



June 8, 2026 - Budget Work Session

Subject

Presentation of the Recommended FY27 Budget and Decision Unit Review - Department Budgets

Category

AGENDA ITEMS

Briefings

Briefing Provided Upon Request

Contact and/or Presenter Information

Claudia Campos, Interim Chief Financial Officer

Action Requested

No Action Required

Enabling/Regulating Authority

N/A

Applicable Advisory Board

N/A

Background Discussion

I. County Administrator, Charlie Bishop will present the Recommended FY27 Budget to the Board of County Commissioners, in accordance with Florida Statutes, Title XI, Chapter 129.

II. Review of Decision Units Summary in conjunction with the Recommended FY27 Budget process, to be presented in the following order (but not limited to):

- Utilities
- Public Works
- Human Resources
- Public Safety
- Property Management
- Information Technology
- Development Services
- Sports & Leisure Services
- County Attorney
- Convention & Visitors Bureau
- Community & Veterans Services

- Natural Resources
- Financial Management
- Government Relations
- County Administration

"Pull Process"

The County Administrator has presented a balanced budget to the Commissioners. The Pull Process consists of one Commissioner having the desire to fund an item that the County Administrator has not recommended for funding, therefore, the first Commissioner to "Pull" the item. Wherein, the fellow Commissioner must agree with the primary Commissioner as a "second" to the Pulled Item.

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
Office of Budget & Management
9000 Town Center Parkway
Lakewood Ranch, FL 34202
Phone: (941) 745-3760
mymanatee.org

Budget Presentation Work Session

June 8, 2026

9:00 AM – 1:00 PM

Manatee County Government Administration Building
First Floor, Honorable Patricia Glass Chambers

Agenda

- | | | |
|------|--|---|
| I. | Meeting Called to Order | Tal Siddique, Chairman |
| II. | Introduction - Budget Message | Charlie Bishop, County Administrator |
| III. | Recommended Budget | Claudia Campos, Interim Financial Officer |
| IV. | Decision Unit Summary | Claudia Campos, Interim Financial Officer |
| | <ul style="list-style-type: none">• <i>Utilities</i>• <i>Public Works</i>• <i>Human Resources</i>• <i>Public Safety</i>• <i>Property Management</i>• <i>Information Technology</i>• <i>Development Services</i>• <i>Sports & Leisure Services</i>• <i>County Attorney</i>• <i>Convention & Visitors Bureau</i>• <i>Community & Veterans Services</i>• <i>Natural Resources</i>• <i>Financial Management</i>• <i>Government Relations</i>• <i>County Administration</i> | |
| V. | Citizens Comments | |
| VI. | Adjourn | |

"Pull" Process

The County Administrator has presented a balanced budget to the Commissioners. The Pull process consists of one Commissioner having the desire to fund an item that the County Administrator has not recommended for funding, therefore the first Commissioner is able to "Pull" the item. Wherein, a fellow Commissioner must agree with the primary Commissioner as a "second" to the Pulled item.

VACANT	AMANDA	TAL	MIKE	DR. BOB	JASON	GEORGE W.
District 1	BALLARD	SIDDIQUE	RAHN	MCCANN	BEARDEN	KRUSE
	District 2	District 3	District 4	District 5	At Large	At Large



MANATEE COUNTY BUDGET PRESENTATION FY27 RECOMMENDED BUDGET



EXECUTIVE SUMMARY- MANATEE COUNTY

FY27 Recommended Budget

\$1,447,785,544

TOTAL NET BUDGET *

Includes Budget to provide All Levels of services to Manatee County.

\$2,674,519,164

TOTAL GROSS BUDGET

Includes Budget for all Levels of service plus internal services, and reserves.

\$ 2,218,197,529

FY26- FY30 Capital Improvement Plan

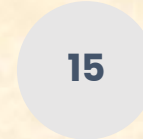
Funding Proposal in addition to existing planned Projects.

INVESTMENT STRATEGY

Capital Improvement Plan FY27
\$564,151,987



Total Projects in the Plan



NEW Projects introduced in the plan



New investment constitutes 34% of Total Net Budget.



Elements of the FY27 Recommended Budget

Total \$2,674,519,164

Departments
& Programs

\$717,719,694

Constitutional
Officers

\$335,492,118

Transfers

\$402,361,2571

Reserves

\$1,020,223,328

Other Cty
Funded
Programs

\$63,595,759

Debt Service

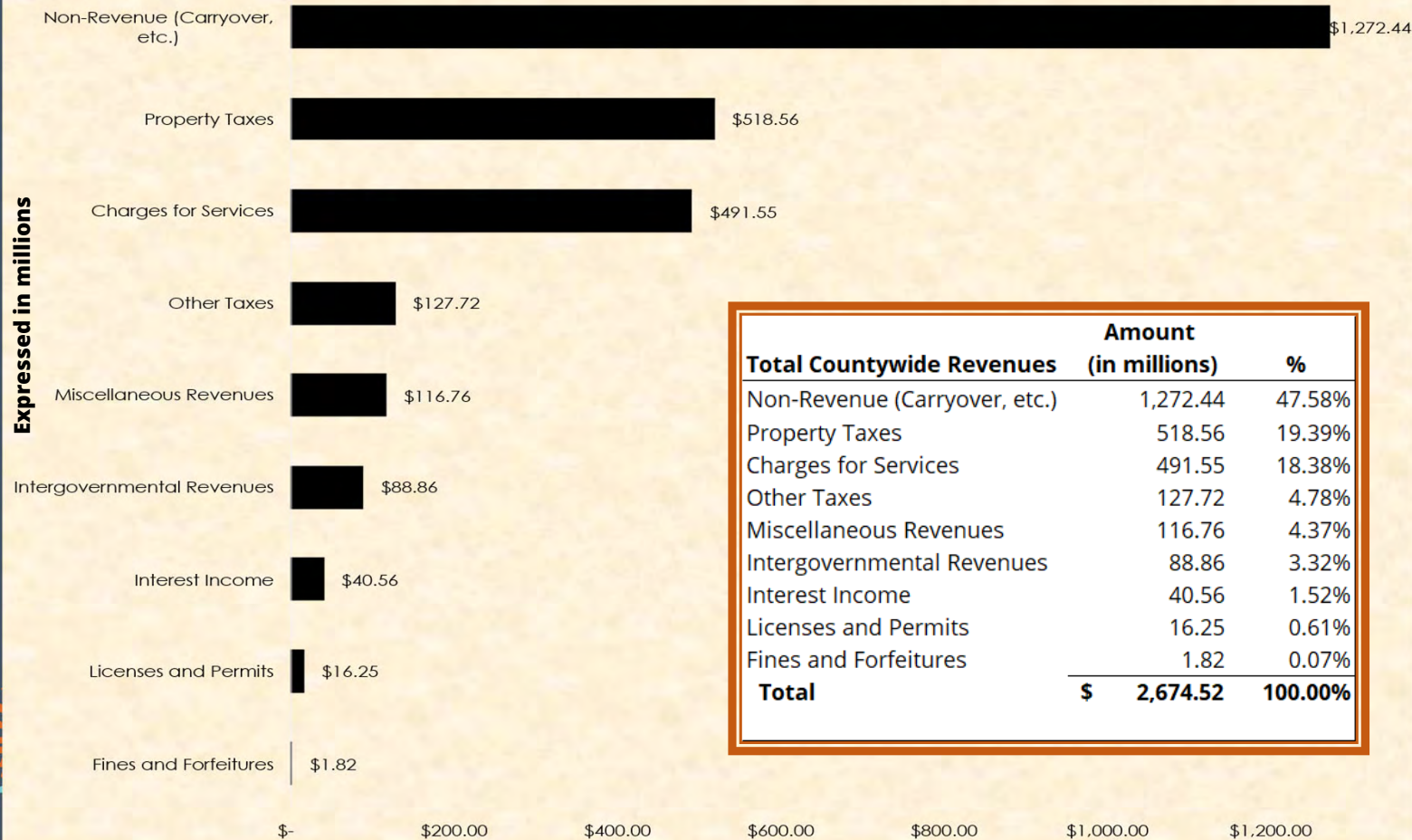
\$97,124,999

Capital
Outlay

\$38,001,995



Countywide Revenues (Sources)

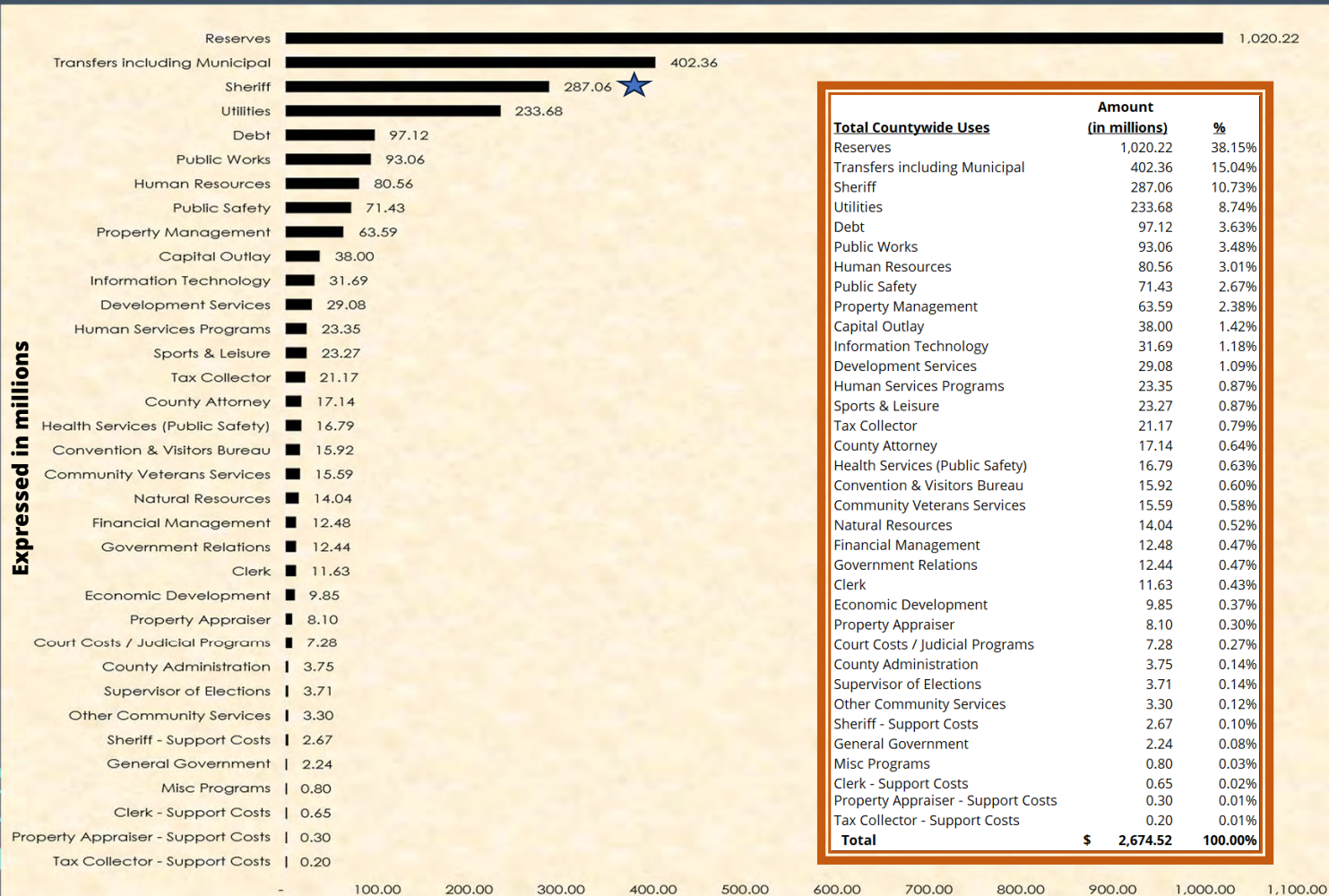


	Amount	
Total Countywide Revenues	(in millions)	%
Non-Revenue (Carryover, etc.)	1,272.44	47.58%
Property Taxes	518.56	19.39%
Charges for Services	491.55	18.38%
Other Taxes	127.72	4.78%
Miscellaneous Revenues	116.76	4.37%
Intergovernmental Revenues	88.86	3.32%
Interest Income	40.56	1.52%
Licenses and Permits	16.25	0.61%
Fines and Forfeitures	1.82	0.07%
Total	\$ 2,674.52	100.00%

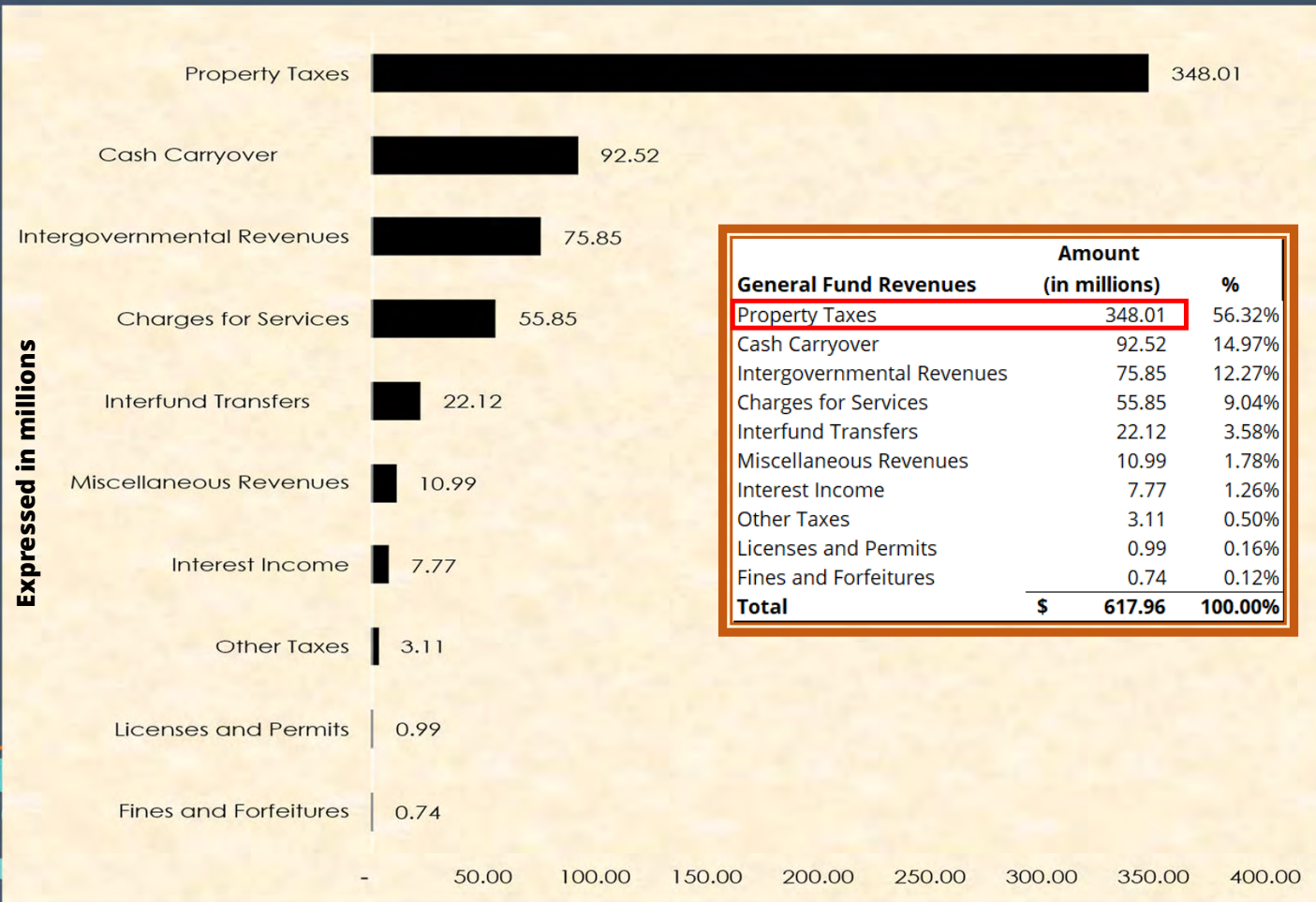
Property Taxes represents 19%, of all revenues at \$518.56 million.

Cash Carryover- represents the remaining estimated cash from previous FY26 brought into the Budget

Countywide Expenses (USES)

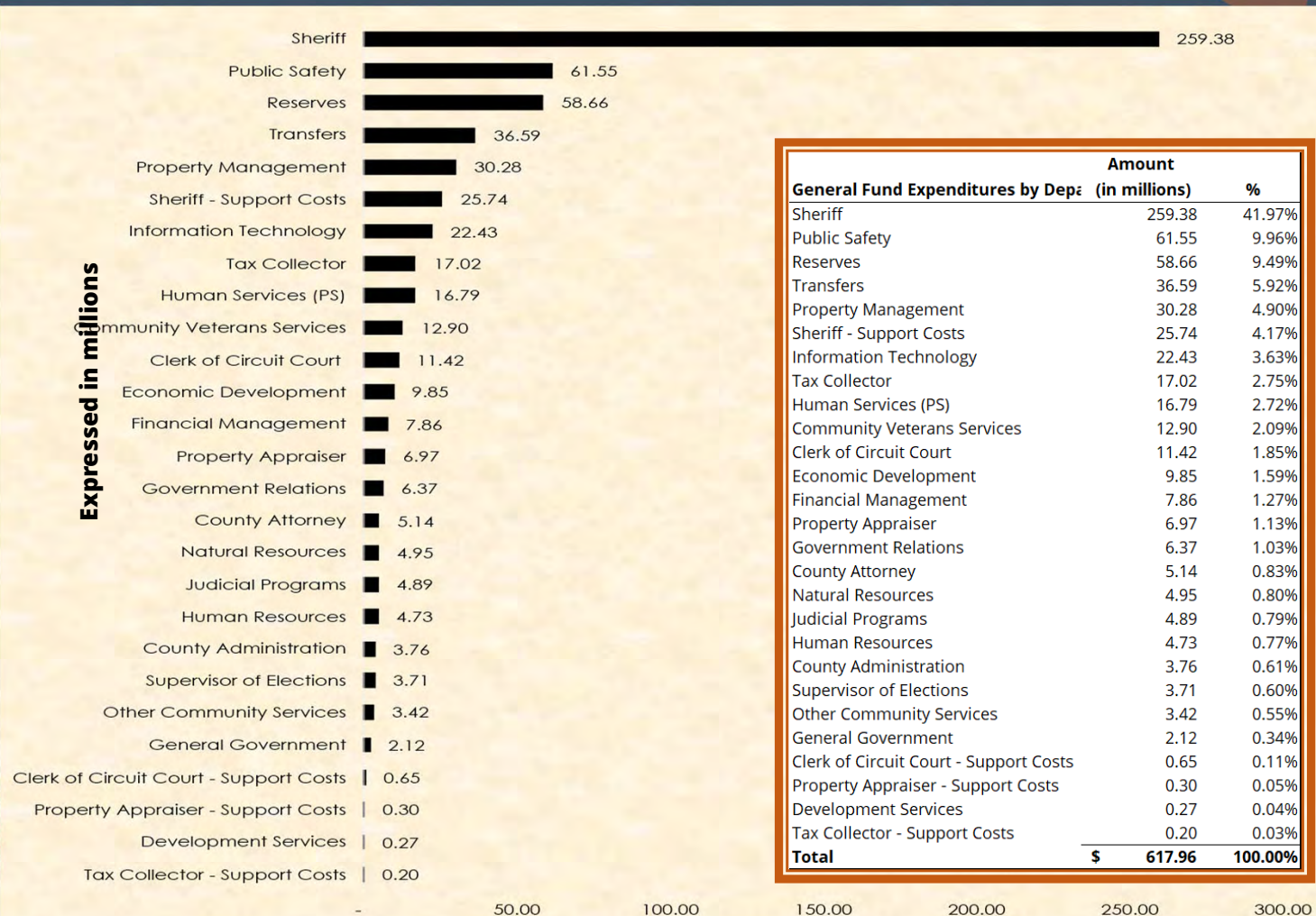


General Fund Sources (Revenues)



**Property Taxes
Largest of revenues
at 56% in General
Fund.**

General Fund Uses (Expenses)



General Fund (Reserves)

General Fund Reserves	FY26 Adopted	FY27 Recommended	Difference
Reserves for Contingency	\$ 3,847,548	\$ 6,509,468	\$ 2,661,920
Reserves for Salaries	7,980,279	8,275,536	295,257
Reserves for Cash Balance	109,312,499	39,206,189	(70,106,310)
Total	\$ 121,140,326	\$ 53,991,193	\$ (67,149,133)

Business Operations Budget

Additional Topics

Positions - added (6 new positions)

- o Natural Resources (2)
- o Utilities (4)

Health Insurance Recommendation is an 8% increase in the Premium Plan for both Employer and Employee.

Salary Compensation:

An investment to our existing workforce's efforts and dedication through COLA.



Health Insurance – Premium Plan Recommendation Increase 8%

Tier	Monthly	Per PP (24 PP's)	Annually
Employee Only	\$ 7.46	\$ 3.73	\$ 89.52
Employee + Child(ren)	\$ 24.08	\$ 12.04	\$ 288.96
Employee + Spouse	\$ 28.10	\$ 14.05	\$ 337.20
Employee + Family	\$ 34.08	\$ 17.04	\$ 408.96

***Employee
Premium Increase***

Tier	Monthly	Per PP (24 PP's)	Annually
Employee Only	\$ 58.54	\$ 29.27	\$ 702.48
Employee + Child(ren)	\$ 106.98	\$ 53.49	\$ 1,283.76
Employee + Spouse	\$ 106.98	\$ 53.49	\$ 1,283.76
Employee + Family	\$ 156.33	\$ 78.17	\$ 1,875.96

***Employer
Premium Increase***



This represents the actual change in rates by month, pay period and annually.

Health Insurance- Premium Plan Recommendation Rate

Tier	Employer	Employee	Total Monthly	82% Employer Contribution		18% Employee Contribution	
				Employer	Employee	Employee	Total Annually
Employee Only	\$ 790.26	\$ 100.68	\$ 890.94	\$ 9,483.12	\$ 1,208.16		\$ 10,691.28
Employee + Child(ren)	\$ 1,237.98	\$ 325.12	\$ 1,563.10	\$ 14,855.76	\$ 3,901.44		\$ 18,757.20
Employee + Spouse	\$ 1,444.32	\$ 379.32	\$ 1,823.64	\$ 17,331.84	\$ 4,551.84		\$ 21,883.68
Employee + Family	\$ 2,110.64	\$ 460.18	\$ 2,570.82	\$ 25,327.68	\$ 5,522.16		\$ 30,849.84



Recommended Premium Rates with 8% increase.

Health Insurance- Standard Plan Recommended Rate – No Increase

Tier	Monthly	Per PP (24 PP's)	Annually
Employee Only	\$ 72.60	\$ 36.30	\$ 871.20
Employee + Child(ren)	\$ 264.86	\$ 132.43	\$ 3,178.32
Employee + Spouse	\$ 309.01	\$ 154.51	\$ 3,708.12
Employee + Family	\$ 366.59	\$ 183.30	\$ 4,399.08

**Employee
Standard**

Tier	Monthly	Per PP (24 PP's)	Annually
Employee Only	\$ 731.72	\$ 365.86	\$ 8,780.64
Employee + Child(ren)	\$ 1,146.29	\$ 573.15	\$ 13,755.48
Employee + Spouse	\$ 1,337.34	\$ 668.67	\$ 16,048.08
Employee + Family	\$ 1,954.31	\$ 977.16	\$ 23,451.72

**Employer
Standard**



FY27 Recommended Capital Improvement Plan

\$564,151,987

FY27 CIP Investment

Inclusive of projects funded
within FY27 only.

\$2,218,197,529

FY27 - FY31 Capital Improvement Plan

Funding Proposal for projects
within the 5-year plan only.

\$4,730,142,629

FY27 - FY31 CIP Includes budget and Future

Funding Proposal in addition to
existing planned projects.



Total Projects
in the Plan

15

NEW Projects
introduced
in the plan

141

Infrastructure
Sales Tax Projects

251

Additional
Funding Needed

445

No Additional
Funding Needed

47%

FY27-31 New
investment of
Total CIP

MILLAGE



Millage (Summary)

FY27 Recommended Millage

Countywide Millages:	
General Fund	4.5942
Transportation	0.4686
Library	0.1825
Parks	0.304
Children's Services	0.3333
Environmental Lands	0.15
Total Countywide Operating Millage	6.0326
Unincorporated MSTU	0.6109
Palm Aire MSTU	0.2546

1 Mill is equal to one dollar per \$1,000 of property value.
1 Mill = 1/1000



An Average Household Assessed Value in Manatee County is \$450,000.

The Recommended FY27 Budget No Millage Increase

- "Save our Homes" is to be capped at 2.7% , as CPI is 3% in Florida.

Assessed Value	Millage	Mill - 1/1000	Property Tax
250,000	6.0326	0.001	1,508
300,000	6.0326	0.001	1,810
325,000	6.0326	0.001	1,961
350,000	6.0326	0.001	2,111
375,000	6.0326	0.001	2,262
400,000	6.0326	0.001	2,413
425,000	6.0326	0.001	2,564
450,000	6.0326	0.001	2,715
475,000	6.0326	0.001	2,865
500,000	6.0326	0.001	3,016
750,000	6.0326	0.001	4,524
1,000,000	6.0326	0.001	6,033

Comparison Budget to Millage For Departments

County Departments	Recommended FY27 Budget	Millage Calculator	Millage - Budget funded amount	Type Millage	Fee Based/ Other
Community & Veterans Services	\$ 15,593,671	0.2010	15,593,671	General Fund	\$ -
Convention & Visitors Bureau	15,920,554	-	-	N/A	15,920,554
County Administration	3,745,057	0.0483	3,745,057	General Fund	-
County Attorney	17,135,585	0.0663	5,139,926	General Fund	11,995,659
Development Services	29,079,157	0.1637	12,695,178	Unincorporated MSTU	16,383,979
Financial Management	12,481,422	0.1138	8,823,637	General Fund/Pks/Trans/Uninc/Library	3,657,785
Government Relations	12,441,426	0.0821	6,368,971	General Fund	6,072,455
Human Resources	80,555,023	0.0611	4,737,900	General Fund	75,817,123
Information Technology	31,692,184	0.2892	22,432,042	General Fund	9,260,142
Natural Resources	14,035,871	0.1166	9,047,210	General Fund/Env.Lands	4,988,661
Property Management	63,587,919	0.6492	50,357,902	General Fund/Pks/Trans/Uninc/Library	13,230,017
Public Safety	71,433,104	0.7897	61,248,106	General Fund	10,184,998
Public Works	93,063,945	0.4529	35,128,749	Transportation Trust	57,935,196
Sports & Leisure	23,269,928	0.3000	23,269,928	Parks & rec/Library	-
Utilities	233,684,848	-	-	N/A	233,684,848
Total	\$ 717,719,694	3.3339	\$ 258,588,277		\$ 459,131,417



Comparison Budget to Millage For Constitutional Offices

Constitutional Officers	Recommended FY27 Budget	Millage Calculator	Millage - Budget funded amount	Type Millage	Fee Based/ Other
Sheriff	\$ 287,057,168	★ 3.6416	\$ 282,457,168	General Fund	\$ 4,600,000
Clerk of Court	11,629,813	0.1499	11,629,813	General Fund	-
Supervisor of Elections	3,707,889	0.0478	3,707,889	General Fund	-
Property Appraiser*	8,096,936	0.1044	8,096,936	All Tax Supported	-
Tax Collector	21,172,577	0.2730	21,172,577	All Tax Supported	-
Other Constitutional Support Costs	3,827,735	0.0493	3,827,735	General Fund	-
Total	\$ 335,492,118	4.2661	\$ 330,892,118		\$ 4,600,000



RESERVES



Reserves

Florida Statutes 129.01 (c)

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

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

Summary of Reserves	FY27 Recommended
Reserves for Contingency	\$ 9,794,686
Reserves for Salaries	15,612,455
Reserves for Cash Balance	702,968,603
Reserve for Capital	291,847,584
Total	\$ 1,020,223,328



Reserves Set Asides

10% Calculation

Total Appropriations	\$	2,675.00
10% of Appropriations		267.50
Manatee County - Contingenc	\$	9.80
Actual % of Budget		0.4%

Compared to FY26 at 6.2%

Set Aside Reserves	FY27 Recommended
General Fund	6,509,468
Transportation	-
Parks and Recreation	2,605,218
Unincorporated Services	500,000
Civic Center	150,000
Environmental Lands	30,000
Total	\$ 9,794,686



Reserves For Cash Balance

- 20% Cash Reserve
- Budget Stabilization

20% Calculation

Total Appropriations	\$	2,675.00
20% of Appropriations		535.00
Manatee Cty - 20% Reserve	\$	716.51
Less:		
Impact Fees /FIFs		(164.46)
Capital Projects		(366.45)
		<u>(530.91)</u>
Manatee County- Adj. 20% Reserve	\$	185.61
Current Reserves after Adjustment		6.9%

Compared to FY26 at 12.4%



Cash Balance Reserves Funds	20% Reserves	Stabilization	Other	Total
General Fund	39.2	-	-	39.2
Transportation				
Highway - Transportation	18.4	5.2	-	23.5
Highway - Gas Taxes	-	-	-	-
Impact Fees - Governmental	88.1	1.5		89.6
Special Revenues				-
Library	3.0	0.8	-	3.8
Children's Services	5.1	21.0	-	26.1
Parks	4.1	-	-	4.1
Environmental Lands	0.9	16.5	-	17.4
Unincorporated MSTU	8.6	7.6	-	16.3
Building	3.1	1.3	-	4.4
Tourist Tax - 4 cents	4.9	35.3	-	40.2
Beach Erosion - 1 cent	0.3	29.9	-	30.2
Phosphate Severance	0.1	0.3	-	0.3
FBIP Boating	0.2	0.2		0.4
Other Special Revenues	20.0	35.2		55.2
Debt Service	4.8	-	-	4.8
Capital Projects - Governmental	264.6	-	-	264.6
Internal Service	7.1	23.2	29.4	59.6
Water/Wastewater			-	-
Operations	53.5	24.0		77.6
Maintenance	0.9			0.9
Impact Fees - Utilities	76.3	-	-	76.3
Capital Projects - Utilities	101.9	1.4	-	103.3
Solid Waste	8.1	-	43.3	51.5
Stormwater	2.6	0.9	-	3.4
Transit	-	0.6	-	0.6
Civic Center	0.8	0.7	-	1.5
Total	716.5	205.6	72.7	994.8

Total Reserve Cash Balance is \$ 994.8 million

General Fund Reserve \$39.2 million (only unrestricted)

Truth in Millage (TRIM)

As per Florida Statute – Chapter 129 Process – Dept. of Revenue



Florida Statutes 200 - TRIM Process & Determination of Millage

TIMETABLE – *FY26 Budget Process*

June 8, 2026	BCC Budget Presentation Worksession BCC Presentaton & Decision Unit Review
June 9, 2026	BCC Budget Worksession - Constitutional Officer & Judicial Programs
June 10, 2026	BCC Budget Worksession - Capital Improvement Plan BCC Budget Worksession - (Approval of Tentative Millage) (As per TRIM, August 4 to set Tentative Millage)
July 30,2026	
September 10, 2025	BCC Budget Public Hearings 1
September 24, 2025	BCC Budget Public Hearings 2 Adoption FY27 Budget





QUESTIONS ?

