



September 24, 2026 - Budget Meeting

Subject

Adoption of FY27 Manatee County Budget/Millage – Second Public Hearing; Adoption of Resolution B-27-004, B-27-005, B-27-006; and Adoption of the Capital Improvement Plan Resolution R-26-107, Claudia Campos, Chief Financial Officer

Category

ADVERTISED PUBLIC HEARINGS (Presentation Scheduled)

Briefings

None

Contact and/or Presenter Information

Claudia Campos, Chief Financial Officer ext 3787

Action Requested

This is the Second Public Hearing on the Millage rates and Budget for Manatee County for Fiscal Year 2026-2027, conducted pursuant to Florida's Truth in Millage (TRIM) requirements (FL. Statute 200).

Actions Required:

Motion 1 - Adoption of Resolution B-27-004, adopting the Ad Valorem Millage Rates for the Fiscal Year (FY) FY26-27.

Motion 2 - Adoption of Resolution B-27-005, adoption of Manatee County Annual Budget for FY26-27.

Motion 3 - Adoption of Resolution B-27-006, adoption of the Final Budget for Dependent Special Taxing Districts of the Board of County Commissioners for FY26-27.

Motion 4 - Adoption of Resolution R-26-107, adopting the Manatee County Five-Years (FY27-31) Capital Improvement Plan FY27-31.

ANNOUNCEMENT: The aggregate millage rate for the 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%.

Enabling/Regulating Authority

Florida Statute Chapters 129 & 200

Applicable Advisory Board

N/A

Background Discussion

As per Florida Statute Chapter 129, Truth in Millage (TRIM) has multiple mandatory steps in the TRIM process. This is the second of the two Public Hearings required by TRIM, the first hearing took place on September 10, 2026. This is a presentation to the Board of County Commissioners of Manatee County to Adopt the FY27 Budget and the Five-Year Capital Improvement Plan FY27-FY31 as per Resolution R-26-107. This hearing was published in the newspaper two to five days prior to the hearing (Herald Tribune). As per Florida Statute Chapter 129 (Budget Process) & Chapter 200 - Truth in Millage (TRIM) has multiple mandatory steps in the TRIM process.

ANNOUNCEMENT: The aggregate millage rate for the 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%.

Attorney Review

Not Reviewed (No apparent legal issues)

Instructions to Board Records

Provide signed copies of the resolutions to Claudia Campos:
Claudia.Campos@mymanatee.org and budget: budget@mymanatee.org

Cost and Funds Source Account Number and Name

Various

Amount and Frequency of Recurring Costs

N/A



Manatee County, Florida
Tentative Budget Summary
Fiscal Year 2027

	Millage Rate	GENERAL FUND	TRANSPOR- TATION TRUST FUND	SPECIAL REVENUE FUNDS	DEBT SERVICES FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTALS
SOURCES									
Property Taxes:									
General Fund	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
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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