



**Board of County Commissioners**  
**September 8, 2021 - Budget Public Hearing**

**SUBJECT**

STAFF PRESENTATION

**Category**

AGENDA ITEMS

**Briefings**

**Contact and/or Presenter Information**

Dr. Scott Hopes, County Administrator

Jan Brewer, Deputy County Administrator and Chief Financial Officer

**Action Requested**

None

**Enabling/Regulating Authority**

**Background Discussion**

**Attorney Review**

Not Reviewed (No apparent legal issues)

**Instructions to Board Records**

None

**Cost and Funds Source Account Number and Name**

N/A

**Amount and Frequency of Recurring Costs**

N/A



## Financial Management Department

Administration and Budget  
1112 Manatee Avenue West, Suite 939  
Bradenton, FL 34205  
Phone number: (941) 745-3726

# MEMORANDUM

To: Board of County Commissioners, Dr. Scott Hopes, County Administrator  
From: Jan Brewer, Deputy County Administrator/Chief Financial Officer *JWB*  
Date: September 3, 2021  
Subject: Budget Update for the September 8<sup>th</sup>, 6:00 pm Agenda Update

The first public hearing for the Fiscal Year 2021-2022 Budget will be held at 6:00 p.m. on September 8, 2021 at the County Administration Building Honorable Patricia M. Glass Chambers, First Floor. Our website contains the information for public access via the internet. This memorandum provides an update from the last Budget work session on August 17, 2021 and includes information on changes that will be presented for approval in the Tentative Budget to be adopted at the first public hearing.

After the receipt of the July 1<sup>st</sup> certified tax roll, a balanced budget in the gross amount of \$1,658,222,767, and net amount of \$853,473,108 was filed with Board Records prior to the July 15<sup>th</sup> statutory deadline. A budget reconciliation meeting was held on August 17, 2021 which resulted in the Board of County Commissioners voting to reduce the current millage rate by .20. The gross total of the FY22 Tentative Budget, with amendments, which includes all items shown on the revenue and expenditure side of the budget, transfers, internal services, cash balances, and non-expendable trust funds is \$2,154,627,389. For final adoption of the budget, changes are highlighted below and for further details, please see Attachment A.

|  |                 |
|--|-----------------|
| Proposed Budget, July 15, 2021                         | \$1,658,222,767 |
| <u>Added Items:</u>                                    |                 |
| Port Manatee   | \$ 23,744,490   |
| Special District Budgets                               | 716,663         |
| Prior Year Project/Grant Balances                      | 386,869,971     |
| Increase due to Pari Mutual Revenues                   | 424,175         |
| Increase in State Revenue Sharing, Half-Cent Sales Tax | 1,359,334       |
| Increase in Infrastructure Sales Tax                   | 4,219,056       |
| Capital Projects forward funded (IST / Stormwater)     | 6,556,337       |
| Debt Service on New Debt Issued                        | 60,976          |

JAMES  
SATCNER  
*District 1*

REGGIE  
BELLAMY  
*District 2*

KEVIN  
VAN OSTENBRIDGE  
*District 3*

MISTY  
SERVIA  
*District 4*

VANESSA  
BAUGH  
*District 5*

CAROL  
WHITMORE  
*At Large*

GEORGE W.  
KRUSE  
*At Large*

|   |            |
|---|------------|
| CIP-Update Cash Carryover on new Debt               | 58,901,207 |
| CIP-Update Cash Carryover existing/ Interest Income | 31,877,411 |

Deleted Items:

|  |                        |
|--|------------------------|
| Decrease in State Gas Tax Estimates            | (1,316,822)            |
| Decrease in payment to Municipalities          | (173,671)              |
| Decrease in Property Tax - Library             | (2,125,833)            |
| Decrease in Property Tax – Environmental Lands | (6,377,499)            |
| Decrease in Communication Services Tax         | (246,322)              |
| Operating - Update Cash Carryover/ Interest    | (7,942,839)            |
| Decrease Southwest / North County TIF          | (142,012)              |
| Tentative Budget, September 8, 2021            | <u>\$2,154,627,389</u> |

The addition of \$23,744,490 for Port Manatee includes \$21,297,628 for operating and \$2,446,862 for debt service. The Tentative Net Budget to be approved at the first public hearing totals \$923,388,305, which is exclusive of cash balances, non-expendable trust funds, internal services, internal transfers and prior year grant and project budgets.

Property tax rates have been reduced by .20 mill from the total millage rates approved by the Board on the August 17, 2021 budget meeting with a countywide millage rate of 6.3826 and the unincorporated rate of 0.6109. The Palm Aire MSTU millage rate also remains unchanged at 0.2546 mills.

In the Tentative Budget resolution that will be presented for approval, miscellaneous changes not affecting the net budget have been made to more closely to align the FY22 budget with updated information received after the August 17, 2021 submission.

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

The Capital Improvement Plan (CIP) for Fiscal Years 2022-2026 will be approved at the second public hearing on September 14, 2021 and a memo of changes made to the CIP from the July 15<sup>th</sup> Proposed budget will be forthcoming.

As in past practice, it is requested that the Tentative Budget be approved as presented to accommodate the timing of required advertising. If directed, necessary changes to the budget can be included and adopted at the final public hearing on September 14, 2021.

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

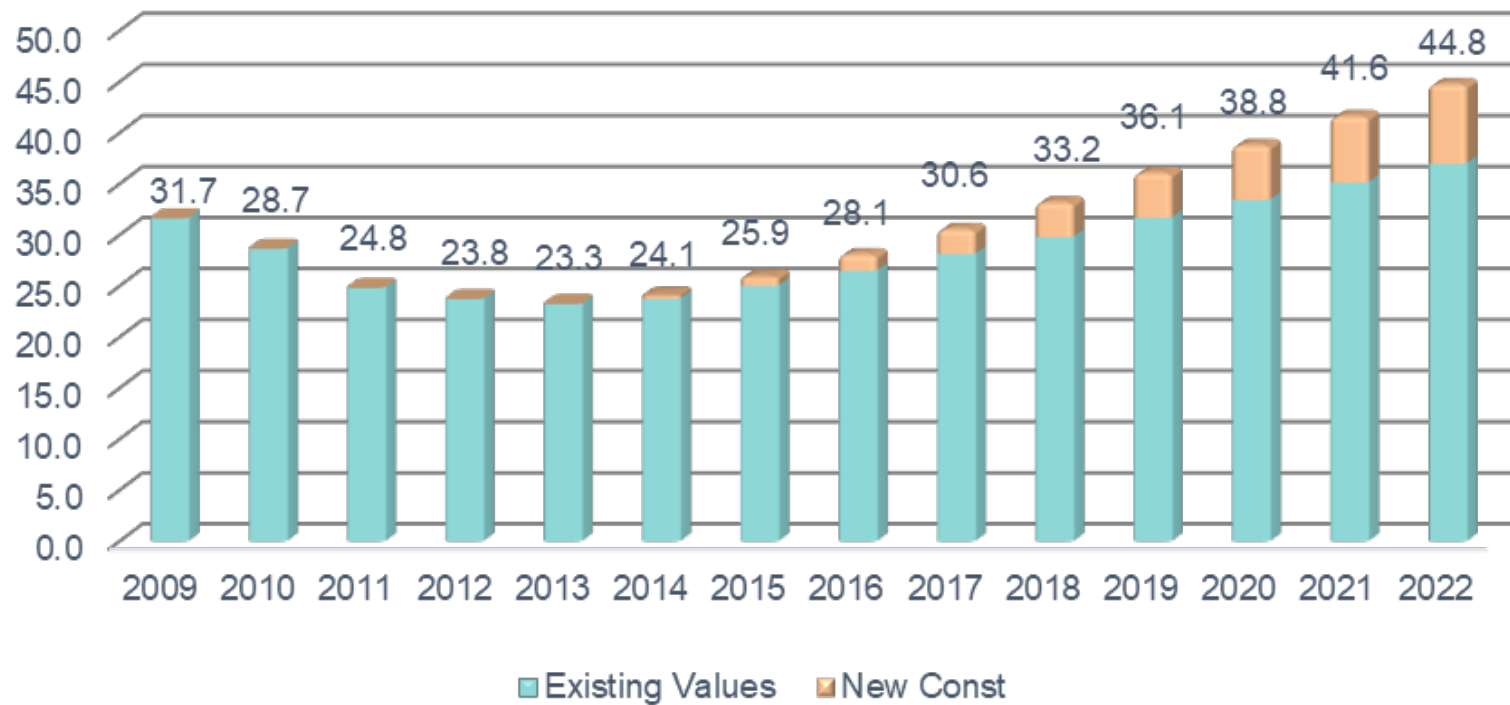
# TENTATIVE ANNUAL BUDGET

FISCAL YEAR 2022



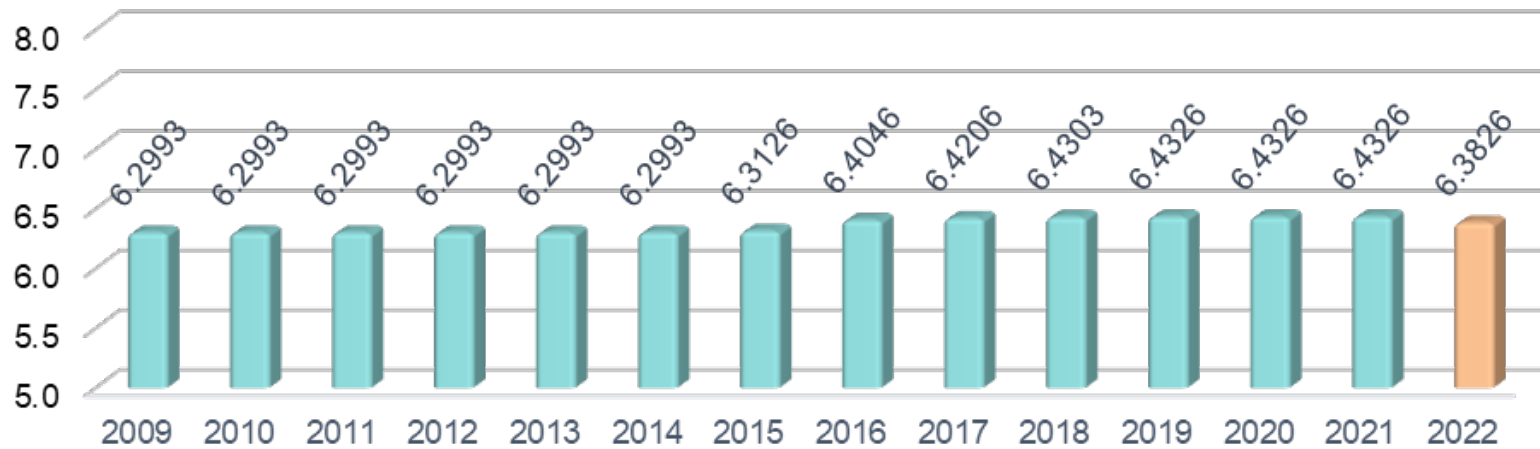
# Taxable Property Values

## Property Values with New Construction



# Total millage rates

Countywide Operating Millage Rates



# Total Tentative Millages

|                      | FY22<br>Tentative | FY21<br>Adopted | Difference |
|----------------------|-------------------|-----------------|------------|
| General Fund         | 5.1442            | 5.2942          | (0.1500)   |
| Transportation       | 0.4036            | 0.2536          | 0.1500     |
| Library              | 0.1975            | 0.2475          | (0.0500)   |
| Children Services    | 0.3333            | 0.3333          | 0.0000     |
| Parks                | 0.3040            | 0.3040          | 0.0000     |
| Environmental Lands* | 0.0000            | 0.0000          | 0.0000     |
| Countywide Operating | 6.3826            | 6.4326          | (0.0500)   |
| Unincorporated MSTU  | 0.6109            | 0.6109          | 0.0000     |
| Subtotal             | 6.9935            | 7.0435          | (0.0500)   |
| Palm-Aire MSTU       | 0.2546            | 0.2546          | 0.0000     |

\*to be levied in FY23

# Budget Summary -Sources

## Manatee County Tentative Budget Summary Fiscal Year 2021-2022

|   | Milage<br>Rate | GENERAL FUND        | TRANSPOR-<br>TATION TRUST<br>FUND | SPECIAL<br>REVENUE FUNDS | DEBT<br>SERVICES<br>FUNDS | CAPITAL<br>PROJECT<br>FUNDS | ENTERPRISE<br>FUNDS  | INTERNAL<br>SERVICE FUNDS | TOTALS                    |
|---|----------------|---------------------|-----------------------------------|--------------------------|---------------------------|-----------------------------|----------------------|---------------------------|---------------------------|
| <b>SOURCES</b>  |                |                     |                                   |                          |                           |                             |                      |                           |                           |
| <b>Property Taxes:</b>  |                |                     |                                   |                          |                           |                             |                      |                           |                           |
| General Fund  | 5.1442         | 230,225,473         | -                                 | -                        | -                         | -                           | -                    | -                         | \$ 230,225,473            |
| Transportation  | 0.4036         | -                   | 18,062,867                        | -                        | -                         | -                           | -                    | -                         | 18,062,867                |
| Library   | 0.1975         | -                   | -                                 | 8,838,990                | -                         | -                           | -                    | -                         | 8,838,990                 |
| Parks   | 0.3040         | -                   | -                                 | 13,605,331               | -                         | -                           | -                    | -                         | 13,605,331                |
| Environmental Lands*  | 0.0000         | -                   | -                                 | -                        | -                         | -                           | -                    | -                         | -                         |
| Unincorporated MSTU   | 0.6109         | -                   | -                                 | 19,989,888               | -                         | -                           | -                    | -                         | 19,989,888                |
| Children's Services   | 0.3333         | -                   | -                                 | 14,916,634               | -                         | -                           | -                    | -                         | 14,916,634                |
| Palm Aire MSTU  | 0.2546         | -                   | -                                 | 130,752                  | -                         | -                           | -                    | -                         | 130,752                   |
|   |                |                     |                                   |                          |                           |                             |                      |                           |                           |
| <b>Other Taxes:</b>   |                | 2,653,260           | 20,820,247                        | 46,640,558               | -                         | -                           | -                    | -                         | 70,114,065                |
| <b>Licenses &amp; Permits:</b>  |                | 950,250             | -                                 | 14,927,133               | -                         | -                           | 126,738              | -                         | 16,004,121                |
| <b>Intergovernmental:</b>   |                |                     |                                   |                          |                           |                             |                      |                           |                           |
| Federal   | -              | -                   | -                                 | 1,930,041                | -                         | -                           | 624,000              | -                         | 2,554,041                 |
| State   | 41,608,321     | 5,714,545           | 879,021                           | -                        | -                         | -                           | 5,465,451            | -                         | 53,667,338                |
| Other   | 12,798,880     | -                   | 46,405                            | -                        | -                         | -                           | -                    | -                         | 12,845,285                |
|   |                |                     |                                   |                          |                           |                             |                      |                           |                           |
| <b>Charge for Service:</b>  |                |                     |                                   |                          |                           |                             |                      |                           |                           |
| Public Utilities  | -              | -                   | -                                 | -                        | -                         | -                           | 208,420,398          | -                         | 208,420,398               |
| Other   | 35,900,086     | 962,710             | 5,907,665                         | -                        | 20,526,316                | 19,493,729                  | -                    | -                         | 82,790,506                |
|   |                |                     |                                   |                          |                           |                             |                      |                           |                           |
| <b>Fines &amp; Forfeitures:</b>   |                | 500,500             | -                                 | 1,338,845                | -                         | -                           | 24,585               | -                         | 1,863,930                 |
| <b>Miscellaneous Revenues:</b>  |                |                     |                                   |                          |                           |                             |                      |                           |                           |
| Interest Income   |                | 500,000             | 228,955                           | 1,539,060                | 3,119                     | 2,864,596                   | 1,542,704            | 744,655                   | 7,423,089                 |
| Other   |                | 5,593,689           | 625,000                           | 19,467,779               | -                         | -                           | 7,229,707            | 4,402,395                 | 37,318,570                |
| <b>Total Revenue</b>  |                | <b>330,730,459</b>  | <b>46,414,324</b>                 | <b>150,158,102</b>       | <b>3,119</b>              | <b>23,390,912</b>           | <b>242,927,312</b>   | <b>5,147,050</b>          | <b>\$ 798,771,278</b>     |
| <b>Non-Revenue:</b>   |                |                     |                                   |                          |                           |                             |                      |                           |                           |
| Cash Carryover  |                | 102,813,294         | 22,895,487                        | 157,940,963              | 239,976                   | 195,080,876                 | 160,063,202          | -                         | 639,033,798               |
| Internal Services   |                | -                   | -                                 | -                        | -                         | -                           | -                    | 152,120,490               | 152,120,490               |
| Interfund Transfers   |                | 4,516,948           | 5,338,386                         | 22,948,028               | 11,128,352                | 130,734,797                 | 45,466,895           | 1,565,853                 | 221,699,259               |
| Statutory 5%  |                | (16,536,523)        | (2,320,716)                       | (7,507,909)              | (156)                     | (1,169,546)                 | (12,146,366)         | (4,902,854)               | (44,584,070)              |
| <b>Total Non-Revenue</b>  |                | <b>90,793,719</b>   | <b>25,913,157</b>                 | <b>173,381,082</b>       | <b>11,368,172</b>         | <b>324,646,127</b>          | <b>193,383,731</b>   | <b>148,783,489</b>        | <b>\$ 968,269,477</b>     |
| <b>GROSS SOURCES</b>  |                | <b>421,524,178</b>  | <b>72,327,481</b>                 | <b>323,539,184</b>       | <b>11,371,291</b>         | <b>348,037,039</b>          | <b>436,311,043</b>   | <b>153,930,539</b>        | <b>\$ 1,767,040,755</b>   |
| Confirmation of Unencumbered Prior Year Project/Grant Balances                        |                |                     |                                   |                          |                           |                             |                      |                           | 386,869,971               |
| Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority) |                |                     |                                   |                          |                           |                             |                      |                           | 716,663                   |
| <b>TOTAL</b>  |                |                     |                                   |                          |                           |                             |                      |                           | <b>\$ 2,154,627,389</b>   |
| Less: Cash Balance  |                | (70,874,467)        | (15,821,225)                      | (98,284,428)             | (239,339)                 | (147,395,635)               | (136,973,411)        | -                         | (469,588,505)             |
| Interfund Transfers   |                | (4,516,948)         | (5,338,386)                       | (22,948,028)             | (11,128,352)              | (130,734,797)               | (45,466,895)         | (1,565,853)               | (221,699,259)             |
| Internal Services   |                | -                   | -                                 | -                        | -                         | -                           | -                    | (152,364,686)             | (152,364,686)             |
| Prior Year Project/Grant Balances   |                | -                   | -                                 | -                        | -                         | -                           | -                    | -                         | (386,869,971)             |
| Other Special Taxing Districts  |                | -                   | -                                 | -                        | -                         | -                           | -                    | -                         | (716,663)                 |
|   |                | <b>(75,391,415)</b> | <b>(21,159,611)</b>               | <b>(121,232,456)</b>     | <b>(11,367,691)</b>       | <b>(278,130,432)</b>        | <b>(182,440,306)</b> | <b>(153,930,539)</b>      | <b>\$ (1,231,239,084)</b> |
| <b>NET NEW SOURCES</b>  |                | <b>346,132,763</b>  | <b>51,167,870</b>                 | <b>202,306,728</b>       | <b>3,600</b>              | <b>69,906,607</b>           | <b>253,870,737</b>   | <b>-</b>                  | <b>\$ 923,388,305</b>     |



# Budget Summary -Uses

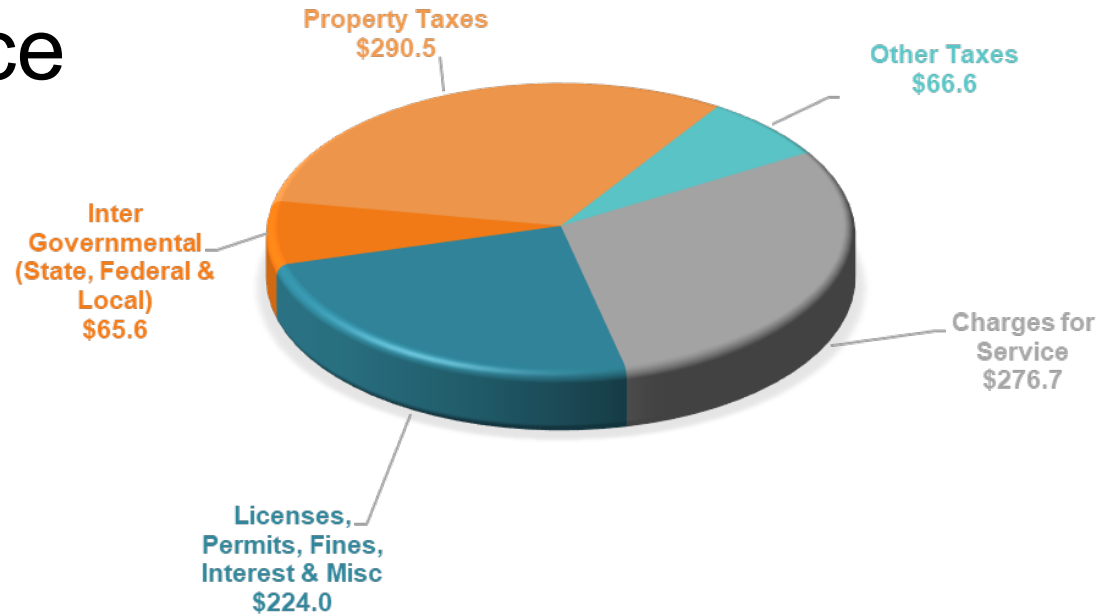
## Manatee County Tentative Budget Summary Fiscal Year 2021-2022

| Millage<br>Rate   | GENERAL FUND       | TRANSPOR-<br>TATION TRUST<br>FUND | SPECIAL<br>REVENUE FUNDS | DEBT<br>SERVICES<br>FUNDS | CAPITAL<br>PROJECT<br>FUNDS | ENTERPRISE<br>FUNDS | INTERNAL<br>SERVICE FUNDS | TOTALS                  |
|---|--------------------|-----------------------------------|--------------------------|---------------------------|-----------------------------|---------------------|---------------------------|-------------------------|
| <b>USES</b>   |                    |                                   |                          |                           |                             |                     |                           |                         |
| <b>Expenditures:</b>  |                    |                                   |                          |                           |                             |                     |                           |                         |
| General Government  | 70,404,891         | -                                 | 8,783,816                | 11,131,952                | 3,090,000                   | -                   | -                         | \$ 93,410,659           |
| Public Safety   | 201,108,878        | -                                 | 21,842,452               | -                         | 9,929,945                   | -                   | -                         | 232,881,275             |
| Physical Environment  | 1,775,301          | -                                 | 6,224,136                | -                         | 58,112,499                  | 183,430,883         | -                         | 249,542,819             |
| Public Transportation   | -                  | 25,655,509                        | 13,196,162               | -                         | 56,155,045                  | 25,540,767          | -                         | 120,547,483             |
| Economic Environment  | 8,379,025          | -                                 | 16,767,597               | -                         | -                           | -                   | -                         | 25,146,622              |
| Human Services  | 20,728,347         | -                                 | 14,080,606               | -                         | 3,950,000                   | -                   | -                         | 38,758,953              |
| Culture & Recreation  | 1,539,202          | -                                 | 21,636,332               | -                         | 19,040,585                  | 2,769,336           | -                         | 44,985,455              |
| Transfers to Other Govt.  | -                  | 4,194,198                         | -                        | -                         | -                           | -                   | -                         | 4,194,198               |
| Interfund Transfers   | 23,654,635         | 24,392,698                        | 91,780,046               | -                         | 4,711,222                   | 77,160,658          | -                         | 221,699,259             |
| Internal Services   | -                  | -                                 | -                        | -                         | -                           | -                   | 106,745,235               | 106,745,235             |
| <b>Reserves:</b>  |                    |                                   |                          |                           |                             |                     |                           |                         |
| Contingency   | 23,059,432         | 2,263,851                         | 28,943,609               | -                         | -                           | 9,800,913           | 425,019                   | 64,492,824              |
| Capital Outlay  | -                  | -                                 | 2,000,000                | -                         | 45,652,108                  | 635,075             | -                         | 48,287,183              |
| Cash Balance/Prior Yr. Approp.  | 70,874,467         | 15,821,225                        | 98,284,428               | 239,339                   | 147,395,635                 | 136,973,411         | 46,760,285                | 516,348,790             |
| Non Expendable Trusts   | -                  | -                                 | -                        | -                         | -                           | -                   | -                         | -                       |
| <b>GROSS USES</b>   | <b>421,524,178</b> | <b>72,327,481</b>                 | <b>323,539,184</b>       | <b>11,371,291</b>         | <b>348,037,039</b>          | <b>436,311,043</b>  | <b>153,930,539</b>        | <b>\$ 1,767,040,755</b> |
| Confirmation of Unencumbered Prior Year Project/Grant Balances                        |                    |                                   |                          |                           |                             |                     |                           | 386,869,971             |
| Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority) |                    |                                   |                          |                           |                             |                     |                           | 716,663                 |
| <b>TOTAL</b>  |                    |                                   |                          |                           |                             |                     |                           | <b>\$ 2,154,627,389</b> |
| Less: Cash Balance  | (70,874,467)       | (15,821,225)                      | (98,284,428)             | (239,339)                 | (147,395,635)               | (136,973,411)       | -                         | (469,588,505)           |
| Interfund Transfers   | (4,516,948)        | (5,338,386)                       | (22,948,028)             | (11,128,352)              | (130,734,797)               | (45,466,895)        | (1,565,853)               | (221,699,259)           |
| Internal Services   | -                  | -                                 | -                        | -                         | -                           | -                   | (152,364,686)             | (152,364,686)           |
| Prior Year Project/Grant Balances   | -                  | -                                 | -                        | -                         | -                           | -                   | -                         | (386,869,971)           |
| Other Special Taxing Districts  | -                  | -                                 | -                        | -                         | -                           | -                   | -                         | (716,663)               |
|   | (75,391,415)       | (21,159,611)                      | (121,232,456)            | (11,367,691)              | (278,130,432)               | (182,440,306)       | (153,930,539)             | (1,231,239,084)         |
| <b>NET NEW USES</b>   | <b>346,132,763</b> | <b>51,167,870</b>                 | <b>202,306,728</b>       | <b>3,600</b>              | <b>69,906,607</b>           | <b>253,870,737</b>  | <b>-</b>                  | <b>\$ 923,388,305</b>   |
| <b>TOTAL NET BUDGET FY22</b>  |                    |                                   |                          |                           |                             |                     |                           | <b>\$ 923,388,305</b>   |
| <b>TOTAL BUDGET FY22</b>  |                    |                                   |                          |                           |                             |                     |                           | <b>\$ 2,154,627,389</b> |

\* The Environmental Lands Millage will be levied starting on Fiscal Year 2023.

# Revenues by Source

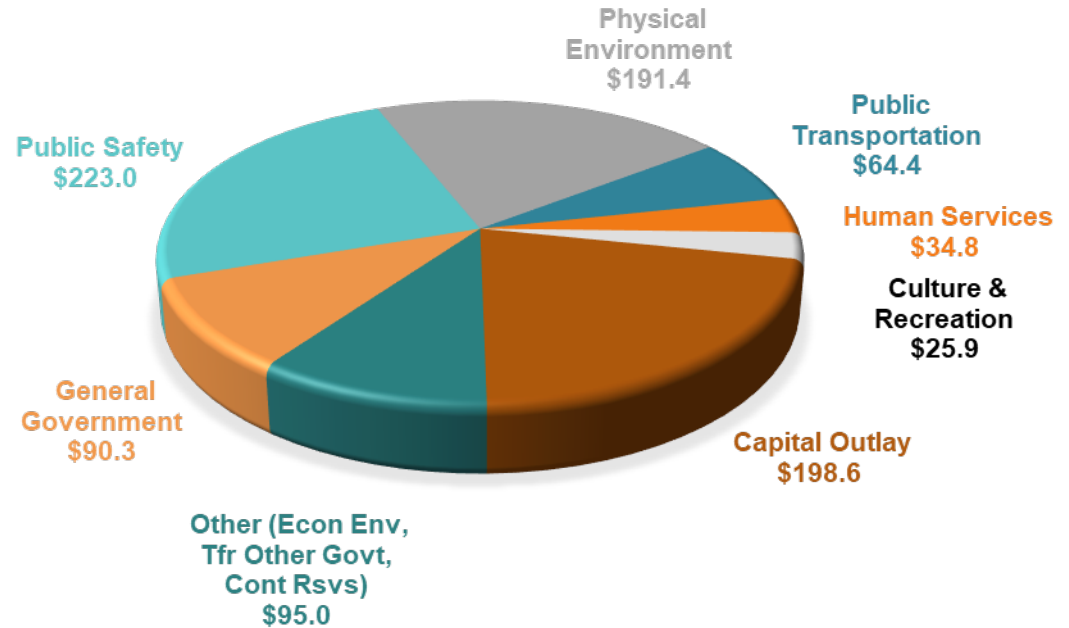
Net Budget - \$923.4 million



| Revenue                                     | Amount   | % of Total |
|---|----------|------------|
| Property Taxes                              | \$ 290.5 | 31.5%      |
| Other Taxes                                 | 66.6     | 7.2%       |
| Charges for Service                         | 276.7    | 30.0%      |
| Licenses, Permits, Fines, Interest & Misc   | 224.0    | 24.3%      |
| Inter Governmental (State, Federal & Local) | 65.6     | 7.1%       |
|   | <hr/>    |            |
|   | \$ 923.4 | 100.0%     |

# Uses by Function

Net Budget - \$923.4 million



| Expenditure                                 | Amount          | % of Total     |
|---|-----------------|----------------|
| General Government                          | \$ 90.3         | 9.78%          |
| Public Safety                               | 223.0           | 24.15%         |
| Physical Environment                        | 191.4           | 20.73%         |
| Public Transportation                       | 64.4            | 6.97%          |
| Human Services                              | 34.8            | 3.77%          |
| Culture & Recreation                        | 25.9            | 2.80%          |
| Capital Outlay                              | 198.6           | 21.51%         |
| Other (Econ Env, Tfr Other Govt, Cont Rsvs) | 95.0            | 10.29%         |
|   | <b>\$ 923.4</b> | <b>100.00%</b> |

# Changes to Total Budget

|  |            |    |               |
|--|------------|----|---------------|
| Proposed Budget, July 15, 2021                         |            | \$ | 1,658,222,767 |
| Added Items  |            |    |               |
| Port Manatee   |            |    | 23,744,490    |
| Special District Budgets                               |            |    | 716,663       |
| Prior Year Project/Grant Balances                      |            |    | 386,869,971   |
| Increase due to Pari Mutual Revenues                   |            |    | 424,175       |
| Increase in State Revenue Sharing, Half-Cent Sales Tax |            |    | 1,359,334     |
| Increase in Infrastructure Sales Tax                   |            |    | 4,219,056     |
| Capital Projects forward funded (IST / Stormwater)     |            |    | 6,556,337     |
| Debt Service on New Debt Issued                        |            |    | 60,976        |
| CIP-Update Cash Carryover on New Debt                  |            |    |               |
| Non-Advalorem Credit Line                              | 35,071,295 |    |               |
| IST Credit Line  | 23,829,912 |    | 58,901,207    |
| CIP-Update Cash Carryover existing/Interest Income     |            |    |               |
| Transportation Impact Fees                             | 7,891,293  |    |               |
| Utilities Facility Investment Fees                     | 10,680,881 |    |               |
| IST Projects   | 14,285,555 |    |               |
| Other Funds  | (980,318)  |    | 31,877,411    |
|  |            | \$ | 514,729,620   |

# Changes to Total Budget

Deleted Items:

|  |    |              |
|--|----|--------------|
| Decrease in State Gas Tax Estimates            | \$ | (1,316,822)  |
| Decrease in payment to Municipalities          |    | (173,671)    |
| Decrease in Property Tax - Library             |    | (2,125,833)  |
| Decrease in Property Tax – Environmental Lands |    | (6,377,499)  |
| Decrease in Communication Services Tax         |    | (246,322)    |
| Operating - Update Cash Carryover/ Interest    |    | (7,942,839)  |
| Decrease Southwest / North County TIF          |    | (142,012)    |
|  |    | <hr/>        |
|  |    | (18,324,998) |

Tentative Budget, September 8, 2021 \$ 2,154,627,389

# Changes to Net Budget

|  |            |                       |
|--|------------|-----------------------|
| <b>Proposed Net Budget 7/15/21</b>                       |            | <b>\$ 853,473,108</b> |
| Changes since 7/15/21                                    |            |                       |
| CRA' s General Fund                                      |            | (193,985)             |
| Environmental Millage Set Aside - Gen Fund               |            | 4,075,000             |
| Environmental Millage Set Aside - Parks                  |            | 1,650,000             |
| Tax Collector Fees                                       |            | (170,142)             |
| Operating Expense reduction in personnel                 |            | (26,421)              |
| Operating Expense Advance funded in FY21 (non Recurring) |            | (688,900)             |
| New Borrowing Debt Service                               |            | 60,976                |
| TIF Payments   |            | (126,046)             |
| Payment to Municipalities                                |            | 214,394               |
| Port Budget  |            |                       |
| Port Budget  | 18,850,766 |                       |
| Port Debt Service  | 2,446,862  | 21,297,628            |
| CIP Project Changes                                      |            |                       |
| Non-Advalorem Credit Line                                | 14,685,838 |                       |
| IST Credit Line  | 18,907,907 |                       |
| CIP project changes                                      | 10,228,948 | 43,822,693            |
|  |            | <u>69,915,197</u>     |
| <b>Tentative Net Budget 09/08/21</b>                     |            | <b>\$ 923,388,305</b> |

[www.MyManatee.org/Budget](http://www.MyManatee.org/Budget)

Financial Management Department





## Financial Management Department

Administration and Budget  
1112 Manatee Avenue West, Suite 939  
Bradenton, FL 34205  
Phone number: (941) 745-3726

# MEMORANDUM

To: Board of County Commissioners, Dr. Scott Hopes, County Administrator  
From: Jan Brewer, Deputy County Administrator/Chief Financial Officer *JWB*  
Date: September 3, 2021  
Subject: Budget Update for the September 8<sup>th</sup>, 6:00 pm Agenda Update

The first public hearing for the Fiscal Year 2021-2022 Budget will be held at 6:00 p.m. on September 8, 2021 at the County Administration Building Honorable Patricia M. Glass Chambers, First Floor. Our website contains the information for public access via the internet. This memorandum provides an update from the last Budget work session on August 17, 2021 and includes information on changes that will be presented for approval in the Tentative Budget to be adopted at the first public hearing.

After the receipt of the July 1<sup>st</sup> certified tax roll, a balanced budget in the gross amount of \$1,658,222,767, and net amount of \$853,473,108 was filed with Board Records prior to the July 15<sup>th</sup> statutory deadline. A budget reconciliation meeting was held on August 17, 2021 which resulted in the Board of County Commissioners voting to reduce the current millage rate by .20. The gross total of the FY22 Tentative Budget, with amendments, which includes all items shown on the revenue and expenditure side of the budget, transfers, internal services, cash balances, and non-expendable trust funds is \$2,154,627,389. For final adoption of the budget, changes are highlighted below and for further details, please see Attachment A.

|  |                 |
|--|-----------------|
| Proposed Budget, July 15, 2021                         | \$1,658,222,767 |
| <u>Added Items:</u>                                    |                 |
| Port Manatee   | \$ 23,744,490   |
| Special District Budgets                               | 716,663         |
| Prior Year Project/Grant Balances                      | 386,869,971     |
| Increase due to Pari Mutual Revenues                   | 424,175         |
| Increase in State Revenue Sharing, Half-Cent Sales Tax | 1,359,334       |
| Increase in Infrastructure Sales Tax                   | 4,219,056       |
| Capital Projects forward funded (IST / Stormwater)     | 6,556,337       |
| Debt Service on New Debt Issued                        | 60,976          |

JAMES  
SATCNER  
*District 1*

REGGIE  
BELLAMY  
*District 2*

KEVIN  
VAN OSTENBRIDGE  
*District 3*

MISTY  
SERVIA  
*District 4*

VANESSA  
BAUGH  
*District 5*

CAROL  
WHITMORE  
*At Large*

GEORGE W.  
KRUSE  
*At Large*



|   |            |
|---|------------|
| CIP-Update Cash Carryover on new Debt               | 58,901,207 |
| CIP-Update Cash Carryover existing/ Interest Income | 31,877,411 |

Deleted Items:

|  |                        |
|--|------------------------|
| Decrease in State Gas Tax Estimates            | (1,316,822)            |
| Decrease in payment to Municipalities          | (173,671)              |
| Decrease in Property Tax - Library             | (2,125,833)            |
| Decrease in Property Tax – Environmental Lands | (6,377,499)            |
| Decrease in Communication Services Tax         | (246,322)              |
| Operating - Update Cash Carryover/ Interest    | (7,942,839)            |
| Decrease Southwest / North County TIF          | (142,012)              |
| Tentative Budget, September 8, 2021            | <u>\$2,154,627,389</u> |

The addition of \$23,744,490 for Port Manatee includes \$21,297,628 for operating and \$2,446,862 for debt service. The Tentative Net Budget to be approved at the first public hearing totals \$923,388,305, which is exclusive of cash balances, non-expendable trust funds, internal services, internal transfers and prior year grant and project budgets.

Property tax rates have been reduced by .20 mill from the total millage rates approved by the Board on the August 17, 2021 budget meeting with a countywide millage rate of 6.3826 and the unincorporated rate of 0.6109. The Palm Aire MSTU millage rate also remains unchanged at 0.2546 mills.

In the Tentative Budget resolution that will be presented for approval, miscellaneous changes not affecting the net budget have been made to more closely to align the FY22 budget with updated information received after the August 17, 2021 submission.

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

The Capital Improvement Plan (CIP) for Fiscal Years 2022-2026 will be approved at the second public hearing on September 14, 2021 and a memo of changes made to the CIP from the July 15<sup>th</sup> Proposed budget will be forthcoming.

As in past practice, it is requested that the Tentative Budget be approved as presented to accommodate the timing of required advertising. If directed, necessary changes to the budget can be included and adopted at the final public hearing on September 14, 2021.

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

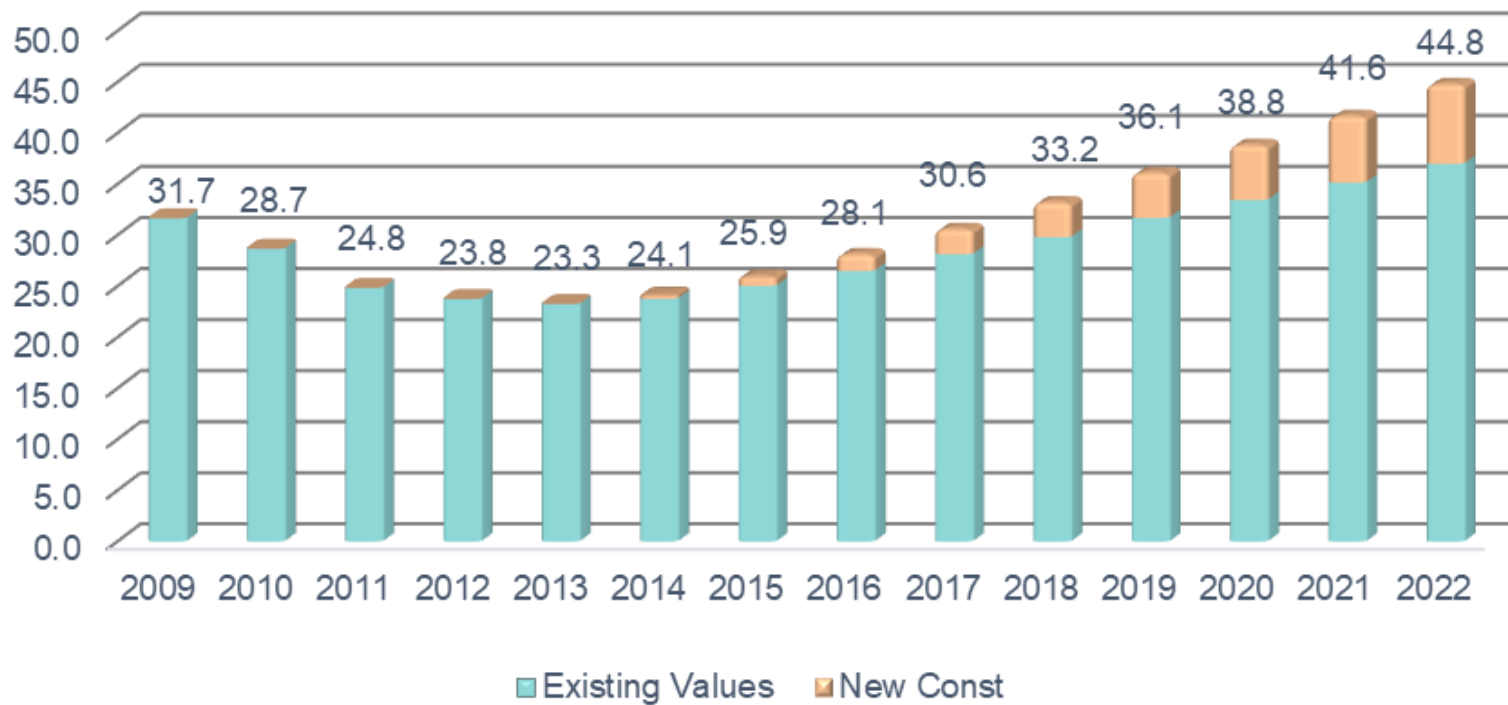
# TENTATIVE ANNUAL BUDGET

FISCAL YEAR 2022



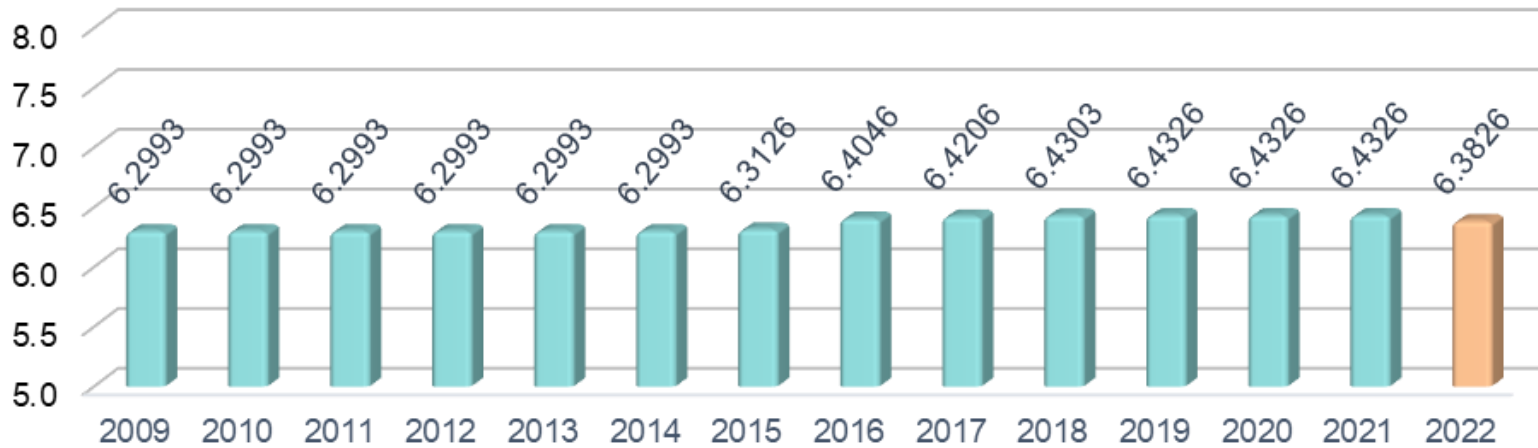
# Taxable Property Values

## Property Values with New Construction



# Total Millage rates

Countywide Operating Millage Rates



# Total Tentative Millages

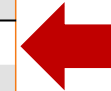
|                      | FY22<br>Tentative | FY21<br>Adopted | Difference |
|----------------------|-------------------|-----------------|------------|
| General Fund         | 5.1442            | 5.2942          | (0.1500)   |
| Transportation       | 0.4036            | 0.2536          | 0.1500     |
| Library              | 0.1975            | 0.2475          | (0.0500)   |
| Children Services    | 0.3333            | 0.3333          | 0.0000     |
| Parks                | 0.3040            | 0.3040          | 0.0000     |
| Environmental Lands* | 0.0000            | 0.0000          | 0.0000     |
| Countywide Operating | 6.3826            | 6.4326          | (0.0500)   |
| Unincorporated MSTU  | 0.6109            | 0.6109          | 0.0000     |
| Subtotal             | 6.9935            | 7.0435          | (0.0500)   |
| Palm-Aire MSTU       | 0.2546            | 0.2546          | 0.0000     |

\*to be levied in FY23

# Total Tentative Millages

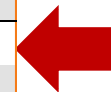
| As of September 8, 2021 | FY22 Tentative | FY21 Adopted | Difference |
|-------------------------|----------------|--------------|------------|
| General Fund            | 5.1442         | 5.2942       | (0.1500)   |
| Transportation          | 0.4036         | 0.2536       | 0.1500     |
| Library                 | 0.1975         | 0.2475       | (0.0500)   |
| Children Services       | 0.3333         | 0.3333       | 0.0000     |
| Parks                   | 0.3040         | 0.3040       | 0.0000     |
| Environmental Lands*    | 0.0000         | 0.0000       | 0.0000     |
| Countywide Operating    | 6.3826         | 6.4326       | (0.0500)   |
| Unincorporated MSTU     | 0.6109         | 0.6109       | 0.0000     |
| Subtotal                | 6.9935         | 7.0435       | (0.0500)   |
| Palm-Aire MSTU          | 0.2546         | 0.2546       | 0.0000     |

NOTE:  
 .2000 decrease in millage from Proposed Millage set on July 29, 2021



\*to be levied in FY23

| As of July 29, 2021  | FY22 Proposed | FY21 Adopted | Difference |
|----------------------|---------------|--------------|------------|
| General Fund         | 5.1442        | 5.2942       | (0.1500)   |
| Transportation       | 0.4036        | 0.2536       | 0.1500     |
| Library              | 0.2475        | 0.2475       | 0.0000     |
| Children Services    | 0.3333        | 0.3333       | 0.0000     |
| Parks                | 0.3040        | 0.3040       | 0.0000     |
| Environmental Lands* | 0.1500        | 0.0000       | 0.1500     |
| Countywide Operating | 6.5826        | 6.4326       | 0.1500     |
| Unincorporated MSTU  | 0.6109        | 0.6109       | 0.0000     |
| Subtotal             | 7.1935        | 7.0435       | 0.1500     |
| Palm-Aire MSTU       | 0.2546        | 0.2546       | 0.0000     |



# Budget Summary -Sources

## Manatee County Tentative Budget Summary Fiscal Year 2021-2022

|  | Millage<br>Rate | GENERAL FUND        | TRANSPOR-<br>TATION TRUST<br>FUND | SPECIAL<br>REVENUE FUNDS | DEBT<br>SERVICES<br>FUNDS | CAPITAL<br>PROJECT<br>FUNDS | ENTERPRISE<br>FUNDS  | INTERNAL<br>SERVICE FUNDS | TOTALS                    |
|--|-----------------|---------------------|-----------------------------------|--------------------------|---------------------------|-----------------------------|----------------------|---------------------------|---------------------------|
| <b>SOURCES</b>   |                 |                     |                                   |                          |                           |                             |                      |                           |                           |
| <b>Property Taxes:</b>   |                 |                     |                                   |                          |                           |                             |                      |                           |                           |
| General Fund   | 5.1442          | 230,225,473         | -                                 | -                        | -                         | -                           | -                    | -                         | \$ 230,225,473            |
| Transportation   | 0.4036          | -                   | 18,062,867                        | -                        | -                         | -                           | -                    | -                         | 18,062,867                |
| Library  | 0.1975          | -                   | -                                 | 8,838,990                | -                         | -                           | -                    | -                         | 8,838,990                 |
| Parks  | 0.3040          | -                   | -                                 | 13,605,331               | -                         | -                           | -                    | -                         | 13,605,331                |
| Environmental Lands*   | 0.0000          | -                   | -                                 | -                        | -                         | -                           | -                    | -                         | -                         |
| Unincorporated MSTU  | 0.6109          | -                   | -                                 | 19,989,888               | -                         | -                           | -                    | -                         | 19,989,888                |
| Children's Services  | 0.3333          | -                   | -                                 | 14,916,634               | -                         | -                           | -                    | -                         | 14,916,634                |
| Palm Aire MSTU   | 0.2546          | -                   | -                                 | 130,752                  | -                         | -                           | -                    | -                         | 130,752                   |
| <b>Other Taxes:</b>  |                 | 2,653,260           | 20,820,247                        | 46,640,558               | -                         | -                           | -                    | -                         | 70,114,065                |
| <b>Licenses &amp; Permits:</b>   |                 | 950,250             | -                                 | 14,927,133               | -                         | -                           | 126,738              | -                         | 16,004,121                |
| <b>Intergovernmental:</b>  |                 |                     |                                   |                          |                           |                             |                      |                           |                           |
| Federal  | -               | -                   | -                                 | 1,930,041                | -                         | -                           | 624,000              | -                         | 2,554,041                 |
| State  | 41,608,321      | 5,714,545           | 879,021                           | -                        | -                         | -                           | 5,465,451            | -                         | 53,667,338                |
| Other  | 12,798,880      | -                   | 46,405                            | -                        | -                         | -                           | -                    | -                         | 12,845,285                |
| <b>Charge for Service:</b>   |                 |                     |                                   |                          |                           |                             |                      |                           |                           |
| Public Utilities   | -               | -                   | -                                 | -                        | -                         | -                           | 208,420,398          | -                         | 208,420,398               |
| Other  | 35,900,086      | 962,710             | 5,907,665                         | -                        | 20,526,316                | 19,493,729                  | -                    | -                         | 82,790,506                |
| <b>Fines &amp; Forfeitures:</b>  |                 | 500,500             | -                                 | 1,338,845                | -                         | -                           | 24,585               | -                         | 1,863,930                 |
| <b>Miscellaneous Revenues:</b>   |                 |                     |                                   |                          |                           |                             |                      |                           |                           |
| Interest Income  | 500,000         | 228,955             | 1,539,060                         | 3,119                    | 2,864,596                 | 1,542,704                   | 744,655              | -                         | 7,423,089                 |
| Other  | 5,593,689       | 625,000             | 19,467,779                        | -                        | -                         | 7,229,707                   | 4,402,395            | -                         | 37,318,570                |
| <b>Total Revenue</b>   |                 | <b>330,730,459</b>  | <b>46,414,324</b>                 | <b>150,158,102</b>       | <b>3,119</b>              | <b>23,390,912</b>           | <b>242,927,312</b>   | <b>5,147,050</b>          | <b>\$ 798,771,278</b>     |
| <b>Non-Revenue:</b>  |                 |                     |                                   |                          |                           |                             |                      |                           |                           |
| Cash Carryover   |                 | 102,813,294         | 22,895,487                        | 157,940,963              | 239,976                   | 195,080,876                 | 160,063,202          | -                         | 639,033,798               |
| Internal Services  |                 | -                   | -                                 | -                        | -                         | -                           | -                    | 152,120,490               | 152,120,490               |
| Interfund Transfers  |                 | 4,516,948           | 5,338,386                         | 22,948,028               | 11,128,352                | 130,734,797                 | 45,466,895           | 1,565,853                 | 221,699,259               |
| Statutory 5%   |                 | (16,536,523)        | (2,320,716)                       | (7,507,909)              | (156)                     | (1,169,546)                 | (12,146,366)         | (4,902,854)               | (44,584,070)              |
| <b>Total Non-Revenue</b>   |                 | <b>90,793,719</b>   | <b>25,913,157</b>                 | <b>173,381,082</b>       | <b>11,368,172</b>         | <b>324,646,127</b>          | <b>193,383,731</b>   | <b>148,783,489</b>        | <b>\$ 968,269,477</b>     |
| <b>GROSS SOURCES</b>   |                 | <b>421,524,178</b>  | <b>72,327,481</b>                 | <b>323,539,184</b>       | <b>11,371,291</b>         | <b>348,037,039</b>          | <b>436,311,043</b>   | <b>153,930,539</b>        | <b>\$ 1,767,040,755</b>   |
| Confirmation of Unencumbered Prior Year Project/Grant Balances                   |                 |                     |                                   |                          |                           |                             |                      |                           | 386,869,971               |
| Confirmation of Other Special Taxing Districts ( Housing Authority, Law Library) |                 |                     |                                   |                          |                           |                             |                      |                           | 716,663                   |
| <b>TOTAL</b>   |                 |                     |                                   |                          |                           |                             |                      |                           | <b>\$ 2,154,627,389</b>   |
| Less: Cash Balance   |                 | (70,874,467)        | (15,821,225)                      | (98,284,428)             | (239,339)                 | (147,395,635)               | (136,973,411)        | -                         | (469,588,505)             |
| Interfund Transfers  |                 | (4,516,948)         | (5,338,386)                       | (22,948,028)             | (11,128,352)              | (130,734,797)               | (45,466,895)         | (1,565,853)               | (221,699,259)             |
| Internal Services  |                 | -                   | -                                 | -                        | -                         | -                           | -                    | (152,364,686)             | (152,364,686)             |
| Prior Year Project/Grant Balances  |                 | -                   | -                                 | -                        | -                         | -                           | -                    | -                         | (386,869,971)             |
| Other Special Taxing Districts   |                 | -                   | -                                 | -                        | -                         | -                           | -                    | -                         | (716,663)                 |
|  |                 | <b>(75,391,415)</b> | <b>(21,159,611)</b>               | <b>(121,232,456)</b>     | <b>(11,367,691)</b>       | <b>(278,130,432)</b>        | <b>(182,440,306)</b> | <b>(153,930,539)</b>      | <b>\$ (1,231,239,084)</b> |
| <b>NET NEW SOURCES</b>   |                 | <b>346,132,763</b>  | <b>51,167,870</b>                 | <b>202,306,728</b>       | <b>3,600</b>              | <b>69,906,607</b>           | <b>253,870,737</b>   | <b>-</b>                  | <b>\$ 923,388,305</b>     |

# Budget Summary -Uses

## USES

### Expenditures:

|                                |                    |                   |                    |                   |                    |                    |                    |                         |
|--------------------------------|--------------------|-------------------|--------------------|-------------------|--------------------|--------------------|--------------------|-------------------------|
| General Government             | 70,404,891         | -                 | 8,783,816          | 11,131,952        | 3,090,000          | -                  | -                  | \$ 93,410,659           |
| Public Safety                  | 201,108,878        | -                 | 21,842,452         | -                 | 9,929,945          | -                  | -                  | 232,881,275             |
| Physical Environment           | 1,775,301          | -                 | 6,224,136          | -                 | 58,112,499         | 183,430,883        | -                  | 249,542,819             |
| Public Transportation          | -                  | 25,655,509        | 13,196,162         | -                 | 56,155,045         | 25,540,767         | -                  | 120,547,483             |
| Economic Environment           | 8,379,025          | -                 | 16,767,597         | -                 | -                  | -                  | -                  | 25,146,622              |
| Human Services                 | 20,728,347         | -                 | 14,080,606         | -                 | 3,950,000          | -                  | -                  | 38,758,953              |
| Culture & Recreation           | 1,539,202          | -                 | 21,636,332         | -                 | 19,040,585         | 2,769,336          | -                  | 44,985,455              |
| Transfers to Other Govt.       | -                  | 4,194,198         | -                  | -                 | -                  | -                  | -                  | 4,194,198               |
| Interfund Transfers            | 23,654,635         | 24,392,698        | 91,780,046         | -                 | 4,711,222          | 77,160,658         | -                  | 221,699,259             |
| Internal Services              | -                  | -                 | -                  | -                 | -                  | -                  | 106,745,235        | 106,745,235             |
| <b>Reserves:</b>               |                    |                   |                    |                   |                    |                    |                    |                         |
| Contingency                    | 23,059,432         | 2,263,851         | 28,943,609         | -                 | -                  | 9,800,913          | 425,019            | 64,492,824              |
| Capital Outlay                 | -                  | -                 | 2,000,000          | -                 | 45,652,108         | 635,075            | -                  | 48,287,183              |
| Cash Balance/Prior Yr. Approp. | 70,874,467         | 15,821,225        | 98,284,428         | 239,339           | 147,395,635        | 136,973,411        | 46,760,285         | 516,348,790             |
| Non Expendable Trusts          | -                  | -                 | -                  | -                 | -                  | -                  | -                  | -                       |
| <b>GROSS USES</b>              | <b>421,524,178</b> | <b>72,327,481</b> | <b>323,539,184</b> | <b>11,371,291</b> | <b>348,037,039</b> | <b>436,311,043</b> | <b>153,930,539</b> | <b>\$ 1,767,040,755</b> |

Confirmation of Unencumbered Prior Year Project/Grant Balances

386,869,971

Confirmation of Other Special Taxing Districts ( Housing Authority, Law Library)

716,663

### TOTAL

\$ 2,154,627,389

|                                   |                    |                   |                    |              |                   |                    |               |                       |
|-----------------------------------|--------------------|-------------------|--------------------|--------------|-------------------|--------------------|---------------|-----------------------|
| Less: Cash Balance                | (70,874,467)       | (15,821,225)      | (98,284,428)       | (239,339)    | (147,395,635)     | (136,973,411)      | -             | (469,588,505)         |
| Interfund Transfers               | (4,516,948)        | (5,338,386)       | (22,948,028)       | (11,128,352) | (130,734,797)     | (45,466,895)       | (1,565,853)   | (221,699,259)         |
| Internal Services                 | -                  | -                 | -                  | -            | -                 | -                  | (152,364,686) | (152,364,686)         |
| Prior Year Project/Grant Balances | -                  | -                 | -                  | -            | -                 | -                  | -             | (386,869,971)         |
| Other Special Taxing Districts    | -                  | -                 | -                  | -            | -                 | -                  | -             | (716,663)             |
|                                   | (75,391,415)       | (21,159,611)      | (121,232,456)      | (11,367,691) | (278,130,432)     | (182,440,306)      | (153,930,539) | (1,231,239,084)       |
| <b>NET NEW USES</b>               | <b>346,132,763</b> | <b>51,167,870</b> | <b>202,306,728</b> | <b>3,600</b> | <b>69,906,607</b> | <b>253,870,737</b> | <b>-</b>      | <b>\$ 923,388,305</b> |

**TOTAL NET BUDGET FY22**

**\$ 923,388,305**

**TOTAL BUDGET FY22**

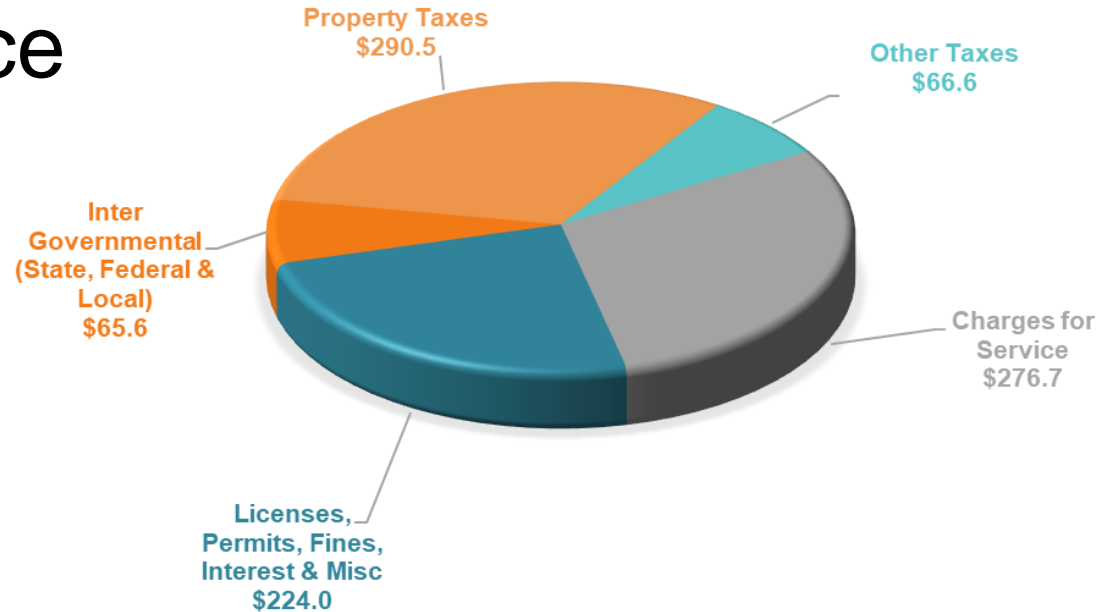
**\$ 2,154,627,389**

\* The Environmental Lands Millage will be levied starting Fiscal Year 2023



# Revenues by Source

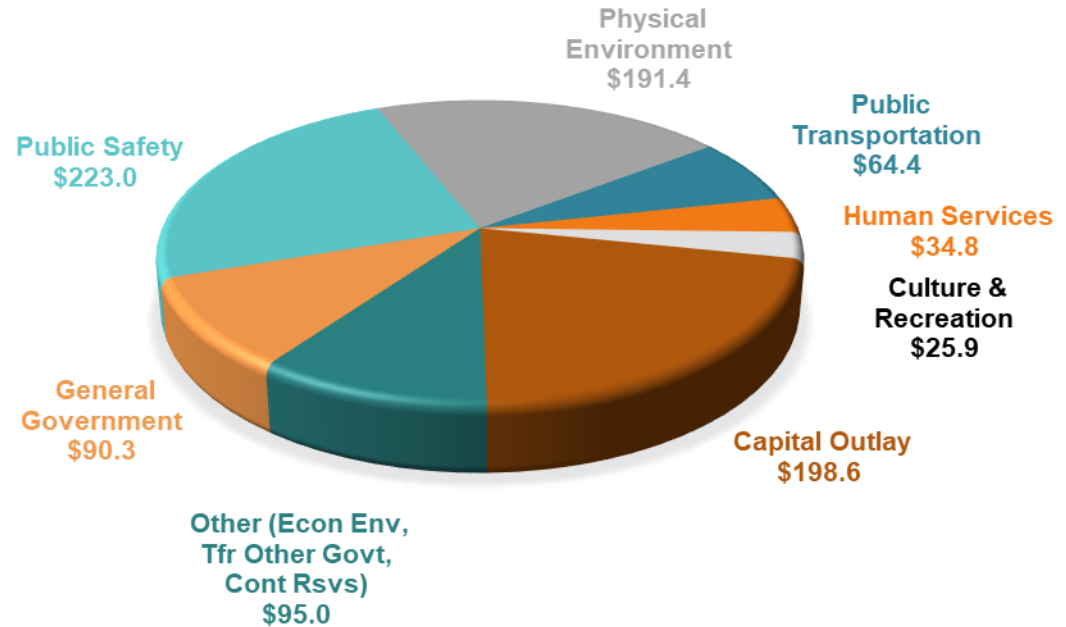
Net Budget - \$923.4 million



| Revenue                                     | Amount   | % of Total |
|---|----------|------------|
| Property Taxes                              | \$ 290.5 | 31.5%      |
| Other Taxes                                 | 66.6     | 7.2%       |
| Charges for Service                         | 276.7    | 30.0%      |
| Licenses, Permits, Fines, Interest & Misc   | 224.0    | 24.3%      |
| Inter Governmental (State, Federal & Local) | 65.6     | 7.1%       |
|   | <hr/>    |            |
|   | \$ 923.4 | 100.0%     |

# Uses by Function

Net Budget - \$923.4 million



| Expenditure                                 | Amount          | % of Total     |
|---|-----------------|----------------|
| General Government                          | \$ 90.3         | 9.78%          |
| Public Safety                               | 223.0           | 24.15%         |
| Physical Environment                        | 191.4           | 20.73%         |
| Public Transportation                       | 64.4            | 6.97%          |
| Human Services                              | 34.8            | 3.77%          |
| Culture & Recreation                        | 25.9            | 2.80%          |
| Capital Outlay                              | 198.6           | 21.51%         |
| Other (Econ Env, Tfr Other Govt, Cont Rsvs) | 95.0            | 10.29%         |
|   | <b>\$ 923.4</b> | <b>100.00%</b> |

# Changes to Total Budget

|  |            |    |               |
|--|------------|----|---------------|
| Proposed Budget, July 15, 2021                         |            | \$ | 1,658,222,767 |
| Added Items  |            |    |               |
| Port Manatee   |            |    | 23,744,490    |
| Special District Budgets                               |            |    | 716,663       |
| Prior Year Project/Grant Balances                      |            |    | 386,869,971   |
| Increase due to Pari Mutual Revenues                   |            |    | 424,175       |
| Increase in State Revenue Sharing, Half-Cent Sales Tax |            |    | 1,359,334     |
| Increase in Infrastructure Sales Tax                   |            |    | 4,219,056     |
| Capital Projects forward funded (IST / Stormwater)     |            |    | 6,556,337     |
| Debt Service on New Debt Issued                        |            |    | 60,976        |
| CIP-Update Cash Carryover on New Debt                  |            |    |               |
| Non-Advalorem Credit Line                              | 35,071,295 |    |               |
| IST Credit Line  | 23,829,912 |    | 58,901,207    |
| CIP-Update Cash Carryover existing/Interest Income     |            |    |               |
| Transportation Impact Fees                             | 7,891,293  |    |               |
| Utilities Facility Investment Fees                     | 10,680,881 |    |               |
| IST Projects   | 14,285,555 |    |               |
| Other Funds  | (980,318)  |    | 31,877,411    |
|  |            | \$ | 514,729,620   |

# Changes to Total Budget

Deleted Items:

|  |    |              |
|--|----|--------------|
| Decrease in State Gas Tax Estimates            | \$ | (1,316,822)  |
| Decrease in payment to Municipalities          |    | (173,671)    |
| Decrease in Property Tax - Library             |    | (2,125,833)  |
| Decrease in Property Tax – Environmental Lands |    | (6,377,499)  |
| Decrease in Communication Services Tax         |    | (246,322)    |
| Operating - Update Cash Carryover/ Interest    |    | (7,942,839)  |
| Decrease Southwest / North County TIF          |    | (142,012)    |
|  |    | <hr/>        |
|  |    | (18,324,998) |

Tentative Budget, September 8, 2021 \$ 2,154,627,389

# Changes to Net Budget

|  |            |                       |
|--|------------|-----------------------|
| <b>Proposed Net Budget 7/15/21</b>                       |            | <b>\$ 853,473,108</b> |
| Changes since 7/15/21                                    |            |                       |
| CRA' s General Fund                                      |            | (193,985)             |
| Environmental Millage Set Aside - Gen Fund               |            | 4,075,000             |
| Environmental Millage Set Aside - Parks                  |            | 1,650,000             |
| Tax Collector Fees                                       |            | (170,142)             |
| Operating Expense reduction in personnel                 |            | (26,421)              |
| Operating Expense Advance funded in FY21 (non Recurring) |            | (688,900)             |
| New Borrowing Debt Service                               |            | 60,976                |
| TIF Payments   |            | (126,046)             |
| Payment to Municipalities                                |            | 214,394               |
| Port Budget  |            |                       |
| Port Budget  | 18,850,766 |                       |
| Port Debt Service  | 2,446,862  | 21,297,628            |
| CIP Project Changes                                      |            |                       |
| Non-Advalorem Credit Line                                | 14,685,838 |                       |
| IST Credit Line  | 18,907,907 |                       |
| CIP project changes                                      | 10,228,948 | 43,822,693            |
|  |            | <u>69,915,197</u>     |
| <b>Tentative Net Budget 09/08/21</b>                     |            | <b>\$ 923,388,305</b> |

# Reserves- Cash Balance

| Cash Balance Reserves                  | 20% Reserves | Stabilization | Other | Total |
|--|--------------|---------------|-------|-------|
| <b>General Fund</b>                    | 68.9         | 2.0           | -     | 70.9  |
| <b>Transportation</b>                  |              |               |       |       |
| Highway - Transportation               | 11.3         | 4.5           | -     | 15.8  |
| Highway - Gas Taxes                    | 3.0          | 4.2           | -     | 7.2   |
| <b>Impact Fees - Governmental</b>      | 42.8         | -             |       | 42.8  |
| <b>Special Revenues</b>                |              | -             |       | -     |
| Library                                | 2.4          | 1.1           | -     | 3.5   |
| Children's Services                    | 2.8          | 2.0           | -     | 4.8   |
| Parks                                  | 3.4          | 0.3           | -     | 3.7   |
| Environmental Lands                    | -            | -             | -     | -     |
| Unincorporated MSTU                    | 5.3          | 3.6           | -     | 8.9   |
| Building                               | 2.5          | 2.2           | -     | 4.7   |
| Tourist Tax - 4 cents                  | 2.5          | 9.2           | -     | 11.7  |
| Beach Erosion - 1 cent                 | 0.3          | 3.1           | -     | 3.4   |
| Phosphate Severance                    | 0.2          | 0.8           | -     | 1.0   |
| FBIP Boating                           | -            | 1.6           | -     | 1.6   |
| Other Special Revenues                 | 6.6          | 4.9           | -     | 11.5  |
| <b>Debt Service</b>                    | 3.4          | -             | -     | 3.4   |
| <b>Capital Projects - Governmental</b> | 53.4         | -             | -     | 53.4  |
| <b>Internal Service</b>                | 17.7         | 4.8           | 24.3  | 46.8  |
| <b>Water/Wastewater</b>                |              | -             | -     | -     |
| Operations                             | 33.2         | 32.2          | -     | 65.4  |
| Maintenance                            | 1.8          | -             | -     | 1.8   |
| <b>Impact Fees - Utilities</b>         | 86.6         | -             | -     | 86.6  |
| <b>Capital Projects - Utilities</b>    | 5.6          | -             | -     | 5.6   |
| <b>Solid Waste</b>                     | 10.3         | 9.9           | 36.3  | 56.5  |
| <b>Stormwater</b>                      | 1.9          | -             | -     | 1.9   |
| <b>Transit</b>                         | 2.7          | -             | -     | 2.7   |
| <b>Civic Center</b>                    | 0.6          | 0.1           | -     | 0.7   |
| <b>Total</b>                           | 369.2        | 86.5          | 60.6  | 516.3 |

|  | FY22          | FY23          |
|--|---------------|---------------|
| Cash Balance Reserves                  | Stabilization | Stabilization |
| <b>General Fund</b>                    | 2.0           | 7.5           |
| <b>Transportation</b>                  |               |               |
| Highway - Transportation               | 4.5           | 0.1           |
| Highway - Gas Taxes                    | 4.2           | 2.7           |
| <b>Impact Fees - Governmental</b>      | -             | -             |
| <b>Special Revenues</b>                | -             | -             |
| Library                                | 1.1           | 2.3           |
| Children's Services                    | 2.0           | 3.9           |
| Parks                                  | 0.3           |               |
| Environmental Lands                    | -             | 6.7           |
| Unincorporated MSTU                    | 3.6           | 3.1           |
| Building                               | 2.2           | 0.2           |
| Tourist Tax - 4 cents                  | 9.2           | 8.3           |
| Beach Erosion - 1 cent                 | 3.1           | 4.4           |
| Phosphate Severance                    | 0.8           | 0.3           |
| FBIP Boating                           | 1.6           | 1.8           |
| Other Special Revenues                 | 4.9           | 4.2           |
| <b>Debt Service</b>                    | -             | -             |
| <b>Capital Projects - Governmental</b> | -             | -             |
| <b>Internal Service</b>                | 4.8           | 3.7           |
| <b>Water/Wastewater</b>                | -             | -             |
| Operations                             | 32.2          | 0.8           |
| Maintenance                            | -             | -             |
| <b>Impact Fees - Utilities</b>         | -             | -             |
| <b>Capital Projects - Utilities</b>    | -             | -             |
| <b>Solid Waste</b>                     | 9.9           | 1.1           |
| <b>Stormwater</b>                      | -             | -             |
| <b>Transit</b>                         | -             | -             |
| <b>Civic Center</b>                    | 0.1           | 0.1           |
| <b>Total</b>                           | 86.5          | 51.2          |

## Change in Tax Funds Stabilization from FY21 (Prior Year)

|                        | Amount    | % Change |
|------------------------|-----------|----------|
| <b>General Fund</b>    | \$ (24.2) | -92.4%   |
| <b>Transportation</b>  | \$ (3.1)  | -40.8%   |
| <b>Library</b>         | \$ (4.4)  | -80.0%   |
| <b>Children's Svcs</b> | \$ 2.0    | 0.0%     |
| <b>Parks</b>           | \$ (6.5)  | -95.6%   |
| <b>Uninc MSTU</b>      | \$ (2.9)  | -44.6%   |

*Note on Environmental Lands - FY22 funding held in designated contingency reserves in until used.*

*General Fund - \$4,075,000*  
*Parks Fund - \$1,650,000*  
*\$5,725,000*

# Highlights of Budget

## ❖ Emphasis on Public Safety

- Added 19 positions to the Sheriff's Office for \$2.6 million
- Provides \$149.4 million for Sheriff's Budget
- Added 12 24-hour Float Paramedic Positions, a Deputy Director and 4 District Chiefs for a total of 17 positions.
- Added 1 9-1-1 Telecommunicator position and 2 3-1-1 Representatives positions.
- Within the CIP, added: the Sheriff's Fleet Facility, the Sheriff's New Property Evidence Building and the New Jail Medical Wing.
- Within the CIP added: Lake Manatee EMS Base Station, Moccasin Wallow EMS Station, and the North County EMS Base Station.

## ❖ Emphasis on Infrastructure

- Investments of the following:
  - Transportation \$350.3 million
  - Parks \$ 80.3 million
  - Public Safety \$ 39.1 million

**Gross Budget \$2,154,627,389**

**Net Budget \$ 923,388,305**



# Motions to be Made as per FL.Statute & TRIM

- **Motion:** *Move to adopt Resolution B-22-001 for tentative millage rates for Fiscal Year 21-22.*
- **Motion:** *Move to adopt Resolution B-22-002 which adopts the Tentative Budget for FY21-22 which also includes the Unincorporated Municipal Services Taxing Unit and the Palm Aire Municipal Services Tax Unit.*
- **Motion:** *Move to adopt Resolution B-22-003 which adopts the Tentative Budget for FY21-22 for all identified Manatee County Dependent Special Districts.*

## **Announcement of Aggregate Millage Rate Comparison:**

The aggregate millage rate for Fiscal Year 2021-2022 is 6.8322 mills and the change from the rolled back aggregate millage rate of 6.6288 mills for the operating millage is hereby determined to be +3.07 %.

## **Announcement of Location and Date of the Next Budget Public Hearing**

The Second Public Hearing will be held on Tuesday September 14, 2021 in the Honorable Patricia M. Glass Chambers at the Manatee County Administration Building, 1112 Manatee Avenue West, Bradenton

[www.MyManatee.org/Budget](http://www.MyManatee.org/Budget)

Financial Management Department



## Manatee County Tentative Budget Summary Fiscal Year 2021-2022

|  | Millage Rate | GENERAL FUND        | TRANSPOR-<br>TATION TRUST<br>FUND | SPECIAL<br>REVENUE FUNDS | DEBT SERVICES<br>FUNDS | CAPITAL<br>PROJECT FUNDS | ENTERPRISE<br>FUNDS  | INTERNAL<br>SERVICE FUNDS | TOTALS                    |
|--|--------------|---------------------|-----------------------------------|--------------------------|------------------------|--------------------------|----------------------|---------------------------|---------------------------|
| <b>SOURCES</b>   |              |                     |                                   |                          |                        |                          |                      |                           |                           |
| <b>Property Taxes:</b>   |              |                     |                                   |                          |                        |                          |                      |                           |                           |
| General Fund   | 5.1442       | 230,225,473         | -                                 | -                        | -                      | -                        | -                    | -                         | \$ 230,225,473            |
| Transportation   | 0.4036       | -                   | 18,062,867                        | -                        | -                      | -                        | -                    | -                         | 18,062,867                |
| Library  | 0.1975       | -                   | -                                 | 8,838,990                | -                      | -                        | -                    | -                         | 8,838,990                 |
| Parks  | 0.3040       | -                   | -                                 | 13,605,331               | -                      | -                        | -                    | -                         | 13,605,331                |
| Environmental Lands*   | 0.0000       | -                   | -                                 | -                        | -                      | -                        | -                    | -                         | -                         |
| Unincorporated MSTU  | 0.6109       | -                   | -                                 | 19,989,888               | -                      | -                        | -                    | -                         | 19,989,888                |
| Children's Services  | 0.3333       | -                   | -                                 | 14,916,634               | -                      | -                        | -                    | -                         | 14,916,634                |
| Palm Aire MSTU   | 0.2546       | -                   | -                                 | 130,752                  | -                      | -                        | -                    | -                         | 130,752                   |
| <b>Other Taxes:</b>  |              | 2,653,260           | 20,820,247                        | 46,640,558               | -                      | -                        | -                    | -                         | 70,114,065                |
| <b>Licenses &amp; Permits:</b>   |              | 950,250             | -                                 | 14,927,133               | -                      | -                        | 126,738              | -                         | 16,004,121                |
| <b>Intergovernmental:</b>  |              |                     |                                   |                          |                        |                          |                      |                           |                           |
| Federal  |              | -                   | -                                 | 1,930,041                | -                      | -                        | 624,000              | -                         | 2,554,041                 |
| State  |              | 41,608,321          | 5,714,545                         | 879,021                  | -                      | -                        | 5,465,451            | -                         | 53,667,338                |
| Other  |              | 12,798,880          | -                                 | 46,405                   | -                      | -                        | -                    | -                         | 12,845,285                |
| <b>Charge for Service:</b>   |              |                     |                                   |                          |                        |                          |                      |                           |                           |
| Public Utilities   |              | -                   | -                                 | -                        | -                      | -                        | 208,420,398          | -                         | 208,420,398               |
| Other  |              | 35,900,086          | 962,710                           | 5,907,665                | -                      | 20,526,316               | 19,493,729           | -                         | 82,790,506                |
| <b>Fines &amp; Forfeitures:</b>  |              |                     |                                   |                          |                        |                          |                      |                           |                           |
|  |              | 500,500             | -                                 | 1,338,845                | -                      | -                        | 24,585               | -                         | 1,863,930                 |
| <b>Miscellaneous Revenues:</b>   |              |                     |                                   |                          |                        |                          |                      |                           |                           |
| Interest Income  |              | 500,000             | 228,955                           | 1,539,060                | 3,119                  | 2,864,596                | 1,542,704            | 744,655                   | 7,423,089                 |
| Other  |              | 5,593,689           | 625,000                           | 19,467,779               | -                      | -                        | 7,229,707            | 4,402,395                 | 37,318,570                |
| <b>Total Revenue</b>   |              | <b>330,730,459</b>  | <b>46,414,324</b>                 | <b>150,158,102</b>       | <b>3,119</b>           | <b>23,390,912</b>        | <b>242,927,312</b>   | <b>5,147,050</b>          | <b>\$ 798,771,278</b>     |
| <b>Non-Revenue:</b>  |              |                     |                                   |                          |                        |                          |                      |                           |                           |
| Cash Carryover   |              | 102,813,294         | 22,895,487                        | 157,940,963              | 239,976                | 195,080,876              | 160,063,202          | -                         | 639,033,798               |
| Internal Services  |              | -                   | -                                 | -                        | -                      | -                        | -                    | 152,120,490               | 152,120,490               |
| Interfund Transfers  |              | 4,516,948           | 5,338,386                         | 22,948,028               | 11,128,352             | 130,734,797              | 45,466,895           | 1,565,853                 | 221,699,259               |
| Statutory 5%   |              | (16,536,523)        | (2,320,716)                       | (7,507,909)              | (156)                  | (1,169,546)              | (12,146,366)         | (4,902,854)               | (44,584,070)              |
| <b>Total Non-Revenue</b>   |              | <b>90,793,719</b>   | <b>25,913,157</b>                 | <b>173,381,082</b>       | <b>11,368,172</b>      | <b>324,646,127</b>       | <b>193,383,731</b>   | <b>148,783,489</b>        | <b>\$ 968,269,477</b>     |
| <b>GROSS SOURCES</b>   |              | <b>421,524,178</b>  | <b>72,327,481</b>                 | <b>323,539,184</b>       | <b>11,371,291</b>      | <b>348,037,039</b>       | <b>436,311,043</b>   | <b>153,930,539</b>        | <b>\$ 1,767,040,755</b>   |
| Confirmation of Unencumbered Prior Year Project/Grant Balances                   |              |                     |                                   |                          |                        |                          |                      |                           | 386,869,971               |
| Confirmation of Other Special Taxing Districts ( Housing Authority, Law Library) |              |                     |                                   |                          |                        |                          |                      |                           | 716,663                   |
| <b>TOTAL</b>   |              |                     |                                   |                          |                        |                          |                      |                           | <b>\$ 2,154,627,389</b>   |
| Less: Cash Balance   |              | (70,874,467)        | (15,821,225)                      | (98,284,428)             | (239,339)              | (147,395,635)            | (136,973,411)        | -                         | (469,588,505)             |
| Interfund Transfers  |              | (4,516,948)         | (5,338,386)                       | (22,948,028)             | (11,128,352)           | (130,734,797)            | (45,466,895)         | (1,565,853)               | (221,699,259)             |
| Internal Services  |              | -                   | -                                 | -                        | -                      | -                        | -                    | (152,364,686)             | (152,364,686)             |
| Prior Year Project/Grant Balances  |              | -                   | -                                 | -                        | -                      | -                        | -                    | -                         | (386,869,971)             |
| Other Special Taxing Districts   |              | -                   | -                                 | -                        | -                      | -                        | -                    | -                         | (716,663)                 |
|  |              | <b>(75,391,415)</b> | <b>(21,159,611)</b>               | <b>(121,232,456)</b>     | <b>(11,367,691)</b>    | <b>(278,130,432)</b>     | <b>(182,440,306)</b> | <b>(153,930,539)</b>      | <b>\$ (1,231,239,084)</b> |
| <b>NET NEW SOURCES</b>   |              | <b>346,132,763</b>  | <b>51,167,870</b>                 | <b>202,306,728</b>       | <b>3,600</b>           | <b>69,906,607</b>        | <b>253,870,737</b>   | <b>-</b>                  | <b>\$ 923,388,305</b>     |
| <b>USES</b>  |              |                     |                                   |                          |                        |                          |                      |                           |                           |
| <b>Expenditures:</b>   |              |                     |                                   |                          |                        |                          |                      |                           |                           |
| General Government   |              | 70,404,891          | -                                 | 8,783,816                | 11,131,952             | 3,090,000                | -                    | -                         | \$ 93,410,659             |
| Public Safety  |              | 201,108,878         | -                                 | 21,842,452               | -                      | 9,929,945                | -                    | -                         | 232,881,275               |
| Physical Environment   |              | 1,775,301           | -                                 | 6,224,136                | -                      | 58,112,499               | 183,430,883          | -                         | 249,542,819               |
| Public Transportation  |              | -                   | 25,655,509                        | 13,196,162               | -                      | 56,155,045               | 25,540,767           | -                         | 120,547,483               |
| Economic Environment   |              | 8,379,025           | -                                 | 16,767,597               | -                      | -                        | -                    | -                         | 25,146,622                |
| Human Services   |              | 20,728,347          | -                                 | 14,080,606               | -                      | 3,950,000                | -                    | -                         | 38,758,953                |
| Culture & Recreation   |              | 1,539,202           | -                                 | 21,636,332               | -                      | 19,040,585               | 2,769,336            | -                         | 44,985,455                |
| Transfers to Other Govt.   |              | -                   | 4,194,198                         | -                        | -                      | -                        | -                    | -                         | 4,194,198                 |
| Interfund Transfers  |              | 23,654,635          | 24,392,698                        | 91,780,046               | -                      | 4,711,222                | 77,160,658           | -                         | 221,699,259               |
| Internal Services  |              | -                   | -                                 | -                        | -                      | -                        | -                    | 106,745,235               | 106,745,235               |
| <b>Reserves:</b>   |              |                     |                                   |                          |                        |                          |                      |                           |                           |
| Contingency  |              | 23,059,432          | 2,263,851                         | 28,943,609               | -                      | -                        | 9,800,913            | 425,019                   | 64,492,824                |
| Capital Outlay   |              | -                   | -                                 | 2,000,000                | -                      | 45,652,108               | 635,075              | -                         | 48,287,183                |
| Cash Balance/Prior Yr. Approp.   |              | 70,874,467          | 15,821,225                        | 98,284,428               | 239,339                | 147,395,635              | 136,973,411          | 46,760,285                | 516,348,790               |
| Non Expendable Trusts  |              | -                   | -                                 | -                        | -                      | -                        | -                    | -                         | -                         |
| <b>GROSS USES</b>  |              | <b>421,524,178</b>  | <b>72,327,481</b>                 | <b>323,539,184</b>       | <b>11,371,291</b>      | <b>348,037,039</b>       | <b>436,311,043</b>   | <b>153,930,539</b>        | <b>\$ 1,767,040,755</b>   |
| Confirmation of Unencumbered Prior Year Project/Grant Balances                   |              |                     |                                   |                          |                        |                          |                      |                           | 386,869,971               |
| Confirmation of Other Special Taxing Districts ( Housing Authority, Law Library) |              |                     |                                   |                          |                        |                          |                      |                           | 716,663                   |
| <b>TOTAL</b>   |              |                     |                                   |                          |                        |                          |                      |                           | <b>\$ 2,154,627,389</b>   |
| Less: Cash Balance   |              | (70,874,467)        | (15,821,225)                      | (98,284,428)             | (239,339)              | (147,395,635)            | (136,973,411)        | -                         | (469,588,505)             |
| Interfund Transfers  |              | (4,516,948)         | (5,338,386)                       | (22,948,028)             | (11,128,352)           | (130,734,797)            | (45,466,895)         | (1,565,853)               | (221,699,259)             |
| Internal Services  |              | -                   | -                                 | -                        | -                      | -                        | -                    | (152,364,686)             | (152,364,686)             |
| Prior Year Project/Grant Balances  |              | -                   | -                                 | -                        | -                      | -                        | -                    | -                         | (386,869,971)             |
| Other Special Taxing Districts   |              | -                   | -                                 | -                        | -                      | -                        | -                    | -                         | (716,663)                 |
|  |              | <b>(75,391,415)</b> | <b>(21,159,611)</b>               | <b>(121,232,456)</b>     | <b>(11,367,691)</b>    | <b>(278,130,432)</b>     | <b>(182,440,306)</b> | <b>(153,930,539)</b>      | <b>(1,231,239,084)</b>    |
| <b>NET NEW USES</b>  |              | <b>346,132,763</b>  | <b>51,167,870</b>                 | <b>202,306,728</b>       | <b>3,600</b>           | <b>69,906,607</b>        | <b>253,870,737</b>   | <b>-</b>                  | <b>\$ 923,388,305</b>     |
| <b>TOTAL NET BUDGET FY22</b>   |              |                     |                                   |                          |                        |                          |                      |                           |                           |
|  |              |                     |                                   |                          |                        |                          |                      |                           | <b>\$ 923,388,305</b>     |
| <b>TOTAL BUDGET FY22</b>   |              |                     |                                   |                          |                        |                          |                      |                           |                           |
|  |              |                     |                                   |                          |                        |                          |                      |                           | <b>\$ 2,154,627,389</b>   |

\* The Environmental Lands Millage will be levied starting Fiscal Year 2023

# BUDGET CHANGES - CAPITAL IMPROVEMENT PLAN

| Project #         | Description   | Fund | Fund Description                             | Amount            |
|-------------------|---|------|--|-------------------|
| <b>ADDITIONS:</b> |   |      |  |                   |
| 6107760           | Upper Manatee River Road North of SR 64 to Fort Hamer Bridge                    | 319  | Local Opt 4 Cents Cap Projects               | 5,104             |
| 6107760           | Upper Manatee River Road North of SR 64 to Fort Hamer Bridge                    | 335  | Road Impact Fee Dist D Cap Pr                | 283               |
| 6095061           | Verna Bethany Road  | 337  | Road Impact Fee Dist F Cap Pr                | 368               |
| 6005233           | MCSO - Jail - New Medical Wing  | 338  | Law Enforcement Imp Fee Cap Pr               | 254,289           |
| 6099100           | Next Generation 911   | 379  | PubSfty Imp Fee Project Fund                 | 363               |
| 6111360           | Erie Road - 69th St E to Martha Road  | 380  | NE Transport Imp Fee-Cap Proj                | 2,625,057         |
| 6107660           | Lorraine Road - SR 64 to 59th Ave E   | 395  | 2013 Rev Ref Imp Bonds Trans Cap Prj         | 87                |
| 6099271           | FDOT US 41 Sidewalk, 53rd Ave W to Cortez Rd PW - Phase 2                       | 404  | Water and Sewer Capital Improv               | 3,575,000         |
| 6099281           | FDOT US 41 Sidewalk, 53rd Ave W to Cortez Rd Sewer Replacement- Phase 2         | 404  | Water and Sewer Capital Improv               | 364,000           |
| 6111370           | Erie Rd - 69th St E - Martha Road - PW  | 404  | Water and Sewer Capital Improv               | 10,700            |
| 6111380           | Erie Rd - 69th St E - Martha Road - WW  | 404  | Water and Sewer Capital Improv               | 53,500            |
| 6111390           | Erie Rd - 69th St E to Martha Road - MARS Tie-In                                | 406  | Sewer Facility Invest Fees                   | 384,412           |
| 6111200           | Fort Hamer Boat Ramp Expansion  | 853  | PNRImpactFees Capital Project-Unincorporated | 85,000            |
| 6107560           | Lena Road - South of 44th Avenue East to Landfill Rd                            | 858  | 2021 RevImpNoteCapPrj                        | 164,159           |
| 6107660           | Lorraine Road - SR 64 to 59th Ave E   | 858  | 2021 RevImpNoteCapPrj                        | 4,678,340         |
| 6107760           | Lorraine Road - SR 64 to 59th Ave E   | 858  | 2021 RevImpNoteCapPrj                        | 433,892           |
| 6109060           | Player's Drive at Lorraine Road Intersection Improvements and ATMS              | 858  | 2021 RevImpNoteCapPrj                        | 140,000           |
| 6108360           | 59th St W from Cortez to Manatee Ave  | 858  | 2021 RevImpNoteCapPrj                        | 2,187,090         |
| 6107860           | 63rd Ave E - US 301 to Tuttle   | 858  | 2021 RevImpNoteCapPrj                        | 678,731           |
| 6108460           | 75th St West - Cortez Road - Manatee Ave Rebase and Resurfacing                 | 858  | 2021 RevImpNoteCapPrj                        | 53,626            |
| 6108160           | 53rd Ave W - 14th St W - 43rd St W  | 858  | 2021 RevImpNoteCapPrj                        | 300,000           |
| 6108060           | 9th Street East - US 301 to SR 64 Rebase and Resurfacing                        | 858  | 2021 RevImpNoteCapPrj                        | 2,050,000         |
| 6107960           | Lockwood Ridge Road Rebase and Resurfacing- 56th Ave Ter E - University Parkway | 858  | 2021 RevImpNoteCapPrj                        | 4,000,000         |
| 0990003           | Capital Reserves-Future IST projects  | 850  | Infr-TransCapPrj                             | 6,841,135         |
| 6094360           | Canal Rd - US 301 - US 41   | 850  | Infr-TransCapPrj                             | 4,229,042         |
| 6005233           | MCSO - Jail - New Medical Wing  | 851  | Infr-PubSafety&LawEnfcmtcapPrj               | 4,521,656         |
| NR02065           | County Road 675 Soccer Fields   | 852  | Infr-Parks&CommunFacilCapPrj                 | 2,500,000         |
| 6023509           | Lincoln Park Improvements - Press Box   | 852  | Infr-Parks&CommunFacilCapPrj                 | 105,617           |
| 6023510           | Lincoln Park Improvements - Restrooms   | 852  | Infr-Parks&CommunFacilCapPrj                 | 18,160            |
| 6023511           | Lincoln Park Improvements - Bleachers   | 852  | Infr-Parks&CommunFacilCapPrj                 | 20,094            |
| 6106501           | MCSO - Fleet Facility   | 859  | 2021 IST RevImpNoteCapPrj                    | 3,188,250         |
| 6108500           | MCSO - New Property Evidence Building   | 859  | 2021 IST RevImpNoteCapPrj                    | 6,087,000         |
| 6093306           | Premier Sports Complex - Pickleball/Racket Center                               | 859  | 2021 IST RevImpNoteCapPrj                    | 3,185,257         |
| 6093304           | East County Library   | 859  | 2021 IST RevImpNoteCapPrj                    | 6,447,400         |
|                   |   |      |  | 59,187,612        |
| <b>DELETIONS:</b> |   |      |  |                   |
| 6106900           | MSO Juvenile Justice Building Purchase*   | 310  | Building Capital Projects                    | (250,000)         |
| 6081102           | Portosueno Park North Seawall - West of Weir*                                   | 312  | Beach Erosion Cntrl Cap Proj                 | (650,000)         |
| 6095061           | Verna Bethany Road  | 319  | Local Opt 4 Cents Cap Projects               | (5,755)           |
| 6108662           | Erie Road - Martha Road to US 301 in Parrish*                                   | 380  | NE Transport Imp Fee-Cap Proj                | (500,000)         |
| PW01110           | End of Service Life Distribution Line Replacement                               | 404  | Water and Sewer Capital Improv               | (2,600,000)       |
| 6105800           | Parrish Community Park *  | 853  | PNRImpactFees Capital Project-Unincorporated | (837,360)         |
| 6042401           | Kinnan Park Improvements*   | 853  | PNRImpactFees Capital Project-Unincorporated | (280,000)         |
| 6031104           | John H. Marble Park - Gymnasium Removal/Replacement *                           | 853  | PNRImpactFees Capital Project-Unincorporated | (500,000)         |
| 6093307           | Premier Sports Complex Swimming Pool*   | 853  | PNRImpactFees Capital Project-Unincorporated | (517,000)         |
| 6023508           | Lincoln Park Improvements - Amenities*  | 853  | PNRImpactFees Capital Project-Unincorporated | (201,000)         |
| 6004520           | Buffalo Creek Park Soccer Fields*   | 853  | PNRImpactFees Capital Project-Unincorporated | (1,600,000)       |
| 6012611           | Washington Park Phase I - Park Amenities*                                       | 853  | PNRImpactFees Capital Project-Unincorporated | (1,600,000)       |
| 6107660           | Upper Manatee River Road North of SR 64 to Fort Hamer Bridge                    | 855  | 2019 RvImprRef Bonds CapProj                 | (571)             |
| 6099100           | Next Generation 911   | 857  | Pub Safety Imp Fee Unincorp Cap Prj          | (363)             |
| 6024361           | Bayshore Gardens Parkway at 34th Street W                                       | 850  | Infr-TransCapPrj                             | (350,000)         |
| 6108500           | MCSO - New Property Evidence Building**   | 851  | Infr-PubSafety&LawEnfcmtcapPrj               | (3,390,000)       |
| 6023508           | Lincoln Park Improvements   | 852  | Infr-Parks&CommunFacilCapPrj                 | (2,082,870)       |
|                   |   |      |  | (15,364,919)      |
|                   |   |      | <b>Total Change</b>                          | <b>43,822,693</b> |

\* Forward Funded into FY21 to move forward on project

\*\* Infrastructure Sales Tax Projects previously established on interfund Loan. With establishment of credit line, project has been moved to the IST Credit Line.