MANATEE COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET WORK SESSION
COUNTY ADMINISTRATION BUILDING, HONORABLE PATRICIA M. GLASS CHAMBERS
1112 Manatee Avenue West
Bradenton, Florida
June 8, 2026

Meeting video link: https://www.youtube.com/channel/UCUlgjuGhS-qV966RU2Z7AtA

Present were:

Tal Siddique, Chairman District 3
Amanda Ballard, First Vice-Chairman District 2, entered during the work session
George Kruse, Second Vice-Chairman, District 7
Dr. Bob McCann, District 5, attended via Zoom
Jason Bearden, District 6, attended via Zoom
Mike Rahn, District 4

District 1 seat is vacant.

Present were:

Charlie Bishop, County Administrator
Pamela D'Agostino, County Attorney
Robin Toth, Deputy Clerk, Clerk of the Circuit Court

Chairman Siddique called the Budget Work Session to order at 9:00 a.m.

INVOCATION

Reverend Brock Patterson, Longboat Island Chapel, delivered the invocation.

PLEDGE OF ALLEGIANCE

Commissioner McCann led the Pledge of Allegiance by Zoom.

Chairman Siddique stated today is one of three budget sessions this week. Tomorrow is the Constitutional Officers Budgets, and Wednesday is the presentation on the FY26-30 Capital Improvement Plan (CIP) and Stormwater.

Commissioner Bearden confirmed his presence via Zoom.

(Enter Commissioner Ballard)

AGENDA BC20260608DOC001

Revised Agenda (6/5/26) BC20260608DOC002

- Budget Presentation and Fiscal Year (FY)27 Recommended Budget BC20260608DOC003
- FY27 Decision Unit Review Summary Presentation BC20260608DOC004
- FY27 Recommended Decision Unit Book BC20260608DOC005

1. **RECOMMENDED FY27 BUDGET PRESENTATION AND DECISION UNIT REVIEW – DEPARTMENT BUDGETS AND OTHER PROGRAMS**

Claudia Campos, Interim Chief Financial Officer, stated that as the County enters its second year of the biennial budget cycle, much of the financial framework is already done. The FY26 budget was presented and adopted along with the planned FY27 budget. The Recommended FY27 budget is refined to be lean and focused on operational efficiency.

Departments were asked to evaluate needs, identify opportunities to streamline, and ensure resources are aligned with the County's priorities and long-term stability.

Staff hosted five in-person Budget 101 workshops and one virtual session across each Commissioner District in partnership with Manatee County's Results First Team. A total of 78 participants attended one of six workshops, and attendees participated in real time feedback to six interactive questions using the Mentimeter online survey tool. The Final Budget 101 Report by Results First is available at www.mymanatee.org/tax.

The FY27 Recommended Budget is structured in two parts highlighting key drivers influencing financial outlook and Decision Unit presentations of department budgets, including new requests and operational changes. Manatee County's total net budget of $1,447,785,544 (gross budget of $2,674,519,164) represents a 5.81 percent increase from last fiscal year. FY27 Recommended Capital Investment Plan (CIP) Investment strategy is $564,151,987, and a strong FY27-31 CIP totaling $2,218,197,529, inclusive of budget and future CIP recommendation of $4,730,142,629, consisting of 696 total CIP projects, 15 new projects, 141 infrastructure sales tax projects, 251 projects requiring additional funding, and 445 projects with no additional funding.

The FY27 Recommended Budget is broken into County resources across all operations and the long-term financial plan. Elements include Departments and Programs ($717,719,694), Constitutional Officers ($335,492,118), Transfers ($402,361,257), Reserves ($1,020,223,328), and other County Funded Programs/Agencies ($63,595,759). FY27 Debt Service is set at $97,129,999, and Capital Outlay is $38,001,995. Other County Funded Programs/Agencies will be discussed later in the meeting.

Ms. Campos continued the slides to review FY27 Countywide Revenues Sources and stated the largest revenue source is Non-Revenue/Cash Carryover of $1.27 million (47.58 percent). Cash carryover represents unspent funds, project balances, and reserves carried forward from prior years into FY27 (long-term planning, multi-year capital projects, and any healthy fund balances supporting stability). Property taxes represent 19 percent of all Revenues at $518.56 million and are the largest, recurring revenue source.

Informational flyers on Homestead Property Tax Breakdown and Where your Money Goes are posted on the County's website showing estimated impacts of eliminating the first $150,000 homestead exemption, resulting in a reduction of property tax revenue exceeding $81 million, and a deficit of $66 million. Elimination of the second $250,000 Homestead Exemption results in a deficit of $134 million, causing the County to be faced with significant deficit. BC20260608DOC006

Excluding the carryover amount, only 34 percent of the total budget comes from property taxes. Service charges make up $491.55 million (18.38 percent), and other taxes make up $127.7 million (4.78 percent). Countywide expenses identifies how the County plans to use resources in the coming year. Total reserves of $1,020 billion (38.15 percent) make up the largest share of cash balances, contingency funds, and required reserves supporting financial stability and multi-year planning. Much of this is tied to capital projects, enterprise funds, and policy-required balances.

Transfers

Transfers make up $402.36 million (15.04 percent), and the largest County operational expense is the Sheriff at $287.06 million (10.73 percent), supporting law enforcement operations, detention, Court Services and Public Safety personnel, as well as locally funded responsibilities and mandated items. Utilities make up $233.68 million (8.74 percent), and Debt Services make up $97.12 million (3.63 percent). The Public Works budget is invested into CIP projects, and operational expenses are $93 million.

 General Fund Sources highlight revenue supporting the County's General Fund and financial backbone and pays for Court services and departments that keep the County operating efficiently. Property Taxes are the largest revenue in the General Fund bringing in $348.01 million (56 percent). Cash carryover makes up 14.97 percent ($92.5 million) estimated cash balance of unused funds from prior years. Discussion was held with the Property Appraiser to review preliminary numbers. General Fund Uses Expenses by Department is the County's primary fund supporting daily government operations for Public Safety and internal service departments. The Sheriff makes up the largest portion of General Fund Expenditures at $259.38 million (41.97 percent).

 Today's data is based on post Value Adjustment Board action, extracting only County-wide Property Tax Revenue to be used for Countywide purposes. The total of $455.8 million does not include voter-approved millages in Palm-Aire, all Constitutional funding totals $441 million, net discretionary funding, and certain line items cannot be touched.

 Discussion continued on whether or not to expand Rocky Bluff Library for FY27 requiring more operating expenses, whether or not to proceed with additional road projects requiring future maintenance, Lakewood Ranch pool entails significant unbudgeted operational costs, the mindset is that Property Tax Legislation (Amendment 3) will pass and staff has taken preventative measures, the County's workforce makes up 52 percent which includes Constitutional Officers, service workers, and Public Safety, County Administrator will have to make hard decisions to cut staff and what to fund, find a way to maintain service levels with significant cuts, further analyses of Countywide tax-funded positions, and a significant number of frozen positions from last year remain vacant representing $5.4 million inclusive of employee compensation and savings on healthcare.

 General Fund Reserves are a critical indicator of financial strength, and maintaining a healthy fund balance is essential for bond ratings and emergency readiness. Reserve for Contingency increased $2,661,920, and Reserve for Salaries increased $295,257. The General Fund Reserve is facing constraint due to overall impact of the millage reduction since 2021. The General Fund has transferred and/or funded over $220 million in projects.

 Discussion continued on spending funds that cannot be recouped, this shows a linear progression of zeroing out and bankrupting the County's crediting rating, FY26 adopted Reserve for Cash Balance is $109,312,499, FY27 Recommended Reserve for Cash Balance is $39,206,189, with a deficit of $70,106,310, Southwest Tax Increment Funds (SWTIF) will need to be tapped to replenish Reserves, General Fund Reserves are currently seven percent, internal Reserve policy needs to be addressed at a serious level, departments are asked to dig deeper to cut back, Utilities is able to cover upfront costs of storm debris

until a contingency plan is in place and costs are recouped, prior Chief Financial Officer said upfront costs could be paid out of General Fund, or a line of credit so the General Fund is not obligated.

The Business Operations Budget reflects two new Natural Resources positions and four new Utility positions, an eight percent increase to Health Insurance – Premium Plan recommended for both employer and employee, and an investment to existing workforce's efforts and dedication through cost-of-living adjustments (COLA). A rate increase is not recommended to the Standard Plan.

Key facts to consider in overall increases are employer contribution to insurance costs, and employee share increases across all tiers. These rates reflect the County's ongoing commitment to offer competitive benefits. The County should offer high-deductible plans as an option. Staff is to examine the overall structure, continue with dependent eligibility audits, and consider a surcharge for spouses that have insurance elsewhere.

Discussion continued regarding Consumer Price Index (CPI), Florida Department of Government Efficiency (DOGE) efforts, look at the Municipal CPI, rising cost of inflation, and if there is a way to show CIP projects with cost increases.

Millage

The Recommended FY27 Budget holds the Countywide Operating Millage Rate at 6.0326 with no proposed increase. Unincorporated Municipal Service Taxing Unit (MSTU) remains steady at .6109, and Palm Aire MSTU at .2546. Under the Florida Save Our Homes initiative, assessments for homestead properties are capped at 2.7 percent, as the CPI is three percent in Florida.

Discussion ensued on revisiting the concept of a Law Enforcement millage by carving out from the General Fund millage, repurpose unincorporated MSTU as a Sheriff MSTU then pull from the General Fund millage, demand to see the gap, the public does not understand how much of the General Fund goes toward Law Enforcement, how the Board should approach the Sheriff's additional future needs, proposed legislation has no floor set for the Sheriff's budget, what unincorporated MSTU pays for today, impact to General Fund millage, other counties are faced with the same dilemma, potential 48 percent loss of property taxes, FY27 budget includes a transfer of $10 million from unincorporated MSTU to General Fund to offset costs, cut every department to core services, staff to look now as everything has to be complete by March 1 of next year in order for the Property Appraiser and Tax Collector to do extractions.

Ms. Campos continued with Comparison Budget to Millage for Departments, for a total millage of 3.3339 needed to fund County departments, and Comparison Budget to Millage for Constitutional Officers, for a total millage of $4.2661.

Reserves

Ms. Campos reviewed FY27 Reserves and requirements under Florida Statute (F.S.) 129.01. Reserve for Contingencies may be provided, which cannot exceed 10 percent of total appropriations. Cash Balance Reserves ensure the County can pay expenses at the start of the fiscal year before revenues are available. Per State requirement, the County's total Cash Balance Reserve cannot exceed 20 percent.

Discussion continued if staff ran projections over the next few years to assess covenants on existing debt, what happens if Amendment 3 passes, is there a point when thresholds are crossed, covenants are violated and the County must come up with cash, internal projections based on current mandates, violating covenants makes lines of credit more expensive, detriments for the State overall, another solution is to raise the millage, a new maximum millage, and there is requirement for some percentage of roll back rate but can deviate by simple majority or unanimous vote.

Ms. Campos addressed Reserves Set Asides stating that based on total appropriations of $2.6 billion, the maximum allowable Contingency Reserve is $267.5 million. Reserves are currently $9.8 million (four percent of total budget). Total Cash Balance Reserve for all funds including the 20 percent limit and stabilization is $994.8 million, and General Fund Reserve is $39.2 million (unrestricted).

Ms. Campos reviewed Truth in Millage (TRIM) per F.S. 129 and FY26 budget process.

The question of whether Constitutional Officers can raise service and user fees will be posed during the budget presentations of the Constitutional Officers and Judicial Programs tomorrow.

Commissioner Ballard concurred with Commissioners' Kruse and Rahn on making meaningful cuts this year regardless of what happens with the proposed Property Tax Legislation. Commissioner Bearden would speak with the Constitutional Officers.

Discussion ensued that certain services rely heavier on property taxes, increase parking fees, charge for recreational services, library card fees are not sustainable, more user fees make sense, staff is already leveraging public and private partnerships and sponsorship opportunities to help fund certain improvements at Premier Sports and G.T. Bray, and Transit advertising revenue.

RECESS/RECONVENE: 10:24 a.m. – 10:35 a.m. All Commissioners were present except Commissioners Bearden and McCann.

Ms. Campos stated all Budget information presented at this meeting will be published on the County's website.

Decision Unit Review

Ms. Campos continued with slides on FY27 Recommended Budget Departments and Programs, Constitutional Officers, and Other Programs, with a budget structure of Base, Continuation, and desired levels of service for 15 departments, 82 programs, and a Decision Unit Summary Overview, reflecting a total funded amount of $781,315,453. She explained the Pulling Process, consisting of one Commissioner wanting to fund or unfund an item the County Administrator has recommended or not recommended for funding; therefore, the first Commissioner may pull the item, and a fellow Commissioner must agree with the primary Commissioner as second to the pulled item.

Utilities

Patrick Shea, Utilities Director, stated in FY26, Utilities Customer Service transferred to the new Customer Experience Division with Government Relations. FY27 new requests consist of $28 million recurring costs, $3 million of non-recurring costs, and four positions.

There was discussion that all Utilities requests are funded by the current Utility rate structure, and the overall budget has matching revenues.

Public Works

Chad Butzow, Public Works Director, stated Public Works has eight programs and 445 positions, with a total budget of $93,063,945. FY27 new requests consist of $1.3 million in recurring costs with no new positions.

Program 2503 includes Desired Unit 3.2, Aging Technology Infrastructure Replacement ($100,000), and Desired Unit 3.1, Pavement Markings Contract Increase ($500,000). Desired Unit 3.0, Traffic Calming and Improvement Projects ($750,000) are from Transportation and encompass neighborhood and County roads.

Discussion ensued that the Public Works budget has decreased since FY24, Fleet has increased significantly, vehicle lifespan policy, percentage of fleet that is ready and available, capital expense of additional vehicles for other departments was merged into fleet services, determine if requests meet actual needs, set policy to reduce specifications, Public Works uses standard-size pick-up trucks, because they are low maintenance with high retail sale value, high-end vehicles have less maintenance, average age of fleet is six to eight years, request for a breakdown of fleet class levels, fuel and operating costs, consider sizing down to more fuel efficient vehicles, an $8 million investment is proposed for the FY27 road resurfacing program, other ways to redirect funds, and funds used for capital expenditures depends on where equipment is assigned in the department.

Each year, asset items are charged to specific departments. Multiple revenue sources paying into fleet services internal funds cannot be reallocated without returning to the original funding source.

Discussion continued on what other sources in Public Works could be tapped for the $2.5 million, fleet service source of funds are primarily charges for services, sell vehicles not being used, start with general purpose class vehicles and work upward, invest money into wearable parts to extend the life of lower-class vehicles versus buying new, and a priority vehicle list is required and maintained for critical functions.

Pulled Item

Chairman Siddique recommended redirecting $2.5 million from Public Works Fleet Services to the Road Resurfacing Program. Commissioner Ballard seconded the pull.

Ms. Campos stated Financial Management will work with Mr. Butzow to accomplish this pull.

Chairman Siddique acknowledged that Commissioners McCann and Kruse were present.

Human Resources

Human Resources has three programs and 39 positions, with a total budget of $80,555,023. There are no new FY27 budget requests.

Public Safety

Public Safety has seven programs and 404 positions, with a total budget of $71,433,104. There are no new FY27 budget requests.

Discussion ensued regarding parking fines, Chairman Siddique suggested funding be shifted to replace equipment and software tablets used to issue parking fines and code enforcement violations.

Property Management

Carry Knight, Property Management Director, stated Property Management has eight programs and 299 positions, with a total budget of $63,587,919. New FY27 budget requests consist of $3.1 million of non-recurring costs and no new positions.

Building Management – Program 3301 – Page 434

Desired Unit 3.0 requests funding of $500,000 for Countywide Digital Camera Upgrade Project-Phase 2.

Desired Unit 3.1 requests funding of $750,000 for Detention Facility Digital Camera Upgrade-Phase 2.

Replacement and Renewal Projects – Program 3305 – Page 457

Program 3305 reflects a list of projects, with two funded projects of Decision Unit 3.9, Manatee County Golf Course Roof Replacement ($290,964), Decision Unit 3.5, Clerk's Office First Floor Upgrade ($1,497,820), and several unfunded projects.

Construction Services – Program 3303 – Page 446

Program 3303 reflects a 10 to 20 percent increase in service, all departments are challenged to examine how services can be done more effectively and efficiently and increasing capacity without increasing the budget.

Survey – Program 3304 – Page 453

Survey technology is positioned to shift from a cost center to a value-generating asset.

Discussion ensued that more detail is needed on the Clerk's Office first floor upgrade to better understand the issues, replacement of two chillers at the Judicial Center and outside the Clerk's office nearing the end of life and infrastructure, there are a lot of problems in the Judicial Center, and decisions on prioritizing problems based on budget.

The Courthouse basement is not occupied and is primarily used for maintenance functions. One of the Judicial Center courtrooms is infested by termites and wood will have to be removed and replaced.

Information Technology – Page 290

Information Technology has seven programs and 85 positions, with a total budget of $31,692,184 million. There are no new FY27 budget requests.

Development Services – Page 155

Development Services has six programs and 188 positions, with a total budget of $29,079,157. There are no new FY27 budget requests.

Decreases in Continuation are a realignment from Continuation into Base so Development Services mandates are in Base.

By request of Chairman Siddique, details on the increase in Program 3801 - Administration/Business Services, from $3.8 million to $6.3 million, between FY24 and FY26, would be provided.

Sports and Leisure Services – Page 741

Sports and Leisure Services has three programs and 177 positions, with a total budget of $23,269,928. There are no new FY27 budget requests.

County Attorney – Page 150

The County Attorney's office has two programs and 29 positions, with a total budget of $17,135,585. There are no new FY27 budget requests.

Pamela D'Agostino, County Attorney, noted an error in the FY27 Recommended total of $17,135,585.

Ms. Campos stated the $2.6 million of the Risk Management portion of insurance was inadvertently omitted and will be put back in at Reconciliation from the Internal Service Fund.

Ms. D'Agostino stated the FY27 Recommended total should be $19.8 million. The County Attorney's office represents less than 2.7 percent of all departments and is doing all they can to maintain a trim budget.

Convention and Visitors Bureau – Page 98

Convention and Visitors Bureau has two programs and 32 positions, with a total budget of $15,920,554. There are no new FY27 budget requests.

Community and Veterans Services – Page 57

Community and Veterans Services has seven programs and 137 positions, with a total budget of $15,593,671. There are no new FY27 budget requests.

Upon question, Ms. Campos explained why grant positions exist in departments. One position requested last year is now in continuation for the current year. Commissioner McCann requested information on the one position.

Chairman Siddique stated the expenditures of this department are different in that 40 percent is Animal Welfare. He questioned ways to lower operating costs or explain why these costs are higher than other department needs and services directly or indirectly.

Natural Resources – Page 366

Natural Resources has nine programs and 86 positions, with a total budget of $14 million.

FY27 new requests consist of $272,395 recurring costs and $392,200 of non-recurring costs with two new positions. Both requests are funded from the General Fund and Environmental Lands Funds.

Charlie Hunsicker, Natural Resources Director, explained the requests revolve around increasing services and responding to the heavy grant load in building and maintaining new preserves and environments for the public.

Program 4003 – Ecological and Marine Resource – Page 389

Desired Unit 3.0 request for one full-time Ecological Resources Coordinator was recommended for funding for two years but was cut. This position would support the workload to track 22 active grant-funded projects involving approximately $25 million in revenue. Funding is from the Environmental Lands Millage and not the General Fund.

Program 4007 – Mixon Farms – Page 412

Desired Unit 3.1 request of $448,500 is to support equipment and increased operating costs in the opening of Mixon Farms for programming, citrus food forest, educational gardens, composting areas, and environmental stewardship.

Desired Unit 3.0 request of $102,243 for one new position of Farm Manager to oversee daily farm operations is not recommended for funding.

Continuation Unit 2.3, Community Gardens, for three positions ($224,892), is not recommended for funding.

Discussion ensued on whether a portion of Environmental Lands Funds can be leveraged for operations/maintenance and one position, encourage the Board to consider using these funds, Environmental Lands tax is .15 mill, it can be decreased by 48 percent, operating costs and ongoing continuation of base costs will exceed Environmental Lands Tax Revenues, and Environmental Lands Funds are not General Funds.

Ms. Campos explained the three remaining departments of Financial Management, Government Relations, and County Administration have no new requests.

Financial Management – Page 185

Financial Management has three programs and a total budget of $12.48 million.

Government Relations – Page 222

Government Relations has six programs and a total budget of $12,441,426.

County Administration – Page 134
County Administration has one program and a total budget of $3,745,057.

Other County Funded Programs/Agencies

Other County Funded Programs/Agencies consist of seven programs, with a recommended FY27 budget of $63.6 million.

The FY26 Proposed Budget Book will be available in August, and the FY27 Adopted Budget Book will be presented in October.

There was discussion that the Board is short on money, total amount of desired funding is $10.8 million out of which $3.3 million is from General Fund, $1.3 million from Transportation, $291,000 from Parks and Recreation, $113,000 from Environmental Lands, and $5.8 million from Utilities/Water and Sewer, Continuation is too big and the Board cannot get into departments to determine meaningful cuts, summary levels for each program are broken down in the Decision Unit Book, departments will gather to discuss cutting costs, reserves are excessive, serious discussion must be held to determine the amount of reserves needed to maintain bridges and roads, perpetual costs that continue to increase with inflation, funds are limited, overall reserves meet the 20 percent requirement, Parks and Recreation is experiencing hardship, it is difficult to determine if Public Works in 2020 is the same department being looked at now, focus on cutting Fleet, request to preemptively put plans for the Cortez Seafood Shack property on hold as well as the Longboat Key Community Center, because they are long-term liabilities for the County, next year's budget session will be worse, how does the Board access the second bucket, and numbers will be evaluated during summer recess.

Chairman Siddique encouraged staff to look at the budget for the period FY20 to FY23, to gain a better understanding on how departments have changed over time. The budgets of the Constitutional Officers and Judicial Programs will be presented on June 9, 2026.

ADJOURN

There being no further business, Chairman Siddique adjourned the Work Session at 11:57 a.m.

Minutes Approved: October 20, 2026