



## September 10, 2026 - Budget Meeting

**Subject**

Updates to Agenda September 10, 2026

**Category**

ANNOUNCEMENTS

**Briefings**

None

**Contact and/or Presenter Information**

Bobbi Roy, Agenda Division Supervisor, ext 6878

**Action Requested**

Updates incorporated appropriately

**Enabling/Regulating Authority**

N/A

**Applicable Advisory Board**

N/A

**Background Discussion**

Below are agenda updates (September 10, 2026) for the meeting of September, 10, 2026 5:30 PM - September 10, 2026 - Budget Meeting

1. Adoption of Tentative Millage and Budget - First Public Hearing towards Adoption of FY27 Budget; and Adoption of Resolutions B-27-001, B-27-002 and B-27-003, Claudia Campos, Chief Financial Officer

Revised Agenda attachment, FY26 Tentative Budget Snapshot, Tentative Net Budget Summary FY27, Final Presentation FY27 Tentative Budget, and additional Public Comment

**Attorney Review**

Not Reviewed (No apparent legal issues)

**Instructions to Board Records**

N/A

**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) 748-3787  
mymanatee.org

## Board of County Commissioners Meeting

### Public Hearing Adoption of Tentative Budget

Thursday, September 10, 2026  
5:30 PM

Manatee County Government Administration Building  
1112 Manatee Avenue West, Bradenton –  
First Floor, Honorable Patricia M. Glass Chambers

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#### Agenda

- I. Meeting Called to Order Tal Saddique, Chairman
- II. Pledge of Allegiance
- III. Introductory Remarks Charlie Bishop, County Administrator

The deadline for filing a petition with the Value Adjustment Board is September 11, 2026.

- IV. Staff Presentation Claudia Campos, Chief Financial Officer
- V. Public Comments

VI. Tentative Millage/Budget Adoption:

- a. Adoption of Resolution B-27-001 tentative millage rates for Fiscal Year 26-27.

**Motion:** Move to adopt Resolution B-27-001 for tentative millage rates for Fiscal Year 26-27.

- b. Adoption of Resolution B-27-002 Budget for Manatee County.

**Motion:** Move to adopt Resolution B-27-002 which adopts the Tentative Budget for FY26-27, which also includes the Unincorporated Municipal Services Taxing Unit and the Palm Aire Municipal Services Tax Unit.

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VACANT  
District 1

AMANDA  
BALLARD  
District 2

TAL  
SIDDIQUE  
District 3

MIKE  
RAHN  
District 4

DR. BOB  
MCCANN  
District 5

JASON  
BEARDEN  
At Large

GEORGE W.  
KRUSE  
At Large

- c. Adoption of Resolution B-27-003 Budget for Manatee County Dependent Special Districts.

**Motion:** *Move to adopt Resolution B-27-003 which adopts the Tentative Budget for FY26-27 for all identified Manatee County Dependent Special Districts.*

VII. Announcement of Aggregate Millage Rate Comparison

The aggregate millage rate for FY26-27 is 6.5032 mills and the change from the rolled back aggregate millage rate of 6.5739 mills for the operating millage is hereby determined to be -1.08%.

VIII. Announcement of Location and Date of the Next Budget Public Hearing

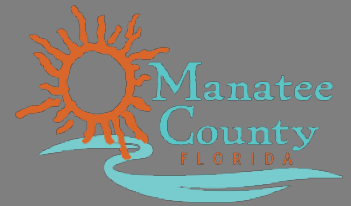
The Second Public Hearing will be held on Thursday, September 24, 2026 at 5:30 PM, in the Honorable Patricia M. Glass Chambers at the Manatee County Administration Building, 1112 Manatee Avenue West, Bradenton.



**Manatee County, Florida**  
**Tentative Budget Summary**  
**Fiscal Year 2027**

|                                                                                  | Millage<br>Rate | GENERAL FUND         | TRANSPOR-<br>TATION TRUST<br>FUND | SPECIAL<br>REVENUE FUNDS | DEBT SERVICES<br>FUNDS | CAPITAL<br>TENTOJECT FUNDS | ENTERTENTISE<br>FUNDS | INTERNAL<br>SERVICE FUNDS | TOTALS                    |
|----------------------------------------------------------------------------------|-----------------|----------------------|-----------------------------------|--------------------------|------------------------|----------------------------|-----------------------|---------------------------|---------------------------|
| <b>SOURCES</b>                                                                   |                 |                      |                                   |                          |                        |                            |                       |                           |                           |
| <b>Property Taxes:</b>                                                           |                 |                      |                                   |                          |                        |                            |                       |                           |                           |
| General Fund                                                                     | 4.5942          | 370,157,264          | -                                 | -                        | -                      | -                          | -                     | \$                        | 370,157,264               |
| Transportation                                                                   | 0.4686          | -                    | 37,755,364                        | -                        | -                      | -                          | -                     | -                         | 37,755,364                |
| Library                                                                          | 0.1825          | -                    | -                                 | 14,704,127               | -                      | -                          | -                     | -                         | 14,704,127                |
| Parks                                                                            | 0.3040          | -                    | -                                 | 24,493,450               | -                      | -                          | -                     | -                         | 24,493,450                |
| Unincorporated MSTU                                                              | 0.6109          | -                    | -                                 | 37,734,306               | -                      | -                          | -                     | -                         | 37,734,306                |
| Children's Services                                                              | 0.3333          | -                    | -                                 | 26,854,167               | -                      | -                          | -                     | -                         | 26,854,167                |
| Palm Aire MSTU                                                                   | 0.2546          | -                    | -                                 | 184,714                  | -                      | -                          | -                     | -                         | 184,714                   |
| Environmental Lands                                                              | 0.1500          | -                    | -                                 | 12,085,584               | -                      | -                          | -                     | -                         | 12,085,584                |
| <b>Other Taxes:</b>                                                              |                 |                      |                                   |                          |                        |                            |                       |                           |                           |
|                                                                                  |                 | 3,268,613            | 23,122,011                        | 101,329,993              | -                      | -                          | -                     | -                         | 127,720,617               |
| <b>Licenses &amp; Permits:</b>                                                   |                 |                      |                                   |                          |                        |                            |                       |                           |                           |
|                                                                                  |                 | 1,047,163            | -                                 | 15,137,759               | -                      | -                          | 565,000               | -                         | 16,749,922                |
| <b>Intergovernmental:</b>                                                        |                 |                      |                                   |                          |                        |                            |                       |                           |                           |
| Federal                                                                          |                 | -                    | -                                 | -                        | -                      | -                          | -                     | -                         | -                         |
| State                                                                            |                 | 60,842,166           | 6,075,164                         | 785,000                  | -                      | -                          | 2,150,000             | -                         | 69,852,330                |
| Other                                                                            |                 | 21,647,174           | -                                 | -                        | -                      | -                          | -                     | -                         | 21,647,174                |
| <b>Charge for Service:</b>                                                       |                 |                      |                                   |                          |                        |                            |                       |                           |                           |
| Public Utilities                                                                 |                 | -                    | -                                 | -                        | -                      | -                          | 377,035,074           | -                         | 377,035,074               |
| Other                                                                            |                 | 58,984,797           | 703,500                           | 7,403,532                | -                      | 44,657,507                 | 30,298,515            | -                         | 142,047,851               |
| <b>Fines &amp; Forfeitures:</b>                                                  |                 |                      |                                   |                          |                        |                            |                       |                           |                           |
|                                                                                  |                 | 780,000              | -                                 | 681,025                  | -                      | -                          | 360,000               | -                         | 1,821,025                 |
| <b>Miscellaneous Revenues:</b>                                                   |                 |                      |                                   |                          |                        |                            |                       |                           |                           |
| Interest Income                                                                  |                 | 8,179,884            | 781,307                           | 9,634,324                | 128,782                | 10,602,222                 | 10,566,998            | 2,076,970                 | 41,970,487                |
| Other                                                                            |                 | 11,570,674           | 1,877,500                         | 93,991,543               | -                      | -                          | 10,250,196            | 7,153,771                 | 124,843,684               |
| <b>Total Revenue</b>                                                             |                 | <b>536,477,735</b>   | <b>70,314,846</b>                 | <b>345,019,524</b>       | <b>128,782</b>         | <b>55,259,729</b>          | <b>431,225,783</b>    | <b>9,230,741</b>          | <b>\$ 1,447,657,140</b>   |
| <b>Non-Revenue:</b>                                                              |                 |                      |                                   |                          |                        |                            |                       |                           |                           |
| Cash Carryover                                                                   |                 | 107,426,518          | 19,121,090                        | 245,571,810              | 3,151,697              | 270,734,963                | 206,813,572           | -                         | 852,819,650               |
| Internal Services                                                                |                 | -                    | -                                 | -                        | -                      | -                          | -                     | 182,886,143               | 182,886,143               |
| Interfund Transfers                                                              |                 | 22,122,350           | 7,338,386                         | 45,278,595               | 47,669,648             | 170,134,117                | 114,813,813           | -                         | 407,356,909               |
| Statutory 5%                                                                     |                 | (26,823,887)         | (3,515,742)                       | (14,040,996)             | (6,439)                | (3,520,647)                | (21,467,332)          | (7,064,337)               | (76,439,380)              |
| <b>Total Non-Revenue</b>                                                         |                 | <b>102,724,981</b>   | <b>22,943,734</b>                 | <b>276,809,409</b>       | <b>50,814,906</b>      | <b>437,348,433</b>         | <b>300,160,053</b>    | <b>175,821,806</b>        | <b>\$ 1,366,623,322</b>   |
| <b>GROSS SOURCES</b>                                                             |                 | <b>639,202,716</b>   | <b>93,258,580</b>                 | <b>621,828,933</b>       | <b>50,943,688</b>      | <b>492,608,162</b>         | <b>731,385,836</b>    | <b>185,052,547</b>        | <b>\$ 2,814,280,462</b>   |
| Confirmation of Unencumbered Prior Year Project/Grant Balances                   |                 |                      |                                   |                          |                        |                            |                       |                           | 886,969,328               |
| Confirmation of Other Special Taxing Districts (Law Library & Housing Authority) |                 |                      |                                   |                          |                        |                            |                       |                           | 2,703,847                 |
| <b>TOTAL</b>                                                                     |                 |                      |                                   |                          |                        |                            |                       | <b>\$</b>                 | <b>3,703,953,637</b>      |
| Less: Cash Balance                                                               |                 | (80,607,211)         | (18,596,165)                      | (284,552,702)            | (3,269,675)            | (175,322,850)              | (147,568,004)         | -                         | (709,916,607)             |
| Interfund Transfers                                                              |                 | (22,122,350)         | (7,338,386)                       | (45,278,595)             | (47,669,648)           | (170,134,117)              | (114,813,813)         | -                         | (407,356,909)             |
| Internal Services                                                                |                 | -                    | -                                 | -                        | -                      | -                          | -                     | (185,052,547)             | (185,052,547)             |
| Prior Year Project/Grant Balances                                                |                 | -                    | -                                 | -                        | -                      | -                          | -                     | -                         | (886,969,328)             |
| Other Special Taxing Districts                                                   |                 | -                    | -                                 | -                        | -                      | -                          | -                     | -                         | (2,703,847)               |
|                                                                                  |                 | <b>(102,729,561)</b> | <b>(25,934,551)</b>               | <b>(329,831,297)</b>     | <b>(50,939,323)</b>    | <b>(345,456,967)</b>       | <b>(262,381,817)</b>  | <b>(185,052,547)</b>      | <b>\$ (2,191,999,238)</b> |
| <b>NET NEW SOURCES</b>                                                           |                 | <b>536,473,155</b>   | <b>67,324,029</b>                 | <b>291,997,636</b>       | <b>4,365</b>           | <b>147,151,195</b>         | <b>469,004,019</b>    | <b>-</b>                  | <b>\$ 1,511,954,399</b>   |
| <b>USES</b>                                                                      |                 |                      |                                   |                          |                        |                            |                       |                           |                           |
| <b>Expenditures:</b>                                                             |                 |                      |                                   |                          |                        |                            |                       |                           |                           |
| General Government                                                               |                 | 117,393,750          | -                                 | 10,601,040               | 38,532,715             | 3,610,411                  | 3,937,612             | \$                        | 174,075,528               |
| Public Safety                                                                    |                 | 348,479,055          | -                                 | 29,329,337               | 3,002,846              | -                          | -                     | -                         | 380,811,238               |
| Physical Environment                                                             |                 | 5,110,588            | -                                 | 11,225,134               | -                      | 6,227,590                  | 326,071,444           | -                         | 348,634,756               |
| Public Transportation                                                            |                 | -                    | 39,246,187                        | 15,406,891               | -                      | 609,900                    | 39,451,650            | -                         | 94,714,628                |
| Economic Environment                                                             |                 | 11,362,379           | -                                 | 16,462,700               | -                      | -                          | -                     | -                         | 27,825,079                |
| Human Services                                                                   |                 | 21,938,862           | -                                 | 25,544,335               | -                      | -                          | -                     | -                         | 47,483,197                |
| Culture & Recreation                                                             |                 | 2,522,535            | -                                 | 39,654,499               | 6,138,452              | 4,992,994                  | 4,031,870             | -                         | 57,340,350                |
| Transfers to Other Govt.                                                         |                 | -                    | 4,008,466                         | -                        | -                      | -                          | -                     | -                         | 4,008,466                 |
| Interfund Transfers                                                              |                 | 37,003,332           | 30,068,442                        | 182,151,706              | -                      | 9,970,442                  | 148,162,987           | -                         | 407,356,909               |
| Internal Services                                                                |                 | -                    | -                                 | -                        | -                      | -                          | -                     | 127,229,740               | 127,229,740               |
| <b>Reserves:</b>                                                                 |                 |                      |                                   |                          |                        |                            |                       |                           |                           |
| Contingency                                                                      |                 | 14,785,004           | 1,339,320                         | 5,900,589                | -                      | -                          | 15,271,069            | 428,284                   | 37,724,266                |
| Capital Outlay                                                                   |                 | -                    | -                                 | 1,000,000                | -                      | 291,873,975                | 46,891,200            | -                         | 339,765,175               |
| Cash Balance/Prior Yr. Approp.                                                   |                 | 80,607,211           | 18,596,165                        | 284,552,702              | 3,269,675              | 175,322,850                | 147,568,004           | 57,394,523                | 767,311,130               |
| Non Expendable Trusts                                                            |                 | -                    | -                                 | -                        | -                      | -                          | -                     | -                         | -                         |
| <b>GROSS USES</b>                                                                |                 | <b>639,202,716</b>   | <b>93,258,580</b>                 | <b>621,828,933</b>       | <b>50,943,688</b>      | <b>492,608,162</b>         | <b>731,385,836</b>    | <b>185,052,547</b>        | <b>\$ 2,814,280,462</b>   |
| Confirmation of Unencumbered Prior Year Project/Grant Balances                   |                 |                      |                                   |                          |                        |                            |                       |                           | 886,969,328               |
| Confirmation of Other Special Taxing Districts (Law Library & Housing Authority) |                 |                      |                                   |                          |                        |                            |                       |                           | 2,703,847                 |
| <b>TOTAL</b>                                                                     |                 |                      |                                   |                          |                        |                            |                       | <b>\$</b>                 | <b>3,703,953,637</b>      |
| Less: Cash Balance                                                               |                 | (80,607,211)         | (18,596,165)                      | (284,552,702)            | (3,269,675)            | (175,322,850)              | (147,568,004)         | -                         | (709,916,607)             |
| Interfund Transfers                                                              |                 | (22,122,350)         | (7,338,386)                       | (45,278,595)             | (47,669,648)           | (170,134,117)              | (114,813,813)         | -                         | (407,356,909)             |
| Internal Services                                                                |                 | -                    | -                                 | -                        | -                      | -                          | -                     | (185,052,547)             | (185,052,547)             |
| Prior Year Project/Grant Balances                                                |                 | -                    | -                                 | -                        | -                      | -                          | -                     | -                         | (886,969,328)             |
| Other Special Taxing Districts                                                   |                 | -                    | -                                 | -                        | -                      | -                          | -                     | -                         | (2,703,847)               |
|                                                                                  |                 | <b>(102,729,561)</b> | <b>(25,934,551)</b>               | <b>(329,831,297)</b>     | <b>(50,939,323)</b>    | <b>(345,456,967)</b>       | <b>(262,381,817)</b>  | <b>(185,052,547)</b>      | <b>(2,191,999,238)</b>    |
| <b>NET NEW USES</b>                                                              |                 | <b>536,473,155</b>   | <b>67,324,029</b>                 | <b>291,997,636</b>       | <b>4,365</b>           | <b>147,151,195</b>         | <b>469,004,019</b>    | <b>-</b>                  | <b>\$ 1,511,954,399</b>   |
| <b>TOTAL NET BUDGET FY27</b>                                                     |                 |                      |                                   |                          |                        |                            |                       | <b>\$</b>                 | <b>1,511,954,399</b>      |
| <b>TOTAL BUDGET FY27</b>                                                         |                 |                      |                                   |                          |                        |                            |                       | <b>\$</b>                 | <b>3,703,953,637</b>      |

# FY2027 TENTATIVE BUDGET



| County Departments            | Tentative FY27 Budget |
|-------------------------------|-----------------------|
| County Administration         | \$ 3,204,535          |
| County Attorney               | 19,668,744            |
| Convention & Visitors Bureau  | 15,008,317            |
| Financial Management          | 11,353,293            |
| Government Relations          | 11,265,600            |
| Human Resources               | 79,580,943            |
| Information Technology        | 29,677,933            |
| Public Safety                 | 70,997,541            |
| Utilities                     | 232,204,366           |
| Public Works                  | 93,039,952            |
| Natural Resources             | 13,860,816            |
| Property Management           | 61,045,977            |
| Community & Veterans Services | 14,156,735            |
| Development Services          | 28,817,328            |
| Sports & Leisure              | 22,592,448            |
| <b>Total</b>                  | <b>\$ 706,474,528</b> |

| Other                                       | Tentative FY27 Budget  |
|---------------------------------------------|------------------------|
| Capital Projects                            | \$ 40,486,895          |
| Debt Service                                | 99,638,661             |
| Transfers                                   | 411,365,375            |
| Prior Year Project/Grant Balances           | 886,969,328            |
| Special Tax Dist(Law Library, Housing Auth) | 2,703,847              |
| <b>Total</b>                                | <b>\$1,441,164,106</b> |

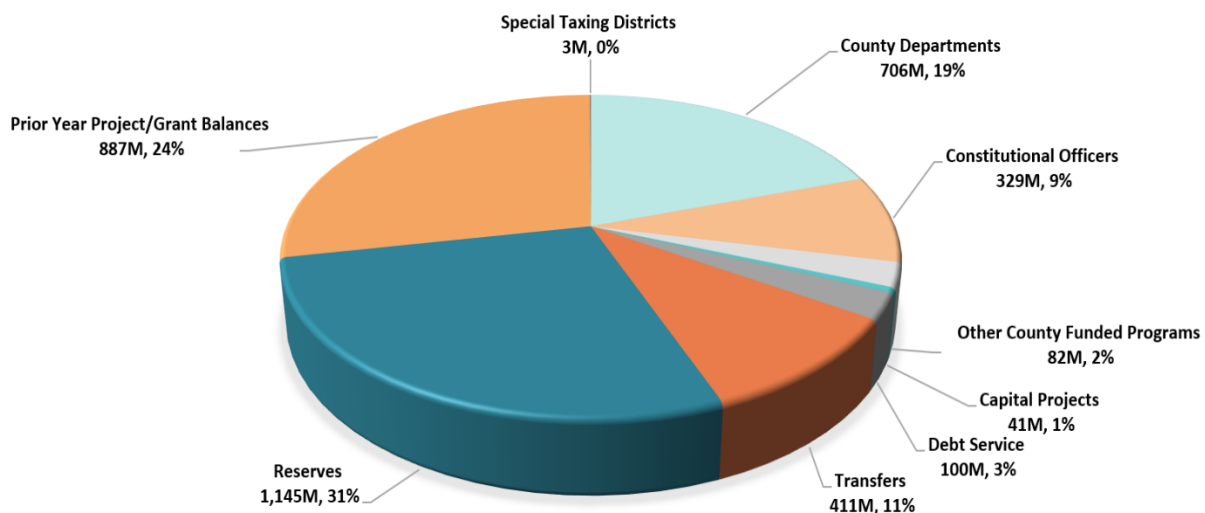
| Reserves                    | Tentative FY27 Budget  |
|-----------------------------|------------------------|
| Reserves for Contingency    | \$ 22,125,156          |
| Reserves - Capital Projects | 339,765,175            |
| Reserves - Salary           | 15,599,110             |
| Reserves - Cash Balance     | 767,311,130            |
| <b>Total</b>                | <b>\$1,144,800,571</b> |

| Constitutional Officers            | Tentative FY27 Budget |
|------------------------------------|-----------------------|
| Sheriff                            | \$ 280,189,348        |
| Clerk of Court                     | 11,629,813            |
| Supervisor of Elections            | 3,707,889             |
| Property Appraiser                 | 8,457,476             |
| Tax Collector                      | 21,380,912            |
| Other Constitutional Support Costs | 3,827,735             |
| <b>Total</b>                       | <b>\$329,193,173</b>  |

| Other County Funded Programs | Tentative FY27 Budget |
|------------------------------|-----------------------|
| Court Costs Programs         | \$ 7,282,252          |
| Other Community Services     | 3,259,863             |
| Economic Development         | 9,425,668             |
| General Government           | 2,238,038             |
| Non Profit Agencies- Youth   | 23,346,830            |
| Miscellaneous Programs       | 1,024,605             |
| Health Care - Public Safety  | 14,109,433            |
| Port Administration          | 21,634,570            |
| <b>Total</b>                 | <b>\$ 82,321,259</b>  |

|                                      |                        |
|--------------------------------------|------------------------|
| <b>Grand Total FY27 Gross Budget</b> | <b>\$3,703,953,637</b> |
|--------------------------------------|------------------------|

| Reconciliation - Gross to Net Budget         | Tentative FY27 Budget  |
|----------------------------------------------|------------------------|
| Gross Budget                                 | \$ 3,703,953,637       |
| Cash Reserves/Internal Services/Transfer:    | (1,302,326,063)        |
| Prior Year Project/Grant Balances            | (886,969,328)          |
| Special Tax Dist (Law Library, Housing Auth) | (2,703,847)            |
| <b>Net Budget</b>                            | <b>\$1,511,954,399</b> |



For more information, please visit: <https://www.mymanatee.org>.



# Public Comment

## Manatee County Government

Submitted On:  
Sep 9, 2026, 11:31PM EDT

|                                                                           |                                                                                                                                                                     |
|---------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Full Name                                                                 | <b>First Name:</b> Melanie<br><b>Last Name:</b> Johnson                                                                                                             |
| Email                                                                     | melaniebythebeach@gmail.com                                                                                                                                         |
| Which meeting is this public comment for? (Please select date of meeting) | September 10, 2026                                                                                                                                                  |
| Topic/Agenda Item                                                         | Citizen Comments                                                                                                                                                    |
| Comment                                                                   | Please immediately allocate funds for more staff at the Bishop Animal Shelter and allocate money for a new permanent shelter for the dog population at the shelter. |

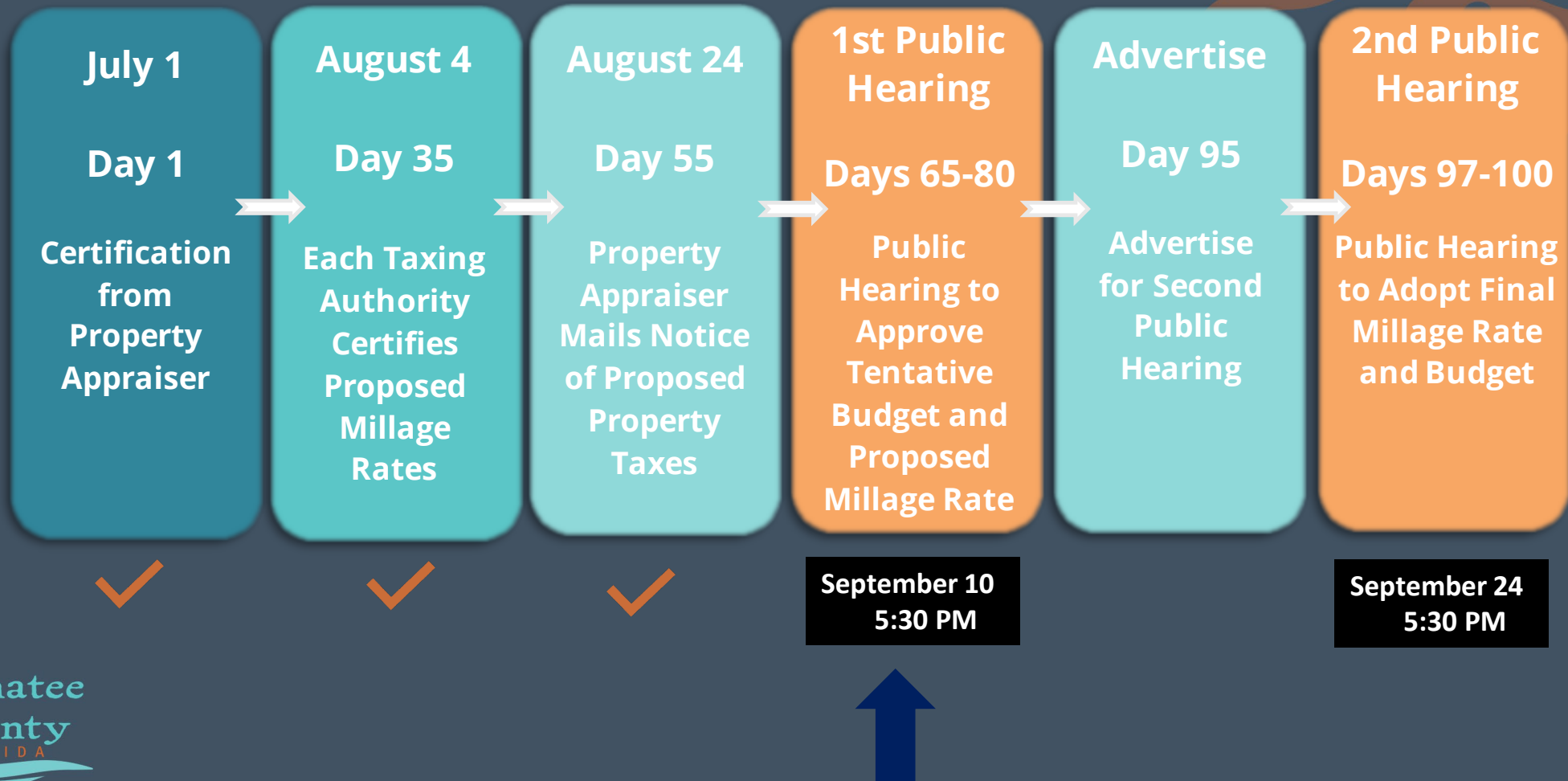


# **MANATEE COUNTY BUDGET PRESENTATION FY27 TENTATIVE BUDGET**



# Truth in Millage (TRIM)

As per Florida Statute- Chapter 200 Process - Dept. of Revenue



# EXECUTIVE SUMMARY- MANATEE COUNTY

## FY27 Tentative Budget

**\$1,511,954,399**

**TOTAL NET BUDGET**

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

**\$3,703,953,637**

**TOTAL GROSS BUDGET**

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

**\$2,349,153,558**

**FY27- FY31 Capital Improvement Plan**

Funding Proposal in addition to existing planned Projects.

### INVESTMENT STRATEGY

Capital Improvement Plan FY27

**\$754,324,943**

Proposed Budget: \$761,205,037

A Decrease of -.90%

**664**

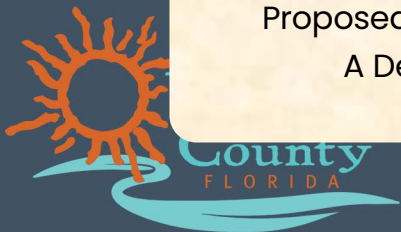
Total Projects in the Plan

**14**

NEW Projects introduced in the plan

**49%**

New investment constitutes 49% of Total CIP.



# FY27 BUDGET CHANGE – PROPOSED TO TENTATIVE

## FY27 Gross Budget

|                        |                         |
|------------------------|-------------------------|
| Tentative Gross Budget | \$ 3,703,953,637        |
| Proposed Gross Budget  | 2,697,805,004           |
| <b>Difference</b>      | <b>\$ 1,006,148,633</b> |

**Gross difference is  
37.30% increase**

|                                 |                      |
|---------------------------------|----------------------|
| Total Increase to Budget        | \$ 1,006,148,633     |
| Operating                       | 42,326,965           |
| Reserves                        | (91,303,952)         |
| Transfers                       | (2,564,610)          |
| Encumbrances & Project Balances | (886,969,328)        |
| Special Districts               | (2,703,847)          |
| <b>Net Budget Change</b>        | <b>\$ 64,933,861</b> |

## FY27 Net Budget

|                      |                      |
|----------------------|----------------------|
| Tentative Net Budget | \$ 1,511,954,399     |
| Proposed Net Budget  | 1,447,020,538        |
| <b>Difference</b>    | <b>\$ 64,933,861</b> |

**Net difference is  
4.49% increase**

|                                                     |                         |
|-----------------------------------------------------|-------------------------|
| <b>Tentative Gross Budget</b>                       | <b>\$ 3,703,953,637</b> |
| Less: Cash Balance                                  | (709,916,607)           |
| Less: Interfund Transfers                           | (407,356,909)           |
| Less: Internal Services                             | (185,052,547)           |
| Less: Prior Year Encumbrances &<br>Project Balances | (886,969,328)           |
| Less: Special Districts                             | (2,703,847)             |
| <b>Tentative Net Budget</b>                         | <b>\$ 1,511,954,399</b> |



# FY27 Budget Changes – Proposed to Tentative

## PART I.

### REVENUE CHANGES

|                                            |                       |
|--------------------------------------------|-----------------------|
| Transfers PORT - Pari Mutuel Tax/Sales Tax | 446,500               |
| Port Authority Budget                      | 35,740,207            |
| Port Authority Debt                        | 2,513,662             |
| Transfers- Capital Improvement             | (3,011,110)           |
| State Revenue Sharing & Sales Tax          | 2,500,233             |
| Beginning Balances                         | 78,080,958            |
| Interest Income                            | 205,008               |
| <b>Total Adjustments - Revenues</b>        | <b>\$ 116,475,458</b> |

### EXPENSE CHANGES

|                                                    |                       |
|----------------------------------------------------|-----------------------|
| Transfers PORT - Pari Mutuel Tax/Sales Tax         | 446,500               |
| Port Authority Debt                                | 2,513,662             |
| Port Authority Budget                              | 36,186,707            |
| Aid to Private Organization-Correcting Entry       | 350,000               |
| Project Managemenet Overhead                       | 724,222               |
| Transfers - Capital Improvement Plan               | (3,011,110)           |
| Net Increase/Decrease to Capital Reserves          | 77,764,609            |
| Net Increase/Decrease to Cash Balance & Stabilizat | 1,500,868             |
| <b>Total Adjustments - Expenses</b>                | <b>\$ 116,475,458</b> |

## PART II.

### Additional Changes to Budget:

|                                      |                       |
|--------------------------------------|-----------------------|
| Prior Year Grants & Project Balances | \$ 886,969,328        |
| Special District                     | 2,703,847             |
| <b>Total Additional Changes</b>      | <b>\$ 889,673,175</b> |

### Special Districts:

|                   |                     |
|-------------------|---------------------|
| Law Library       | \$ 224,728          |
| Housing Authority | 2,479,119           |
| <b>Total</b>      | <b>\$ 2,703,847</b> |

## Changes to Gross Budget

**GRAND TOTAL \$1,006,148,633**

**Changes to Net Budget : \$64,933,861**



# BUSINESS OPERATIONS – FY27 TENTATIVE BUDGET

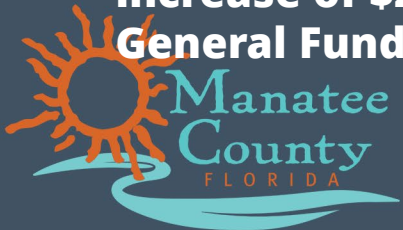
## “WHAT CHANGED”

### Property Taxes FY27 Revenues:

|                |                       |
|----------------|-----------------------|
| Countywide     | \$ 486,049,956        |
| Unincorporated | 37,734,306            |
| Palm Aire MSTU | 184,714               |
| <b>Total</b>   | <b>\$ 523,968,976</b> |

### Revenue Changes:

- **After July 1 Certification, an increase resulted in \$5.1 million adjustment in Property Taxes. Overall, 1.0% increase in Property Values.**
- **State Revenues were released late August, an increase of \$2.5 million adjustment in the General Fund.**



### Operating Expense Changes:

- **Positions – a total of 48 positions were permanently frozen and removed from the budget totaling \$5.3 million.**
  - **Total Positions = 2,562**
  - **Total New Positions = 10**
- **Overall Department budgets decreased from FY27 Recommended by \$12.3 million.**
- **Constitutionals budgets decreased by \$6.3 million**
- **Other County Funded Programs decreased by \$2.9 million.**

# CAPITAL IMPROVEMENT PLAN FY27-31 SUMMARY

|                                                                         | FY27<br>Proposed | FY27<br>Tentative | Difference    |
|-------------------------------------------------------------------------|------------------|-------------------|---------------|
| Capital Improvement Plan<br>FY27 Investment                             | 761,205,037      | 754,324,943       | (6,880,094)   |
| Capital Improvement Plan<br>FY27-31                                     | 2,382,189,830    | 2,349,153,558     | (33,036,272)  |
| Capital Improvement Plan<br>FY27-31<br>(inclusive of existing projects) | 4,942,001,799    | 4,832,032,475     | (109,969,324) |

➤ **664 Total Projects**

➤ **14 New Projects**

➤ **249 Projects – additional funding**

➤ **415 Projects – No additional funding**

➤ **127 Projects – IST (List is 283 projects in total)**



**2<sup>nd</sup> Public Hearing will be presenting the Final changes to the CIP FY27-31, discussed more in detail.**

# Capital Improvement Plan FY27-31 - Sources & Uses

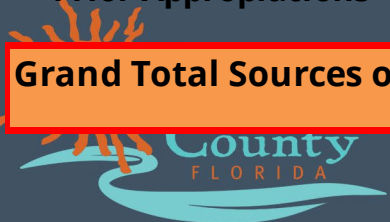
## TOTAL SOURCES

|                                     | FY27-31                 | FY27-31      |
|-------------------------------------|-------------------------|--------------|
| <b>Governmental</b>                 |                         |              |
| Debt Proceed Funds Governmental     | \$ 369,105,507          | 46.4%        |
| Infrastructure Sales Tax Funds      | 194,646,915             | 24.5%        |
| Impact Fee Funds                    | 159,959,589             | 20.1%        |
| Gas Tax Funds                       | 22,756,507              | 2.9%         |
| Parks and Recreation                | 14,794,909              | 1.9%         |
| Grant Funds                         | 14,023,554              | 1.8%         |
| Southwest TIF Funds                 | 11,193,083              | 1.4%         |
| General Revenue                     | 8,170,601               | 1.0%         |
| <b>Subtotal</b>                     | <b>794,650,665</b>      | <b>33.8%</b> |
| <b>Enterprise</b>                   |                         |              |
| Debt Proceeds - Utilities           | 1,071,595,879           | 68.9%        |
| Rates                               | 271,199,723             | 17.4%        |
| Facility Investment Fees            | 169,446,926             | 10.9%        |
| Stormwater Capital Improvements     | 42,260,365              | 2.7%         |
| <b>Subtotal</b>                     | <b>1,554,502,893</b>    | <b>66.2%</b> |
| <b>Prior Appropriations</b>         | <b>2,482,878,917</b>    |              |
| <b>Grand Total Sources of Funds</b> | <b>\$ 4,832,032,475</b> |              |

## TOTAL USES

|                                 | Prior Appropriations    | FY27-31                 | FY27-31      |
|---------------------------------|-------------------------|-------------------------|--------------|
| <b>Governmental</b>             |                         |                         |              |
| Transportation                  | \$ 992,748,513          | \$ 624,635,134          | 78.6%        |
| Public Safety                   | 161,021,792             | 110,938,834             | 14.0%        |
| Natural Resources               | 80,425,121              | 27,142,931              | 3.4%         |
| Libraries                       | 15,417,101              | -                       | 0.0%         |
| Technology                      | 9,583,029               | -                       | 0.0%         |
| General Government              | 165,125,814             | 18,522,061              | 2.3%         |
| General Govt SWTIFF             | 8,925,710               | 10,583,183              | 1.3%         |
| Sports & Leisure Services       | 71,544,418              | 2,828,522               | 0.4%         |
| <b>Subtotal</b>                 | <b>1,504,791,498</b>    | <b>794,650,665</b>      | <b>33.8%</b> |
| <b>Enterprise</b>               |                         |                         |              |
| Wastewater                      | 426,458,857             | 780,515,938             | 50.2%        |
| Potable Water                   | 479,636,896             | 725,476,523             | 46.7%        |
| Stormwater                      | 59,381,666              | 43,166,432              | 2.8%         |
| Solid Waste                     | 12,610,000              | 5,344,000               | 0.3%         |
| <b>Subtotal</b>                 | <b>978,087,419</b>      | <b>1,554,502,893</b>    | <b>66.2%</b> |
| <b>Grand Total Use of Funds</b> | <b>\$ 2,482,878,917</b> | <b>\$ 2,349,153,558</b> |              |

Transportation & Public Safety continue to be the largest funding categories in the CIP



# MILLAGE (SUMMARY)

## The Tentative FY27 Budget - No Total Millage Change

| Millage                     | FY27<br>Proposed | FY27<br>Tentative | Difference    |
|-----------------------------|------------------|-------------------|---------------|
| General Fund                | 4.5942           | 4.5942            | 0.0000        |
| Transportation              | 0.4686           | 0.4686            | 0.0000        |
| Library                     | 0.1825           | 0.1825            | 0.0000        |
| Children Services           | 0.3333           | 0.3333            | 0.0000        |
| Parks                       | 0.3040           | 0.3040            | 0.0000        |
| Environmental Lands         | 0.1500           | 0.1500            | 0.0000        |
| <b>Countywide Operating</b> | <b>6.0326</b>    | <b>6.0326</b>     | <b>0.0000</b> |
| Unincorporated MSTU         | 0.6109           | 0.6109            | 0.0000        |
| Subtotal                    | 6.6435           | 6.6435            | 0.0000        |
| Palm-Aire MSTU              | 0.2546           | 0.2546            | 0.0000        |

- A Maximum Millage has been Set - Once the County has certified its proposed millage rate to the Florida Department of Revenue (per the TRIM process under (Chapter 200, Florida Statutes), that certified rate becomes the "ceiling."
- Within the public hearings, (tentative and final), BOCC may adopt the same millage rate as certified, or adopt a lower rate.
- It cannot adopt a higher millage rate than what was certified without going through the costly and time-consuming step of re-noticing and re-advertising under TRIM guidelines—which is generally treated as a prohibition at that point in the process.

Save our Homes Cap for Tax Roll 2026 (FY27) is 2.9%



# 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 percent of total appropriations.

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



| Summary of Reserves       | FY27 Tentative          | FY27 Proposed           | Difference           |
|---------------------------|-------------------------|-------------------------|----------------------|
| Reserves for Contingency  | \$ 22,125,156           | \$ 10,086,681           | \$ 12,038,475        |
| Reserves for Salaries     | 15,599,110              | 15,599,110              | -                    |
| Reserves for Cash Balance | 767,311,130             | 715,718,585             | 51,592,545           |
| Reserve for Capital       | 339,765,175             | 312,092,243             | 27,672,932           |
| <b>Total</b>              | <b>\$ 1,144,800,571</b> | <b>\$ 1,053,496,619</b> | <b>\$ 91,303,952</b> |

| <u>20% Calculation</u>                     |                  |
|--------------------------------------------|------------------|
| Total Appropriations (Gross)               | \$ 3,704.00      |
| 20% of Appropriations                      | 740.80           |
| Manatee Cty - 20% Reserve                  | \$ 506.03        |
| Less:                                      |                  |
| Impact Fees/FIFs                           | (163.56)         |
| Capital Projects                           | (100.20)         |
|                                            | <u>(263.77)</u>  |
| <b>Manatee County - Adj. 20% Reserve</b>   | <b>\$ 242.26</b> |
| <b>Tentative Reserves after Adjustment</b> | <b>6.5%</b>      |

Compared to 8.9% at FY27 Proposed

# RESERVE FOR CASH BALANCE

| Fund - Cash Balance Reserves           | FY27 TENTATIVE |               |       |         | Proposed | Change |
|----------------------------------------|----------------|---------------|-------|---------|----------|--------|
|                                        | 20% Reserves   | Stabilization | Other | Total   | Total    | Total  |
| <b>General Fund</b>                    | 75.9           | -             | -     | 75.9    | 74.6     | 1.3    |
| <b>Transportation</b>                  | -              | -             | -     | -       | -        | -      |
| Highway - Transportation               | 18.5           | 7.1           | -     | 25.6    | 25.6     | -      |
| Highway - Gas Taxes                    | -              | -             | -     | -       | -        | -      |
| <b>Impact Fees - Governmental</b>      | 99.6           | -             | 3.5   | 103.2   | 92.1     | 11.1   |
| <b>Special Revenues</b>                | -              | -             | -     | -       | -        | -      |
| Library                                | 2.9            | 0.8           | -     | 3.7     | 3.7      | -      |
| Children's Services                    | 5.1            | 21.0          | -     | 26.1    | 26.1     | -      |
| Parks                                  | 4.8            | -             | -     | 4.8     | 4.8      | -      |
| Environmental Lands                    | 0.9            | 16.5          | -     | 17.4    | 17.4     | -      |
| Unincorporated MSTU                    | 8.4            | 7.6           | -     | 16.0    | 16.1     | (0.0)  |
| Building                               | 3.1            | 1.3           | -     | 4.4     | 4.4      | -      |
| Tourist Tax - 4 cents                  | 3.7            | 35.3          | -     | 39.0    | 39.0     | -      |
| Beach Erosion - 1 cent                 | 0.3            | 29.9          | -     | 30.2    | 30.2     | -      |
| Phosphate Severance                    | 0.1            | 0.3           | 1.0   | 1.3     | 1.3      | -      |
| FBIP Boating                           | 0.2            | 0.2           | -     | 0.4     | 0.4      | -      |
| Other Special Revenues                 | 19.7           | 34.2          | -     | 53.8    | 53.7     | 0.2    |
| <b>Debt Service</b>                    | 5.2            | 4.2           | -     | 9.5     | 9.5      | -      |
| <b>Capital Projects - Governmental</b> | 77.7           | -             | 169.5 | 247.2   | 250.3    | (3.1)  |
| <b>Internal Service</b>                | 12.1           | 23.1          | 22.2  | 57.4    | 57.4     | -      |
| <b>Water/Wastewater</b>                | -              | -             | -     | -       | -        | -      |
| Operations                             | 53.2           | 25.8          | -     | 79.0    | 79.0     | -      |
| Maintenance                            | 0.9            | -             | -     | 0.9     | 0.9      | -      |
| <b>Impact Fees - Utilities</b>         | 63.9           | -             | 46.1  | 110.0   | 96.7     | 13.4   |
| <b>Capital Projects - Utilities</b>    | 22.5           | 1.4           | 119.7 | 143.6   | 87.2     | 56.4   |
| <b>Solid Waste</b>                     | 22.9           | 28.7          | -     | 51.6    | 51.6     | -      |
| <b>Stormwater</b>                      | 2.5            | 1.2           | -     | 3.7     | 3.7      | -      |
| <b>Transit</b>                         | 1.0            | -             | -     | 1.0     | 1.0      | -      |
| <b>Civic Center</b>                    | 0.9            | 0.5           | -     | 1.4     | 1.4      | -      |
| <b>Total</b>                           | 506.0          | 239.1         | 361.9 | 1,107.1 | 1,027.8  | 79.3   |



# ADOPTION OF TENTATIVE MILLAGE RATES

- 1. Motion:** Move to adopt Resolution B-27-001 for tentative millage rates for FY26-27.
- 2. Motion:** Move to adopt Resolution B-27-002 which adopts the Tentative Budget for FY26-27, which also includes the Unincorporated Municipal Services Taxing Unit and the Palm Aire Municipal Services Tax Unit.
- 3. Motion:** Move to adopt Resolution B-27-003 which adopts the Tentative Budget for FY26-27 for all identified Manatee County Dependent Special Districts.

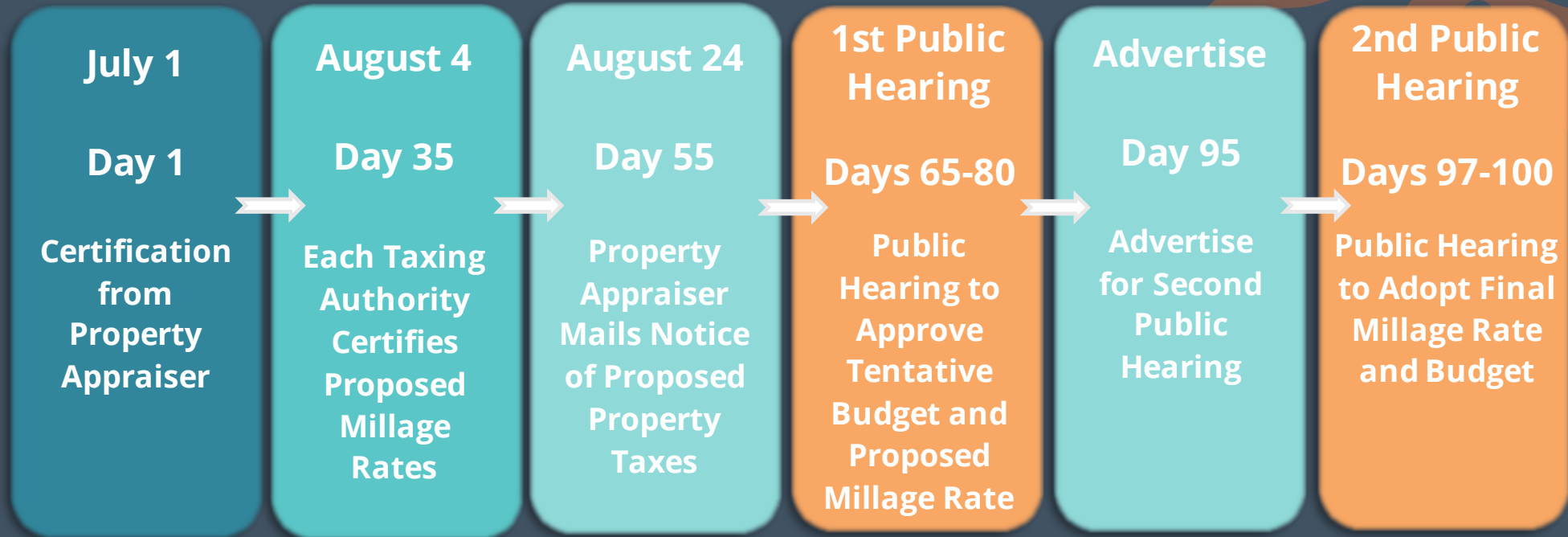
| Millage                     | FY27 Tentative |
|-----------------------------|----------------|
| General Fund                | 4.5942         |
| Transportation              | 0.4686         |
| Library                     | 0.1825         |
| Children Services           | 0.3333         |
| Parks                       | 0.3040         |
| Environmental Lands         | 0.1500         |
| <b>Countywide Operating</b> | <b>6.0326</b>  |
| Unincorporated MSTU         | 0.6109         |
| Subtotal                    | 6.6435         |
| Palm-Aire MSTU              | 0.2546         |



**Announce:** The aggregate millage rate for Fiscal Year 2026-2027 is 6.5032 mills and the change from the rolled back aggregate millage rate of 6.5739 mills for the operating millage is hereby determined to be -1.08%.

# Truth in Millage (TRIM)

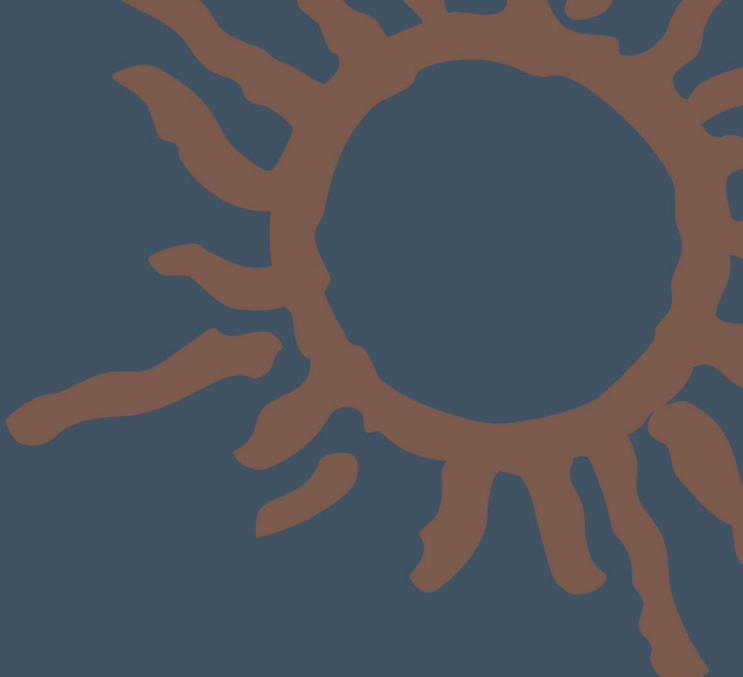
*As per Florida Statute - Chapter 200 Process - Dept. of Revenue*



**Local Publication:  
Herald Tribune  
Sept 19, 2026**

**September 24  
5:30 PM**





# ***QUESTIONS ?***

