	975,540	8,038
Property Management Dept	0	103,431	0
Subtotal	3,882,322	1,078,971	8,038
Transfers Out to Other Funds/Agencies:			
Tsf to Park New B Impact Fee	8,392	0	0
Tsf to Park New C Impact Fee	1,085	0	0
Tsf to Park New E Impact Fee	318	0	0
Tsf to Park New F Impact Fee	39,636	0	0
Tsf to Revenue Refund Bds 2010	142,785	138,553	125,000
Tsf to Pk Ctywide Imp fee	1,642,283	1,721,592	1,022,741
Trf to Park NEW A Imp Fee-Proj	4,512	7	0
Tsf to PK Imp Fee NEW B Proj	63,000	94,710	0
Tsf to Pk Imp Fee NEW C Proj	0	1,156	0
Tsf to Parks NEW D ImpFee Proj	0	11,239	0
Tsf to Park Imp Fee NEW E Proj	34,784	322	0
Tran fm Park NEW F Imp Fee Prj	0	41,639	0
Subtotal	1,936,796	2,009,218	1,147,741
Reserves & Set Aside Amounts:			
District A Capital Proj Cash Reserve	0	0	4,622
District C Capital Proj Cash Reserve	0	0	24,996
District D Capital Proj Cash Reserve	0	0	24,894
New District D Capital Proj Cash Reserve	0	0	174,717
Parks NEW A Imp Fee Prog Res CashBal	0	0	6,732
District E Capital Proj Cash Reserve	0	0	4,469
Countywide Impact Fee Cash Reserve	0	0	168,109



MANATEE COUNTY BUDGET FUND SUMMARY

Parks Impact Fee Project Funds

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Reserves & Set Aside Amounts:			
New District C Capital Proj Cash Reserve	0	0	544
Capital Reserves	0	0	26,686
New District B Cap Proj/Cap Reserve	0	0	96,584
Reserves - Capital	0	0	41,962
Cntywide Capital Proj/Capital Reserve	0	0	1,014,703
Subtotal	0	0	1,589,018
TOTAL EXPENDITURES	<u>5,819,118</u>	<u>3,088,189</u>	<u>2,744,797</u>



MANATEE COUNTY BUDGET FUND SUMMARY

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 FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	6,103,915	6,620,218	7,032,899
Subtotal	6,103,915	6,620,218	7,032,899
Revenues to be received during Fiscal Year:			
Intergovernmental	939,769	674,381	800,000
Interest income	41,688	41,874	50,000
Less Statutory 5%	0	0	-42,500
Subtotal	981,456	716,255	807,500
TOTAL REVENUES	<u>7,085,371</u>	<u>7,336,473</u>	<u>7,840,399</u>
Budgeted Expenditures by Department in this fund:			
Natural Resources Dpt	366,030	295,256	354,061
Subtotal	366,030	295,256	354,061
Transfers Out to Other Funds/Agencies:			
Tr to P&R Capital Projects	100,000	0	0
Subtotal	100,000	0	0
Reserves & Set Aside Amounts:			
Reserves - Phosphate Tax	0	0	79,200
Reserves - Attrition Offset	0	0	3,972
Reserves - Cash Balance	0	0	7,403,166
Subtotal	0	0	7,486,338
TOTAL EXPENDITURES	<u>466,030</u>	<u>295,256</u>	<u>7,840,399</u>



MANATEE COUNTY BUDGET FUND SUMMARY

Public Safety Impact Fee & Capital Projects

This fund accounts for the revenues and expenditures relating to impact fees collected for emergency services such as EMS and emergency communications

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	866,634	168,572	109,658
Subtotal	866,634	168,572	109,658
Revenues to be received during Fiscal Year:			
Licenses and permits	224,077	484,703	300,000
Interest income	6,289	6,869	1,354
Transfers from other funds	826,687	186,000	240,000
Less Statutory 5%	0	0	-15,068
Subtotal	1,057,053	677,572	526,286
TOTAL REVENUES	<u>1,923,687</u>	<u>846,144</u>	<u>635,944</u>
Budgeted Expenditures by Department in this fund:			
Public Safety	12,993	952,989	240,000
Subtotal	12,993	952,989	240,000
Transfers Out to Other Funds/Agencies:			
Transfer to 2006 Rev Imp Bonds	99,831	99,851	100,000
Tsf to Pub Safety Impact Fee	826,687	186,000	240,000
Subtotal	926,518	285,851	340,000
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	55,944
Subtotal	0	0	55,944
TOTAL EXPENDITURES	<u>939,511</u>	<u>1,238,840</u>	<u>635,944</u>



MANATEE COUNTY BUDGET FUND SUMMARY

Radio Fund

This fund accounts for the 800 MHz radio program. The Public Safety department supports the county's private digital radio system which was previously combined in the Communications fund managed by the Information Technology department.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	0	340,931	291,616
Subtotal	0	340,931	291,616
Revenues to be received during Fiscal Year:			
Charges for services	0	691,706	1,906,164
Interest income	0	913	6,250
Transfers from other funds	0	0	550,000
Less Statutory 5%	0	0	-95,621
Subtotal	0	692,619	2,366,793
TOTAL REVENUES	<u>0</u>	<u>1,033,550</u>	<u>2,658,409</u>
Budgeted Expenditures by Department in this fund:			
Public Safety	0	661,359	2,531,977
Subtotal	0	661,359	2,531,977
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	126,432
Subtotal	0	0	126,432
TOTAL EXPENDITURES	<u>0</u>	<u>661,359</u>	<u>2,658,409</u>



MANATEE COUNTY BUDGET FUND SUMMARY

Roads Impact Fee Project Funds

These funds are used to account for the revenues and expenditures relating to impact fees collected for transportation projects.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	37,952,577	21,343,415	24,132,535
Subtotal	37,952,577	21,343,415	24,132,535
Revenues to be received during Fiscal Year:			
Licenses and permits	3,498,209	5,795,038	5,571,014
Interest income	403,224	385,415	238,450
Capital grants	7,102,652	998,712	0
Transfers from other funds	19,635,544	20,943,073	8,612,551
Less Statutory 5%	0	0	-290,474
Subtotal	30,639,629	28,122,238	14,131,541
TOTAL REVENUES	68,592,206	49,465,653	38,264,076
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	14,794,897	4,170,231	750,000
Subtotal	14,794,897	4,170,231	750,000
Transfers Out to Other Funds/Agencies:			
Tran to Rd Imp A	0	48,771	0
Tran to Rd Imp B	0	61,560	0
Tran to Rd Imp C	198,016	203,175	0
Tran to Rd Imp D	7,008,740	814,598	0
Tran to Rd Imp E	0	923	0
Tran to Rd Imp F	0	221,718	0
Tsf to NE Rd Imp Fee-Projects	0	3,092,328	2,738,499
Tsf to NW Rd Imp Fee-Projects	0	3,000,000	274,052
Tsf to SE Road Imp Cap Proj	9,793,681	10,000,000	5,000,000
Tsf to SW Transp Cap Imp Fee	502,998	3,500,000	600,000
Subtotal	17,503,435	20,943,073	8,612,551
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	3,884,304
Reserves - Cash Balance - SW	0	0	3,595,606
FY13-FY17 C I P - Old District B	0	0	126,218
FY13-FY17 CIP - Old District D	0	0	822,504
Reserves - Cash Balance - Old District F	0	0	227,567
Reserves - Cash Balance - NE	0	0	684,624
Reserves - Future Projects - NW	0	0	68,514
Reserves - Cash Balance - SE	0	0	13,413,109
Reserves - Cash Balance - SE	0	0	2,321,356
Reserves - Cash Balance - SW	0	0	19,224
Reserves - Cash Balance - NE	0	0	2,738,499
FY13-FY17 CIP	0	0	1,000,000



MANATEE COUNTY BUDGET FUND SUMMARY

Roads Impact Fee Project Funds

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Reserves & Set Aside Amounts:			
Subtotal	0	0	28,901,525
<u>TOTAL EXPENDITURES</u>	<u>32,298,332</u>	<u>25,113,304</u>	<u>38,264,076</u>



MANATEE COUNTY BUDGET FUND SUMMARY

Self Insurance Fund

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

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	14,856,600	14,204,731	12,442,197
Subtotal	14,856,600	14,204,731	12,442,197
Revenues to be received during Fiscal Year:			
Charges for services	6,525,011	6,614,630	7,082,535
Interest income	100,250	82,124	87,627
Miscellaneous	214,394	144,373	154,250
Less Statutory 5%	0	0	-366,221
Subtotal	6,839,655	6,841,127	6,958,191
TOTAL REVENUES	<u>21,696,255</u>	<u>21,045,858</u>	<u>19,400,388</u>
Budgeted Expenditures by Department in this fund:			
County Attorney	7,213,165	9,205,105	8,998,262
Subtotal	7,213,165	9,205,105	8,998,262
Reserves & Set Aside Amounts:			
Reserves - Contingency - Self Insurance	0	0	600,000
Reserves - Attrition Offset	0	0	6,045
Reserves - Claims - Self Insurance	0	0	9,796,081
Subtotal	0	0	10,402,126
TOTAL EXPENDITURES	<u>7,213,165</u>	<u>9,205,105</u>	<u>19,400,388</u>



MANATEE COUNTY BUDGET FUND SUMMARY

Solid Waste Capital Projects Funds

These funds account for the capital projects associated with the Solid Waste Fund. Capital Project Funds include multi-year project budgets that are carried over from previous years and are not reflected below.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	4,960,316	3,832,895	4,377,274
Subtotal	4,960,316	3,832,895	4,377,274
Revenues to be received during Fiscal Year:			
Interest income	51,218	41,736	43,773
Transfers from other funds	0	0	1,325,000
Less Statutory 5%	0	0	-2,189
Subtotal	51,218	41,736	1,366,584
<u>TOTAL REVENUES</u>	<u>5,011,534</u>	<u>3,874,631</u>	<u>5,743,858</u>
Budgeted Expenditures by Department in this fund:			
Utilities Department	624,930	731,045	150,000
Subtotal	624,930	731,045	150,000
Reserves & Set Aside Amounts:			
Future Capital Projects	0	0	5,593,858
Subtotal	0	0	5,593,858
<u>TOTAL EXPENDITURES</u>	<u>624,930</u>	<u>731,045</u>	<u>5,743,858</u>



MANATEE COUNTY BUDGET FUND SUMMARY

Solid Waste Operating & Debt Service Funds

This fund supports 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 FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	43,425,071	49,029,114	44,277,933
Subtotal	43,425,071	49,029,114	44,277,933
Revenues to be received during Fiscal Year:			
Licenses and permits	125	0	0
Charges for services	34,953,011	36,812,818	40,320,391
Interest income	319,555	325,516	290,000
Miscellaneous	16,272	15,573	13,001
Operating grants	9	0	0
Gain on disposition of assets	2,370	0	0
Transfers from other funds	462,634	463,489	464,155
Less Statutory 5%	0	0	-2,031,170
Subtotal	35,753,976	37,617,396	39,056,377
TOTAL REVENUES	79,179,047	86,646,510	83,334,310
Budgeted Expenditures by Department in this fund:			
Utilities Department	25,074,706	31,606,879	34,025,836
Subtotal	25,074,706	31,606,879	34,025,836
Transfers Out to Other Funds/Agencies:			
Transfer to 2004 Trnsp Rev Bd	948,402	943,868	752,101
Tran to Stormwater	1,559,196	3,713,744	3,934,248
Tran to Solid Waste Debt Serv	462,634	463,489	464,155
Tran to Solid Waste Cap Imp	0	0	1,325,000
Trans to Health Self Ins	60,000	0	0
Subtotal	3,030,232	5,121,101	6,475,504
Reserves & Set Aside Amounts:			
Reserves - Attrition Offset	0	0	30,000
Reserves - Cash Balance - Operating	0	0	16,240,732
Reserves - Closures	0	0	26,063,238
Reserves - Future Capital	0	0	499,000
Subtotal	0	0	42,832,970
TOTAL EXPENDITURES	28,104,938	36,727,980	83,334,310



MANATEE COUNTY BUDGET FUND SUMMARY

Special Law Enforcement Trust Funds

These funds account for monies confiscated in state and federal cases that are 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 FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	1,016,925	1,022,164	1,014,351
Subtotal	1,016,925	1,022,164	1,014,351
Revenues to be received during Fiscal Year:			
Fines and forfeitures	501,630	218,143	500,000
Interest income	9,240	6,323	5,000
Less Statutory 5%	0	0	-25,250
Subtotal	510,870	224,466	479,750
TOTAL REVENUES	1,527,795	1,246,630	1,494,101
Budgeted Expenditures by Department in this fund:			
Sheriff	505,362	564,909	0
Subtotal	505,362	564,909	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	1,494,101
Subtotal	0	0	1,494,101
TOTAL EXPENDITURES	505,362	564,909	1,494,101



MANATEE COUNTY BUDGET FUND SUMMARY

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 which are included in this report. Capital Project Funds include multi-year project budgets that are carried over from previous years and are not reflected below.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	2,430,806	2,724,948	2,575,101
Subtotal	2,430,806	2,724,948	2,575,101
Revenues to be received during Fiscal Year:			
Charges for services	45,336	94,677	20,000
Interest income	29,335	29,275	11,456
Contributions	1,000,000	0	0
Miscellaneous	92	50	0
Capital grants	2,084,726	1,095,953	0
Transfers from other funds	3,341,679	3,713,744	3,934,248
Less Statutory 5%	0	0	-1,573
Subtotal	6,501,168	4,933,699	3,964,131
TOTAL REVENUES	8,931,974	7,658,647	6,539,232
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	6,867,147	7,423,582	3,611,445
Natural Resources Dpt	51,092	403,718	424,990
Subtotal	6,918,239	7,827,300	4,036,435
Reserves & Set Aside Amounts:			
Reserves - Contingency	0	0	60,000
Reserves - Attrition Offset	0	0	42,650
Reserves - Cash Balance - Capital	0	0	449,805
Reserves - Cash Balance - Stormwater	0	0	930,279
Reserves - Budget Stabilization	0	0	233,213
Reserves - Operating Cash	0	0	786,850
Subtotal	0	0	2,502,797
TOTAL EXPENDITURES	6,918,239	7,827,300	6,539,232



MANATEE COUNTY BUDGET FUND SUMMARY

Street Lighting Districts Funds

This is a summary of street lighting districts funded through a Municipal Service Benefit Units (MSBUs) which are established for the levy, collection and enforcement of the assessments provided in Section 197.3632, Florida statutes.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	65,394	68,153	50,006
Subtotal	65,394	68,153	50,006
Revenues to be received during Fiscal Year:			
Charges for services	64,002	68,278	64,331
Interest income	553	508	410
Less Statutory 5%	0	0	-3,235
Subtotal	64,556	68,787	61,506
TOTAL REVENUES	<u>129,950</u>	<u>136,940</u>	<u>111,512</u>
Budgeted Expenditures by Department in this fund:			
Tax Collector	970	1,114	1,158
Public Works(Transp/Prj Mgt)	60,833	67,180	77,042
Subtotal	61,803	68,293	78,200
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	33,312
Subtotal	0	0	33,312
TOTAL EXPENDITURES	<u>61,803</u>	<u>68,293</u>	<u>111,512</u>



MANATEE COUNTY BUDGET FUND SUMMARY

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.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	3,614,176	4,288,542	3,324,569
Subtotal	3,614,176	4,288,542	3,324,569
Revenues to be received during Fiscal Year:			
Other Taxes	5,577,268	6,452,213	5,800,359
Charges for services	70,000	0	20,000
Interest income	27,420	33,302	60,000
Miscellaneous	40,350	37,310	65,000
Less Statutory 5%	0	0	-297,268
Subtotal	5,715,038	6,522,824	5,648,091
TOTAL REVENUES	9,329,214	10,811,366	8,972,660
Budgeted Expenditures by Department in this fund:			
Convention and Visitors Bureau	4,370,201	4,271,490	4,554,862
Subtotal	4,370,201	4,271,490	4,554,862
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	0	0	500,000
Tran to Civic Center	5,324,196	500,000	600,000
Subtotal	5,324,196	500,000	1,100,000
Reserves & Set Aside Amounts:			
Reserves - Contingency	0	0	600,000
Reserves - Trade/Sales Missions	0	0	50,000
Reserves - Attrition Offset	0	0	50,000
Reserves - Cash Balance	0	0	1,117,798
Reserves - Disaster Recovery	0	0	1,000,000
Reserves - Budget Stabilization	0	0	500,000
Subtotal	0	0	3,317,798
TOTAL EXPENDITURES	9,694,397	4,771,490	8,972,660



MANATEE COUNTY BUDGET FUND SUMMARY

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 that are carried over from previous years and are not reflected below.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	2,748,465	282,124	347,663
Subtotal	2,748,465	282,124	347,663
Revenues to be received during Fiscal Year:			
Charges for services	1,063,724	1,177,529	1,144,500
Interest income	3,437	-531	0
Contributions	163,697	383,257	62,081
Miscellaneous	109,875	92,722	90,000
Operating grants	3,088,634	2,841,405	1,706,581
Capital grants	4,715,020	2,787,397	0
Transfers from other funds	5,100,939	4,655,242	4,329,733
Less Statutory 5%	0	0	-150,158
Subtotal	14,245,325	11,937,021	7,182,737
Reserves & Set Aside Amounts:			
Subtotal	0	0	0
TOTAL REVENUES	16,993,790	12,219,145	7,530,400
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	16,314,687	13,924,901	6,959,037
Subtotal	16,314,687	13,924,901	6,959,037
Transfers Out to Other Funds/Agencies:			
Tran to Trnst Cap Project	462,181	152,000	0
Subtotal	462,181	152,000	0
Reserves & Set Aside Amounts:			
Reserves - Attrition Offset	0	0	50,000
Reserves - Cash Balance	0	0	321,363
Reserves - Revenue Shortfalls	0	0	200,000
Subtotal	0	0	571,363
TOTAL EXPENDITURES	16,776,868	14,076,901	7,530,400



MANATEE COUNTY BUDGET FUND SUMMARY

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 street light maintenance operations and non-capitalized highway projects.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	16,559,267	17,232,877	15,820,041
Subtotal	16,559,267	17,232,877	15,820,041
Revenues to be received during Fiscal Year:			
Property Taxes	6,279,260	6,024,756	5,688,885
Other Taxes	17,027,442	17,064,282	17,258,500
Intergovernmental	4,413,512	4,475,726	4,335,000
Charges for services	876,234	984,021	735,000
Interest income	294,939	189,062	300,000
Contributions	558,395	440,203	0
Miscellaneous	278,819	422,876	1,272,500
Operating grants	432,681	52,796	0
Capital grants	0	43,724	0
Transfers from other funds	2,588,386	2,588,386	2,588,386
Less Statutory 5%	0	0	-1,479,494
Subtotal	32,749,668	32,285,832	30,698,777
TOTAL REVENUES	49,308,935	49,518,709	46,518,818
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	12,875,580	9,770,573	12,537,751
General Government	12,994	4,462	20,000
Property Management Dept	865,869	430,947	390,021
Neighborhood Services Dept	21,011	179,842	191,450
Subtotal	13,775,454	10,385,824	13,139,222
Transfers Out to Other Funds/Agencies:			
Transfers	3,441,058	3,131,794	3,199,340
Transfer to General Fund	6,000	0	0
Trans to Road Impact Dist D	680,131	0	0
Trans to:Co 9ct Voted Gas Tx	1,163,054	1,219,425	1,124,850
Tran to LocOpt4Ct Maint Proj	470,438	800,311	1,875,918
Tranfers to Grant >7/03	2,335	0	0
Transfer To:5ctBdVote Gas Tax	4,101,027	4,149,403	4,148,159
Trans to SE Road Impact	1,451,978	0	0
Trans to 5&6Ct Gax Tax	2,310,213	2,326,718	2,332,760
Tr to 4 Ct Gs Tx Cap Proj Fund	4,024,838	4,014,526	3,112,472
Tran to Transit	4,303,758	4,303,242	4,329,733
Trans to Health Self Ins	66,250	0	0
Subtotal	22,021,079	19,945,420	20,123,232
Reserves & Set Aside Amounts:			
Reserves - Contingency	0	0	100,000



MANATEE COUNTY BUDGET FUND SUMMARY

Transportation Trust Fund

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Reserves & Set Aside Amounts:			
Reserves - Contingency -Attrition Offset	0	0	382,000
Reserves - Fuel	0	0	497,000
Reserves - Economic Dev Incentives	0	0	196,000
Reserves - Cash Balance - Operating	0	0	5,068,182
Reserves - Budget Stabilization	0	0	6,813,182
Reserves - Replacement Capital	0	0	200,000
Subtotal	0	0	13,256,364
TOTAL EXPENDITURES	35,796,533	30,331,244	46,518,818



MANATEE COUNTY BUDGET FUND SUMMARY

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 FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	1,436,309	967,676	252,764
Subtotal	1,436,309	967,676	252,764
Revenues to be received during Fiscal Year:			
Interest income	9,287	4,532	2,500
Miscellaneous	2,130	0	2,000
Less Statutory 5%	0	0	-225
Subtotal	11,417	4,532	4,275
<u>TOTAL REVENUES</u>	<u>1,447,726</u>	<u>972,208</u>	<u>257,039</u>
Budgeted Expenditures by Department in this fund:			
Parks and Recreation	437,886	124,001	0
Natural Resources Dpt	42,278	83,045	0
Subtotal	480,164	207,046	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	257,039
Subtotal	0	0	257,039
<u>TOTAL EXPENDITURES</u>	<u>480,164</u>	<u>207,046</u>	<u>257,039</u>



MANATEE COUNTY BUDGET FUND SUMMARY

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 FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	7,182,694	6,736,174	6,654,125
Subtotal	7,182,694	6,736,174	6,654,125
Revenues to be received during Fiscal Year:			
Property Taxes	10,451,964	10,019,915	10,188,224
Licenses and permits	1,130,802	1,524,300	1,789,800
Charges for services	571,677	505,660	593,615
Fines and forfeitures	28,119	41,828	25,000
Interest income	66,821	57,176	22,000
Miscellaneous	31,507	43,283	16,200
Less Statutory 5%	0	0	-631,742
Subtotal	12,280,890	12,192,161	12,003,097
TOTAL REVENUES	19,463,584	18,928,335	18,657,222
Budgeted Expenditures by Department in this fund:			
Community Services	0	0	1,000
Public Works(Transp/Prj Mgt)	1,796,468	1,636,514	1,501,561
General Government	1,637,431	1,381,620	1,274,845
Project Management Svcs	0	1,213	0
Neighborhood Services Dept	720,338	1,331,154	1,411,905
Building & Development Service	3,658,529	3,316,575	3,248,324
Subtotal	7,812,766	7,667,076	7,437,635
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	0	890,000	890,000
Transfer to Highway	2,588,386	2,588,386	2,588,386
Tran to Building Dept Fund	487,538	487,685	487,705
Transfer to 14thSt CRA	18,724	13,313	13,351
Transfer to SoCounty CRA	34,088	13,661	3,242
Tran to Stormwater	1,782,483	0	0
Trans to Health Self Ins	32,750	0	0
Subtotal	4,943,969	3,993,045	3,982,684
Reserves & Set Aside Amounts:			
Reserves - Attrition Offset	0	0	179,249
Reserves - Budget Stabilization	0	0	2,500,000
Reserves - Cash Balance - Operating	0	0	2,115,362
Reserves - Activity Variations	0	0	565,904
Reserves - EDI Incentives	0	0	698,810
Reserves - Future Technology Needs	0	0	1,177,578



MANATEE COUNTY BUDGET FUND SUMMARY

Unincorporated Municipal Services Taxing Unit Fund (UMSTU)

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Reserves & Set Aside Amounts:			
Subtotal	0	0	7,236,903
<hr/>			
<u>TOTAL EXPENDITURES</u>	<u>12,756,735</u>	<u>11,660,121</u>	<u>18,657,222</u>



MANATEE COUNTY BUDGET FUND SUMMARY

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 that are carried over from previous years and are not reflected below.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	2,430,040	7,101,253	15,973,491
Subtotal	2,430,040	7,101,253	15,973,491
Revenues to be received during Fiscal Year:			
Interest income	455,402	419,397	159,734
Contributions	6,801,848	7,285,100	5,644,295
Miscellaneous	5	0	0
Capital grants	634,738	325,753	0
Transfers from other funds	-1,838,476	1,717,048	7,075,000
Bond proceeds	69,945,000	0	0
Less Statutory 5%	0	0	-290,201
Premium on bonds	354,185	0	0
Subtotal	76,352,703	9,747,299	12,588,828
TOTAL REVENUES	78,782,743	16,848,552	28,562,319
Budgeted Expenditures by Department in this fund:			
Utilities Department	23,661,152	15,241,012	3,175,000
Subtotal	23,661,152	15,241,012	3,175,000
Transfers Out to Other Funds/Agencies:			
Tran to W & S Operating	600,000	0	0
Tran to W & S Debt Svc	6,011,572	5,864,496	6,200,000
Subtotal	6,611,572	5,864,496	6,200,000
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	5,777,714
Reserves - Cash Balance 2010C Bonds	0	0	499,527
Reserves - Cash Balance 2010A Bonds	0	0	309,260
Reserves - Cash Balance 2010B Bonds	0	0	409,141
Reserves - W F I F Future Debt Service	0	0	2,394,335
Reserves - S F I F Future Debt Service	0	0	5,293,636
Reserves - Utilities 2006 Bond	0	0	83,706
Reserves - Future Projects	0	0	4,420,000
Subtotal	0	0	19,187,319
TOTAL EXPENDITURES	30,272,724	21,105,507	28,562,319



MANATEE COUNTY BUDGET FUND SUMMARY

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 FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	6,399,330	4,258,686	1,752,926
Subtotal	6,399,330	4,258,686	1,752,926
Revenues to be received during Fiscal Year:			
Miscellaneous	0	722	0
Transfers from other funds	2,275,000	4,074,302	6,695,000
Subtotal	2,275,000	4,075,024	6,695,000
<u>TOTAL REVENUES</u>	<u>8,674,330</u>	<u>8,333,710</u>	<u>8,447,926</u>
Budgeted Expenditures by Department in this fund:			
Utilities Department	4,715,243	3,584,301	6,695,000
Public Works Projects	0	349,641	0
Subtotal	4,715,243	3,933,942	6,695,000
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	0	1,752,926
Subtotal	0	0	1,752,926
<u>TOTAL EXPENDITURES</u>	<u>4,715,243</u>	<u>3,933,942</u>	<u>8,447,926</u>



MANATEE COUNTY BUDGET FUND SUMMARY

Water & Sewer Operating & Debt Service Funds

This fund is an enterprise fund which means it is self-supporting and brings in revenues to cover its operating and capital costs. This fund includes the county's potable (drinking) water, wastewater and reclaimed water programs. This report also includes the debt service costs on water and sewer projects.

	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Beginning Balance/Budgeted Cash Carryover	25,326,174	56,585,690	44,841,057
Subtotal	25,326,174	56,585,690	44,841,057
Revenues to be received during Fiscal Year:			
Licenses and permits	8,175	9,925	9,500
Charges for services	95,157,404	100,512,086	96,540,318
Fines and forfeitures	162,465	60,081	188,000
Interest income	622,189	628,496	383,152
Assessments	0	119,000	2,600
Contributions	1,596,373	2,973,458	93,600
Miscellaneous	175,684	207,224	475,785
Operating grants	5,569	145,661	0
Transfers from other funds	21,389,951	19,233,519	19,370,242
Bond proceeds	8,190,000	0	0
Less Statutory 5%	0	0	-4,979,017
Interest Rebate	1,426,022	1,887,383	1,887,383
Subtotal	128,733,833	125,776,833	113,971,563
TOTAL REVENUES	154,060,007	182,362,523	158,812,620
Budgeted Expenditures by Department in this fund:			
Community Services	280,762	241,302	274,133
Information Technology Dept	327,890	327,253	301,224
Utilities Department	83,613,485	87,016,624	84,424,431
Public Works(Transp/Prj Mgt)	1,147,395	1,150,895	1,202,431
Natural Resources Dpt	873,739	837,074	790,670
Property Management Dept	104,493	91,737	175,843
Subtotal	86,347,764	89,664,885	87,168,732
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	2,945,142	2,945,148	2,945,142
Tranfers to Grant >7/03	74,567	72,863	0
Transfer to 402 Pub Wks Maint	2,275,000	4,074,302	6,695,000
Tran to W & S Debt Svc	14,778,379	13,369,023	13,170,242
Tran to W & S Capital Improv	-1,838,476	1,717,048	7,075,000
Trans to Health Self Ins	254,000	0	0
Subtotal	18,488,612	22,178,384	29,885,384
Reserves & Set Aside Amounts:			
Reserves - Equipment	0	0	1,051,592
Reserves - Attrition offset	0	0	135,000
Reserves - Cash Balance - Operating	0	0	37,730,564
Reserves - Future Revenue Decline	0	0	1,010,000

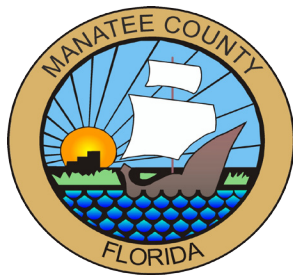


MANATEE COUNTY BUDGET FUND SUMMARY

Water & Sewer Operating & Debt Service Funds

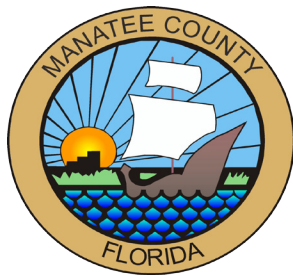
	Actual FY2010-2011	Actual FY2011-2012	Adopted FY2012-2013
Reserves & Set Aside Amounts:			
Reserves - Future Capital	0	0	1,831,348
Subtotal	0	0	41,758,504
<u>TOTAL EXPENDITURES</u>	<u>104,836,376</u>	<u>111,843,269</u>	<u>158,812,620</u>





Long Term Goals & Strategies





HOW WILL WE GROW?

The economic downturn and housing crisis experienced since 2007 has rendered some aspects of the “Imagine Manatee” plan as impractical. “Imagine Manatee” (found on following pages) reflected the ideals of the public which will be kept in mind as the “How Will We Grow” project is developed.

To create a more defined and fiscally sound blueprint for how Manatee County will grow by the year 2035, and to define how that growth will impact the county's delivery of services to its citizens, the administration has embarked upon the “How Will We Grow” project. This will include roads, transit, utilities (water, wastewater and solid waste), parks, social services, public safety, natural resources, libraries, and schools (in regard to siting and shared facilities). “How Will We Grow” will have 3 options presented to the Board of County Commissioners in 2013 as follows:


1. Stay the course - limited changes consistent with current suburban growth plans.
2. Urban infill and redevelopment focus which will identify areas of infrastructure capacity and provide more options to develop and redevelop in areas where services already exist.
3. Develop activity centers (unincorporated) - focus development into specific areas so the county has more certainty in service and infrastructure delivery.

The Planning Commission and Board of County Commissioners will be asked to select an option and the option chosen will affect the level and type of changes to the following:

- Utility Master Planning and extension policies;
- Comprehensive Plan and Future Land Use Map updates;
- Land Development Code amendments; and
- Impact fee study amendments

Schedule of future amendments to above will vary depending upon option chosen.





How Will We Grow?

MANATEE COUNTY 2035

A Vision for Manatee County's Future

John Osborne, AICP
Tony Rodriguez, AICP
Building and Development Services Department

How Will We Grow?

- Update Growth Plan
- Why are we doing this?
 - Align w/ community goals
 - Infrastructure planning
 - Economic development



What Community Goals ?

- Respect the suburbs
- Mix uses
- Transportation options
- Open space
- Maintain aesthetics



"Community Recruits"

- New businesses
- New residents
 - Retirees
 - Families



Media Message to Recruits

- American Association of Retired Persons (AARP)
- National Association of Realtors
- Other magazines and reports
 “Best Place to _____”

Media Message to Recruits

- Best Places to _____
 - #1 FL Retirement - *Portfolio.com*
 - #10 small cities for art
American Style magazine
 - Top 10 places to live and boat
Boatingmag.com



Media Message to Recruits

- Not a Best Place to _____
 - Healthiest Cities...not in top 50
 - Launch a small biz
 - To raise an outdoor kid
- ***Money Magazine 2010***
 - Best Places to Live - Not in Top 100

How Do We Compete?

- ***Money Magazine Best Places Comparison***
 - Incomes 1/2 of best
 - Job growth 1/3 of best
 - Fewer libraries
 - Fewer public golf courses
 - Lower % college ed



How Do We Compete?

- Media being presented to
 - future residents
 - future businesses
- Our land use rules.....
 - Are we in the way?
 - We gotta get out of the way!!

Land Use Planning 101

- ◆ Why do we do this?
- ◆ Future Land Use Map
- ◆ Transportation Planning Map



Planning 101

- ◆ What is Density?
- ◆ Number of residential dwelling units per acre of land

Planning 101

1 Dwelling Unit Per Acre



Planning 101

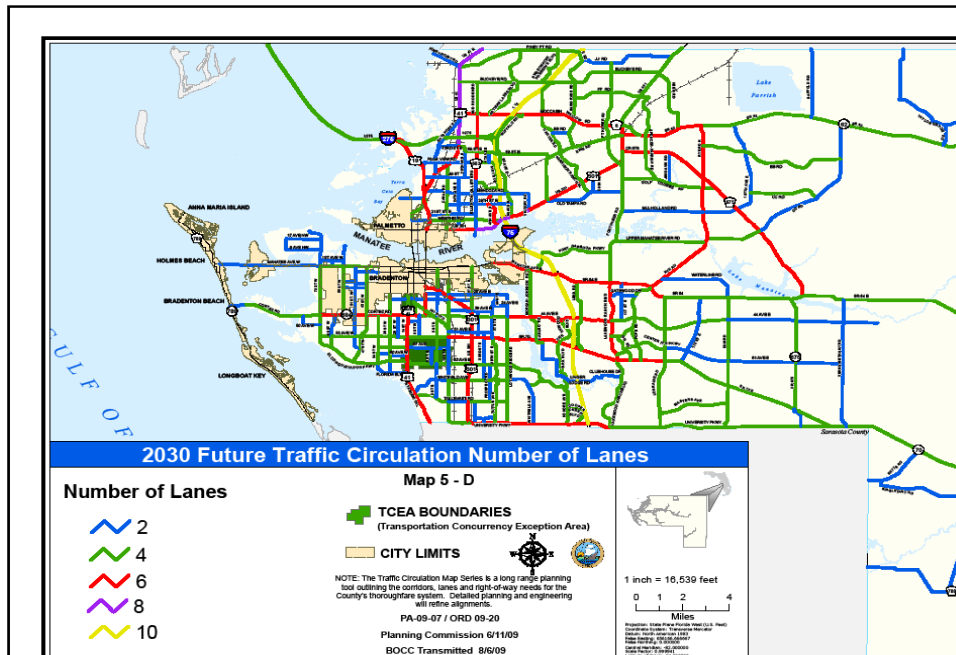
2 Dwelling Units Per Acre



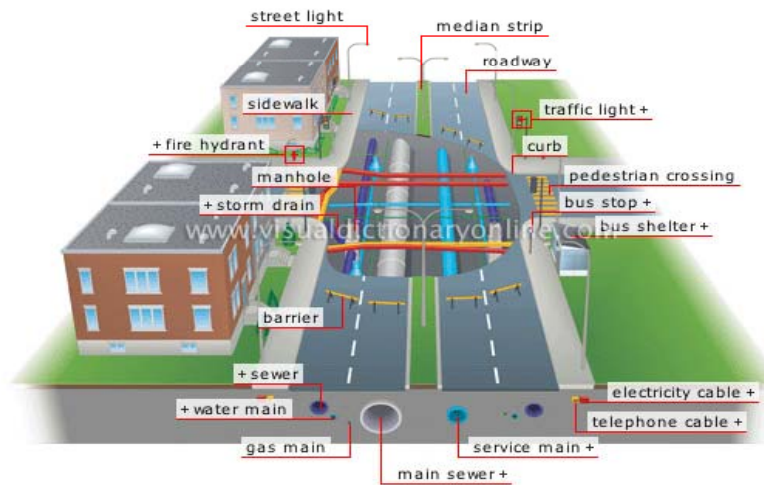
Planning 101

3 Dwelling Units Per Acre





Public Infrastructure





Planning Concepts

- ◆ Opinions and Studies
- ◆ Multiple schools of thought
- ◆ Portland, Oregon
- ◆ City of Houston, Texas

Planning Concepts

- Expensive to serve
 - Low density 0 – 3 units per acre
 - High density 24 + units per acre
- Medium density 6 – 9 units per acre
- Lots of variables with above

- Need a better non-residential tax base

Planning Concepts

- Tax dollars per acre (2007)
 - Big box (Wal-Mart) - \$11,000 /acre
 - 2 story apartments - \$18,000 /acre
 - 4 story mixed use - \$44,887 /acre



Current Land Planning

- Suburban model
- Separates uses by miles
- Trip length & delays increasing
- Utilities extended farther
- Developer driven infrastructure

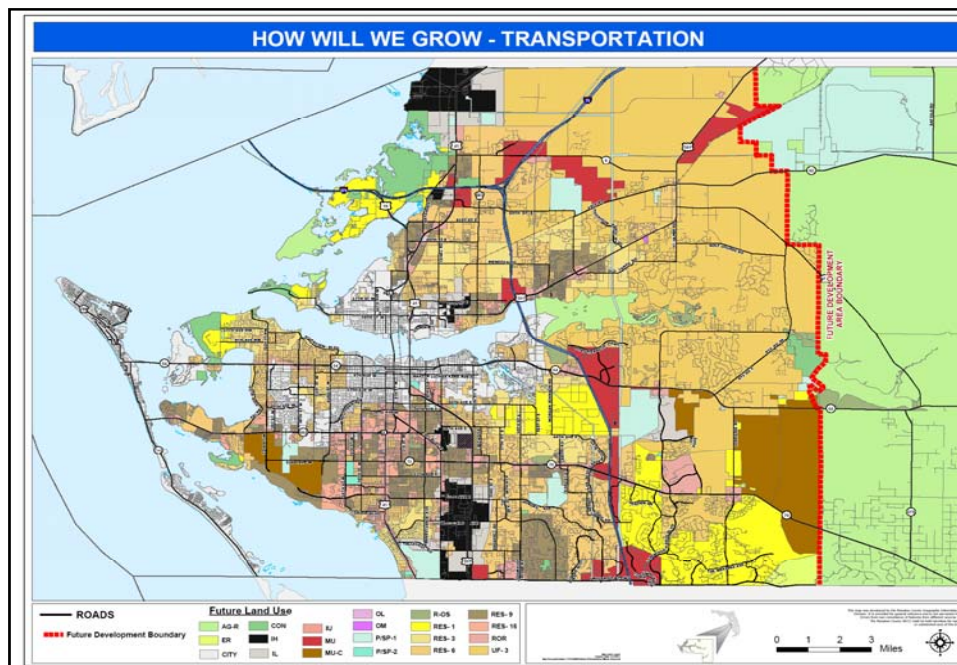
How Will We Grow?

1. Stay the course
2. Urban infill and redevelopment
3. Four activity centers
(unincorporated)



Option 1: Stay the Course

- Grow per Comprehensive Plan
- Suburban
- Limited non-residential uses
- Limited opportunity for mixed uses
- Not stagnant - incremental changes



Option 1: Stay the Course



Option 1: Stay the Course



Option 2: Urban Infill / Redevelopment

- **Infill & Redevelopment
Task Force of the Manatee
Chamber**
 - Presentation to County
Commission in 2009
 - Issues with redevelopment

Option 2: Urban Infill / Redevelopment

- Direct new populations to areas
with existing County services
- Incentivize developers to use /
improve what is already there
- Improvement / expansion of
existing transportation
infrastructure



8.8 Dwelling Units Per Acre



10.5 Dwelling Units Per Acre



20 Dwelling Units Per Acre

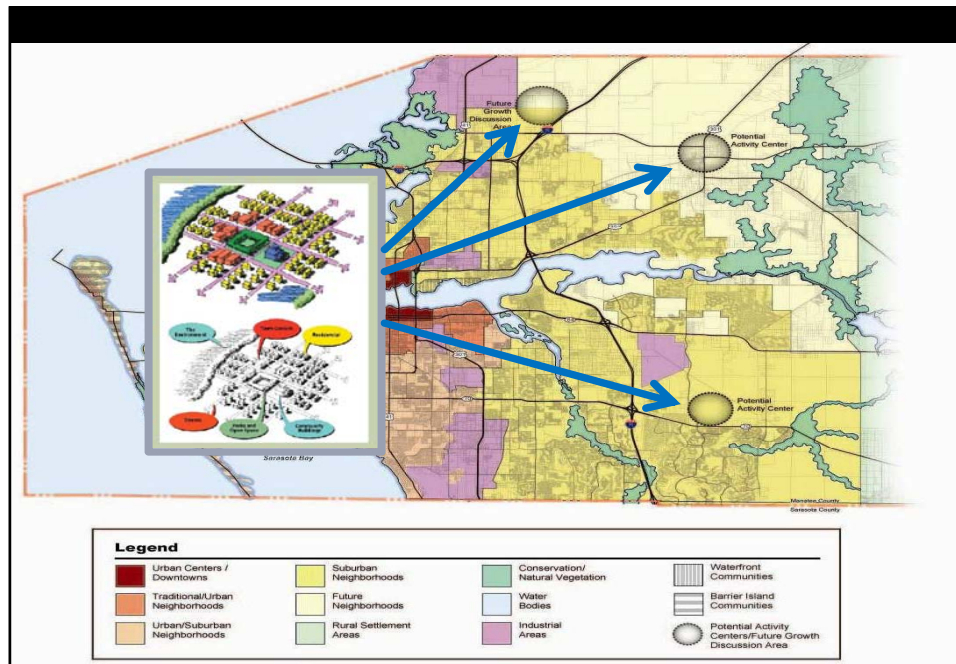


Option 2: Urban Infill / Redevelopment

- Urban focus – CIP, transit, services
- Urban Built Environment
 - Allow greater height in areas
 - Mix uses
- Urban Level of Service
- Incentivize areas – share benefits

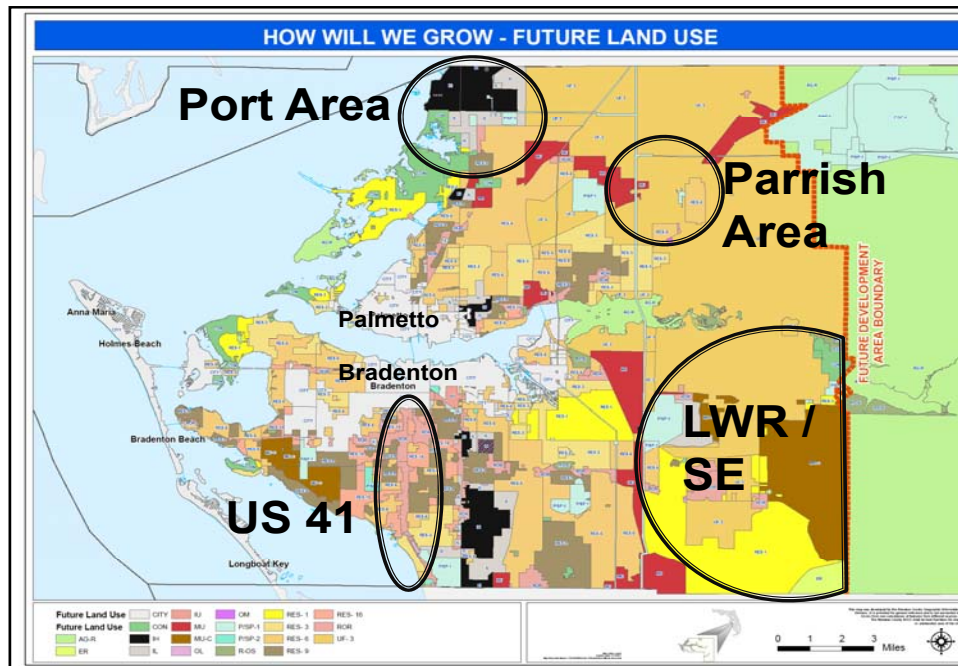
Option 3: Activity Centers

- Utility planning: dated approach
- Setup to serve entire service area
- Significant investments - upsizing
- Goal - use or improve what is already in the ground



Option 3: Activity Centers

- Focus new CIP projects and services to four areas:
 - Port area
 - Parrish Village (Ft Hamer – Erie)
 - US 41 Corridor / CRA / TIF areas
 - Lakewood Ranch area



Option 3: Activity Centers

- Incentives – share benefits
- Mix uses
- Focus CIP and County resources
- Create livable communities
- Brings efficiencies to County services

Option 3: Activity Centers



20 Dwelling Units Per Acre



How Will We Grow?

- Input steers changes to land development rules
- Goals of
 - Infrastructure efficiency \$\$\$
 - Economic development \$\$\$
 - Align w/ community goals \$\$\$

Timeline

- Presenting to Board of County Commissioners
 - 1st Quarter 2012
 - Public workshops in 2012

How Will We Grow? 3 Options

1. Stay the course
2. Urban infill and redevelopment
3. Four activity centers (unincorporated)



Imagine

M A N A T E E

The Manatee County Vision Implementation Update

2006





Implementing the Vision

Since the Manatee County Vision process was brought before the community over two years ago, much work has been done to turn this future vision into a reality.

The purpose of this booklet is to update the public on the progress being made towards realizing the seven implementation drives outlined by Imagine Manatee:

- ◆ GREEN
- ◆ BEAUTIFUL
- ◆ ACCESSIBLE
- ◆ EQUITABLE
- ◆ PROSPEROUS
- ◆ COLLABORATIVE
- ◆ EDUCATED



The following is a list of specific actions that have been undertaken since 2004.

A Green County: *Manatee County will be known as a green county through actions and ethics.*

- Manatee County has adopted a revised mining ordinance. These new regulations are considered the most stringent in the state, and among the toughest nationwide.
- Manatee County has initiated a Rural Lands Stewardship Program for our agricultural areas. This effort will develop growth management strategies to protect rural lands.
- Zoning code changes are being processed to require additional recreational acreage in new developments.
- The County has purchased close to 1,500 additional acres of land since 2004 for environmental protection and recreation.
- In budgeting for the protection of environmentally sensitive lands, 47¢ of County millage tax money is being leveraged for every dollar of grant funds.



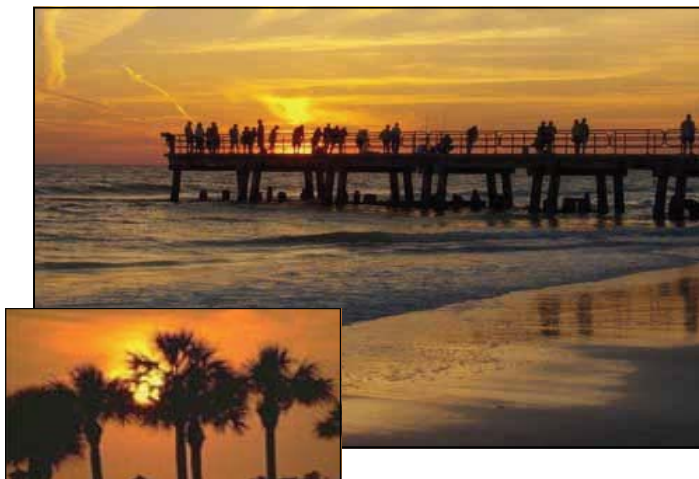
- Changes to the County’s Comprehensive Plan are being processed in order to support greater upland habitat protection.
- Manatee County is a member of the Tampa Bay Nitrogen Reduction Consortium, which is devoted to restricting the nitrogen loads released into Tampa Bay.
- The zoning code has been amended and the County has added staff to increase tree protection.
- Manatee County has initiated the development of a Parks Master Plan.
- The County has added a new staff position dedicated to implementing the county-wide Trails Master Plan.



- A new “Friends of the Trail” non-profit group has recently been formed in the County.
- The County has contracted for environmental education services to be conducted on the County’s environmental preserves.

A Beautiful County: *Manatee County will be a beautiful place.*

- The Code Enforcement Division of the Public Safety Department has established a citation system to streamline the enforcement process and accelerate the compliance rate.
- Two Scenic Highway systems have been designated in Manatee County since 2004—the Palma Sola Byway and Tamiami Trail.



- Bradenton has adopted Comprehensive Plan amendments that encourage mixed-use projects downtown and along 14th Street West.
- A U.S. 41 Revitalization Plan is now being developed in the South County Community Redevelopment Area .
- A new neighborhood plan is being developed for Samoset.





- A streetscape beautification plan for the 14th Street West Redevelopment Area has been adopted.
- Manatee County is pursuing certified local government status for historic preservation.
- The renovation of the 1912 Cortez School House has been completed.

An Accessible County:

Manatee County will have a multi-modal transportation system maximizing accessibility while minimizing congestion.

- Manatee County is in the process of implementing an Intelligent Transportation System with Sarasota County and the Florida Department of Transportation. Funding sources have been identified, and a host building is being permitted.
- Seamless mass transit service has been established with Sarasota County along the U.S. 41 corridor.
- Manatee County has established additional transit service in the urban area of South County.
- Manatee County Area Transit (MCAT) is installing bus shelters and updating vehicle markings.
- The 5¢ option gas tax has been passed to fund local transportation improvements. Twenty percent of these revenues are dedicated to alternative transportation.
- An Ultimate Roadway Needs Plan is under development. This will focus on limiting trip durations and distances, including provisions for alternate forms of transportation.



An Equitable County:

Manatee County will be a fair and just community.

- An Indigent Health Care Task Force, led by nine CEOs of local health centers, has been formed to help increase the efficiency of current health services. The Task Force makes recommendations to the Board of County Commissioners to enhance access to cost-efficient, fundamental, life sustaining health care for persons who do not have the means to secure such care.
- The “Whole Child Project” has been implemented. The Project works with many local partners to ensure that all children receive the care they need to become healthy, contributing members of society.
- A new Emergency Operations Center is being permitted.
- A new County Judicial Center is under construction.
- New community centers at Buffalo Creek and Pride Park are in design.
- A Senior Resource Center is under construction.
- The Arts Council now has a full-time executive director.
- The Art League has more than doubled its membership in two years.
- The Suncoast Partnership has been established to address homelessness issues in Manatee and Sarasota Counties.



- Manatee County has established an Emergency Housing Assistance Program to assist people who have been evicted from their premises due to poor structural conditions.

- The County is leading the development of a 10-Year Plan to end chronic homelessness.
- A Community Land Trust has been established by the Jump Start Foundation.
- Manatee County has established a “Workforce Housing Resolution Team” to assist in the development of workforce housing.



- An Affordable & Workforce Housing Coordinator position has been established by Manatee County.
- An Analysis of Impediments to Fair Housing was completed for Manatee County and the City of Bradenton. This study is being used to develop strategies and solutions for eliminating these impediments.
- An incentive program has been created to encourage the development of more affordable and workforce housing. The program includes:
 - Density Bonus System
 - Fast track permitting
 - Fee waivers
 - Conveyance of County-owned property for affordable/workforce housing development



A Prosperous County: *Manatee County will have a thriving, diverse economy.*

- The Manatee County Chamber of Commerce has adopted workforce employment and housing as its #1 priority for the upcoming year (2007).
- A new parking garage was constructed in the Bradenton downtown core.
- Manatee Players broke ground for its new theater in downtown Bradenton.
- Palmetto has adopted a downtown waterfront plan.



- Bradenton recently adopted revitalization plans for the downtown and 14th Street West areas.
- The boundaries of the Palmetto/North County Enterprise Zone have been amended to extend the zone's designation.



A Collaborative County:

Manatee County will be a place where residents and governments proactively communicate and share ideas.

- The Manatee Council of Governments – representing the County, Bradenton, Palmetto, and the island municipalities – now hold monthly meetings.
- All the local governments are working together to develop base design guidelines to help protect the character of neighborhoods.
- Manatee and Sarasota Counties have jointly adopted the 211 “call for help” program through United Way as a guide for connecting to local community services.
- A number of advisory boards and task forces have been established for senior services, health care, migrant issues, and indigent care projects.
- The Suncoast Partnership has been established to address homelessness issues in Manatee and Sarasota Counties.
- All the local governments in Manatee County have improved and increased the information on their websites.
- The County is working in partnership with the City and County of Sarasota, Florida State University, New College, the University of South Florida, and the Ringling Museum and School to implement a redevelopment plan along U.S. 41 south of Bowlees Creek.



An Educated County:

Manatee County will have a school system known for excellence and efficiency.

- The Manatee County School Board is implementing a comprehensive long-term strategic plan called “EdVantage”, which involves district planning, policy, and program evaluation. EdVantage is focused on ensuring and improving the personal development of students in years to come.
- All new elementary schools are being designed with the ability to double as community centers.
- The School Board and County have committed to co-locate school and park facilities where feasible.



- Since the end of 2003, six new schools have been built, four schools replaced, and three schools completely renovated.
- The School Board is setting aside surplus land for the purpose of housing teaching staff.
- Palmetto’s downtown library is being completely rebuilt and expanded.
- Bradenton’s downtown library has been approved for expansion and renovation.

Imagine Your Future—Imagine Manatee

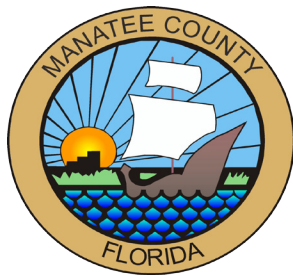
While a substantial amount has already been accomplished, we look forward to greater achievements in the future, as we strive to make Manatee County an even better place to live.

Above all, it is essential to keep in mind that Imagine Manatee cannot improve Manatee County without citizen involvement. Broad cooperation will be necessary to continue the realization of our Vision for the future. *Imagine Your Future—Imagine Manatee.*



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	739.2 square miles
Total Property Assessment	\$23.2 Billion

Education:

Number of Schools (K-12, Adult Ed)	
High Schools	6
Middle Schools	10
Elementary Schools	34
Vocational/Technical	1
Community College	1
FY13 Budget per Pupil	\$6,405

Ambulance Service:

Number of Stations	17
EMS Staff Positions	145

Fire Protection:

Number of Stations	33
Number of Employees	443
Number of Volunteers	117

Infrastructure Information:

Miles of County Roads	
Paved	1,358
Shelled	70

Convention Center:

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

Libraries:

Central Library	1
Branches	5
Total Volumes	463,922

Election Information:

Eligible Voters-2012	206,369
Number of Voters	
Last Election-2012	154,263

Sheriff Protection:

Number of Stations	6
Number of Employees	1,095

Construction Permits:

Permits Issued	14,411
Est. Construction Values	\$440 Million

Utility System:

Water Storage Capacity	32	MGD*
Daily Water Prod.	37.2	MGD*
Daily Sewer Flow	21.13	MGD*
Solid Waste/Year	251,005	Tons

*Million gallons per day

Parks:

Number of County Parks	51
Park Acreage	1,670
Number of Preserves	16
Preserves Acreage	27,412



STATISTICAL INFORMATION

DEMOGRAPHIC STATISTICS LAST TEN FISCAL YEARS

<u>Year</u>	<u>Population</u>		<u>Per Capita</u>	<u>Median</u>	<u>School</u>	<u>Unemployment</u>
	<u>Estimate</u>	<u>Change</u>	<u>Income</u>	<u>Age</u>	<u>Enrollment</u>	<u>Rate</u>
2003	286,884	4.9%	31,699	43	39,800	4.1%
2004	293,837	2.4%	32,837	43	41,000	3.4%
2005	300,298	2.2%	34,052	43	42,350	3.2%
2006	311,102	3.6%	35,312	43	42,200	2.7%
2007	315,890	1.5%	37,298	43	42,500	4.2%
2008	323,374	2.4%	42,294	43	42,500	7.4%
2009	330,201	2.1%	43,200	43	42,500	12.7%
2010	318,176	-3.6%	41,967	43	43,000	12.6%
2011	324,168	1.9%	39,200	46	44,175	10.9%
2012	330,862	2.1%	37,200	46	45,050	9.0%
	(1)		(2)	(3)	(4)	(5)

Sources:

- (1) University of Florida and BEBR projections.
- (2) U.S. Bureau of Economic Analysis from 2003-2004. Estimated 2005 through 2012 based upon historical growth.
- (3) Personal income is a calculated amount based on population and per capita personal income.
- (4) U.S. Census – new median age is only reported every ten years.
- (5) School Board of Manatee County.
- (6) Florida Department of Labor and Employment Security



STATISTICAL INFORMATION

TOP TEN PROPERTY TAX PAYERS (\$ in thousands)

1.	Florida Power and Light Company	\$11,796
2.	Tropicana Products, Inc.	\$ 6,396
3.	Gulfstream Natural Gas System, LLC.	\$ 2,966
4.	Manatee Memorial Hospital	\$ 2,183
5.	Verizon Florida, Inc.	\$ 1,894
6.	Gulf Coast Factory Shops	\$ 1,697
7.	Mosaic Fertilizer, LLC.	\$ 1,584
8.	Peace River Electric Co-op, Inc.	\$ 1,360
9.	Wal-Mart Stores, Inc.	\$ 1,197
10.	HCA Health Services of Florida	\$ 1,044

Source: Manatee County Property Appraiser

TOP TEN EMPLOYERS

1.	Manatee County School Board	5,200
2.	Manatee County Government	1,703
3.	Beall's Inc.	1,701
4.	Manatee Memorial Hospital	1,445
5.	Tropicana Products, Inc.	1,200
6.	Blake Medical Center	1,100
7.	Manatee County Sheriff's Department	1,095
8.	Publix	881
9.	State College of Florida Manatee Sarasota	469
10.	Hoveround	493

Source: Manatee Chamber of Commerce: Economic Development Council and Manatee County Sheriff's Office



CONSOLIDATED UTILITIES FUNDS

MANATEE COUNTY PUBLIC UTILITIES SYSTEM CONSOLIDATED FUND

The Manatee County Public Utilities System consists of:

- The combined Water and Sewer system which includes the water treatment plant and transmission system; and a sanitary sewer collection, treatment and transmission system;
- The Solid Waste System which includes solid waste collection, disposal and recycling; and
- The Stormwater Management System which includes storm sewers, drains, culverts, retention systems, detention basins, drainage wells, conduits, catch basins, desilting facilities, recharging basins, outfall structures and all appurtenances.

These systems were consolidated to diversify the revenue streams of the system and improve the system's creditworthiness for the issuance of bonds and other financing arrangements. Financial details for each of these sections is included in the appropriate department section found earlier in this book. The summary below provides a consolidated overview showing the total annual operating budget for the Public Utilities System. Capital project transfers and reserves for each of these funds can be found in other sections of this book.

FUND 401 WATER & SEWER OPERATING

<u>DEPARTMENT</u>	<u>SECTION</u>	<u>FY13 ADOPTED</u>
Utilities	Customer Service	\$2,305,909
Utilities	Accounts Receivable	1,465,394
Utilities	Meter Section	2,551,327
Information Services	LIS Mapping	301,224
Public Works	Engineering	916,910
Property Management	Survey	175,843
Utilities	Utility Locations	538,762
Public Works	Infrastructure Inspections	285,521
Public Works	Utility Records	756,270
Utilities	Administration	11,366,623
Utilities	Water Treatment & Laboratory	10,938,701
Natural Resources	Watershed Management	790,670
Utilities	Water Transmission	2,926,630
Utilities	Water System Maintenance	1,755,377
Utilities	Reclaimed Services	390,161
Utilities	SW Sewer Plant	5,539,357
Utilities	SE Sewer Plant	2,949,911
Utilities	North Sewer Plant	2,358,119
Utilities	Sludge Dryer	1,092,811
Utilities	WW Laboratory	1,112,995
Utilities	WW Lift Stations	7,131,667
Utilities	WW Collections	3,285,487
Utilities	WW Industrial Compliance	204,474
Utilities	In-House Overhead	580,528
Utilities	Water Conservation	654,487
Utilities	Water/Sewer Warehouse	110,517
Community Services	Water Conservation	274,133
 TOTAL WATER & SEWER OPERATING FUND		 \$62,759,808



CONSOLIDATED UTILITIES FUNDS

FUND 460 STORMWATER MANAGEMENT

<u>DEPARTMENT</u>	<u>SECTION</u>	<u>FY13 ADOPTED</u>
Public Works	Overhead	\$16,903
Natural Resources	Water Quality	424,990
Public Works	Operations	2,994,757
Public Works	Management	599,785
TOTAL STORMWATER MANAGEMENT FUND		\$4,036,435

FUND 480 SOLID WASTE

<u>DEPARTMENT</u>	<u>SECTION</u>	<u>FY13 ADOPTED</u>
Utilities	Customer Service	\$21,986,993
Utilities	Scale House	390,727
Utilities	Overhead	15,560
Utilities	Recycling Operations	960,319
Utilities	Landfill Operations	9,610,874
Utilities	Solid Waste Enforcement	374,708
Utilities	Erie Road Closure	122,500
Utilities	Lena Road Closure	100,000
TOTAL SOLID WASTE FUND		\$33,561,681
TOTAL CONSOLIDATED UTILITIES FUNDS		\$100,357,924



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 property taxes paid by residents in incorporated areas are not used to fund services that benefit only unincorporated areas.

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 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 FY13 is provided below:

UNINCORPORATED MUNICIPAL SERVICES TAXING UNIT

	FY 2013 Adopted
Ad Valorem MSTU	\$9,556,482
Permits and Licenses	1,789,800
Charges for Services	593,615
Fines and Forfeitures	25,000
Interest Income	22,000
Miscellaneous	<u>16,200</u>
 Total Revenue	 \$12,003,097
 Cash Carry Over	 6,654,125
 Total Funds Available	 \$18,657,222

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.



UNINCORPORATED MUNICIPAL SERVICES TAXING UNIT

A complete list of Unincorporated Municipal Services Taxing Unit expenditures adopted for FY13 is provided below:

	FY 2013 Adopted
OPERATING COST CENTERS	
Building & Development Services	
Planning Administration	\$690,294
Comprehensive Planning	161,314
Development Review	532,735
Development Services	631,706
Environmental Planning	410,021
Code Enforcement	822,254
Public Works	
Infrastructure Inspections	857,596
Infrastructure Planning	76,714
Performance Bonds Admin.	76,876
Transportation Systems Modeling	490,375
Neighborhood Services	
Administration	219,833
Neighborhood Services Planning	127,152
Economic Development	987,731
Neighborhood Enhancements	15,000
Other Departments	
Hardship Assessment Assistance	1,000
Affordable Housing Subsidy	62,189
TRANSFERS	
Tax Collector Commission	\$228,017
Property Appraiser	96,754
MSTU Fund Indirect Costs	950,074
Local Road Maintenance	2,588,386
General Fund	890,000
Building Department	487,705
14th St. CRA	13,351
South County CRA	3,242
RESERVES	
Reserve for Contingency	0
Reserve for Salary Adjustments	179,249
Reserve for Cash Balance	7,057,654
TOTAL EXPENDITURES	\$18,657,222



UNINCORPORATED MUNICIPAL SERVICES TAXING UNIT

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, providing benefit to municipal areas; or revenues and expenditures which are required by law to be segregated into a separate fund.

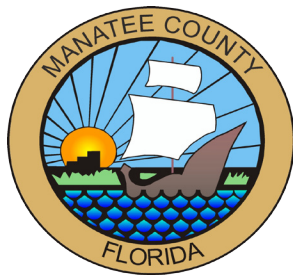
It is the policy of the Board of County Commissioners to comply with state statutes to ensure that services that fail to provide real and substantial benefit to municipal areas are funded exclusively from county revenues derived from the unincorporated areas.

The FY13 budget has been prepared to comply with all constitutional and statutory provisions and Florida law concerning taxation of municipal and unincorporated areas.



Glossary





GLOSSARY

ACCRUAL BASIS

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

ADJUSTED TAXABLE VALUE

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

AD VALOREM

See property taxes.

AGGREGATE MILLAGE RATE

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

ANNUAL BUDGET

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

APPROPRIATION

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

APPRAISED VALUATION

See assessed valuation.

ARTICLE V COSTS

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

ASSESSED VALUATION

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

BASE DECISION UNIT

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

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.



GLOSSARY

BOND

A certificate of debt issued by an entity guaranteeing payment of the original investment plus interest by a specified future date.

BUDGET DOCUMENT

The instrument used to present the comprehensive financial program approved by the governing body upon the completion of the two public hearings required by statute. Includes proposed expenditures and the means of financing them as well as information as to past years revenues and expenditures, and narrative descriptions of programs and policies. For actual budget control and compliance, a more detailed line-item report is used.

BUDGET PROGRAMS

Within county departments, clearly defined resources are applied toward providing related services to achieve a specific public purpose or goal.

CAPITAL BUDGET

The financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the five year Capital Improvement Program (CIP), and any anticipated unspent budget appropriation balances from the previous fiscal year. It is adopted by the Board of County Commissioners as a part of the annual county budget.

CAPITAL EXPENDITURES

Expenditures which result in the acquisition of, or addition to fixed assets, usually equipment or facilities costing in excess of \$1,000, also called capital outlay or capital equipment.

CAPITAL IMPROVEMENT PROGRAM (CIP)

Manatee County's financial plan of approved capital projects with their schedules and costs over a five year period. The CIP is designed to meet county infrastructure needs in a responsive and efficient manner. It includes projects which are, or will become the property of Manatee County, as well as projects that although not owned by the county, will be part of a joint project agreement.

CAPITAL PROJECT

A non-recurring expenditure of \$50,000 or more for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land.

CAPITALIZED

Term used to classify assets which have a useful life greater than one reporting period.

CASH CARRYOVER

Budget appropriation made to carry forward the projected year-end cash balance for the next year's appropriations. Manatee County uses cash carryover primarily for reserve for cash balance, with smaller proportions being used for non-recurring expenditures.

CHARGES FOR SERVICES

Revenue derived from charges for current services. They include all revenue related to services performed whether received from private individuals or other governmental units.

CIP

An acronym for the Capital Improvement Program. See the definition of Capital Improvement Program.

COMPREHENSIVE ANNUAL FINANCIAL REPORT - CAFR

This report is a countywide financial report which includes financial statements for all funds and account groups of governmental operations that are controlled by or dependent upon the county, as



GLOSSARY

determined on the basis of budgetary oversight, taxing authority, or the county's obligation to fund any deficits that may occur.

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).



GLOSSARY

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.

ENTERPRISE FUND

Fund which pays for its cost of operations from user fees and does not generally receive property tax or general revenue support. County enterprise funds include public utilities, landfill, golf course, civic center, Port Authority, stormwater utilities, and mass transit.

EXEMPT, EXEMPTION, NON-EXEMPT

Amounts determined by state law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A 1980 amendment to the Florida constitution sets the exemptions for homesteads at \$25,000. That means that a homeowner with property assessed at \$100,000 would have to pay taxes on \$75,000 of the assessment. Eligible homeowners must apply for the exemptions by March 1 of the first year of residence; thereafter renewal is automatic. Other exemptions apply to agricultural land and property owned by widows, the blind, the permanently and totally disabled people, seniors who meet certain income criteria, and disabled veterans.

EXPENDITURE

Decrease in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlay.

FINES AND FORFEITURES REVENUES

Includes revenues received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from sale of contraband property seized by law enforcement agencies.

FISCAL YEAR

A twelve-month period (October 1 through September 30) at the beginning of which the county implements a new budget based on expected revenues and expenditures, and at the end of which the county determines its financial position and the results of its operations.

FIXED ASSETS

Accounting classification of assets such as property, plant, and equipment which are capitalized.

FTE

Acronym for full-time equivalent. See the definition of full-time equivalent.

FULL-TIME EQUIVALENT

One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

FUND

A self-balancing set of accounts designated and accounted for separately for the purpose of restricting specific revenues that are then spent for specific activities (see explanation of financial structure).



GLOSSARY

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 give fiscal year's budget.

FUNDING SOURCES

The type or origination of funds to finance recurring or non-recurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits, and grants and non-revenues such as fund balance and interfund transfers.

GAAP

Acronym for Generally Accepted Accounting Principles.

GASB

Acronym for Governmental Accounting Standards Board; which is the highest source of accounting and financial reporting guidance for state and local governments.

GENERAL FUND

The fund used to account for all financial resources except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES - GAAP

Uniform minimum standards and guidelines for financial accounting and reporting as authorized by the Governmental Accounting Standards Board (GASB). The standards and guidelines include details practices and procedures and broad guidelines of general application.

GENERAL OBLIGATION BOND

Bonds which are secured by the full faith and credit of a government and for which repayment is provided by a general tax. In Florida, general obligation bonds require a referendum.

GENERAL REVENUE

The revenues of a government other than those derived from and retained in a proprietary, special revenue, or trust and agency fund. In Manatee County, the majority of general revenues come from ad valorem taxes.

GFOA

Acronym for Government Finance Officers' Association. The professional association of state and local finance officers in the United States who are dedicated to the sound management of governmental financial resources. The association sets program standards for the GFOA's certificate of achievement for excellence in financial reporting.

GROSS BUDGET

The total of all items shown on the revenue and expenditure side of the budget, including transfers, internal services, cash balances, non-expendable trust funds, and amounts carried forward from prior years.

IMPACT FEES

Fees charged to developers and individuals to cover, in whole or part, the anticipated cost of improvements that will be necessary as a result of the development.



GLOSSARY

INDIRECT COST ALLOCATION PLAN

A document which provides the formula for charging costs to other funds, e.g. enterprise funds, for their share of central administration costs.

INDIRECT REVENUE

Revenue received in the general fund as a result of charging specific programs according to the indirect cost allocation plan.

INFRASTRUCTURE

Major capital assets and facilities that serve a long-term purpose such as roads, bridges, drainage systems, and water and sewer systems.

INTERFUND TRANSFERS

Transfers of cash between funds without requirement for repayment.

INTERGOVERNMENTAL REVENUES

Revenues received from other governments including federal, state, and other local governmental entities.

INTERNAL SERVICE FUND

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies, on a cost-reimbursement basis.

LEVEL OF SERVICE

Units of activity produced or provided by a program for a fiscal period with the resources available.

LICENSES AND PERMITS REVENUE

Fees levied by the county for providing corporations or individuals the right to engage in a business, occupation, or other lawful activity.

LINE ITEMS

Also referred to as object codes, are a term used to classify expenditures as to the type of good or service obtained, e.g. contractual services, telephone expenses, office supplies.

MANDATE

Requirement imposed by a legal act of the federal, state, or local government.

MILLAGE RATE

The amount of tax levied for each \$1,000 of taxable valuation: one (1) mill equals \$1.00 of tax for each \$1,000 of taxable value.

MINIMUM SERVICE LEVEL (MSL)

Base outputs which are either legally mandated and/or considered to be the most important set of outputs of an organization. The minimum service level corresponds directly to the purpose or mission of the organization. MSL is the effort, expressed in terms of service and cost, below which it is not realistic or feasible to operate.

MODIFIED ACCRUAL

A governmental fund-type measurement focus whereby revenues and other financial resources are recognized when they become susceptible to accrual, i.e. when they become both measurable and available to finance expenditures of the current period. Available revenues mean collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred.



GLOSSARY

MSTU

See Unincorporated MSTU.

NET BUDGET

Represents the net new appropriations for expenditure in the coming year. To obtain this figure, cash balances, non-expendable trust funds, internal services and internal transfers (which otherwise would be double counted), and prior year project budgets (usually for capital projects) carried forward are subtracted from the gross budget amount.

NON-DEPARTMENTAL

Expenditure/expense items of a particular fund which do not relate directly to the operating costs of a county department.

NEW CONSTRUCTION

The value of improved property added to the tax roll within a jurisdiction during the tax year.

OPERATING BUDGET

The budget including appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day to day operations (e.g., salaries and related benefits, operating supplies, contractual and maintenance services, professional services, and operating equipment). The operating budget does not include debt service payments (principle and interest), budgeted reserves, transfers between funds, and the capital projects program budget. It does include the internal service funds.

OPERATING CAPITAL

Any items of equipment which cost \$1,000 or more. These items are budgeted and purchased in the department's operating budget.

OPERATING EXPENDITURES

Expenditures directly related to service activities which are not for personnel costs or capital outlay costs.

PERSONAL EXPENDITURES (PERSONNEL COSTS)

Expenditures for county employees including regular wages, overtime, contributions to the state retirement system, Social Security, health and worker's compensation insurance premiums, and unemployment compensation costs.

PROGRAM

A program consists of clearly defined resources applied toward achieving a specific public goal.

PROPERTY (AD VALOREM) TAXES

A revenue which is collected on the basis of a tax rate applied to the taxable valuation of real property.

PROPOSED BUDGET

The budget submitted by the County Administrator to the Board of County Commissioners within 15 days after the certification of the ad valorem tax roll by the Property Appraiser.

PROPOSED MILLAGE

The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty days after a county's tax roll is certified by the state Department of Revenue and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.



GLOSSARY

PROPRIETARY FUND

A set of segregated revenue and expenditure accounts, set up for the purpose of showing net income, financial position, and changes in financial position. Enterprise funds and internal service funds are proprietary funds.

RECAPTURE RULE

Requires property appraisers to increase the prior year's assessed value of a homestead property by the lower of three percent or the Consumer Price Index on all property where the assessed value is lower than the just or market value.

REPLACEMENT EQUIPMENT

Equipment requested by a department for replacing like or similar equipment to be retired because of unserviceability.

RESERVE

An account used to set aside and earmark monies for future use. Monies must be appropriated from the reserve account to an expenditure account for a specific purpose before they can be spent.

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.



GLOSSARY

SURPLUS

The excess of revenues over expenditures.

TAX BASE

The total property valuations on which each taxing authority levies its tax rates.

TAX INCREMENT FUND

Means of financing activities from the anticipated incremental increase in tax revenues resulting from the redevelopment of an area.

TAX ROLL

The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 each year.

TAX YEAR

The calendar year for which property assessments have been developed upon which the millage will be levied. Fiscal Year 2012 will be funded with ad valorem tax revenues resulting from the millage rate applied to property values as they were assessed on January 1, 2011, for tax year 2011.

TAXABLE VALUE

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

TAXES

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

TDC (TOURIST DEVELOPMENT COUNCIL)

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

TENTATIVE BUDGET

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

TOURIST DEVELOPMENT COUNCIL (TDC)

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

TRANSFER

A movement of monies from one fund to another fund for the purpose of accurately accounting for expenditures. Transfers are expenditures to the fund they are being transferred from and revenues to the receiving fund. Because transfers are again budgeted as expenditures in the receiving fund, they are not included in the net budget to avoid counting the monies as expended twice.

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.



GLOSSARY

UNINCORPORATED MUNICIPAL SERVICES TAXING UNIT

Unincorporated areas within Manatee County are within the Unincorporated Municipal Services Taxing Unit. Residents of the district are assessed a millage rate by the county to provide services which would be provided by a municipality if the areas were incorporated.

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.

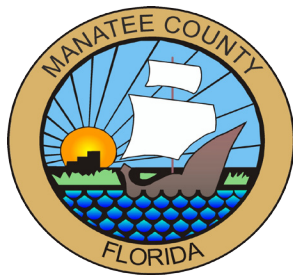
ZERO-BASE BUDGETING (ZBB)

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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