

RESOLUTION B-27-001

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS TO ADOPT TENTATIVE AD VALOREM MILLAGE RATES FOR FISCAL YEAR 2026-2027 ANNUAL BUDGET

WHEREAS, the Board of County Commissioners of Manatee County, Florida has held a public hearing to consider proposed millage rates, pursuant to the requirements of F.S. Section 200.065 (2)(c) and (e); and

WHEREAS, the Board of County Commissioners of Manatee County has complied with all requirements of F.S. Section 200.065 and desires to adopt tentative millage rates for Fiscal Year 2026-2027;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Manatee County, Florida, that:

Section 1. Said Board finds and determines the tentative millage rates for the county budget to be levied for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027, as follows:

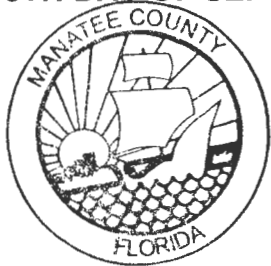
Countywide Millages:

General Fund	4.5822
Transportation Trust Fund	0.4686
Library Operating Fund	0.1825
Children's Services Fund	0.3333
Parks Fund	0.3040
Environmental Land	0.1500
 Total Countywide Operating Millage	 6.0206
 Unincorporated Municipal Services Taxing Unit Fund	 0.6109
 Palm Aire Municipal Services Taxing Unit Fund	 0.2546

Section 2. The aggregate millage rate for Fiscal Year 2026-2027 is 6.4912 mills and the change from the rolled back aggregate millage rate of 6.5739 mills for the operating millage is hereby determined to be -1.26%.

Section 3. The County Administrator is hereby authorized to sign any documents needed to meet regulatory requirements for disclosure of millage rates.

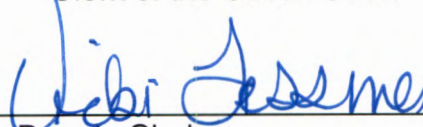
**ADOPTED IN OPEN SESSION WITH A QUORUM PRESENT AND VOTING
THIS 10TH DAY OF SEPTEMBER 2026.**



BOARD OF COUNTY COMMISSIONERS
MANATEE COUNTY, FLORIDA

By: 
Chairman

ATTEST: Angelina M. Colonnese
Clerk of the Circuit Court

By 
Deputy Clerk

RESOLUTION B-27-002

RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS TO ADOPT A TENTATIVE BUDGET FOR FISCAL YEAR 2026-2027

WHEREAS, the Board of County Commissioners of Manatee County Florida has considered a Tentative Budget for Fiscal Year 2026-2027 and,

WHEREAS, the Board of County Commissioners has held a public hearing and has caused public notice of said hearing, all in conformance with applicable State Law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Manatee County, Florida, that:

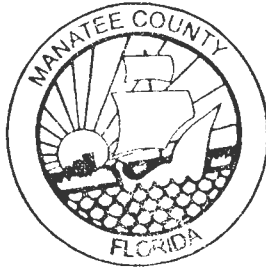
Section 1. The Tentative Budget for Fiscal Year 2026-2027 as amended in the printout dated September 4, 2026, is hereby adopted, including appropriations, reserves, transfers, trust funds, internal services, and cash balances, which total \$3,703,035,133 with **net expenditures of \$1,510,954,399**. Prior year and continuing grant and project balances of \$886,969,328 in printout dated August 21, 2026, are also confirmed to be carried forward for Fiscal Year 2026-2027 as outlined in Exhibit 1.

Section 2. The Tentative Budget for the Unincorporated Municipal Services Taxing Unit (MSTU) Fund is hereby adopted with total appropriations, reserves, transfers, and cash balances of \$59,752,092 as the Tentative Fiscal Year 2026-2027 Unincorporated MSTU Budget. Details are provided in the Manatee County budget printout (Fund 107) dated September 4, 2026, and in any amendments that may be reflected in the minutes of this Public Hearing on September 10, 2026.

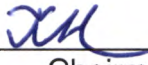
Section 3. The Tentative Budget for the Palm Aire Municipal Services Taxing Unit Fund is hereby adopted with total appropriations, reserves, transfers, and cash balances of \$830,866 as the Tentative Fiscal Year 2026-2027 Palm Aire MSTU Budget. Details are provided in the Manatee County budget printout (Fund 143) dated September 4, 2026, and in any amendments that may be reflected in the minutes of this Public Hearing on September 10, 2026.

Section 4. The budget printout referenced in sections two and three above shows detailed lists of revenues and expenditures for services that benefit only the unincorporated area in Municipal Services Taxing Unit Funds (Funds 107 and 143), where they are financed with revenues generated only from the unincorporated area within each MSTU.

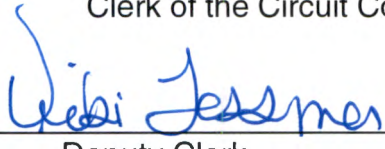
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BOARD OF COUNTY COMMISSIONERS
MANATEE COUNTY, FLORIDA

By: 
Chairman

ATTEST: Angelina M. Colonnese
Clerk of the Circuit Court

By: 
Deputy Clerk

Manatee County Tentative Budget
Prior Year and Continuing Unencumbered Grant Project Balances
Confirmed for Fiscal Year 2026-2027

	REVENUE CARRIED FWD.	EXPENDITURE BUDGET CARRIED FWD.
2019 Revenue Improvement Refund Bonds Capt. Proj.	320,382	320,382
2021 IST Revenue Improvement Note Capital Projects	4,542,918	4,542,918
2021 Revenue Improvement Note Capital Projects	1,779,717	1,779,717
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Emergency Medical Services Trust	487,157	487,157
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General Fund	52,620	52,620
Highway and Gas Tax Capital Projects	11,760,347	11,760,347
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Road Impact Fee & Assessment Capital Project Funds	47,014,535	47,014,535
Solid Waste 2006 Bond Projects	4,845,671	4,845,671
Southwest TIF Capital Projects	8,551,114	8,551,114
Stormwater Capital Projects	12,155,260	12,155,260
Tourist Development Tax	25,055	25,055
Transit System	600,000	600,000
Transportation 2018 Revenue Refunding and Improvements	303,562	303,562
Transportation Infrastructure Sales Tax	43,272,154	43,272,154
Utilities Capital Lease	34,647	34,647
Water and Sewer Capital & FIF Project Funds	170,625,401	170,625,401
TOTAL	886,969,328	886,969,328

Details are provided for the Manatee County budget in the printout dated August 21, 2026 (and any amendments adopted by the Board not reflected in the above referenced print outs) and in any amendments that may be reflected in the minutes of this Public Hearing on September 10, 2026.

RESOLUTION B-27-003

**RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS TO
ADOPT THE TENTATIVE BUDGET FOR DEPENDENT SPECIAL
DISTRICTS OF THE BOARD OF COUNTY COMMISSIONERS FOR
FISCAL YEAR 2026-2027**

WHEREAS, the Board of County Commissioners of Manatee County, Florida has considered a Tentative Budget for Fiscal Year 2026-2027 and,

WHEREAS, the Manatee County Port Authority, Housing Finance Authority of Manatee County, and Manatee County Law Library District are dependent special districts; and

WHEREAS, F.S. 200.065(2)(e)2 requires that budgets for dependent special districts be discussed and adopted by separate vote of the Board of County Commissioners.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Manatee County, Florida, that:

Section 1. The budget for the Manatee County Port Authority for Fiscal Year 2026-2027 is tentatively adopted including total appropriations, reserves, transfers, and cash balances of \$38,700,369 and with net appropriations of \$35,740,207. Details are provided in the Manatee County budget printout (Funds 440 & 443) dated September 01, 2026, and in amendments reflected in the minutes of this Public Hearing on September 10, 2026.

There is no millage levy required to support the budget for the Manatee County Port Authority.

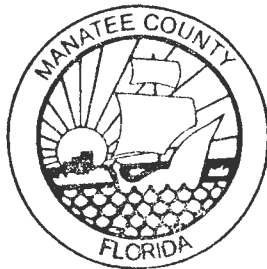
Section 2. The budget for the Housing Finance Authority of Manatee County for Fiscal Year 2026-2027 is tentatively adopted including total appropriations, reserves, transfers, and cash balance of \$2,479,119. Details are provided in Exhibit 1.

There is no millage levy required to support the budget for the Housing Finance Authority of Manatee County.

Section 3. The proposed budget for the Manatee County Law Library District for Fiscal Year 2026-2027 is tentatively adopted including total appropriations, reserves, transfers and cash balance of \$224,728. Details are provided in Exhibit 2.

There is no millage levy required to support the Manatee County Law Library District.

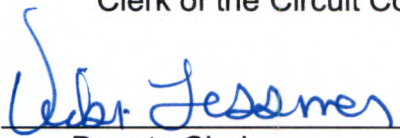
ADOPTED IN OPEN SESSION WITH A QUORUM PRESENT AND VOTING THIS 10TH DAY OF SEPTEMBER 2026.



BOARD OF COUNTY COMMISSIONERS
MANATEE COUNTY, FLORIDA

By: 
Chairman

ATTEST: Angelina M. Colonnese
Clerk of the Circuit Court

By: 
Deputy Clerk

RESOLUTION NO. 26-09

**RESOLUTION ADOPTING THE 2026-2027 BUDGET FOR THE
HOUSING FINANCE AUTHORITY OF MANATEE COUNTY, FLORIDA**

WHEREAS, the Housing Finance Authority of Manatee County, Florida (the "Authority"), organized and existing under the provisions of the Florida Housing Finance Authority Law (Chapter 159, Part IV of the Florida Statutes) and Manatee County Ordinances 79-6 and 91-40, is authorized to participate in financing programs to provide housing for persons of moderate, middle or lesser income in Manatee County, Florida (the "programs"), and

WHEREAS, the Authority anticipates receiving revenues from certain programs and anticipates making expenditures in connection with the activities, operations, programs and purposes of the Authority during the period from October 1, 2026, through September 30, 2027, and it is necessary that the Authority adopt a budget for said revenues and expenditures.

NOW THEREFORE BE IT RESOLVED by the Housing Finance Authority of Manatee County, Florida, that;

1. The budget of the Authority for the 2027 fiscal year for the period from October 1, 2026, through September 30, 2027, is adopted as described in attached Exhibit "A".
2. A copy hereof shall be furnished to the Office of Financial Management of the County of Manatee, Florida and to the Clerk of the Circuit Court of Manatee County, Florida.

ADOPTED with a quorum present and voting this 8th day of September, 2026.

ATTEST:

HOUSING FINANCE AUTHORITY OF
MANATEE COUNTY, FLORIDA

By: _____
Secretary

By: _____
Chairman

EXHIBIT A
HOUSING FINANCE AUTHORITY OF MANATEE COUNTY
BUDGET FOR FY 2026-2027

INCOME	ESTIMATED ANNUAL
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River Trace	52,899
Waters Edge	40,220
Reef at Riviera	29,000
The Savoy at 301	94,000
301 Flats	123,000
Dividends & Interest	90,000
Contributions/principal repayments	1,600,000
Miscellaneous Fees	450,000

Total	<u>\$2,479,119</u>
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EXPENSES	ESTIMATED ANNUAL
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Audit	14,000
Conferences/Continuing Education	15,000
Financial Advisor	20,000
Legal/Administration	56,000
Membership Fees	3,000
Sadowski Education Fund	25,000
FLALHFA	5,000
Trustee Fees	5,000
Web Site Maintenance	3,000
Special Programs	50,000
Housing and Urban Development	1,500,000
RJ TBA Program	480,000
Transfer to Net Position	<u>303,119</u>

Total	<u>\$2,479,119</u>
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**BCC Budget Request
Local Requirements
Fiscal Year 2026-2027**

	<u>Teen Court</u>	<u>Law Library</u>	<u>Total 26/27 Requested</u>
Regular Salaries	127,737	46,573	174,310
Other Salaries/Wages	-	-	-
Overtime	-	-	-
FICA	9,772	3,563	13,335
Retirement	17,156	6,255	23,411
Health Insurance	28,642	10,337	38,979
Unemployment	-	-	-
	<u>183,307</u>	<u>66,728</u>	<u>250,035</u>
Professional services	200	-	200
Travel	500	-	500
Communications	-	-	-
Transportation	-	-	-
Utilities	-	-	-
Rents/Leases	1,000	1,000	2,000
Insurance	-	-	-
Repairs/Maintenance	1,000	1,000	2,000
Printing/Binding	500	1,000	1,500
Advertising/Promotion	1,200	1,000	2,200
Office Supplies	2,000	1,500	3,500
Operating Supplies	1,000	1,500	2,500
Tech Operating Supplies	1,000	1,000	2,000
Books, Subs, Memberships	500	150,000	150,500
	<u>8,900</u>	<u>158,000</u>	<u>166,900</u>
Improvements	-	-	-
Equipment	-	-	-
Tech Equipment	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 192,207</u>	<u>\$ 224,728</u>	<u>\$ 416,935</u>



September 10, 2026 - Budget Meeting

Subject

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

Category

AGENDA ITEMS

Briefings

None

Contact and/or Presenter Information

Claudia Campos, Chief Financial Officer ext. 3787

Action Requested

Motion (1) move to adopt Resolution B-27-001 for tentative millage rates for FY26-27.
Motion (2) 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 excluding Supervisor of Elections.
Motion (3) move to adopt Resolution B-27-003 which adopts the Tentative Budget for FY26-27 for all identified Manatee County Dependent Special Districts.

Enabling/Regulating Authority

Florida Statutes Chapter 129 & 200

Applicable Advisory Board

N/A

Background Discussion

The presentation of the first Public Hearing towards the FY27 Budget Adoption. As per TRIM (Truth in Millage) process, the Advertisement was done to the public through TRIM notice mailings done by the Property Appraiser in August 2026.

In this hearing, The Board of County Commissioners will approve the tentative budget inclusive of the tentative millage and a discussion of changes which occurred from the proposed budget reconciliation meeting held on July 30, 2026.

The second Public Hearing will be on September 24, 2026 for the final Adoption, in which the final Capital Improvement Plan FY27-31 will be presented. This hearing will be published in the newspaper two to five days prior to the hearing.

As per Florida Statute Chapter 129 (Budget Process) & Chapter 200 - Truth in Millage (TRIM) there are multiple mandatory steps in the TRIM process.

ANNOUNCEMENT: The aggregate millage rate for FY2026-2027 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%.

Attorney Review

Not Reviewed (No apparent legal issues)

Instructions to Board Records

Signed copies of resolutions to budget@mymanatee.org

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

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 excluding Supervisor of Elections.*

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 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%.

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

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

RESOLUTION B-27-001

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS TO ADOPT TENTATIVE AD VALOREM MILLAGE RATES FOR FISCAL YEAR 2026-2027 ANNUAL BUDGET

WHEREAS, the Board of County Commissioners of Manatee County, Florida has held a public hearing to consider proposed millage rates, pursuant to the requirements of F.S. Section 200.065 (2)(c) and (e); and

WHEREAS, the Board of County Commissioners of Manatee County has complied with all requirements of F.S. Section 200.065 and desires to adopt tentative millage rates for Fiscal Year 2026-2027;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Manatee County, Florida, that:

Section 1. Said Board finds and determines the tentative millage rates for the county budget to be levied for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027, as follows:

Countywide Millages:

General Fund	4.5942
Transportation Trust Fund	0.4686
Library Operating Fund	0.1825
Children's Services Fund	0.3333
Parks Fund	0.3040
Environmental Land	0.1500
 Total Countywide Operating Millage	 6.0326
 Unincorporated Municipal Services Taxing Unit Fund	 0.6109
 Palm Aire Municipal Services Taxing Unit Fund	 0.2546

Section 2. 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%.

Section 3. The County Administrator is hereby authorized to sign any documents needed to meet regulatory requirements for disclosure of millage rates.

**ADOPTED IN OPEN SESSION WITH A QUORUM PRESENT AND VOTING
THIS 10TH DAY OF SEPTEMBER 2026.**

BOARD OF COUNTY COMMISSIONERS
MANATEE COUNTY, FLORIDA

By: _____
Chairman

ATTEST: Angelina M. Colonnese
Clerk of the Circuit Court

By: _____
Deputy Clerk

RESOLUTION B-27-002

RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS TO ADOPT A TENTATIVE BUDGET FOR FISCAL YEAR 2026-2027

WHEREAS, the Board of County Commissioners of Manatee County Florida has considered a Tentative Budget for Fiscal Year 2026-2027 and,

WHEREAS, the Board of County Commissioners has held a public hearing and has caused public notice of said hearing, all in conformance with applicable State Law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Manatee County, Florida, that:

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Section 2. The Tentative Budget for the Unincorporated Municipal Services Taxing Unit (MSTU) Fund is hereby adopted with total appropriations, reserves, transfers, and cash balances of \$59,752,092 as the Tentative Fiscal Year 2026-2027 Unincorporated MSTU Budget. Details are provided in the Manatee County budget printout (Fund 107) dated September 4, 2026, and in any amendments that may be reflected in the minutes of this Public Hearing on September 10, 2026.

Section 3. The Tentative Budget for the Palm Aire Municipal Services Taxing Unit Fund is hereby adopted with total appropriations, reserves, transfers, and cash balances of \$830,866 as the Tentative Fiscal Year 2026-2027 Palm Aire MSTU Budget. Details are provided in the Manatee County budget printout (Fund 143) dated September 4, 2026, and in any amendments that may be reflected in the minutes of this Public Hearing on September 10, 2026.

Section 4. The budget printout referenced in sections two and three above shows detailed lists of revenues and expenditures for services that benefit only the unincorporated area in Municipal Services Taxing Unit Funds (Funds 107 and 143), where they are financed with revenues generated only from the unincorporated area within each MSTU.

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By: _____
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Clerk of the Circuit Court

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Deputy Clerk

**Manatee County Tentative Budget
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RESOLUTION B-27-003

RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS TO ADOPT THE TENTATIVE BUDGET FOR DEPENDENT SPECIAL DISTRICTS OF THE BOARD OF COUNTY COMMISSIONERS FOR FISCAL YEAR 2026-2027

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WHEREAS, the Manatee County Port Authority, Housing Finance Authority of Manatee County, and Manatee County Law Library District are dependent special districts; and

WHEREAS, F.S. 200.065(2)(e)2 requires that budgets for dependent special districts be discussed and adopted by separate vote of the Board of County Commissioners.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Manatee County, Florida, that:

Section 1. The budget for the Manatee County Port Authority for Fiscal Year 2026-2027 is tentatively adopted including total appropriations, reserves, transfers, and cash balances of \$38,700,369 and with net appropriations of \$35,740,207. Details are provided in the Manatee County budget printout (Funds 440 & 443) dated September 01, 2026, and in amendments reflected in the minutes of this Public Hearing on September 10, 2026.

There is no millage levy required to support the budget for the Manatee County Port Authority.

Section 2. The budget for the Housing Finance Authority of Manatee County for Fiscal Year 2026-2027 is tentatively adopted including total appropriations, reserves, transfers, and cash balance of \$2,479,119. Details are provided in Exhibit 1.

There is no millage levy required to support the budget for the Housing Finance Authority of Manatee County.

Section 3. The proposed budget for the Manatee County Law Library District for Fiscal Year 2026-2027 is tentatively adopted including total appropriations, reserves, transfers and cash balance of \$224,728. Details are provided in Exhibit 2.

There is no millage levy required to support the Manatee County Law Library District.

ADOPTED IN OPEN SESSION WITH A QUORUM PRESENT AND VOTING THIS 10TH DAY OF SEPTEMBER 2026.

BOARD OF COUNTY COMMISSIONERS
MANATEE COUNTY, FLORIDA

By: _____
Chairman

ATTEST: Angelina M. Colonnese
Clerk of the Circuit Court

By: _____
Deputy Clerk

RESOLUTION NO. 26-09

**RESOLUTION ADOPTING THE 2026-2027 BUDGET FOR THE
HOUSING FINANCE AUTHORITY OF MANATEE COUNTY, FLORIDA**

WHEREAS, the Housing Finance Authority of Manatee County, Florida (the “Authority”), organized and existing under the provisions of the Florida Housing Finance Authority Law (Chapter 159, Part IV of the Florida Statutes) and Manatee County Ordinances 79-6 and 91-40, is authorized to participate in financing programs to provide housing for persons of moderate, middle or lesser income in Manatee County, Florida (the “programs”), and

WHEREAS, the Authority anticipates receiving revenues from certain programs and anticipates making expenditures in connection with the activities, operations, programs and purposes of the Authority during the period from October 1, 2026, through September 30, 2027, and it is necessary that the Authority adopt a budget for said revenues and expenditures.

NOW THEREFORE BE IT RESOLVED by the Housing Finance Authority of Manatee County, Florida, that;

1. The budget of the Authority for the 2027 fiscal year for the period from October 1, 2026, through September 30, 2027, is adopted as described in attached Exhibit “A”.
2. A copy hereof shall be furnished to the Office of Financial Management of the County of Manatee, Florida and to the Clerk of the Circuit Court of Manatee County, Florida.

ADOPTED with a quorum present and voting this 8th day of September, 2026.

ATTEST:

HOUSING FINANCE AUTHORITY OF
MANATEE COUNTY, FLORIDA

By: _____
Secretary

By: _____
Chairman

EXHIBIT A
HOUSING FINANCE AUTHORITY OF MANATEE COUNTY
BUDGET FOR FY 2026-2027

INCOME	ESTIMATED ANNUAL
--------	------------------

River Trace	52,899
Waters Edge	40,220
Reef at Riviera	29,000
The Savoy at 301	94,000
301 Flats	123,000
Dividends & Interest	90,000
Contributions/principal repayments	1,600,000
Miscellaneous Fees	450,000

Total	<u>\$2,479,119</u>
-------	--------------------

EXPENSES	ESTIMATED ANNUAL
----------	------------------

Audit	14,000
Conferences/Continuing Education	15,000
Financial Advisor	20,000
Legal/Administration	56,000
Membership Fees	3,000
Sadowski Education Fund	25,000
FLALHFA	5,000
Trustee Fees	5,000
Web Site Maintenance	3,000
Special Programs	50,000
Housing and Urban Development	1,500,000
RJ TBA Program	480,000
Transfer to Net Position	<u>303,119</u>

Total	<u>\$2,479,119</u>
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**BCC Budget Request
Local Requirements
Fiscal Year 2026-2027**

	<u>Teen Court</u>	<u>Law Library</u>	<u>Total 26/27 Requested</u>
Regular Salaries	127,737	46,573	174,310
Other Salaries/Wages	-	-	-
Overtime	-	-	-
FICA	9,772	3,563	13,335
Retirement	17,156	6,255	23,411
Health Insurance	28,642	10,337	38,979
Unemployment	-	-	-
	<u>183,307</u>	<u>66,728</u>	<u>250,035</u>
Professional services	200	-	200
Travel	500	-	500
Communications	-	-	-
Transportation	-	-	-
Utilities	-	-	-
Rents/Leases	1,000	1,000	2,000
Insurance	-	-	-
Repairs/Maintenance	1,000	1,000	2,000
Printing/Binding	500	1,000	1,500
Advertising/Promotion	1,200	1,000	2,200
Office Supplies	2,000	1,500	3,500
Operating Supplies	1,000	1,500	2,500
Tech Operating Supplies	1,000	1,000	2,000
Books, Subs, Memberships	500	150,000	150,500
	<u>8,900</u>	<u>158,000</u>	<u>166,900</u>
Improvements	-	-	-
Equipment	-	-	-
Tech Equipment	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 192,207</u>	<u>\$ 224,728</u>	<u>\$ 416,935</u>

MANATEE COUNTY GOVERNMENT
FY27-31 New Tentative Capital Improvement Plan

Line #	Project #	Status	District	Project	Actual	Budget	Start	FY2027	FY2028	FY2029	FY2030	FY2031	Total FY27-31	Grand Total
Natural Resources Category														
Parks & Aquatics														
1	PJTP27003	Requested	District 2	Mixon Farms Barn			2028		1,456,272				1,456,272	1,456,272
2	PJTP27004	Requested	District 2	Mixon Farms Garden			2028		556,772				556,772	556,772
3	PJTP27005	Requested	District 2	Mixon Farms – Pavilion			2028		223,950				223,950	223,950
4	PJTP27006	Requested	District 2	Mixon Farms – Citrus and Food Forest			2028		83,070				83,070	83,070
Project Count: 4					SubTotal	-	-	-	2,320,064	-	-	-	2,320,064	2,320,064
Project Count: 4					Natural Resources Category Total	-	-	-	2,320,064	-	-	-	2,320,064	2,320,064
Public Safety Category														
Building and Renovations														
5	PJTP27002	Requested	Countywide	Emergency Operations Center (EOC) Expansion & Technology Upgrade			2027	2,049,080					2,049,080	2,049,080
Project Count: 1					SubTotal	-	-	2,049,080	-	-	-	-	2,049,080	2,049,080
Project Count: 1					Public Safety Category Total	-	-	2,049,080	-	-	-	-	2,049,080	2,049,080
Potable Water														
Potable Water Supply														
6	PJTP27007	Requested	District 1	Pipeline Resiliency			2027	9,549,750	13,910,000	50,691,250			74,151,000	74,151,000
Project Count: 1					SubTotal	-	-	9,549,750	13,910,000	50,691,250	-	-	74,151,000	74,151,000
Project Count: 1					Potable Water Total	-	-	9,549,750	13,910,000	50,691,250	-	-	74,151,000	74,151,000
Solid Waste														
Other_Solid Waste														
7	PJTP27010	Requested	District 5	Landfill Scalehouse Improvements			2028		418,000	2,050,000			2,468,000	2,468,000
Project Count: 1					SubTotal	-	-	-	418,000	2,050,000	-	-	2,468,000	2,468,000
Project Count: 1					Solid Waste Total	-	-	-	418,000	2,050,000	-	-	2,468,000	2,468,000
Stormwater														
Other_Stormwater														
8	PJTP27008	Requested	District 2	Mixon Wetland Creation/Stream Enhancement			2027	283,550	643,500				927,050	927,050
9	PJTP27009	Requested	District 2	Collins Dairy Drain Urban Stream Restoration			2027	4,228,965					4,228,965	4,228,965
Project Count: 2					SubTotal	-	-	4,512,515	643,500	-	-	-	5,156,015	5,156,015
Project Count: 2					Stormwater Total	-	-	4,512,515	643,500	-	-	-	5,156,015	5,156,015
Wastewater														
Wastewater Collections														
10	PJTP27012	Requested	District 2	Tidevue Force Main Replacement			2029	10,233,000	40,929,000				51,162,000	51,162,000
11	PJTP27013	Requested	District 3	2025 Force Main and Valve AMP Package 1			2031					312,000	312,000	312,000
Project Count: 2					SubTotal	-	-	10,233,000	40,929,000	-	-	312,000	51,474,000	51,474,000
Wastewater														
Wastewater Lift Stations														
12	PJTP27011	Requested	District 4	12A Master Lift Station Upgrade			2031					2,361,000	2,361,000	2,361,000
13	PJTP27014	Requested	District 3	1M Master Lift Station Upgrade			2031					2,643,000	2,643,000	2,643,000
14	PJTP27015	Requested	District 5	Southeast SCADA Tower Replacement										
				Wastewater			2027	2,157,000					2,157,000	2,157,000
Project Count: 3					SubTotal	-	-	2,157,000	-	-	-	5,004,000	7,161,000	7,161,000
Project Count: 5					Wastewater Total	-	-	12,390,000	40,929,000	-	-	5,316,000	58,635,000	58,635,000
Total Project Count: 14					FY27-31 New Tentative Projects Total	-	-	28,501,345	58,220,564	52,741,250	-	5,316,000	144,779,159	144,779,159

EXHIBIT A - Revenue Changes Detail FY27 Tentative Budget

Funding Source	Revenue Type	Description	Action	Amount
Port	Charges for Services & Int Inc	Port Authority	Add Funding @ 95%	\$ 35,740,207
Port Debt Service	Transfers In	Port Authority - Debt Service	Add Funding	2,513,662
Port	Transfers In	Transfers - Port Mutual Tax	Add Funding	446,500
Multiple Funds	Interest Income	Interest Income	Adjust Funding	205,008
Multiple Funds	Transfers	Transfers - Capital Improvement	Transfers - Capital Improvement	(3,011,110)
Multiple Funds	Budget Cash Carryover	Rebalance Beginning Cash Balances	Beginning Balances	78,080,958
General Fund	State Revenue & Sales Tax	State Revenue & Sales Tax	Adjustment to Budget	2,500,233
OTHER:				
Projects & Grants	Prior Year Grants Balance/Prj	Grants Balance & Project Balance	Adjustment to Budget	886,969,328
Independent Special Districts	Special Dist - Housing Authority	Housing Authority	Adjustment to Budget	2,479,119
Independent Special Districts	Special Dist - Law Library	Law Library	Adjustment to Budget	224,728
Total Revenue Adjusted to Budget FY27				\$ 1,006,148,633

EXHIBIT B - Expense Changes Detail FY27 Tentative Budget

Funding Source	Department /Agency	Description	Category	Amount
General Fund	Port	Transfers Port (Sales Tax)	Adjustment to Budget	\$ 446,500
Port Authority	Port Authority	Transfers - Port Debt Service	Adjustment to Budget	2,513,662
Port Authority	Port Authority	FY27 Operating Budget	Adjustment to Budget	36,186,707
Unincorporated	Countywide	Aid to Private Organiztion - Correcting Entry	Adjustment to Budget	350,000
General Fund	Countywide	Project Management Overhead	Adjustment to Budget	724,222
Multiple Funds	Transfers	Transfers - Capital Improvement	Adjustment to Budget	(3,011,110)
Multiple Funds	Reserves - Capital Projects	Net Increase/Decrease to Capital Reserves	Adjustment to Budget	77,764,609
Multiple Funds	Reserves - Countywide	Net Increase/Decrease to Cash Balance & Stabiliation	Adjustment to Budget	1,500,868
OTHER:				
Projects & Grants	Prior Year Grants Balance/Prj	Grants Balance & Project Balance	Adjustment to Budget	886,969,328
Independent Special Districts	Special Dist - Housing Authority	Housing Authority	Adjustment to Budget	2,479,119
Independent Special Districts	Special Dist - Law Library	Law Library	Adjustment to Budget	224,728
Total Expense Adjusted to Budget FY27				\$ 1,006,148,633



Public Comment

Manatee County Government

Submitted On:
Sep 9, 2026, 01:40AM EDT

Full Name	First Name: Glen Last Name: Gibellina
Email	glenfede@yahoo.com
Which meeting is this public comment for? (Please select date of meeting)	September 10, 2026
Topic/Agenda Item	Future Agenda item
Comment	Terminate administrator Charlie Bishop The public deserves better.



Public Comment

Manatee County Government

Submitted On:

Sep 9, 2026, 06:57AM EDT

Full Name	First Name: Glen Last Name: Gibellina
Email	glengibellina@gmail.com
Which meeting is this public comment for? (Please select date of meeting)	September 10, 2026
Topic/Agenda Item	Budget resolutions
Comment	Members of the Board of County Commissioners RE: Urgent Need for Budget Transparency, Reconciliation, and Accountability Prior to Vote Dear Commissioners, As taxpaying residents, we expect and demand financial transparency and strict accountability before any vote is taken to adopt the upcoming budget. Based on the figures presented to the public, there are substantial taxpayer-value concerns that justify postponing adoption until the County provides a clear reconciliation, project-level accountability, and a defensible plan for its massive reserves and carryover funds. The core issue is not simply the overall size of the budget—it is the direct conflict between the numbers presented to the public and the resolution slated for approval. Specifically, the public resolution asks the Board to approve a \$3.704 billion gross budget, including \$1.512 billion in net expenditures, while separately carrying forward \$886.97 million in prior-year and continuing grant or project balances. However, just last month, the County's August FY27 proposed budget presentation reported a materially different gross budget of \$2.698 billion and a net budget of \$1.447 billion. That presentation also disclosed \$1.054 billion in reserves—accounting for roughly 39.1% of the gross budget—alongside a cash carryover of approximately \$774.7 million. Whether this \$1 billion difference stems from varying accounting presentation bases, added funds, recent amendments, or unbudgeted carryforwards, the public should not have to guess. Approval must not take place until the following conditions are met: A Full, Single-Source Reconciliation: The Board and the public must be provided a single, clear, and understandable presentation that directly reconciles the August proposed figures (\$2.698 billion gross) with the resolution figures (\$3.704 billion gross).

Project-Level Accounting: Full transparency regarding the \$886.97 million in carryover and grant balances, detailing specific project statuses, timelines, and line-item allocations.

Justification of Reserve Holdings: A comprehensive justification and clear expenditure strategy for holding over \$1 billion in reserves and \$774 million in cash carryover during a time when taxpayers are demanding maximum fiscal efficiency.

Commissioners, approving a multi-billion-dollar budget without resolving these glaring discrepancies undermines public trust. The taxpayers deserve a transparent, line-by-line accounting before a single vote is cast.

As always, the mandate of good governance remains simple:
FOLLOW THE MONEY

Glen GADFLY Gibellina image0.jpeg



Public Comment

Manatee County Government

Submitted On:

Sep 9, 2026, 01:38AM EDT

Full Name	First Name: Glen Last Name: Gibellina
Email	glengibellina@gmail.com
Which meeting is this public comment for? (Please select date of meeting)	September 10, 2026
Topic/Agenda Item	Budget Amendment
Comment	The taxpayers should be concerned based on the figures provided, there are substantial taxpayer-value and transparency concerns that justify opposing adoption until the County provides a clear reconciliation, project-level accountability, and a defensible plan for its very large reserves and carryforwards. Bottom line The most serious issue is not merely that the budget is large. It is that the resolution asks the Board to approve a \$3.704 billion gross budget, including a stated \$1.512 billion in net expenditures, while separately carrying forward \$886.97 million in prior-year and continuing grant/project balances. Those figures need to be reconciled in a single, understandable presentation before commissioners vote. The County's August FY27 proposed-budget presentation reported a materially different gross budget of \$2.698 billion and net budget of \$1.447 billion. It also showed \$1.054 billion in reserves, roughly 39.1% of the gross budget, and cash carryover of about \$774.7 million. The resolution's higher \$3.704 billion figure may reflect a different presentation basis, additional funds, amendments, or carryforwards—but the public should not have to guess. As always... Follow the money \$\$\$

From: abc <glengibellina@gmail.com> **On Behalf Of** Glen Gibellina

Sent: Wednesday, September 9, 2026 6:55 AM

To: Tal Siddique <Tal@mymanatee.org>; George Kruse <george.kruse@mymanatee.org>; Amanda Ballard <Amanda.Ballard@mymanatee.org>; Jason Bearden <jason.bearden@mymanatee.org>; Robert McCann <DrBob.McCann@mymanatee.org>

Subject: Budget

CAUTION:This email originated from an external source.

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TO: Members of the Board of County Commissioners

RE: Urgent Need for Budget Transparency, Reconciliation, and Accountability Prior to Vote

Dear Commissioners,

As taxpaying residents, we expect and demand financial transparency and strict accountability before any vote is taken to adopt the upcoming budget. Based on the figures presented to the public, there are substantial taxpayer-value concerns that justify postponing adoption until the County provides a clear reconciliation, project-level accountability, and a defensible plan for its massive reserves and carryover funds.

The core issue is not simply the overall size of the budget—it is the direct conflict between the numbers presented to the public and the resolution slated for approval.

Specifically, the public resolution asks the Board to approve a **\$3.704 billion gross budget**, including **\$1.512 billion in net expenditures**, while separately carrying forward **\$886.97 million** in prior-year and continuing grant or project balances. However, just last month, the County's August FY27 proposed budget presentation reported a materially different gross budget of **\$2.698 billion** and a net budget of **\$1.447 billion**. That presentation also disclosed **\$1.054 billion in reserves**—accounting for roughly 39.1% of the gross budget—alongside a cash carryover of approximately **\$774.7 million**.

Whether this \$1 billion difference stems from varying accounting presentation bases, added funds, recent amendments, or unbudgeted carryforwards, the public should not have to guess. Approval must not take place until the following conditions are met:

A Full, Single-Source Reconciliation: The Board and the public must be provided a single, clear, and understandable presentation that directly reconciles the August proposed figures (\$2.698 billion gross) with the resolution figures (\$3.704 billion gross).

Project-Level Accounting: Full transparency regarding the \$886.97 million in carryover and grant balances, detailing specific project statuses, timelines, and line-item allocations.

Justification of Reserve Holdings: A comprehensive justification and clear expenditure strategy for holding over \$1 billion in reserves and \$774 million in cash carryover during a time when taxpayers are demanding maximum fiscal efficiency.

Commissioners, approving a multi-billion-dollar budget without resolving these glaring discrepancies undermines public trust. The taxpayers deserve a transparent, line-by-line accounting before a single vote is cast.

As always, the mandate of good governance remains simple:

FOLLOW THE MONEY

Glen GADFLY

Supporting Documents

 [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. \(69878\)](#)

 [AGENDA 9.10.26.PDF](#)

 [RESOLUTIONS B-27-001.PDF](#)

 [RESOLUTIONS B-27-002.PDF](#)

 [RESOLUTIONS B-27-003.PDF](#)

 [Back to Meeting Outline](#)

Sent from my iPhone

From: Jonna Koellhoffer <jkoellhoffer@gmail.com>

Sent: Wednesday, September 9, 2026 7:25 AM

To: Robert McCann <drbob.mccann@mymanatee.org>; Amanda Ballard <amanda.ballard@mymanatee.org>; Jason Bearden <jason.bearden@mymanatee.org>; Mike Rahn <mike.rahn@mymanatee.org>; George Kruse <george.kruse@mymanatee.org>; Tal Siddique <tal@mymanatee.org>; Tal Siddique <tal.siddique@mymanatee.org>

Subject: Urgent Need for Budget Transparency, Reconciliation, and Accountability Prior to Vote

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Be suspicious of Attachments, Links and Request for Login Information and utilize the REPORT MESSAGE Button in Outlook if you feel this is a Phishing email.

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Specifically, the public resolution asks the Board to approve a \$3.704 billion gross budget, including \$1.512 billion in net expenditures, while separately carrying forward \$886.97 million in prior-year and continuing grant or project balances. However, just last month, the County's August FY27 proposed budget presentation reported a materially different gross budget of \$2.698 billion and a net budget of \$1.447 billion.

That presentation also disclosed \$1.054 billion in reserves—accounting for roughly 39.1% of the gross budget—alongside a cash carryover of approximately \$774.7 million.

Whether this \$1 billion difference stems from varying accounting presentation bases, added funds, recent amendments, or unbudgeted carryforwards, the public should not have to guess. Approval must not take place until the following conditions are met:

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Justification of Reserve Holdings: A comprehensive justification and clear expenditure strategy for holding over \$1 billion in reserves and \$774 million in cash carryover instead of investing in infrastructure and jobs in our local community. \$1.3 - \$2.5 million dollars a year could provide 12-26 individuals with living wage jobs in the animal care sector (specifically the dogs), which has been an issue for over a decade. Other small allocations like this could make a huge difference in other areas of animal welfare (spay/neuter cats/dogs), invasive species, care etc. Animal

welfare jobs are long term, stable jobs, and every dollar that is invested into local jobs at a living wage has a 5x multiple in that community. Other investments for living wages and expansion into our local people such as EMS, Teachers, and other vital infrastructure should be considered.

Our county deserves to know where our money is going and to have commissioners that make investments in our community.

Thank you for your time and consideration

Thank you

Jonna Koellhoffer
Manatee county resident & voter



Public Comment

Manatee County Government

Submitted On:

Sep 9, 2026, 07:47AM EDT

Full Name	First Name: Norma Last Name: Kennedy
Email	kennedynorma4@gmail.com
Which meeting is this public comment for? (Please select date of meeting)	September 10, 2026
Topic/Agenda Item	Budget Meeting
Comment	Subject: Public Budget Hearing Comment – Ensuring District 1 Representation in the FY27 Budget Dear Chairperson Tal Siddique and Members of the Board of County Commissioners, As a resident of District 1, I am writing to submit a formal public comment regarding the upcoming FY27 budget allocations. As you are aware, District 1 is currently without a dedicated commissioner to voice our local concerns, advocate for our neighborhood infrastructure, and protect our tax dollars during these crucial funding discussions. Because we lack a single-member representative at the table, we are uniquely relying on the entire Board—including our At-Large Commissioners—to look out for our community's well-being. I respectfully request that the Board actively review and safeguard the infrastructure, safety, and community service needs of District 1 during this budget cycle. Please ensure that our standard allocations, ongoing capital improvement projects, and essential neighborhood services are fully maintained and not overlooked in the absence of our district's specific advocate. Thank you for your leadership and for stepping up to ensure that all residents of Manatee County are equitably represented during this budget process. Sincerely, Norma Kennedy 5510 Fort Hamer Road, Parrish District 1 kennedynorma4@gmail.com 941-720-2670

From: Julie Madison <julie.madison@toptierk9.com>

Sent: Wednesday, September 9, 2026 8:08 AM

Subject: Urgent Need for Budget Transparency, Reconciliation, and Accountability Prior to Vote and Investing in people in Manatee County

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Be suspicious of Attachments, Links and Request for Login Information and utilize the REPORT MESSAGE Button in Outlook if you feel this is a Phishing email.

Dear Commissioners,

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considered.

Our county deserves to know where our money is going and to have commissioners that make investments in our community.

Thank you for your time and consideration,

Julie Madison Top Tier K9 - Bradenton 203-733-7183

From: Susan Stickle <susanjstickle@gmail.com>

Sent: Wednesday, September 9, 2026 9:06 AM

To: George Kruse <george.kruse@mymanatee.org>; Mike Rahn <mike.rahn@mymanatee.org>; Amanda Ballard <amanda.ballard@mymanatee.org>; Tal Siddique <tal@mymanatee.org>; Jason Bearden <jason.bearden@mymanatee.org>; Robert McCann <drbob.mccann@mymanatee.org>; Charlie Bishop <charlie.bishop@mymanatee.org>
Subject: RE: Urgent Need for Budget Transparency, Reconciliation, and Accountability Prior to Vote

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The core issue is not simply the overall size of the budget—it is the direct conflict between the numbers presented to the public and the resolution slated for approval.

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That presentation also disclosed \$1.054 billion in reserves—accounting for roughly 39.1% of the gross budget—alongside a cash carryover of approximately \$774.7 million.

Whether this \$1 billion difference stems from varying accounting presentation bases, added funds, recent amendments, or unbudgeted carryforwards, the public should not have to guess. Approval must not take place until the following conditions are met:

A Full, Single-Source Reconciliation: The Board and the public must be provided a single, clear, and understandable presentation that directly reconciles the August proposed figures (\$2.698 billion gross) with the resolution figures (\$3.704 billion gross).

Project-Level Accounting: Full transparency regarding the \$886.97 million in carryover and grant balances, detailing specific project statuses, timelines, and line-item allocations.

Justification of Reserve Holdings: A comprehensive justification and clear expenditure strategy for holding over \$1 billion in reserves and \$774 million in cash carryover instead of investing in infrastructure and jobs in our local community. \$1.3 - \$2.5 million dollars a year could provide 12-26 individuals with living wage jobs in the animal care sector (specifically the dogs), which has been an issue for over a decade. Other small allocations like this could make a huge difference in other areas of animal welfare (spay/neuter cats/dogs), invasive species, care etc. Animal welfare jobs are long term, stable jobs, and every dollar that is invested into local jobs at a living

wage has a 5x multiple in that community. Other investments for living wages and expansion into our local people such as EMS, Teachers, and other vital infrastructure should be considered.

Our county deserves to know where our money is going and to have commissioners that make investments in our community.

Thank you for your time and consideration,

Susan Stickle

Manatee County Resident, Voter and Animal Services Volunteer

District 4, Bayshore Gardens

973.885.3203



Public Comment

Manatee County Government

Submitted On:

Sep 9, 2026, 11:14AM EDT

Full Name	First Name: Susan Last Name: Stickle
Email	susanjstickle@gmail.com
Which meeting is this public comment for? (Please select date of meeting)	September 10, 2026
Topic/Agenda Item	2027 FY Budget
Comment	As taxpaying residents, we expect and demand financial transparency and strict accountability before any vote is taken to adopt the upcoming budget. Based on the figures presented to the public, there are substantial taxpayer-value concerns that justify postponing adoption until the County provides a clear reconciliation, project-level accountability, and a defensible plan for its massive reserves and carryover funds. The core issue is not simply the overall size of the budget—it is the direct conflict between the numbers presented to the public and the resolution slated for approval. Specifically, the public resolution asks the Board to approve a \$3.704 billion gross budget, including \$1.512 billion in net expenditures, while separately carrying forward \$886.97 million in prior-year and continuing grant or project balances. However, just last month, the County's August FY27 proposed budget presentation reported a materially different gross budget of \$2.698 billion and a net budget of \$1.447 billion. That presentation also disclosed \$1.054 billion in reserves—accounting for roughly 39.1% of the gross budget—alongside a cash carryover of approximately \$774.7 million. Whether this \$1 billion difference stems from varying accounting presentation bases, added funds, recent amendments, or unbudgeted carryforwards, the public should not have to guess. Approval must not take place until the following conditions are met: A Full, Single-Source Reconciliation: The Board and the public must be provided a single, clear, and understandable presentation that directly reconciles the August proposed figures (\$2.698 billion gross) with the resolution figures (\$3.704 billion gross). Project-Level Accounting: Full transparency regarding the \$886.97 million in carryover and grant balances, detailing specific project statuses, timelines, and line-item allocations. Justification of Reserve Holdings: A comprehensive justification and clear expenditure strategy for holding over \$1 billion in reserves and \$774 million in cash carryover during a time when taxpayers are demanding maximum fiscal efficiency. Commissioners, approving a multi-billion-dollar budget without resolving

these glaring discrepancies undermines public trust. The taxpayers deserve a transparent, line-by-line accounting before a single vote is cast.

As always, the mandate of good governance remains simple: Follow the money.

Sincerely,

Susan Stickle

District 4 Bayshore Gardens Manatee County Resident, Voter and
Animal Services Volunteer

973.885.3203



Public Comment

Manatee County Government

Submitted On:

Sep 9, 2026, 11:10AM EDT

Full Name	First Name: Susan Last Name: Stickle
Email	susanjstickle@gmail.com
Which meeting is this public comment for? (Please select date of meeting)	September 10, 2026
Topic/Agenda Item	2027 FY Budget
Comment	I am writing to urge the Manatee County Commissioners to make adequate funding for Manatee County Animal Services and the development of a safe, efficient, properly designed animal services facility a priority in the Fiscal Year 2027 budget. Animal Services is a public safety service, yet its current level of funding does not adequately reflect the essential services it is expected to provide to the residents of Manatee County. A \$6 million operating budget is not sufficient to provide the level of public safety and animal welfare services required by a rapidly growing county. For Fiscal Year 2027, I respectfully ask the County Commission to increase Animal Services' General Fund allocation to at least 7% of the Infrastructure sales tax AND find a different project to delay to prioritize the replacement of the prefabs. Funding personnel alone will not solve the problems facing Animal Services. The County must also provide Animal Services with a safe, efficient, hurricane-resilient and appropriately designed permanent facility that allows employees and volunteers to perform their jobs safely and effectively while providing humane conditions for animals in County care. The continuing controversy surrounding the Bishop Animal Shelter demonstrates why this issue deserves serious attention. The Bishop expansion included approximately \$12 million in prefabricated kennel buildings, adding capacity for approximately 120 dogs. Since the expansion opened, however, residents, volunteers and animal advocates have documented concerns regarding kennel design, indoor space, heat exposure, noise, storm preparedness, staff safety, and the efficiency of the facility's layout. More recently, County commissioners have continued to hear public concerns about the facility, including questions about heat, safety, capacity and whether the current design adequately meets the County's long-term needs. In June 2026, commissioners even considered obtaining a cost estimate for replacing the prefabricated structures with a permanent facility. The next step is budgeting. This should not simply be viewed as a disagreement over one shelter

design. It is a warning about the consequences of attempting to meet a growing county's long-term animal services needs without adequate investment in planning, infrastructure and operational efficiency. Manatee County is now going to have to budget for piecemeal investments in facilities that ultimately prove inefficient or inadequate AND a long term solution thanks to the improper planning of the County Administrator and the BoCC. We must establish a long-term capital plan for Animal Services and ensure that future facilities are designed specifically for the realities of a modern, high-volume animal services operation in Florida.

That facility must be:

- Safe for animals, employees, volunteers and the public.
- Hurricane-resilient and capable of maintaining critical operations during severe weather.
- Appropriately climate-controlled for Florida's extreme heat.
- Designed for efficient staff workflow and animal movement.
- Equipped with appropriate veterinary, isolation, intake, adoption, laundry, cleaning and animal-care spaces.
- Designed to minimize disease transmission and facilitate appropriate sanitation.
- Large enough to accommodate the County's current population and anticipated growth.
- Designed with adequate indoor space rather than relying excessively on outdoor or minimally conditioned kennel areas.
- Efficient enough that staff can spend their time caring for animals and responding to public safety needs rather than overcoming deficiencies in the physical layout.
- Built with the input of shelter medicine professionals, animal welfare experts, staff and experienced volunteers.

The County's own history demonstrates that the need for appropriate animal services infrastructure is not new. Earlier County planning documents recognized the need for significant investment in shelter facilities as Manatee County's population and animal population grew.

Animal Services Is a Public Safety Investment

The County's budget priorities should recognize that Animal Services performs many functions that directly protect the public.

Animal Services responds to dangerous and stray animals, animal bites, cruelty and neglect complaints, abandoned animals, animal-related emergencies and other situations that can affect public health and safety. It also provides sheltering, enforcement, disease prevention, veterinary care, licensing and community education.

When Animal Services is underfunded or lacks appropriate facilities, the consequences do not fall exclusively on animals. They affect residents, neighborhoods, law enforcement, public health, County employees and the overall quality of life in Manatee County.

For comparison, the Manatee County Sheriff's Office receives nearly 42% of the General Fund, or approximately \$269 million. Law enforcement is appropriately recognized as an essential public safety function and receives the resources necessary to fulfill that mission.

Animal Services deserves to be recognized in the same public-safety framework.

It is important to point out that you recently approved an additional \$10 million dollars for 33 staff for the Sheriff's Department, \$303,000 an employee, while Animal Services has been begging for properly paid staff at living wages for over a decade.

I am asking the County to recognize that Animal Services has been historically underfunded and to bring its funding level more appropriately in line with the responsibilities the County has assigned to it.

FY 2027 Requests

I respectfully ask the County Commission to:

1. Increase Animal Services' FY 2027 to 7% from the infrastructure sales tax
2. Provide dedicated capital funding for a safe, efficient, permanent Animal Services facility** designed to meet the County's current and future needs.
3. Commission an independent professional assessment and long-term facility plan** that evaluates the current Bishop campus, its operational efficiency, hurricane resilience, climate control, animal welfare, staff safety, capacity and future expansion needs.
4. Require meaningful input from shelter medicine professionals, Animal Services employees, experienced volunteers and community stakeholders** when determining the County's long-term facility design.
5. Develop a multi-year Animal Services capital improvement plan** so the County is not repeatedly forced into expensive short-term solutions.
6. Ensure that future Animal Services facilities are designed for operational efficiency**, allowing staff to spend their time providing public safety and animal care rather than working around an inefficient physical layout.
7. Provide adequate ongoing operational funding** for staffing, veterinary care, equipment, maintenance, enforcement, emergency response and community programs.

Manatee County is one of the fastest-growing communities in Florida. Its public safety infrastructure must grow with it.

The County cannot expect Animal Services to protect the public, enforce animal-related laws, respond to emergencies and care for vulnerable animals while providing it with inadequate operating resources and facilities that remain the subject of significant community concern.

A community's commitment to public safety should include every agency responsible for protecting that community.

I respectfully ask you to make Animal Services a genuine FY 2027 budget priority by providing a dedicated plan and funding mechanism for a safe, efficient, permanent Animal Services facility.**

Manatee County residents deserve an Animal Services system that is adequately staffed, properly funded and housed in a facility designed to meet the demands of a modern, growing community.

Thank you for your consideration and for your service to the residents

of Manatee County.

Sincerely,

Susan J Stickle

District 4 Bayshore Gardens Manatee County resident, voter and

Bishop Volunteer

973.885.3203



September 10, 2026 - Budget Meeting

Subject

Updates to Agenda September 9, 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 (dated September 9, 2026) for the meeting of 9/10/2026 5:30 PM - September 10, 2026 - Budget Meeting

Generic Public Comment attached.

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 -

Added the following attachments: Capital Improvement FY27-31 New Project Request, Exhibit A Revenue Changes, Exhibit B Expense Changes and Public Comments

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

EXHIBIT B - Expense Changes Detail FY27 Tentative Budget

Funding Source	Department /Agency	Description	Category	Amount
General Fund	Port	Transfers Port (Sales Tax)	Adjustment to Budget	\$ 446,500
Port Authority	Port Authority	Transfers - Port Debt Service	Adjustment to Budget	2,513,662
Port Authority	Port Authority	FY27 Operating Budget	Adjustment to Budget	36,186,707
Unincorporated	Countywide	Aid to Private Organiztion - Correcting Entry	Adjustment to Budget	350,000
General Fund	Countywide	Project Management Overhead	Adjustment to Budget	724,222
Multiple Funds	Transfers	Transfers - Capital Improvement	Adjustment to Budget	(3,011,110)
Multiple Funds	Reserves - Capital Projects	Net Increase/Decrease to Capital Reserves	Adjustment to Budget	77,764,609
Multiple Funds	Reserves - Countywide	Net Increase/Decrease to Cash Balance & Stabiliation	Adjustment to Budget	1,500,868
OTHER:				
Projects & Grants	Prior Year Grants Balance/Prj	Grants Balance & Project Balance	Adjustment to Budget	886,969,328
Independent Special Districts	Special Dist - Housing Authority	Housing Authority	Adjustment to Budget	2,479,119
Independent Special Districts	Special Dist - Law Library	Law Library	Adjustment to Budget	224,728
Total Expense Adjusted to Budget FY27				\$ 1,006,148,633

EXHIBIT A - Revenue Changes Detail FY27 Tentative Budget

Funding Source	Revenue Type	Description	Action	Amount
Port	Charges for Services & Int Inc	Port Authority	Add Funding @ 95%	\$ 35,740,207
Port Debt Service	Transfers In	Port Authority - Debt Service	Add Funding	2,513,662
Port	Transfers In	Transfers - Port Mutual Tax	Add Funding	446,500
Multiple Funds	Interest Income	Interest Income	Adjust Funding	205,008
Multiple Funds	Transfers	Transfers - Capital Improvement	Transfers - Capital Improvement	(3,011,110)
Multiple Funds	Budget Cash Carryover	Rebalance Beginning Cash Balances	Beginning Balances	78,080,958
General Fund	State Revenue & Sales Tax	State Revenue & Sales Tax	Adjustment to Budget	2,500,233
OTHER:				
Projects & Grants	Prior Year Grants Balance/Prj	Grants Balance & Project Balance	Adjustment to Budget	886,969,328
Independent Special Districts	Special Dist - Housing Authority	Housing Authority	Adjustment to Budget	2,479,119
Independent Special Districts	Special Dist - Law Library	Law Library	Adjustment to Budget	224,728
Total Revenue Adjusted to Budget FY27				\$ 1,006,148,633

MANATEE COUNTY GOVERNMENT
FY27-31 New Tentative Capital Improvement Plan

Line #	Project #	Status	District	Project	Actual	Budget	Start	FY2027	FY2028	FY2029	FY2030	FY2031	Total FY27-31	Grand Total
	Natural Resources Category													
	Parks & Aquatics													
1	PJTP27003	Requested	District 2	Mixon Farms Barn			2028		1,456,272				1,456,272	1,456,272
2	PJTP27004	Requested	District 2	Mixon Farms Garden			2028		556,772				556,772	556,772
3	PJTP27005	Requested	District 2	Mixon Farms – Pavilion			2028		223,950				223,950	223,950
4	PJTP27006	Requested	District 2	Mixon Farms – Citrus and Food Forest			2028		83,070				83,070	83,070
	Project Count:	4		SubTotal	-	-		-	2,320,064	-	-	-	2,320,064	2,320,064
	Project Count:	4		Natural Resources Category Total	-	-		-	2,320,064	-	-	-	2,320,064	2,320,064
	Public Safety Category													
	Building and Renovations													
5	PJTP27002	Requested	Countywide	Emergency Operations Center (EOC) Expansion & Technology Upgrade			2027	2,049,080					2,049,080	2,049,080
	Project Count:	1		SubTotal	-	-		2,049,080	-	-	-	-	2,049,080	2,049,080
	Project Count:	1		Public Safety Category Total	-	-		2,049,080	-	-	-	-	2,049,080	2,049,080
	Potable Water													
	Potable Water Supply													
6	PJTP27007	Requested	District 1	Pipeline Resiliency			2027	9,549,750	13,910,000	50,691,250			74,151,000	74,151,000
	Project Count:	1		SubTotal	-	-		9,549,750	13,910,000	50,691,250	-	-	74,151,000	74,151,000
	Project Count:	1		Potable Water Total	-	-		9,549,750	13,910,000	50,691,250	-	-	74,151,000	74,151,000
	Solid Waste													
	Other_Solid Waste													
7	PJTP27010	Requested	District 5	Landfill Scalehouse Improvements			2028		418,000	2,050,000			2,468,000	2,468,000
	Project Count:	1		SubTotal	-	-		-	418,000	2,050,000	-	-	2,468,000	2,468,000
	Project Count:	1		Solid Waste Total	-	-		-	418,000	2,050,000	-	-	2,468,000	2,468,000
	Stormwater													
	Other_Stormwater													
8	PJTP27008	Requested	District 2	Mixon Wetland Creation/Stream Enhancement			2027	283,550	643,500				927,050	927,050
9	PJTP27009	Requested	District 2	Collins Dairy Drain Urban Stream Restoration			2027	4,228,965					4,228,965	4,228,965
	Project Count:	2		SubTotal	-	-		4,512,515	643,500	-	-	-	5,156,015	5,156,015
	Project Count:	2		Stormwater Total	-	-		4,512,515	643,500	-	-	-	5,156,015	5,156,015
	Wastewater													
	Wastewater Collections													
10	PJTP27012	Requested	District 2	Tidevue Force Main Replacement			2029	10,233,000	40,929,000				51,162,000	51,162,000
11	PJTP27013	Requested	District 3	2025 Force Main and Valve AMP Package 1			2031					312,000	312,000	312,000
	Project Count:	2		SubTotal	-	-		10,233,000	40,929,000	-	-	312,000	51,474,000	51,474,000
	Wastewater													
	Wastewater Lift Stations													
12	PJTP27011	Requested	District 4	12A Master Lift Station Upgrade			2031					2,361,000	2,361,000	2,361,000
13	PJTP27014	Requested	District 3	1M Master Lift Station Upgrade			2031					2,643,000	2,643,000	2,643,000
14	PJTP27015	Requested	District 5	Southeast SCADA Tower Replacement										
				Wastewater			2027	2,157,000					2,157,000	2,157,000
	Project Count:	3		SubTotal	-	-		2,157,000	-	-	-	5,004,000	7,161,000	7,161,000
	Project Count:	5		Wastewater Total	-	-		12,390,000	40,929,000	-	-	5,316,000	58,635,000	58,635,000
	Total Project Count:		14	FY27-31 New Tentative Projects Total	-	-		28,501,345	58,220,564	52,741,250	-	5,316,000	144,779,159	144,779,159



Public Comment

Manatee County Government

Submitted On:
Sep 9, 2026, 01:40AM EDT

Full Name	First Name: Glen Last Name: Gibellina
Email	glenfede@yahoo.com
Which meeting is this public comment for? (Please select date of meeting)	September 10, 2026
Topic/Agenda Item	Future Agenda item
Comment	Terminate administrator Charlie Bishop The public deserves better.



Public Comment

Manatee County Government

Submitted On:

Sep 9, 2026, 06:57AM EDT

Full Name	First Name: Glen Last Name: Gibellina
Email	glengibellina@gmail.com
Which meeting is this public comment for? (Please select date of meeting)	September 10, 2026
Topic/Agenda Item	Budget resolutions
Comment	Members of the Board of County Commissioners RE: Urgent Need for Budget Transparency, Reconciliation, and Accountability Prior to Vote Dear Commissioners, As taxpaying residents, we expect and demand financial transparency and strict accountability before any vote is taken to adopt the upcoming budget. Based on the figures presented to the public, there are substantial taxpayer-value concerns that justify postponing adoption until the County provides a clear reconciliation, project-level accountability, and a defensible plan for its massive reserves and carryover funds. The core issue is not simply the overall size of the budget—it is the direct conflict between the numbers presented to the public and the resolution slated for approval. Specifically, the public resolution asks the Board to approve a \$3.704 billion gross budget, including \$1.512 billion in net expenditures, while separately carrying forward \$886.97 million in prior-year and continuing grant or project balances. However, just last month, the County's August FY27 proposed budget presentation reported a materially different gross budget of \$2.698 billion and a net budget of \$1.447 billion. That presentation also disclosed \$1.054 billion in reserves—accounting for roughly 39.1% of the gross budget—alongside a cash carryover of approximately \$774.7 million. Whether this \$1 billion difference stems from varying accounting presentation bases, added funds, recent amendments, or unbudgeted carryforwards, the public should not have to guess. Approval must not take place until the following conditions are met: A Full, Single-Source Reconciliation: The Board and the public must be provided a single, clear, and understandable presentation that directly reconciles the August proposed figures (\$2.698 billion gross) with the resolution figures (\$3.704 billion gross).

Project-Level Accounting: Full transparency regarding the \$886.97 million in carryover and grant balances, detailing specific project statuses, timelines, and line-item allocations.

Justification of Reserve Holdings: A comprehensive justification and clear expenditure strategy for holding over \$1 billion in reserves and \$774 million in cash carryover during a time when taxpayers are demanding maximum fiscal efficiency.

Commissioners, approving a multi-billion-dollar budget without resolving these glaring discrepancies undermines public trust. The taxpayers deserve a transparent, line-by-line accounting before a single vote is cast.

As always, the mandate of good governance remains simple:
FOLLOW THE MONEY

Glen GADFLY Gibellina image0.jpeg



Public Comment

Manatee County Government

Submitted On:

Sep 9, 2026, 01:38AM EDT

Full Name	First Name: Glen Last Name: Gibellina
Email	glengibellina@gmail.com
Which meeting is this public comment for? (Please select date of meeting)	September 10, 2026
Topic/Agenda Item	Budget Amendment
Comment	The taxpayers should be concerned based on the figures provided, there are substantial taxpayer-value and transparency concerns that justify opposing adoption until the County provides a clear reconciliation, project-level accountability, and a defensible plan for its very large reserves and carryforwards. Bottom line The most serious issue is not merely that the budget is large. It is that the resolution asks the Board to approve a \$3.704 billion gross budget, including a stated \$1.512 billion in net expenditures, while separately carrying forward \$886.97 million in prior-year and continuing grant/project balances. Those figures need to be reconciled in a single, understandable presentation before commissioners vote. The County's August FY27 proposed-budget presentation reported a materially different gross budget of \$2.698 billion and net budget of \$1.447 billion. It also showed \$1.054 billion in reserves, roughly 39.1% of the gross budget, and cash carryover of about \$774.7 million. The resolution's higher \$3.704 billion figure may reflect a different presentation basis, additional funds, amendments, or carryforwards—but the public should not have to guess. As always... Follow the money \$\$\$

From: abc <glengibellina@gmail.com> **On Behalf Of** Glen Gibellina

Sent: Wednesday, September 9, 2026 6:55 AM

To: Tal Siddique <Tal@mymanatee.org>; George Kruse <george.kruse@mymanatee.org>; Amanda Ballard <Amanda.Ballard@mymanatee.org>; Jason Bearden <jason.bearden@mymanatee.org>; Robert McCann <DrBob.McCann@mymanatee.org>

Subject: Budget

CAUTION:This email originated from an external source.

Be suspicious of Attachments, Links and Request for Login Information and utilize the REPORT MESSAGE Button in Outlook if you feel this is a Phishing email.

TO: Members of the Board of County Commissioners

RE: Urgent Need for Budget Transparency, Reconciliation, and Accountability Prior to Vote

Dear Commissioners,

As taxpaying residents, we expect and demand financial transparency and strict accountability before any vote is taken to adopt the upcoming budget. Based on the figures presented to the public, there are substantial taxpayer-value concerns that justify postponing adoption until the County provides a clear reconciliation, project-level accountability, and a defensible plan for its massive reserves and carryover funds.

The core issue is not simply the overall size of the budget—it is the direct conflict between the numbers presented to the public and the resolution slated for approval.

Specifically, the public resolution asks the Board to approve a **\$3.704 billion gross budget**, including **\$1.512 billion in net expenditures**, while separately carrying forward **\$886.97 million** in prior-year and continuing grant or project balances. However, just last month, the County's August FY27 proposed budget presentation reported a materially different gross budget of **\$2.698 billion** and a net budget of **\$1.447 billion**. That presentation also disclosed **\$1.054 billion in reserves**—accounting for roughly 39.1% of the gross budget—alongside a cash carryover of approximately **\$774.7 million**.

Whether this \$1 billion difference stems from varying accounting presentation bases, added funds, recent amendments, or unbudgeted carryforwards, the public should not have to guess. Approval must not take place until the following conditions are met:

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As always, the mandate of good governance remains simple:

FOLLOW THE MONEY

Glen GADFLY

Supporting Documents

 [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. \(69878\)](#)

 [AGENDA 9.10.26.PDF](#)

 [RESOLUTIONS B-27-001.PDF](#)

 [RESOLUTIONS B-27-002.PDF](#)

 [RESOLUTIONS B-27-003.PDF](#)

 [Back to Meeting Outline](#)

Sent from my iPhone

From: Jonna Koellhoffer <jkoellhoffer@gmail.com>

Sent: Wednesday, September 9, 2026 7:25 AM

To: Robert McCann <drbob.mccann@mymanatee.org>; Amanda Ballard <amanda.ballard@mymanatee.org>; Jason Bearden <jason.bearden@mymanatee.org>; Mike Rahn <mike.rahn@mymanatee.org>; George Kruse <george.kruse@mymanatee.org>; Tal Siddique <tal@mymanatee.org>; Tal Siddique <tal.siddique@mymanatee.org>

Subject: Urgent Need for Budget Transparency, Reconciliation, and Accountability Prior to Vote

CAUTION: This email originated from an external source.

Be suspicious of Attachments, Links and Request for Login Information and utilize the REPORT MESSAGE Button in Outlook if you feel this is a Phishing email.

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Justification of Reserve Holdings: A comprehensive justification and clear expenditure strategy for holding over \$1 billion in reserves and \$774 million in cash carryover instead of investing in infrastructure and jobs in our local community. \$1.3 - \$2.5 million dollars a year could provide 12-26 individuals with living wage jobs in the animal care sector (specifically the dogs), which has been an issue for over a decade. Other small allocations like this could make a huge difference in other areas of animal welfare (spay/neuter cats/dogs), invasive species, care etc. Animal

welfare jobs are long term, stable jobs, and every dollar that is invested into local jobs at a living wage has a 5x multiple in that community. Other investments for living wages and expansion into our local people such as EMS, Teachers, and other vital infrastructure should be considered.

Our county deserves to know where our money is going and to have commissioners that make investments in our community.

Thank you for your time and consideration

Thank you

Jonna Koellhoffer
Manatee county resident & voter



Public Comment

Manatee County Government

Submitted On:

Sep 9, 2026, 07:47AM EDT

Full Name	First Name: Norma Last Name: Kennedy
Email	kennedynorma4@gmail.com
Which meeting is this public comment for? (Please select date of meeting)	September 10, 2026
Topic/Agenda Item	Budget Meeting
Comment	Subject: Public Budget Hearing Comment – Ensuring District 1 Representation in the FY27 Budget Dear Chairperson Tal Siddique and Members of the Board of County Commissioners, As a resident of District 1, I am writing to submit a formal public comment regarding the upcoming FY27 budget allocations. As you are aware, District 1 is currently without a dedicated commissioner to voice our local concerns, advocate for our neighborhood infrastructure, and protect our tax dollars during these crucial funding discussions. Because we lack a single-member representative at the table, we are uniquely relying on the entire Board—including our At-Large Commissioners—to look out for our community's well-being. I respectfully request that the Board actively review and safeguard the infrastructure, safety, and community service needs of District 1 during this budget cycle. Please ensure that our standard allocations, ongoing capital improvement projects, and essential neighborhood services are fully maintained and not overlooked in the absence of our district's specific advocate. Thank you for your leadership and for stepping up to ensure that all residents of Manatee County are equitably represented during this budget process. Sincerely, Norma Kennedy 5510 Fort Hamer Road, Parrish District 1 kennedynorma4@gmail.com 941-720-2670

From: Julie Madison <julie.madison@toptierk9.com>

Sent: Wednesday, September 9, 2026 8:08 AM

Subject: Urgent Need for Budget Transparency, Reconciliation, and Accountability Prior to Vote and Investing in people in Manatee County

CAUTION: This email originated from an external source.

Be suspicious of Attachments, Links and Request for Login Information and utilize the REPORT MESSAGE Button in Outlook if you feel this is a Phishing email.

Dear Commissioners,

As taxpaying residents, we expect and demand financial transparency and strict accountability before any vote is taken to adopt the upcoming budget. Based on the figures presented to the public, there are substantial taxpayer-value concerns that justify postponing adoption until the County provides a clear reconciliation, project-level accountability, and a defensible plan for its massive reserves and carryover funds.

The core issue is not simply the overall size of the budget—it is the direct conflict between the numbers presented to the public and the resolution slated for approval.

Specifically, the public resolution asks the Board to approve a \$3.704 billion gross budget, including \$1.512 billion in net expenditures, while separately carrying forward \$886.97 million in prior-year and continuing grant or project balances. However, just last month, the County's August FY27 proposed budget presentation reported a materially different gross budget of \$2.698 billion and a net budget of \$1.447 billion.

That presentation also disclosed \$1.054 billion in reserves—accounting for roughly 39.1% of the gross budget—alongside a cash carryover of approximately \$774.7 million.

Whether this \$1 billion difference stems from varying accounting presentation bases, added funds, recent amendments, or unbudgeted carryforwards, the public should not have to guess. Approval must not take place until the following conditions are met:

A Full, Single-Source Reconciliation: The Board and the public must be provided a single, clear, and understandable presentation that directly reconciles the August proposed figures (\$2.698 billion gross) with the resolution figures (\$3.704 billion gross).

Project-Level Accounting: Full transparency regarding the \$886.97 million in carryover and grant balances, detailing specific project statuses, timelines, and line-item allocations.

Justification of Reserve Holdings: A comprehensive justification and clear expenditure strategy for holding over \$1 billion in reserves and \$774 million in cash carryover instead of investing in infrastructure and jobs in our local community. \$1.3 - \$2.5 million dollars a year could provide 12-26 individuals with living wage jobs in the animal care sector (specifically the dogs), which has been an issue for over a decade. Other small allocations like this could make a huge difference in other areas of animal welfare (spay/neuter cats/dogs), invasive species, care etc. Animal welfare jobs are long term, stable jobs, and every dollar that is invested into local jobs at a living wage has a 5x multiple in that community. Other investments for living wages and expansion into our local people such as EMS, Teachers, and other vital infrastructure should be

considered.

Our county deserves to know where our money is going and to have commissioners that make investments in our community.

Thank you for your time and consideration,

Julie Madison Top Tier K9 - Bradenton 203-733-7183

From: Susan Stickle <susanjstickle@gmail.com>

Sent: Wednesday, September 9, 2026 9:06 AM

To: George Kruse <george.kruse@mymanatee.org>; Mike Rahn <mike.rahn@mymanatee.org>; Amanda Ballard <amanda.ballard@mymanatee.org>; Tal Siddique <tal@mymanatee.org>; Jason Bearden <jason.bearden@mymanatee.org>; Robert McCann <drbob.mccann@mymanatee.org>; Charlie Bishop <charlie.bishop@mymanatee.org>
Subject: RE: Urgent Need for Budget Transparency, Reconciliation, and Accountability Prior to Vote

CAUTION: This email originated from an external source.

Be suspicious of Attachments, Links and Request for Login Information and utilize the REPORT MESSAGE Button in Outlook if you feel this is a Phishing email.

Dear Commissioners,

As taxpaying residents, we expect and demand financial transparency and strict accountability before any vote is taken to adopt the upcoming budget. Based on the figures presented to the public, there are substantial taxpayer-value concerns that justify postponing adoption until the County provides a clear reconciliation, project-level accountability, and a defensible plan for its massive reserves and carryover funds.

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wage has a 5x multiple in that community. Other investments for living wages and expansion into our local people such as EMS, Teachers, and other vital infrastructure should be considered.

Our county deserves to know where our money is going and to have commissioners that make investments in our community.

Thank you for your time and consideration,

Susan Stickle

Manatee County Resident, Voter and Animal Services Volunteer

District 4, Bayshore Gardens

973.885.3203



Public Comment

Manatee County Government

Submitted On:

Sep 9, 2026, 11:14AM EDT

Full Name	First Name: Susan Last Name: Stickle
Email	susanjstickle@gmail.com
Which meeting is this public comment for? (Please select date of meeting)	September 10, 2026
Topic/Agenda Item	2027 FY Budget
Comment	As taxpaying residents, we expect and demand financial transparency and strict accountability before any vote is taken to adopt the upcoming budget. Based on the figures presented to the public, there are substantial taxpayer-value concerns that justify postponing adoption until the County provides a clear reconciliation, project-level accountability, and a defensible plan for its massive reserves and carryover funds. The core issue is not simply the overall size of the budget—it is the direct conflict between the numbers presented to the public and the resolution slated for approval. Specifically, the public resolution asks the Board to approve a \$3.704 billion gross budget, including \$1.512 billion in net expenditures, while separately carrying forward \$886.97 million in prior-year and continuing grant or project balances. However, just last month, the County's August FY27 proposed budget presentation reported a materially different gross budget of \$2.698 billion and a net budget of \$1.447 billion. That presentation also disclosed \$1.054 billion in reserves—accounting for roughly 39.1% of the gross budget—alongside a cash carryover of approximately \$774.7 million. Whether this \$1 billion difference stems from varying accounting presentation bases, added funds, recent amendments, or unbudgeted carryforwards, the public should not have to guess. Approval must not take place until the following conditions are met: A Full, Single-Source Reconciliation: The Board and the public must be provided a single, clear, and understandable presentation that directly reconciles the August proposed figures (\$2.698 billion gross) with the resolution figures (\$3.704 billion gross). Project-Level Accounting: Full transparency regarding the \$886.97 million in carryover and grant balances, detailing specific project statuses, timelines, and line-item allocations. Justification of Reserve Holdings: A comprehensive justification and clear expenditure strategy for holding over \$1 billion in reserves and \$774 million in cash carryover during a time when taxpayers are demanding maximum fiscal efficiency. Commissioners, approving a multi-billion-dollar budget without resolving

these glaring discrepancies undermines public trust. The taxpayers deserve a transparent, line-by-line accounting before a single vote is cast.

As always, the mandate of good governance remains simple: Follow the money.

Sincerely,

Susan Stickle

District 4 Bayshore Gardens Manatee County Resident, Voter and
Animal Services Volunteer

973.885.3203



Public Comment

Manatee County Government

Submitted On:

Sep 9, 2026, 11:10AM EDT

Full Name	First Name: Susan Last Name: Stickle
Email	susanjstickle@gmail.com
Which meeting is this public comment for? (Please select date of meeting)	September 10, 2026
Topic/Agenda Item	2027 FY Budget
Comment	I am writing to urge the Manatee County Commissioners to make adequate funding for Manatee County Animal Services and the development of a safe, efficient, properly designed animal services facility a priority in the Fiscal Year 2027 budget. Animal Services is a public safety service, yet its current level of funding does not adequately reflect the essential services it is expected to provide to the residents of Manatee County. A \$6 million operating budget is not sufficient to provide the level of public safety and animal welfare services required by a rapidly growing county. For Fiscal Year 2027, I respectfully ask the County Commission to increase Animal Services' General Fund allocation to at least 7% of the Infrastructure sales tax AND find a different project to delay to prioritize the replacement of the prefabs. Funding personnel alone will not solve the problems facing Animal Services. The County must also provide Animal Services with a safe, efficient, hurricane-resilient and appropriately designed permanent facility that allows employees and volunteers to perform their jobs safely and effectively while providing humane conditions for animals in County care. The continuing controversy surrounding the Bishop Animal Shelter demonstrates why this issue deserves serious attention. The Bishop expansion included approximately \$12 million in prefabricated kennel buildings, adding capacity for approximately 120 dogs. Since the expansion opened, however, residents, volunteers and animal advocates have documented concerns regarding kennel design, indoor space, heat exposure, noise, storm preparedness, staff safety, and the efficiency of the facility's layout. More recently, County commissioners have continued to hear public concerns about the facility, including questions about heat, safety, capacity and whether the current design adequately meets the County's long-term needs. In June 2026, commissioners even considered obtaining a cost estimate for replacing the prefabricated structures with a permanent facility. The next step is budgeting. This should not simply be viewed as a disagreement over one shelter

design. It is a warning about the consequences of attempting to meet a growing county's long-term animal services needs without adequate investment in planning, infrastructure and operational efficiency. Manatee County is now going to have to budget for piecemeal investments in facilities that ultimately prove inefficient or inadequate AND a long term solution thanks to the improper planning of the County Administrator and the BoCC. We must establish a long-term capital plan for Animal Services and ensure that future facilities are designed specifically for the realities of a modern, high-volume animal services operation in Florida.

That facility must be:

- Safe for animals, employees, volunteers and the public.
- Hurricane-resilient and capable of maintaining critical operations during severe weather.
- Appropriately climate-controlled for Florida's extreme heat.
- Designed for efficient staff workflow and animal movement.
- Equipped with appropriate veterinary, isolation, intake, adoption, laundry, cleaning and animal-care spaces.
- Designed to minimize disease transmission and facilitate appropriate sanitation.
- Large enough to accommodate the County's current population and anticipated growth.
- Designed with adequate indoor space rather than relying excessively on outdoor or minimally conditioned kennel areas.
- Efficient enough that staff can spend their time caring for animals and responding to public safety needs rather than overcoming deficiencies in the physical layout.
- Built with the input of shelter medicine professionals, animal welfare experts, staff and experienced volunteers.

The County's own history demonstrates that the need for appropriate animal services infrastructure is not new. Earlier County planning documents recognized the need for significant investment in shelter facilities as Manatee County's population and animal population grew.

Animal Services Is a Public Safety Investment

The County's budget priorities should recognize that Animal Services performs many functions that directly protect the public.

Animal Services responds to dangerous and stray animals, animal bites, cruelty and neglect complaints, abandoned animals, animal-related emergencies and other situations that can affect public health and safety. It also provides sheltering, enforcement, disease prevention, veterinary care, licensing and community education.

When Animal Services is underfunded or lacks appropriate facilities, the consequences do not fall exclusively on animals. They affect residents, neighborhoods, law enforcement, public health, County employees and the overall quality of life in Manatee County.

For comparison, the Manatee County Sheriff's Office receives nearly 42% of the General Fund, or approximately \$269 million. Law enforcement is appropriately recognized as an essential public safety function and receives the resources necessary to fulfill that mission.

Animal Services deserves to be recognized in the same public-safety framework.

It is important to point out that you recently approved an additional \$10 million dollars for 33 staff for the Sheriff's Department, \$303,000 an employee, while Animal Services has been begging for properly paid staff at living wages for over a decade.

I am asking the County to recognize that Animal Services has been historically underfunded and to bring its funding level more appropriately in line with the responsibilities the County has assigned to it.

FY 2027 Requests

I respectfully ask the County Commission to:

1. Increase Animal Services' FY 2027 to 7% from the infrastructure sales tax
2. Provide dedicated capital funding for a safe, efficient, permanent Animal Services facility** designed to meet the County's current and future needs.
3. Commission an independent professional assessment and long-term facility plan** that evaluates the current Bishop campus, its operational efficiency, hurricane resilience, climate control, animal welfare, staff safety, capacity and future expansion needs.
4. Require meaningful input from shelter medicine professionals, Animal Services employees, experienced volunteers and community stakeholders** when determining the County's long-term facility design.
5. Develop a multi-year Animal Services capital improvement plan** so the County is not repeatedly forced into expensive short-term solutions.
6. Ensure that future Animal Services facilities are designed for operational efficiency**, allowing staff to spend their time providing public safety and animal care rather than working around an inefficient physical layout.
7. Provide adequate ongoing operational funding** for staffing, veterinary care, equipment, maintenance, enforcement, emergency response and community programs.

Manatee County is one of the fastest-growing communities in Florida. Its public safety infrastructure must grow with it.

The County cannot expect Animal Services to protect the public, enforce animal-related laws, respond to emergencies and care for vulnerable animals while providing it with inadequate operating resources and facilities that remain the subject of significant community concern.

A community's commitment to public safety should include every agency responsible for protecting that community.

I respectfully ask you to make Animal Services a genuine FY 2027 budget priority by providing a dedicated plan and funding mechanism for a safe, efficient, permanent Animal Services facility.**

Manatee County residents deserve an Animal Services system that is adequately staffed, properly funded and housed in a facility designed to meet the demands of a modern, growing community.

Thank you for your consideration and for your service to the residents

of Manatee County.

Sincerely,

Susan J Stickle

District 4 Bayshore Gardens Manatee County resident, voter and

Bishop Volunteer

973.885.3203



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

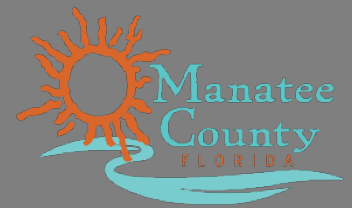
Cost and Funds Source Account Number and Name

N/A

Amount and Frequency of Recurring Costs

N/A

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
Total	\$ 706,474,528

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
Total	\$1,441,164,106

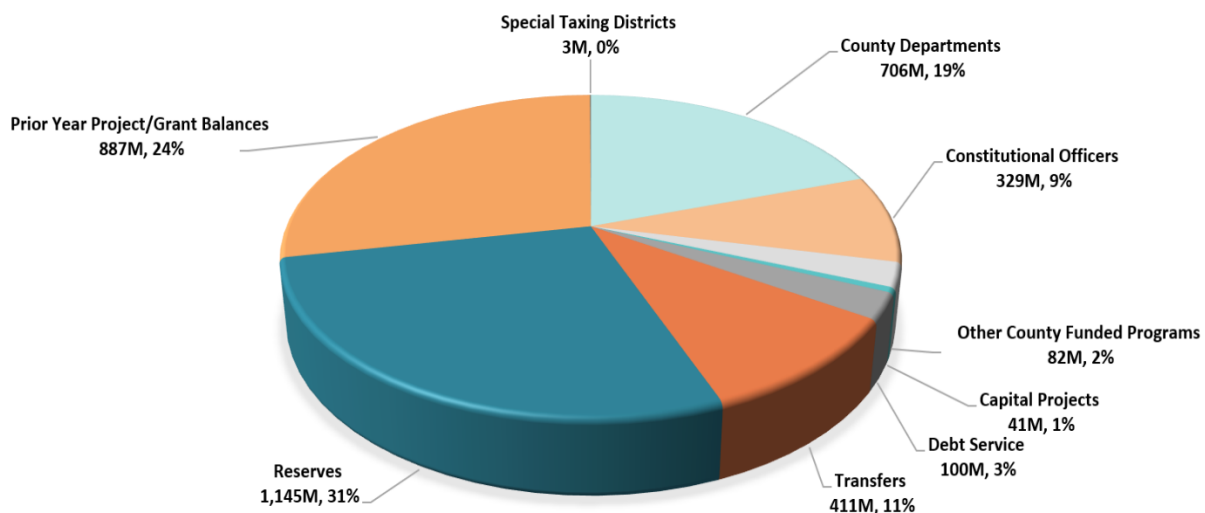
Reserves	Tentative FY27 Budget
Reserves for Contingency	\$ 22,125,156
Reserves - Capital Projects	339,765,175
Reserves - Salary	15,599,110
Reserves - Cash Balance	767,311,130
Total	\$1,144,800,571

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
Total	\$329,193,173

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
Total	\$ 82,321,259

Grand Total FY27 Gross Budget	\$3,703,953,637
--------------------------------------	------------------------

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)
Net Budget	\$1,511,954,399



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



Public Comment

Manatee County Government

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

Full Name	First Name: Melanie Last Name: 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.

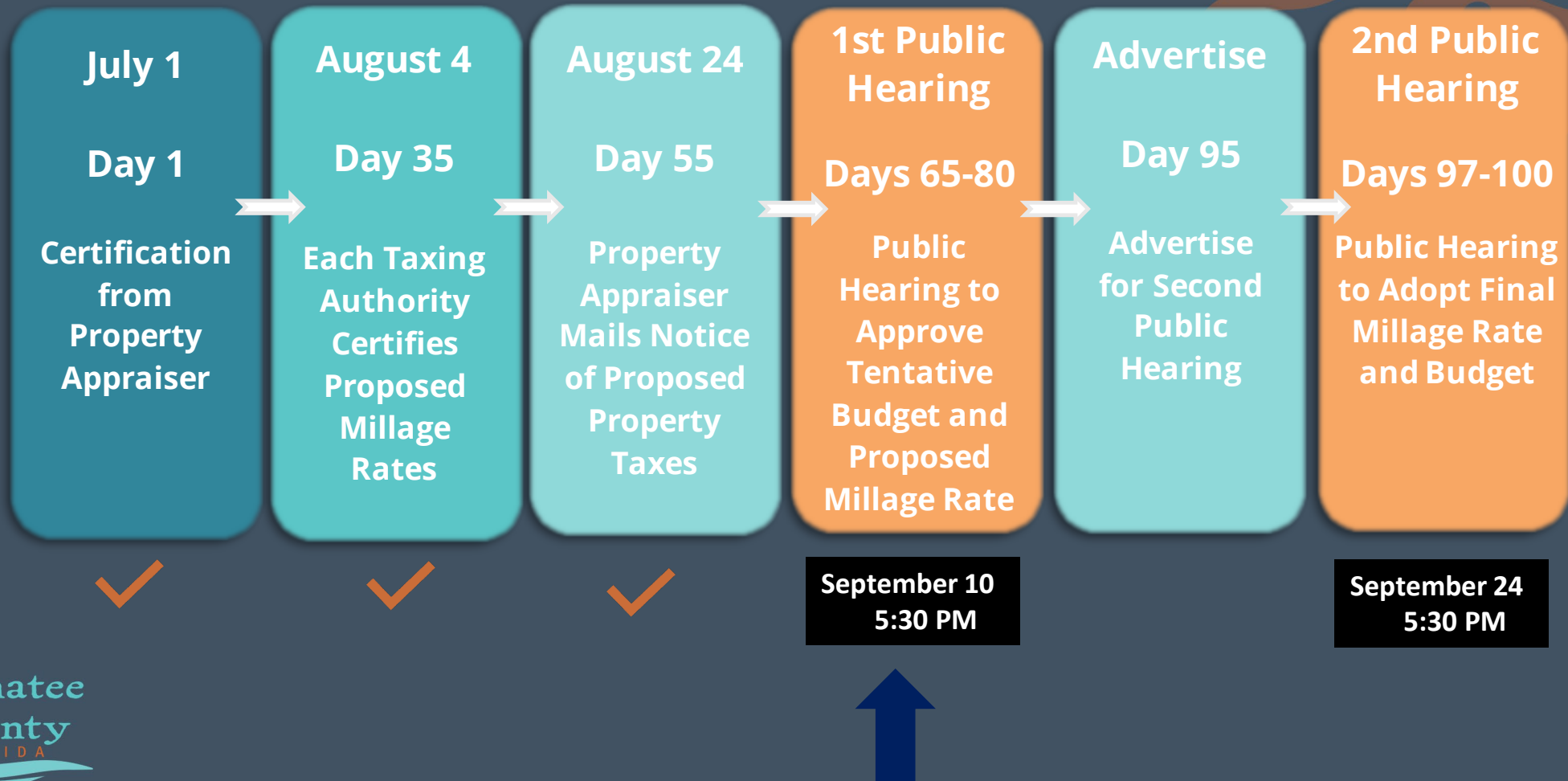


MANATEE COUNTY BUDGET PRESENTATION FY27 TENTATIVE BUDGET



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

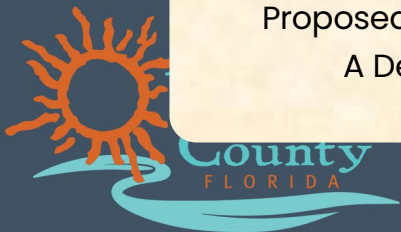
Total Projects in the Plan

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
Difference	\$ 1,006,148,633

**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)
Net Budget Change	\$ 64,933,861

FY27 Net Budget

Tentative Net Budget	\$ 1,511,954,399
Proposed Net Budget	1,447,020,538
Difference	\$ 64,933,861

**Net difference is
4.49% increase**

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



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
Total Adjustments - Revenues	\$ 116,475,458

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
Total Adjustments - Expenses	\$ 116,475,458

PART II.

Additional Changes to Budget:

Prior Year Grants & Project Balances	\$	886,969,328
Special District		2,703,847
Total Additional Changes	\$	889,673,175

Special Districts:

Law Library	\$	224,728
Housing Authority		2,479,119
Total	\$	2,703,847

Changes to Gross Budget

GRAND TOTAL \$1,006,148,633

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



BUSINESS OPERATIONS – FY27 TENTATIVE BUDGET

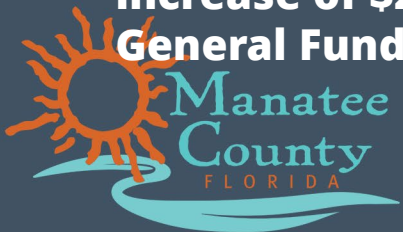
“WHAT CHANGED”

Property Taxes FY27 Revenues:

Countywide	\$ 486,049,956
Unincorporated	37,734,306
Palm Aire MSTU	184,714
Total	\$ 523,968,976

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 Proposed	FY27 Tentative	Difference
Capital Improvement Plan FY27 Investment	761,205,037	754,324,943	(6,880,094)
Capital Improvement Plan FY27-31	2,382,189,830	2,349,153,558	(33,036,272)
Capital Improvement Plan FY27-31 (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)**



2nd 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
Governmental		
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%
Subtotal	794,650,665	33.8%
Enterprise		
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%
Subtotal	1,554,502,893	66.2%
Prior Appropriations	2,482,878,917	
Grand Total Sources of Funds	\$ 4,832,032,475	

TOTAL USES

	Prior Appropriations	FY27-31	FY27-31
Governmental			
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%
Subtotal	1,504,791,498	794,650,665	33.8%
Enterprise			
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%
Subtotal	978,087,419	1,554,502,893	66.2%
Grand Total Use of Funds	\$ 2,482,878,917	\$ 2,349,153,558	

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 Proposed	FY27 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
Countywide Operating	6.0326	6.0326	0.0000
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
Total	\$ 1,144,800,571	\$ 1,053,496,619	\$ 91,303,952

<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>
Manatee County - Adj. 20% Reserve	\$ 242.26
Tentative Reserves after Adjustment	6.5%

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
General Fund	75.9	-	-	75.9	74.6	1.3
Transportation	-	-	-	-	-	-
Highway - Transportation	18.5	7.1	-	25.6	25.6	-
Highway - Gas Taxes	-	-	-	-	-	-
Impact Fees - Governmental	99.6	-	3.5	103.2	92.1	11.1
Special Revenues	-	-	-	-	-	-
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
Debt Service	5.2	4.2	-	9.5	9.5	-
Capital Projects - Governmental	77.7	-	169.5	247.2	250.3	(3.1)
Internal Service	12.1	23.1	22.2	57.4	57.4	-
Water/Wastewater	-	-	-	-	-	-
Operations	53.2	25.8	-	79.0	79.0	-
Maintenance	0.9	-	-	0.9	0.9	-
Impact Fees - Utilities	63.9	-	46.1	110.0	96.7	13.4
Capital Projects - Utilities	22.5	1.4	119.7	143.6	87.2	56.4
Solid Waste	22.9	28.7	-	51.6	51.6	-
Stormwater	2.5	1.2	-	3.7	3.7	-
Transit	1.0	-	-	1.0	1.0	-
Civic Center	0.9	0.5	-	1.4	1.4	-
Total	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.

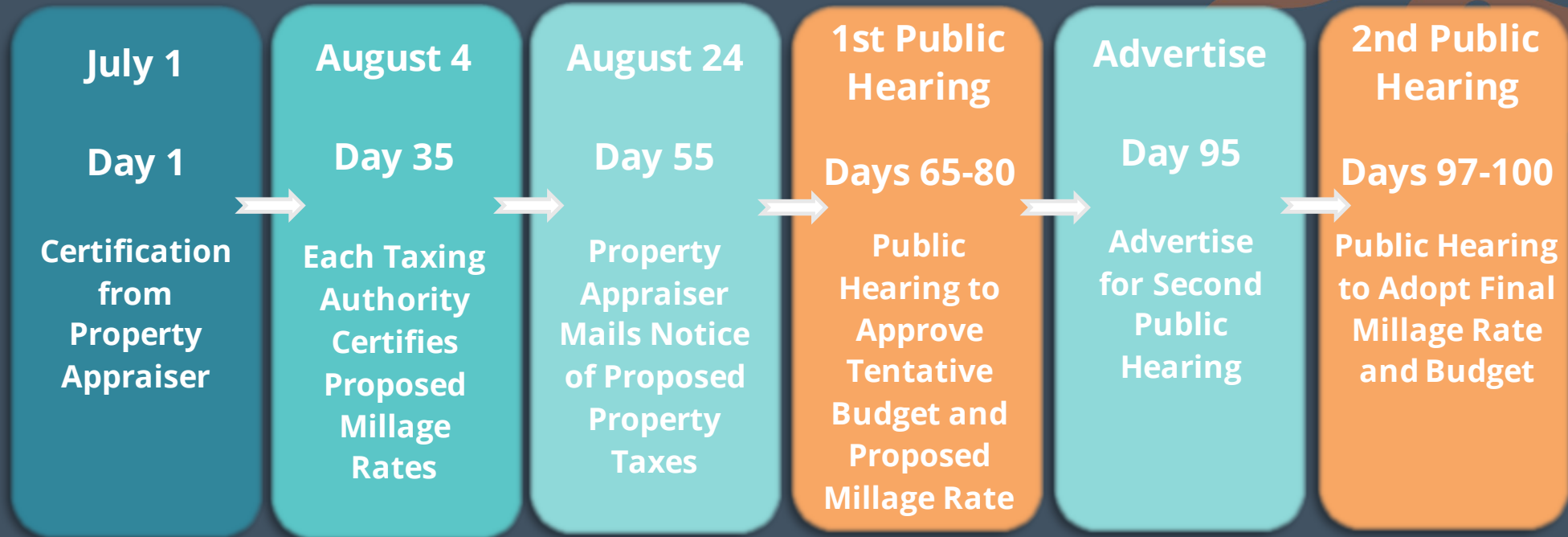
Millage	FY27 Tentative
General Fund	4.5942
Transportation	0.4686
Library	0.1825
Children Services	0.3333
Parks	0.3040
Environmental Lands	0.1500
Countywide Operating	6.0326
Unincorporated MSTU	0.6109
Subtotal	6.6435
Palm-Aire MSTU	0.2546



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)

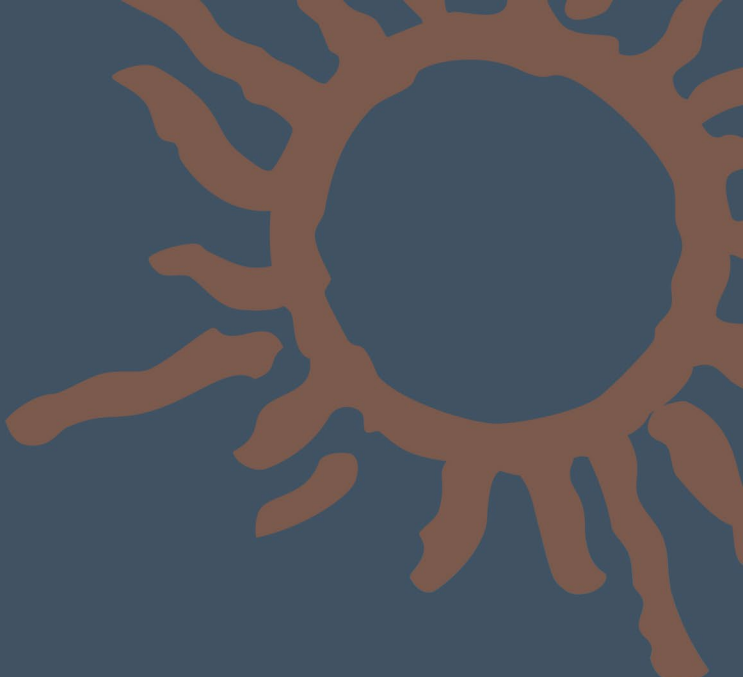
As per Florida Statute - Chapter 200 Process - Dept. of Revenue



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

**September 24
5:30 PM**





QUESTIONS ?







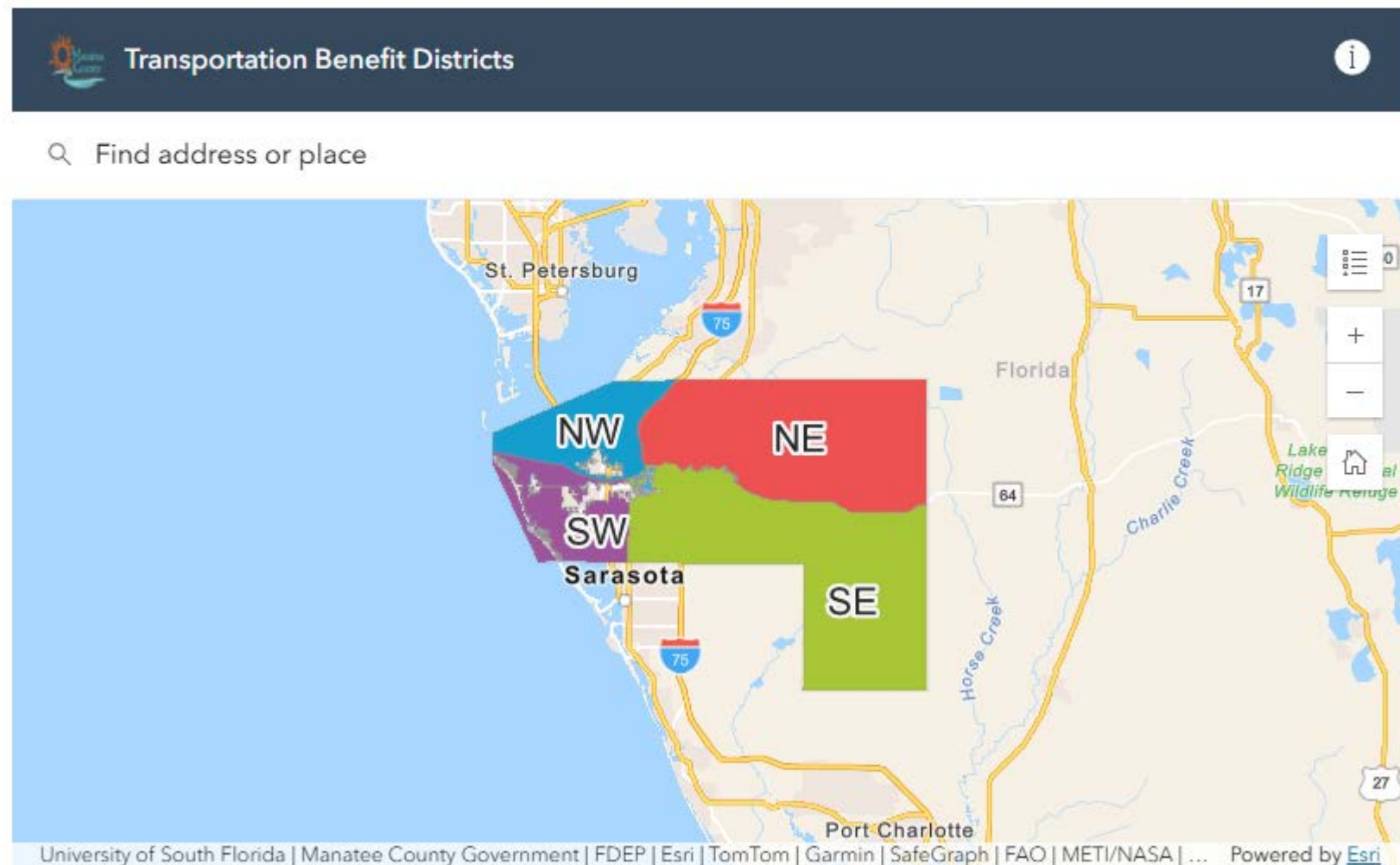
**Manatee County, Florida
Tentative Budget Summary
Fiscal Year 2027**

	Millage Rate	GENERAL FUND	TRANSPOR- TATION TRUST FUND	SPECIAL REVENUE FUNDS	DEBT SERVICES FUNDS	CAPITAL TENTOBJECT FUNDS	ENTERTENTISE FUNDS	INTERNAL SERVICE FUNDS	TOTALS
SOURCES									
Property Taxes:									
General Fund	4.5822	369,190,417	-	-	-	-	-	\$	369,190,417
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
Other Taxes:									
		3,268,613	23,122,011	101,329,993	-	-	-	-	127,720,617
Licenses & Permits:									
		1,047,163	-	15,137,759	-	-	565,000	-	16,749,922
Intergovernmental:									
Federal		-	-	-	-	-	-	-	-
State		60,842,166	6,075,164	785,000	-	-	2,150,000	-	69,852,330
Other		21,647,174	-	-	-	-	-	-	21,647,174
Charge for Service:									
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
Fines & Forfeitures:									
		780,000	-	681,025	-	-	360,000	-	1,821,025
Miscellaneous Revenues:									
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
Total Revenue		535,510,888	70,314,846	345,019,524	128,782	55,259,729	431,225,783	9,230,741	\$ 1,446,690,293
Non-Revenue:									
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%		(26,775,544)	(3,515,742)	(14,040,996)	(6,439)	(3,520,647)	(21,467,332)	(7,064,337)	(76,391,037)
Total Non-Revenue		102,773,324	22,943,734	276,809,409	50,814,906	437,348,433	300,160,053	175,821,806	\$ 1,366,671,665
GROSS SOURCES		638,284,212	93,258,580	621,828,933	50,943,688	492,608,162	731,385,836	185,052,547	\$ 2,813,361,958
Confirmation of Unencumbered Prior Year Project/Grant Balances									
									886,969,328
Confirmation of Other Special Taxing Districts (Law Library & Housing Authority)									2,703,847
TOTAL								\$	3,703,035,133
Less: Cash Balance		(80,188,707)	(18,596,165)	(285,052,702)	(3,269,675)	(175,322,850)	(147,568,004)	-	(709,998,103)
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)
		(102,311,057)	(25,934,551)	(330,331,297)	(50,939,323)	(345,456,967)	(262,381,817)	(185,052,547)	\$ (2,192,080,734)
NET NEW SOURCES		535,973,155	67,324,029	291,497,636	4,365	147,151,195	469,004,019	-	\$ 1,510,954,399
USES									
Expenditures:									
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
Reserves:									
Contingency		14,285,004	1,339,320	5,400,589	-	-	15,271,069	428,284	36,724,266
Capital Outlay		-	-	1,000,000	-	291,873,975	46,891,200	-	339,765,175
Cash Balance/Prior Yr. Approp.		80,188,707	18,596,165	285,052,702	3,269,675	175,322,850	147,568,004	57,394,523	767,392,626
Non Expendable Trusts		-	-	-	-	-	-	-	-
GROSS USES		638,284,212	93,258,580	621,828,933	50,943,688	492,608,162	731,385,836	185,052,547	\$ 2,813,361,958
Confirmation of Unencumbered Prior Year Project Grant Balances									
									886,969,328
Confirmation of Other Special Taxing Districts (Law Library & Housing Authority)									2,703,847
TOTAL								\$	3,703,035,133
Less: Cash Balance		(80,188,707)	(18,596,165)	(285,052,702)	(3,269,675)	(175,322,850)	(147,568,004)	-	(709,998,103)
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)
		(102,311,057)	(25,934,551)	(330,331,297)	(50,939,323)	(345,456,967)	(262,381,817)	(185,052,547)	(2,192,080,734)
NET NEW USES		535,973,155	67,324,029	291,497,636	4,365	147,151,195	469,004,019	-	\$ 1,510,954,399
TOTAL NET BUDGET FY27								\$	1,510,954,399
TOTAL BUDGET FY27								\$	3,703,035,133

BC Item CC
1
updated docs 9/10/20

- Southwest (SW) - The area south of the Manatee River and west of US 301
- Southeast (SE) - The area south of the Manatee River and east of US 301

Use the interactive map below or view it in a new window to search your address and find your district.



Manatee County Government
County Budget Review Work Session
Wednesday, September 10, 2026
Manatee County Government Administrative Center
First Floor – Honorable Patricia M. Glass Chambers

If you wish to speak before the Board of County Commissioners
PLEASE SIGN IN

[illegible]

- Southwest (SW) - The area south of the Manatee River and west of US 301
- Southeast (SE) - The area south of the Manatee River and east of US 301

Use the interactive map below or view it in a new window to search your address and find your district.

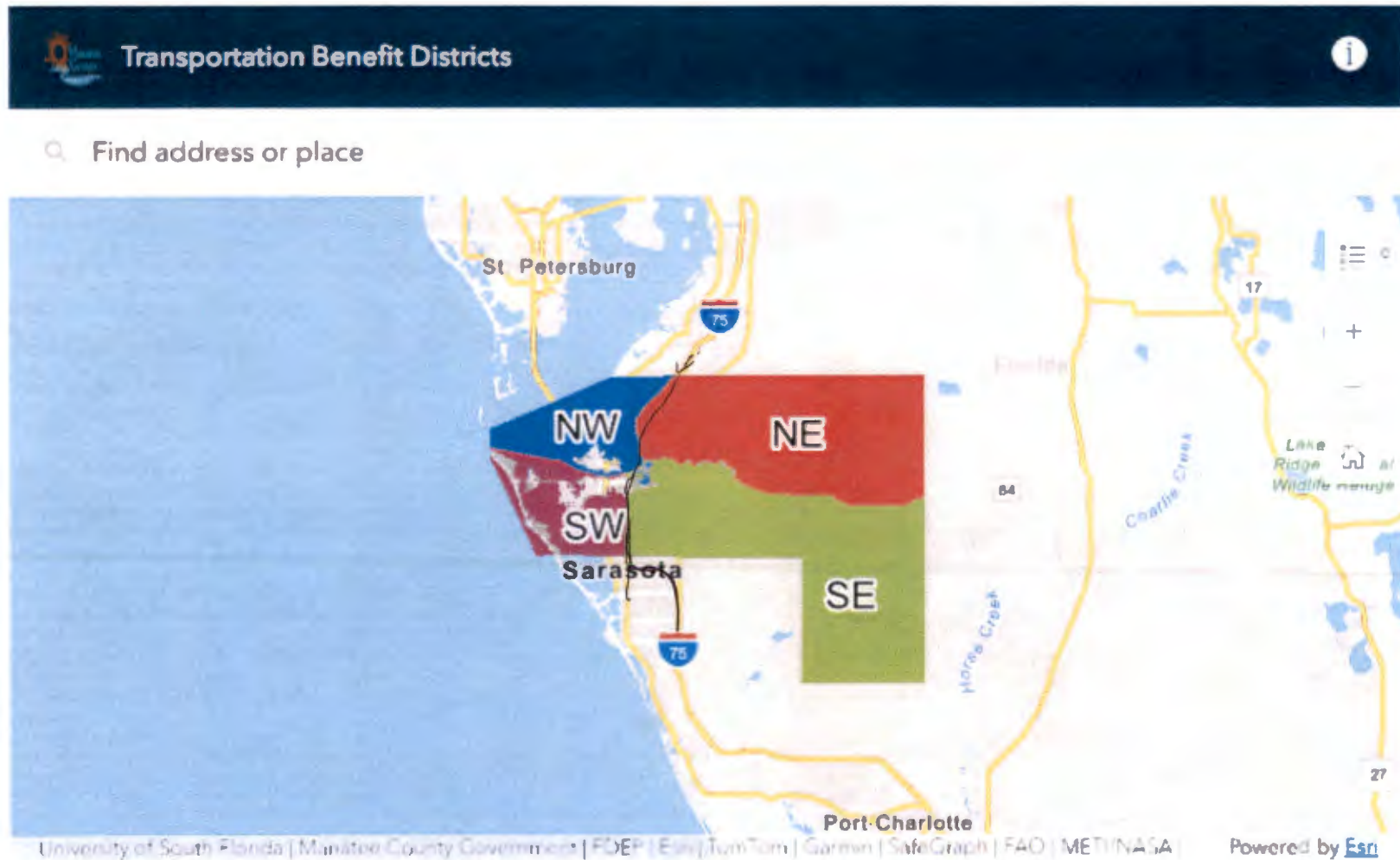


Exhibit A

Select Year: 2025  Go

The 2025 Florida Statutes

[Title XI](#)
COUNTY ORGANIZATION AND INTERGOVERNMENTAL
RELATIONS

[Chapter 129](#)
COUNTY ANNUAL
BUDGET

[View Entire
Chapter](#)

129.01 Budget system established.— A budget system for the control of the finances of the boards of county commissioners of the several counties of the state is established as follows:

(1) A budget shall be prepared, approved, adopted, and executed as prescribed in this chapter for each fiscal year. At a minimum, the budget must show for each fund, as required by law and sound financial practices, budgeted revenues and expenditures by organizational unit which are at least at the level of detail required for the annual financial report under s. [218.32\(1\)](#).

(2) The budget must conform to the following general directions and requirements:

(a) The budget must be prepared, summarized, and approved by the board of county commissioners of each county.

(b) The budget may not provide funding to any office, special district, or governmental unit exercising any power or authority allocated exclusively to a sheriff, tax collector, property appraiser, supervisor of elections, or clerk of the court by the State Constitution or general law.

(c) The budget must be balanced, so that the total of the estimated receipts available from taxation and other sources, including balances brought forward from prior fiscal years, equals the total of appropriations for expenditures and reserves. The budgeted receipts must include 95 percent of all receipts reasonably anticipated from all sources, including taxes to be levied, provided the percent anticipated from ad valorem levies is as specified in s. [200.065\(2\)\(a\)](#), and is 100 percent of the amount of the balances estimated to be brought forward at the beginning of the fiscal year. The appropriations must include itemized appropriations for all expenditures authorized by law, contemplated to be made, or incurred for the benefit of the county during the year and the provision for reserves authorized by this chapter. Both the receipts and appropriations must reflect the approximate division of expenditures between countywide expenditures and noncountywide expenditures and the division of county revenues derived from or on behalf of the county as a whole and county revenues derived from or on behalf of a municipal service taxing unit, special district included within the county budget, unincorporated area, service area, or program area, or otherwise not received for or on behalf of the county as a whole.

(d) Provision may be made for the following reserves:

1. A reserve for contingencies may be provided which does not exceed 10 percent of the total appropriations.
2. A reserve for cash balance to be carried over may be provided for the purpose of paying expenses from October 1 of the next fiscal year until the revenues for that year are expected to be available. This reserve may not be more than 20 percent of the total appropriations. However, for the bond interest and sinking fund budget, this reserve may not exceed the total maturities of debt, both principal and interest, which will occur during the next fiscal year, plus the sinking fund requirements, computed on a straight-line basis, for any outstanding obligations to be paid from the fund.

(e) An appropriation for outstanding indebtedness shall be made to provide for the payment of vouchers that have been incurred in and charged against the budget for the current year or a prior year, but that are expected to be unpaid at the beginning of the next fiscal year. The appropriation for the payment of such vouchers shall be to the same fund in which the expenses were originally incurred.

(f) Any surplus arising from an excess of the estimated cash balance over the estimated amount of unpaid obligations to be carried over in a fund at the end of the current fiscal year may be transferred to any of the other funds of the county, and the amount so transferred shall be budgeted as a receipt to such other funds. However, a surplus:

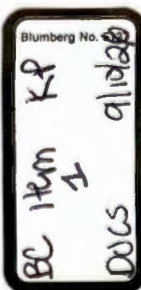


Exhibit B

Resolution R-X-X

BUDGET POLICY – Fund Balances for Regular & Emergency Operations

1. Purpose and Intent

- a. Establish policies defining and providing guidance for the establishment and use of fund balances in accordance with statements from the Government Accounting Standards Board (GASB) and Generally Acceptable Accounting Principles (GAAP).
- b. Identify the funds to which the policies apply.
- c. Define the standards to be used in reporting and budgeting for fund balances.
- d. Provide guidance as to what restricted funds are to be used in emergency situations.

2. General Considerations

- a. To maintain a AAA bond rating, and to be prepared for periods of time when regular revenue streams may be interrupted, it is essential Manatee County have an adequate stabilization fund, or "reserve." This fund must provide for the funding of core government functions for a minimum of two-months or twenty percent, whichever is greater, and be utilized in the event of an unpredictable occurrence of a revenue shortfall.
- b. No stabilization fund should be determined administratively. The Board holds final authority to establish or dissolve stabilization funds.

3. Identification of Restricted Funds

- a. Restricted Funds are to be defined per GASB Statement No. 54, Paragraphs 8-9.
 - i. All current funds whose is regulated by Florida State Statutes, voter-approved millages, local ordinances, and resolutions must be identified by the prefix "Restricted" followed by the fund name.
 1. Ex. Restricted – Children's Services

4. Identification of Committed Funds

- a. Committed Funds are to be defined per GASB Statement No. 54, Paragraphs 10-12.
- b. Examples of committed funds may include stabilization/reserve funds, set aside funds for capital expenditures, or other identified expenditures.
- c. These funds are to be identified by the prefix "Committed" followed by the fund name.
 - i. Ex. Committed – Future Capital Expenditures

5. Identification of Assigned Funds

- a. Assigned Funds are to be defined per GASB Statement No. 54, Paragraph 13-16.
- b. These funds are to be identified by the prefix "Assigned" followed by the fund name.
 - i. Ex. Assigned - [fund name]

Exhibit C

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 the total appropriations.

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

Decorative Manatee County logo featuring a stylized sun and water.

Manatee County Florida

Summary of Reserves	FY27 Proposed	FY27 Recommended
Reserves for Contingency	\$ 10,086,681	\$ 9,794,686
Reserves for Salaries	15,599,110	15,612,455
Reserves for Cash Balance	715,718,585	702,968,603
Reserve for Capital	312,092,243	291,847,584
Total	\$ 1,053,496,619	\$ 1,020,223,328

Note: The FY27 Proposed total amount was outlined in red in the source for emphasis.

20% Calculation

Item	Value
Total Appropriations	\$ 2,698.00
20% of Appropriations	539.60
Manatee Cty - 20% Reserve	\$ 454.63
Less:	
Impact Fees /FIFs	(136.73)
Capital Projects	(76.94)
	(213.67)
Manatee County- Adj. 20% Reserve	\$ 240.95
Current Reserves after Adjustment	8.9%

Note: Horizontal rules in the source visually separated the subtotal amount (213.67) from the adjusted reserve total.

Compared to 6.9% at FY27 Recommended

Exhibit D

Summary of changes in cash balance reserves

FY27 Proposed

Fund - Cash Balance Reserves	20% Reserves	Stabilization	Other	Total
General Fund	74.6	-	-	74.6
Transportation	-	-	-	-
Highway - Transportation	18.5	7.1	-	25.6
Highway - Gas Taxes	-	-	-	-
Impact Fees - Governmental	86.1	-	5.9	92.1
Special Revenues	-	-	-	-
Library	2.9	0.8	-	3.7
Children's Services	5.1	21.0	-	26.1
Parks	4.8	-	-	4.8
Environmental Lands	0.9	16.5	-	17.4
Unincorporated MSTU	8.4	7.6	-	16.1
Building	3.1	1.3	-	4.4
Tourist Tax - 4 cents	3.7	35.3	-	39.0
Beach Erosion - 1 cent	0.3	29.9	-	30.2
Phosphate Severance	0.1	0.3	1.0	1.3
FBIP Boating	0.2	0.2	-	0.4
Other Special Revenues	19.7	34.0	-	53.7
Debt Service	5.2	4.2	-	9.5
Capital Projects - Governmental	68.6	-	181.6	250.3
Internal Service	12.1	23.1	22.2	57.4
Water/Wastewater	-	-	-	-
Operations	53.2	25.8	-	79.0
Maintenance	0.9	-	-	0.9
Impact Fees - Utilities	50.6	-	46.1	96.7
Capital Projects - Utilities	8.3	1.4	77.4	87.2
Solid Waste	22.9	28.7	-	51.6
Stormwater	2.5	1.2	-	3.7
Transit	1.0	-	-	1.0
Civic Center	0.9	0.5	-	1.4
Total	454.6	238.9	334.3	1,027.8

Exhibit E

this strategic focus, supporting the long-term reliability, capacity, and resilience of the wastewater system.

In FY27, total Utility System investments are projected to reach \$353.5 million, funded through a combination of \$275.3 million in debt financing, \$57.4 million from utility rates, and \$20.8 million from Facility Investment Fees. Of this amount, \$257.2 million is allocated to Wastewater projects, \$93.4 million to Potable Water projects, and \$2.9 million to Solid Waste projects.

County Reserves

Manatee County has four types of reserves which are defined by Florida Statutes which are Reserve for Contingency, Reserve for Salaries, Reserve for Capital Projects, and Reserve for Cash Balance (Cash Balance 20% and Budget Stabilization). The first reserve, Reserve for Contingency, holds items held for specific purposes, expenses which are being held until further definition or parameters can be defined, and items designated by the Board. The second type of reserve, Reserve for Salaries, contains budgeted salary changes as indicated in the budget and, historically in Manatee County, holds 5% of existing salaries within reserves and requests access with a budget amendment at the end of the year. The Reserve for Capital is held for capital projects which have not been placed into line items in the budget. The Reserve for Cash Balance holds reserves held designated for emergencies, stabilization of the organization, and the operating reserves. Within the "Budget by Fund" section of the FY27 Recommended Budget, each fund identifies the specific reasons for reserves. In summary, the four categories of reserves are identified and summarized for all funds (governmental or enterprise) for the Budget.

Reserves	Recommended FY27 Budget
Reserves for Contingency	\$ 9,794,686
Reserves - Capital Projects	291,847,584
Reserves - Salary	15,612,455
Reserves - Cash Balance	702,968,603
Total	\$ 1,020,223,328

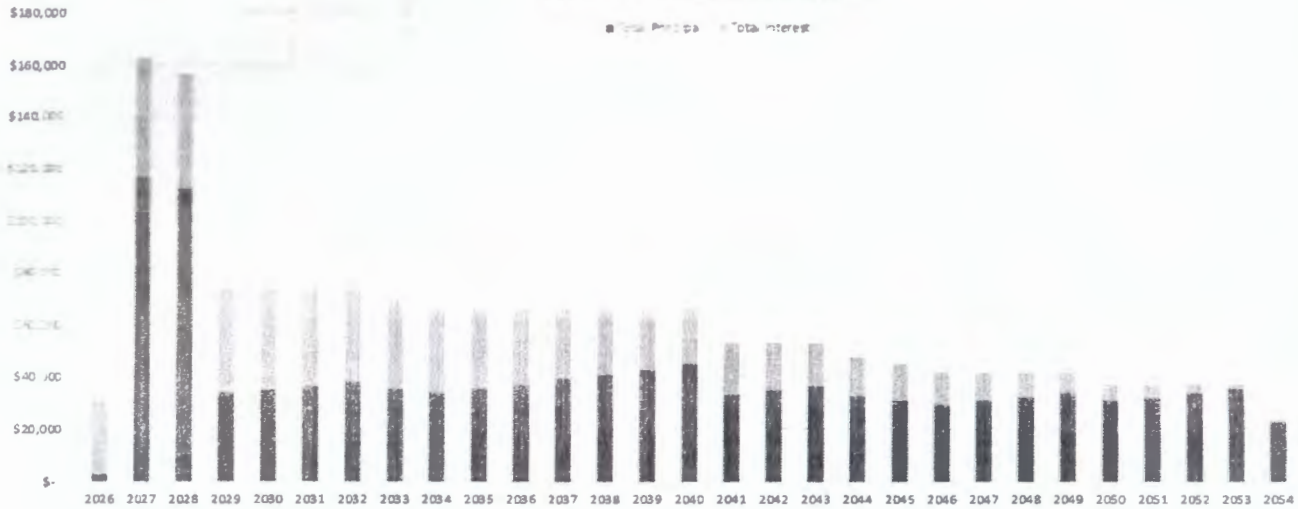
The Government Finance Officers Association (GFOA) best recommended practice of governmental accounting and finance is to maintain two months of operating expenses held in reserves. This reserve is for unforeseen interruptions in revenue so that the services provided by the government may continue.

Within the Reserve for Cash Balance, the Board aims to maintain 20% of operational expenses of each fund in preparation for unforeseen circumstances. This 20% is the

Exhibit F

DEBT SERVICE PAYMENTS

FISCAL YEARS 2026-2054



FISCAL YEARS 2026-2054
(AMOUNTS EXPRESSED IN THOUSANDS)

	Govt Principal	Util Principal	Port Principal	Total Principal	Govt Int	Util Int	Port Int	Total Interest
2026	\$ 1,165	\$ 1,398	\$ -	\$ 2,563	\$ 18,864	\$ 9,508	\$ 385	\$ 28,757
2027	101,957	13,142	1,826	116,925	26,587	18,673	827	46,087
2028	97,150	13,890	1,706	112,746	24,615	18,026	796	43,437
2029	17,136	14,683	1,737	33,556	21,740	17,363	763	39,866
2030	17,944	15,482	1,764	35,190	20,907	16,672	727	38,306
2031	18,279	16,335	1,805	36,419	20,044	15,970	688	36,702
2032	19,191	17,159	1,847	38,197	19,119	15,237	646	35,002
2033	15,695	18,084	1,889	35,668	18,258	14,435	601	33,294
2034	12,951	19,070	1,936	33,957	17,551	13,606	553	31,710
2035	13,594	20,061	1,988	35,643	16,891	12,773	501	30,165
2036	14,279	21,075	1,877	37,231	16,205	11,911	448	28,564
2037	14,972	22,445	1,820	39,237	15,484	11,001	396	26,881
2038	15,716	23,387	1,870	40,973	14,729	10,042	345	25,116
2039	16,484	24,371	1,925	42,780	13,951	9,040	290	23,281
2040	17,279	25,398	1,980	44,657	13,131	7,995	231	21,357
2041	16,435	14,798	2,040	33,273	12,310	7,136	170	19,616
2042	17,235	15,451	2,100	34,786	11,484	6,478	105	18,067
2043	18,095	16,127	2,170	36,392	10,651	5,791	36	16,478
2044	15,995	16,833	-	32,828	9,819	5,075	-	14,894
2045	16,700	14,568	-	31,268	9,042	4,364	-	13,406
2046	17,545	12,075	-	29,620	8,173	3,849	-	12,022
2047	18,440	12,535	-	30,975	7,260	3,374	-	10,634
2048	19,380	13,025	-	32,405	6,299	2,878	-	9,177
2049	20,360	13,530	-	33,890	5,346	2,362	-	7,708
2050	21,290	9,690	-	30,980	4,388	1,906	-	6,294
2051	22,275	10,080	-	32,355	3,375	1,510	-	4,885
2052	23,315	10,480	-	33,795	2,312	1,099	-	3,411
2053	24,405	10,900	-	35,305	1,199	671	-	1,870
2054	11,450	11,335	-	22,785	315	227	-	542
	\$ 656,712	\$ 447,407	\$ 32,280	\$ 1,136,399	\$ 370,049	\$ 248,972	\$ 8,508	\$ 627,529

Exhibit G

Board Priorities 2026

Board Priorities 2026

These are the Manatee County Board of County Commissioners' priorities that emerged from the Dec 3, 2025 strategic plan work session. They show where commissioners aligned on what matters most for the county's future and on the projects they believe can move forward in 2026. Together, these priorities set the direction for the work ahead.

Goals	Objectives
1 Code Modernization and Simplification	Implement form-based code Board Priorities
	LDC updates Board Priorities
	Move forward with elements of the Comp Plan and LDA changes that can be enacted with SB180 Board Priorities
	Improve mixed-use and affordable housing incentives Board Priorities
	Adjust density and height changes for key corridors Board Priorities
2 Regulatory Flexibility and Barriers Removal	Elimination of minimum lot sizes and parking ratios Board Priorities
	Revamp of non-affordable housing incentives Board Priorities
3. Permitting Reform for Capital Project Delivery	Streamline permitting and eliminate bureaucratic inefficiencies Board Priorities
	Use new technologies to improve processing of infrastructure-related applications Board Priorities
4. Industry Attraction and Agritourism	Attract targeted agricultural and agritourism businesses Board Priorities
	Youth Agricultural Programming at Mixon for 4H students Board Priorities
5. Workforce Development and Apprenticeships	Economic Development Strategy and Job Creation Board Priorities
	Create working coalitions with state officials Board Priorities
	Create Apprenticeship Grant in partnership with workforce organizations Board Priorities
6 Animal Welfare Improvements	Clean up and finalize animal welfare plans, staffing, and volunteers post-move Board Priorities
7. Budget Reform and Millage Review	Seek opportunities for real millage relief Board Priorities
	Shift from cost-based to priorities-based budgeting Board Priorities
	Improve internal efficiency of county government Board Priorities
8. Homelessness and Shelter Operations	Homelessness/Fresh Start Manatee and supportive ordinances Board Priorities

Exhibit H

Introduction

The budget development process for FY27 was similar to the method used in previous years. The County again implemented a "zero-based" process in which funds were allocated by program rather than by department. All County departments, which report to the County Administrator, have examined each program and service to evaluate the needs and have prioritized these services as "decision units" in accordance with available resources.

The term "zero-based" means that each program starts with no funding. The minimum cost necessary to operate the program is then determined and becomes the "base unit". The base is then built upon by adding "decision units" with each unit being the cost for an increase in the level of service provided by the program. Each decision unit builds on the preceding unit up to a "continuation Level" which outlines the current operations of the department. Departments can submit "desired" decision units for program expansions, enhancements or for new programs.

On the Decision Unit Funding Summary pages, the amount of funding being recommended is in the first column titled "Funded" and the amounts not recommended for funding are shown in the "Unfunded" column.

KM Edwards, MBA MA
PO Box 21076
Bradenton, FL 34204

10 September, 2026

Board of County Commissioners (BoCC)
Manatee County Government
1112 Manatee Ave West
Bradenton, FL 34205

Re: 2026/27 Budget Proposal, Infrastructure Sales Tax (IST) Funding and Distribution

Sirs and Madams:

There are some deeply embedded budget irregularities that must be investigated prior to approval of parts of the 2026/27 budget proposal. Particularly as it pertains to the Manatee County Public Safety Dept. (MCPSD) and the Manatee County Sheriff's Office (MCSO). These anomalies are currently funded, which makes them pertinent today. A summary follows:

- MCPSD receives ~15% of IST funding.
- Of this, ~7.3% (almost half MCPSD IST funding) goes to MCSO indirectly through MCPSD.
- MCSO has two (2) helicopters, one of which was acquired in 2017 through IST funds of about \$4.9 million (~\$4.63 million actually allocated) after being previously independently funded. The second was acquired in 2021/22. However, appropriations appear to have never been approved by BoCC. Though, perhaps sourced independently by MCSO from grants, etc. not included in budget submitted to the county.
- Independent searches have failed to uncover where those funds originated.
- Funding to MCPSD and MCSO for Budget year 2026/27 help cover expenses related to two (2) MCSO helicopters even though BoCC has only approved the acquisition of one (1).

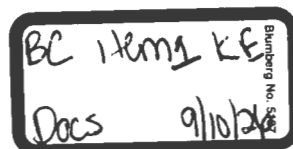
Attached are two (2) requests for further information. One to the Manatee County Records Dept. One to MCSO. Submitted to you hoping that illumination is provided prior to voting authorization. Should malfeasance, etc. be substantiated, consider withholding the ~7.3% of the IST funds MCSO indirectly receives through MCPSD.

Thank you for your time and attention to this matter.

Respectfully,



Katherine
KM Edwards, MBA MA



PUBLIC RECORDS REQUEST

Chapter 119, Florida Statutes

To: Manatee County Public Records Division
Manatee County Government
1112 Manatee Avenue West
Bradenton, FL 34205

RE: Manatee County Sheriff's Office Bell 505, serial number 65344; N508MC/N605MC; helicopter acquisition and funding

Pursuant to Chapter 119, Florida Statutes, I request access to and copies of all existing public records in the custody of Manatee County Government relating to the acquisition, financing, accounting, budgeting, transfer, or funding of a Bell 505 helicopter owned or operated by the Manatee County Sheriff's Office, specifically:

- Bell 505 Jet Ranger X
- Manufacturer serial number 65344
- Registration N508MC
- Registration N605MC

Please search records for the period January 1, 2017 through the present.

Please provide, but do not limit the request to, the following:

1. All records identifying any County appropriation, expenditure, transfer, reimbursement, grant, loan, payment, or other financial transaction relating to serial number 65344.
2. All County budget documents, capital-improvement-program documents, Infrastructure Sales Tax documents, budget amendments, resolutions, agenda items, staff reports, purchase orders, invoices, contracts, journal entries, expenditure reports, and accounting records referring to serial number 65344, N508MC, or N605MC.
3. All records relating to Project 6091200, "MCSO – Helicopter Replacement," including the original project request, supporting documentation, purchase documentation, invoices, payment records, project closeout documentation, and records identifying the aircraft acquired through the project.
4. All records identifying the aircraft, equipment, or other assets acquired using the approximately \$4.9 million originally appropriated and approximately \$4.63 million ultimately expended under Project 6091200.
5. All invoices, purchase orders, contracts, requisitions, payment records, or other documents associated with the approximately \$4,630,107/\$4,630,108 expenditure reported for Project 6091200.
6. All records identifying whether any portion of Project 6091200 was used to purchase, acquire, equip, modify, transport, insure, maintain, or otherwise obtain Bell 505 serial number 65344.
7. All records identifying the manufacturer, dealer, vendor, broker, seller, or other recipient of payments associated with Project 6091200.
8. All records concerning any payment, transfer, reimbursement, or other financial transaction between Manatee County and the Manatee County Sheriff's Office relating to acquisition of any helicopter during 2017–2023.

9. All records concerning any County approval, authorization, appropriation, or funding approval dating to 2017 that subsequently resulted in acquisition of Bell 505 serial number 65344.
10. All records concerning any transfer of Infrastructure Sales Tax funds to the Sheriff's Office for acquisition of a helicopter other than the aircraft acquired through Project 6091200.
11. All records concerning any trade-in, sale, disposal, transfer, or credit involving an MCSO helicopter that was connected to the acquisition of Bell 505 serial number 65344.
12. All records concerning the acquisition or disposition of the MCSO Eurocopter EC120, including any records identifying its sale price, trade-in value, purchaser, or disposition proceeds.
13. All County capital-asset records identifying helicopters owned by or assigned to the Sheriff's Office from January 1, 2017 through the present, including acquisition date, acquisition cost, funding source, asset number, disposition date, and disposition proceeds.
14. All County records referring to Bell 505 serial number 65344, N508MC, or N605MC in connection with:
 - Infrastructure Sales Tax;
 - Sheriff's Office capital expenditures;
 - grants;
 - budget hearings;
 - County Commission meetings;
 - purchasing;
 - accounting;
 - asset management; or
 - helicopter/aviation expenditures.
15. All correspondence, emails, memoranda, staff reports, presentations, or other records between County personnel and the Sheriff's Office concerning acquisition of a Bell 505, serial number 65344.
16. All records concerning any grant, federal funding, state funding, forfeiture-related funding, special revenue funding, donation, or other non-General-Fund source that the County received, administered, transferred, or otherwise handled in connection with acquisition of serial number 65344.
17. All records sufficient to identify the total amount of County funds ultimately paid, directly or indirectly, toward acquisition of serial number 65344.
18. If the County does not possess records responsive to any portion of this request, please identify, to the extent known, the governmental agency or custodian believed to possess those records.

Please provide electronic records in their native electronic format where reasonably available, particularly accounting spreadsheets, expenditure reports, purchase orders, invoices, and financial records.

If any requested record is withheld in whole or in part, please identify the statutory exemption authorizing the withholding and provide all reasonably segregable portions.

If fulfilling this request will require a special service charge or other fee beyond ordinary duplication costs, please provide an estimate before incurring the charge.

This request seeks existing public records and does not require the County to create a new record, report, analysis, or narrative response.

Thank you.

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PUBLIC RECORDS REQUEST

Chapter 119, Florida Statutes

To: Custodian of Public Records
Manatee County Sheriff's Office
Records Section
600 US Hwy 301 Blvd. West
Bradenton, FL 34205

RE: Bell 505 helicopter, serial number 65344; registrations N508MC and N605MC

Pursuant to Chapter 119, Florida Statutes, I request access to and copies of all existing public records in the custody of the Manatee County Sheriff's Office relating to the acquisition, financing, ownership, registration, payment, trade-in, transfer, or disposition of the following aircraft:

- Bell 505 Jet Ranger X
- Manufacturer serial number: 65344
- Registration N508MC
- Registration N605MC

The requested records should cover the period January 1, 2017 through the present, and should include, but not be limited to:

1. All purchase orders, requisitions, purchase agreements, contracts, invoices, bills of sale, closing documents, payment records, wire/payment authorizations, and other records relating to the acquisition of serial number 65344.
2. All records identifying the seller, vendor, dealer, manufacturer, broker, intermediary, or other party from whom serial number 65344 was acquired.
3. All records showing the purchase price or other consideration paid for serial number 65344, including any deposits, progress payments, final payments, delivery payments, or other charges.
4. All records concerning any trade-in, exchange, credit, allowance, transfer, or other consideration provided in connection with acquisition of serial number 65344, including any aircraft, equipment, or other property traded or transferred.
5. All records identifying the funding source or sources used to acquire serial number 65344, including records relating to:
 - Infrastructure Sales Tax funds;
 - Sheriff's Office capital funds;
 - General Fund appropriations;
 - grants;
 - federal funds;
 - state funds;
 - asset-forfeiture or forfeiture-related funds;
 - special revenue funds;
 - donations;
 - transfers from other governmental entities;
 - insurance proceeds; and
 - any other source of funds.
6. All budget documents, budget amendments, journal entries, expenditure records, general-ledger entries, account-number records, fund-account records, and capital-asset records relating to the acquisition or capitalization of serial number 65344.

7. All records identifying the MCSO capital-asset number, property number, accounting classification, acquisition date, acquisition cost, depreciated value, and current book value assigned to serial number 65344.
8. All records concerning the assignment of registration N508MC to serial number 65344 and the subsequent change to N605MC, including correspondence or documentation explaining the registration change.
9. All correspondence, memoranda, emails, meeting materials, staff reports, presentations, or other records concerning the proposed, planned, approved, or completed acquisition of the Bell 505 serial number 65344.
10. All records referring to serial number 65344, N508MC, or N605MC in connection with any County Commission, Sheriff's Office, Infrastructure Sales Tax, capital-improvement, budget, grant, or purchasing proceeding.
11. All records concerning the aircraft's acquisition from Bell Textron/Bell Helicopter or any Bell dealer, including specifications, quotations, proposals, purchase agreements, configuration documents, and equipment lists.
12. All records concerning any warranty, service contract, maintenance agreement, training package, spare-parts package, avionics package, mission equipment, camera system, or other equipment purchased as part of or in connection with acquisition of serial number 65344.
13. All records concerning the date on which MCSO took possession, accepted delivery of, or placed serial number 65344 into service.
14. All records concerning the prior ownership, registration, export/import, or acquisition history of serial number 65344 before it became an MCSO aircraft, including records identifying its prior registration as C-FZFX if such records are maintained by MCSO.
15. All records concerning the source of funding or authorization referenced in connection with the statement that the Bell 505 acquisition was pursuant to a funding approval dating to 2017.
16. All records concerning the replacement or disposition of the MCSO Eurocopter EC120, including any sale, trade-in, transfer, credit, or other disposition associated with acquisition of the Bell 505.
17. All records identifying any other aircraft considered, bid, quoted, proposed, or evaluated by MCSO as an alternative to the Bell 505 serial number 65344.
18. All records concerning the Manatee County project commonly identified as "MCSO – Helicopter Replacement," including any records in MCSO's possession identifying the aircraft purchased or acquired through that project.

Please include electronic records in their native electronic format where reasonably available, including Excel, CSV, PDF, or other native formats for financial/accounting records.

If any requested record is withheld in whole or in part, please identify the statutory exemption authorizing the withholding and provide all reasonably segregable portions of the record.

If the requested records are maintained by another MCSO division, custodian, or governmental agency, please forward the request to the appropriate custodian or advise me specifically which custodian maintains the records.

If fulfilling this request will result in a special service charge or other fee beyond ordinary duplication costs, please provide an estimate before incurring the charge.

- This request seeks existing public records and does not require MCSO to create a new record, report, analysis, or narrative response.
- Thank you.