

Manatee County, Florida
Recommended Budget Summary
Fiscal Year 2022-23

	Millage Rate	GENERAL FUND	TRANSPOR- TATION TRUST FUND	SPECIAL REVENUE FUNDS	DEBT SERVICES FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTALS
SOURCES									
Property Taxes:									
General Fund	5.1442	229,495,999	-	-	-	-	-	-	\$ 229,495,999
Transportation	0.4036	-	18,005,635	-	-	-	-	-	18,005,635
Library	0.2475	-	-	11,041,612	-	-	-	-	11,041,612
Parks	0.3040	-	-	13,562,222	-	-	-	-	13,562,222
Environmental Lands	0.1500	-	-	6,691,886	-	-	-	-	6,691,886
Unincorporated MSTU	0.6109	-	-	19,881,535	-	-	-	-	19,881,535
Children's Services	0.3333	-	-	14,869,371	-	-	-	-	14,869,371
Palm Aire MSTU	0.2546	-	-	131,164	-	-	-	-	131,164
Other Taxes:									
		2,884,000	22,165,652	42,199,446	-	-	-	-	67,249,098
Licenses & Permits:									
		950,250	-	14,927,133	-	-	41,738	-	15,919,121
Intergovernmental:									
Federal	-	-	-	1,930,041	-	-	624,000	-	2,554,041
State	39.730,943	-	5,783,814	879,021	-	-	5,465,451	-	51,859,229
Other	12,798,880	-	-	46,405	-	-	-	-	12,845,285
Charge for Service:									
Public Utilities	-	-	-	-	-	-	208,420,398	-	208,420,398
Other	35,900,086	-	962,710	5,907,665	-	20,526,316	2,615,250	-	65,912,027
Fines & Forfeitures:									
		500,500	-	1,338,845	-	-	24,585	-	1,863,930
Miscellaneous Revenues:									
Interest Income	-	500,000	215,970	1,639,842	3,119	2,255,937	1,577,368	744,655	6,936,891
Other	-	5,593,689	625,000	19,467,779	-	-	2,294,630	4,402,395	32,383,493
Total Revenue		328,354,347	47,758,781	154,513,967	3,119	22,782,253	221,063,420	5,147,050	\$ 779,622,937
Non-Revenue:									
Cash Carryover	-	102,813,294	21,596,874	156,018,779	239,976	106,415,421	169,528,064	-	556,612,408
Internal Services	-	-	-	-	-	-	-	152,120,490	152,120,490
Interfund Transfers	4,516,948	-	5,338,386	23,080,832	11,067,376	127,515,740	39,236,251	1,565,853	212,321,386
Statutory 5%	(16,417,717)	-	(2,387,939)	(7,725,701)	(156)	(1,139,112)	(11,053,171)	(4,902,854)	(43,626,650)
Total Non-Revenue		90,912,525	24,547,321	171,373,910	11,307,196	232,792,049	197,711,144	148,783,489	\$ 877,427,634
GROSS SOURCES		419,266,872	72,306,102	325,887,877	11,310,315	255,574,302	418,774,564	153,930,539	\$ 1,657,050,571
Less: Cash Balance		(72,445,946)	(15,618,802)	(105,079,862)	(239,339)	(99,095,666)	(146,369,804)	-	(438,849,419)
Interfund Transfers		(4,516,948)	(5,338,386)	(23,080,832)	(11,067,376)	(127,515,740)	(39,236,251)	(1,565,853)	(212,321,386)
Internal Services		-	-	-	-	-	-	(152,364,686)	(152,364,686)
Prior Year Project/Grant Balances		-	-	-	-	-	-	-	-
Other Special Taxing Districts		-	-	-	-	-	-	-	-
		(76,962,894)	(20,957,188)	(128,160,694)	(11,306,715)	(226,611,406)	(185,606,055)	(153,930,539)	\$ (803,535,491)
NET NEW SOURCES		342,303,978	51,348,914	197,727,183	3,600	28,962,896	233,168,509	-	\$ 853,515,080
USES									
Expenditures:									
General Government		70,694,899	-	8,781,649	11,070,976	-	-	-	\$ 90,547,524
Public Safety		201,108,878	-	22,212,452	-	3,500,000	-	-	226,821,330
Physical Environment		1,775,301	-	5,874,145	-	31,881,542	183,101,923	-	222,632,911
Public Transportation		-	25,527,276	13,196,162	-	25,265,331	10,724,025	-	74,712,794
Economic Environment		8,829,725	-	16,767,597	-	-	-	-	25,597,322
Human Services		20,728,347	-	14,079,708	-	1,950,000	-	-	36,758,055
Culture & Recreation		1,539,202	-	21,804,509	-	5,739,860	2,769,336	-	31,852,907
Transfers to Other Govt.		-	4,329,804	-	-	-	-	-	4,329,804
Interfund Transfers		23,160,142	24,566,369	88,553,870	-	4,664,491	71,376,514	-	212,321,386
Internal Services		-	-	-	-	-	-	106,745,235	106,745,235
Reserves:									
Contingency		18,984,432	2,263,851	27,244,579	-	-	3,320,027	425,019	52,237,908
Capital Outlay		-	-	2,293,344	-	83,477,412	1,112,935	-	86,883,691
Cash Balance/Prior Yr. Approp.		72,445,946	15,618,802	105,079,862	239,339	99,095,666	146,369,804	46,760,285	485,609,704
Non Expendable Trusts		-	-	-	-	-	-	-	-
GROSS USES		419,266,872	72,306,102	325,887,877	11,310,315	255,574,302	418,774,564	153,930,539	\$ 1,657,050,571
Less: Cash Balance		(72,445,946)	(15,618,802)	(105,079,862)	(239,339)	(99,095,666)	(146,369,804)	-	(438,849,419)
Interfund Transfers		(4,516,948)	(5,338,386)	(23,080,832)	(11,067,376)	(127,515,740)	(39,236,251)	(1,565,853)	(212,321,386)
Internal Services		-	-	-	-	-	-	(152,364,686)	(152,364,686)
Prior Year Project/Grant Balances		-	-	-	-	-	-	-	-
Other Special Taxing Districts		-	-	-	-	-	-	-	-
		(76,962,894)	(20,957,188)	(128,160,694)	(11,306,715)	(226,611,406)	(185,606,055)	(153,930,539)	(803,535,491)
NET NEW USES		342,303,978	51,348,914	197,727,183	3,600	28,962,896	233,168,509	-	\$ 853,515,080
TOTAL NET BUDGET									\$ 853,515,080
TOTAL BUDGET FY22									\$ 1,657,050,571

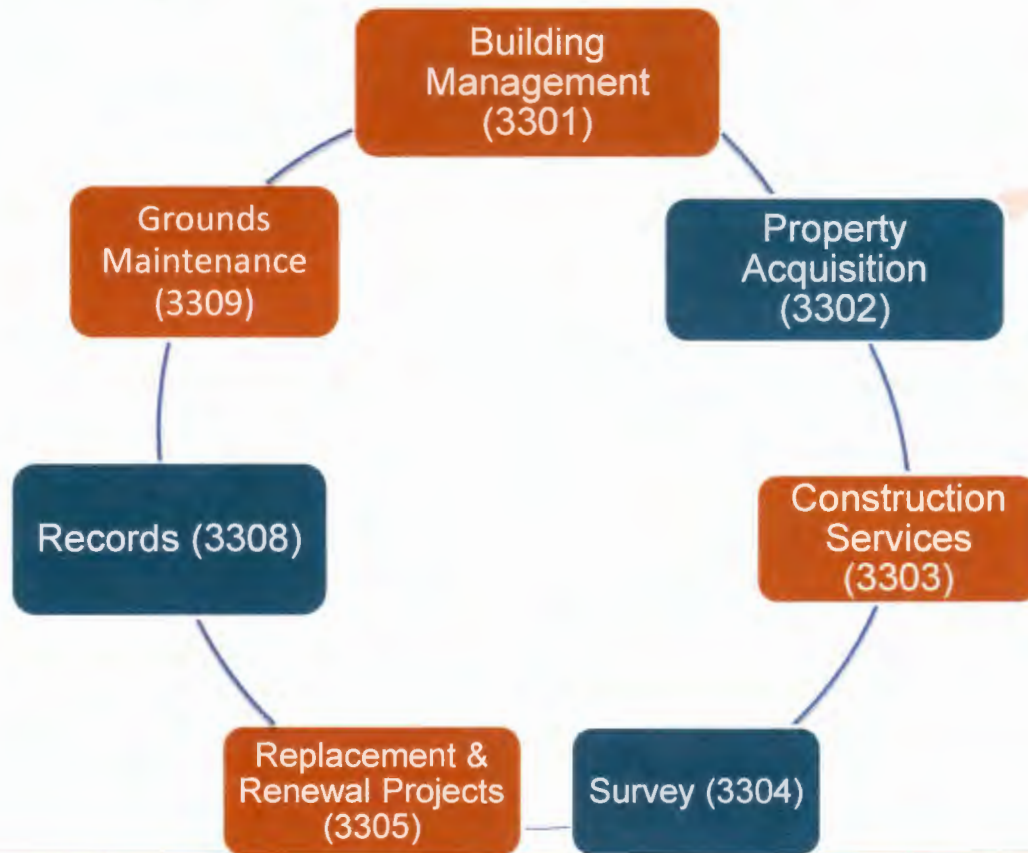
Budget Presentation - FY22 Recommended and FY2023 Planned Budget

*Decision Units Review
PART II*

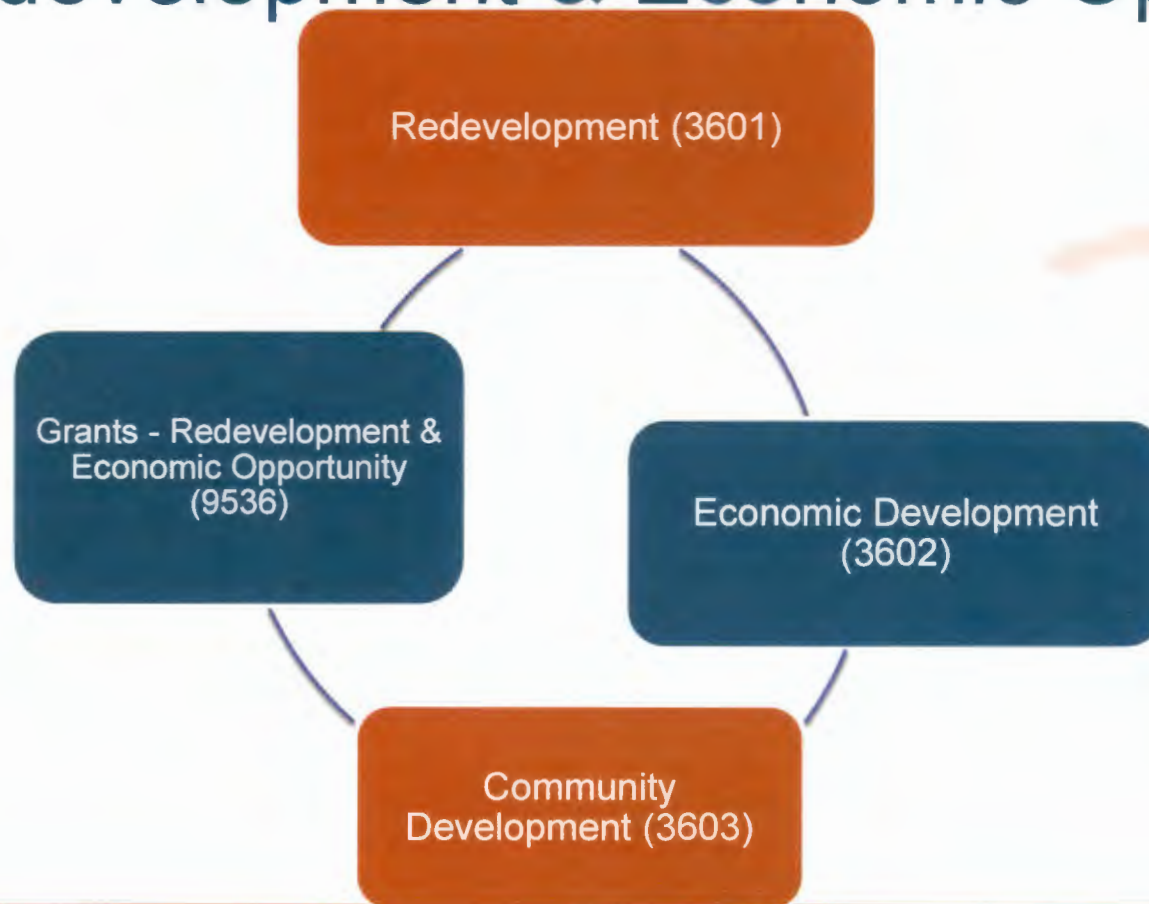
Fund Summary PART II



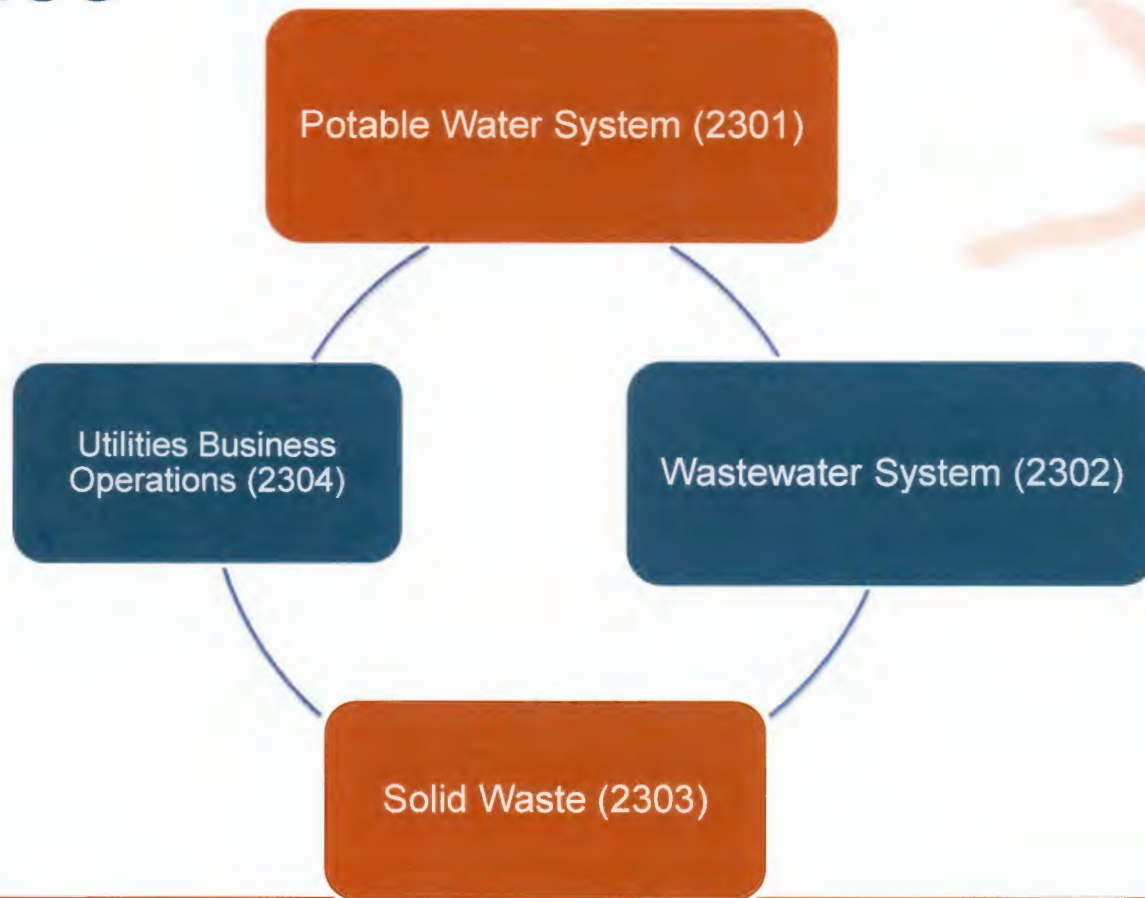
Property Management

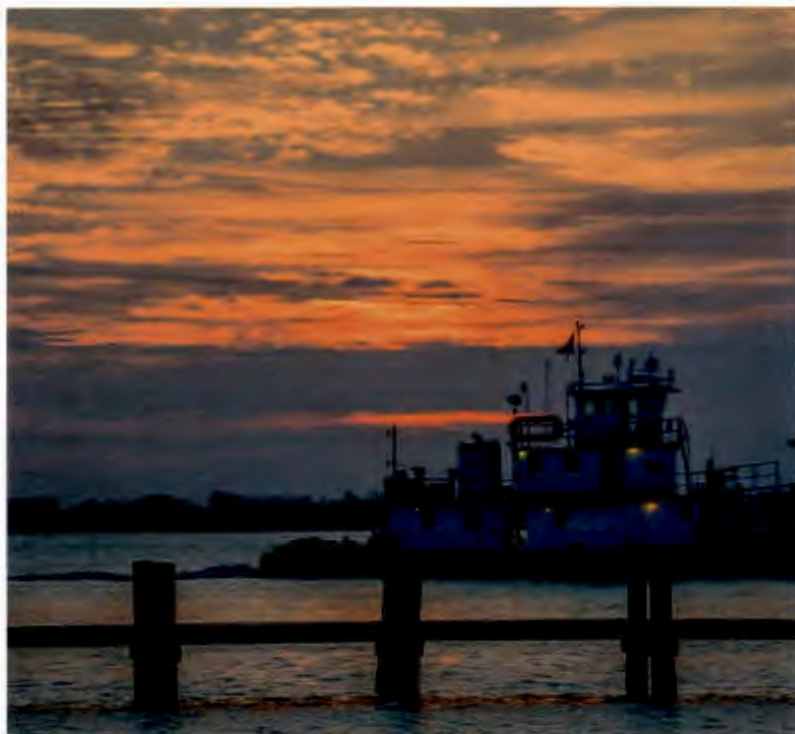


Redevelopment & Economic Opportunity



Utilities





Fund Summary

Fund Summary



Fund Accounting

General Fund

- EMS- Public Safety
- Service Depts.

Special Revenue

- Tourist Tax
- Phosphate Severance

Enterprise

- Utilities
- Stormwater
- Solid Waste



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 FY20	Adopted FY21	Recommend FY22	Planned FY23
Beginning Balance/Budgeted Cash	12,570,623	13,920,349	7,357,122	4,776,994
Subtotal	12,570,623	13,920,349	7,357,122	4,776,994
Revenues to be received during Fiscal Year:				
Licenses and permits	6,509,257	5,917,528	10,010,513	10,381,842
Charges for services	41,160	0	0	0
Fines and forfeitures	41,547	27,843	68,650	69,337
Interest income	174,682	278,407	73,571	47,770
Miscellaneous	365,834	288,322	364,566	376,073
Transfers from other funds	523,023	130,955	130,955	130,955
Leas Statutory 5%	0	-325,605	-525,885	-543,751
Subtotal	7,645,503	6,317,448	10,122,390	10,462,226
Total Sources	20,216,126	20,237,797	17,479,512	15,239,220
Budgeted Expenditures by Department in this fund:				
Building & Development Service	9,926,708	11,192,883	12,111,316	11,765,648
Subtotal	9,926,708	11,192,883	12,111,316	11,765,648
Transfers Out to Other Funds/Agencies:				
Tran to Motor Pod Fund	93,000	0	0	0
Subtotal	93,000	0	0	0
Reserves & Set Aside Amounts:				
Reserves - Salary	0	333,837	519,192	709,271
Health Insurance Adjustment 8%	0	0	72,010	72,010
Health Insurance Credit Employee	0	8,057	0	0
Cash Balance - 20%	0	2,306,955	2,540,504	2,509,386
Reserves - Budget Stabilization	0	6,396,086	2,236,490	182,905
Subtotal	0	9,044,914	5,368,196	3,473,572
Total Uses	10,019,708	20,237,797	17,479,512	15,239,220

Fund Summary - Sample

Balanced Budget

- Total Sources of Funds = Beginning Balance + New Revenues
- Total Uses of Funds = Expenses + Interfund Transfers + Reserves

Total Sources of Funds = Total Uses of Funds



Reserves for FY22

Florida Statutes 129.01 (c)

1. A **reserve for contingencies** may be provided which does not exceed 10% of total appropriation

Total Appropriations - \$1,032,319,268

Maximum amount 10% - \$103,231,927

Summary of Reserves	
Reserves for Contingency	\$ 38,702,613
Reserves for Salaries	13,535,295
Reserves for Cash Balance	485,609,704
Reserve for Capital	86,883,691
Total	\$ 624,731,303



Reserve for Contingency

Fund	Recomm FY22	Planned FY23
General Fund		
Boards Reserve Contingency	\$ 500,000	\$ 500,000
Reserves - Econ Dev/Livable Manatee	500,000	500,000
Reserves - Grant Match/Elderly/Slosberg	705,934	705,934
Reserves - Special Counsel	150,000	150,000
Reserves - Department Shortfall	170,000	170,000
Reserves - CRAs	531,179	101,633
Reserves - Debt Service	6,129,801	6,129,801
Reserves - Drug Court Grant Shortfall	166,660	166,660
Reserves - Bishop Shelter (PMD)	579,466	401,966
Reserves - Bishop Shelter (PS)	3,248,762	2,083,956
Reserves - IT Ent Network/Enhance Data	780,000	780,000
Reserves - Sustainable Camera Model	50,000	50,000
	<u>13,511,802</u>	<u>11,739,950</u>
Transportation		
Highway -Transportation		
Reserves ROW	500,000	500,000
Reserves-Contracted Shell Placement	250,000	
	<u>750,000</u>	<u>500,000</u>

Reserve for Contingency

Fund	Recomm FY22	Planned FY23
Special Revenues		
Library		
Reserve for Library Extended Hours - DU	916,352	914,388
Parks		
Reserves - Beach Concessions	275,094	92,280
Reserves - Support County Wide	100,000	100,000
Reserves - Extra Security	180,000	180,000
Reserves - Lincoln Park Pool	372,572	520,377
Reserves - Beach Concession City of Brad Be	278,024	-
	<u>1,205,690</u>	<u>892,657</u>
Unincorporated MSTU		
Boards Reserve for Contingency	500,000	500,000
SWTIF		
Reserves - Economic Development	2,166,877	2,090,612
Reserves - Catalytic Projects	10,834,384	10,453,059
Reserves - Infrastructure Related	4,333,754	4,181,224
Reserves - Land Assembly	2,166,877	2,090,612
Reserves - Placemaking & Quality of Life	2,166,877	2,090,612
	<u>21,668,769</u>	<u>20,906,119</u>
Civic Center		
Reserve for Contingency	150,000	150,000
	<u>\$ 38,702,613</u>	<u>\$ 35,603,114</u>



Reserves for FY22

Florida Statutes 129.01 (c)

1. A **reserve for contingencies** may be provided which does not exceed 10% of total appropriation
2. A **reserve for cash balance** to be carried over may be provided for the purpose of paying expenses from October 1 of the next fiscal year until the revenues for that year are expected to be available. This reserve may not be more than 20 percent of the total appropriations.

GFOA Best Practice – 2 months reserves additional if within areas prone to natural disasters

Summary of Reserves	
Reserves for Contingency	\$ 38,702,613
Reserves for Salaries	13,535,295
Reserves for Cash Balance	485,609,704
Reserve for Capital	86,883,691
Total	\$ 624,731,303



Total Appropriations - \$1,032,319,268
 Maximum amount 20% - \$206,463,854

Reserves calculation for 20%

Total	\$	317.8
Less:		
Impact Fees/ FIF's		113.5
Capital Projects		24.4
	\$	179.9
Percentage of Total Appropriation		17%

Cash Balance Reserves	20% Reserves	Stabilization	Other	Total
General Fund	68.1	4.3	-	72.45
Transportation				
Highway - Transportation	11.3	4.3	-	15.6
Highway - Gas Taxes	3.0	4.3	-	7.3
Impact Fees - Governmental	37.2			37.2
Special Revenues				-
Library	2.4	3.1	-	5.5
Children's Services	2.8	1.9	-	4.7
Parks	3.4	1.9	-	5.3
Environmental Lands	0.0	6.3	-	6.3
Unincorporated MSTU	5.3	3.1	-	8.4
Building	2.5	2.2	-	4.7
Tourist Tax - 4 cents	2.5	9.2	-	11.7
Beach Erosion - 1 cent	0.3	3.5	-	3.8
Phosphate Severance	0.2	0.8	-	1.0
FBIP Boating	0.0	1.6	-	1.6
Other Special Revenues	6.4	5.2	-	11.6
Debt Service	3.4	-	-	3.4
Capital Projects - Governmental	16.2	-	-	16.2
Internal Service	17.7	4.8	24.3	46.8
Water/Wastewater			-	-
Operations	33.3	32.1	-	65.4
Maintenance	1.8	-	-	1.8
Impact Fees - Utilities	76.3	-	-	76.3
Capital Projects - Utilities	8.2	-	-	8.2
Solid Waste	10.3	13.2	36.3	59.8
Stormwater	1.9	5.3	-	7.2
Transit	2.7	-	-	2.7
Civic Center	0.6	0.1	-	0.7
Total	317.8	107.2	60.6	485.6



	CASH BALANCE 20%				STABILIZATION/OTHER				Totals			
	FY22	FY21	Change	% Change	FY22	FY21	Change	% Change	FY22	FY21	Change	% Change
TAX FUNDS												
General Fund	68.1	61.3	6.8	11.1%	4.3	26.2	(21.9)	-83.5%	72.4	87.5	(15.1)	-17.2%
Others												
Trans	11.3	10.5	0.8	7.6%	4.3	7.6	(3.3)	-43.4%	15.6	18.1	(2.5)	-13.8%
Lib	2.4	1.7	0.7	41.2%	3.1	5.5	(2.4)	-43.6%	5.5	7.2	(1.7)	-23.6%
Children's Svcs	2.8	2.1	0.7	33.3%	1.9	-	1.9		4.7	2.1	2.6	123.8%
Parks	3.4	2.5	0.9	36.0%	1.9	6.8	(4.9)	-72.1%	5.3	9.3	(4.0)	-43.0%
Uninc MSTU	5.3	4.9	0.4	8.2%	3.1	6.5	(3.4)	-52.3%	8.4	11.4	(3.0)	-26.3%
	<u>25.2</u>	<u>21.7</u>	<u>3.5</u>	<u>16.1%</u>	<u>14.3</u>	<u>26.4</u>	<u>(12.1)</u>	<u>-45.8%</u>	<u>39.5</u>	<u>48.1</u>	<u>(8.6)</u>	<u>-17.9%</u>
Environmental	0.0	-	0.0		6.3	-	6.3		6.3	-	6.3	0.0%
	<u>93.3</u>	<u>83.0</u>	<u>10.3</u>	<u>12.4%</u>	<u>24.9</u>	<u>52.6</u>	<u>(27.7)</u>	<u>-52.6%</u>	<u>118.2</u>	<u>135.6</u>	<u>(17.4)</u>	<u>-12.8%</u>

Questions?

