Manatee County, Florida

Fiscal Year 2026 Adopted Budget
and
Fiscal Year 2027 Planned Budget



Manatee County
FLORIDA

Dedication

Chief Happiness Officer

"Rucker"

2018 – 2025



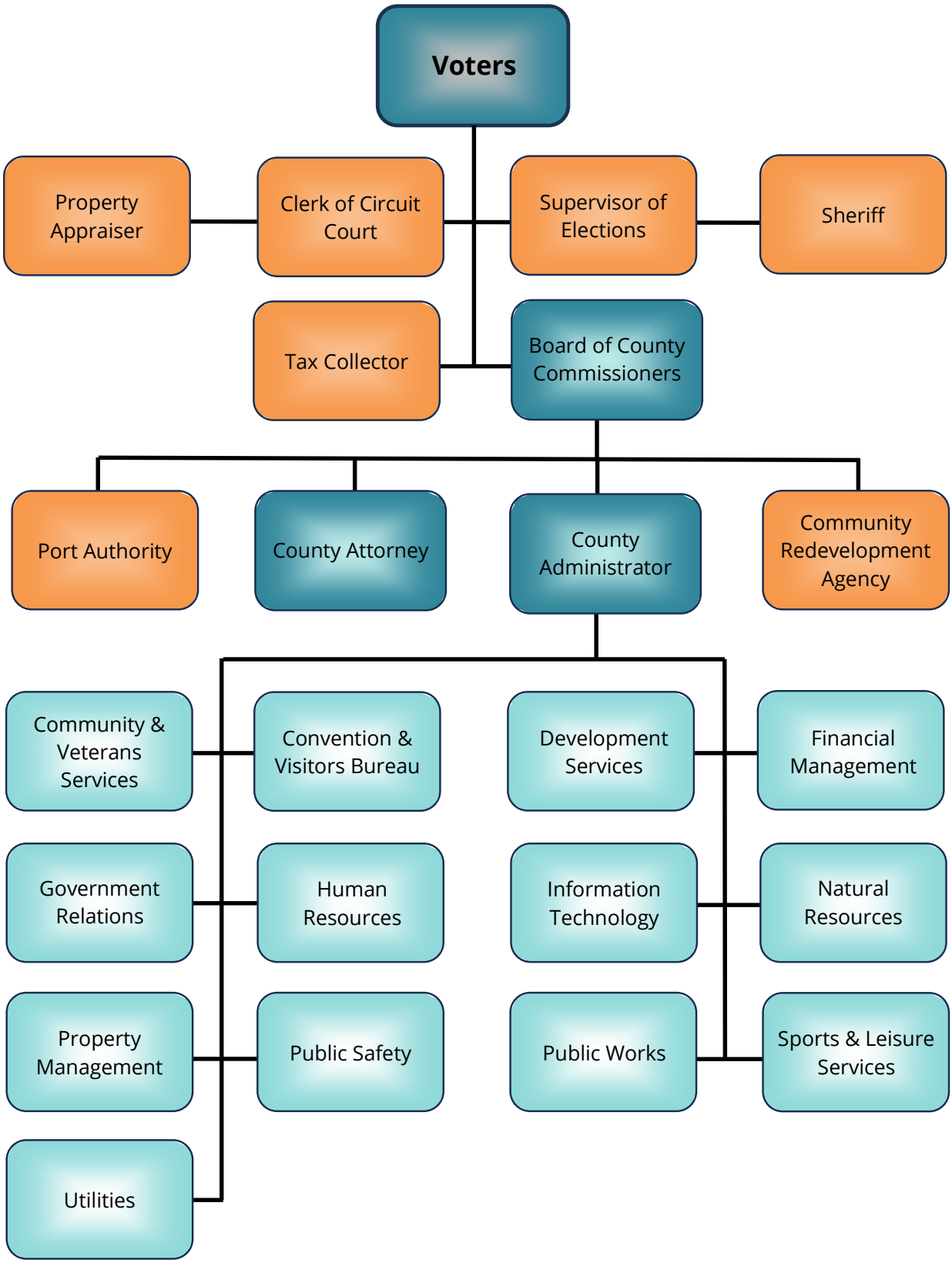


This year's budget book is dedicated to all the Manatee County rescues and our Manatee County Animal Welfare Services

Countywide Organizational Structure

Countywide Organizational Structure Chart

Effective October 1, 2024, the Board of County Commissioners approved the creation of the new Government Relations Department.



Board of County Commissioners



Carol Ann Felts
District 1



Amanda Ballard
District 2



Tal Siddique
District 3



Mike Rahn
District 4



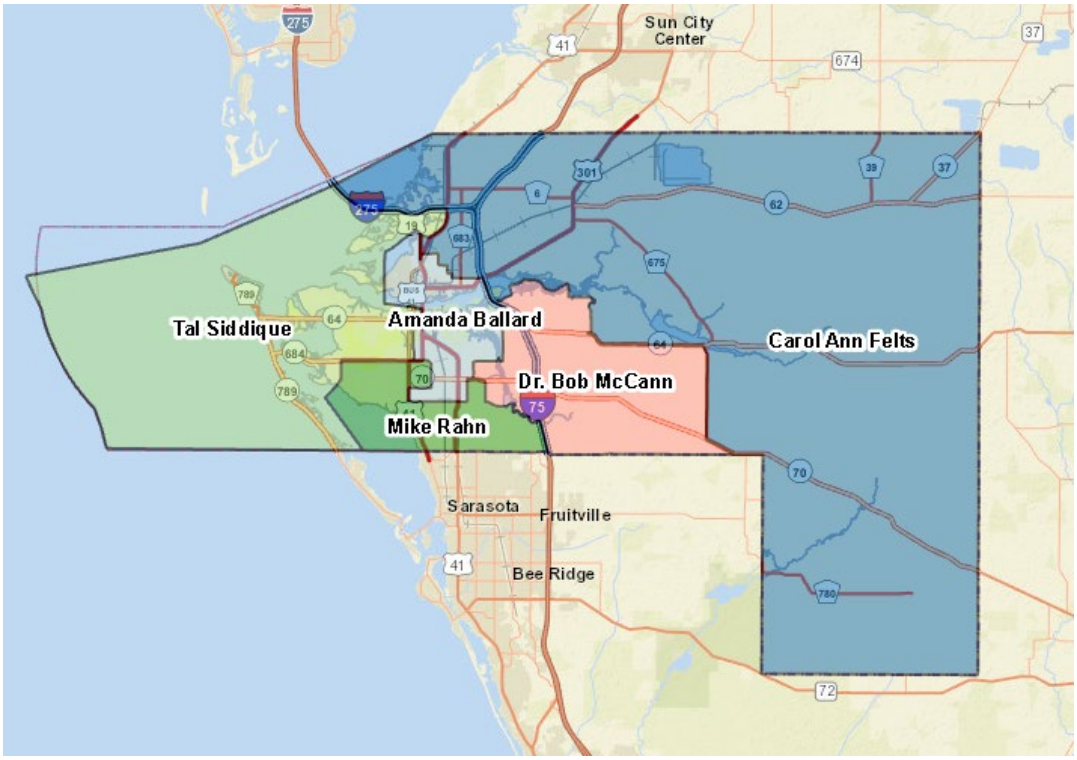
Dr. Bob McCann
District 5



Jason Bearden
At Large



George Kruse
At Large
Chairman



Awards

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Manatee County, Florida for its annual budget for the fiscal year beginning October 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. Manatee County was also awarded the Triple Crown Medallion recognizing our government's commitment to producing annual reports that evidence the spirit of full disclosure and transparency. This Triple Crown Medallion recognizes that Manatee County received all three GFOA awards: the Certificate of Achievement for Excellence in Financial Reporting Award, the Distinguished Budget Presentation Award and the Popular Annual Financial Reporting Award.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting to GFOA to determine its eligibility for another award.

Prepared by the
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Chief Financial Officer

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Manatee County
Florida

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrill

Executive Director

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Introduction

Manatee County FLORIDA

Introduction

Overview

Provided in this document is the Manatee County FY26 Adopted Budget. The adopted budget for FY26 is balanced in the net amount of $1,368,296,426 and a gross budget total of $3,577,708,037. This includes a county-wide property tax rate of 6.0326 mills (no voted debt service millage).

The net budget amount represents new appropriations for expenditures in FY26 and does not include budgeted transfers between funds and internal service operations, (to include these items would result in "double counting" expenditures). The net budget amount also does not include non-expendable trust funds, reserves for cash balance, unexpended prior year obligations and unexpended prior year capital project appropriations. A summary including net and gross budget amounts is provided on page 142.

Overview of Budget Development

The Financial Management Department received budget requests from county departments and most of the constitutional officers prior to May 1st. Budget requests were reviewed, analyzed, and discussed with each department director or officer submitting the request. Each budget was then reviewed by the County Administrator and the Chief Financial Officer. The County Administrator and the Chief Financial Officer finalized the recommended budget with property tax proceeds based on estimated taxable values, which were submitted to the Board of County Commissioners on June 9th.

During the month of June, public work sessions were conducted with the Commission, staff, and interested citizens. On August 1st, the proposed budget was updated to reflect tax proceeds from the certified taxable values and submitted to the Board. On September 9th and September 22nd, two public hearings were held to allow input from the public and make amendments to the proposed budget. At the conclusion of the second public hearing on September 22, 2025, the budget was adopted by the Board of County Commissioners.

Guide to Understanding the Budget Document

This budget document is intended to provide concise and understandable information about the Manatee County budget for FY26 and about the programs, services and other items funded in the budget. The table of contents in the front of the document lists subjects covered in the document and the page on which each subject can be found.

The county's budget year, or fiscal year, covers the period from October 1st of the year in which it is adopted through September 30th of the following year. According to Generally Accepted Accounting Principles (GAAP), the fiscal year is designated using the year in which it ends. The budget adopted by the Board of County Commissioners in September 2025 is designated as FY26 throughout this document.

Budget amounts shown in this document are aggregated at the major category level rather than at the line-item level. Each departmental section within this document is preceded by a department appropriation summary that totals the program detail for that department. The expenditure section shows FY24 audited actuals, FY25 adopted, FY26 adopted and FY27 planned budget totals. Revenue amounts for the FY26 adopted budget are estimates based on Department of Revenue estimates or internal analysis.

Introduction

Pages 118 - 142 present charts and graphs providing overview and summary information about the county's planned tax rate, revenues, and expenditures for FY26.

Pages 172 - 305 present information about county programs and expenditures. This section is organized by county department. A departmental summary page is included which provides summary information on operating budgets, positions, and funding sources for each department.

The assignment of revenues to non-enterprise programs, shown as "Sources of Funds" on the departmental summary pages, sometimes require that estimates be used to allocate revenues shared by more than one department or agency. In governmental funds, these revenues are aggregated and not actually dedicated to specific expenditures; thus, the need to use estimates for this purpose.

Department summaries show appropriations for operating programs. Generally, reserves are not specific to departments, and therefore are not included in department summaries. For some departments, which are budgeted exclusively in one fund, there may be specific reserves but even in these cases, reserves are not included in the department summaries but are shown on a separate schedule to provide consistency throughout this document.

The Manatee County budget is developed via a biennial, zero-based program budgeting process. County departments are broken down into programs and each program is divided into increments (i.e., decision units) representing ascending levels of service. The first increment is referred to as the "base" decision unit, which represents the most critical portion of the program's activities or highest priority functions. Each additional ascending unit represents a descending priority level. Each decision unit represents a discrete level of service and includes the positions and operating funding that goes along with that level of service.

Initially in the process, all decision units are unfunded. Revenues and other sources of funding are evaluated, projections are made, and the amount of funds available is determined. As decision units are reviewed, recommendations are made to begin funding the highest priority units, starting with the base level. The process continues until all funds available are used. In the first year of a new biennial process, the scope of budget and financial information presented to the county commission and the public during budget work sessions includes a review of all decision units. In the second year of the biennial budget, changes to programs may result in newly created or different decision units from those presented in the first year of the process. The changes are introduced as appropriate when revising the allocations for the second year of the budget. In our budget process, departments are required to establish a "base unit" as a minimum level at which a program could continue operations. To this base level, "continuation units" for incremental additions to service levels are added to reach the current service or "continuation level". To augment services or add new service levels, "desired units" of service would be requested. These desired units would be justified according to the extent to which they satisfy one or more of the following criteria:

1. New equipment or budgetary changes which will result in greater productivity or alleviate the need for additional staff (for example, office automation equipment is often given a higher priority if these criteria are met).
2. Items which are required to provide for operation of new facilities which have recently been brought on-line or will be brought on-line during the coming fiscal year.
3. Expenditures mandated by state or federal law.

Introduction

The Board of County Commissioners is presented a balanced budget in late May or early June showing each program and the decision units which are funded and unfunded. During work sessions, each program and decision unit is reviewed, and two or more commissioners can agree to "Pull" a decision unit for further consideration. At a "reconciliation" workshop, normally held in late July or early August, these flagged items are brought back to the Board for a decision as to their status for funding. This document includes only the funded decision units. Because detailed decision unit information is such a voluminous document, it is not included here but may be found on the county's website at https://mymanatee.org/departments/financial-management-department.

Individual program budgets in each department are accompanied by a narrative describing the purpose and goals of the program. The columns show the program's appropriations for actual expenditures in FY24, the current adopted fiscal year (FY25), the next adopted fiscal year (FY26) and the planned fiscal year (FY27) in order to provide a recent history for comparisons. The number of budgeted regular employees responsible for operations and needed to staff the individual program is shown below the expenditure amounts.

Pages 306 – 314 of the document show county expenditures which generally are not associated with county department programs or agencies, such as independent districts under the purview of the Board of County Commissioners, including the Economic Development Council, and other non-county agencies (i.e., Health Department and non-profit agencies). Expenditures for these programs are grouped by fund based on functional similarity and shown in summary form.

Additional topics are located as follows:

- Capital Projects, pages 315 – 333
- Transfers, pages 334 – 337
- Reserves, pages 338 – 343
- Debt Service, pages 344 – 363
- Fund Summaries, pages 364 – 445

Geography and Demographics

Located midway along the west coast of Florida, the county's boundaries encompass 740 square miles. The county is bordered on the north by Hillsborough County, on the south by Sarasota County, on the east by Hardee and DeSoto Counties, and on the west by the Gulf of Mexico. There are six incorporated municipalities within Manatee County: Palmetto, Bradenton, Bradenton Beach, Holmes Beach, Anna Maria, and Longboat Key. Bradenton is the largest city in Manatee County with a population of 58,184 and serves as the county seat.

The county's population has grown 33.4% percent from 341,405 in 2015 to 455,356 in 2024, based on estimates from the United States Census Bureau. While the county is known to be one of the best retirement areas in the nation, the median age was 49 in 2024. Median household income is now at $75,792 based on information from the United States Census Bureau.

County Economy

Manatee County has a diversified economic base with the three largest industry sectors being services, retail,

and manufacturing. The county also has a strong tourism and agricultural base. Some of the larger industrial firms include a citrus juice producer, emergency equipment manufacturer, electromedical and control instruments manufacturer and professional dental products and technologies manufacturer. According to the latest information, the three largest employers in the public sector are Manatee County School Board, Manatee County Government and Manatee County Sheriff's Department. Major private sector employers include Publix, Manatee Healthcare System, Beall's Inc., Blake Medical Center, IMG Academy, State College of Florida, Manatee-Sarasota, and Tropicana Products, Inc.

Port Manatee is in the northwestern corner of Manatee County. It fronts Tampa Bay and borders the Manatee-Hillsborough County line. An access channel from the Port connects with the federal channel in Tampa Bay only ten miles from the Gulf of Mexico. Port Manatee is one of the largest of Florida's 15 deep-water seaports. As the major shipping gateway to our community, the Port Authority manages the importing and exporting of many agriculture and industrial products.

Manatee County has long been an important agricultural center of Florida. Major tomato production facilities, citrus farms, dairies, nurseries, cattle ranches, vegetable farms, and poultry farms are all examples of the thriving agri-business that exists here. Tourism is another major component of the economy. The Gulf Coast's white sandy beaches are the leading tourist attractions in the area. There are numerous other attractions such as the Bishop Museum of Science and Nature and the Pittsburgh Pirates spring training facility. The county is also near the Tampa Bay Buccaneers football team, the Tampa Bay Lightning hockey team, and the Tampa Bay Rays baseball team. Excellent golf courses, boating and fishing opportunities, and other recreational facilities contribute to the enjoyment of our residents and many visitors.

Board of County Commissioners

Manatee County is a political subdivision of the State of Florida guided by an elected seven-member Board of County Commissioners. Through partisan elections, two are elected to represent the entire county as a district and five are elected to represent single-member districts. The Board performs the legislative function by developing policy of the management of Manatee County. The County Administrator, a professional appointed by the Board, and his staff are responsible for the implementation of those policies.

The Board is responsible for functions and services delivered throughout the county including municipalities and for municipal services to residents and businesses in the unincorporated area.

Role of the County Administrator

The Board appoints the County Administrator. They are responsible for carrying out all decisions, policies, ordinances and motions of the Board.

The departments under the County Administrator are responsible for providing services such as social services, public assistance to residents, countywide health care for medically indigent, animal services, emergency medical services and regional parks and preserves.

Departments are also responsible for providing municipal-type services to residents of the unincorporated areas of Manatee County such as road construction and road maintenance, solid waste disposal, parks and

recreation, water and wastewater treatment, planning, zoning, building inspections and code enforcement services.

Other Boards Commissioners Serve On

The Board also serves for the Port Authority for Port Manatee. Individual Board members serve on various boards, authorities, and commissions, such as the Tampa Bay Regional Planning Council, Metropolitan Planning Organization, Council of Governments, and Peace River Water District.

Constitutional Officers

In addition to the members of the Board, citizens also elect five constitutional officers: Tax Collector, Property Appraiser, Clerk of the Circuit Court, Sheriff and Supervisor of Elections. The Board funds all or, in some cases, a portion of the operating budgets of these constitutional officers. The constitutional officers maintain separate accounting systems and expanded budget detail information. The Budgets for the Constitutional Officers are included in this document to the extent they are funded by the Board of County Commissioners.

Other Elected Officials

The citizens also elect the State's Attorney and Public Defender. Their budgets are included in this document to the extent of funding by the Board of County Commissioners.

Other Government Agencies

Based on the extent of budgetary authority, authority to tax, the ability to obligate funds to finance any deficits or the ability to fund any significant operational subsidies, several other governmental entities also have their budgets reviewed and approved by the Board of County Commissioners. The entities are the Planning Commission, the Housing Authority, and the Port Authority. These offices are included in this document to the extent they are funded by the Board of County Commissioners.

Other Impacts to Budget

On October 1, 2024 the Stormwater Management & Operations Division within the Public Works Department underwent an internal restructuring by moving the operations portion to the Property Management Department.

During FY25, the Government Relations Department was established by shifting Information Outreach, Records Management, 311 Operations and Economic Development from County Administration and Development Services. Along with establishing the new divisions of Government Relations, Legislative Affairs, Process Improvement and Countywide Grants.

FY26 Budget Calendar Recap

January – 2025
Analysis and evaluation of rates, salaries, prior year end results. Financial Management alignment of fund beginning balances.

February - March 2025
Review of Department Budget Submittals for FY26. County Administrator initiated meetings with Financial Management Department and Department directors.

March - April 2025
Capital Improvement Plan (CIP) updated for FY26 - FY30. Funds were analyzed, funding sources reidentified. All sources and uses were defined within each fund to a balanced budget. County Administrator discussed with Financial Management if major changes were necessary.

June 9, 2025 (9:00 am)
The County Administrator presented the FY26 Recommended Budget to the Board of County Commissioners.

A summary of the Fund Analysis and Decision Units contained in the Recommended Budget was reviewed with the Board of County Commissioners.

June 10, 2025 (9:00 am)
A summary of the Constitutional Officers budget contained in the Recommended Budget was reviewed with the Board of County Commissioners.

June 11, 2025 (9:00 am)
The Capital Improvement Plan for Fiscal Years 2026 - 2030 was presented to the Board of County Commissioners.

July 1, 2025
The Property Appraiser certified the taxable value on or before July 1.

July 31, 2025
The Budget Office provided a Proposed FY26 Budget and Budget Reconciliation - The Board reviewed additional information in response to "Pulled" items, resolved remaining budget issues and set a tentative maximum millage rate to be provided to the Property Appraiser.

August - 2025
The Property Appraiser mailed a Truth in Millage (TRIM) statement to each property owner advising them of the proposed property tax amount, and notifying them of the date, time and place of the first required public hearing on the budget.

September - 2025
On September 10, 2025, the first public hearing was held as announced on the TRIM notice. The second public hearing was announced by placing in the local newspaper, a summary of the budget and a notice of the date, time and place of the second required public hearing. At the second public hearing, September 22, 2025, the millage rate and the final FY26 Budget was adopted.

This document is intended to provide a variety of financial and program information to the typical citizen. Persons interested in more detailed budget or financial information are encouraged to view the line-item budget detail at www.mymanatee.org/departments/financial-management-department.

Strategies & Goals



Strategies & Goals

The Vision of Manatee County

Manatee County's Strategic Goals, presented by the County Commissioners, reflects a broad vision of strategies and series of objectives designed to engage the citizens, the employees and management to design and shape the future of Manatee County.

For FY26 Manatee County is moving forward with a clear vision which helps improve internal relations and increase public engagement while moving to inspire taxpayers to overcome challenges through pursued collective aspirations. This upcoming year will have a steered focus on improvements and beautification to Manatee County in the following areas: big-picture road enhancements, preserving our natural assets, quality of life through our parks and recreation, commitment to the community's safety, the heart of our urban core, improving our robust utilities system. This vision will provide the County an opportunity for valuable feedback on how the citizens envision the future of Manatee County.

Big-picture road enhancements – current focus on the big 6 projects, improvements to sidewalks, road, and intersection improvements as discussed in the CIP all while supporting larger state transportation projects such as replacement of the DeSoto bridge with an elevated downtown bypass, a future 10-lane I75, and three new bridges that will connect families to Anna Maria Island.

Preserving natural assets – continue environmental protection and conservation efforts throughout our County's shorelines, wetlands and species by successfully lobbying local, federal, and state government funds while partnering with local organizations to maximize future generations to come.

Enhancing a premier place to live, work and play - by substantially expanding and revitalizing the sustainability of our existing parks and recreation, with a forthcoming vision of a Veterans Memorial Park and Veteran Village.

Commitment to the community's safety – expanding law enforcements presence throughout the County, illuminating underlit neighborhoods and bolstering advanced technology county-wide for overall safer neighborhoods on a localized level.

The heart of our urban core – prioritizing and expediting affordable housing county-wide and significantly boosting the local economy while transforming the neighborhoods by directly benefiting underprivileged youth in the area.

Improving our robust utilities – expanding and improving lift stations within the next five years, improve consistent water quality and ensure improved dam safety, enhanced flood management, and increased resilience for anything that Mother Nature throws our way.

"We envision a future in which Manatee County operates as a more efficient and responsive government, investing in the community and nurturing growth, prosperity, and inclusivity for generations to come."

– Charlie Bishop, Manatee County Administrator

Strategies & Goals

Community & Veterans Services

Big-picture Enhancements - In alignment with Manatee County's FY26 Strategic Goals, the Community & Veterans Services division is committed to enhancing the quality of life for all residents by focusing on key areas that resonate with our community's needs. Our strategic priorities include:

- Housing Empowerment Initiatives: Central to our mission of ensuring access to safe and affordable housing, these initiatives align with the County's strategic focus on preserving our urban core. By addressing the needs of the most vulnerable populations, we work to enhance the overall quality of life, ensuring that all residents have the opportunity to thrive. CVS is leading the way with several housing initiatives.

- Division of Animal Welfare: Playing a vital role in our community, this division focuses on the well-being of both people and pets. Through expanded community-focused programs and services, we aim to keep families and their pets together, reduce overall intake at our facilities, and contribute to creating a happier, more humane community.

- Homeless Initiatives: Under One Roof is a transformative initiative designed to fill a critical gap in Manatee County's homeless response system—specifically for women experiencing homelessness and addiction. Operated in partnership with Helping Up Mission, the Under One Roof Gateway Shelter for Women will provide 24/7, year-round access to safe shelter, basic needs, case management, and individualized support services at no cost to clients. This shelter serves as a vital bridge to stability, connecting women to recovery programs, housing options, healthcare, and employment resources. With strong County oversight and a compassionate, strategic approach, Under One Roof marks a bold and necessary step toward long-term solutions for some of our most vulnerable residents.

As we move forward into FY26, these programs will continue contributing to the County's big-picture goals, ensuring a thriving and connected Manatee County.

Convention & Visitors Bureau

Enhanced Communication:

- Continue to showcase "Love It Like a Local" initiative to promote responsible travel.
- Begin creating brand awareness in Scandinavia and the Netherlands since Delta Airlines has added an Amsterdam non-stop to Tampa.

Enhancing a premier place to live, work and play:

- Enhance our partnership with the Agri-Tourism community that would ultimately better showcase this niche market, both within the community and in the marketplace.
- Completion of the Bradenton Area Convention Center in the Fall of 2025. This expanded and renovated facility will generate approximately $35 million annually in the local economy.
- Add a third water ferry to the operation in early fall 2025. The water ferry system is projected to serve 35,000 passengers in 2025.

Development Services

Enhance collective aspirations and communications to align with our commitment to serving the community:

- Prioritizing review and approval process for Community Benefit Projects, such as hospitals, fire stations, emergency response facilities, airport, libraries, parks, County infrastructure improvements, environmental conservation projects, and disaster relief projects.

Support a thriving community's responsible growth through an increase in road enhancement & capacity, conservation & preservation of lands, enhancements to both residential & business districts, prioritizing affordable housing.

- Comprehensive Plan Re-Write
- Land Development Code Re-Write

Advance analytics and automation technologies to enhance operational efficiency and improve the customer experience.

- Bolster the county's floodplain management initiatives to streamline documentation and workflows with the integration of a single software program – Forerunner.
- Advance the existing Selectron Technologies program to use Up Next feature.

Financial Management

- Alignment of the countywide strategic plan with each county department's budget.
- Integration of multiple data points from various sources to provide a more comprehensive review of County projects.
- Financial Key Performance Indicators (KPIs) monitored by the Office of Management and Budget (OMB) focus on evaluating fiscal responsibility, financial health, and accountability. Helping evaluate fiscal discipline and promoting efficiency.
    1. Budgeting and Resource Allocation
    2. Financial Reporting
    3. Cost Management
    4. Cash Flow Management
    5. Debt and Liability Management
    6. Payment Accuracy and Integrity
    7. Audit and Accountability
    8. Revenue Management
    9. Fund Management
    10. Financial Efficiency and Sustainability

Government Relations

The Government Relations Department serves as the County's strategic coordination hub—linking grants, legislative advocacy, economic development, public communications/records, process improvement/GIS, and veteran initiatives to advance Board priorities and deliver resident-focused results. Our strategies align to the County's FY26 vision areas (transportation, natural assets, quality of life, safety, urban-core

housing/economy, and resilient utilities) and emphasize efficiency, accountability, and clear public engagement.

In FY26, we will maximize external funding and appropriations; sustain transparent, timely communication and records access; expand 311 digital access and broadcast channels; accelerate countywide process improvement and data-driven GIS support; strengthen business attraction/retention with the EDC and partners; and deliver coordinated community-focused initiatives. These efforts build on current operations managing >$600M in grants, 311/non-emergency service requests, Manatee Government Access (MGA) meeting access, annual state/federal legislative platforms, and a countywide strategic planning framework.

- Increase external funding for Board priorities by coordinating new competitive grants and storm-related awards across departments, with centralized lifecycle management and reporting.
- Advance state and federal appropriations aligned to transportation, water, housing, and economic vitality through the County's annual legislative platforms.
- Deliver a concise countywide Strategic Plan and supporting performance measures; facilitate cross-department execution and routine progress reviews.
- Optimize enterprise GIS and analytics to support operational decisions, public dashboards, and capital project transparency.
- Strengthen 311 resident service (phone/web) and improve case routing/closure with agency partners; maintain reliable public meeting access via MGA.
- Ensure responsive, compliant public-records services (Sunshine Law) and centralized mail/courier/print operations that lower cycle time and cost.
- Partner with local chambers to retain/expand area businesses and support quality job growth.
- Lead continuous process-improvement engagements that streamline workflows, reduce rework, and document standard operating procedures.
- Maintain an accessible communications program (web, social, podcast, MGA) for timely, accurate information during routine operations and emergencies.
- Coordinate veteran initiatives and partnerships that improve access to housing, employment, education, and health resources.
- Standardize enterprise grant/performance reporting for leadership and the public.
- Align department actions to the County's FY26 vision focus areas to ensure measurable community impact.

Human Resources

Upgrade to a Comprehensive Human Resources Information System (HRIS)

- *Strategy*: Select and implement a countywide HRIS that consolidates employee data, onboarding, benefits, performance, and training.
- *Goal*: Increase automation and reporting capabilities while reducing reliance on manual spreadsheets and outdated systems.

Streamline and Reduce Paperwork Across Divisions

- *Strategy*: Convert high-volume, repetitive forms to digital formats using electronic routing and approval tools.

- *Goal*: Cut processing time and administrative workload by at least 30%, while increasing accuracy and auditability.

Improve Communication with All Employees

- *Strategy*: Launch a multi-channel internal communication plan (e.g., newsletters, intranet, alerts) with consistent outreach.
- *Goal*: Ensure all employees receive timely and relevant updates, improving transparency and trust in leadership.

Focus on Wellness Initiatives with Incentives

- *Strategy*: Expand wellness offerings (mental health, physical activity, financial well-being) and link to a points-based incentive system.
- *Goal*: Improve employee participation in wellness programs by 25% and reduce absenteeism.

Update All Job Descriptions Using a Job Assessment Tool

- *Strategy*: Use a validated assessment tool to evaluate job duties, qualifications, and classifications across all positions.
- *Goal*: Ensure every job description is accurate, FLSA-compliant, and reflects operational needs by end of fiscal year.

Update Personnel Policies and Procedures

- Strategy: Conduct a full review and modernization of outdated personnel policies to align with current law, technology, and practices.
- Goal: Finalize and publish a revised Personnel Policy Manual that is accessible, searchable, and easy to interpret.

Information Technology

Technology Roadmap

- Work with each department to improve their technology roadmaps and ensure alignment of their technology needs to the countywide strategic plan.

Cybersecurity

- Manage risk to County and partner assets through the effective application of technical and non-technical means. Support the business needs for capabilities, performance, and reliability while addressing emerging threats. Protect employee and public information and maintain their trust.

AI Strategy

- Provide foundational understanding of AI Opportunities and Risks to establish a vision for AI within the county. Review AI use cases and alignment to county goals and priorities. Choose prioritized use cases for piloting and execution. Create AI roadmap to guide future activities, policies, and projects.

Natural Resources

Enhanced Communication

- Provides an online learning series to provide free, public education in a digital format in lieu of in-person programming. Between 2022 and 2024 a total of 81 videos were produced featuring story times, at-home experiments, and virtual tours which are still in use today.
- Working through the UF Institute of Food and Agricultural Sciences department (IFAS) to create natural resource and water conservation educational opportunities. Staff provide professional services to agricultural growers, ranchers, homeowners associations, and county residents. They interact with tens of thousands of youths and adults through active 4-H and health and nutrition-based outreach and education programing.
- Manatee County conducts air quality monitoring which meets EPA quality assurance that is reported to real time state and national databases for public information such as air quality alerts and national air quality policy decisions.
- We regulate and inspect phosphate mining and reclamation activities in Manatee County with periodic updates to County Administration and the Board of County Commissioners.
- A new employee on-boarding process and forms were created under guidance from the Human Resources Department.
- Fertilizer Ordinance Outreach completed annually to commercial and residential lawn service businesses.
- Water Atlas updates were redesigned for mobile devices which reached a new set of users.
- Bilingual signage was instituted at all our preserves.
- Staff created and updated prescribed fire outreach video and materials for affected and nearby neighborhoods.
- Created field trip packages, aligned to state science standards, and advertised the availability of trips to homeschool, private, and public-school groups through local grant and education portals.

Administrative Policy and Procedure Updates

- Updated the fee schedule for Natural Resources based on benchmarking with other regional governments.
- Initiated Peril of Flood resiliency strategies.

Expand Innovation

- Incorporation of millions of oysters and clams in coastal waters partnering with State, Federal, and local non-profit agencies. This effort builds a resilient and sustainable nature-based water quality improvement supporting greater sea grass growth and recovery, reduces incidents of red tide severity and frequency, and creates enhanced sport fishery opportunities for a robust tourism and local economy.
- Pursue innovative revenue generating initiatives on department-managed properties such as inter-departmental wetland mitigation needs, Gopher Tortoise recipient sites, and carbon banking opportunities.
- Participated in the forward-looking review and purchase of conservation lands which can be acquired in total or with conservation easements from willing sellers to protect water quality and

fish and wildlife habitats from storm water runoff pollution, preserve environmentally sensitive lands, and provide public passive parks.
- We support land acquisition, restoration, and management with supplemental funding from more than 60 active grants from federal and state agency partners totaling more than 50 million dollars.
- Utilized RESTORE Act funding to create a watershed monitoring and improvement program.
- Adopted a mobile GIS platform for monitoring invasive species (ARC Collector)
- Created a GIS signage database to track the location and conditions of signage throughout County preserves, streamlining maintenance and replacement.

Align Department Projects
- WCIND 10-year plan for boat ramp acquisition and improvement
- Beach renourishment-10-year plan
- Align habitat restoration project goals to roadway wetland mitigation needs to facilitate cost savings and complimentary project goals

Build Security Culture
- Security upgrades at Preserves were developed, including wildlife cameras at Duette.

Property Management

Enhanced Communication
- Enhanced County property documentation through integration with OnBase via GIS web application.
- Implement a work order management system for buildings and grounds maintenance.

Administrative Policy and Procedure Updates
- The Manatee County UAS Policy and Procedure was issued in February 2019.
- The Trespass Procedure, with regards to Manatee County Property, was issued in February 2019.

Expand Innovation
- As of June 2025, there are 25 licensed drone pilots through the County's Drone Program, which is expanding still with pilots and equipment.
- Used ArcGIS collector to capture a tree inventory at Coquina Beach over two days.
- Capture 3-D models of interior space for operational County facilities to use in planning growth and renovation.
- Incorporate drones, dashboarding, and mapping into the Department's parks, irrigation, and turf management plan (i.e. sport field availability, etc.).
- Adoption of an Energy Policy 2021.
- Implementation of cameras at construction sites.
- Aerial LiDAR of the County beaches to monitor and evaluate sand elevations prior to any hurricanes and to assist with beach renourishment projects.

Automation Conversion
- Using digital forms and GIS to perform boat ramp and playground inspections, complete with email notifications and reports.

- Web controls to manage HVAC system for major County facilities.

Implement Succession Planning Format

- Active participation in the Results First Leadership Academy, Results First Internship Program and MCG Leadership Academy.
- Property Management is creating new roles, such as an Associate Project Manager, to support workforce development, assist with project transitions, and establish potential career ladder for staff advancement.
- Align Department Projects
- Led the effort in creating the CIP GIS editing system and the corresponding dashboards used by employees and the public.
- Was the first department to utilize Smartsheet as a platform/software to track projects.

Public Safety

Enhancing a premier place to live, work and play

- Completion of John H. Marble Aquatics Facility

Commitment to the community's safety

- CAD Redundancy Project and upgrade to cloud/premise solution
- Emergency Evacuation and Safety Plans for County Buildings
- EMS Station with a COOP location and facility modernization
- Enhanced Leadership Training and succession planning across all six divisions
- Post Disaster Recovery Plan (PDRP) with an adaptive recovery platform
- Timely Public Safety Response through integrated operations
- Use GIS to identify SVI communities of need and optimize resource deployment
- Utilize Opioid Litigation Money to Combat the Opioid Crisis through comprehensive programs

Public Works

The Department of Public Works is committed to enhancing the quality of life in our community by delivering, operating, and maintaining public infrastructure in an efficient and reliable manner. Our objective is to provide safe, dependable services that respond to the evolving needs of residents while promoting safety, community stewardship, and sound fiscal management.

We execute our mission with professionalism, technical expertise, innovation, and a strong sense of accountability.

- Safety remains a foundational principle — from employee training and operational protocols to the construction and maintenance of public infrastructure.
- We prioritize community engagement through outreach initiatives, including general public events, transportation safety campaigns, and targeted capital project communication efforts.
- Our approach emphasizes continuous improvement, utilizing a variety of modern management practices to deliver capital projects in a timely and cost-effective manner.

Sports & Leisure Services

Sports and Leisure Services is committed to enhancing quality of life by thoughtfully growing our parks, recreation, and library services to meet the needs of our growing community.

- New parks and expanded facilities will provide more places to gather, play, and connect. A new bookmobile will help us reach more residents, while library upgrades ensure access to modern, welcoming spaces and resources.
- In recreation, we're adding turf fields, energy-efficient lighting, and accessible trails, while continuing to maintain safety in all spaces. The fully renovated John H. Marble facility, opened in 2025, bringing new opportunities for indoor sports and youth programs. Our Aquatics and Athletics Complex at Premier Campus North—with a 50-meter pool and 24 pickleball courts—will expand tournament offerings and active recreation.
- We're using GIS tools to better understand community needs and guide smart growth. Several parks and library locations are in design moving into construction phase in 2026.
- We continue to support our community by providing summer and holiday care through our youth camp programming
- Our Community Engagement Division will continue to focus on our signature events drawing thousands together, such as Goblin Gathering, Run Manatee, and Night Before Christmas, but will also introduce new events to keep the community actively engaged. By attracting unique festivals. regulating food vendors and permitting events we can optimize use of the parks while ensuring safety.
- Every new project is a chance to celebrate progress—with ribbon cuttings, grand openings, and stories that highlight what matters.
- Premier Sports Campus South will continue to offer top level service and enhance facilities to attract sports tournaments that significantly contribute to economic impact.
- Our team will continue to oversee key services like golf courses and concessions to ensure quality experiences for all.
- Our Library System will focus on expanding our investment in the library's physical infrastructure by developing modern facility projects that align with state recommendations, ensuring the growth of library services. Simultaneously, enhance community engagement, increase resources both in print and online, and improve overall community awareness of Manatee Library

Utilities

- Begin implementing the findings from the most recent 5-year Potable Water System Master Plan and Water Supply Alternatives Evaluation, focusing on increasing water production capacity, including the addition of a treatment basin.
- Finalize the construction of the aluminum sulfate solids dewatering facility and sedimentation basin solids sludge collection upgrades at the Water Treatment Plant.
- Continue design work at the Buffalo Creek Reverse Osmosis Water Treatment Plant while also pursuing opportunities to increase Manatee County's water supply by increasing the Water Use Permit, thus allowing for additional surface and groundwater withdrawals.

Strategies & Goals

- Complete capacity expansion efforts at all three (3) Water Reclamation Facilities, as well as the rehabilitation of Lift Stations, Force Mains, and the Collections System infrastructure to control inflow & infiltration and sanitary sewer overflows.
- Continue to implement the Water Wise Manatee Advance Metering Infrastructure program
- Complete the next 5-Year Reclaim Water Master Plan update to address growth and CIP planning
- As we embark on the next phase of our long-term agreement with our solid waste franchise haulers, our focus is on optimizing garbage and recycling collection services. We are dedicated to advancing a cleaner, greener, and more efficient future for our community through strategic planning and collaborative efforts with our partners. We are committed to ensuring the long-term sustainability of solid waste services in Manatee County while keeping rates affordable.



Performance Measures

Manatee County FLORIDA

Performance Measures

Community & Veterans Services	**FY24 Actual**	**FY25 Adopted**	**FY26 Adopted**	**FY27 Planned**
I. Animal Services				
Calls for Service Response	9,835	10,000	10,500	11,250
Animals Adopted/Reclaimed/Transferred	3,677	4,300	4,300	4,500
Animals Impounded	4,482	4,500	5,200	6,000
Animals Euthanized	275	325	375	400
Animal Save Rate	95%	91%	91%	91%
II. County Probation				
Supervised Probation	10,493	9,000	9,000	9,000
Pretrial Intervention	2,079	1,400	1,600	1,600
Pretrial Release	9,015	9,000	9,000	9,000
Community Service Hours	31,324	38,000	38,000	38,000
Violation of Probation Fines	$535,950	$110,000	$150,000	$150,000
Offender Work Program Participants	2,690	2,100	2,200	2,200
Offender Work Program Fees	$99,480	$85,000	$90,000	$90,000
III. Community Services (Health and Human Services Programs)				
Aging Services - Clients Assisted	534	500	577	577
Aging Services Funds Disbursed	$2,653,257	$2,900,000	$3,214,389	$3,214,389
Human Services Benefits Program - Clients Assisted	339	2,800	350	350
Veteran Services - Clients Assisted	34,575	39,204	42,340	45,727
Children's Services Funding Agreements	53	55	63	65
Children's Services Funds Disbursed	$14,878,819	$17,691,435	$20,495,073	$20,500,000
IV. Community Development				
Down Payment Assistance - # of Households	25	30	30	30
Rehab/Replacement - # of Households	16	20	20	20
CDBG Total Expended	$2,918,003	$18,000,000	$1,833,537	$1,800,000

Convention and Visitors Bureau	**FY24 Actual**	**FY25 Adopted**	**FY26 Adopted**	**FY27 Planned**
I. Tourist Development				
Tourist Tax Collections	$31,030,743	$39,218,400	$48,473,941	$49,928,159
Visitation	3,393,200	3,834,100	3,910,800	4,028,120
Estimated Economic Impact	$1,920,317,100	$2,169,958,300	$2,213,357,500	$2,279,758,200
II. Convention Center/Crosley Operations				
Exhibit Hall/Convention Events	64	100	85	85
Crosley Events	198	175	180	180

Performance Measures

Development Services	**FY24 Actual**	**FY25 Adopted**	**FY26 Adopted**	**FY27 Planned**
I. Building Regulation & Compliance				
Inspections Performed by Manatee County	194,922	160,000	175,000	175,000
Inspections Performed by Private Provider	60,836	90,000	60,000	60,000
Permits Issued	22,397	25,000	25,000	25,000
Contractors Qualification Files Maintained	12,929	5,500	12,000	12,000
Flood Reviews	14,992	5,000	10,000	10,000
CRS Mailers for Floodplain Properties	140,000	140,000	140,000	140,000
II. Planning and Development				
Plan Amendments Processed	18	15	10	10
Final Plat Reviews	68	30	30	30
Planned Development	181	20	40	40
Subdivision	83	108	35	35
Preliminary/Final Site Plans	160	244	100	100
Tree Removal Permits	42	72	45	45
Beverage Licenses	101	119	110	110
Administrative Determinations/Zoning Verification	225	232	200	200
Extensions	63	273	200	200
CLOS Compliance Application Reviews	425	700	500	500
FSP/Construction Plan Combined	37	100	30	30
Construction Plans	64	75	75	75
Traffic Studies	1,327	200	300	300
Bonds	750	75	150	150

Financial Management	**FY24 Actual**	**FY25 Adopted**	**FY26 Adopted**	**FY27 Planned**
I. Management & Budget				
Budget Amendments - Operating	309	352	316	239
Budget Amendments - CIP	204	226	203	212
Line Item Transfers	121	148	133	100
II. Purchasing				
Purchase Orders Issued	2,249	2,562	2,581	2,658
Invitation for Bids Issued	21	37	28	29
Requests for Proposals Issued	6	6	8	9
Requests for Qualifications Issued	28	21	42	43
Requests for Offers Issued	1	2	2	3
Invitation to Quotes Issued	20	39	39	42
Work Assignment Agreements	507	387	602	620
Purchase Card Transactions	31,362	31,244	33,154	3,415

Performance Measures

Government Relations	**FY24 Actual**	**FY25 Adopted**	**FY26 Adopted**	**FY27 Planned**
I. Government Relations Admin & Legislative Affairs				
% of State/Federal appropriation requests included in final Legislative Budget	-	-	85%	90%
City and Town Council meetings attended quarterly	-	-	28	28
State/Federal Elected Officials Meetings quarterly to advocate for Manatee County and it's priorities	-	-	28	28
State Legislation updates provided	-	-	12	12
Local Legislation updates provided	-	-	4	4
Federal Legislation updates provided	-	-	15	15
II. Records Management				
311 Customer Service - Files Processed	90,000	20,000	95,000	100,000
Public Records Requests Processed	5,000	-	8,700	9,000
Records Center - Boxes In	187	1,000	600	600
Records Center - Boxes Out	521	2,000	600	600
OnBase Statistics - Scanned Documents	103,000	109,000	-	-
Social Media Engagement - Posts	4,323	-	6,800	7,000
Social Media Engagement - Impressions	8,545,083	-	30,000,000	32,000,000
III. Process Improvement				
# projects completed resulting in cost reduction	-	-	8	12
# staff hours saved	-	-	7,000	14,000
Total direct savings and cost avoidance	-	-	$250,000	$500,000
IV. Grants Administration				
Submitted Proposals for Competitive Non-Storm-Related Grants	$51,282,263	-	$100,000,000	$120,000,000
Expended All Grants (Competitive + Formula)	$55,879,568	-	$75,000,000	$100,000,000
V. Economic Development				
# Business Retention & Expansion visits	-	-	100	150
# net new jobs attributable to County programs	-	-	75	100
# days - intake to development services handoff	-	-	30	14
% post-engagement survey rating "met or exceeded expectations"	-	-	100	100

Human Resources	**FY24 Actual**	**FY25 Adopted**	**FY26 Adopted**	**FY27 Planned**
I. Human Resource Services				
Positions Advertised	837	750	800	850
Applications/Resumes Received	21,313	15,000	16,000	17,000
New Employees Processed/Hired	757	700	700	700
Average # of Employees	2,373	2,200	2,400	2,500

Performance Measures

Information Technology	**FY24 Actual**	**FY25 Adopted**	**FY26 Adopted**	**FY27 Planned**
I. Operations and Administration				
Work Orders Completed	23,295	34,000	25,000	25,000
Target of 100% Satisfaction for IT	99.56%	100%	100%	100%
II. Customer Service				
# of Networked PC's & Printers	3,768	3,300	3,675	3,675
Total Fiber Optic Cable Installed	430,000 ft.	350,000 ft.	735,000 ft.	735,000 ft.
III. Radio Communications				
800 MHz System Users	4,659	4,459	4,700	4,700
IV. Business Services				
Project Management - Completed Projects	55	35	55	55
V. Applications and Development				
Website Visits	8M	5.9M	9M	9M
VI. GIS (Geographic Imagery Systems)				
Website traffic specific to imagery	4.25M	3.7M	4.25M	4.25M
Internal County Usage	1.3M	1.5M	1.3M	1.3M
Automic Jobs scheduled/completed	13,260	12,052	15,000	15,000

Performance Measures

Natural Resources	**FY24 Actual**	**FY25 Adopted**	**FY26 Adopted**	**FY27 Planned**
I. Natural Resources				
Visitors to County Preserves	650,000	685,000	669,500	689,585
Acres of Controlled Burns	13,925	10,000	10,000	10,000
Hunt Program Participants	1,492	1,500	1,500	1,500
Acres Treated for Invasive Plants	3,837	4,200	4,200	4,200
II. Environmental Protection & Mining Regulation				
Pollutant Storage Tank Compliance	300	230	230	230
Well Permits	446	400	400	400
Laboratory Analyses	12,000	12,000	12,000	12,000
Non-Mining Mitigation Inspections	-	75	-	-
Air Quality Observations	26,280	26,280	26,280	26,280
Mining - Official Visits	60	80	94	94
Mining-Aerial Inspections	2	2	24	24
Mining - New Permits	3	2	2	1
Gopher Tortoise Recipient Site	88	150	200	160
III. Programming, Education and Volunteer				
Volunteer Hours	4,860	4,000	4,000	4,000
Outreach Events - Education	50	40	40	40
Outreach Events - # of Attendees	18,806	6,000	6,000	6,000
Public Programs	468	350	350	350
Public Programs - # of Attendees	11,933	7,000	7,000	7,000
IV. Ecological and Marine Resources Division				
Tagged Vessels	34	15	15	15
Vessels Removed	19	12	12	12
Waterway Markers Monitored	103	200	200	200
Waterway Markers Replaced	64	90	90	90
Tonnage of Artificial Reef Material Deployed	0	150	150	150
Acres of Oyster Restoration	0.06	5	1.30	1.00
Linear Feet of Living Shoreline Created	0	50	75	180
RIP Squad Volunteer Events - Savings to the County	$8,313	$25,000	$10,000	$12,000
V. Environmental Lands Division				
Acres of Land Acquired	267	372	1,654	547
Number of Properties Evaluated for Purchase	20	17	15	10
VI. Agriculture & Extension				
Education Programs Attendance	30,757	29,714	29,714	29,714
Client Consultations	15,965	20,310	16,250	16,250
Conservation Planning	6,919	1,941	11,000	11,000
Diagnostic Evaluations	4,504	7,263	4,200	4,200
#Youth Educated	16,675	15,594	12,250	12,250
$ of Volunteers	$823,263	$795,687	$975,000	$975,000
$ of Professional Certifications Provided	$1,312,014	$1,260,299	$1,700,000	$1,700,000
# of Researched Based Education Programs Provided	1,229	1,296	1,300	1,300
Gallons of Water Saved	18,764,239	17,973,029	13,920,000	13,920,000

Performance Measures

Property Management	**FY24 Actual**	**FY25 Adopted**	**FY26 Adopted**	**FY27 Planned**
I. Building Management				
Square Feet Maintained (Millions)	2.10	2.10	2.20	2.30
Square Feet Per Staffing Level	31,343	31,343	32,000	32,000
Work Completed Successfully	98%	98%	98%	98%
II. Property Acquisition				
Total Parcels Acquired	35	89	95	99
Vacations	12	9	11	13
III. Construction Services				
Capital Improvement Projects Supported	138	130	135	140
Replacement/Renewal Projects Supported	101	85	90	95
Construction Costs Within 5% of Budget	100%	100%	95%	95%
Projects Completed Within 30 Days of Approved Schedule	95%	95%	95%	95%
IV. Survey				
Surveys/Drawings	20	60	35	40
% Completed On Schedule	50%	98%	95%	95%
Plat Reviews	90	100	75	80
% Completed On Schedule	98%	98%	98%	98%
Design Reviews	32	36	36	36
% Completed On Schedule	98%	98%	98%	98%
Description/Sketch Review	400	440	375	400
% Completed On Schedule	98%	98%	98%	98%
Certified Lot Split	5	5	5	5
% Completed on Schedule	98%	98%	99%	99%
V. Survey - In house				
Certified Surveys Boundary, Topo, etc.	25	19	20	22
% Completed On Schedule	98%	75%	95%	95%
Plat Review/Survey Control Point, Inspections Survey (	35	40	40	40
% Completed on Schedule	98%	98%	98%	98%
Vertical and Horizontal Survey Control/Survey Crew	620	700	400	400
% Completed on Schedule	98%	98%	98%	98%
VI. Stormwater Management & Operations				
Canal Cleaning	52,652	53,000	53,000	53,000
Roadside Ditch Cleaning	153,047	147,000	147,000	147,000
Street Sweeping	9,682	11,760	11,760	11,760
Pipe Cleaning	152,583	148,000	148,000	148,000
Inlet Cleaning	1,710	1,600	1,600	1,600

Performance Measures

Public Safety	**FY24 Actual**	**FY25 Adopted**	**FY26 Adopted**	**FY27 Planned**
I. Emergency Communications Center				
911 Calls	220,000	250,000	340,000	35,000
EMS Calls Dispatched	54,000	54,300	60,000	62,000
Fire Calls Dispatched	36,780	37,000	44,000	46,000
Non-emergency Admin Calls Answered from Fire, EMS and Emergency Health Care Providers	280,000	300,000	300,000	310,000
911 Average Call Answer Time	00:00:10	00:00:10	00:00:05	00:00:05
II. Emergency Medical Services (EMS)				
Average Response Time (Minutes)	8.00	8.16	8.37	8.15
Emergency Responses	62,510	64,709	60,535	61,000
Transports	37,874	39,098	39,920	40,000
Transport Percentage	61%	60%	66%	65%
Community Paramedicine Hospital Diversions	292	336	380	380
Community Paramedicine Ambulance Diversions	378	435	492	495
Community Paramedicine Total Cost Avoidance	$516,460	$594,565	$671,586	$675,000
Community Paramedicine Referrals	1,588	1,819	2,055	2,100
Community Paramedicine Appointments	4,183	4,811	5,436	5,500
EMS Billing - Total Charges	$23,868,500	$24,823,240	$25,071,472	$25,071,472
EMS Billing - Total Revenue	$12,250,000	$12,500,000	$15,967,115	$12,750,000
EMS Billing - Net Collection %	55%	56%	64%	60%
III. Emergency Management				
Special Needs Registrations	1,500	1,500	1,800	1,800
Disaster Preparedness Presentations	30	30	100	100
Disaster Plans Developed/Reviewed	1,500	500	500	500
Emergency Exercises Participation	20	20	20	20
Grants Awards ($)	$230,000	$230,000	$217,000	$217,000
IV. Beach Patrol				
Preventions	22,000	23,000	23,000	24,000
Ordinance Violations/Citations	28,000	30,000	25,000	25,000
Beach Attendance (Estimated)	2,900,000	3,000,000	3,100,000	3,200,000
Rescues	100	105	200	180
Beach Incidents	16,000	17,000	20,000	22,000
Medical Emergencies	4,500	4,800	4,600	4,800
V. Code Enforcement				
Junk Vehicles Posted/Towed	2,500	2,850	2,850	3,000
Code Complaints	10,200	10,900	12,000	13,000
Lot clearing/Complaints	901	979	1,200	1,250
Lots Mowed	59	66	65	70
Snipe Signs Removed	9,600	6,100	15,000	15,000
VI. Aquatics				
Swim Lessons/Pool Rental Participants	13,715	15,915	17,920	63,620

Performance Measures

Public Works	**FY24 Actual**	**FY25 Adopted**	**FY26 Adopted**	**FY27 Planned**
I. Field Operations				
Paved Roads (Center Line Miles)	1,488	1,465	1,490	1,505
Unpaved Road (Center Line Miles)	57	48	48	48
Graded Roads (Miles)	1,629	2,500	2,500	2,500
Sidewalk Repair (Square Feet)	97,072	149,100	149,100	149,100
Pothole Patching (each)	12,659	8,200	8,200	8,200
II. Project Management				
Project Expenditures	$252,843,074	$175,000,000	$182,000,000	$190,000,000
Active Commercial/Development Projects	375	475	500	525
Projects & Capital Improvements	316	236	250	275
Projects Bond Release Inspections	150	150	175	200
III. Traffic Management				
Accident Reports Processed	17,895	13,500	15,000	15,500
Traffic Study Requests	567	900	800	850
Streetlights Repaired	626	1,314	1,200	1,300
TMC-Incidents Detected	171	325	300	300
Traffic Ops - After Hours Calls	300	363	300	300
Signs Maintained	3,928	4,663	4,000	4,500
Pavement Markings Refurbished (Linear FT)	656,244	528,000	500,000	500,000
IV. Infrastructure Engineering				
Right of Way Use Permits Issued	500	500	500	500
CIP Project Plans Reviewed	129	150	150	150
Executed Developer Agreements	25	25	25	25
Driveway Inspections	7,000	7,000	7,000	7,000
V. Fleet Services				
Work Orders	8,650	10,500	10,000	10,000
Preventative Maintenance	2,724	3,255	3,000	3,000
Towing for Breakdowns	302	200	200	200
Direct Labor Hours	40,172	45,000	45,000	45,000
% of Scheduled Work	64%	60%	60%	60%
Parts Issues	86,500	87,093	90,000	90,000
VI. Transit & Paratransit				
Fixed Route Ridership	1,612,278	1,637,054	1,600,000	1,600,000
Fixed Route Mileage	1,333,841	1,229,669	1,300,000	1,300,000
Trolley Ridership	524,978	571,122	450,000	450,000
Trolly Mileage	253,085	222,037	250,000	250,000
Paratransit Ridership	76,727	78,630	75,000	75,000
Paratransit Mileage	606,254	614,922	60,000	60,000
Cost Per Mile	$9.37	$9.37	$9.00	$9.00

Performance Measures

Sports & Leisure Services	**FY24 Actual**	**FY25 Adopted**	**FY26 Adopted**	**FY27 Planned**
I. Recreation Programs				
Tennis Clay Court Participants	24,456	25,000	25,000	25,000
Pavilion/Facility Rentals	1,714	2,200	1,800	1,800
Summer Camp Participants	13,374	13,650	13,650	13,650
Athletic Program Participants	550,000	550,000	550,000	550,000
Racquet Center Rental (Hours)	2,701	2,500	2,700	2,700
Field Rentals	18,000	22,000	22,000	22,440
Athletic Tournaments	92	75	92	92
Group Exercise Participants	51,629	43,500	52,662	53,715
Fitness Center Participants	24,594	51,900	25,086	25,588
Member Visits (Recreation & Pickleball)	139,786	125,000	140,000	140,000
Recreation Center Daily Guest Passes	15,495	18,000	16,000	16,000
Pickleball Daily Guest Passes (1)	38,494	30,000	40,000	40,000
Racquet Center Programming - Lesson/League/Clinics, Tournaments	2,808	2,000	3,000	3,000
Special Events Attendees	10,900	12,500	18,300	20,500
Permitted Events	285	225	325	350
II. Library Services				
Meetings/Programs Attended	85,985	90,000	91,000	91,000
Reference Questions Answered	274,752	250,000	280,000	280,000
Circulation - Traditional	1,184,911	1,300,000	1,300,000	1,400,000
Circulation - Technology	1,747,685	2,100,000	2,000,000	2,000,000
Circulation - In Library Use	62,592	65,000	65,000	65,000
Public Computer Section	62,255	61,000	64,000	64,000
III. Premier Sports Campus				
Premier Sports Campus Events	112	130	118	120
Number of Fields Used	2,150	2,250	2,400	2,500

Utilities	**FY24 Actual**	**FY25 Adopted**	**FY26 Adopted**	**FY27 Planned**
I. Potable Water System				
Treatment & Lab/Million Gallons	1,134	1,335	1,318	1,318
Distribution/Million Gallons Retail	352	348	454	454
Total Cost/Million Gallons	$1,880	$2,151	$2,298	$2,298
II. Wastewater System				
Treatment Cost/Million Gallons	$1,784	$1,819	$2,275	$2,275
Reclaimed Cost/Million Gallons Billed	$325	$330	$314	$314
Total Cost/Million Gallons	$5,026	$5,276	$6,614	$6,614
III. Solid Waste				
Total Tons Landfilled	398,470	456,502	435,015	435,015
Landfill Cost Per Ton	$35.02	$31.02	$37.05	$37.05
Total Tons Recycled	53,691	51,393	55,289	55,289
Households in Household Hazardous Waste Program	10,668	9,371	11,356	11,356
Household in E-Scrap Program	9,317	7,111	11,635	11,635

Priorities & Issues



Priorities & Issues

Community & Veterans Services

In the upcoming fiscal year, the Community & Veterans Services Department will focus on addressing the evolving needs of our community, with particular emphasis on veterans, displaced residents, and vulnerable populations. Our key priorities include enhancing veteran support programs, expanding affordable housing initiatives, continuing to work on the sheltering opportunities for single women, males and families, and advancing community-focused animal welfare efforts. The department is committed to these priorities by increasing the capacity of existing services, developing new programs, and strengthening partnerships with local organizations. These efforts are crucial for fostering resilience and well-being within our community.

Convention & Visitors Bureau

- Priority to target prospective visitors in the U.S. and United Kingdom/Europe with a demographic that are likely to be able to afford our hospitality. The segments that we target are leisure and sports that are estimated to generate approximately $2.5 billion to the local economy in 2026.

- Focus on targeting meeting planners in the State of Florida and beyond that drives conventions and conferences to the Bradenton Area Convention Center.

- Maintain our airline relationships as a high priority in order to continue to increase non-stop flights that service SRQ, resulting in enhancing tourism/economic development.

Development Services

- Affordable Housing – The Missing Middle Housing is attributing to our affordable housing crisis. Missing middle housing is diverse, fits seamlessly into existing residential neighborhoods and supports walkability. It can include duplexes, fourplexes, cottage courts, multiplexes, and other small-footprint homes. The missing middle provides solutions to affordability to address the mismatch between the available housing stock and shifting demographics combined with the growing demand for walkability. Our longtime focus on single-family housing has limited our ability to meet the needs of our growing communities and meet the desire of residents of all ages to live within walking distance of restaurants, shops, and public transportation. To help encourage solutions to this problem, the county will look to introduce new zoning updates to allow for increased accommodations regarding regulations with accessory dwelling units and missing middle housing types in more districts.

- Staffing – Labor disruption is having an impact on business talent strategy. Many employees are leaving positions for jobs with better pay, benefits, opportunities for growth – or all the above. For these reasons, we are struggling to attract and retain a quality workforce, which meets the demand of the non-stop development in Florida and Manatee County. Manatee County needs to address the issue to provide a higher level of service to its customers and citizens, as well as maintain a competitive advantage in today's labor market.

- Legislative Mandates – As policy is ever evolving within the United States, and in particular the State of Florida, Manatee County is working to keep abreast, consistent, and compliant with policy amendments and mandates, especially as they relate to land development and building code regulations. This requires constant updates to the various land development regulations within the County's Land Development Code and Comprehensive Plan, as well as internal administrative business processes.

Financial Management

- Annual creation of narrated tutorials on the County's financial position and the budget process in order to create a more efficient and effective overview.
- Creation and dissemination of several publication pieces such as: Citizens' Budget in Brief; Fiscal Fact Cards; CIP Major Projects highlights.
- Procurement process overview and instructional videos in the NeoGov.
- Enhanced financial reporting status through business intelligence reporting tools such as Power BI and Cognos software.
- Continuous updating and uploading of downloadable templates for all departments on the County's SharePoint site.
- Grants Management Program enhancement through the integration of a Grants Management Module that facilitates grant reporting, evaluation and data administration.
- Continued improvement of Cloud-based budget software that tailors to Manatee County's Budget structure, reporting needs and forecasting.
- Create a process improvement environment for enhanced visualization and transparency of Financial Position, key performance indicators evaluation and revenue stream analytics.
- Prebudget Work Sessions with the BCC to strategically identify priorities which become key elements of both the Operating budget and Capital Improvement Plan.
- Creation and execution of aging and quarterly reports to assist the County departments in identifying the stages of each project in the Capital Improvement Plan (CIP).
- Continuation of the CIP Advisory Group in order to ensure funding sources and projects are properly vetted and strategically aligned.
- A Summary Guide of the County's 5-year CIP Plan to further educate the public and establish a roadmap that aligns with the County's vision focused on simplicity and transparency.
- Operating budget features a 5-year projection at the fund level to project trends and mitigate adverse effects at earlier stages.
- In-depth analysis of priorities and funding assessments to create further efficiencies within the CIP.

- Enhanced reporting models that accurately reflect and visualize data points in order to equip decision-makers with the most relevant information.

Government Relations

- Centralize and scale external grant writing and management to sustain and grow the County's competitive grant portfolio, and to administer all grant funding including storm-recovery awards, with full-lifecycle compliance and consolidated leadership reporting.
- Advance state and federal appropriations aligned to Board priorities by executing the County's 2026 legislative platforms and monitoring evolving mandates that impact operations.
- Strengthen resident access and transparency through Manatee 311 (phone, web, and mobile app) and reliable MGA broadcast/streaming for Board meetings; improve surge capacity during emergencies.
- Ensure timely, compliant public-records services and social-media governance under Florida's Sunshine/Public Records laws; standardize workflows to reduce cycle time across departments.
- Build the County's Strategic Plan and performance framework; expand cross-department process-improvement engagements and optimize the enterprise GIS program to support data-driven decisions.
- Support attracting new businesses as well as business retention and expansion with local partners; align incentives and interdepartmental coordination to compete for quality jobs and investment.

Human Relations

- Upgrade to a comprehensive Human Resources Information System (HRIS): Transition from fragmented tools to an integrated platform for managing employee records, benefits, recruitment, and performance.
- Centralize contracts and systems: Standardize and consolidate contract management across divisions to improve oversight, consistency, and efficiency.
- Streamline and reduce paperwork: Digitize and simplify forms and processes across all divisions to minimize administrative burden and improve turnaround time.
- Improve communication with all employees: Enhance internal communication strategies to ensure timely, clear, and consistent messaging organization wide.
- Focus on wellness initiatives with employee incentives: Expand wellness programs with measurable goals and offer participation-based rewards to encourage engagement.
- Update all job descriptions using a job assessment tool: Conduct a countywide review and refresh of job descriptions to ensure alignment with current responsibilities, legal standards, and classification accuracy.

- Enhance operational alignment: Promote cross-departmental coordination to support strategic goals and improve organizational effectiveness.

Information Technology

Enterprise applications upgrade and replacements

- Numerous initiatives with updating/upgrading critical enterprise applications for ERP, HR, GIS, ITSM, and mymanatee.org.

Infrastructure refresh/enhancements

- Expansion of the County's fiber infrastructure to increase resiliency and availability.
- Continual technology refresh to stay current with service offerings and to deliver increased redundancy/resiliency across the county network, storage, computing solutions.
- Ensuring departments and their teams have necessary computing, collaboration, and communication resources.

Public Safety

- Relocation of the administration building radio tower.
- Partner with local Fire Departments and Public Safety to implement improved station alerting.
- Completion of several projects to enhance information availability.

Security

- Continual monitoring, remediation and investment in our security tools and processes to ensure the integrity of the network and protect our users' information, financial material, and county technology solutions.
- Focused efforts to improve protection of critical infrastructure from cyber-attacks.
- Maintain 100% compliance on FDLE CJIS requirements for all ITS staff and contractors.
- Continual Cyber Security training for all county staff
- Continual process improvement to elevate our capabilities for customer engagement to understand, enable and drive solid technology solutions and investment.
- Meeting expectations of a project portfolio that has nearly doubled in the last year.
- The expanding and complex technical environment is driving increased staffing needs.
- Managing the IT expenditures is increasingly difficult due to the challenges of escalating maintenance, software, and hardware costs, growing cyber threats and compliance requirements. The goal is to be strategic in spending, prioritizing essential services and cost-effective solutions while recognizing where and how technology can produce value to the business.

Natural Resources

- Delivering high quality low-cost environmental education programs to residents and visitors of Manatee County drawing together the values of Natural Resources and learning opportunities conforming with state STEM standards.

Priorities & Issues

- Protecting and maintaining the integrity of 7.5 miles of Gulf fronting sandy beaches through an active beach renourishment and management program in conjunction with our State and Federal regulatory and funding partners.

- Delivering an active management program for over 30k acres of county held conservation lands including exotic plant controls, prescribed burning regimes, recreational hunt programs, provision of recreational access through trails and boardwalks, and provision of visitor services of all types including pavilion rentals, special event programming, patrols, and sanitation services.

- The Natural Resources Department faces the challenge of moving approximately 80 million dollars of projects through our five-year Capital Improvement Program with efficient and timely Project Management decisions reflecting close and collaborative communication, providing for the most effective use of our scarce financial resources with proper communication and efficient project management.

- Providing Extension services in commercial and residential landscaping, animal husbandry, 4-H Youth programs, family counseling and nutrition services, livestock management, homeowner education through the Master Gardener and Master Naturalist Programs, and coordination with Florida Sea Grant to promote the recreational and commercial fishing industry.

Property Management

- New Construction – Property Management is prioritizing the completion of numerous Capital Improvement Plan (CIP) new construction projects over the coming years. These efforts aim to expand and improve county facilities and parks to support Manatee County's growing population.

- Operational Efficiencies – Property Management will focus on streamlining communication to enhance workflow efficiency. Emphasis will be placed on improving how work is assigned, tracking project status, and managing approvals—ensuring a more seamless, proactive, and efficient operation.

Public Safety

- Workforce Stabilization – Addressing staffing shortages and upcoming retirements, implement structured career pathways, mentorship programs, and cross-training between divisions to maximize resource utilization and retention.

- Technology Integration – Implementing department-wide technology roadmap, including RapidSOS AI-powered analytics, predictive evacuation modeling, and integration platforms. Establishing integrated public safety operations that enable seamless coordination among Code Enforcement, Emergency Communications, EMS, Beach Patrol, Emergency Management, and Health Services.

- Community Health & Safety – Coordinating comprehensive mental health and substance abuse services while building supportive services capacity for homelessness in Manatee County.

- Capital Infrastructure – Completing large-scale capital improvement projects, including EMS facility upgrades, Beach Patrol equipment modernization, and implementing advanced monitoring systems and drone surveillance programs.

Public Works

- Complete the extension of 44th Avenue East from Creekwood Boulevard to Lakewood Ranch Boulevard.
- Sustain and expand public engagement through events such as the Annual Public Works Open House and Bicycle/Pedestrian Safety Events.
- Continue implementing the Light Up Manatee street lighting program in Commission Districts 2, 3, and 4.
- Install at least four low-cost traffic congestion and speed management solutions using operational funding.
- Finalize the Project Development & Environment (PD&E) study and complete 60% design for the Fort Hamer Road and Bridge improvements.
- Initiate construction on 60th Ave E, segments 1 and 2.
- Construct trail segments in Palmetto and along Dam Rd north of SR 64.
- Address ongoing challenges in recruitment and retention for both field and technical personnel.
- Manage service delivery efficiency in the face of rising operational costs and limited revenue growth.
- Enhance resident communication to better convey the scope and quality of services being delivered amid a period of sustained population and development growth.
- Enhance and sustain early-stage community engagement while simultaneously accelerating project delivery timelines. Strengthening proactive communication and stakeholder involvement at the outset of projects can help build public trust, reduce resistance, and support faster, more efficient implementation.

Sports & Leisure Services

The main priority of Sports and Leisure Services is to continue focusing on the quality of life for our population by substantially improving and expanding facilities and programming while developing a sense of community and overall wellness for our county residents and visitors.

The plan to achieve this is:

- Utilize GIS data and other data analysis to strategically add impactful amenities to our parks and facilities and identify gaps in service for our library system to deploy our bookmobile

- Keep our sport field users active and safe by adding synthetic turf and weather monitoring systems as well as updating our sports amenities to accommodate the level of play. We will leverage our Drone Certification for improved field observation and assessment.

- Continue investing in youth camps by attracting and retaining veteran staff, education professionals, and purchasing necessary supplies for improved programming.

- Supply completed projects and good news stories to the County Newsflash, County and Department Social, our monthly newsletter, and other modalities to ensure all residents stay current on the opportunities Sports and Leisure Services offer. Highlight new Manatee County facilities by planning ceremonies and grand openings.

- Coordination with CVB and other County departments to increase opportunities for engagement of our natural lands. Offer top-level service and expand facilities at Premier Sports Campus so CVB can attract large sports tournaments that will continue to significantly contribute to economic impact.

- Increase community engagement by adding events such as concerts and movies in the park, deploying the upcoming bookmobile out in the community 5 days a week, family fun events, and continued promotion of the Coquina Beach Market. Attracting unique festivals, regulating food vendors and permitting events within parks to optimize use and ensure safety. Continue building the relationship and supporting Premier Sports Campus Stadium tenant, Sarasota Paradise.

Sports and Leisure Services' main challenge remains the rising service level needs as Manatee County population grows. Proper planning and execution are vital for efficient project management and implementation to ensure all have access to our facilities and services.

Sports and Leisure Services faces the challenge of moving forward new facilities, parks, library branches, and amenities to provide the level of service necessary for all our citizens' needs. The demand for athletic fields, gymnasium space, open area for play, as well as library resources, such as meeting and study rooms, is growing and our space limited.

Utilities

- Growth and Infrastructure – The Utilities Department is focused on implementing Capital Improvement Projects to meet the County's future capacity requirements. In addition, we are repositioning mobile assets and stockpiles to maintain quicker response time for our customers.

- We are implementing new treatment approaches for utility operations that consider inherent challenges, costs, & regulatory constraints. We are committed to the adoption and enhancements of technological systems such as leading-edge customer information system, advanced metering infrastructure, computerized maintenance management system, and geographic information systems & supervisory control and data acquisition systems. This commitment helps minimize costs, increase levels of service, and accelerate decision-making while reducing risk & uncertainty, all while improving customer service.

- We are actively seeking opportunities to enhance operational efficiency at the Landfill. This proactive strategy aims to optimize our processes, ensuring that we continue to deliver high-quality services while effectively and affordably addressing future requirements.



Budget in Brief

Manatee County FLORIDA

Budget in Brief

Introduction

Manatee County's FY26 Adopted Budget is focused on rebuilding, regaining strength and reaffirming our commitment to being a place where future generations can blossom, grow, excel and enhance their quality of life. The County continues to adjust to the business and population growth within its strategic plan for long-term growth. Manatee County continues to be a desirable place to live, work, play and own a business. We continue to see a significant population increase of families moving into our area to enjoy the weather, beaches, and parks. As a result, this budget is focused on transforming challenges into opportunities through strategic investments that address homelessness, Public Safety and pro-active community engagement.

The Adopted FY26 Budget will focus in more detail on affordable housing, transportation, infrastructure improvement, flood mitigation and preparedness, environmental conservation, and pro-active community engagement.

Workforce retention and development: Manatee County remains committed to hiring and keeping the best employees. Which is why an approved increase to cover rising healthcare and medication costs for employees as well as a salary compensation increase to address the cost of living will keep Manatee County competitive.

Cybersecurity & Technology: Safeguarding Manatee County against evolving cyber threats, particularly ransomware attacks are at the forefront of continued investment in Cybersecurity and Technology. The FY26 budget also includes investment in AI platforms. This includes modernizing infrastructure and security system enhancements that will ensure the continuity of essential services and operations.

Public Safety: The Public Safety department is making significant progress to address the growing needs of the community while ensuring the safety and well-being of residents. In response, budgets were approved for the following: $67.1 million dollars, including additional key positions consisting of 13 paramedics, 12 EMT's, 2 beach lifeguards, and increased operational investments for the newly opened John Marble Recreation Center of $141,785. The soon to be opened Premier Aquatic Center has a dedicated opening budget of $1.1 million which includes 7 new positions.

Healthcare: Manatee County is investing approximately $16.6 million in Health Care programs that cover specialty care, prescription assistance, mental health, primary and preventative health care services, and indigent health care through the low-income pool for $5.1 million. In efforts to address opioid prevention and response, $14.7 million has been placed for continuation of programs for substance abuse treatment, education, prevention and other related initiatives that were received from the State of Florida related to the opioid settlements.

County-wide capital improvement plan: within our capital improvement plan we have $78 million invested in public safety as our county continues to grow consisting of three new EMS/MSO combined substations.

These recommendations are supportive of the Sheriff's operations and align with the board's goal of a fully funded Sherrif's Department. Several key government building improvements have also been identified in this year's Capital Improvement Plan, including the Lakewood Ranch second floor build out, Public Works Central Stores, and Refresh of the County's Data Center for $13.9 million.

Transportation: As business and population grow, it's crucial for Manatee County to keep up and ensure residents continue to enjoy a high quality of life. Our recommendation is $633 million in Transportation improvements over the next five years.

The investment can be broken down into four major areas: Intersections, Road Improvement, Sidewalks, and Transportation Fiber Optic.

The major emphasis of transportation capital investment is focused on road improvements, which represent 89.5% ($1.4 billion) for a total of $1.6 billion.

Sports and Leisure Services: With many families continuing to relocate to Manatee County and an increasing number of residents utilizing our services, it's important that we remain committed to being the premier place to live, work and play. The recommendation of investing $30.4 million in Sports & Leisure Services for Lakewood Ranch Park expansion and improvements, Country Club East expansion and improvements, GT Bray little league fields, Tom Bennett volleyball court expansion, Lincoln Park synthetic turf fields and Braden River synthetic turf fields. These improvements will go a long way in continuing to make Manatee County a top recreation destination regionally and throughout the nation.

Our commitment to the Citizens of Manatee County, residents, and visitors is unwavering. We are dedicated to enhancing the community's livability through our initiatives. These include prioritizing infrastructure, roadway enhancements, and improvements to parks, preserves, and recreation centers. These projects are not just initiatives, but they form the foundation for a vibrant and sustainable community that will benefit current and future generations. Together with the community, we are actively shaping a better future, making our community an even more attractive place to live, work, play and do business.

Our population is increasing rapidly. As of FY24 the county's population was 455,356 and the ability to maintain service to our citizens is a priority. To better serve the increase in population, we have continued to increase personnel to serve in areas which have seen significant need.

The gross total budget for the FY26 Adopted Budget is $3,577,708,037. This is an increase of 9.54% from the FY25 Adopted Budget. The millage rate decreased by 0.05 mills and the countywide millage rate for FY26 is now 6.0326. The Unincorporated MSTU rate remains the same at 0.6109 mills and the Palm Aire MSTU millage rate also remains unchanged at 0.2546 mills.

Manatee County continues to thrive and looks forward to meeting the challenges ahead. Together with the community, we are actively shaping a better future, making our community an even more attractive place to live, work, play and do business. The investments made today will leave a legacy for future generations, enriching their lives and preserving the community's vitality for years to come. This forward-thinking approach to community development embodies a sense of stewardship and responsibility toward the well-being and prosperity of all of us who call this community home, both now and in the future.

Budget Development

The Manatee County budget is developed via a biennial, zero-based, program budgeting process. County departments are broken down into programs and each program is divided into increments (decision units) representing ascending levels of service. The first increment is referred to as the "base" decision unit, which represents the most critical portion of the program's activities or highest priority functions. Each additional ascending unit represents a descending priority level. Each decision unit represents a discrete level of service and includes the positions and operating funding that goes along with that level of service.

Initially in the process, all decision units are unfunded. Revenues and other sources of funding are evaluated, projections are made, and the amount of funds available is determined. As decision units are reviewed, recommendations are made to begin funding the highest priority units, starting with the base level. The process continues until all available funds are used.

In the first year of a new biennial process, the scope of budget and financial information presented to the County Commissioners and the public during budget work sessions includes a review of all decision units. In the second year of the biennial budget, changes to programs may result in newly created or different decision units from those presented in the first year of the process. The changes are introduced as appropriate when revising the allocations for the second year of the budget.

The Board of County Commissioners is presented a balanced budget in late May or early June showing each program and the decision units which are funded and unfunded. During work sessions, each program and decision unit is reviewed, and three or more commissioners can agree to "Pull" a decision unit for further consideration. At a "reconciliation" workshop, normally held in late July or early August, these pulled items are brought back to the Board for a decision as to their status for funding.

Budget Cycle Process



01 Budget Preparation (By Departments)

02 Consolidation and Review of Budget (Budget Office)

03 Internal Evaluation of budget - Operations and Capital Improvement Plan - Set Priorities with Department heads, Budget Office and Administrator.

04 Presentation of Recommended Budget - Budget Worksessions - Board, Administrator, Financial Officials. Align Strategies and Goals.

05 Following FL. Statute and TRIM Process, once Property Values are certified with Board Records at Clerk of Circuit Court it's time to set initial millage.

06 Budget Reconciliation - Discussion of Millage, reserves, outstanding items towards adoption.

Truth in Millage (TRIM)

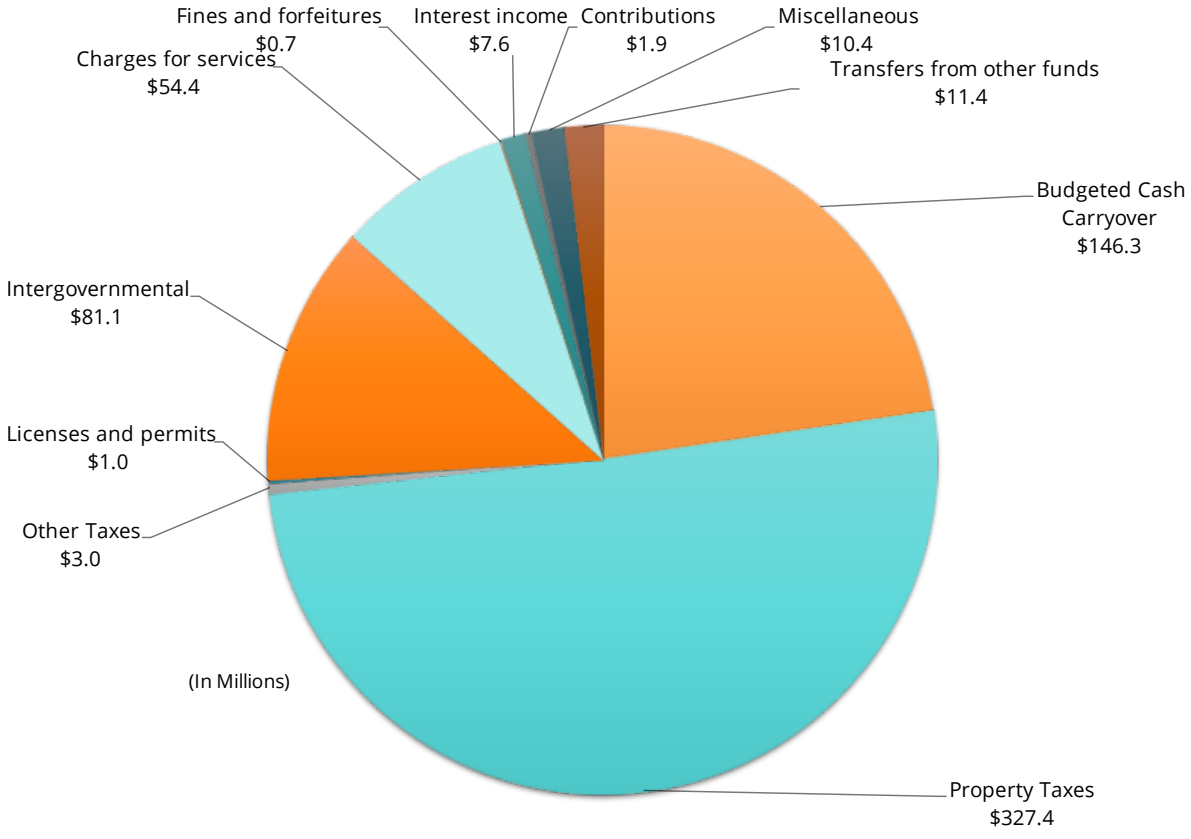
07 1st Public Hearing - Tentative Budget presented to Board. If no changes, 2nd Public Hearing sets the Millage and Adopts Manatee County's Budget.

General Fund Summary

The general fund is the general operating fund of the county. All general tax revenues and other receipts that accounting principles do not require to be accounted for in a separate fund are accounted for in the general fund.

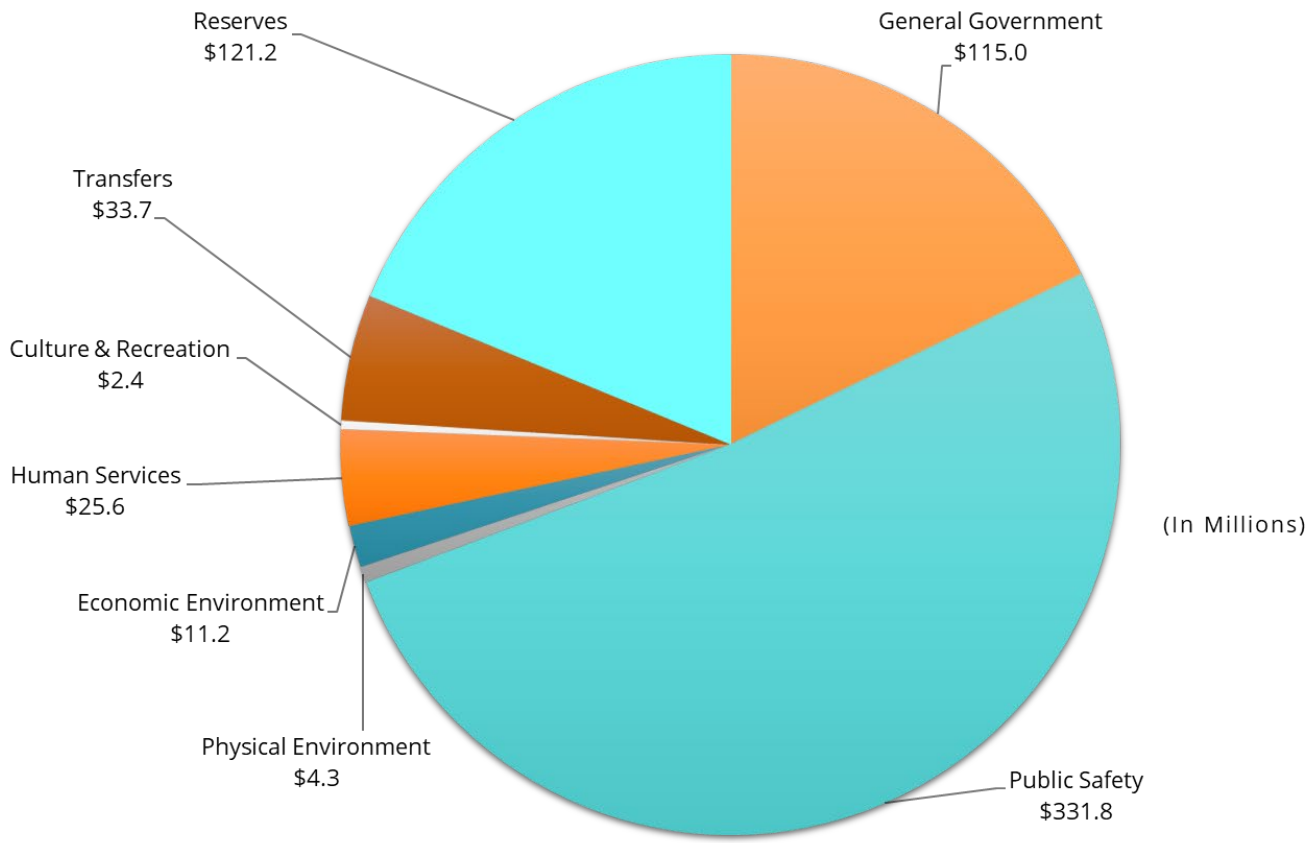
General Fund Revenues

Revenue Category	Actual FY24	Adopted FY25	Adopted FY26	% FY26 vs. FY25 Adopted Budget
Budgeted Cash Carryover	$ -	$ 196,648,130	$ 146,370,859	-25.57%
Property Taxes	286,564,360	311,099,395	327,351,598	5.22%
Other Taxes	3,042,730	2,922,031	3,009,692	3.00%
Licenses and permits	1,016,070	950,238	994,224	4.63%
Intergovernmental	74,149,981	78,895,637	81,066,505	2.75%
Charges for services	46,506,236	38,700,027	54,411,367	40.60%
Fines and forfeitures	726,853	8,038,349	712,500	-91.14%
Interest income	11,493,672	5,985,000	7,606,565	27.09%
Contributions	11,879,277	1,925,981	1,925,981	0.00%
Miscellaneous	6,087,261	4,205,175	10,392,780	147.14%
Operating grants	631,290	-	-	0.00%
Transfers from other funds	52,938,545	9,008,105	11,414,461	26.71%
Total	**$ 495,036,275**	**$ 658,378,066**	**$ 645,256,532**	**-1.99%**



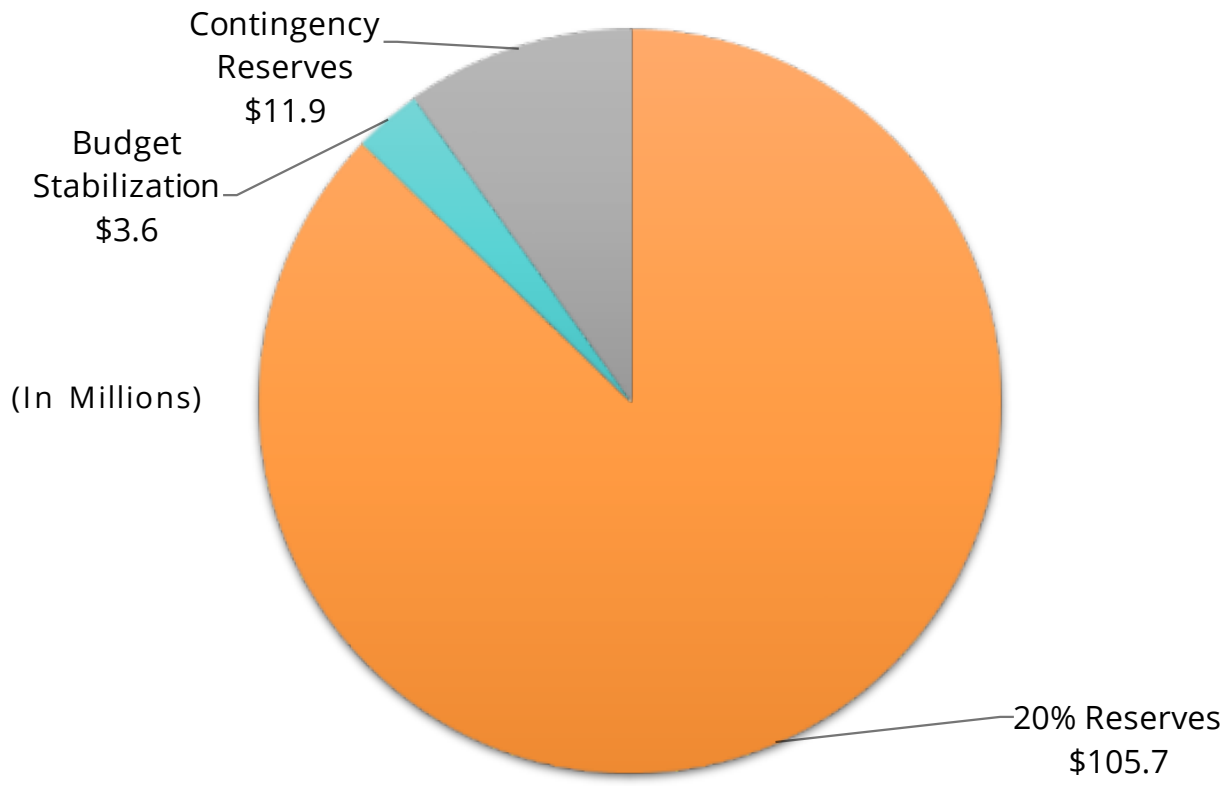
General Fund Expenditures

Function Category	Actual FY24	Adopted FY25	Adopted FY26	% FY26 vs. FY25 Adopted Budget
General Government	$ 101,875,231	$ 104,090,555	$ 114,996,332	10.48%
Public Safety	246,639,081	297,095,860	331,837,361	11.69%
Physical Environment	6,616,848	3,852,945	4,258,831	10.53%
Economic Environment	11,142,945	10,686,521	11,162,177	4.45%
Human Services	21,359,210	23,612,112	25,623,737	8.52%
Culture & Recreation	2,060,295	2,307,431	2,392,201	3.67%
Transfers	128,699,234	72,855,560	33,745,567	-53.68%
Reserves	-	143,877,080	121,240,326	-15.73%
Total	**$ 518,392,844**	**$ 658,378,064**	**$ 645,256,532**	**-1.99%**



General Fund Reserves

Reserves Category	Adopted FY25	Adopted FY26	% FY26 vs. FY25 Adopted Budget
20% Reserves	$ 101,265,824	$ 105,688,930	4.37%
Budget Stabilization	1,316,370	3,623,569	175.27%
Contingency Reserves	41,294,886	11,927,827	-71.12%
Total	**$ 143,877,080**	**$ 121,240,326**	**-15.73%**



Budget in Brief

Revenues

Revenues		
Property Taxes	$	463,381,406
Other Taxes		123,051,744
Charges for Services		455,316,508
Licenses/Permits/Fines/Interest/Misc		237,047,946
Inter Governmental		89,498,822
Total	**$**	**1,368,296,426**

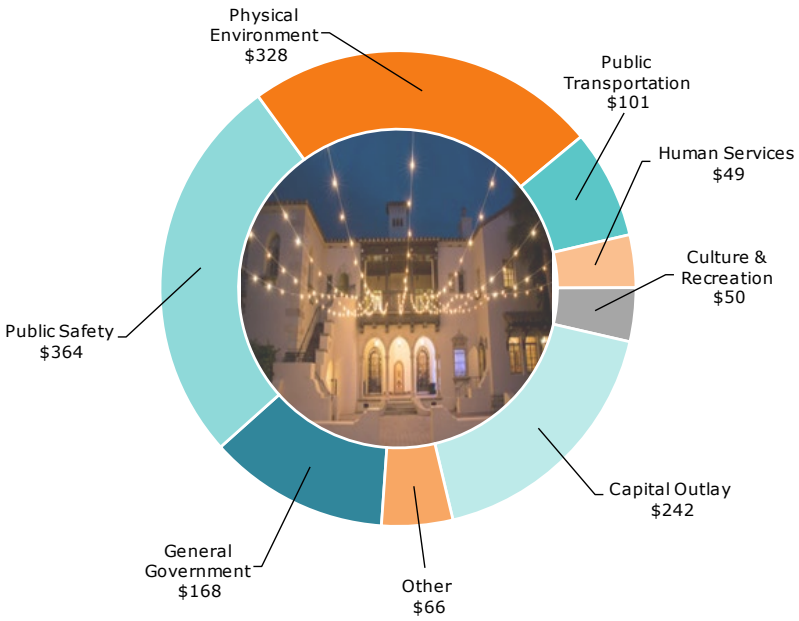
Balanced Budget

The Budget for Manatee County is a balanced budget meaning that the revenues match the expenditures.



Expenditures

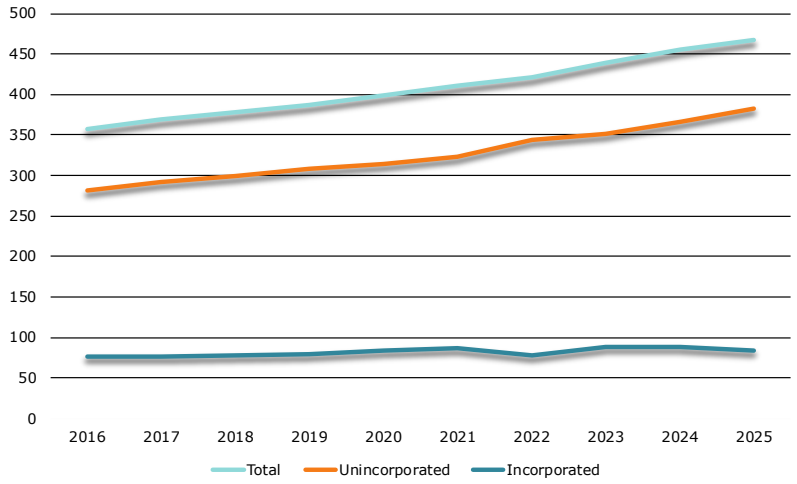
Expenditures		
General Government	$	168,022,572
Public Safety		364,488,713
Physical Environment		327,896,516
Public Transportation		100,760,381
Human Services		49,195,617
Culture & Recreation		49,754,867
Capital Outlay		242,073,057
Other		66,104,703
Total	**$**	**1,368,296,426**



Trends & Financial Factors

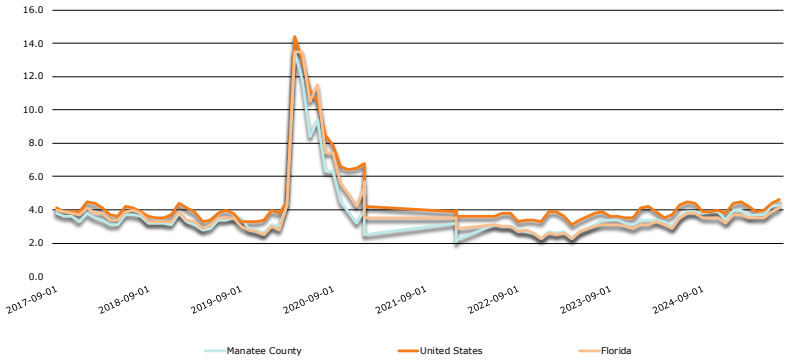
Population

Population estimates from the Bureau of Economic and Business Research, University of Florida (BEBR) shows the population of Manatee County estimated at 466,727 in 2025, where 82% represents the unincorporated area and 18% represents the incorporated area. The total county population estimates grew by 20% since 2019. According to 2026 estimates, the total population has seen a 31% increase since 2016. Source: Bureau of Economic and Business Research, University of Florida.



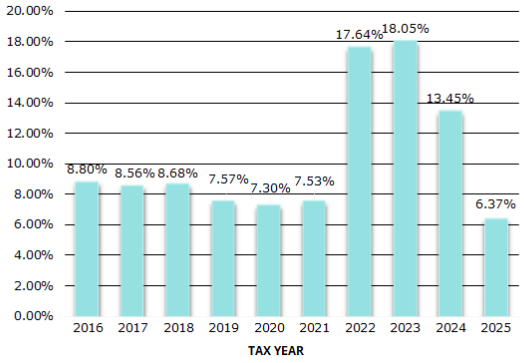
Unemployment Statistics

Unemployment rates are a traditional indicator of economic health. Manatee County's unemployment rate continues to be lower than both statewide and national levels. The current unemployment rate for the County stands at 4.3%. Source: US. Bureau of Labor Statistics, retrieved from FRED, Federal Reserve Bank of St. Louis.



Annual Percentage Change in Taxable Value

Manatee County's property values have fluctuated since 2016. In 2022 and 2023 property values increased by 17% and 18% respectively. The increase is now slowing down and is aligning with historical data. FY26 property tax revenue is estimated to increase by 6.37% over Tax Year 2025. Property tax revenues represent a solid funding source for Manatee County at 33% of our total revenues.



Where Does Your Tax Dollar Go?

One (1) mill equals $1.00 of tax for each $1,000 of taxable value. Of that $1.00, $0.45 goes towards Manatee County Operations, $0.02 goes towards Children's Services, . The remaining $0.53 goes to other agencies and the School Board.

This represents millages that are levied countywide. This does not include millages that are levied by cities, fire districts, or for the unincorporated MSTU (municipal services taxing unit). Also, assessments for fire protection, street lighting, water, sewer, and road improvements are not included with this information.



Tax Bill

Manatee County's residents pay taxes based on the millage rates levied by each entity. The millage rates assessed by Manatee County are reflected below. In this example, a single-family home valued at $360,000 (after exemptions), who live in a municipality would pay $2,171.74 to Manatee County and additional taxes to the municipality. Those who live in the unincorporated area would pay an additional $219.92 for a total of $2,391.66. Those who live within the Palm-Aire MSTU area would pay an additional $91.66 or $2,483.32 total to Manatee County.

Millage

The Millage is the amount of tax levied for each $1,000 of taxable

	Millage		Taxes
Countywide Operating	6.0326	$	2,171.74
Municipality Subtotal	**6.0326**	**$**	**2,171.74**
Unincorporated MSTU	0.6109	$	219.92
Unincorporated Subtotal	**6.6435**	**$**	**2,391.66**
Palm-Aire MSTU	0.2546	$	91.66
Palm-Aire MSTU Subtotal	**6.8981**	**$**	**2,483.32**

Capital Improvement Plan

As defined by the Manatee County Capital Improvement Pan (CIP), capital improvements include physical assets that are constructed or purchased to provide, improve, or replace a public facility, which are large scale and high in cost. The cost of a capital improvement is generally non-recurring and may require multi-year financing.

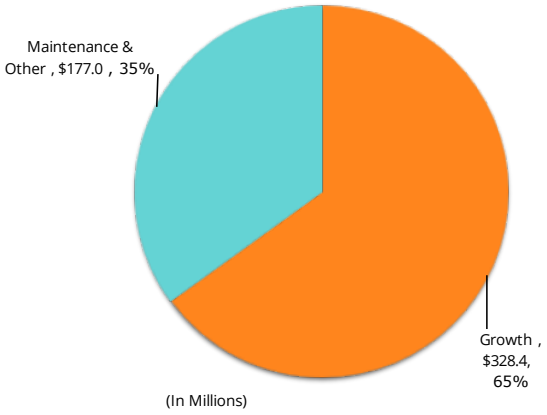
The CIP Serves as a "blueprint" for the future of the community's growth and development. It highlights the importance of capital maintenance and replacement to ensure that those needs are addressed in a timely and coordinated manner.

Projects are financed with a combination of utility rate revenues, local gas taxes, impact fees, federal and/or state grants, user fees and general revenues. It is the policy of the Board of County Commissioners that growth pays for itself to the greatest extent possible. Implementation of the Capital Improvement Plan serves to enhance the quality of life for both present and future generations of Manatee County.

Requirements

To be considered a capital improvement project, it must be a non-recurring expenditure of $250,000

Capital Improvement – Growth & Maintenance/Other



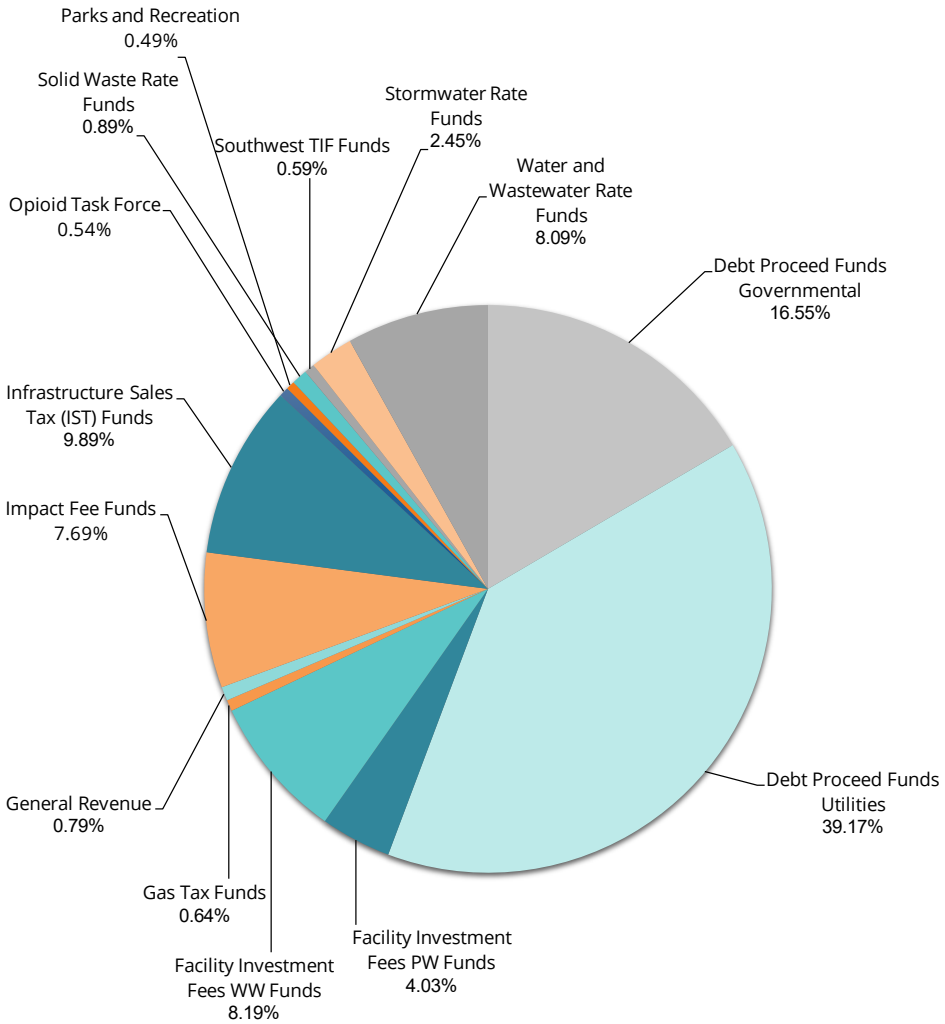
Capital Improvement – Infrastructure Sales Tax – By Category

Infrastructure Sales Tax - By Category

Infrastructure Sales Tax Category		FY26	FY26 # of Projects
Transportation			
Sidewalks	$	464,100	2
Intersection Improvements		-	0
Major Road Improvements		92,949,365	9
Transportation Expenditure Total	**$**	**93,413,465**	**11**
Public Safety & Law Enforcement			
Law Enforcement Facilities & Equipment	$	30,000,000	1
Crim Justice & Pub Safety Facility Improv		4,833,469	2
911 & Public Safety Technology Upgrades		-	0
Animal Services & Sheltering		-	0
Public Safety & Law Enforcement Total	**$**	**34,833,469**	**3**
Parks & Community Facilities			
District Parks & Aquatic Facilities	$	2,692,107	3
Athletic Fields		608,336	3
Recreation Buildings & Playgrounds		252,400	1
Preserves & Boat Ramps		2,857,094	11
Libraries & Community Facilities		-	0
Parks & Community Facilities Total	**$**	**6,409,937**	**18**
Grand Total	**$**	**134,656,871**	**32**

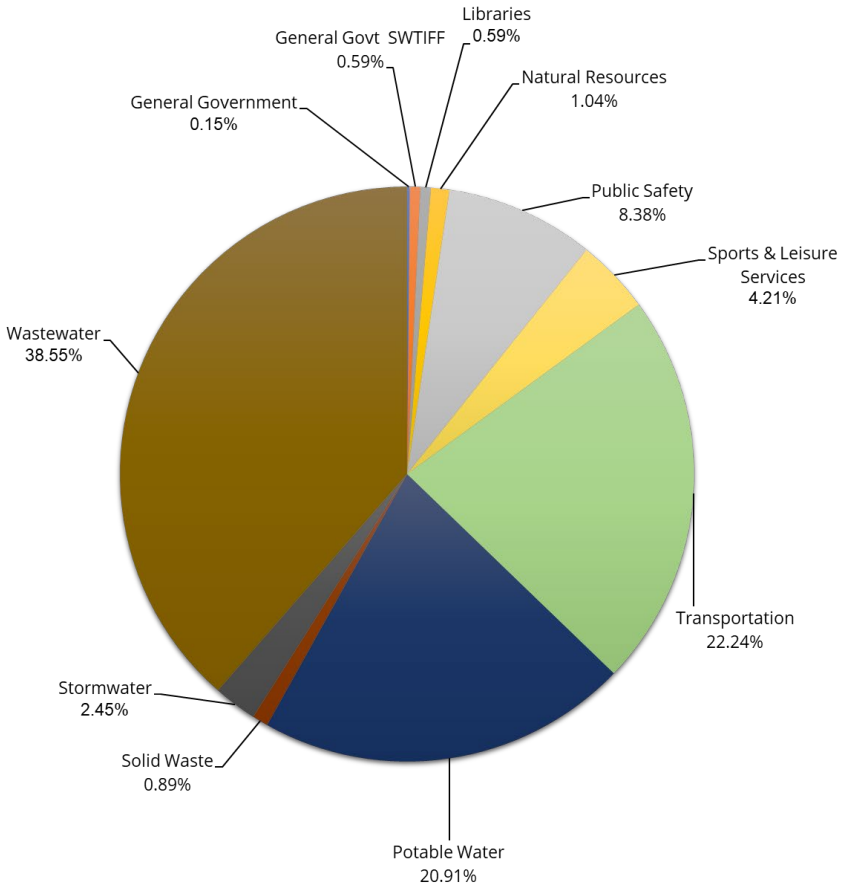
Capital Improvement – Sources of Funds

Sources of Funds	FY26	%	FY26-FY30	%
Debt Proceed Funds Governmental	$ 83,651,463	16.55%	$ 442,153,696	15.06%
Debt Proceed Funds Utilities	197,886,200	39.17%	1,266,839,995	43.17%
Facility Investment Fees PW Funds	20,357,800	4.03%	131,688,832	4.48%
Facility Investment Fees WW Funds	41,393,100	8.19%	136,576,900	4.65%
Gas Tax Funds	3,233,323	0.64%	24,489,009	0.83%
General Revenue	4,006,720	0.79%	10,128,241	0.34%
Grant Funds	-	0.00%	6,301,804	0.21%
Highway Project Funds	-	0.00%	500,000	0.02%
Impact Fee Funds	38,872,723	7.69%	188,933,382	6.43%
Infrastructure Sales Tax (IST) Funds	50,008,246	9.89%	221,187,725	7.53%
Opioid Task Force	2,750,550	0.54%	2,750,550	0.09%
Parks and Recreation	2,487,668	0.49%	11,573,614	0.39%
Solid Waste Rate Funds	4,476,000	0.89%	7,352,000	0.25%
Southwest TIF Funds	3,005,463	0.59%	12,021,046	0.41%
Stormwater Rate Funds	12,401,553	2.45%	44,163,614	1.50%
Water and Wastewater Rate Funds	40,896,000	8.09%	429,940,820	14.64%
Total Sources of Funds	**$ 505,426,809**	**100.00%**	**$ 2,936,601,228**	**100.00%**



Capital Improvement – Uses of Funds

Uses of Funds		FY26	%		FY26-FY30	%
GOVERNMENTAL						
General Government	$	773,140	0.15%	$	7,283,551	0.25%
General Govt SWTIFF		3,005,463	0.59%		12,021,046	0.41%
Libraries		3,000,000	0.59%		3,000,000	0.10%
Natural Resources		5,279,387	1.04%		30,012,900	1.02%
Public Safety		42,368,711	8.38%		123,538,780	4.21%
Sports & Leisure Services		21,278,909	4.21%		36,554,756	1.24%
Transportation		112,310,546	22.24%		707,628,034	24.10%
Total Governmental	**$**	**188,016,156**	**37.20%**	**$**	**920,039,067**	**31.33%**
ENTERPRISE						
Potable Water	$	105,710,100	20.91%	$	1,082,325,993	29.86%
Solid Waste		4,476,000	0.89%		19,657,000	1.86%
Stormwater		12,401,553	2.45%		44,163,614	0.78%
Wastewater		194,823,000	38.55%		870,415,554	34.03%
Total Enterprise	**$**	**317,410,653**	**62.80%**	**$**	**2,016,562,161**	**66.53%**
Total Uses of Funds	**$**	**505,426,809**	**100.00%**	**$**	**2,936,601,228**	**97.86%**



Debt Service

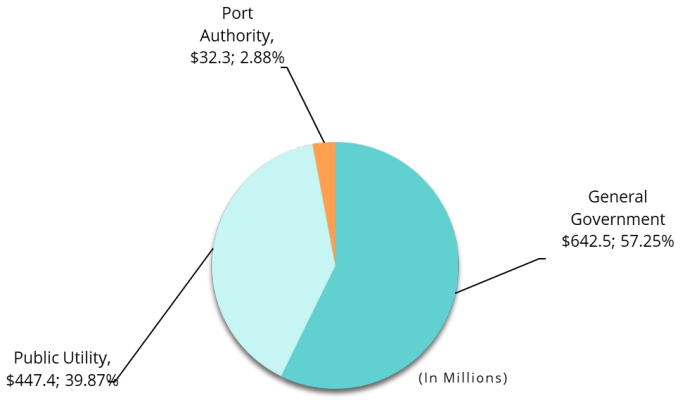
Manatee County continues to demonstrate outstanding creditworthiness with credit ratings calculated by Moody's and Fitch. On August 18, 2022, Manatee County, Florida was rated by Fitch rating agency, which assured the County's strong credit rating of AAA for Ad Valorem Bonds and AA+ for Non-Ad Valorem Bonds. Our ratings are monitored annually by Moody's and Fitch. On August 18, 2022, Manatee County, Florida was rated by Fitch rating agency, which assured the County's strong credit rating of AAA for Ad Valorem Bonds and AA+ for Non-Ad Valorem Bonds. On August 20, 2024, Fitch Ratings upgraded Manatee County, FL Revenue Improvement Bonds to AAA.

On May 2, 2023, Manatee County Public Utilities was improved by Fitch Rating Agency and given a rate of AAA. On April 28, 2023, Manatee County Public Utilities was rated by Moody's Investor Service and given a rate of Aa1. The County does not currently hold Ad Valorem Bonds that requires updating, however previously it held a AAA bond rating. On August 20, 2024, Fitch Ratings upgraded Manatee County Non-Ad Valorem Bonds and Manatee County Port Authority Bonds investment grade rating from AA+ to AAA.

In the 2026 Adopted Budget, Manatee County has $1,746,044,643 in debt Outstanding of which $1,122,188,637 is in principal and $623,856,006 in interest.

Non Ad Valorem Bond Ratings (CB&A)

Fitch, Inc. – AAA
Moody's – Aa1



Public Utility Bonds Ratings

Fitch, Inc. – AAA
Moody's – Aa1

Summary of Outstanding Debt FY26

	Principal	Interest	Total
General Government Debt	$ 642,514,606	$ 366,380,673	$ 1,008,895,279
Public Utility Debt	447,407,459	248,972,346	696,379,805
Port Authority Debt	32,266,572	8,502,987	40,769,559
Total	**$ 1,122,188,637**	**$ 623,856,006**	**$ 1,746,044,643**

Summary of Debt Service for FY26

	Principal	Interest	Total
General Government Debt	$ 15,473,200	$ 28,607,166	$ 44,080,366
Public Utility Debt	13,084,320	18,986,816	32,071,136
Port Authority Debt	1,826,423	835,583	2,662,006
Total	**$ 30,383,943**	**$ 48,429,565**	**$ 78,813,508**

Manatee at a Glance

Manatee County is located on Florida's breathtaking Gulf Coast. It is bordered by Tampa Bay and St. Petersburg to the north, Hardee and DeSoto counties to the east and Sarasota to the south. The beautiful beaches of Anna Maria Island fade into the Gulf of Mexico to the west.

The County seat and the largest municipality in Manatee County is Bradenton. Manatee County has five other municipalities, including the City of Anna Maria, Bradenton Beach, Holmes Beach, Palmetto and the Town of Longboat Key.

Government

Manatee County Government consists of the Board of County Commissioners, the Clerk of the Circuit Court, Sheriff, the Tax Collector, the Property Appraiser and the Supervisor of Elections.

Public Safety

Sheriff Stations
4
Ambulance Stations
22
Aquatic Centers
7

Education

Students
54,215
Elementary Schools
31
Middle School
9
High Schools
7
Technical Institutes
1

Libraries

Library Facilities
7
Uses of Resources
1,942,786
Virtual Resources Use
2,114,171
Total Collection
421,055

Population

455,356

Area

740 Square Miles

Credit Rating

Non Ad Valorem Bond Ratings (CB&A)
Fitch, Inc.: AAA and Moody's: Aa1
Public Utilities Bonds Rating
Fitch, Inc.: AAA and Moody's: Aa1

Sports & Leisure

Parks
43
Playground
38
Fields/Facilities
116
Gymnasium/Fitness Rooms
7
Golf Courses
2

Natural Resources

Conserved Public Land
28,288
Beaches
4
Preserves
24
Boat Ramps
9

Principal Employers

Manatee County School Board
Manatee Healthcare System
Manatee County Government
Publix
Beall's, Inc.
Blake Medical Center
Manatee County Sheriff's Department
Tropicana Products, Inc.
IMG Academies
State College of Florida, Manatee-Sarasota

Infrastructure and Utilities

Roadways
1,553 center line miles
Storm Water Inlets
42,188
Canals
570
Street Name & Traffic Control
58,257
Individual Street Lights
5,468
Signalized Intersections
268
Material in Landfill
398,470
Material Recycled
1,258,580

Budget Message & Financial Briefing



June 12, 2025

COUNTY ADMINISTRATOR'S RECOMMENDED FY26 BUDGET MESSAGE



Dear Citizens of Manatee County,

As we navigate a transformative period, marked by recovery from the devastating effects of recent natural disasters, we stand united as a resilient community. Together, we've supported one another to rebuild, regain strength, and reaffirm our commitment to being a place where future generations can blossom, grow, excel and enhance their quality of life. In this spirit of collaboration, Manatee County has actively engaged our citizens in shaping the budget presented to you. Through various avenues, we've gathered input to ensure that our financial planning reflects the priorities and needs of our community.

As we embark on the Fiscal Year 2026 budget process, Manatee County is committed to transforming challenges into opportunities through strategic investments that address homelessness, public safety, and proactive community engagement.

This budget is much more than a financial document, it is a strategic plan focused on long-term growth. It represents the collective vision of Manatee County, which together cultivates an environment where all individuals can flourish. This budget underscores our commitment to making thoughtful investments that will propel growth and development, thereby enhancing the quality of life for all residents. By focusing on initiatives that stimulate economic prosperity, improve public services, and promote community well-being, we are laying the foundation for a more vibrant and sustainable future for everyone. From affordable housing to transportation and infrastructure improvements, flood mitigation and preparedness, environmental conservation, and proactive community engagement, each element plays a crucial role in shaping this budget.

I proudly present ***Manatee County's FY26 Recommended Budget*** for a total Net Budget of **$1,374,473,291** (with a gross budget of **$2,537,460,663**), representing an increase of 3.48% from last fiscal year. Alongside, I present a strong Capital Improvement Plan for FY26-30 totaling **$2,466,768,273**.

Manatee County begins its FY2026 budget process using "Zero-Based Budgeting," a fundamental concept of our budget model. This approach requires all expenses to be justified and approved in each new budget period, starting from a "zero base" and building upon it with decision units that reflect the cost necessary to operate programs at various service levels. FY2026 is presented as the first year of the biennial cycle (two-year model), aligning FY2027 as a planned budget. As we walk through the decision units for levels of service, staff have identified base service level, continuation units to maintain current service levels, and desired decision units to enhance service delivery.

Manatee County continues to be a strong community and one of the fastest-growing counties in the region, booming with economic development. The FY26 budget recommendation is themed with infrastructure expansion investments to address the growing needs of our community. Even more, without forgetting key areas that support the health and safety of its residents and visitors.

In addressing some of the Highlights of the FY26 Budget, it is important to point out that Manatee County has been allocated $252,711,000 in Community Development Block Grant – Disaster Recovery (CDBG-DR) funds from the U.S. Department of Housing and Urban Development (HUD). This substantial grant is the largest in the county's history and is designated for long-term recovery efforts following the 2024 hurricanes Debby, Helene, and Milton. This allocation gave birth to the "Lasting Manatee Program" with its primary objectives being rebuilding disaster impacted areas, restore and enhance infrastructure, promote economic revitalization, implement storm-hardening and mitigation measures and support long-term recovery initiatives. Manatee County is in the process of identifying and prioritizing projects that will utilize the CDBG-DR funds. The county is soliciting project ideas from the community, which will undergo a 30-day public comment period. Once the projects are finalized, an Action Plan will be submitted to HUD for approval. Following HUD's approval, expected around July 2025, the county will initiate the procurement process for construction contracts.

Manatee County stands at a pivotal juncture—experiencing dynamic, transformative growth while simultaneously contending with the economic and legislative challenges of our time. While development continues across the region, indicators suggest a return to a more measured and balanced economic expansion.

This evolving landscape underscores the county's need to identify and secure innovative funding mechanisms that will support sustainable growth and resilient infrastructure. In response, Manatee County has prioritized strengthening its Grants Administration team. By investing in dedicated grant writers and subject matter experts, the county is proactively exploring and pursuing every available grant opportunity—federal, state, and private—to maximize resources and meet the diverse needs of our growing community.

Through these strategic efforts, Manatee County is committed to ensuring that progress is continuous, fiscally responsible, and aligned with our long-term vision for prosperity.

The Development of the FY26 Annual Budget reflects the Board of County Commissioners' consistent fiscally conservative approach to budgeting, holding the property tax millage rate constant for this Recommended Budget FY26, and the County's continuous commitment to maximizing efficiency, driving performance, and delivering results and outcomes. This budget reflects long-term policies that present rigorous planning and sustainability by using multi-year strategy and forecasting to provide outcomes that ensure fiscal strength for many years to come, not only assuring short term positive outcomes but also keeping in mind a long-term vision.

Manatee County's strength lies in the unwavering commitment of our dedicated staff, whose collective efforts enhance the services we provide. Guided by our mission to deliver efficient, effective, and responsive government, we remain steadfast in our vision of making Manatee County a premier place to live, work, play and do business.

The Fiscal Year 2026 budget is shaped by the complexities of an evolving economic landscape and proposed legislative initiatives that pose potential challenges to our community's sustainability and quality of life. While the Consumer Price Index (CPI) in Florida remains below the national

average, the impact of tariffs and rising material costs necessitate a prudent and adaptive approach to fiscal planning. In response to these challenges, Manatee County is implementing the following strategies:

- **Cost Analysis and Budget Adjustments** - Conduct a thorough analysis of capital improvement project costs. Adjust the budget accordingly to accommodate the higher costs without compromising the quality or scope of the projects.
- **Seek Alternative Funding Sources** - Explore alternative funding sources such as grants, bonds, and public-private partnerships to supplement the budget for capital improvements. These sources can help bridge funding gaps.
- **Prioritize Projects -** Prioritize capital improvement projects based on their urgency, impact, and alignment with long-term goals. Focus on essential projects that directly contribute to community development, infrastructure enhancement, or economic growth.
- **Efficiency Measures -** Implement efficiency measures to optimize project delivery and reduce costs where possible. This could include streamlining processes, negotiating better contracts with suppliers, or adopting innovative technologies to improve productivity.
- **Long Term Financial planning** - Develop a comprehensive long-term financial plan that accounts for fluctuations.
- **Advocate for Policy changes** - Advocate for policy changes at the state or federal level that address the challenges posed by inflation and CPI fluctuations. Engage with policymakers to highlight the impact on local governments and seek support for measures that mitigate these effects.

This budget is structurally balanced and allows Manatee County to achieve its strategic priorities identified below.

The County's Main Priorities for this budget are focused on the following:

- Public Safety (Safe Communities)
- Technology, Innovation and Cybersecurity
- Health Care
- Affordable Housing, Veterans and Homelessness
- Providing the Highest Level of Service to Our Community
- Retention and Development of our Workforce
- Expansion and Maintenance of Infrastructure
- Flood Mitigation
- Environmental Awareness and Stewardship

BUSINESS OPERATIONS

Public Safety (Safe Communities)

The continued partnership with Sheriff Rick Wells is integral to addressing public safety needs across the county and implementing various initiatives and programs aimed at enhancing security and law enforcement capabilities. The allocation of $46.3 million for five large projects within the Capital Improvement Plan underscores a commitment to infrastructure enhancements that

support public safety objectives. These projects could include the construction or renovation of law enforcement facilities and fleet facilities, implementation of technology solutions, or improvements to community policing initiatives. The Manatee County Sheriff's Office is requesting a $39.6 million increase in its Fiscal Year 2026 budget to address the rapid growth in eastern Manatee County. This proposed expansion includes the addition of 63 new positions, aimed at enhancing public safety and maintaining effective law enforcement services in the expanding eastern regions of the county. This budget request reinforces the Sheriff's Office's commitment to adapt to the community's needs and ensures that law enforcement resources are aligned with the area's growth and development.

Our Public Safety Department is making significant efforts to address the growing needs of the community while ensuring the safety and well-being of residents. The investment of over $4.0 million in the FY26 Budget reflects a commitment to enhancing services and resources to meet evolving challenges. The FY26 Budget adds the following investment:

- EMT's & Paramedics (24 positions) – adding 24 new EMT's and Paramedics that will service the new located EMS Stations in the areas of Moccasin Willow, Parrish and Lake Manatee will improve emergency response times and enhance communication between emergency services and the community. Contributing to overall public safety and crisis management efforts.
- Beach Lifeguards - The addition of two new Beach Lifeguards emphasizes the importance of ensuring safety in recreational areas such as beaches. Lifeguards provide essential supervision, assistance, and lifesaving interventions to beachgoers, reducing the risk of water-related accidents and emergencies during peak seasons.
- Pool Lifeguards – To ensure the safety and well-being of all visitors at the new Premier Aquatic Center, Manatee County is committed to providing comprehensive lifeguard coverage. This includes the addition of seven new Pool Lifeguard positions dedicated to the center, as well as ten OPS (Other Personal Services) positions to bolster safety across various recreational areas.

With a recommended budget of $66.0 million, it's essential to ensure that resources are allocated efficiently and effectively to support the diverse needs of the Public Safety Department. With 437 staff members within Public Safety, it's crucial to maintain adequate staffing levels to meet service demands, respond to emergencies, and uphold public safety standards effectively.

Technology, Innovation and Cybersecurity

In response to evolving challenges, this budget prioritizes investments in cybersecurity, infrastructure modernization, data management, artificial intelligence (AI) platforms, and operational continuity to ensure the county's services remain secure, efficient, and resilient. The county has placed priority in addressing Cybersecurity and Software Support efforts for a total investment of $24.7 million, which will ensure the continuity of essential services and operations.

To enhance service delivery and meet the evolving needs of the County, the Fiscal Year 2026 (FY26) budget for Information Technology includes the addition of seven new positions, representing a strategic investment of $1.6 million – One Network Team Lead, One AI Data Management Tech lead Administrator, One AI Analyst, One HRIS Administrator, one Oracle Administrator, two Business Services positions.

Information Technology is committed as part of the overall County's goals to enhance our digital defenses by implementing robust cybersecurity measures, including multi-factor authentication, endpoint protection, and comprehensive employee training. Concurrently, we will modernize our IT

infrastructure — upgrading hardware, software, and network systems—to improve performance and reduce vulnerabilities. To facilitate secure and efficient communication, establish continuous monitoring system to detect and address potential issues promptly.

Health Care

The County continues to invest approximately $16.6 million in Health Care programs through our Public Safety Department. Programs such as specialty care and prescription assistance, mental health, primary and preventative health care services, and participation in the State's Low-Income Pool Program (LIP). Continued efforts to fund indigent Health Care through the Low-Income Pool and the Manatee County Health Care Plan of $5.1 million. The specific amount allocated to the Low-Income Pool would depend on various factors such as the state's budget allocation, Medicaid funding, and eligibility criteria. The Low- Income Pool typically provides federal funding to states to support health care services for low- income and uninsured individuals, including those affected by the opioid crisis.

To address opioid prevention and response, funding in the FY26 Budget of $14.7 million has been placed for continuation of the programs that will address substance abuse treatment, education, prevention and other related programs and services associated with the opioid crisis. Additional funding was received from the State of Florida related to the Opioid Settlements for a period of 18 years.

Affordable Housing, Veterans and Homelessness

Manatee County is actively addressing homelessness through innovative initiatives. The "Under One Roof" project transforms a former Sheriff's office building into transitional housing for women, providing up to four months of shelter along with access to essential services such as counseling, tutoring, and job placement assistance. This initiative aims to break the cycle of homelessness by offering families the resources needed to regain stability and independence.
Additionally, the "Fresh Start" program is being developed to offer transitional housing and support services for single residents. This program will provide individuals with the opportunity to rebuild their lives through structured support and community resources. Initial funding has been provided through the Generational Impact Projects and further investment has been evaluated throughout this FY26 Budget Process.

Providing the Highest Level of Service to Our Community

Community engagement is a core mission of the Community and Veterans Services Department by keeping the focus on fostering relationships among government entities, citizens, businesses, and local organizations to strengthen communities. The recommendation to fund three additional probation officers, for a total funding of $273,738 can be seen as a strategic move to enhance community engagement by ensuring public safety and providing support services, thereby contributing to the overall well-being and development of the community. The inclusion of a Community Development Program Manager and a Compliance Coordinator position in the budget reflects a strategic approach to managing and overseeing grant-funded community development initiatives. These roles are essential for ensuring that projects not only meet their objectives but also adhere to the stringent guidelines set forth by grantors. With the new Bishop Animal Shelter improvement projects underway, an investment to staff this facility with seven positions - Two Veterinarian Technician, two Veterinarian Assistants and three Animal Care Specialist positions - shows that Manatee County also considers our furry friends as part of our community engagement.

The Recommendation for the Development Services Department is an investment of $922,609 to fund eight key positions aimed at enhancing the efficiency and effectiveness of its Planning,

Permitting and Zoning divisions. These roles include three Permit Technicians, an Environmental Planning Division Manager, an Administrative Specialist, a Principal Planner, an Engineering Section Manager, and a Planning and Zoning Technician. Collectively, these positions are designed to streamline the permitting process, ensure compliance with environmental and zoning regulations, and provide administrative support to facilitate the development review process. This strategic investment reflects the county's commitment to fostering sustainable growth and development while maintaining high standards of service for the community.

The Manatee County Sports & Leisure Services Department is proposing a $709,000 investment to extend library hours and introduce weekend staffing for a total of 13 positions for the Rocky Bluff, Lakewood Ranch and South County Libraries. This initiative aims to enhance accessibility and services for the community, providing greater opportunities for residents to engage with library resources during weekends.

Retention and Development of Workforce

The Human Resources Department is focused on talent acquisition, retention, and the development of employees by the recommendation in the FY26 budget addressing the following:

The recommendation to increase both employee and employer contributions to cover rising healthcare costs by 1% reflects a proactive approach to addressing the financial strain associated with healthcare and medication expenses. This adjustment helps ensure that adequate funds are allocated to maintain comprehensive healthcare coverage for employees while mitigating the impact of escalating healthcare costs on the organization's budget. An investment for the employer of $290,444.

Additionally, A recommended compensation package investing $12.6 million that serves multiple purposes:

- Recognition of efforts - Recognizing the efforts of existing employees through a compensation increase acknowledges their contributions, dedication, and hard work. This can boost morale, motivation, and job satisfaction, fostering a positive work environment and reinforcing a culture of appreciation and recognition within the organization.
- Retention and Recruitment - In a tight labor market with growing wage pressures, offering competitive compensation is essential for retaining top talent and attracting skilled professionals. The compensation increase will help position the organization as an attractive employer, offering competitive wages that reflect market trends and industry standards, thereby reducing turnover and enhancing recruitment efforts.
- Cost of Living Adjustment (COLA) - Given continued inflationary pressures and rising living costs, COLA helps employees maintain their purchasing power and standard of living. Adjusting wages to keep pace with inflation ensures that employees can afford essential expenses and maintain financial stability in the face of economic challenges.
- Employee well-being - Adequate compensation is critical for supporting employee well-being and financial security. It allows employees to better meet their financial obligations, plan for the future, and achieve greater financial peace of mind, contributing to overall job satisfaction and employee retention.

Expansion and Maintenance of Infrastructure

The Property Management Department proposes heightened investment for substantial renewal and replacement projects, allocating a total of $6.6 million. This funding would target infrastructure upgrades at key locations including the Historical Courthouse and Administration Building, Central Jail, Premier Sport Campus, and Judicial Center, addressing critical maintenance needs and ensuring the longevity of these assets amidst aging infrastructure challenges.

Manatee County is making a significant investment in its transportation infrastructure through a $3.8 million allocation for road maintenance, resurfacing, bridge rehabilitation, and paving. This funding is part of the Public Works Operations request and is aimed at enhancing the safety, accessibility, and longevity of the county's transportation infrastructure. These efforts are part of a broader effort to improve transportation infrastructure in Manatee County, ensuring safer and more efficient travel for residents and visitors.

In its commitment to customer service and maintenance, the Utilities Department recommends funding 25 positions with an investment of $3.8 million. These positions are essential to keep up with the County's growth and to improve response times for repairs and system maintenance. The recommended positions include three customer service call center representatives, two industrial control technicians, one landfill operator, and one solid waste collection officer.

Additionally, the proposal includes a $2.5 million investment in replacing scales at Landfill. To further enhance disaster recovery efforts, the department recommends purchasing eight mounted generators, ensuring the system remains operational even during storm recovery periods

Flood Mitigation and Stormwater

An investment of $1.2 million to expand the County's Real-Time Flood Forecasting (RTFF) program, known as FloodWise, enhancing predictive flood modeling and preemptive drainage measures to mitigate storm impacts. Furthermore, Manatee County is recommending a $2.5 million investment in the Lake Manatee Watershed Management Plan. This initiative aims to enhance water quality, support flood mitigation, and promote sustainable land use within the watershed. Manatee County is recommending a $145,000 investment to fund a Stormwater Project Engineer position. This role is essential for ensuring that certified professionals validate and oversee stormwater infrastructure projects, guaranteeing compliance with environmental regulations and effective management of water resources.

Environmental Awareness and Stewardship

Manatee County is recommending a $354,544 investment in environmental conservation to support land acquisition and management efforts. This funding will enhance the county's capacity to protect ecologically sensitive areas, ensuring the preservation of natural habitats and water resources for future generations. Additionally, a $173,299 investment is proposed to hire an Agricultural Extension Specialist for School Gardens. This role aims to promote agricultural awareness and education among students, fostering a deeper understanding of sustainable farming practices and their importance to the community.

CAPITAL IMPROVEMENT PLAN

Many exciting projects are underway that will not only enrich the quality of life in our County but will make this an even more ideal place to live, work, and play. The Capital Improvement Plan (CIP) is diverse, encompassing a range of initiatives, from parks and preserves to transportation infrastructure, road improvements, recreation facilities, and water facilities.

Public Safety

As our population grows, so does our need for public safety. In response, it is recommended that $78 million be invested in Public Safety over the next five years. With three new EMS/MSO Combined Substations currently in design in South County, North County and the Lake Flores area, an investment of over $71 million is planned for FY27 to fund construction. Our total investment for

FY2026 amounts to nearly $4.8M, which includes an upgrade of our current computer-aided dispatch (CAD) to Hexagon OnCALL for $3.4M, which will help us stay current with technology, security, software, hardware, and performance. Additionally, we are investing $1.4 million to fund two new ambulances for future EMS stations.

Transportation

Manatee County is currently experiencing a significant surge in business and population growth. New construction is indeed underway in various corners of the county, reflecting a broader trend of growth and development. This budget underscores the pressing need for substantial investments in the county's infrastructure to maintain the quality of life in Manatee County.

Our recommendation to the Board is to allocate $633 million for Transportation improvements over the next five years. This investment will not only help our citizens manage the rapid growth but also pave the way for a more efficient and sustainable future.

The investment can be broken down into four major areas: Intersections, Road Improvement, Sidewalks, and Transportation Fiber Optic.

Within Transportation Improvements is intersection improvements. Highlights of the upgrades include the following areas:

- Harrison Ranch Blvd at US 301
- CR 675 at Rye Road Intersection and North Rye Road Extension
- Moccasin Wallow Road at I75 Ramps
- Lockwood Ridge Road at SR 70
- Verna Bethany Road (Realignment)
- Lakewood Ranch Blvd at Portal Crossing
- 26th AVE E & 27th St E
- Malachite Road at New Haven Blvd/Central Park Blvd

The major emphasis of transportation capital investment is focused on road improvements, which represent 89.5% ($1.4 billion) for a total of $1.6 billion.

Highlights of major road projects include:

- 51st St. W Extension 53rd Ave W to El Conquistador Parkway (design & Land Acquisition)
- 60th Avenue East US301 / Outlet Mall Entrance (construction)
- 60th Ave E (Buffalo Road) Mendoza Road to Buffalo Road Terminus Segment 2 (construction)
- Canal Rd US 301 to 17th St E (land acquisition)
- Lorraine Road SR 64 to 59th Ave E (Design)
- Upper Manatee River Road, North of SR 64 to Fort Hamer Bridge (construction)
- Erie Road 69th St E to Martha Road (design & land acquisition)
- Fort Hamer Road, Moccasin Wallow Road to Fort Hamer Bridge, 4 Lane (design & land acquisition)
- Fort Hamer Bridge 4 Lane (design & land acquisition)
- North Rye Road 4-Lane Widening (design & land acquisition)

Sidewalks for the FY26- 30 CIP, in addition to existing appropriations, total $10.9 million. With the implementation of this CIP Plan, Manatee County will have a total of 27 sidewalk projects in the Capital Improvement Plan.

Natural Resources

Our beaches, preserves, trailways, and Environmental Lands program are highly popular in our community. To enhance these programs, we recommend that the Board invest $30 million in Natural Resources over the next 5 years. This includes:

- Boat Ramps
- Warner's Boat Ramp Expansion ($2 million)
- Skyway Boat Ramp ($9 million) (initial investment)

Preserves/Parks:

- Hidden Harbor Mitigation Site ($6 million)
- Gateway Greenway Trail ($5 million)
- Gateway Greenway Trail Phase II ($6 million)
- Emerson Expansion and Improvements ($1.5 million) Trail system, fishing pier, expansion parking, restrooms, pavilion
- Rye Preserve Scenic Trail and Amenities (an additional $550,000 to total $4 million)
- Rye Preserve Tent Camping, Kayak Launch, and Restroom ($1.6 million)

Sports & Leisure Services

Our recommendation to the Board is to invest $30.4 million in Sports & Leisure Services for FY 26-30. Many families have relocated to Manatee County to enjoy not only the Florida weather but also outdoor recreational activities at area parks and athletic fields.

Highlights of the Parks System improvements include:

- Lakewood Ranch Park
  - Restrooms
  - Synthetic Fields (2)
  - Drainage Improvements
  - Parking Expansion

- Country Club East
  - Baseball Fields (3)
  - Restrooms
  - Parking Improvements
  - Maintenance Building
- GT Bray Little League Fields
- Tom Bennett Volleyball Court Expansion
- Lincoln Park Synthetic Turf Fields
- Braden River Synthetic Turf Fields (3)

General Government Buildings, Libraries and Stormwater

- The Lakewood Ranch County Library 2nd floor build-out with additional funding of $6.7 million is planned for FY26
- The Public Works Central Stores Warehouse is slated to receive $2.6 million in construction funding in FY27.
- It is recommended to fund $4.5 million over the next three years to refresh the County's data center with technology upgrades, which are essential for the continuity of county operations.
- Multiple flood mitigation projects and stormwater improvement projects are recommended with total additional funding of $12 million over the next 5 years

Conclusion

Our commitment to the Citizens of Manatee County, residents, and visitors is unwavering. We are dedicated to enhancing the community's livability through our initiatives. These include prioritizing infrastructure, roadway enhancements, and improvements to parks, preserves, and recreation centers. These projects are not just initiatives, but they form the foundation for a vibrant and sustainable community that will benefit current and future generations. Together with the community, we are actively shaping a better future, making our community an even more attractive place to live, work, play and do business. The investments made today will leave a legacy for future generations, enriching their lives and preserving the community's vitality for years to come. This forward-thinking approach to community development embodies a sense of stewardship and responsibility toward the well-being and prosperity of all of us who call this community home, both now and in the future.

I want to thank the Board for your continued support and guidance. Your leadership is truly appreciated. I also want to thank the Constitutional Officers and all our team members who worked on the budget. Your efforts and teamwork helped create a strong and thoughtful budget for our community.

Sincerely

Charlie Bishop
Manatee County Administrator



Here in Manatee County,

The Premier Place to Live, Work, Play and Do Business.

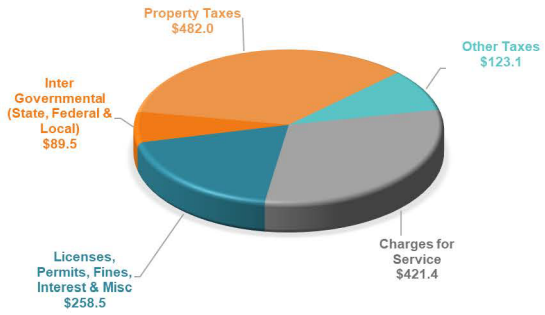
REVENUE IMPACTS

Manatee County continues to see an increase in countywide growth. All revenue estimates, other than Property Tax, have been calculated based upon estimates from funding received to date. Before adoption in September of 2025, the estimates for state revenues will be released and the budget will be updated accordingly.

In FY26, Property Taxes represent $482.0 million, or 35.1% of the overall sources of revenue for the Budget. Charges for Services represent $421.4 million, or 30.7% of the Budget. Overall, Intergovernmental revenues and Other Taxes represent 6.5% and 9.0%, respectively at $89.5 million and $123.1 million. Licenses, Permits, Fines, Interest & Miscellaneous Revenue comprise the remaining 18.8% of revenues received of $258.5 million.

Within the chart below, highlights of each major revenue change from the prior year's Net Budget are illustrated.

$1,374.5 Recommended Budget (In millions)



Revenues	FY26 Recommended	FY25 Adopted	Difference	% Change
Property Taxes	$ 482.0	$ 438.2	$ 43.8	10.0%
Other Taxes	123.1	110.4	12.7	11.5%
Charges for Service	421.4	415.6	5.8	1.4%
Licenses, Permits, Fines, Interest & Misc	258.5	273.8	(15.3)	-5.6%
Inter Governmental (State, Federal & Local)	89.5	90.2	(0.7)	-0.8%
Total	**$ 1,374.5**	**$ 1,328.2**	**$ 46.3**	**3.5%**

**Note – Comparison of revenues excludes the Port Authority budget, which is included in September before Public Hearings.*

Total sources increased by $46.3 million over prior year Adopted FY25 Budget (with exclusion of the Port Authority), and the largest changes are noted in the following sections. Property Taxes reflect a $43.8 million increase in the budget. As in previous years, the property tax revenues are only a portion of the changes in all revenues and do not correspond directly to all increases and decreases in the budget total. Other changes in the budget from Adopted FY25 include an increase of $12.7 million (11.5%) in Other Taxes which includes Gas taxes, Infrastructure Sales tax, and Communication Services taxes. Charges for Services increased by $5.8 million (1.4%) and Intergovernmental Revenues decreased by $700,000 (-0.8%). Miscellaneous income, Licenses, and Fines decreased by $15.3 million (-5.6%).

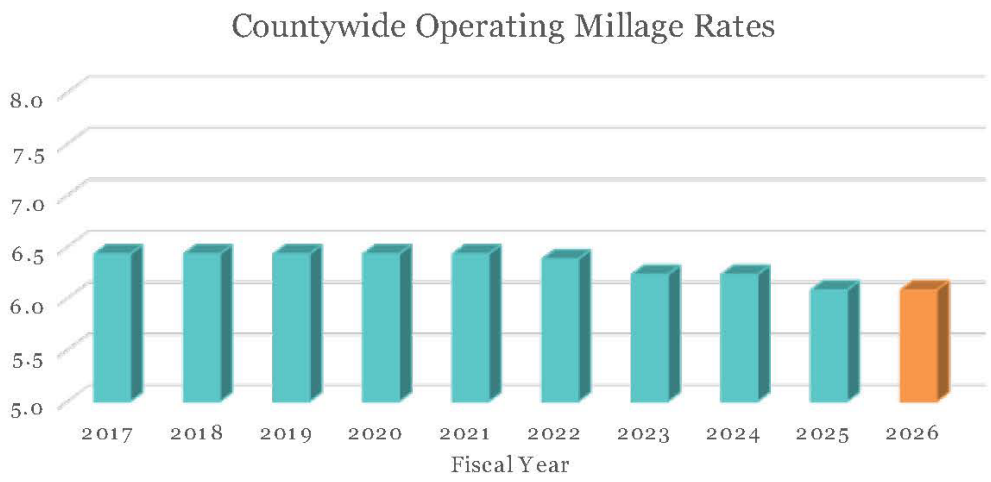
Tax Rates

The FY26 Recommended Budget reflects a 10% growth of the property values based upon preliminary estimates. The millage remained at the same levy from 2014 through 2021 at 6.4326

mills. In FY22, in response to the community's needs, Manatee County deferred the levy of the environmental lands millage of .15 mill bringing it down to 6.3826 mills until FY23. In FY23, the budget was further decreased at adoption to 6.2326 to help alleviate the implementation of the environmental millage. In FY25 the county wide millage was lowered to 6.0826. As shown below, the overall Countywide operating millage remains 6.0826 for the FY26 Recommended Budget.

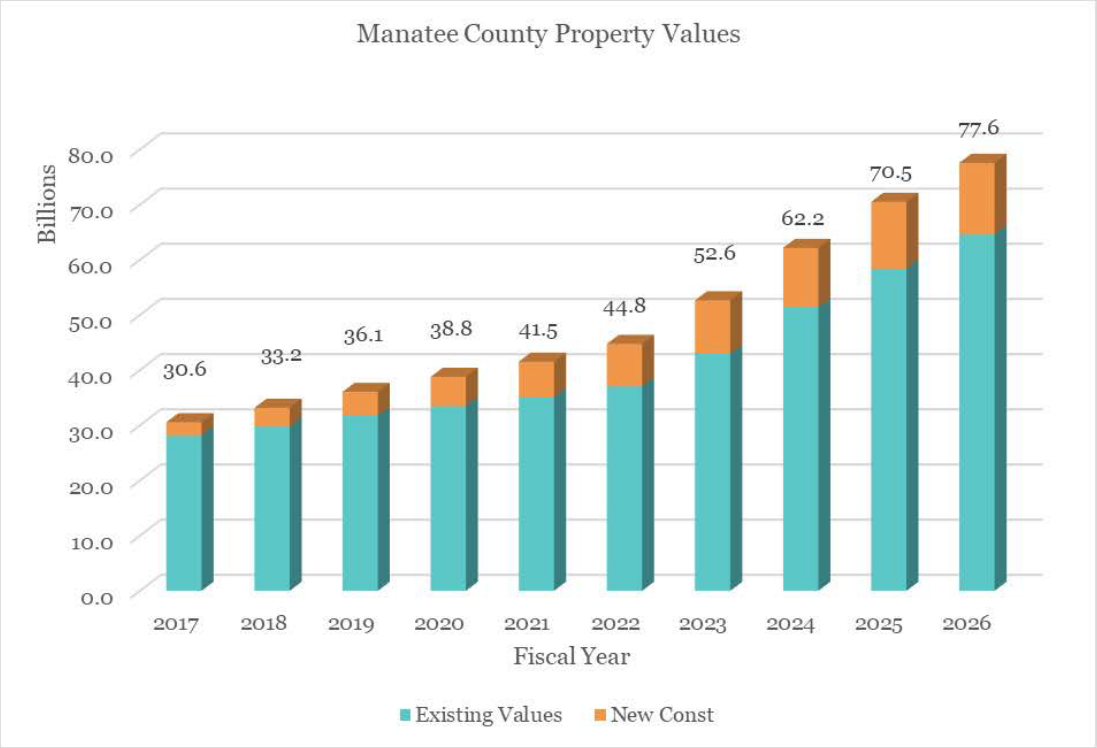
	FY26 Recommended	FY25 Adopted	Difference
General Fund	4.6442	4.6442	0.0000
Transportation	0.4036	0.4036	0.0000
Library	0.2475	0.2475	0.0000
Children Services	0.3333	0.3333	0.0000
Parks	0.3040	0.3040	0.0000
Environmental Lands	0.1500	0.1500	0.0000
Countywide Operating	6.0826	6.0826	0.0000
Unincorporated MSTU	0.6109	0.6109	0.0000
Subtotal	6.6935	6.6935	0.0000
Palm-Aire MSTU	0.2546	0.2546	0.0000

Property taxes increased by $47.0 million as a result of property values increasing to $77.6 billion for FY26. This budget maintains its existing overall tax millage rates and reflects no increases to millage rates. An illustration of the history of rates reflects Countywide Operating Millage Rates have maintained similar levels over time.



The calculation of the millage is based upon the property values assessed by the Property Appraiser. Certification of values will occur on July 1 and the budget will be adjusted accordingly.

The history of the Ad Valorem property values adds perspective to the health of our county. Since 2021, Manatee County has experienced an unprecedented growth in property values of 117.9%. This trend is illustrated in the Property Values Chart which reflects values since 2017. The preliminary property value estimate of $77.6 billion in the FY26 Recommended Budget is a 10.0% increase compared to FY25.

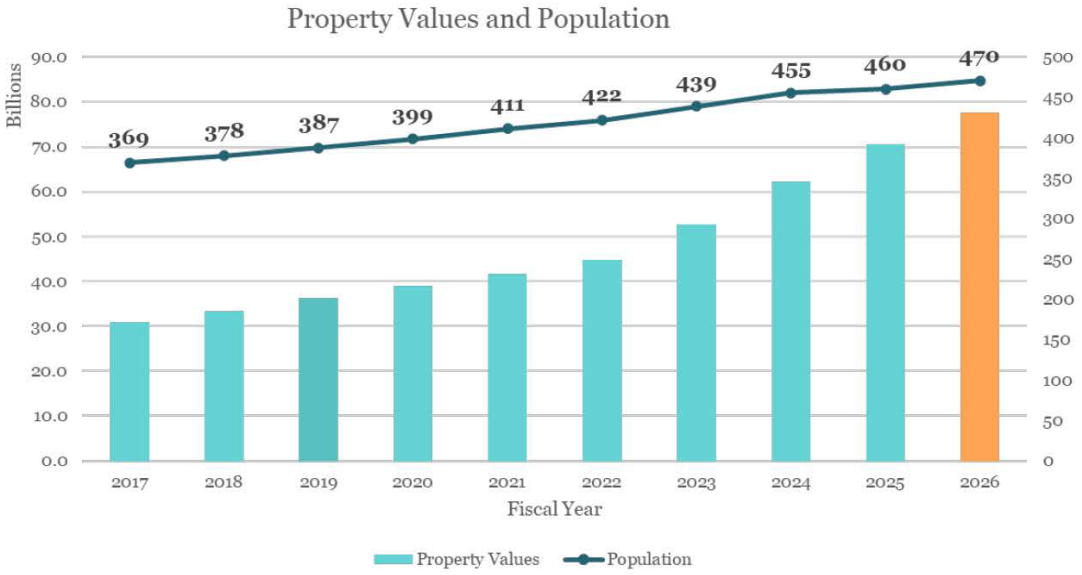


The trends of current construction underway in FY25 provide the estimate for the sustained growth into FY26. The County has surpassed the pre-covid levels for property values when viewing the total values. Furthermore, with the current economy, property values continue to rise at unparalleled levels. By adding the new construction values each year to the chart (in orange), the analysis shows that existing taxpayers are reaching higher valuations from 2017 and the increased valuation has been brought about through new construction and growth.

Tax Year	CPI Change*	Cap*
2025	2.9%	2.9%
2024	3.4%	3.0%
2023	6.5%	3.0%
2022	7.0%	3.0%
2021	1.4%	1.4%
2020	2.3%	2.3%
2019	1.9%	1.9%
2018	2.1%	2.1%
2017	2.1%	2.1%
2016	0.7%	0.7%
2015	0.8%	0.8%
2014	1.5%	1.5%
2013	1.7%	1.7%
2012	3.0%	3.0%
2011	1.5%	1.5%
*Florida Dept of Revenue		

The cap on increases to existing homes is brought about by "Save Our Homes". "Save Our Homes" was established to protect homestead exemption property from market periods with high increases in valuations. CPI caps the increase of homestead property values to the lower of CPI percentage change or a 3.0% increase. As noted in the chart on the left, the 2025 Tax Year (or FY26 Budget) has values for homestead capped at 2.9%.

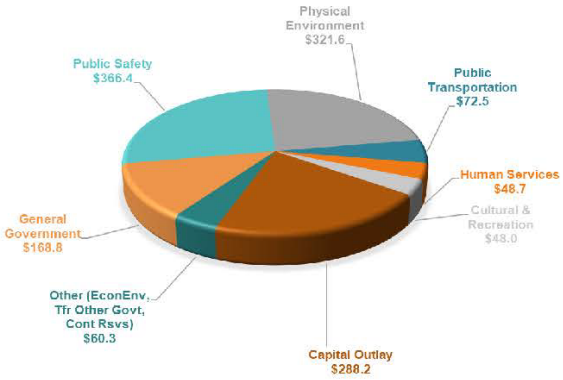
By adding the population trendline to the chart, a clearer picture of changes in Manatee is established. Although Ad Valorem property values have increased by 153.8% since FY17, the population has only increased by 27.5%. The increase in values is not falling on the same taxpayers from 2017 but mitigated by the population which has grown by 101,489. This growth in new taxpayers has brought additional Ad Valorem value as well as the need for increased services to Manatee County.



FUNDING PRIORITIES FOR FY26

Priorities within the budget, for our community, remain with Public Safety, investment in our infrastructure, services to our citizens and continued commitment to excellence. In the FY26 Recommended Budget, Public Safety represents $366.42 million (26.6%) of the budget. Physical Environment represents $321.6 million (23.5%) which includes the Utility System. General Government and Capital Outlay represent $168.8 million (12.3%) and $288.2 million (21.0%), respectively. Transportation represents $72.5 million (5.3%) for ongoing operations and Transportation capital investments are included within Capital Outlay. Human Services and Culture & Recreation represent $48.7 million (3.5%) and $48.0 million (3.5%) respectively. Other Programs (Economic Environment, Transfers to Other Governments, Contingency Reserves) represent $60.3 million (4.4%).

$1,374.5 Recommended Budget (In millions)



In comparison to the total Adopted FY25 Budget, which is inclusive of the Port Authority ($26.0 million budget), you can see an overall increase in expenses of $46.3 million or 3.5% in the Recommended FY26 Budget. In the chart below, over $102.5 million (7.7%) of the change is identified in three areas. The areas are as follows: an additional $42.7 million (13.2%) of Public Safety, an increase in Physical Environment of $44.6 million (16.1%) and an increase in General Government of $15.2 million (9.9%).

Comparison of Expenses	FY26 Recommended	FY25 Adopted	Difference	% Change
General Government	$ 168.8	$ 153.6	$ 15.2	9.9%
Public Safety	$ 366.4	323.7	42.7	13.2%
Physical Environment	$ 321.6	277.0	44.6	16.1%
Public Transportation	$ 72.5	85.5	(13.0)	-15.2%
Human Services	$ 48.7	42.9	5.8	13.5%
Cultural & Recreation	$ 48.0	39.3	8.7	22.1%
Capital Outlay	$ 288.2	284.6	3.6	1.3%
Other (EconEnv, Tfr Other Govt, Cont Rsvs)	$ 60.3	121.6	(61.3)	-50.4%
Total	**$ 1,374.5**	**$ 1,328.2**	**$ 46.3**	**3.5%**

**Note – The Port Authority and Law Library is not yet recognized in the FY26 Recommended budget and will be included in September towards adoption.*

Public Safety

Within the Law Enforcement category, the continued partnership with Sheriff Wells is integral in addressing public safety need across the county and implementing various initiatives and programs aimed at enhancing security and law enforcement capabilities.

The Capital Improvement Plan (CIP) includes the continuation of four large projects for a total project cost of $53.2 million which are supportive of the Sheriff's operations. These include the MSCO Jail New Medical Wing for $16.0 million, the MSO Premier New Substation for $5.0 million, the MSCO Fleet Facility for $25.4 million, and the MSCO New Property Evidence Building for an additional $6.8 million.

The CIP includes three new stations scheduled to occur within the next five years to be complete in response to areas of growth. These stations are as follows:

- PSD South County EMS/MSO Combined Substation for $24.8 million
- Lake Flores EMS/MSO Combined Substation & Ambulance Addition for $24.8 million
- Moccasin Wallow Extension EMS/MSO Combined Substation & Ambulance Addition for $24.8 million

Further information on these projects can be found within our CIP FY26-30.

Within the Board's Public Safety Department, emphasis has been placed on growth in certain areas of the County. This is addressed in both the operating and the capital improvement plan.

Continuing with Public Safety, the first emphasis is on the Emergency Medical Services Division where a total of $2,521,292 operating budget has been put in reserves for the indicated projects scheduled for completion in FY26:

- $836,724 for 4 charge paramedics and 4 EMT positions for the Moccasin Wallow station
- $847,844 for 4 charge paramedics and 4 EMT positions for the Parrish station
- $836,724 for 4 charge paramedics and 4 EMT positions for the Lake Manatee station

Emergency Management has requested $267,500 to expand the Peregrine Software for the Emergency Operations Center. This expansion would integrate 11 new data sources that would better equip Public Safety with tools and capabilities needed to make timely, data-driven decisions during storm events.

The Beach Patrol Division is needing two additional Beach Patrol Lifeguards due to increased tourism growth on the Island.

An amount of $1,392,279 has been allocated to reserves to cover operating expenses and staff costs associated with the planned opening of the John Marble Aquatic Center and the Premier Aquatic Center anticipated in FY26.

Maintaining Service Levels

The county continues to invest in employee career development to maintain our customer service levels. Recruitment and retention are still challenging in the current competitive market due to remote working opportunities, workforce reinvention, and skillset gaps. To maintain our workforce and keep employees engaged, we are working to address several issues identified below.

Health Insurance

Our medical plan has performed well over the last ten years compared to the national trend. This performance has allowed the County to avoid higher employee premiums and deductibles. With the pressures during the health crisis that has challenged our County and our Country, the aging population of our employee base and trends in the market have caused increased costs to the plan. The rising costs of the plan in the past several years have resulted in a need for a premium increase that is considerably lower than those in the private market and other local governments and municipalities. For FY26, Manatee County's health plan has been analyzed, and it is our recommendation, based upon the analysis received, to increase the annual cost of the plan for maintenance of the plan, which is lower than the CPI trend. This increase only seeks to keep up with the increasing prescription and medical services costs without hurting the employees' overall finances. For the FY26 Recommended Budget, an increase of 1% for both the employer and employee to health insurance premiums is recommended.

The chart below indicates the changes in each level of tiers.

Employer Monthly	FY26 Monthly	FY25 Monthly	Monthly Change	Annual Change
Employee Only	$ 731.72	$ 717.30	$ 14.42	$ 173.04
Employee and Spouse	$ 1,337.34	$ 1,310.98	$ 26.36	$ 316.32
Employee and Children	$ 1,146.30	$ 1,123.70	$ 22.60	$ 271.20
Employee and Family	$ 1,954.32	$ 1,915.80	$ 38.52	$ 462.24

Employee Monthly	FY26 Monthly	FY25 Monthly	Monthly Change	Annual Change
Employee Only	$ 93.22	$ 91.38	$ 1.84	$ 22.08
Employee and Spouse	$ 351.22	$ 344.30	$ 6.92	$ 83.04
Employee and Children	$ 301.04	$ 295.10	$ 5.94	$ 71.28
Employee and Family	$ 426.10	$ 417.70	$ 8.40	$ 100.80

Salary Compensation

Manatee County has strived to remain competitive in the compensation market, and this year will not be the exception. In FY26, as in prior years, Board of County Commissioner employees will be compensated accordingly for their outstanding service to the community. Obtaining qualified talent has challenged Manatee County due to the aggressive compensation structures in private and governmental industries. Even further, inflation in the economy has significantly impacted potential candidates' decision-making, coupled with the legislative mandates' requirements for minimum wage. With these factors in mind, Manatee County wants to ensure that we recognize our existing workforce's efforts and dedication by increasing the salary base with a COLA. The

FY26 Budget invests $12.6 million of salary compensation in our most valuable assets, our employees.

In FY25, an Evergreen market study was performed to evaluate the county's existing compensation plan comprehensively. This study analyzed the current pay structure, addressed compression issues, and assessed current market conditions, including compensation trends, salary benchmarks, and industry practices. The results of this study addressed compression, tenure, current market conditions, inflation, and competitive pay that will attract and retain employees. The recommendations presented with this study's results were implemented in FY25.

In addition, the Constitutional Offices and Judicial programs have provided their calculation for increase which has been placed within their respective budgets. The Recommended Sheriff's and Supervisor of Elections compensation will be presented in June 2025. The Property Appraiser has kept their budget the same for this recommendation pending receiving their state budget, which will be adjusted in the proposed version. The Clerk of the Court requested salary increases of $242,224 and nine new positions totaling $490,337.

Investment within the Community

Community & Veterans Services

Within Community & Veterans Services, the Veterans Services Division requested three Probation Officers for the Work Offender Program which has added being a sanction for the Specialty Courts thus adding a strain on current officers and being unable to supervise the increased in volume. Additionally, to support Pretrial Release, which experienced changes in the bond schedule leading to increased arrests and screenings. This request requires an increase of funding in the amount of $273,738. Within the Community Development Division, they are requesting a Compliance Coordinator to meet the increased demands of Affordable Housing projects totaling $116,347. For the Animal Welfare Division seven total positions were requested totaling $549,314; this includes 3 Animal Care Specialist, 2 Veterinary Assistant, and 2 Animal Services Veterinary Technicians. These positions will be assisting in supporting the increased animal intake due to the new Resource Center and expansion of animal services programs. The Grants Division is requesting a Community Development Program Manager for the HUD Program and will be fully funded by CDBG grant.

Development Services

Within the Building Division of Development Services, $452,351 has been requested for three Permitting Technicians and an increase in overtime for building construction review and inspections. In the Planning and Zoning Division and the Environmental Planning Division, an Environmental Planning Division Manager is being requested totaling $185,039. Currently this division has no direct report to the director. Within the Administrative Business Services Division, the department is asking for an Administrative Specialist totaling $79,017 to assist all division managers. The Code Enhancement Division is seeking a Principal Planner totaling $152,140 to assist the section and division managers, this position is now needed due to growth of a Project Management section within the division. The Planning Engineering Division requests a Planning & Zoning Technician to assist in with development review and engineer reviews and an Engineering Section Manager to assist the division manager in the review process. Both positions total $269,362

Property Management

With the County's focus on maintaining infrastructure and addressing growth, the Property Management Department is investing a total of $2,340,400 as indicated below within the Renewal and Replacement Division:

- $400,000 for appliance R&R to the Central Jail Annex
- $300,000 for louvers and vents at the Central Jail Annex
- $750,000 for a fire panel at the Judicial Center
- $500,000 for Countywide fire panel replacement
- $250,000 for HVAC Blower and Ran Replacement at the Judicial Center
- $50,000 for annual industrial air filters for the Judicial Center and Public Safety Complex
- $33,900 for increased funding for the Detention Facility pod renovations operations
- $56,500 for increased funding for the Detention Facility pod renovations R&R

For the Building Management Division decision units totaling $1,436,382 were requested for the items listed below:

- $121,792 for a Contracts Manager
- $64,590 for increased funding in overtime for the division
- $750,000 for digital camera update at the Detention Facility
- $500,000 for digital camera update countywide (phase 1)

For the Grounds Maintenance Division total decision units of $410,000 was requested for the increased funding for ADA improvements for $100,000 and $310,000 for a Maintenance Facility at Coquina Beach.

Within the Stormwater Maintenance Division total requests of $2,435,212 was requested for the items listed below:

- $900,000 for contracted roadside mowing
- $200,000 for increased funding for contracted pond mowing
- $337,076 for two grapple trucks
- $558,281 for a crew of five including a truck for median landscaping
- $361,810 for an IMT tool truck and a dewatering pump mounted on a 20ft trailer
- $78,045 for an Administrative Specialist

Natural Resources

Environmental Protection continues to emphasize the importance of water quality and to do so they are requesting $242,515 for two positions. A Senior Environmental Specialist for continued monitoring water quality trends and addressing waterbody impairments. An Environmental Specialist for enhanced support to the Watershed Management Program to evaluate water quality data to identify areas for cost effective improvements can be made to avoid costly waterbody impairments.

The growing scope of and complexity of ecological restoration projects has made it clear that additional staff is needed to maintain quality, efficiency, and success of projects. A full-time

Ecological Resources Coordinator will would bolster the efficiency and ensure continued expert care and restoration for sustainable ecological health for a total of $112,028.

In tune with the need for teaching the Agricultural Extension is requesting an Agriculture Extension Program Specialist to create a School Garden Program for the County totaling $173,299. This program will allow educators the opportunity to enhance student education through practical, hands-on learning, teach how to grow and harvest as well as healthy eating habits and many more collaborative learning.

Public Works

The FY26 Recommended Budget places focus on stormwater management and rehabilitation and maintenance projects while also addressing internal needs. The Public Works Department is requesting an addition within the following areas:

Field Operations:

- $250,000 for a Sidewalk Fill Program to connect new construction with existing sidewalks

Traffic Management:

- $547,378 for Traffic Signal Detection Maintenance Crew of 2 positions with a truck.
- $100,000 for Signs and Pavement Markings for GIS Collection

Fleet Services:

- $309,884 for the purchase and installation of a backup generator and ATS switch at the North County Fuel site.
- $255,413 for two Fleet Maintenance Superintendents for the Fleet Workshops at the Landfill and Utilities.
- $128,196 for a Fleet Maintenance Materials Supervisor to manage parts and materials. Currently there is only one specialist and the increase in assets, aging equipment and increased staff requires the need for additional staff.
- $122,999 for a Fuel Services Supervisor needed due to increased fuel sites added throughout Manatee County.
- $107,155 for a Fleet Technician – Ambulance at the 26th Ave East workshop necessary due to additional ambulances added to the fleet. Thus, reducing the need for contracted services.
- $107,155 for Fleet Maintenance Technician at the landfill workshop to reduce reliance on contracted services due to growing fleet.
- $107,155 for Fleet Maintenance Technician at the Utilities workshop to reduce reliance on contracted services due to growing fleet.
- $398,000 for equipment at the Tallevast workshop such as: 2 heavy duty drive on lifts, 1 floor scrubbing machine, 5 evaporative cooling fans, 2 edge fall protection systems.
- $544,500 for equipment and maintenance at the Public Works Fleet workshop such as: 20 replacement hose reels, 16 extension cord reels, 8 evaporative fans, 1 edge fall protection system, 1 set of ARI mobile lift columns, 1 18k two-post lift, build a roof extension to the north and southeast side of the garage, paint exterior of building, install 11 electric door operators for roll-up doors.
- $147,410 for 2 Vidar Tire Carousels at the Public Works workshop.

Stormwater Management:

- $2,500,000 for a Watershed Management Plan at Lake Manatee. The Upper Manatee River Watershed is 123 square miles draining into Lake Manatee and associated reservoirs. The results would be utilized to update FEMA flood insurance rate maps, dam safety and emergency management plans and incorporate stormwater management facilities of future land development.
- $145,076 for a Project Engineer for in-house consulting services for future updates and upkeep of Watershed Management Plans and in Real-Time Flood Forecasting.

Rehab Maintenance:

- $1,000,000 for increased funding for the Countywide Bridge Rehabilitation Program. The current structure inventory consists of 138 bridges, 183 non-qualifying bridges and 48 pedestrian bridges.
- $550,000 for increased funding for local road maintenance resurfacing. Since 2020 costs have escalated due to inflation.
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- $550,000 for increased funding for local road maintenance resurfacing. Since 2020 costs have escalated due to inflation.
- $575,000 for Emerson Point Preserve Road resurfacing. Original road was installed 2002 and needs resurfacing to maintain accessibility, safety of bicyclists and pedestrians.

Transportation FY26 CIP projects total $171.0 million, including $39.5 million of funding with Infrastructure Sales Tax. The projects will be discussed in the CIP FY26-30 throughout the budget process.

Sports & Leisure Services

With the new Athletics & Aquatic Center at Premier Sports scheduled to open in late FY26, $318,065 has been set aside in reserves to cover personnel and operating costs for the first three months of operation.

Library Services recently transferred to Sports & Leisure and as such the need has been identified to increase public service hours to include Sunday. For this need 13 new library assistants are being requested totaling $709,086.

Utility System

The Utility System continues to expand with the growth of our county. Additions of customers directly correlate with population increases. In FY26, the Utilities Department has increased funding by $933,132 for 2 Utilities Water Maintenance Crews with trucks to support the Distribution Section. These added crews will form the new "East region" and will be divided into two eastern sections. As well as the following equipment for the Potable Water System:

- $130,500 for a mini excavator with a hammer attachment to support the water distribution section in managing the increasing volume of repair and maintenance work driven by county-wide growth.
- $735,000 for a Vac-Con sewer combination cleaner truck to enhance the system's ability to keep up with rigorous maintenance schedules, reduce water loss from leaks and respond quickly to emergencies.
- $212,500 for a Trailer Attenuator to enhance the safety and efficiency of water distribution operations.
- $107,500 for a Ditch Witch Vacuum excavator to enhance operational safety and efficiency to employ soft digging techniques, combining high pressure water/air with a vacuum to safely remove soil while minimizing the risk of damaging underground utilities.

The Wastewater System continues to rapidly increase and to be able to effectively maintain the continually increase infrastructure this department has requested 16 new positions in FY26 totally $3.3 million. A regional collections maintenance crew of 3 separate crews with crane truck and a total of seven positions for the rapid growth within the north and east portions of the County. Additionally, a four-person crew for the regional lift station equipped with a truck and crane truck, two industrial control technicians with a truck, a senior chemist, and two wastewater plant operators are involved. The following equipment was requested:

- $374,000 for a 560KW portable generator to help lift station section respond to emergencies immediately.
- $310,800 for four 80KW trailer mounted generators to decrease rental of generators during emergency situations.
- $513,800 for four 120KW trailer mounted generators to decrease rental of generators during emergency situations.
- $300,000 for a metal building for pump storage to cover the existing pump storage area and provide uninterrupted service.
- $345,000 for a vertical bar screen used to remove foreign debris before it enters the master lift station pumps.
- $115,000 for a maintenance truck for maintenance technicians to transport tools and materials daily and is needed to decrease down time.

The Solid Waste Division also sees continue growth and has requested two positions totaling $262,388 for a landfill operator and a solid waste collections officer with a truck. Increased infrastructure also requires the added equipment:

- $415,000 to replace the scales at the Lena Road landfill.
- $160,000 for a hazardous waste storage shed to remain in compliance with FDEP and will provide safe storage of all the materials being collected by residents.

The Utilities Business Operations is requesting 3 positions totaling $188,532 which are customer service representatives one for the call center, one for the credit & collections center, and one for the billings section. These positions are needed for the expanded customer base within the County.

Investment in Innovation

Manatee County continues to invest in technological investments to address Cybersecurity by improving internet resiliency, data security enhancement as well as consulting service, and a network team position totaling $676,718. Client Services is increasing its ESRI Data storage to M-4 level for $99,360. The Applications Development Division is needing four different positions totaling $518,981 and they are: an AI Data Management Administrator, an AI analyst, and Oracle Administrator, and a HRIS Administrator to assist Human Resources in with their new HR systems implementation. An amount of $102,471is being allocated to upgrade the P25 Radio System Cyber Security. A Business Services Supervisor and a Tech Lead are needed for $279,556 within the Business Services Division for continued process improvement.

Constitutional Officers

The Sheriff's budget is requesting an increase of operating costs totaling $39,575,071 which includes 64 new positions. This will also include capital improvement projects that are now operational.

The Capital Improvement Plan (CIP) includes the continuation of four large projects for a total project cost of $53.2 million which are supportive of the Sheriff's operations. These include the MSCO Jail New Medical Wing for $16.0 million, the MSO Premier New Substation for $5.0 million, the MSCO Fleet Facility for $25.4 million, and the MSCO New Property Evidence Building for $6.8 million.

The Supervisor of Elections budget is requesting total operating cost of $3,910,846 which is a decrease from FY25 of $108,769.

The Property Appraiser's budget is approved through the State of Florida. Their current budget is $8.8 million and will be finalized towards the Proposed Budget Process.

The Tax Collector's budget has been calculated based upon property taxes proposed and will provide his overall budget once it is submitted to the State of Florida. Preliminary calculations of their total budget are $19.3 million and will be finalized towards the Proposed Budget Process.

The Clerk's budget has an overall of $548,893 mainly due to the request of nine new positions. The budget includes FRS adjustments and the health insurance increase of 1.0%. Total budget for the Clerk is $10.6 million for FY26.

Court Supported Offices

All Judicial Programs personnel were treated in the same manner as the Board's employees with the COLA salary compensation (with exceptions due to legislative mandates approved). In addition, the health insurance was increased for personnel supported by Manatee County for 1.0% for the employer and 1.0% for the employee. Drug Court has been recommended fully for funding in the amount of $804,585, which will provide for the grants to provide continuation of other programs much needed for full support in the programs. Total budget for Court Administration for FY26 is $2.1 million, inclusive of a non-recurring expense for update to the courtrooms of technology.

The State Attorney's office base budget was increased by $31,469 which includes internal costs and salaries. The Public Defender has increased by $246,812. The Guardian Ad Litem budget has decreased by 24,971.

Debt

On June 18, 2024 the Board authorized the issuance of the Honeywell Sports Lighting Infrastructure Project, the Revenue Improvement Note, Series 2024 in the amount of $18,659,800. This issuance is a 15-year term bank loan being used to finance sports lighting infrastructure and issuance costs related to the loan.

On November 31, 2024, the Board authorized the issuance of a non-revolving line of credit, the Revenue Improvement Note, Series 2024B in the amount of $140,000,000. The bond issuance will provide initial funding needs for the County's general government Capital Improvement Plan. This line of credit will be interest only until October 31, 2026, and all principals will be payable. The County expects to refund this line of credit with an issuance of a long-term bond.

On November 21, 2024, the Board authorized the issuance of the Public Utilities Advanced Metering Infrastructure AMI, 2024 loan in the amount of $82,145,000. This loan will be used to manage the implementation of the advanced metering infrastructure program and has a 20-year useful life. The meters will be purchased by the County.

Manatee County has developed strong credit worthiness and superior credit rating of AAA and AAA given by Moody's and Fitch Ratings for each General Government and for the Public Utilities System, respectively, and AAA and Aa1 by Moody's as assessed by both rating agencies in April 2023 and August 2024. Such strong credit ratings allow the county to issue bonds at lower market interest rates and without bond insurance requirements.

Capital Improvement Plan

The FY26–30 Capital Improvement Plan outlines a total of $5.4 billion in project activity. This includes $2.5 billion in new project activity planned over the next five years, $453.5 million in future CIP projects, and another $2.5 billion in projects that have already been appropriated and are currently underway.

To better align with Infrastructure Sales Tax (IST) funding priorities and improve clarity, the County has organized the CIP into two primary categories: Governmental and Enterprise projects. This structure mirrors the categories used within the IST program.

Governmental - General Government, Libraries, Natural Resources, Sports and Leisure, Public Safety, Technology, and Transportation.

Enterprise - Potable Water, Solid Waste, Stormwater, and Wastewater.

The Capital Improvement Plan is detailed in the CIP Book, which serves as the comprehensive record of all active projects, as well as those anticipated to require funding over the next five years and in future planning periods. Projects funded through the Infrastructure Sales Tax are clearly identified within the category summaries and on individual project pages.

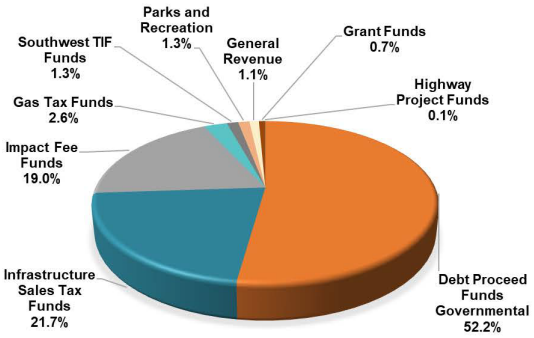
Governmental Categories

Governmental CIP projects represent a planned investment of $801.9 million between FY26 and FY30. In addition, $151.4 million in funding is projected beyond FY30, while $1.5 billion has already been appropriated for these projects to date. Altogether, the total investment in Governmental CIP projects amounts to $2.5 billion.

Governmental Section – Major Funding Sources Overview

Governmental CIP - Sources		(in millions)	
Debt Proceed Funds Governmental	$	498.0	
Infrastructure Sales Tax Funds		206.8	
Impact Fee Funds		182.5	
Gas Tax Funds		25.0	
Southwest TIF Funds		12.0	
Parks and Recreation		12.0	
General Revenue		10.1	
Grant Funds		6.3	
Highway Project Funds		0.5	
	$	953.3	*
Prior Appr		1,519.9	
Total Sources of Funds	$	2,473.2	

*$953.3 Represents FY26-30 and Future Plan



The largest source of funding in the Governmental section comes from debt proceeds included in the Capital Improvement Plan (CIP), totaling $498.0 million.

The second-largest source is the Infrastructure Sales Tax (IST), providing $206.8 million in funding.

Impact Fees contribute $182.5 million, while Gas Tax revenues account for $25.0 million.

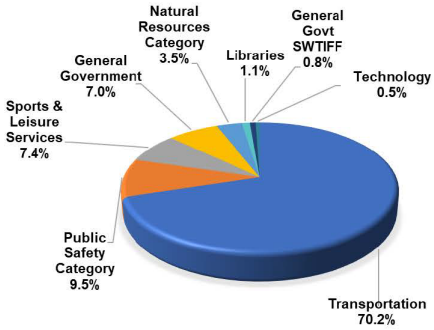
An additional $12.0 million is allocated from the Southwest Taxing Increment Financing Fund (SWTIFF) and the Parks and Recreation Fund.

General Revenue contributes $10.1 million, and Grant Funds total $6.3 million.

Finally, Highway Projects are supported with $0.5 million in funding.

Governmental Project Highlights in the FY26–30 CIP (amounts in millions):

Governmental CIP - Use	Prior Appropriation	FY26-30 & Future	Total
Transportation	$ 956.8	$ 778.3	$ 1,735.0
Public Safety Category	149.5	85.0	234.6
Sports & Leisure Services	153.5	30.4	183.9
General Government	161.5	10.9	172.4
Natural Resources Category	57.7	30.0	87.7
Libraries	20.3	6.7	27.0
General Govt SWTIFF	7.5	12.0	19.5
Technology	13.1	-	13.1
(in millions)	$ 1,519.9	$ 953.3	$ 2,473.2



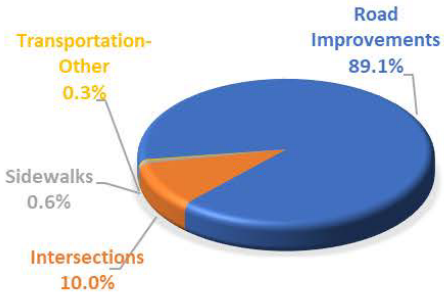
Transportation represents the largest investment within the Governmental CIP, accounting for 70.2% of all infrastructure funding over the FY26–30 planning period.

Transportation

Transportation continues to be the most significant focus area within the Governmental Capital Improvement Plan, with a total of $1.7 billion in project investment.

Of the total Transportation investment, $956.8 million represents previously approved and appropriated projects that are already underway. An additional $778.3 million reflects new investments, with $633.6 million planned within the FY26–FY30 timeframe. These Transportation investments are grouped into four key sub-areas: Intersections, Road Improvements, Sidewalks, and Transportation – Other, which includes projects such as fiber installation within roadways and the expansion of fuel tank capacity.

The largest share of funding, $1.5 billion or 89.1%, is allocated to Road Improvements, underscoring the County's focus on upgrading and expanding critical transportation corridors.



Sub-Category	Investment ($M)	Percentage
Road Improvements	$ 1,545.8	89.1%
Intersections	174.1	10.0%
Sidewalks	10.7	0.6%
Transportation-Other	4.5	0.3%
Total	**$ 1,735.0**	**100.0%**

Intersection Improvements occur in the following areas:

- 60th Avenue East (Buffalo Rd) – 69th Street East
- Harrison Ranch Blvd at US 301
- Ellenton Gillette Road – Mendoza Road (37th St E)
- The Masters Avenue at Bourneside Boulevard
- Tuttle Avenue at Whitfield Avenue
- CR 675 at Rye Road Intersection and North Rye Road Extension
- Lockwood Ridge Rd at SR 70

Road Improvements

Road Improvements remain the primary focus of Transportation investments, with a total commitment of $1.7 billion. Of this amount, $956.8 million is associated with previously appropriated projects already in progress. The FY26–30 CIP and future plan recommend an additional $778.3 million in new funding. This category accounts for 89.1% of the total Transportation investment, clearly highlighting its priority within the County's infrastructure strategy.

A total of 72 Transportation projects are included in the plan, with 36 projects requesting funding in the FY26–30 CIP. In response to the County's unprecedented growth, there is a strong focus on accelerating the delivery of key road projects to meet current and future infrastructure demands. Several major, large-scale projects are highlighted below.

Highlights of major road projects identified as "The Big 6" include:

- 59th Street West - four-lane from Cortez Road to Manatee Avenue
- 63rd Avenue East - four-lane from US 301 to Tuttle Avenue
- 75th Street West - four-lane from 20th Avenue West to Manatee Avenue West
- Lena Road from SR70 to SR64
- Lorraine Road – four-lane from SR64 to 59th Avenue East
- Upper Manatee River Road - four-lane from North of SR64 to Ft Hamer Bridge

Other road projects include:

- 44th Avenue East from 44th Avenue Plaza East to Lakewood Ranch Boulevard
- 60th Avenue E from Mendoza Road to Buffalo Road Terminus – Segment 2
- Canal Road Corridor projects
- Moccasin Wallow Road Corridor projects
- Upper Manatee River Road North of SR 64 to Fort Hamer Bridge

There are 19 bridge replacements/rehabilitation projects that total $245.8 million and are in progress or programed. These projects are as follows:

- 9th Street West over Cedar Hammock Canal - Bridge Rehabilitation for $.8 million
- 26th Street West over Cedar Hammock Canal - Bridge Replacement for $2.5 million
- 26th Ave E over Sugarhouse Creek Bridge Replacement for $1.7 million
- 75th St West - Cortez Road - Bridge Rebase and Resurfacing for $11.3
- Bobby Jones Court Bridge Rehabilitation for $.7 million
- CR 675 over Gamble Creek Bridge Replacement for $15.3 million
- Duette Rd Bridge Replacement for $5.7 million
- Fort Hamer Bridge - 4 Lane for $65.0 million (design and land acquisition)
- Golf Course Rd over Gamble Creek Bridge for $.7 million
- Kay Road over Cypress Strand/Port Harbour Parkway Bridge for $4.6 million
- Lincoln Park Pedestrian Bridge for $10.7 million
- Palma Sola Blvd - Bridge Replacement for $4.2 million
- Singletary Rd over Branch of Myakka River Bridge Replacement for $2.5 million
- Singletary Rd over Tatum Gully Bridge Replacement for $2.4 million
- Upper Manatee River Road - Mill Creek Bridge for $5.2 million
- Upper Manatee River Road Gates Creek Bridge for $4.5 million
- Upper Manatee River Road North of SR 64 to Fort Hamer Bridge for $99.9 million
- Wauchula Rd over Long Creek Bridge Replacement for $4.6 million
- Wauchula Road - Maple Creek Bridge Replacement for $3.5 million

Sidewalks

Pedestrian safety remains a top priority for Manatee County, especially for children and families walking to and from school. As part of the FY26–30 Capital Improvement Plan, a total of 21 sidewalk projects are included to support this commitment.

Currently, 20 sidewalk projects are underway, reflecting the Board's ongoing investment in safer pedestrian infrastructure. An additional sidewalk project is programmed for FY26–30, bringing the total planned investment in sidewalk improvements to $10.7 million.

Several sidewalk project highlights include:

- 30th Street East - 49th Court East – 8th Ave East for $357,380
- 27th Street East - Stone Creek Sub – 31st Ave East for $327,720
- 27th Street East – 26th Ave East – 30th Ave East for $327,420
- Morgan Johnson Road – 13th Ave East - Amberly Drive for $489,185
- Palma Sola – 34th Ave West – 27th Ave West for $522,000
- 9th Ave Northwest – 71st Street Northwest – 83rd Street Northwest for $312,000
- Moccasin Wallow Road - Gillet Drive to Buffalo Road Shared Use Path for $725,255
- 26th Street West from Cortez Road to 21st Ave West for $528,000
- 26th Ave East near 15th Street East Railroad Crossing for $565,200
- 37th Ave East near 15th Street East Railroad Crossing for $333,200
- 59th Street West - Manatee Ave West – 6th Ave Northwest for $393,000
- Buffalo Road Sidewalk - Imperial Circle to Bobby Jones Court for $1,041,640

Public Safety

Public Safety represents a key area of focus in the FY26–30 Capital Improvement Plan, with $78.2 million in planned investment—accounting for 3.2% of the total CIP.

This investment is distributed across seven sub-categories, which include: 911 & Technology, Animal Services, Boat Ramps, Building and Renovations, Criminal Justice & Public Safety, Law Enforcement, and Parks and Aquatics.

The total investment across these categories amounts to $234.6 million, of which $149.6 million has already been appropriated. The CIP also identifies an additional $6.8 million in future planned funding for Public Safety projects, reinforcing the County's continued commitment to maintaining safe, well-equipped, and accessible public facilities.

911 & Technology

The Next Generation 911 project represents a vital upgrade to the County's emergency response infrastructure, with an investment of $4.0 million dedicated to modernizing the 911 system. In addition, a new funding request of $3.4 million is included for the CAD system upgrade to Hexagon OnCALL, enhancing dispatch capabilities and improving emergency response efficiency.

Animal Services

As part of Manatee County's continued investment in animal welfare, the CIP includes $7.5 million in funding to support ongoing improvements at the Bishop Animal Shelter. Additionally, $5.2

million is allocated for Phase II – the Adoption Building, which will expand the facility's capacity to better serve the community.

The plan also includes $1.9 million for the Animal Community Center Building, which is currently in progress. These investments will ensure that Manatee County's shelter system can effectively meet the needs of our growing animal population, in line with the county's broader population growth.

Criminal Justice & Public Safety

The FY26–30 Capital Improvement Plan allocates $73.9 million to Criminal Justice and Public Safety, bringing the total investment in this sub-category to $121.0 million, of which $40.2 million has already been appropriated. Due to the approximately 30-month lead time required to procure ambulances, FY26 includes funding for two additional units, each costing $688,986: the Public Safety Department 24-Hour Ambulance – Duette and the Public Safety Department Advanced Life Support (ALS) Ambulance. Looking ahead, with land acquisition funding already secured, FY27 recommends funding for three combined EMS/MSO substations—South County, Lake Flores, and Moccasin Wallow Extension—each with an investment of $23,775,886, to support the County's growing service demands.

Law Enforcement

Funding for this sub-category in the FY26–30 and future CIP totals $46.6 million. Several key projects are planned in support of the Manatee County Sheriff's Office (MCSO), including the district 5 Substation at Premier, with a projected investment of $5.0 million, and the MCSO Fleet Facility, with funding of $25.4 million. These projects reflect the County's continued commitment to enhancing public safety infrastructure and operational efficiency.

Natural Resources and Sports & Leisure Services

The FY26–30 Capital Improvement Plan includes a total investment of $271.7 million in Natural Resources and Sports & Leisure Services. This amount consists of $60.5 million in new funding and $211.2 million in previously appropriated funds.

These categories are broken down into several sub-categories: Athletic Fields, Beaches/Waterways, Boat Ramps, Parks & Aquatics, Preserves, and Recreational Buildings & Playgrounds.

There are a total of 202 projects across these areas. Of these, 16 existing projects require additional funding, while 22 projects are new and have not received prior appropriations from previous budgets. This continued investment underscores the County's commitment to preserving natural assets and expanding recreational opportunities for a growing community.

Beaches/Waterways

This sub-category includes 9 projects, with no additional funding requested in the FY26–30 CIP. Among the significant ongoing projects are the Central Beach Nourishment 2019 at $7.7 million, the Coquina Beach Nourishment – Passage Key Sand Source also at $7.7 million, and the Coquina Beach Stabilization Structures valued at $5.7 million. These projects continue to support the preservation and enhancement of the County's coastal resources.

Boat Ramps

The Boat Ramps sub-category reflects a total CIP investment of $14.7 million.

For the Public Safety Department, the Coquina Beach Marine Boat Dock Expansion is currently underway, with an investment of $0.5 million.

Within the Natural Resources Department, several key projects are in progress or planned. The Warner's Bayou Boat Ramp Dock Extension & Shoreline Stabilization is underway with a budget of $2.0 million. The Cortez Marina Bay Boat Ramp is currently funded at $2.8 million, with updated cost estimates for the remaining work forthcoming. In addition, a funding request for the initial costs of the Skyway Boat Ramp is included in the plan at $9.3 million.

These projects aim to enhance water access, support recreational use, and improve marine infrastructure across the county.

Parks & Aquatics

This sub-category spans the Public Safety Department, Sports & Leisure Services, and the Natural Resources Department, and includes a total of 41 projects. In FY26, an additional $6.9 million is proposed to fund several key initiatives, including $1.4 million for Lakewood Ranch Park Improvements, $0.3 million for lighting and electrical enhancements at 51st Street Park, and $5.2 million for the Hidden Harbor Mitigation Site. Over the course of the five-year CIP, a total investment of $10.4 million is recommended to support ongoing improvements in public amenities, environmental mitigation efforts, and the enhancement of community spaces.

Preserves

The Preserves sub-category includes $23.0 million in previously appropriated funding, with an additional $10.2 million allocated in the FY26–30 CIP. In FY26, several key projects are scheduled for funding, including $550,000 for the Rye Preserve Scenic Trail & Amenities Improvement, $245,000 for Leffis Key Preserve – Boardwalk Repair & Replacement, and $600,000 for Washington Park Phase III. The plan also includes a $4.0 million investment for Gateway Greenway Trail – Phase 2, along with a recommended $1.5 million for the Emerson Expansion projects. These investments reinforce the County's commitment to protecting natural resources and expanding recreational trail systems for public enjoyment.

Recreation Buildings & Playgrounds

This sub-category is slated to receive a $6.0 million investment in the FY26–30 CIP. The Premier Sports Campus currently has five fully funded projects underway, totaling $35.9 million. In addition, three projects at John H. Marble Park are included with a combined investment of $16.9 million.

Funding is also recommended for improvements at Blackstone Park, with a total investment of $5.1 million. This includes $142,500 for batting cages, $252,400 for a new pavilion, and $4.7 million for two synthetic multi-purpose fields. These projects reflect the County's ongoing commitment to expanding and enhancing recreational facilities to meet the needs of a growing community.

Libraries

Library projects included in the FY26–30 Capital Improvement Plan are fully funded and currently underway, with a total investment of $27.0 million. As part of this effort, the Lakewood Ranch County Library Second Floor Build-Out is scheduled to receive $6.7 million in FY26, further expanding services and resources for the community.

Technology

Continuing the County's focus on maintaining and advancing its technology infrastructure, the Technology section of the CIP includes three fully funded and active projects. These are the Data Center Technology Upgrade and Replacement with an investment of $3.2 million, the County Parking Garage Radio Tower at $4.8 million, and the Fiber Network Loops Expansion project totaling $5.1 million. Together, these investments ensure the County's systems remain secure, resilient, and well-equipped to support future growth and operational demands.

General Government

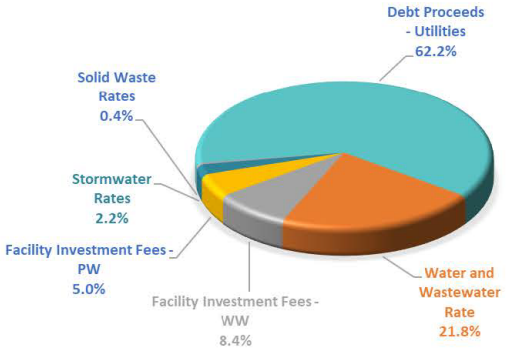
The FY26–30 Capital Improvement Plan allocates $10.9 million to the General Government sub-category, increasing the total investment in this area to $172.4 million, of which $161.5 million has already been appropriated. Key projects include the Piney Point Deep Injection Well, with a total investment to date of $11.4 million, and the Piney Point Deep Injection Well Pretreatment Facility, which has received $21.5 million in funding. Additional projects include the Premier Boulevard Entrance Road at $1.5 million, Veterans Memorial Park with $2.5 million, Veterans Memorial Park Infrastructure at $1.5 million, and the Technology Tech Refresh Data Center project totaling $4.5 million.

Enterprise Categories

The FY26-30 CIP includes all Enterprise projects organized into separate categories, totaling 339 projects. For clarity, this section is divided into four areas: Potable Water, Solid Waste, Stormwater, and Wastewater. The Enterprise section reflects a total budget investment of $3.0 billion, which consists of $1.0 billion in prior appropriations and $2.0 billion in new investments planned within the FY26-30 CIP.

Enterprise CIP - Sources		(in millions)
Debt Proceeds - Utilities	$	1,223.2
Water and Wastewater Rate		428.3
Facility Investment Fees - WW		164.4
Facility Investment Fees - PW		99.6
Stormwater Rates		44.2
Solid Waste Rates		7.4
Total Sources of Funds	$	1,967.0
Prior Appr		999.9
	$	2,966.9

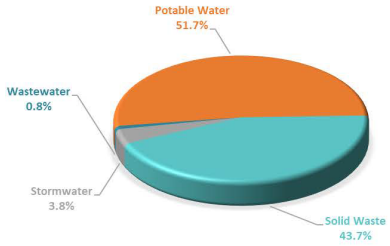
*$1,967.0 Represents FY26-30 and Future Plan



Debt proceeds represent the largest funding source in the FY26–30 Enterprise CIP, accounting for 62.2% of the total, or $1,223.2 million. Utility rates contribute 21.8%, totaling $428.3 million, to support investment across the Utility System. Facility Investment Fees, which are collected to support growth-related infrastructure, provide additional funding, with Wastewater contributing 8.4%, or $164.4 million, and Potable Water accounting for 5.0%, or $99.6 million. Funding for Stormwater Capital Improvements is $44.2 million, or 2.2% of the total, while the Solid Waste system contributes $7.4 million, representing 0.4% of the overall Enterprise CIP funding.

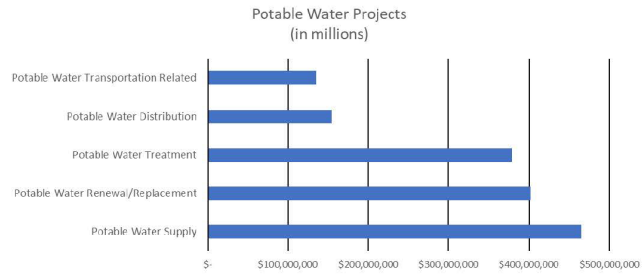
Highlights of the FY26-30 CIP for Enterprise projects are as follows:

Enterprise CIP - Uses	Prior Appropriation	FY26-30 & Future	Total
Potable Water	$ 475.5	$ 1,059.5	$ 1,535.0
Solid Waste	451.7	843.7	1,295.4
Stormwater	68.5	44.2	112.6
Wastewater	4.2	19.7	23.9
(in millions)	$ 999.9	$ 1,967.0	$ 2,966.9



Potable Water

The Potable Water section reflects a total investment of $1,535.0 million, distributed across five key areas: Distribution, Renewal/Replacement, Supply, Transportation Related, and Treatment. Of this total, $475.5 million represents projects with prior appropriations, while the FY26–30 CIP recommends $1,059.5 million in new funding to support continued investment in Potable Water infrastructure.



Based on the FY26–30 CIP investment, the Potable Water Supply section accounts for 30.3% of the total Potable Water investment, totaling $465.2 million. This significant allocation highlights the continued priority the Utility Department has placed on ensuring reliable and sustainable water services for the residents of Manatee County.

Potable Water Renewal and Replacement accounts for $402.4 million, representing 26.2% of the total investment, while Water Treatment totals $378.5 million, or 24.7%. The remaining portions include Potable Water Distribution projects at $154.0 million (10.0%) and Potable Water Transportation Related projects at $134.9 million (8.8%), respectively. These allocations reflect a balanced approach to maintaining, expanding, and modernizing the County's potable water infrastructure.

Solid Waste

The Solid Waste System includes five projects with a total investment of $23.9 million in the FY26–30 CIP. The Lena Road Stage II Gas Expansion Phase III & IV has received $4.0 million in prior appropriations, with total funding of $6.7 million included in the plan. The New Landfill Site Purchase is also budgeted at $12.3 million. Additionally, Landfill Roadway Improvements are proposed at $1.6 million, and the Solid Waste Administration Building Enhancement project is scheduled for $3.3 million. All projects within this category are funded through Solid Waste fees.

Stormwater

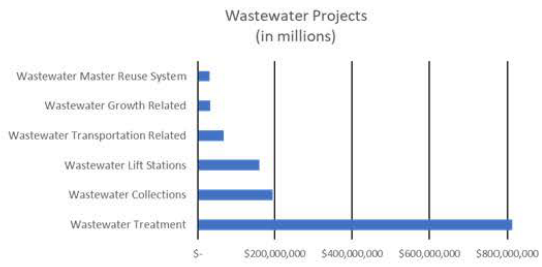
The Stormwater system plays a crucial role in Manatee County's environmental health and community resilience. With 32 projects included in the FY26-30 CIP, the County is investing to address stormwater management, reflecting its commitment to protecting water quality, reducing flooding risks, and preserving natural habitats.

Effective stormwater infrastructure is essential in Manatee County due to its unique geography and growing population. The region's proximity to the Gulf Coast, numerous waterways, and low-lying areas makes it especially vulnerable to heavy rainfall, hurricanes, and rising sea levels. Proper management of stormwater runoff helps prevent flooding that can damage homes, businesses, and critical infrastructure.

With prior appropriations of $68.5 million and an additional $44.2 million planned over the next five years and beyond, Manatee County is focused on enhancing its stormwater systems to protect both its residents and environment now and into the future.

Wastewater

The Wastewater section of the CIP reflects a total investment of $1.3 billion, which includes $451.7 million in prior appropriations and $843.7 million in new investments across 162 projects.



When reviewing the FY26–30 CIP, 62.6% of funding—approximately $811.1 million—is allocated to Wastewater Treatment, highlighting its critical role in the County's infrastructure. The next largest investment area is Wastewater Collections, with $194.6 million, accounting for 15.0% of the total. Wastewater Lift Stations follow, with an investment of $159.9 million, or 12.3%.

The remaining investment is distributed among Transportation Related projects at $66.9 million, Growth Related projects at $32.1 million, and the Master Reuse System, which is allocated $31.2 million. Collectively, these three categories represent the final 10.1% of total funding.

A significant portion of these projects focuses on maintenance and system repair, underscoring the County's commitment to preserving and strengthening its wastewater infrastructure for long-term service reliability.

As highlighted in the Potable Water section, the Utilities Department has prioritized major maintenance projects in recent years to address the aging infrastructure. The FY26-30 Plan continues to uphold this commitment, ensuring the system's reliability and longevity.

In FY26, the Utility System's overall investment will total $237.9 million, comprised of $138.3 million from debt, $29.8 million from utility rates, and $69.8 million from Facility Investment Fees. Of this, $145.8 million is allocated to Solid Waste projects, $87.6 million to Potable Water projects, and $4.5 million to Wastewater 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 FY26 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.

Summary of Reserves	FY26 Recommended
Reserves for Contingency	$ 6,186,853
Reserves for Salaries	22,081,966
Reserves for Cash Balance	685,575,034
Reserve for Capital	162,415,108
Total	**$ 876,258,961**

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 calculation to two months of operational expenses held within Reserve for Cash Balance. If there are any funds beyond the 20% which do not have a designation, the funds have been placed into Budget Stabilization. The Budget also has $29.3 million for the Health Self Insurance Fund, and $39.6 million for Landfill Closure.

The following chart identifies the breakdown of the $876.3 million held within Reserve for Cash Balance:

Fund - Cash Balance Reserves	20% Reserves	Stabilization	Other	Total
General Fund	106.9	5.1	-	112.02
Transportation	-	-	-	-
Highway - Transportation	12.1	6.6	-	18.73
Highway - Gas Taxes	-	-	-	-
Impact Fees - Governmental	54.8	-	-	54.78
Special Revenues	-	-	-	-
Library	2.8	12.1	-	14.87
Children's Services	13.2	4.6	-	17.9
Parks	4.9	0.4	-	5.22
Environmental Lands	0.9	17.7	-	18.7
Unincorporated MSTU	8.9	0.8	-	9.72
Building	2.8	4.7	-	7.4
Tourist Tax - 4 cents	46.5	3.6	-	50.11
Beach Erosion - 1 cent	0.3	26.0	-	26.3
Phosphate Severance	0.1	0.1	-	0.22
FBIP Boating	0.4	0.4	-	0.8
Other Special Revenues	8.0	43.8	-	51.82
Debt Service	1.7	-	-	1.7
Capital Projects - Governmental	133.9	-	-	133.95
Internal Service	15.1	15.2	29.4	59.8
Water/Wastewater	-	-	-	-
Operations	49.2	8.2	-	57.4
Maintenance	3.4	-	-	3.36
Impact Fees - Utilities	64.4	-	-	64.4
Capital Projects - Utilities	60.4	-	-	60.45
Solid Waste	31.6	-	39.6	71.2
Stormwater	2.9	0.0	-	2.89
Transit	2.6	0.2	-	2.8
Civic Center	0.7	0.7	-	1.47
Total	628.6	150.4	69.0	848.0

Noted in the chart above, there is $150.4 million of stabilization reserves. However, all but the General Fund are restricted. These funds can only be used based on the type of revenue collected.

The focus of this budget is to efficiently spend down reserves for the organization. Highlights of the changes which have occurred include the increase of $5.6 million in the General Fund 20% Cash Balance and an increase in Budget Stabilization of $3.8 million in comparison to FY25 Adopted Budget. The remaining tax funds reflect a change in reserves for a increase of $18.1 million. A total increase in Tax Supported funds of $27.6 million, which is due to growth in the tax base added to the increase in expenses.

Capital Projects reserves for both governmental and enterprise projects increased by $96.2 million which is a result of additional reserves remaining from the bonds issued at the end of FY23, along with additional increases in capital projects reserves attributed to potential inflationary costs.

Special Revenues stabilization reserves were increased by $44.2 million. The overall Special Revenue reserves increased by $59.8 million.

An increase of $24.1 million occurred within the Enterprise Funds due to a rate increase in the Public Utilities System offset with increases in operational expenses throughout the operations sections and maintenance projects for FY26. The Enterprise funds Stabilization reserves include a $17.7 million increase which has occurred in Water/Wastewater operations.

Impact Fees have significantly increased its reserves by $5.0 million due to the infrastructure investment existing in our CIP FY25-29, as the County is taking advantage of the rapid and unanticipated growth that has provided a large influx of revenues. Lastly, the enterprise impact fees have increased by $20.8 million due to the aggressive funding of the CIP.

The Overall change in the Reserves is an increase of $147.5 million from FY25 Adopted Budget.

	CASH BALANCE 20%				STABILIZATION / OTHER				Totals			
	FY26	FY25	Change	% Change	FY26	FY25	Change	% Change	FY26	FY25	Change	% Change
TAX FUNDS												
General Fund	**106.9**	**101.3**	**5.6**	**5.5%**	**5.1**	**1.3**	**3.8**	**291.2%**	**112.0**	**102.6**	**9.4**	**9.2%**
Others												
Trans	12.1	9.3	2.9	30.9%	6.6	3.2	3.4	106.1%	18.7	12.5	6.3	50.1%
Lib	2.8	3.2	(0.4)	-11.5%	12.1	7.3	4.8	65.4%	14.9	10.5	4.4	42.1%
Children's Svcs	13.2	3.9	9.4	243.4%	4.6	9.7	(5.1)	-52.5%	17.9	13.6	4.3	31.6%
Environmental	0.9	1.2	(0.3)	-24.7%	17.7	18.0	(0.2)	-1.3%	18.7	19.2	(0.5)	**0.0%**
Parks	4.9	1.5	3.4	227.3%	0.4	-	0.4	100.0%	5.2	1.5	3.7	250.9%
Unincc MSTU	8.9	2.1	6.8	325.2%	0.8	7.7	(6.9)	-89.7%	9.7	9.8	(0.0)	-0.4%
	42.9	**21.1**	**21.8**	**103.2%**	**42.1**	**45.8**	**(3.7)**	**-8.0%**	**85.0**	**66.9**	**18.1**	**27.1%**
Total Tax Supported	**149.8**	**122.4**	**27.4**	**22.4%**	**47.3**	**47.1**	**0.2**	**0.3%**	**197.1**	**169.5**	**27.6**	**16.3%**
SPECIAL REVENUES												
Gas Taxes	-	-	-	0.0%	-	-	-	0.0%	-	-	-	0.0%
Building	2.8	1.8	1.0	57.4%	4.7	2.6	2.1	79.3%	7.4	4.4	3.1	70.4%
Tourist Tax	46.5	3.6	42.9	1190.0%	3.6	28.9	(25.3)	-87.4%	50.1	32.5	17.6	54.0%
Beach Renourishment	0.3	0.5	(0.1)	-29.8%	26.0	20.0	6.0	30.1%	26.3	20.4	5.9	28.8%
Phos Sev	0.1	0.1	(0.1)	-45.4%	0.1	-	0.1	100.0%	0.2	0.1	0.1	64.9%
FBIP	0.4	0.1	0.3	0.0%	0.4	2.3	(1.9)	-82.2%	0.8	2.4	(1.6)	-66.3%
Other	8.0	26.0	(18.0)	-69.3%	43.8	6.7	37.1	554.8%	51.8	32.7	19.1	58.3%
Debt Service	1.7	1.6	0.1	4.8%	-	-	-	0.0%	1.7	1.6	0.1	4.8%
	59.8	**33.7**	**26.0**	**77.3%**	**78.7**	**60.5**	**18.1**	**30.0%**	**138.4**	**94.2**	**44.2**	**46.9%**
ENTERPRISE												
Utilities - Oper	49.2	36.7	12.4	33.9%	8.2	33.0	(24.8)	-75.0%	57.4	69.7	(12.4)	-17.7%
Utilities - Maint	3.4	-	3.4	0.0%	-	-	-	0.0%	3.4	-	3.4	0.0%
Solid Waste	31.6	39.6	(8.0)	-20.2%	-	-	-	0.0%	31.6	39.6	(8.0)	-20.2%
Solid Waste Closure	-	-	-	0.0%	39.6	33.0	6.6	20.1%	39.6	33.0	6.6	20.1%
Stormwater	2.9	4.1	(1.2)	-30.1%	0.0	-	0.0	0.0%	2.9	4.1	(1.2)	-29.6%
Transit	2.6	0.6	2.0	335.1%	0.2	-	0.2	0.0%	2.8	0.6	2.2	373.1%
Civic Center	0.7	0.7	0.0	3.1%	0.7	0.3	0.4	128.6%	1.5	1.0	0.4	42.4%
	90.3	**81.7**	**8.5**	**10.5%**	**48.8**	**66.3**	**(17.5)**	**-26.4%**	**139.2**	**148.0**	**(8.9)**	**-6.0%**
INTERNAL SERVICE FUNDS	15.1	41.5	(26.4)	-63.5%	44.6	29.1	15.5	53.4%	59.8	70.6	(10.8)	-15.3%
IMPACT FEES												
Gov	54.8	26.4	28.4	107.8%					54.8	26.4	28.4	107.8%
Enterprise	64.4	46.1	18.3	39.8%					64.4	46.1	18.3	39.8%
	119.2	**72.4**	**46.7**	**64.5%**	**-**	**-**	**-**	**0.0%**	**119.2**	**72.4**	**46.7**	**64.5%**
CAPITAL PROJECTS												
Gov	133.9	72.0	62.0	86.1%					133.9	72.0	62.0	86.1%
Enterprise	60.4	26.2	34.3	131.1%					60.4	26.2	34.3	131.1%
	194.4	**98.1**	**96.2**	**217.1%**	**-**	**-**	**-**	**0.0%**	**194.4**	**98.1**	**96.2**	
TOTALS	**628.6**	**449.9**	**178.6**	**39.7%**	**219.4**	**203.1**	**16.3**	**8.1%**	**848.0**	**652.9**	**195.0**	**29.9%**

Conclusion

Manatee County has established the FY26 Recommended Budget placing high priority on Public Safety, Transportation, and the ability to maintain service for our citizens. With all revenue stream changes taken into consideration, the $1.4 billion FY26 Recommended Net Budget reflects an increase of 3.5% from the prior year FY25 Adopted Net Budget of $1.3 billion. The Budget also reflects an increase in Manatee County property values of 10% based upon preliminary estimates.

With this balanced budget, Manatee County will continue to monitor all revenues and address adjustment to the budget with budget amendments as needed. If significant changes of estimates occur with the release of state estimates, adjustments will be brought to the attention of the Board before the Public Hearings in September.

COUNTY ADMINISTRATOR'S PROPOSED FY26 BUDGET MESSAGE

MEMORANDUM

To: Board of County Commissioners
Through: Charlie Bishop, County Administrator
From: Sheila McLean, Chief Financial Officer
Date: July 28, 2025

Subject: Budget Message – Proposed Budget - Update on July 1 Certification of Values

Executive Summary

Manatee County has received the July 1, 2025, Certifications of Taxable Value from the Property Appraiser, as required for the Fiscal Year 2026 (FY26) budget development process. In accordance with Florida Statutes, a proposed budget based on these certified values must be submitted to the Board of County Commissioners by July 15, 2025.

The FY26 Recommended Budget has been revised to incorporate the certified taxable values. These adjustments have resulted in a new Proposed Total Gross Budget (excluding Port Manatee) of $2,544,174,572, which represents an increase of $6,713,909 or 0.26% compared to the previously presented FY26 Recommended Budget of $2,537,460,663.

In addition, the FY26 Proposed Budget reflects a 5.0% increase over the FY25 Proposed Budget of $2,421,787,827. This year-over-year growth is attributed to inflationary impacts and continued population and economic growth within the County.

Revenue estimates from the State of Florida, once released, will be incorporated and presented in the Tentative Budget at the Public Hearing scheduled for September 10, 2025.

As required, the FY26 Proposed Budget has been officially filed with the Office of the Clerk of the Circuit Court and Comptroller. This update serves to summarize the key adjustments based on the most recent information available and maintains compliance with all statutory deadlines and requirements.

The calculation of the Net Budget change is taking the total increase of $6,713,909 offset by the amount placed in reserves $6,502,643, transfers ($4,374,758) and adjustments to internal services of $9,614 which provides a Net Budget increase of $8,851,408, attributed mainly to changes in projects within the Capital Improvement Plan. Therefore, the new Proposed Net Budget for FY26 (excluding Port Manatee) is $1,383,324,699 which is an increase of $8,851,408 or .64% from the Recommended Net Budget for FY26 of $1,374,473,291. The new Proposed Capital Improvement Plan FY26-30 is $2,307,114,847 which is a decrease of $159,653,427 from the Recommended Capital Improvement Plan FY26-30 of $2,466,768,274, which is a result of adjustments resulting from pulled items in the June 11 Budget worksession offset with new or existing projects adjustments brought into the CIP as result of FY25 Board approvals.

CAROL ANN FELTS 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

Prior to the July 31st meeting, we will provide a list of items which were identified on our earlier work session for discussion. We will continue to monitor new information on estimates for revenues and expenses for updates after this work session towards adoption. The State of Florida revenue estimates should be released by July 30, and we will provide a complete summary of any changes due to the release of these estimates and will be updated in the upcoming public hearing dated September 10, 2025. All increases in the budget have been placed within the stabilization reserves within each respective fund until the Board reviews and finalizes decisions.

Additional Information

Changes for FY26 Budget

A. Impact on Property Tax Revenue

- The FY26 Proposed Budget reflects an **increase of $28,752,772** in property tax revenue over the FY25 Proposed Budget (net of the statutory 5% budget reduction).
- However, this represents a **decrease of $15,057,789** compared to the FY26 Recommended Budget (net of the statutory 5% budget reduction) due to lower-than-anticipated value growth.

B. CRA/TIF Value Certification Adjustments

- Final certified values received on July 1, 2025, resulted in:
  - A **$75,983 reduction** in the General Fund payment.
  - A **$7,631 reduction** in the Unincorporated MSTU.

C. Tax Collector Fee Revisions

- Tax Collector fees have been recalculated to reflect updated values.
  The total FY26 budget now includes a **net decrease** in these fees.

D. Other Budget Adjustments (Details in Exhibits A & B)

1. Items identified in the June 10–11 work sessions.
2. Revenue and expenditure adjustments. (Inclusive of 24 position reductions, Pulled Items and other budget adjustments) (see exhibit A & B for details)
3. Updates to the Property Appraiser Budget.
4. Project revisions within the Capital Improvement Plan (CIP).
5. Changes to Contingency Reserves and Budget Stabilization/Cash Balances.

These combined adjustments result in a **total increase of $6,713,909** to the FY26 Proposed Budget, mainly attributed to increases in the Capital Improvement Plan and offset to reductions in the Business Operations budget.

All increases in revenue or expenses have been offset through adjustments to Budget Stabilization and Cash Balance Reserves within the respective funds to ensure fiscal balance and compliance.

The Summary of the changes within the FY26 Budget is presented as follows and the details of changes of all revenues and expenses are itemized in exhibit A & B (as attached with this memo).

FY26 Proposed Revenue Changes	$	6,713,909	(see Exhibit A)
FY26 Proposed Expense Changes	$	6,713,909	(see Exhibit B)
Balanced FY26 Proposed Budget RV = XP			

Total Increase to Budget	$	6,713,909
Reserves		6,502,643
Transfers		(4,374,758)
Internal Services		9,614
Net Budget Change	$	**8,851,408**

Proposed Gross Budget		2,544,174,572
Recommended Gross Budget		2,537,460,663
Difference	$	**6,713,909**
Proposed Net Budget		1,383,324,699
Recommended Net Budget		1,374,473,291
Difference	$	**8,851,408**

Proposed Gross Budget	$	**2,544,174,572**
Less: Cash Balance		(619,316,765)
Less: Interfund Transfers		(353,220,198)
Less:Internal services		(188,312,910)
Proposed Net Budget	$	**1,383,324,699**

Next Steps

This memorandum is provided as an update to the original budget message submitted on June 10, 2025. As part of compliance to the TRIM process (Florida Statute Chapter 200), we submitted the FY26 Proposed Budget (with the changes identified above) to the Clerk of the Circuit Court by July 15.

The next scheduled meeting is on Thursday, July 31 at 9:00am for discussion of the budget and to set the tentative millage rate. Two more public hearings will be held on the budget, on September 10, 2025, at 5:30pm and September 22, 2025, at 5:30pm. The first public hearing in September will be noticed to all taxpayers via the notices of proposed property taxes sent out by mail by the Property Appraiser. The second public hearing will be noticed by a newspaper advertisement published in accordance with requirements established by Florida Statutes.

cc.

Dr. Corey Stutte, Deputy County Administrator

Courtney DePol, Deputy County Administrator

Bryan Parnell, Deputy County Administrator

EXHIBIT A- Revenues Changes Detail FY26 Proposed Budget

Funding Source	Revenue Type	Description	Strategy	Amount
General Fund	Charges for Services	Indirect Cost Plan	Indirect Cost Plan Adjustment	9,109,513
Multiple Funds	Interest Income	Interest Income	Interest Income	39,173
Multiple Funds	Budget Cash Carryover	ReBalanced of Beginning Balances	Beginning Balances	5,835,368
161 and 169	Fines and Forfeiture	Confiscated Money	Adjustment to Budget	475,000
Court Technology	Charges for Services	Recording Tech Svc Fee	Addtl Funding	47,500
Automated Systems	Charges for Services	Maintenance and Software	Adjustment to Budget	(9,614)
General Fund	Charges for Services	Sheriff -Excess Fess	Health Care Insurance Reserves	1,900,000
Multiple Funds	Transfers In	Transfers	Transfers - Capital Improvement plan	4,898,919
Multiple Funds	Transfers In	Transfers	Transfers Operations	(524,161)
General Fund	Tax Collector	Ad Valorem July 1st Cert	Adj Funding/ New Cert.	(11,295,074)
Transportation	Tax Collector	Ad Valorem July 1st Cert	Adj Funding/ New Cert.	(981,588)
Library	Tax Collector	Ad Valorem July 1st Cert	Adj Funding/ New Cert.	(601,940)
Children Services	Tax Collector	Ad Valorem July 1st Cert	Adj Funding/ New Cert.	(810,613)
Parks & recreation	Tax Collector	Ad Valorem July 1st Cert	Adj Funding/ New Cert.	(739,353)
Unincorporated MSTU	Tax Collector	Ad Valorem July 1st Cert	Adj Funding/ New Cert.	(258,667)
Palm Aire	Tax Collector	Ad Valorem July 1st Cert	Adj Funding/ New Cert.	(5,741)
Environmental Lands	Tax Collector	Ad Valorem July 1st Cert	Adj Funding/ New Cert.	(364,812)
			TOTAL Revenues Adjusted to Budget FY26	**$ 6,713,909**

EXHIBIT B- EXPENSE CHANGES FY26 BUDGET

Funding Source	Department/ Agency	Description	Description (category)	Amount
Multiple Funds	Reserves - Capital Projects	Reserves - Capital Projects	Reserves - Capital	8,574,054
Multiple Funds	County Wide	CIP Adjustments	CIP Adjustments	(6,424,047)
Multiple Funds	County Wide	Transfers to Other Funds	Transfers	4,374,758
Multiple Funds	County Wide	Indirect Cost Plan	Indirect Cost Plan	9,684,887
Multiple Funds	County Wide	Reserve - Cash Balance	Reserve - Cash Balance	(4,975,685)
Multiple Funds	County Wide	Project Overhead - Allocation to Projects	Project Overhead Adjstmnt	(1,029,922)
Supervisor of Elections	Supervisor of Elections	Supervisor of Elections Budget - IT Adjustment	Department Adjustments	(10,120)
2025B Revenue Note TX	Debt	Bank Note Record- New Issue	Debt New Note	361,304
2025A Revenue Note NoTX	Debt	Bank Note Record- New Issue	Debt New Note	1,426,193
General Fund	N/A	CRA Palmetto (Payment to Municipality)	CRA/TIF - July 1 Certification	188,442
General Fund	N/A	CRA Community RedDev (Payment to Municipality)	CRA/TIF - July 1 Certification	(364,232)
General Fund	N/A	CRA Bradenton Beach Downtown (Payment to Municipality)	CRA/TIF - July 1 Certification	(145,962)
General Fund	N/A	CRA 14th Street CRA (Payment to Municipality)	CRA/TIF - July 1 Certification	127,537
General Fund	N/A	CRA Central CRA (Payment to Municipality)	CRA/TIF - July 1 Certification	(58,798)
General Fund	Property Appraiser	Property Appraiser Budget - FY26 Increase to Budget	Property Appraiser Budget	232,942
Transportation	Property Appraiser	Property Appraiser Budget - FY26 Increase to Budget	Property Appraiser Budget	(700,056)
Library	Property Appraiser	Property Appraiser Budget - FY26 Increase to Budget	Property Appraiser Budget	7,566
Children Services	Property Appraiser	Property Appraiser Budget - FY26 Increase to Budget	Property Appraiser Budget	15,609
Parks & recreation	Property Appraiser	Property Appraiser Budget - FY26 Increase to Budget	Property Appraiser Budget	9,295
Unincorporated MSTU	Property Appraiser	Property Appraiser Budget - FY26 Increase to Budget	Property Appraiser Budget	22,910
Palmaire MSTU	Property Appraiser	Property Appraiser Budget - FY26 Increase to Budget	Property Appraiser Budget	7
Environmental Lands	Property Appraiser	Property Appraiser Budget - FY26 Increase to Budget	Property Appraiser Budget	4,567
Transportation	Tax Collector	Tax Collector Adjustment to Budget	Tax Collector Budget	(19,632)
Tourist Development	Tax Collector	Tax Collector Adjustment to Budget	Tax Collector Budget	840,287
Children Services	Tax Collector	Tax Collector Adjustment to Budget	Tax Collector Budget	(7,907)
Unincorporated MSTU	Tax Collector	Tax Collector Adjustment to Budget	Tax Collector Budget	(5,446)
	Tax Collector	Tax Collector Adjustment to Budget	Tax Collector Budget	(10,777)
	Tax Collector	Tax Collector Adjustment to Budget	Tax Collector Budget	(338,674)
	Tax Collector	Tax Collector Adjustment to Budget	Tax Collector Budget	(121)
	Tax Collector	Tax Collector Adjustment to Budget	Tax Collector Budget	15,000
Environmental Lands	Tax Collector	Tax Collector Adjustment to Budget	Tax Collector Budget	(7,296)
Multiple Keys	Public Works	Public Works - Duplicfate Entry	Department Adjustments	(1,675,000)
Self Insurance	County Attorney	Premium Adjustment - Risk Management	Department Adjustments	(1,470,000)
Utilities	Utilities	Payment in Lieu of Franchise Fee	Department Adjustments	(114,621)
Multiple Funds	County Wide	Vacant Positions - Validation into System	Department Adjustments	5,768,508
Fleet	Public Works	Public Works - Fleet Correction to Duplicate Entry	Department Adjustments	(313,500)
Multiple Keys	Public Works	Public Works - Budget Cuts	Department Adjustments	(600,000)
Stormwater	Property Management	Administrative Specialist (1 Position)	Department Adjustments	(78,045)
Transit	Public Works	Longboat Key Mobility on Demand	Administrator's Adjustments	150,000
Transit	Public Works	Mobility on Demand Veterans	Administrator's Adjustments	100,000
Transit	Public Works	Transit Mobility on Demand	Administrator's Adjustments	150,000
General Fund	Clerk of Court	Clerk of Circuit Court - 3 positions added (210,087) offset to Alloc Health Insurance 1% duplicate	Pulled Items	209,799
Library	Sports Leisure Services	South County Library Staff	Pulled Items	(183,382)

Funding Source	Department/ Agency	Description	Description (category)	Amount
Library	Sports Leisure Services	Rocky Bluff Library Assistant	Pulled Items	(183,382)
Library	Sports Leisure Services	Lakewood Ranch Library Assistant	Pulled Items	(183,382)
Unincorporated MSTU	Development Services	Planning & Zoning Tech II (1 Position)	Pulled Items- Commissioner add	90,160
Unincorporated MSTU	Development Services	Planner II (1 Position)	Pulled Items- Commissioner add	90,160
Unincorporated MSTU	Development Services	Planner II (1 Position)	Pulled Items- Commissioner add	123,889
Unincorporated MSTU	Development Services	Engineering Specialist II (1 Position)	Pulled Items- Commissioner add	122,748
Building	Development Services	Floodplan Review Specialist (2 Positions)	Pulled Items- Commissioner add	216,393
Building	Development Services	Plans Examiner - Inspections Officer (2 Positions)	Pulled Items- Commissioner add	225,193
General Fund	Government Relations	Grant Administrator (from unfunded to funded)	Pulled Items	130,238
General Fund	Government Relations	Grant Writer (from unfunded to funded)	Pulled Items	128,138
Multiple Funds	County Wide	Reserve - Salary Adjustment	Adjustment Salaries Reserves	(4,102,899)
Parks & recreation	Public Safety	Reserve - Contingency Premier Aquatic Center Operations - (7 Positions)(10 OPS) w-Pickup Truck (RESERVES)	Administration Cut Back	(1,250,494)
General Fund	Government Relations	Grant Administrator	Administrator's Adjustments	(130,238)
General Fund	Government Relations	Grant Writer	Administrator's Adjustments	(128,138)
General Fund	Natural Resources	Agriculture Extension Program Specialist - School Gardens (1 Position)	Administrator's Adjustments	(173,299)
General Fund	Financial Management	Sr Budget Analyst CIP	Administrator's Adjustments	(125,067)
General Fund	Information Technology	Network Team Lead	Administrator's Adjustments	(146,718)
General Fund	Information Technology	Business Services Tech Lead (1 Poisition)	Administrator's Adjustments	(132,838)
General Fund	Information Technology	Business Services Supervisor (1 Position)	Administrator's Adjustments	(146,718)
General Fund	Public Safety	Beach Lifeguard (1 Position)	Administrator's Adjustments	(93,716)
General Fund	Public Safety	Beach Lifeguard (1 Position)	Administrator's Adjustments	(93,716)
General Fund	Community & Veterans Services	Probation Officer (1 Position)	Administrator's Adjustments	(91,246)
General Fund	Property Management	Contracts Manager (1 Position)	Administrator's Adjustments	(121,792)
General Fund	Community & Veterans Services	Compliance Coordinator (1 Positon)	Administrator's Adjustments	(116,347)
Transportation	Public Works	Traffic Signal Detection Maintenance Crew WTruck-CW (2 Pos)	Administrator's Adjustments	(547,378)
Unincorporated MSTU	Development Services	Environmental Planning Division Manager (1 Position)	Administrator's Adjustments	(185,039)
Unincorporated MSTU	Development Services	Administrative Specialist (1 Position)	Administrator's Adjustments	(79,017)
Environmental Services	Natural Resources	Ecological Resource Coordinator (1 Position)	Administrator's Adjustments	(112,028)
			TOTAL Expenses Adjusted to Budget FY26 $	**6,713,909**

COUNTY ADMINISTRATOR'S TENTATIVE FY26 BUDGET MESSAGE

MEMORANDUM

To: Board of County Commissioners
Through: Charlie Bishop, County Administrator
From: Sheila McLean, Chief Financial Officer
Date: September 3, 2025

Charlie Bishop
Charlie Bishop (Sep 3, 2025 09:22:28 EDT)
Sheila Mclean

Subject: Budget Update 1st Public Hearing, 5:30 pm Agenda Update Executive Summary

Executive Summary

The first public hearing for the Fiscal Year 2025-2026 Budget will be held at 5:30 p.m. on September 10, 2025, at the County Administration Building Honorable Patricia M. Glass Chambers, First Floor. Our website contains the information for public access via the internet. This memorandum provides an update from the last Budget Meeting on July 31, 2025, and includes information on changes that will be presented for approval in the Tentative Budget to be adopted at the first public hearing.

After the receipt of the July 1st certified tax roll, a proposed balanced budget in the gross amount of $2,544,174,572 and net amount of $1,383,324,699 was filed with Board Records prior to the July 15th statutory deadline. A budget reconciliation meeting was held on July 31, 2025, which resulted in the Board of County Commissioners voting to maintain the current millage rate at 6.0826, no millage change.

The FY26 Tentative Gross Budget is **$3,581,270,699** (comprised of the Countywide Budget of $2,575,812,550 and Miscellaneous changes of $1,005,458,149, as itemized below) and a net budget of **$1,368,296,426**. The Tentative Net Budget reflects a decrease of 15,028,273 or 1.1% from the Proposed Net Budget, The Tentative Manatee County Net Budget to be approved at the first public hearing is exclusive of cash balances, non-expendable trust funds, internal services, internal transfers and prior year grant balances and project budgets. For Tentative adoption of the budget, changes are highlighted below and for further details, please see attached Exhibit A & B.

In addition, the FY26 Tentative Net Budget reflects a 2.6% increase over the FY25 Tentative Budget of $1,333,894,930. This year-over-year growth is attributed to inflationary impacts and continued population and economic growth within the County.

The Port Manatee FY26 Budget has been added for a total of $39,184,069, which includes $36,522,063 for operating and $2,662,006 for debt service with Net Appropriations of $36,075,563. This increase reflects 15.78% from the previous fiscal year 2025 Budget.

Property tax rates have been kept unchanged from the total millage rates approved by the Board on the July 31,2025 budget meeting with a countywide millage rate of 6.0826 and the unincorporated rate of 0.6109. The Palm Aire MSTU millage rate also remains unchanged at 0.2546 mills.

CAROL ANN FELTS 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

In the Tentative Budget resolution that will be presented for approval, miscellaneous changes not affecting the net budget have been made to more closely align to the FY26 budget with updated information received after the July 31,2025 submission, such the integration of the Special Districts Budget for the Historical Commission, and the Law Library for a total of $2,471,328. Also, the recognition of balances from Prior Year Grants and Projects Balances of $1,002,986,821.

The new Tentative Capital Improvement Plan FY26-30 is $2,291,671,848 which is a decrease of $15,442,999 from the Proposed Capital Improvement Plan FY26-30 of $2,307,114,847, which is a result of projects deferred offset by new projects brought into the CIP as result of FY25 Board approved adjustments.

We will continue to monitor new information on estimates for revenues and expenses for updates after this upcoming Public Hearing towards adoption. The State of Florida revenue estimates have not been released to date as anticipated, however we will provide a complete summary of any changes due to the release of these estimates and will be updated in the upcoming public hearing dated September 22, 2025. All increases in the budget have been placed within the stabilization reserves within each respective fund until the Board reviews and finalizes decisions.

All increases in revenue or expenses have been offset through adjustments to Budget Stabilization and Cash Balance Reserves within the respective funds to ensure fiscal balance and compliance.

The Summary of the changes within the FY26 Budget is presented as follows and the details of changes of all revenues and expenses are itemized in exhibit A & B (as attached with this memo).

FY26 Tentative Revenue Changes	$ 1,037,096,127	(see Exhibit A)
FY26 Tentative Expense Changes	$ 1,037,096,127	(see Exhibit B)

Balanced FY26 Tentative Gross Budget RV = XP

Total Increase to Budget	$ 1,037,096,127
Reserves	(43,182,524)
Transfers	(3,483,727)
Prior Year Encumbrances & Project Balances	(1,002,986,821)
Special Districts Budgets	(2,471,328)
Net Budget Change	**$ (15,028,273)**

Tentative Gross Budget	3,581,270,699
Proposed Gross Budget	2,544,174,572
Difference	**$ 1,037,096,127**
Tentative Net Budget	1,368,296,426
Proposed Net Budget	1,383,324,699
Difference	**$ (15,028,273)**

Tentative Gross Budget	**$ 3,581,270,699**
Less: Cash Balance	(662,499,289)
Less: Interfund Transfers	(356,703,925)
Less:Internal services	(188,312,910)
Less: Prior Year Encumbrances & Project Balances	(1,002,986,821)
Less: Special Districts Budgets	(2,471,328)
Tentative Net Budget	**$ 1,368,296,426**

Next Steps

This memorandum is provided as the second update to the original budget message submitted on June 10, 2025, and the proposed budget presented on July 31, 2025. The Notices of Proposed Property Taxes (TRIM notices - as per Truth in Millage – FL. Statutes 200) were sent to property owners by the Property Appraiser by mail as a result of setting the tentative millage rate at the previous budget meeting dated July 31, 2025. As the next step in the budget process, the FY26 Tentative Budget (with the changes identified above) will be presented to the Board in the first Public Hearing being held on September 10, 2025, at 5:30 pm. Following by the Second Public Hearing on September 22, 2025, which will be noticed by a newspaper advertisement published in accordance with requirements established by Florida Statutes, for the Final Adoption of the FY26 Budget.

cc.

Dr. Corey Stutte, Deputy County Administrator

Courtney DePol, Deputy County Administrator

Bryan Parnell, Deputy County Administrator

EXHIBIT A- Revenues Changes Detail FY26 Tentative Budget

Funding Source	Revenue Type	Description	Strategy	Amount
Port	Charges for Services/ Int. Income	Port Authority	Add Funding @ 95%	36,075,563
Port Debt Service	Transfers In	Port Authority - Debt Service	Add Funding	2,662,006
Multiple Funds	Budget Cash Carryover	ReBalanced of Beginning Balances	Beginning Balances	(3,945,112)
General Fund	Transfers	Transfers PORT - Pari Mutuel Tax / Sales Tax	Adjustment to Budget	446,500
General Fund	Charges for Services	Sheriff -Excess Fess	Adjustment to Budget	(3,800,000)
Multiple Funds	Transfers In	Transfers	Transfers - Capital Improvement plan	9,278
Multiple Funds	Transfers In	Transfers- Transit	Transfers Operations	375,221
Multiple Funds	Interest Income	Interest Income	Addtl Funding @ 95%	(185,478)
OTHER				
Projects & Grants	Prior Year Grants Balances & Project Ba	Adjstmnt to Budget		1,002,986,821
Independent Special Districts	Special District Budgets - Housing Auth	Adjstmnt to Budget		2,248,119
Independent Special Districts	Special District Budgets - Law Library	Adjstmnt to Budget		223,209

TOTAL Revenues Adjusted to Budget FY26 $ 1,037,096,127

Description	Amount
Transfers PORT - Pari Mutuel Tax / Sales Tax	446,500
Sheriff -Excess Fess	(3,800,000)
Port Authority Budget	36,075,563
Port Authority Debt	2,662,006
Transfers-Capital Improvement Plan	9,278
Transfers- Transit	375,221
Beginning Balances	(3,945,112)
Interest Income	(185,478)
Prior Year Grants & Project Balances	1,002,986,821
Special District - Housing Authority	2,248,119
Special District - Law Library	223,209
Grand Total	**$ 1,037,096,127**

EXHIBIT B- EXPENSE CHANGES FY26 BUDGET
Proposed Budget to Tentative Budget FY26

Funding Source	Department/ Agency	Description	Strategy	Category	Amount
		Transfers PORT (Sales Tax)		Adjstmt to Budget	445,500
Port Authority	Port Authority	Transfers to Port Debt Service	Base Funding	Adjstmt to Budget	2,662,006
Port Authority	Port Authority	Port Authority FY26 Budget	Base Funding	Adjstmt to Budget	36,522,063
	Clerk of Court	Clerk Budget Adjustment - FRS portion	Base Funding	Adjstmt to Budget	11,883
General Fund	Sheriff	Sheriff Budget Reduction	Base Funding	Adjstmt to Budget	(6,094,167)
Multiple Funds	County Wide	Tax Collector Adjustment Collections correction	Base Funding	Adjstmt to Budget	(548,421)
Multiple Funds	Transfers In	Transfers- Transit	Transfers Operations		375,221
Multiple Funds	County Wide	CIP Changes - Projects changed through amendments FY25	Base Funding	Adjstmt to Budget	(114,263,982)
	RESERVES:				
	Reserve Contingency	Net Increase/Decrease			752,074
Multiple Funds	Reserves - Capital Projects	Net Increase/Decrease to Capital Reserves		Adjstmt to Budget	68,592,277
Multiple Funds	County Wide	Net Increase/Decrease to Budget Stabilization & Cash Reserves	Base Funding	Adjstmt to Budget	43,182,524
	OTHER				
	Projects & Grants	Prior Year Grants & Project Balances	As of August 5, 2025	Adjstmt to Budget	1,002,986,821
	Independent Special Districts	Special District Budgets - Housing Authority	As submitted by Housing Authority	Adjstmt to Budget	2,348,119
	Independent Special Districts	Special District Budgets - Law Library	As submitted by Clerk of Court	Adjstmt to Budget	223,209
TOTAL Expenses Changes to Tentative Budget FY26					**$ 1,037,096,127**

Description	Amount
Transfers PORT (Sales Tax)	445,500
Transfers- Transit	375,221
Clerk Budget Adjustment - FRS portion	11,883
Port Authority Debt	2,662,006
Port Authority FY25 Budget	36,522,063
Tax Collector Adjustment Collections correction	(548,421)
Sheriff Budget Reduction	(6,094,167)
CIP- FY25 Budget Appropriations	(114,263,982)
Reserve - Contingency	752,074
Reserve - Capital	68,592,277
Reserve - Cash Balance	43,182,524
Prior Year Grants & Project Balances	1,002,986,821
Special District - Housing Authority	2,348,119
Special District - Law Library	223,209
Grand Total	**$ 1,037,096,127**



Charts & Graphs

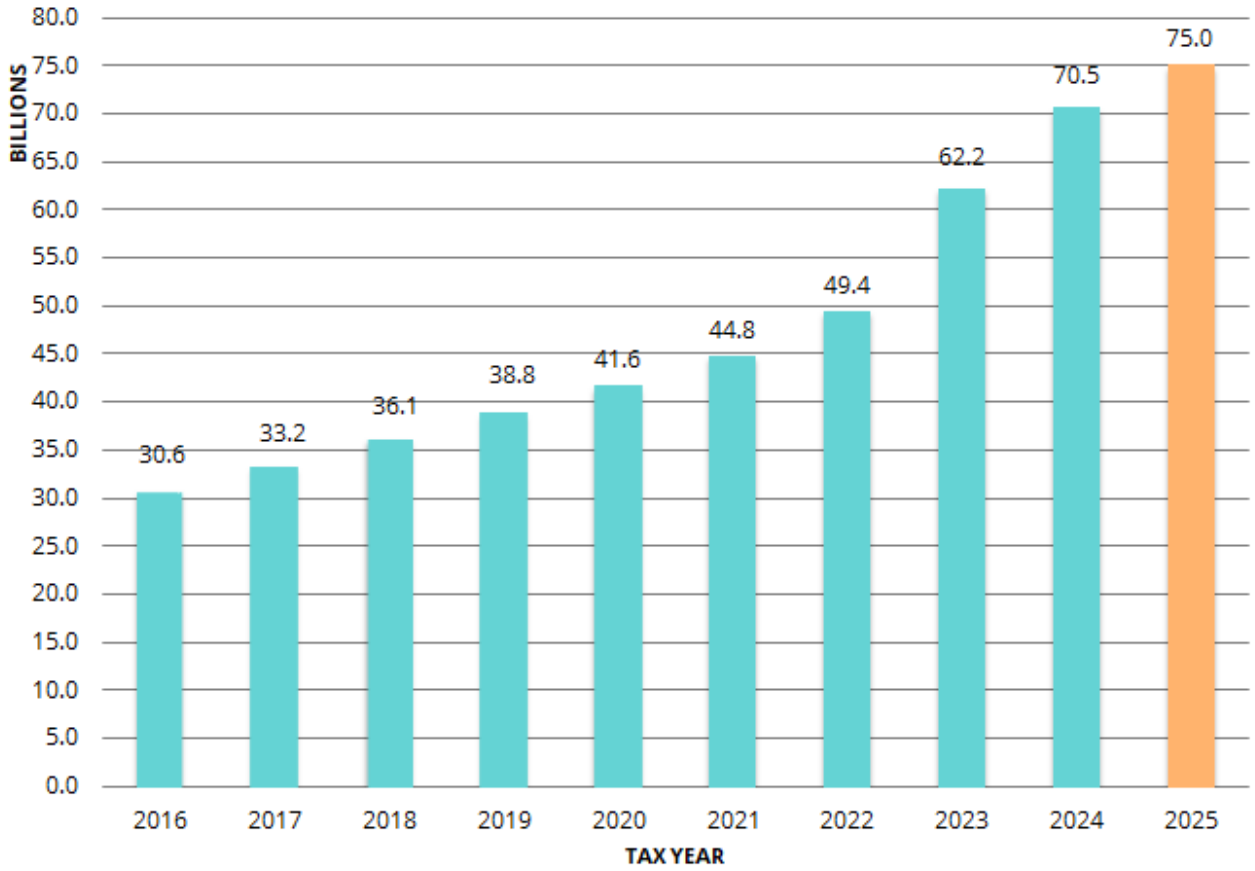
Manatee County FLORIDA

Taxable Property Values

Taxable property values in Florida have experienced significant changes over the past 10 years due to a predominantly fluid political and economic landscape. As illustrated in Chart 1.1, from tax year 2016 to 2025 valuations increased 145% from $30.6 to $75.0. The County experienced increases in both population and new construction after the pandemic which resulted in increased home values. However, currently home values are showing indications of stabilization. This trend is expected to continue in Fiscal Year 2026 (FY26).

The Property Appraiser provides assessments as of January 1, 2025. These assessed values are the basis for the FY26 millage levies. The millage rate set by the Board of County Commissioners for the FY26 budget in September 2025 is applied to the property tax value assessed received from the Property Appraiser to determine the property tax revenue available for county government in FY26 .

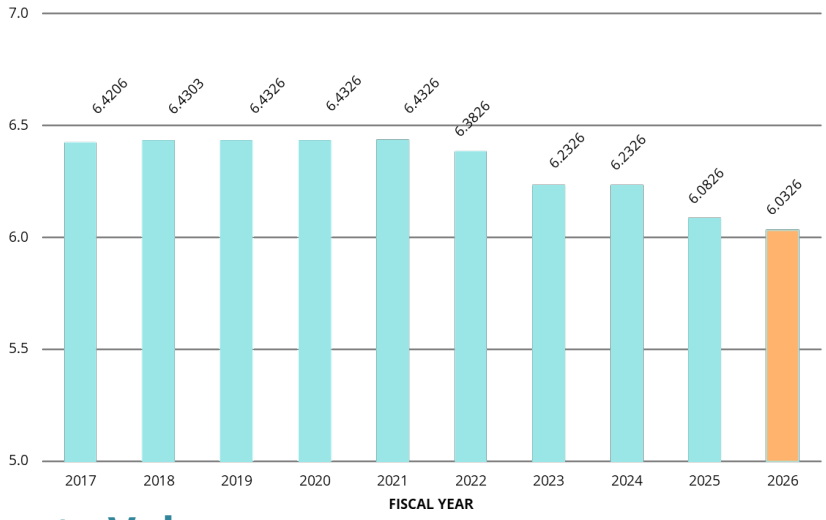
Chart 1.1 – Property Values



Property Tax Rates

Property tax rates or millage rates are set by the Board of County Commissioners to provide funding for the general government operations of Manatee County. From FY17-FY19 the voted debt millage decreased by .0097, .0023, and 0 respectively. From FY20-FY21 the Countywide millage remained unchanged at a total of 6.4326. In FY22 the Countywide millage rate was lowered to 6.3826 mills. In FY21 voted Environmental millage was established at .1500 mills and was levied in FY23. In FY23 the Board voted to reduce the millage rate by net of .15 mills to 6.2326, FY24 no change, FY25 voted to reduce millage by another .1500 mills and finally in FY26 voted to reduce millage by .05 to 6.0326.

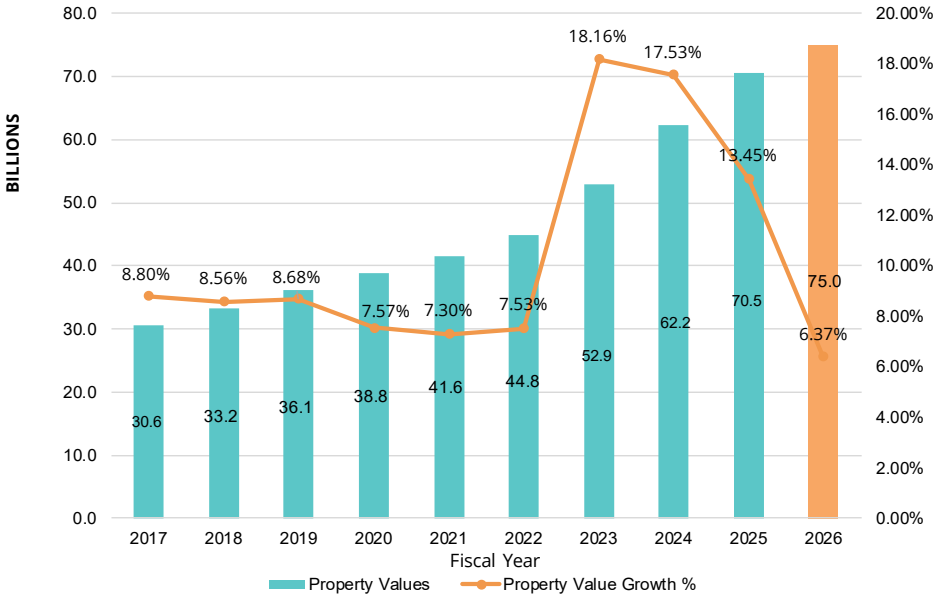
Chart 1.2 – Property Tax Rates



Growth in Property Value

Property values have significantly grown from 2017 to 2026, as shown in Chart 1.3 below. During this period, Manatee County has either maintained or decreased the millage rate annually.

Chart 1.3 – Growth in Property Value



Millage Rate Summary

Manatee County's total millage is 6.8981, which consists of three categories, as shown in Table 1.1:

- Countywide Operating millage
- Unincorporated MSTU millage
- Palm-Aire MSTU millage

Table 1.1 – Millage Summary

	FY25 Adopted	FY26 Adopted	Difference
Countywide Operating	6.0826	6.0326	-0.0500
Municipality Subtotal	**6.0826**	**6.0326**	**-0.0500**
Unincorporated MSTU	0.6109	0.6109	0.0000
Unincorporated MSTU Subtotal	**0.6109**	**0.6109**	**0.0000**
Palm-Aire MSTU	0.2546	0.2546	0.0000
Palm-Aire MSTU	**0.2546**	**0.2546**	**0.0000**

History of Millage Rates

The history of Property Tax Rates (millage rates) from Tax Year 2017 to 2026 is presented on Table 1.2. Milage rates are affected by changes in taxation, economic conditions, policy shifts, priorities and in some cases TRIM and homestead exemptions.

Property tax rates or millage rates are set by the Board of County Commissioners to provide funding for the general government operations of Manatee County. Table 1.2 shows a breakdown of the history of millage rates. The countywide millage rate for FY17 and FY18 included voted debt which has since been discontinued. In FY18 Countywide millage increased by .0097 due to the Transportation mill increase of .0097. In FY19 the Voted Debt millage discontinued and shifted into the Transportation millage causing an increase of .0023 at the same time the Parks millage was established by shifting .3040 mills from the General fund mill. From FY19-FY21 Countywide millage remained the same. In FY22 Countywide millage decreased to 6.3826 due to a decrease in Library millage of .05. In FY23 Countywide millage decreased by a net .1500 due to a decrease in the General fund of .3500, Environmental Lands millage was levied at .1500 mills and the Library mill increased by .0500. In FY24 there was no change in the millage. In FY25 the millage decreased by .1500 to a total of 6.0826. In FY26 the millage decreased by a net of .0500 due to a shift of .0650 from Library to Transportation and a decrease of .0500 to the General fund for total Countywide millage of 6.0326. Since FY17 total Countywide millage has shown a net decrease of .3880.

Table 1.2 – History of Millage Rates

		COUNTYWIDE										
Fiscal Year	Tax Year	Total Countywide	% Change	General Fund	Transportation	Parks	Library	Environmental Lands	Childrens Services	Voted Debt	MSTU Unincorp	Palm-Aire MSTU
2017	2016	6.4206	-	5.5982	0.2416	-	0.2475	-	0.3333	0.0120	0.6109	0.2546
2018	2017	6.4303	0.0097	5.5982	0.2513	-	0.2475	-	0.3333	0.0023	0.6109	0.2546
2019	2018	6.4326	0.0023	5.2942	0.2536	0.3040	0.2475	-	0.3333	-	0.6109	0.2546
2020	2019	6.4326	-	5.2942	0.2536	0.3040	0.2475	-	0.3333	-	0.6109	0.2546
2021	2020	6.4326	-	5.2942	0.2536	0.3040	0.2475	-	0.3333	-	0.6109	0.2546
2022	2021	6.3826	-0.0500	***5.1442***	***0.4036***	0.3040	***0.1975***	-	0.3333	-	0.6109	0.2546
2023	2022	6.2326	-0.1500	***4.7942***	0.4036	0.3040	***0.2475***	***0.1500***	0.3333	-	0.6109	0.2546
2024	2023	6.2326	-	4.7942	0.4036	0.3040	0.2475	0.1500	0.3333	-	0.6109	0.2546
2025	2024	6.0826	-0.1500	***4.6442***	0.4036	0.3040	0.2475	0.1500	0.3333	-	0.6109	0.2546
2026	2025	6.0326	-0.0500	4.5942	0.4686	0.3040	0.1825	0.1500	0.3333	-	0.6109	0.2546
Overall Change		**-0.3880**	**-0.3880**	**-1.0040**	**0.2270**	**0.3040**	**-0.0650**	**0.1500**	**0.0000**	**-0.0120**	**0.0000**	**0.0000**

Millage Rate Breakdown

This section illustrates Manatee County's breakdown of all the different millages in detail and its designations of use. The Countywide Millage consists of six different mills, as shown on the table below.

Countywide Millage refers to the property tax rate that is applied across the entire county to fund county-level services and operations. Countywide Millage is established through the Truth in Millage (TRIM) Act and can be reallocated internally during the budget process without needing voter approval by the Board of County Commissioners. Environmental Lands and Children's Services mills are classified as voter referendum millages which means changes to these millages must go on a referendum for voter approval. Other millages are levied by the county to repay general obligation debt approved by the voters (related to Environmental Lands), and a separate millage is levied for properties in the unincorporated area of the county. City residents would not pay this UMSTU (Unincorporated Municipal Services Taxing Unit) levy but would instead pay a levy from their municipality. Separate millage rates are also issued by the school board and various other taxing authorities in the county. These millages are not reflected in Table 1.3 below. A complete list of current millage rates is available at www.taxcollector.com.

Table 1.3 – Millage Rate Breakdown

Millage	Millage Rate	Designation
General Fund	4.5942	Board of County Commissioners
Transportation Trust	0.4036	Board of County Commissioners
Library	0.2475	Board of County Commissioners
Parks	0.3040	Board of County Commissioners
Environmental Lands	0.1500	Referendum
Children's Services	0.3333	Referendum
Total Countywide	**6.0326**	
Unincorporated MSTU	0.6109	Ordinance by Boundary
Palm-Aire MSTU	0.2546	Ordinance by Boundary
Total Millage	**6.8981**	

Homeowner Comparison of Taxes

This section shows the impact of applying the calculation of assessing millage rate on a single-family homestead property with an assessed taxable value of $360,000 after applying all eligible exemptions. The figures below reflect only the millage rates and change from previous year on a home within Unincorporated Manatee County. Homes that reside outside of the Unincorporated areas of the County will get assessed according to their respective municipality.

Table 1.4 – Comparison of Taxes

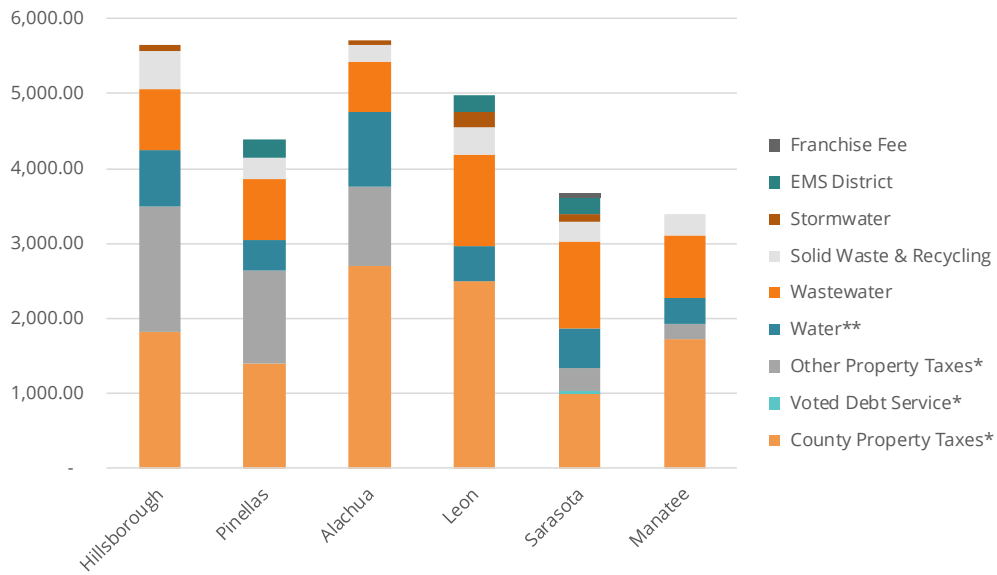
	FY25 Adopted	FY26 Adopted	Difference
Countywide Operating	$ 2,189.74	$ 2,171.74	$ (18.00)
Municipality Subtotal	**$ 2,189.74**	**$ 2,171.74**	**$ (18.00)**
Unincorporated MSTU	$ 219.92	$ 219.92	$ -
Unincorporated Subtotal	**$ 219.92**	**$ 219.92**	**$ -**
Palm-Aire MSTU	$ 91.66	$ 91.66	$ -
Palm-Aire MSTU Subtotal	**$ 91.66**	**$ 91.66**	**$ -**

Six County Comparison

This chart compares the costs of basic county services for the average Manatee County homeowner with those in neighboring and similarly sized counties in Florida using actual millage rates for FY25 for Manatee County and the most current available information for the other counties. For purposes of this comparison, an assessment of $390,000 (after the "Save Our Homes" cap) for homestead property in the county is used, with the homestead exemption of $50,000, giving a taxable value of $340,000.

Overall, for the assessed value, if the costs of these "basic" services are considered along with ad valorem taxes, it is less expensive to live in Manatee County.

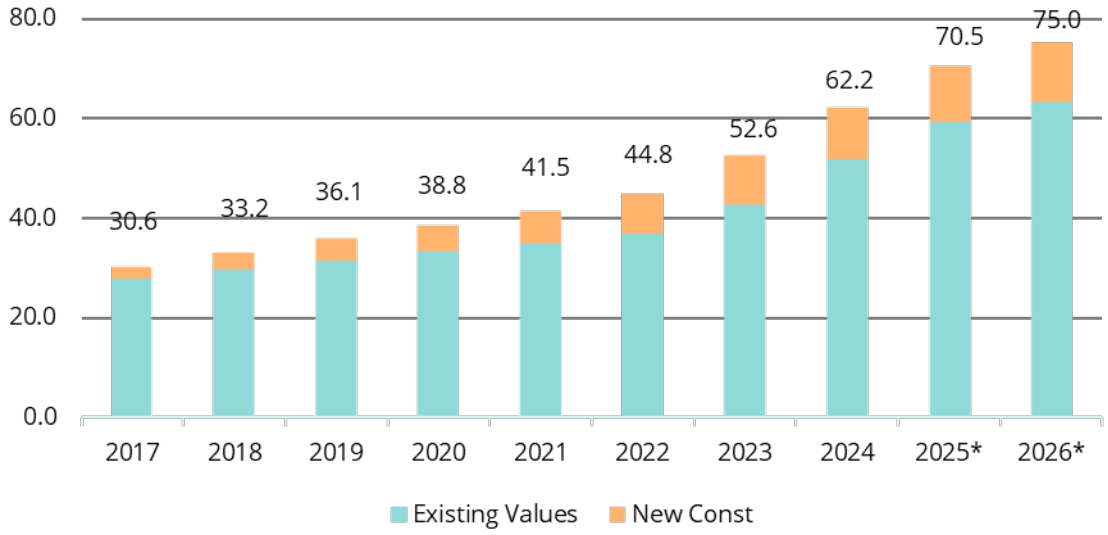
Chart 1.4 – Six County Comparison



Property Values with Construction

Manatee County has seen a steady increase in property values which is projected to continue in FY26. As shown in Chart 1.5, new construction is a large contributor to the increase in property values.

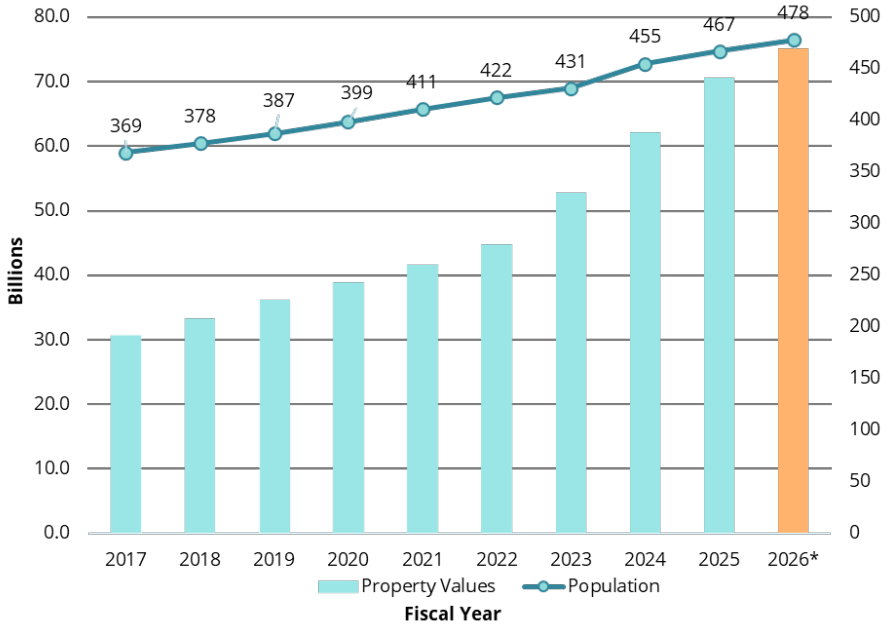
Chart 1.5 – Property Values with Construction



Property Values with Population

Ad Valorem property values have increased by 145% since 2017. This 29.5% growth equates to an increase of 109,000 in population. The increase in values has not fallen on the same taxpayers since 2017 but is mitigated by the population growth. The additional new taxpayers have brought additional Ad Valorem value as well as the need for Ad Valorem services to Manatee County.

Chart 1.6 – Property Values with Population



Countywide Millage Levies

Florida statutes identify the County Tax Collector as the collection agent for all taxing authorities. The chart below depicts the distribution of taxes for the various taxing authorities that levy a countywide millage. Millages that are levied by cities, fire districts, or for the Unincorporated MSTU (municipal services taxing unit), and assessments for fire protection, street lighting, water, sewer, and road improvements are not included with this information.

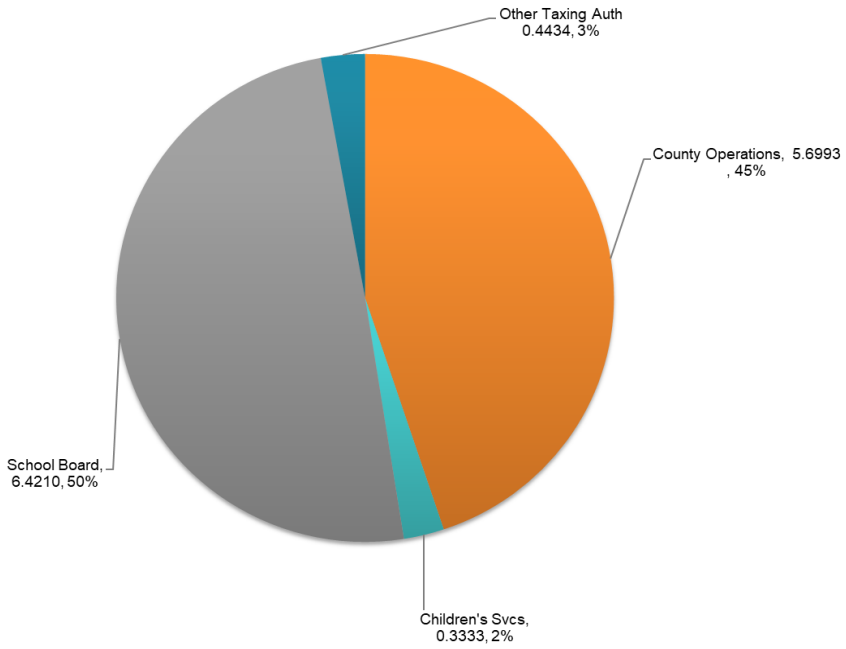
When considering the total millage of 12.6991 from all countywide authorities, 50% or 6.3040 mills is needed to support the education system in Manatee County.

The millage for county operations totals 5.6993 or 45% of the tax levy. This includes functions under the Board of County Commissioners such as the library, transportation maintenance and traffic safety, and public safety including EMS, Emergency Management, 911 center operations, and county operated parks and preserves. The millage rate also provides for the budget for the Sheriff, operations of the jail, funding for courts and judicial operations, as well as the other Constitutional Offices.

The Children's Services Tax millage of 0.3333 mills, which represents 2% of the millage levy, has been levied by the county since it was approved in a non-binding referendum in 1990. Recommendations for the use of this money are made by an advisory board that reviews and monitors the use of the funds by the many government and non-profit agencies that provide services to children in our community.

The other taxing authorities comprising 3% of the millage levies include Mosquito Control, the West Coast Inland Navigational District, and the Southwest Florida Water Management District. Each of these agencies is a separately constituted taxing authority independently levying a millage to fund their services.

Chart 1.7 – Countywide Millage Levies

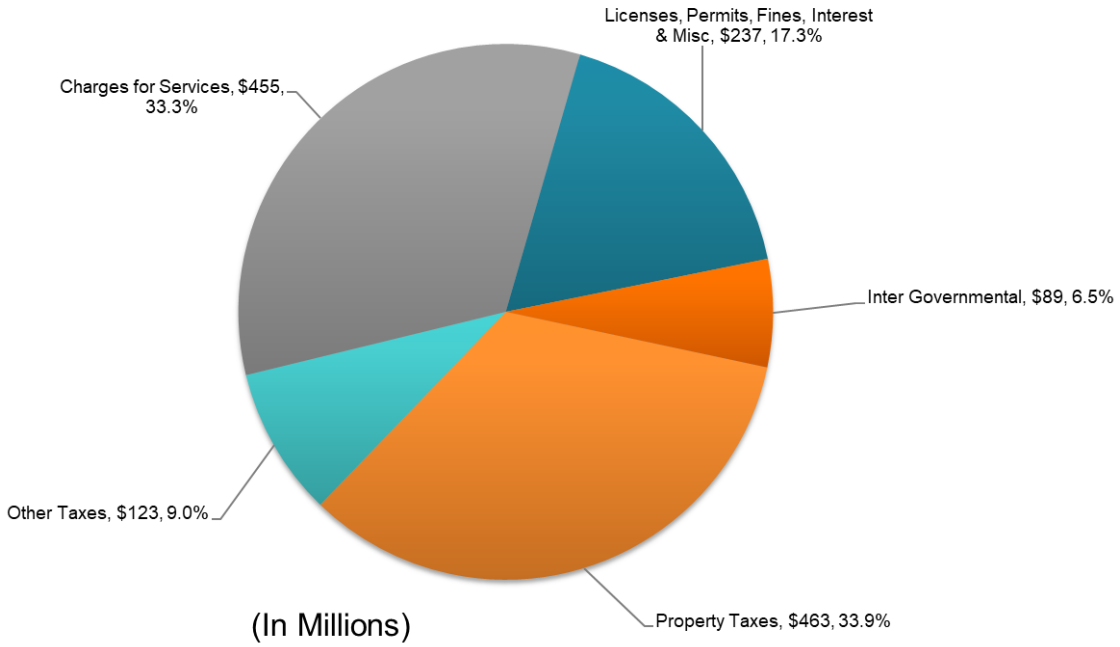


Revenue by Source

Manatee County's Net Adopted Budget is $1,368,296,426. The County's revenue sources are listed below, also shown in Chart 1.8:

- Ad Valorem / Property Taxes
- Charges for Services
    - These are based on the cost to provide and maintain services to taxpayers. Users of county services are primarily water, sewer, and garbage customers, along with users of the convention center and other county facilities.
- License fees, fines, interest and other miscellaneous revenues
- Other taxes such as federal, state and local grants including transit grants and state sales tax, state revenue sharing and other governmental sources
- Other Taxes which include tourist development taxes, communication services taxes and gas taxes.

Chart 1.8 – Revenue by Source

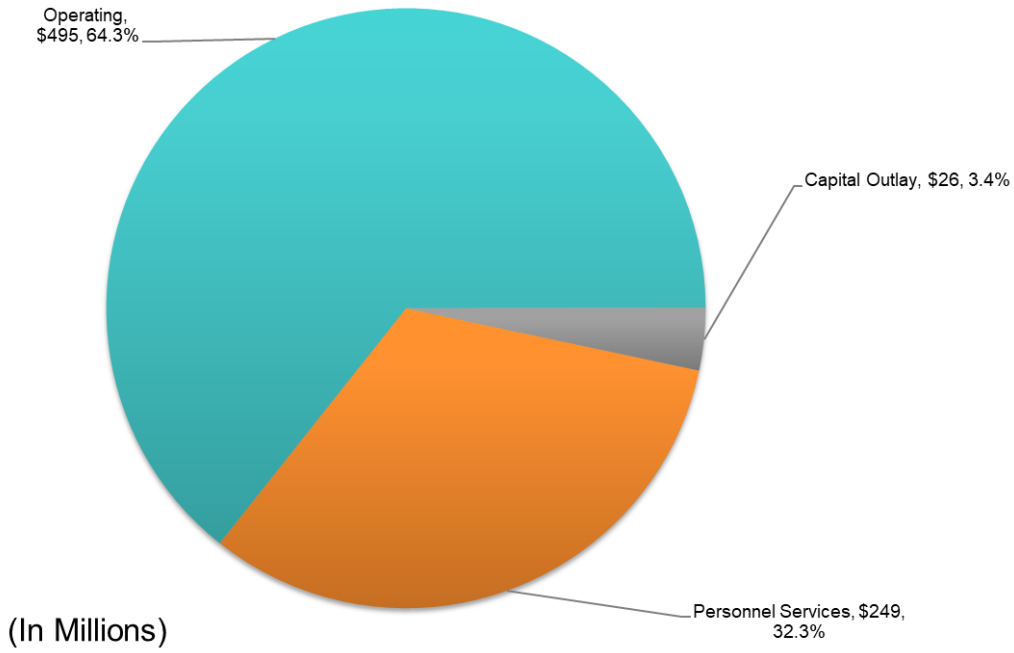


Appropriations by Major Category

The operating budget for departments reporting directly to the Board of County Commissioners is $770 million for Fiscal Year 2026.

For areas reporting directly to the Board of County Commissioners, the amounts allocated to personal services costs of $249 million include salaries, employee health benefits and other fringe benefits; operating costs of $495 million; and operating capital of $26 million. Budgeted costs for other related authorities, such as the Port Authority, constitutional offices, major capital improvement projects, and other non-departmental funds are not included in the illustration below.

Chart 1.9 – Appropriations by Major Category



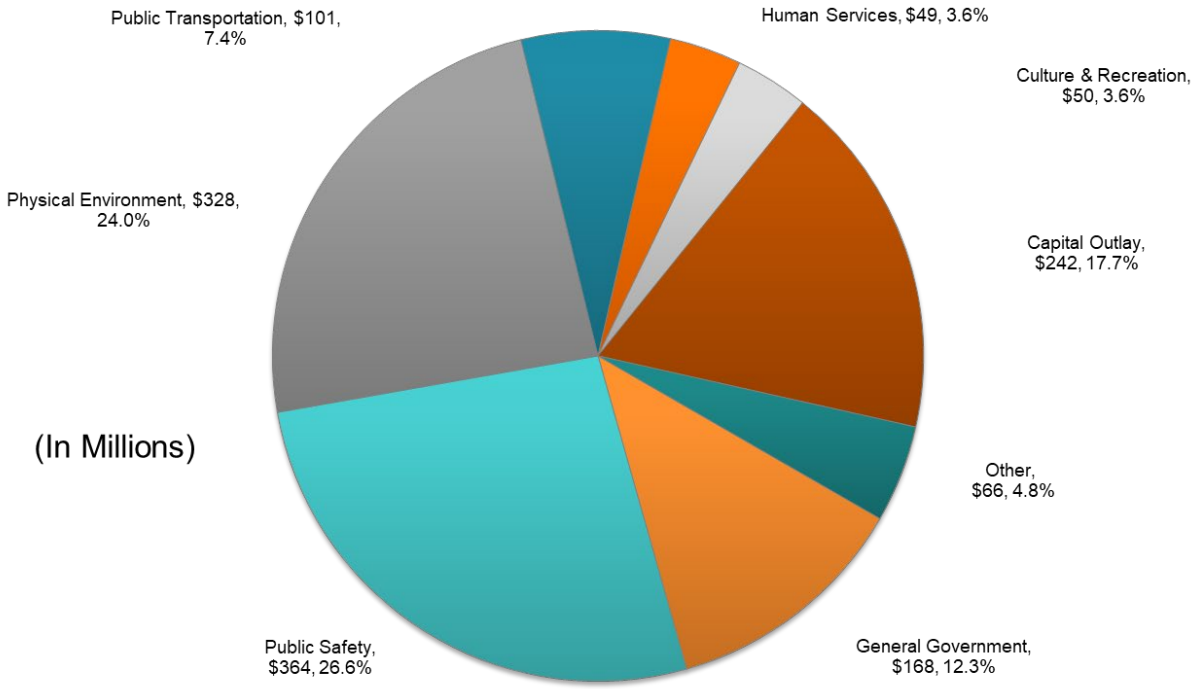
Appropriations by Function

Manatee County's Net Adopted Budget is $1,368,296,426. The County's appropriations by function are listed below, also shown in Chart 1.10.

- General Government - this category includes governmental administration, general debt service, planning services, support services, and the budgets of the Clerk of Courts, Tax Collector, Property Appraiser and Supervisor of Elections
- Public Safety – this category includes the budget for the Sheriff and operation of the jail, ambulance services, building permitting and inspections and code enforcement
- Physical Environment – this category includes utilities, landfill, agriculture and environmental programs
- Public Transportation – this category includes road maintenance and the transit system
- Human Services – this category includes veterans' services, indigent medical programs, assistance to non-profit agencies providing services to needy citizens, programs funded by the Children's Services tax of 1/3 of a mill levied after the 1990 voter referendum
- Culture and Recreation – this category includes parks, recreation programs, and libraries
- Capital Outlay – this category includes large projects for roads, utilities, parks, buildings or other capital expenditures
- Other – this category includes economic development, tourist development, gas tax transfers to other municipalities, and reserves

The breakdown of budgeted expenditures by category is based on the state chart of accounts which makes this information useful for comparison to other Florida counties. The categories do not directly correspond with a county department's activities because each county organizes departmental functions differently and portions of departments may be reported in different state categories.

Chart 1.10 – Appropriation by Function



Summary of Major Revenues and Expenditures

This chart displays actual amounts for FY24 and adopted amounts for FY25, FY26 and planned FY27 for the county's gross budget. These gross amounts differ from those on the following pages showing the net budget, which excludes interfund transfers and reserves for cash balances which are not budgeted for FY26 expenditures.

Table 1.5 – Summary of Major Revenues

MAJOR REVENUES	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Property Taxes	$ 399,788,030	$ 461,253,996	$ 487,769,901	$ 513,662,948
Other Taxes	101,845,513	116,235,810	129,528,152	136,913,152
Licenses and Permits	18,123,527	15,803,887	15,979,780	15,711,451
Intergovernmental Revenues	137,822,820	94,972,769	94,209,286	97,431,573
Charges for Services	415,797,091	557,680,041	595,562,051	632,247,211
Fines and Forfeitures	7,452,631	9,274,373	1,610,721	1,641,026
Miscellaneous Revenues	376,320,450	419,306,974	439,958,853	526,294,783
Non-Cash (Carryover, etc.)	-	766,103,777	807,631,144	681,995,536
Total	**$ 1,457,150,062**	**$ 2,440,631,627**	**$ 2,572,249,888**	**$ 2,605,897,680**

Table 1.6 – Summary of Major Expenditures

MAJOR EXPENDITURES	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
General Fund	$ 519,563,771	$ 658,378,066	$ 649,157,256	$ 639,476,819
Transportation Trust Fund	69,599,803	74,341,904	83,356,308	85,691,910
Special Revenue Funds	339,788,294	486,184,273	546,874,319	609,527,028
Debt Service Funds	34,607,773	39,881,210	45,407,914	114,809,078
Capital Projects Funds	482,110,035	416,038,136	421,605,348	341,048,132
Enterprise Funds	479,430,377	574,666,412	637,535,833	627,629,877
Internal Service Funds	120,129,761	191,141,626	188,312,910	187,714,836
Total	**$ 2,045,229,814**	**$ 2,440,631,627**	**$ 2,572,249,888**	**$ 2,605,897,680**
Excluding Reserves for Cash Balance		680,512,103	691,038,699	708,943,020
Total Planned Expenditures		1,760,119,524	1,881,211,189	1,896,954,660
Change			121,091,665	15,743,471
% Change			6.88%	0.84%

Summary of Appropriations by Department/Agency/Program

Table 1.7 – Summary of Appropriations by Department/Agency/Program

Department/Agency/Programs	FY24 Actual	FY25 Adopted	FY26 Adopted	Difference
Board of County Commissioners/County Administrator	$ 6,756,932	$ 6,661,266	$ 3,672,050	$ (2,989,216)
Community and Veterans Services	24,534,526	24,379,588	15,676,571	(8,703,017)
Convention & Visitors Bureau	16,408,409	16,467,791	16,738,906	271,115
County Attorney	17,172,036	19,917,236	18,679,547	(1,237,689)
Development Services	30,217,260	34,258,455	29,155,415	(5,103,040)
Financial Management	10,430,990	11,649,764	11,661,935	12,171
Government Relations	-	-	9,248,956	9,248,956
Human Resources	75,828,903	73,388,622	77,608,686	4,220,064
Information Technology	23,122,320	28,844,968	31,535,609	2,690,641
Natural Resources	12,315,037	13,507,608	12,703,232	(804,376)
Property Management	37,553,365	34,013,627	62,222,982	28,209,355
Public Safety	42,562,752	60,157,351	67,074,623	6,917,272
Public Works	85,514,680	92,188,077	97,566,626	5,378,549
Sports & Leisure	6,746,082	6,328,361	22,255,142	15,926,781
Utilities	189,866,225	196,618,201	230,008,314	33,390,113
Subtotal Board Departments	**$579,029,517**	**$ 618,380,915**	**$ 705,808,594**	**$ 87,427,679**
Clerk of the Circuit Court	$ 10,292,524	$ 10,723,226	$ 11,550,587	$ 827,361
Property Appraiser	7,453,372	8,070,816	8,398,586	327,770
Sheriff	203,245,944	242,947,413	270,964,143	28,016,730
Supervisor of Elections	3,934,294	4,019,615	3,900,724	(118,891)
Tax Collector	17,815,400	19,250,384	20,515,391	1,265,007
Subtotal Constitutional Officers*	**$242,741,534**	**$ 285,011,454**	**$ 315,329,431**	**$ 30,317,977**

**Constitutional officer amounts reflect amounts funded by the BCC and include contracted programs and support costs.*

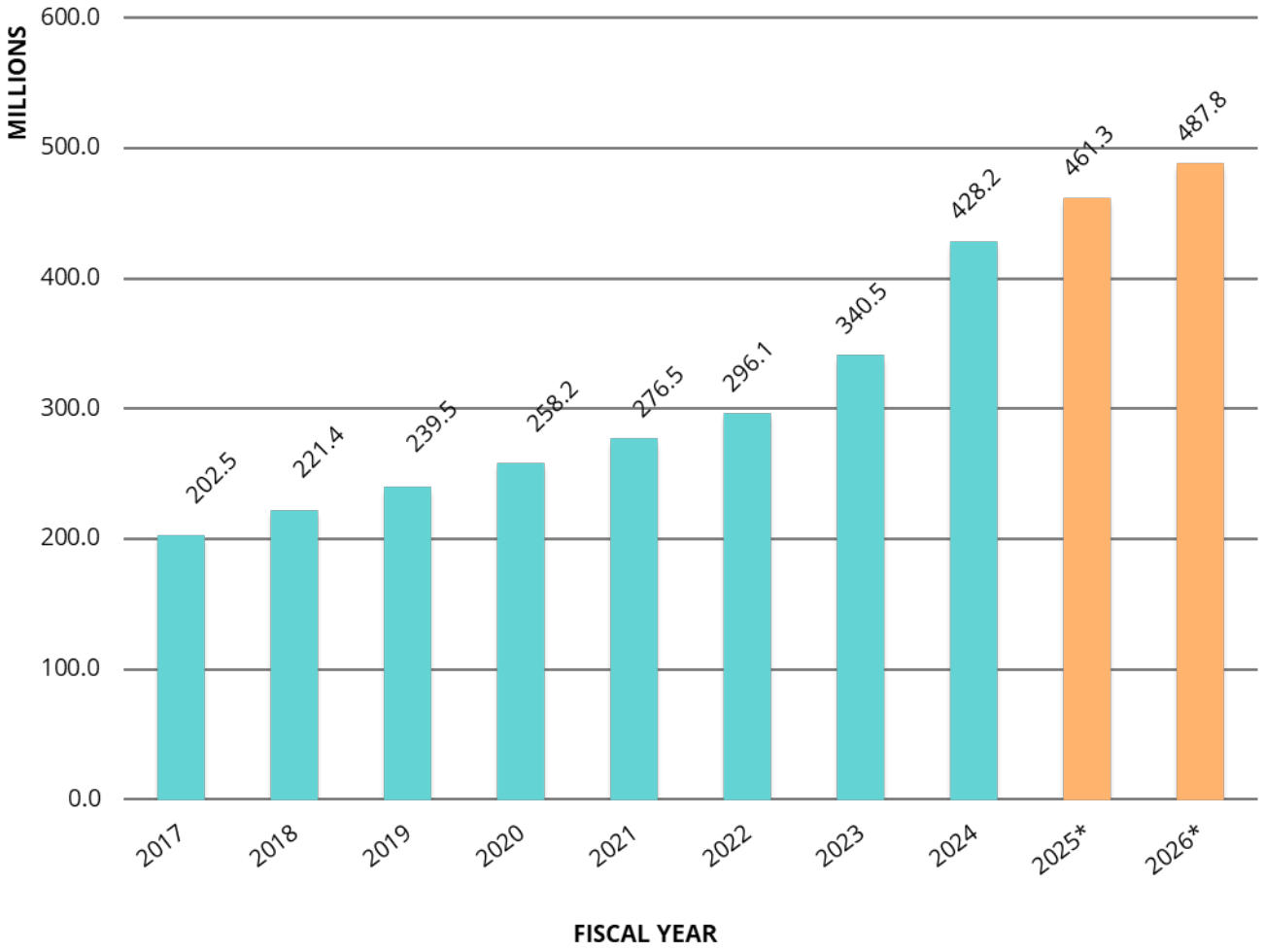
Miscellaneous County Programs	$ 4,576,830	$ 1,511,828	$ 1,745,591	$ 233,763
Human Services Programs	14,878,819	17,691,435	21,401,269	3,709,834
Judicial Programs	3,525,648	6,126,817	7,531,620	1,404,803
General Government	8,492,739	3,178,198	2,238,322	(939,876)
Debt Service Funds	50,813,201	68,586,191	92,959,270	24,373,079
Other Community Services	2,913,636	2,602,020	3,297,363	695,343
Port Authority	17,708,454	18,567,843	25,415,860	6,848,017
Economic Development	8,215,650	8,606,530	9,155,482	548,952
Human Services Public Safety	13,197,313	16,047,735	16,562,860	515,125
Subtotal Other Programs	**$124,322,290**	**$ 142,918,597**	**$ 180,307,637**	**$ 37,389,040**
GRAND TOTAL**	**$946,093,341**	**$ 1,046,310,966**	**$ 1,201,445,662**	**$155,134,696**

Historical Summary

Ad Valorem Taxes

Ad valorem taxes are generated by the levy of taxes on real property. The Florida Constitution authorizes a county to levy up to 10 mills for countywide purposes on all taxable property within the county. Additional levies are allowed in unincorporated areas and with voter approval. Homeowners who occupy their primary residence more than six months per year are allowed a $50,000 "homestead" exemption from the taxable value of their real property. Real estate used as a homestead by a totally disabled person is exempt from ad valorem taxation. The 1995 "Save Our Homes" amendment limited property value increases to a maximum of 3% per year. Ad valorem projections reflect increases in property values and new construction and the FY26 millage rate of 6.0326.

Chart 1.11 – Ad Valorem Taxes

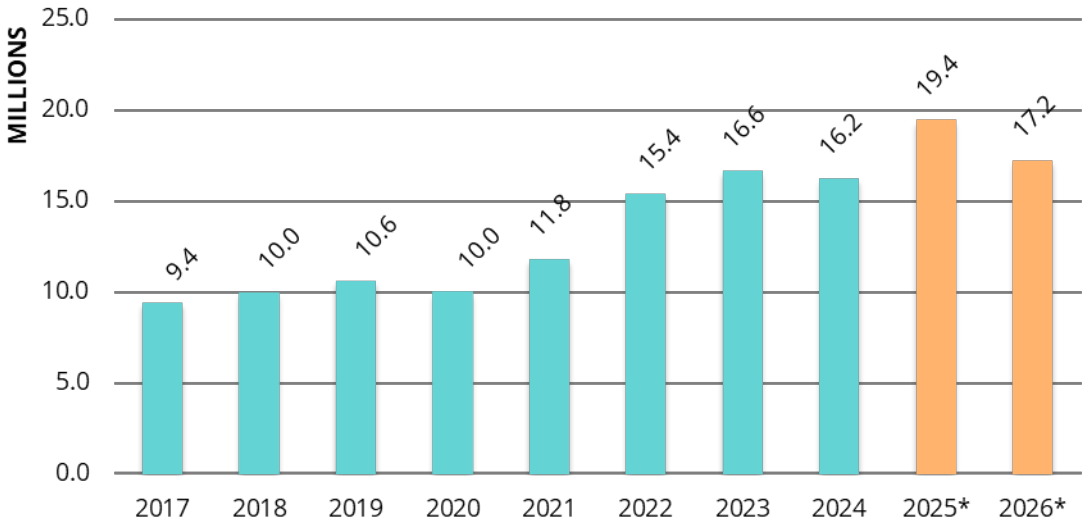


**Figures shown above for 2025 & 2026 reflect budget amounts net of a 5% allowance which was deducted from the total tax levy per Florida law.*

State Revenue Sharing

Manatee County receives this revenue as a result of the Florida Revenue Sharing Act of 1972. State statute also provides that 2.9% of the state's net cigarette tax and a portion of state sales taxes go to counties to fund revenue sharing. Eligibility to receive the revenue is based on compliance with procedures established regarding ad valorem taxation, millage calculation and presentation, finance and audit, firefighter and police training and compliance with other state mandates. An apportionment factor is calculated for each eligible county using three factors: county population, unincorporated county population, and county sales tax collections. The use of this revenue source is unrestricted. State Revenue Sharing estimates reflects a decrease of 11.4% from the previous year 2025.

Chart 1.12 – State Revenue Sharing

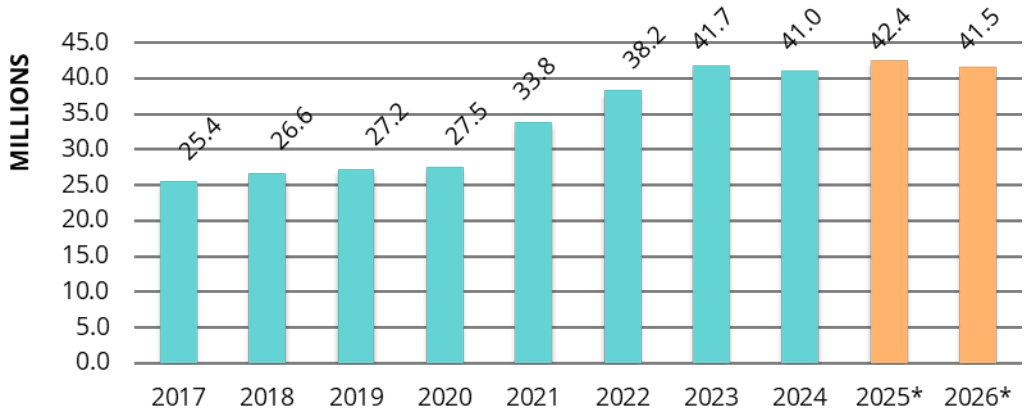


**Figures shown above for 2025 & 2026 reflect budget amounts net of a 5% allowance which was deducted from the total tax levy per Florida law.*

State Shared Sales Tax

Sales tax revenues are received through the Local Government Half-Cent Sales Tax program authorized in 1982 and administered by the Florida Department of Revenue. In FY25, the revenue estimates are reflecting a decrease of 2.1% from the previous year 2025. The use of this revenue source is unrestricted.

Chart 1.13 – State Shared Sales Tax

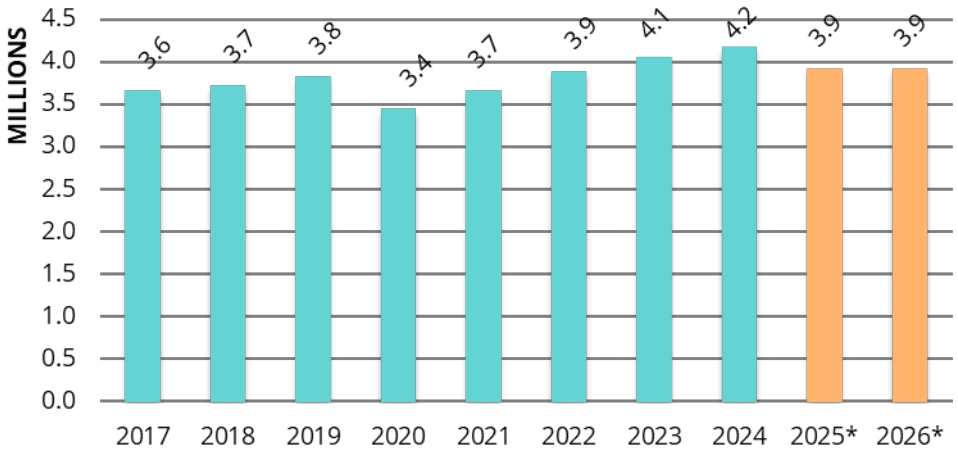


**Figures shown above for 2025 & 2026 reflect budget amounts net of a 5% allowance which was deducted from the total tax levy per Florida law.*

Constitutional Gas Tax

A two-cent per gallon tax on motor fuel was authorized by the Florida Constitution in 1941 and adopted by Florida voters in 1943. This tax is a transportation revenue source for counties only and is allocated based on a county's proportion of statewide area, population, and gas tax receipts. The tax is received and used for road maintenance, drainage, transit, and operations in the Transportation Trust Fund. When ad valorem tax revenues declined, more gas taxes continued to be used between capital projects and eligible operating costs. Taxes are remitted by dealers to the Florida Department of Revenue and then transferred to the State Board of Administration for distribution to counties. Collections for the past several years reflect a declining level of fuel consumption due to the economic downturn and conservation efforts. 2025–2026 projections are very conservative due to economic uncertainty and pending threat of higher gasoline prices that may significantly impact consumption.

Chart 1.14 – Constitutional Gas Tax

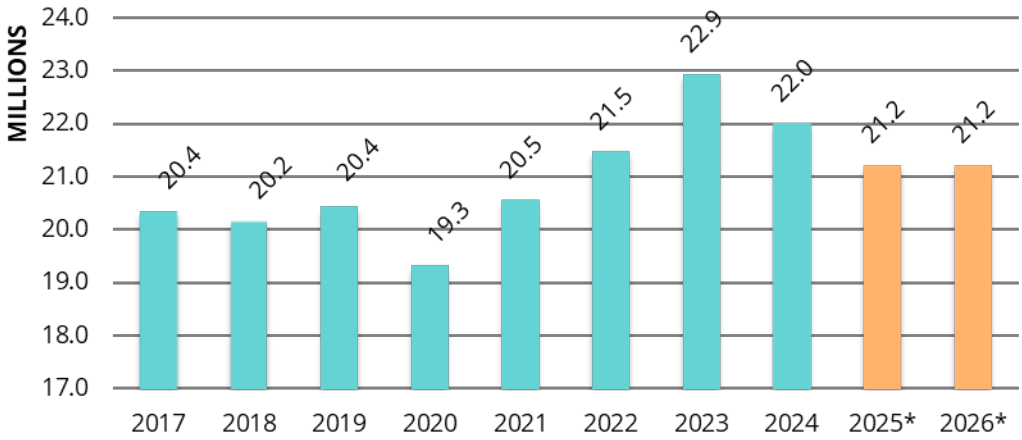


**Figures shown above for 2025 & 2026 reflect budget amounts net of a 5% allowance which was deducted from the total tax levy per Florida law.*

Local Option Gas Tax

Revenues result from twelve cents tax per gallon of gasoline sold in Manatee County as authorized by the State Legislature. Originally, one cent was approved by voters in a countywide referendum. Later, six cents were levied by the Board of County Commissioners. In April 2016, an additional five cents were levied by the Board of County Commissioners. Retail dealers remit tax collections to the Florida Department of Revenue, which administers the Local Option Gas Tax Fund. The county and municipalities within the county share the revenue based on proportions of historical transportation expenditures. Revenues are used for road resurfacing, maintenance, construction, and capital expenditures.

Chart 1.15 – Local Option Gas Tax

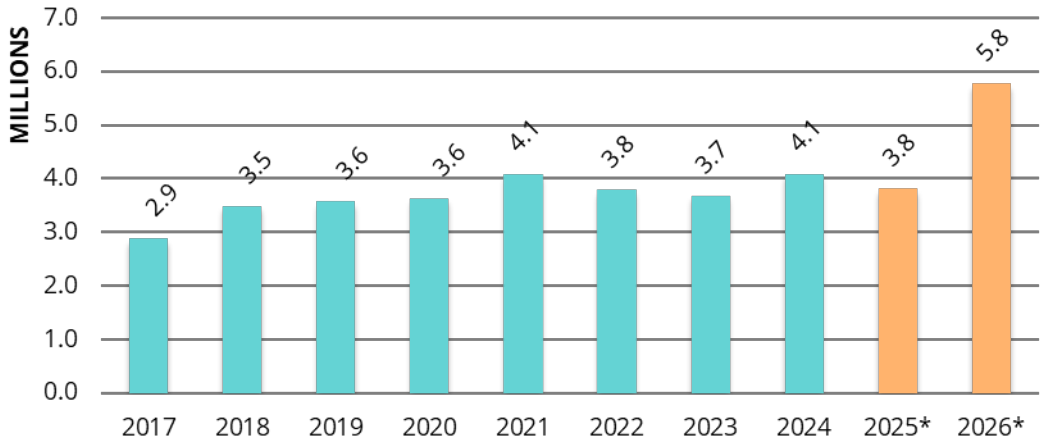


**Figures shown above for 2025 & 2026 reflect budget amounts net of a 5% allowance which was deducted from the total tax levy per Florida law.*

Planning Fees

Staff in the Building and Development Services department review all development proposals in unincorporated areas of the county for compliance with the county's Comprehensive Plan and Land Development Code Regulations. Applications reviewed include Comprehensive Plan amendments, rezoning requests, subdivisions, site plans, planned developments, administrative permits, special permits, and variances. Fees collected are used to pay a portion of the labor, operating, and overhead costs of the department associated with its review of these development applications. In FY26, planning fees are forecast to increase by 51.4% from the previous year 2025.

Chart 1.16 – Planning Fees

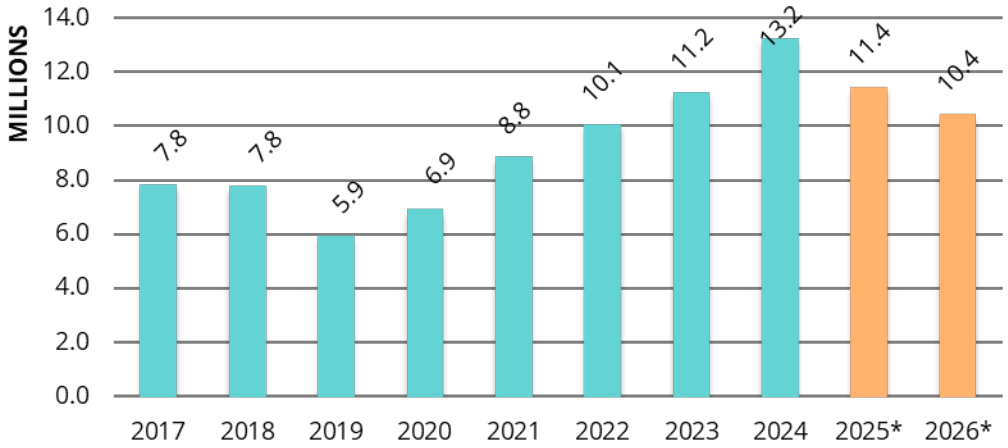


**Figures shown above for 2025 & 2026 reflect budget amounts net of a 5% allowance which was deducted from the total tax levy per Florida law.*

Building and Inspection Fees/Charges

Fees for building, electrical, mechanical, plumbing, and various other permits issued by Manatee County Development Services (DVS) department, as well as charges for inspection and re-inspection are recorded in this account. DVS staff review construction plans and perform site inspections to ensure compliance with county codes. Charges are based on actual cost of plans review and site inspection with an allowance for overhead costs. Inspection fees are forecast to decrease 8.7% in FY26.

Chart 1.17 – Building and Inspection Fees/Charges

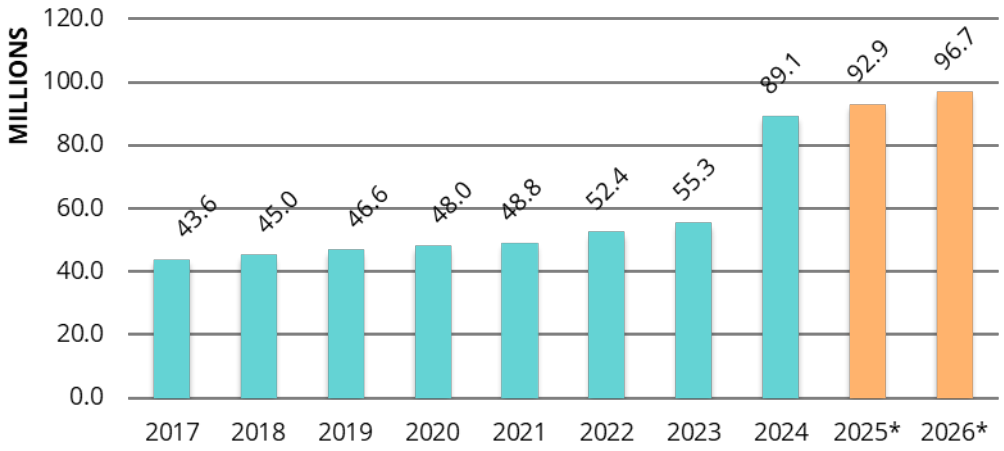


**Figures shown above for 2025 & 2026 reflect budget amounts net of a 5% allowance which was deducted from the total tax levy per Florida law.*

Solid Waste Fees/Charges

Solid waste charges include a tipping fee at the landfill and solid waste collection fees for mandatory residential and commercial garbage pick-up. Solid waste collection rates have been negotiated with franchise haulers and adjusted for inflation annually. While Manatee County's tipping fees are among the lowest in the state of Florida, rates for "out-of-county" customers have been significantly increased and enforcement has been strengthened curtailing use by haulers from outside Manatee County. The FY26 budget reflects an estimated increase of 4.1% in revenue.

Chart 1.18 – Solid Waste Fees/Charges

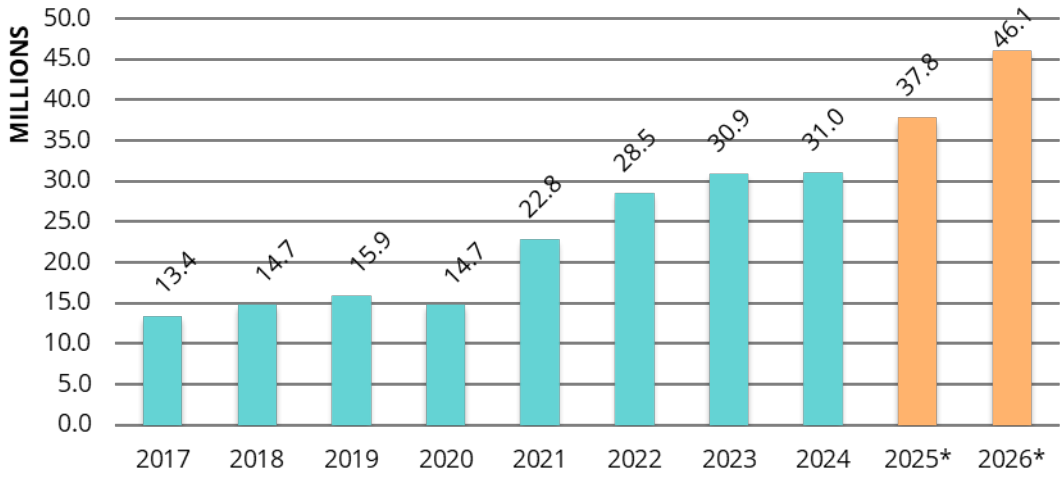


**Figures shown above for 2025 & 2026 reflect budget amounts net of a 5% allowance which was deducted from the total tax levy per Florida law.*

Local Option Tourist Development Tax

Legislation enabling counties to levy a tax on most short-term residential rentals and leases of six months or less was passed by the Florida Legislature in 1977. Manatee County passed a 2-cent tax by referendum in 1980. This was then increased by 1-cent in 1986, another 1-cent in 2004, an additional 1-cent in 2009, and finally in 2024 another 1-cent for a total of 6-cents per dollar by vote of the Board of County Commissioners. Proceeds of the original tax are used by the county to promote tourism. Revenue from the additional one cent added in 1986 is used for beach renourishment and erosion control. The additional cent approved in 2004 goes to increased marketing efforts, while the penny added in 2009 provides funding for improvements at beaches, the Convention Center and other tourist related items. The final penny approved in 2024 is to fund the improvements of the County's Convention Center, sports stadiums, aquariums, beaches, and for the promotion of tourism. In FY26, this revenue is estimated to increase by 21.9% due to activity in tourism within Manatee County.

Chart 1.19 – Local Option Tourist Development Tax



**Figures shown above for 2025 & 2026 reflect budget amounts net of a 5% allowance which was deducted from the total tax levy per Florida law.*

Employees Per 1,000 Residents

Illustrated below is the comparison of the population in Manatee County in relation to the number of employees under the Board of County Commissioners, excluding Constitutional Offices (see Chart 1.20 and Table 1.8).

Chart 1.20 – Employees Per 1,000 Residents

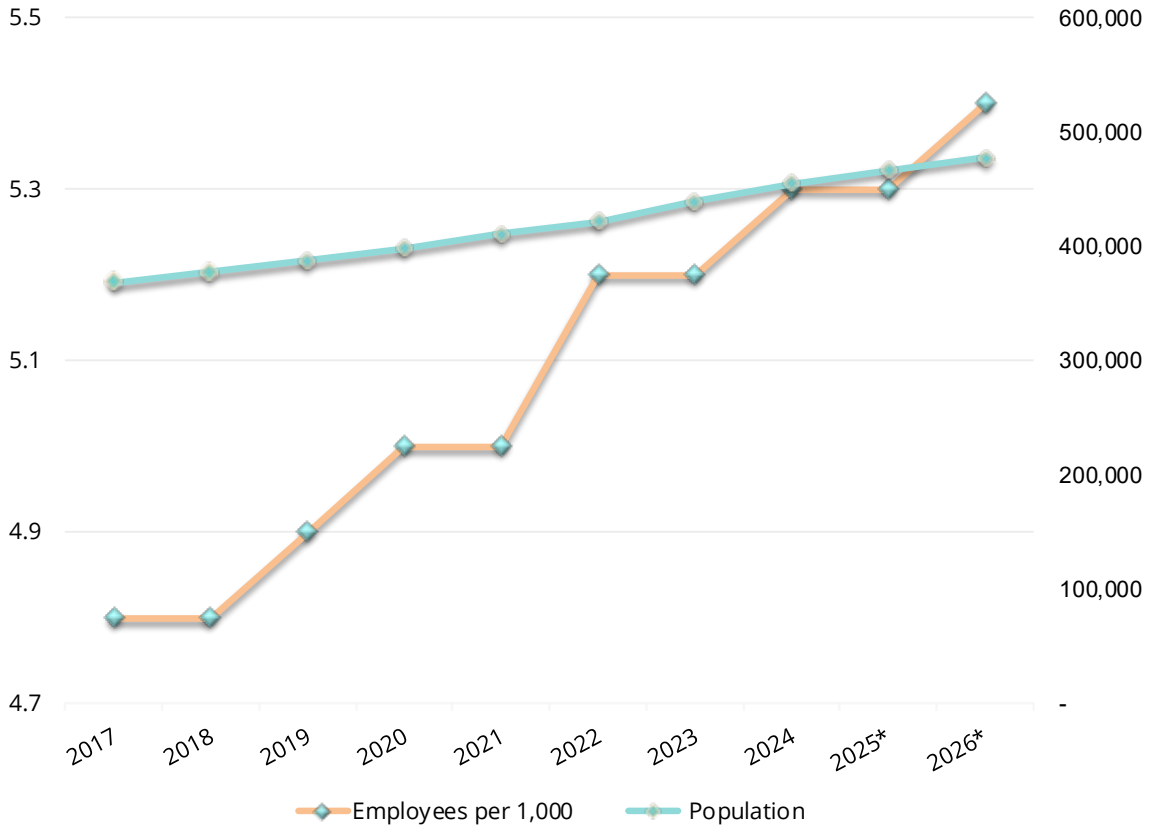


Table 1.8 – Employees Per 1,000 Residents

Fiscal Year	Employees per 1,000	Population	Population Percent
2017	4.8	368,782	0.0013%
2018	4.8	377,826	0.0013%
2019	4.9	387,414	0.0013%
2020	5.0	398,503	0.0013%
2021	5.0	411,209	0.0012%
2022	5.2	421,768	0.0012%
2023	5.2	439,566	0.0012%
2024	5.3	455,356	0.0012%
2025*	5.3	466,727	0.0011%
2026*	5.4	478,097	0.0011%

Summary of Budgeted Positions

The table below displays positions which report to the Board of County Commissioners by department and positions that are funded by the Board of County Commissioners for Court Administration and Guardian Ad Litem services. Positions for the School Board, Constitutional Offices, and other taxing authorities do not report to the County Commission and are excluded from this listing.

Table 1.9 – Summary of Budgeted Positions

Department	FY25 Adopted	FY26 Adopted	Increase/ (Decrease)
Board of County Commissioners	18	14	(4)
County Administrator	27	6	(21)
Community & Veterans Services	241	136	(105)
Convention & Visitors Bureau	35	32	(3)
County Attorney	29	29	-
Development Services	180	188	8
Financial Management	117	111	(6)
Government Relations	-	49	49
Human Resources	30	39	9
Information Technology	80	85	5
Natural Resources	82	82	-
Property Management	223	295	72
Public Safety	410	404	(6)
Public Works	497	447	(50)
Sports & Leisure	42	175	133
Utilities	461	483	22
Subtotal	**2,472**	**2,575**	**103**
Court Administration	9	9	-
Guardian Ad Litem	4	4	-
Grand Total	**2,485**	**2,588**	**103**

**Out of the total increase in positions only 72 positions are new approved positions for FY26.

Adopted Budget Summary

Manatee County, Florida
Adopted Budget Summary
Fiscal Year 2026

	Millage Rate	GENERAL FUND	TRANSPORTATION TRUST FUND	SPECIAL REVENUE FUNDS	DEBT SERVICES FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS		TOTALS
SOURCES										
Property Taxes:										
General Fund	4.5942	344,580,629	-	-	-	-	-	-	$	344,580,629
Transportation	0.4686	-	35,146,594	-	-	-	-	-		35,146,594
Library	0.1825	-	-	13,688,121	-	-	-	-		13,688,121
Parks	0.3040	-	-	22,801,034	-	-	-	-		22,801,034
Environmental Lands	0.1500			11,250,510						11,250,510
Unincorporated MSTU	0.6109	-	-	35,121,023	-	-	-	-		35,121,023
Children's Services	0.3333	-	-	24,998,634	-	-	-	-		24,998,634
Palm Aire MSTU	0.2546	-	-	183,356	-	-	-	-		183,356
Other Taxes:		3,168,097	22,664,886	103,695,169	-	-	-	-		129,528,152
Licenses & Permits:		1,046,552	-	14,439,228	-	-	494,000	-		15,979,780
Intergovernmental:										
Federal		-	-	-	-	-	-	-		-
State		62,848,480	5,941,123	785,000	-	-	2,150,000	-		71,724,603
Other		22,484,683	-	-	-	-	-	-		22,484,683
Charge for Service:										
Public Utilities		-	-	-	-	-	340,090,504	-		340,090,504
Other		57,275,124	853,921	7,117,370	-	43,077,958	30,865,658	-		139,190,031
Fines & Forfeitures:		750,000	-	680,721	-	-	180,000	-		1,610,721
Miscellaneous Revenues:										
Interest Income		8,006,911	564,560	8,831,048	58,180	8,899,825	8,965,364	3,124,305		38,450,193
Other		12,974,027	1,852,500	89,946,144	-	-	9,873,101	6,901,809		121,547,581
Total Revenue		**513,134,503**	**67,023,584**	**333,537,358**	**58,180**	**51,977,783**	**392,618,627**	**10,026,114**	**$**	**1,368,376,149**
Non-Revenue:										
Cash Carryover		146,521,980	12,345,517	192,655,070	1,272,276	219,904,826	166,610,814	-		739,310,483
Internal Services		-	-	-	-	-	-	184,602,177		184,602,177
Interfund Transfers		15,157,499	7,338,386	37,357,924	44,080,368	154,832,425	97,937,323	-		356,703,925
Statutory 5%		(25,656,726)	(3,351,179)	(16,676,033)	(2,910)	(5,109,686)	(19,630,931)	(6,315,381)		(76,742,846)
Total Non-Revenue		**136,022,753**	**16,332,724**	**213,336,961**	**45,349,734**	**369,627,565**	**244,917,206**	**178,286,796**	**$**	**1,203,873,739**
GROSS SOURCES		**649,157,256**	**83,356,308**	**546,874,319**	**45,407,914**	**421,605,348**	**637,535,833**	**188,312,910**	**$**	**2,572,249,888**
Confirmation of Unencumbered Prior Year Project/Grant Balances										1,002,986,821
Confirmation of Other Special Taxing Districts (Law Library, Housing Authority)										2,471,328
TOTAL									**$**	**3,577,708,037**
Less: Cash Balance		(109,312,499)	(13,429,977)	(231,636,740)	(1,283,172)	(169,485,512)	(133,788,727)	-		(658,936,627)
Interfund Transfers		(15,157,499)	(7,338,386)	(37,357,924)	(44,080,368)	(154,832,425)	(97,937,323)	-		(356,703,925)
Internal Services		-	-	-	-	-	-	(188,312,910)		(188,312,910)
Prior Year Project/Grant Balances		-	-	-	-	-	-	-		(1,002,986,821)
Other Special Taxing Districts		-	-	-	-	-	-	-		(2,471,328)
		(124,469,998)	**(20,768,363)**	**(268,994,664)**	**(45,363,540)**	**(324,317,937)**	**(231,726,050)**	**(188,312,910)**	**$**	**(2,209,411,611)**
NET NEW SOURCES		**524,687,258**	**62,587,945**	**277,879,655**	**44,374**	**97,287,411**	**405,809,783**	**-**	**$**	**1,368,296,426**
USES										
Expenditures:										
General Government		118,897,056	-	11,563,766	37,561,750	-	-	-	$	168,022,572
Public Safety		331,837,361	-	30,863,855	1,787,497	-	-	-		364,488,713
Physical Environment		4,258,831	-	10,977,612	-	-	312,660,073	-		327,896,516
Public Transportation	-		40,892,493	16,695,961	-	-	43,171,927	-		100,760,381
Economic Environment		11,162,177	-	18,878,392	-	-	-	-		30,040,569
Human Services		25,623,737	-	23,571,880	-	2,750,550	-	-		51,946,167
Culture & Recreation		2,392,201	-	38,700,188	4,775,495	-	3,886,983	-		49,754,867
Transfers to Other Govt.		-	3,952,437	-	-	-	-	-		3,952,437
Interfund Transfers		33,745,567	23,252,230	158,193,109	-	10,004,391	131,508,628	-		356,703,925
Internal Services		-	-	-	-	-	-	126,286,427		126,286,427
Reserves:										
Contingency		11,927,827	1,829,171	5,292,816	-	-	12,519,495	542,388		32,111,697
Capital Outlay		-	-	500,000	-	239,364,895	-	-		239,864,895
Cash Balance/Prior Yr. Approp.		109,312,499	13,429,977	231,636,740	1,283,172	169,485,512	133,788,727	61,484,095		720,420,722
Non Expendable Trusts		-	-	-	-	-	-	-		
GROSS USES		**649,157,256**	**83,356,308**	**546,874,319**	**45,407,914**	**421,605,348**	**637,535,833**	**188,312,910**	**$**	**2,572,249,888**
Confirmation of Unencumbered Prior Year Project/Grant Balances										1,002,986,821
Confirmation of Other Special Taxing Districts (Law Library, Housing Authority)										2,471,328
TOTAL									**$**	**3,577,708,037**
Less: Cash Balance		(109,312,499)	(13,429,977)	(231,636,740)	(1,283,172)	(169,485,512)	(133,788,727)	-		(658,936,627)
Interfund Transfers		(15,157,499)	(7,338,386)	(37,357,924)	(44,080,368)	(154,832,425)	(97,937,323)	-		(356,703,925)
Internal Services		-	-	-	-	-	-	(188,312,910)		(188,312,910)
Prior Year Project/Grant Balances		-	-	-	-	-	-	-		(1,002,986,821)
Other Special Taxing Districts		-	-	-	-	-	-	-		(2,471,328)
		(124,469,998)	(20,768,363)	(268,994,664)	(45,363,540)	(324,317,937)	(231,726,050)	(188,312,910)		(2,209,411,611)
NET NEW USES		**524,687,258**	**62,587,945**	**277,879,655**	**44,374**	**97,287,411**	**405,809,783**	**-**	**$**	**1,368,296,426**
TOTAL NET BUDGET FY26									**$**	**1,368,296,426**
TOTAL BUDGET FY26									**$**	**3,577,708,037**

Manatee County
FLORIDA

Accomplishments, Goals & Strategies



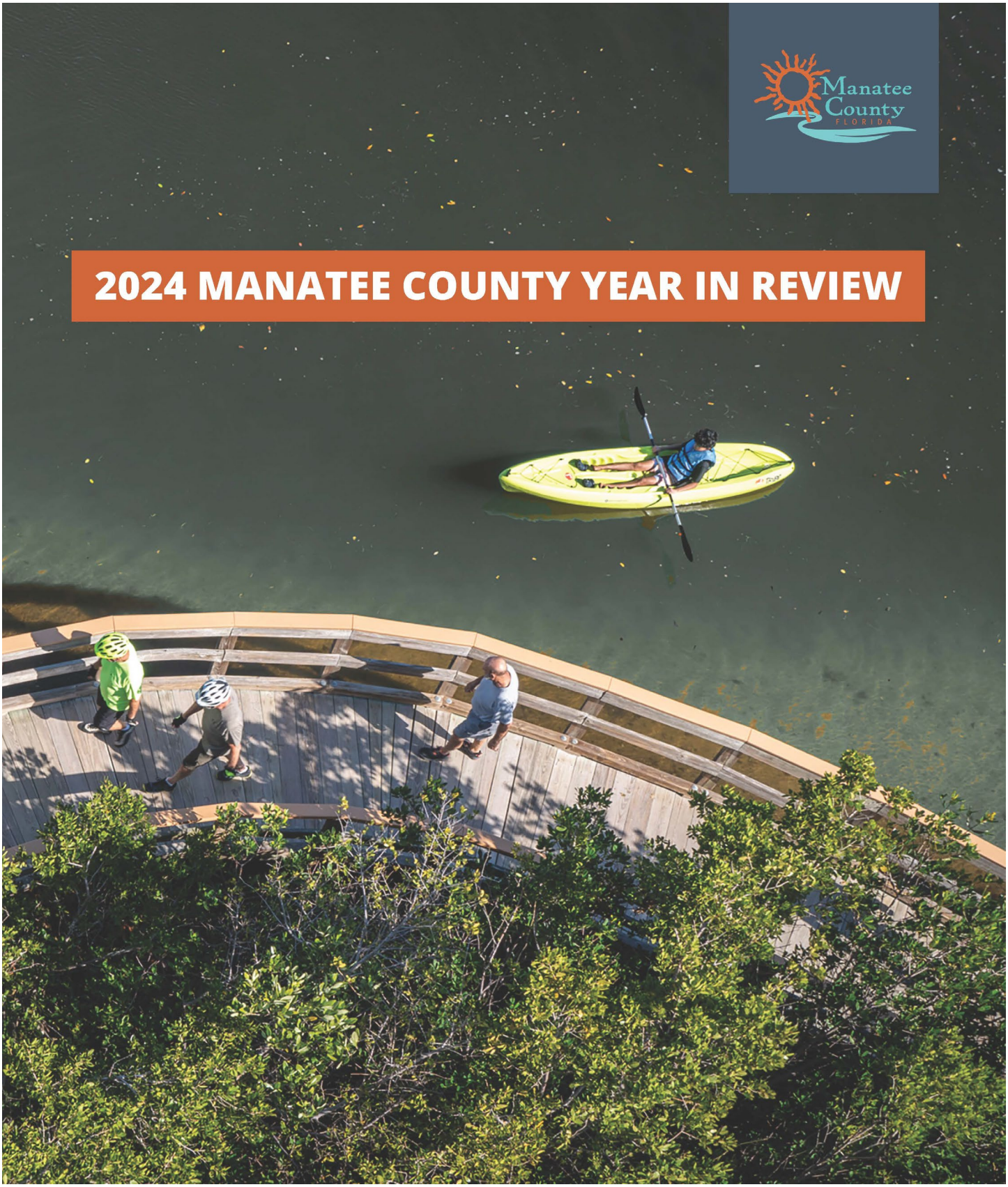

Manatee County
FLORIDA
2024 MANATEE COUNTY YEAR IN REVIEW

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2024 Team Awards & Accreditations From Outside Organizations

American Heart Association's Mission: Lifeline® EMS Silver Achievement Award

National Association of Counties (NACo) Achievement Award for Community Health Program

Commission on Accreditation of Ambulance Services (CAAS)

International Academies of Emergency Dispatch Triple ACE Accreditation (third time in a row)

National Community Development Association (NCDA) 2024 Audrey Nelson Award Partnering With Turning Points' Project Smile Project

National Extension Association Family & Consumer Sciences Extension Housing Outreach Award

National Procurement Institute Achievement of Excellence (tenth consecutive year)

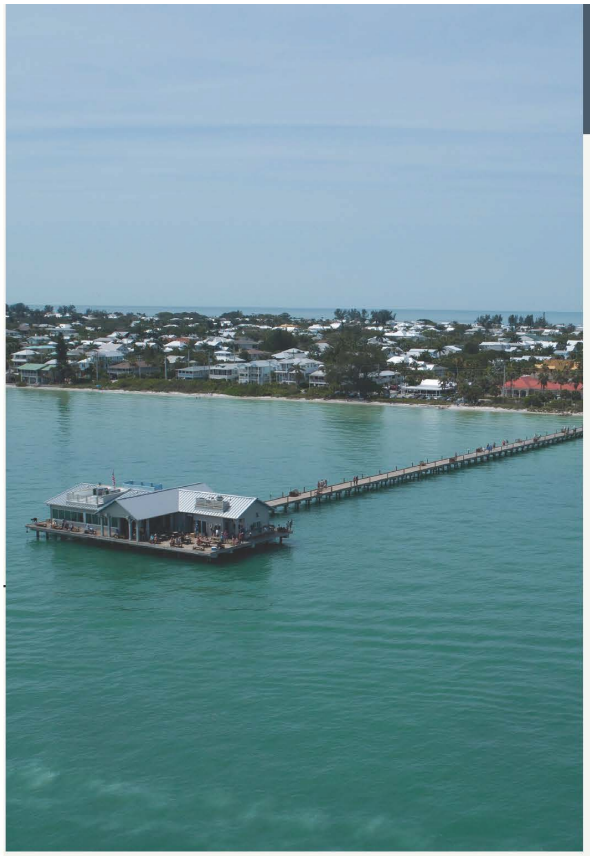




Image 1: AMI Pier Before the storm; Image 2: Rod & Reel after Helene (which was completely destroyed after Milton)

It Was the Best of Times; It Was the Worst of Times

While nearly half of 2024 was spent preparing for and recovering from three back-to-back hurricanes—an unprecedented hurricane season—the year was also marked by significant department-wide progress from dedicated team members who gave it their all. With a focus on enhancing internal processes and increasing efficiency, we achieved:

- Strengthened partnerships with agencies, HOAs and community leaders
- Improved response systems
- Adoption of best practices
- New ways to educate our community and promote our services

During the storm season, this was most evident in our beach clean-up and restoration efforts, centered on an innovative sand-sifting effort—leading to our beaches opening in record time. In addition, we were able to remove more than two million cubic yards of debris throughout all the neighborhoods in Manatee County.

And during the regular season, we implemented more centralization of services, reducing duplicative efforts, building consistent messaging and identifying unmet needs. This included:

- Creating a Government Relations Department and moving/ restructuring existing positions
- Hiring a dedicated Grants Manager to actively pursue more funding
- Developing a Veterans Connection Program
- Establishing an addiction recovery center just for women

Manatee County's 2024 Anual Comprehensive Financial Report, along with previous years, can be found at manateeclerk.com.

Thank you to all team members who provided ongoing, unwavering support for our wonderful community. As always, we invite community feedback by reaching out to your commissioner, deputy county administrator, directors or me—all listed here in this report. And get our latest news by following us on social media @manateegov and signing up for our monthly newsletter by scanning the QR Code below.

Sincerely,
Charlie Bishop
Manatee County Administrator

Scan to sign up for NewsFlash

MANATEE BY THE NUMBERS

HEALTH & SAFETY

911 CALLS
MONTHLY AVERAGE
22,779

EMS DISPATCH
TO ARRIVAL TIME
8.19
MINUTES
COMPARED TO 2023: 8.25 MINUTES

EMS INCIDENTS
TOTAL AMOUNT
59,599
INCREASE FROM 2023: +1,401

TRANSPORTS
TOTAL AMOUNT
38,575

CARDIAC ARRESTS
610

COMMUNITY HEALTH VISITS
6,320

RECREATION & ACTIVITIES

TOTAL BEACH ATTENDANCE
*VISITS PER BEACH**
COQUINA BEACH:
1,436,208
MANATEE BEACH:
973,475
CORTEZ BEACH:
373,502
**Only 10,000; 2,000; and 35,000 at Coquina, Cortez and Manatee, respectively, in October*

FIELD RESERVATIONS
17,239

ATHLETIC PROGRAMMING REGISTRATIONS
525,000

SIGNATURE EVENT ATTENDEES
6,000+

EVENTS PERMITTED
300

LINCOLN POOL ATTENDANCE
TOTAL AMOUNT
24,501

RESIDENT & TOURIST FEES

IMPACT FEES
TOTAL AMOUNT
$71,101,575

TOURIST DEVELOPMENT TAX
TOTAL AMOUNT
$30,200,284

COMMUNITY SUPPORT

NEW VETERANS OFFICE CLIENTS
1,817

VETERANS CLIENTS WAIT TIME
FOR APPOINTMENTS
3-5 DAYS
COMPARED TO 2023: 4-6 WEEKS

PETS CARED FOR BY STAFF
4,643

TOTAL PET ADOPTIONS
2,122
INCREASE FROM 2023: 10 PERCENT

NON-PROFIT FUNDING
FISCAL YEAR 2023 - 2024
CHILDREN SERVICES
$14,924,069
ADULT SERVICES
$663,196

PROBATION OFFENDER WORK PAYMENTS
$115,660

OFFENDER WORK PROGRAM SAVINGS
IN JAIL COSTS
$272,282

QUESTIONS & INFORMATION

311 CALLS
TOTAL AMOUNT
213,728

PUBLIC RECORDS REQUESTS
5,000

DEVELOPMENT PROGRESS

STANDARD BUILDING PERMIT APPLICATIONS
TOTAL AMOUNT SUBMITTED
29,608

STANDARD BUILDING PERMITS ISSUED
22,333

NEW COMMERCIAL BUILDING PERMITS
TOTAL AMOUNT
492

NEW RESIDENTIAL BUILDING PERMITS
TOTAL AMOUNT
5,561

EXPRESS BUILDING PERMITS ISSUED
21,898

ENVIRONMENTAL LAND ACQUISITION BOND
$37,500,000

MAPS

WEB MAPPING APPLICATIONS & EXPERIENCES
498

INTERACTIVE GIS MAPPING DASHBOARDS
130

2024 GENERAL SERVICES

ROADWAYS & INFRASTRUCTURE

ROADSIDE DITCHES CLEANED
141,194
LINEAR FEET

ROADSIDE SHOULDERS REPAIRED
221,678
LINEAR FEET

SIGNS REPAIRED
6,578

TRAFFIC SIGNALS REPAIRED
436

RIGHT-OF-WAYS MOWED
14,642
ACRES

POTHOLES PATCHED
13,081

PIPES CLEANED & CLEARED
144,679
LINEAR FEET

LIGHTS INSTALLED IN NEIGHBORHOODS
210

PUBLIC TRANSPORTATION RIDERSHIP

BUSES	PARATRANSIT BUSES	TROLLEYS
MONTHLY AVERAGE	*MONTHLY AVERAGE*	*MONTHLY AVERAGE*
173,202	5,353	38,868

GROUNDS & FACILITY MAINTENANCE

PLAYGROUNDS INSTALLED
8

BACKSTOPS INSTALLED
7

PICKLEBALL COURTS
6

VOLLEYBALL COURTS
5

CANALS MOWED
694.74
ACRES

CANAL DITCH CLEANING
46,043
LINEAR FEET

PIPES CLEANED, CLEARED & FLUSHED
183,688
LINEAR FEET

STORM WATER TV PIPES INSPECTED
9,249.53
LINEAR FEET

HERBICIDE & INSECTICIED SPRAYED
908.17
ACRES

BRUSH TRIMMED
27,381.8
LINEAR FEET

LITTER REMOVED
100.51
TONS

INLETS CLEANED
2,697

STABILIZED WASH OUTS
220

TREES REMOVED
162

TREES INSTALLED
385

GARBAGE, WATER & RECYCLING

DRINKING WATER DISTRIBUTED
TOTAL GALLONS
17,895
MILLION

RECLAIMED WATER DISTRIBUTED
TOTAL GALLONS
13,748
MILLION

UTILITY CUSTOMER CALLS
308,287

TONS LANDFILLED
468,193

OYSTER SHELLS COLLECTED
35.97
TONS

BY THE NUMBERS 2024

MANATEE BY THE NUMBERS: SELECT STORM RELATED

Peak Storm Shelter Numbers

Helene:
- 373 evacuees
- 148 staff
- 3 open shelters (46 pets)

Milton:
- 11,592 evacuees
- 416 staff
- 17 open shelters (1,562 pets)

911 Calls: 23,769

311 Calls: 40,000





Sandbags: 551,952 (if laid end to end, they'd stretch over 104 miles!)

Cubic Yards of Debris Hauled: Over 2 Million (enough to fill the interior of Raymond James Stadium)

Cubic Yards of Sand Collected 3 Weeks After Milton: 19,000

Malfunctioning Traffic Control Signals: Over 100

Structural Damage Cost Estimates

Debby: Residential, $57.2 M; Commercial, $98,734

Helene: Residential, $266.8 M; Commercial, $4.4 M

Milton: Residential: $361.6 M; Commercial, $28.1 M

November 2024 Permits (% Change From November 2023)

Standard Building Permit Applications Submitted: 59%
Express Building Permits Issued: 99%

Animal Welfare (AUG 3 to OCT 15)

- Intake Strays: 804
- Returned to Owner: 109
- Fosters: 417

Storm Dashboard*

Total Season: 540K users; 1.05 Million page views
(*All external users but includes multiple sessions)

Amount Raised by Lynyrd Skynyrd Hurricane Recovery Concert: Over $300K for hospitality workers on the Island (a partnership with the Convention & Visitors Bureau)









WEATHERING THE STORM

When there's a storm activation, each Manatee County employee's "blue sky" role transitions into a storm-specific ("gray sky") role. In addition, several divisions, shift their entire focus, such as our Property Management Grounds crews who shift from maintaining County-owned spaces we all enjoy to helping residents and businesses secure their properties by making sandbags. This approach enables us to remain agile to the needs of the community brought on by each unique storm—whether it be the record-breaking rainfall produced by Debby, the storm surge from Helene or the winds of Milton.

This flexible approach allowed us to quickly identify and implement real-time metrics monitoring, such as:

- Deploying the mymanatee.org/storm GIS Hub page, which received well over a million page views.
- Mapping out sandbag and shelter locations by our GIS teams before the storm to keep the public informed and safe with updates on road closures, points of distribution sites and disaster-recovery centers after the storm.
- Applying Survey123 to assess needs following the storm events, enabling leadership to make key decisions about recovery and resource allocation.

We also established a direct line of communication with our municipalities, minimizing ramp-up time for the two subsequent activations, keeping our island communities and work crews, along with our infrastructure, safe Working closely with the School District of Manatee County through blue-sky quarterly meetings resulted in quicker coordination of shelter volunteers, giving thousands of residents safe refuge during multiple activations. By maintaining alignment with the School District, we also streamlined the process of transitioning individuals out of shelters,



3 DISTINCTLY DIFFERENT STORMS

DEBBY:	**Record Rainfall**
HELENE:	**Storm Surge**
MILTON:	**Sustained Winds**





identified solutions for those still displaced after the storm and facilitated the return of students to school within days, rather than weeks.

Storm Response Achievements

- More frequent (3-4 an hour during peak times) social-media posts on all relevant platforms (i.e. Facebook, Twitter, Instagram, Nextdoor and Ring).
- Fifty percent more press conferences from the previous hurricane season with our Public Safety Director, Emergency Operations Coordinator and Administration.
- Working with HOAs and specific neighborhoods to have our stormwater maintenance crews pump down retention ponds in flood prone communities, expanding critical capacity to the storm system ahead of Helene and Milton.
- Providing evacuation transportation from Anna Maria Island and other vulnerable areas through our transit teams.

Storm Recovery Achievements

- Setting up Points of Distribution Centers, Disaster Recovery Centers, temporary housing, mobile medical unit and Multi-Agency Resource Center (MARC) in easily accessible locations for those residents most impacted.
- Organizing a community-wide volunteer effort to help fully assess our neighbors' human needs.
- Working with our Commissioners and their connections at both the local and state levels to set up a fuel site for citizens at Tom Bennet Park.







SAND SIFTING SAVES TAXPAYERS MILLIONS

Natural Resources Director Charlie Hunsicker developed an innovative solution to expediting the sand-removal process from our islands. Rather than sending unusable sand with glass and other debris to the landfill, he worked with island municipalities to divert unusable sand from the landfill to project sites to be repurposed for infrastructure materials. Not only were our beautiful beaches restored quicker, but over a million dollars in future road construction backfill costs were saved.

Learn More
Scan QR Code

Gray Skies Summary

- Partnering with Manatee Chamber and the Bradenton Area Economic Development Council to get business back up and running quicker.
- Setting up temporary to 24/7 operations at our landfill and had 8 sites strategically placed throughout the County to expedite hauler drop-offs and waiving tipping fees.
- Managing the largest debris-collection operation in the county's history—1 Million Cubic Yards Hauled in 30 Days (drastic improvements over Ian's 104+ days) and 2M CY by the end of 2024
- Expediting FEMA reimbursements with the help of Haggerty Consultants, resulting in Manatee County being the first county in the state to receive early reimbursement of 23M for Hurricane Milton Debris removal.
- Gulf Island Ferries: Brought contractors, Island workers and resources to the Island community.
- Our Convention and Visitors Bureau team helped organize a Lynyrd Skynyrd concert that raised over $300K for hospitality workers on the island.
- Transitioning the Annual Adoptapalooza Pet Adoption & Expo event into a Reunification event.

Preparing for the Next Storm

- Securing funding with the Southwest Florida Water Management District (SWFMD) for eight basin studies in 2025 to update the elevation maps and stormwater modeling for rain events.
- Developing an innovative method to divert unusable sand from our landfill to project sites to reuse for infrastructure.

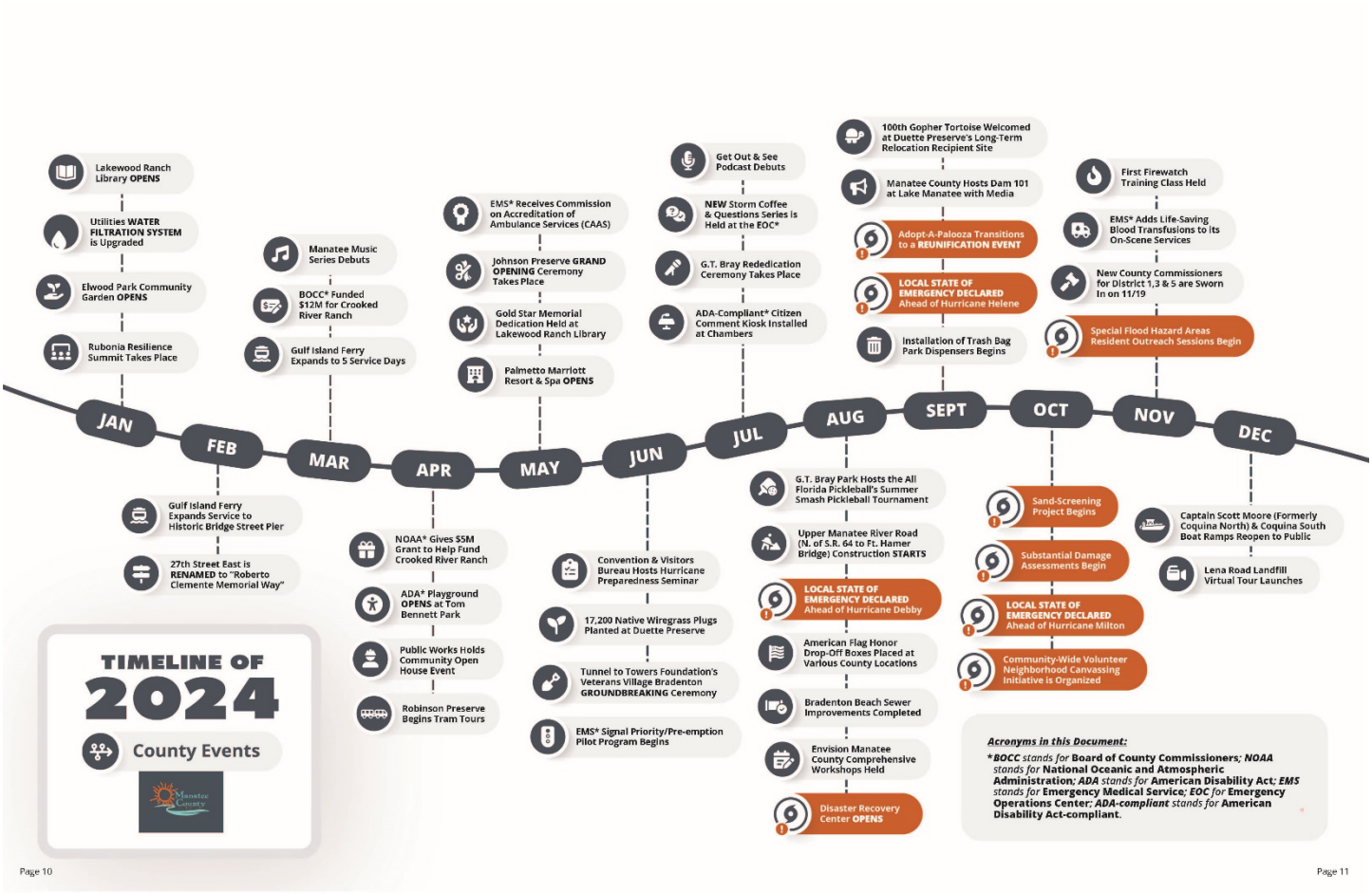








Accomplishments, Goals & Strategies



MANATEE COUNTY IN ACTION: STORM RESPONSE & RECOVERY
















Page 12

NOTHING BUT BLUE SKIES

Federal Funding

As part of the U.S. Senate and House $460 billion 2024 spending package, Manatee County was approved for the following:

- $3M for the design work associated with the Ft. Hamer Bridge project.
- $1M to help plan, design, permit and construct a multi-modal regional trail segment of the Florida Gulf Coast Trail, which connects Hillsborough and Sarasota Counties.
- $2.9M to help complete the planning and design work for permitting and construction of a gateway greenway in Lincoln Park in Palmetto.
- $3.5M for early planning and design work associated with the 51st Street West Expansion.



State Funding

The State provided $9.5M dollars to jump start SeaPort Manatee after suffering more than $200 million in damages, keeping fuel, food and other key goods flowing through our port.

Grant Funding

The National Oceanic and Atmospheric Administration (NOAA) awarded Manatee County a $5 Million grant to help fund its recent purchase of Crooked River Ranch (Parrish), acquired through the Environmental Lands Management and Acquisition Committee (ELMAC) which will protect and conserve 68 acres of native coastal habitat in perpetuity.

The Tampa Bay Environmental Restoration Fund (TBERF) awarded Manatee County $172,709 for the Lake Manatee Watershed Improvement Project on



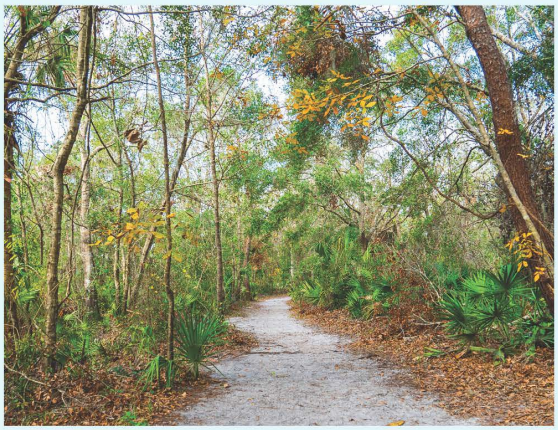
Duette Preserve, matching County funds in projects along the north fork of the Manatee River.

State Housing Initiative Program (SHIP) Loan monies of $138,026 were appropriated for SHIP program funding and program administration.

Commission-Approved Funding

Commissioners approved several important funding initiatives, including:

- Appropriation of $2.5M of grant revenues from the Florida Department of Transportation (FDOT) in the Highway Capital Projects fund for design work on the expansion of the Ft. Hamer Bridge.
- $2.1M to be added to the design and construction budget for segments of Manatee County's Gateway Greenway Multipurpose Trail system, a vital component of the multi-county, non-motorized Gulf Coast Trail, stretching from Hernando County to Collier County





- $2,500,000 for equipping the Moccasin Wallow EMS station with a fuel site (June groundbreaking)
- Transfer of $688,986 to purchase a new Advanced Life Support ambulance and associated medical supplies to be fully functional for the Emergency Medical Services Division (Parrish)
- Transfer of $11,240,000 to fund the purchase of the Crooked River Ranch Property
- $15,602,024 appropriation to fund the 97-acre Emerson Point Land Expansion acquisition conservation project
- Purchase of Triple Oak Preserve (formerly the Myakka Conservation Stewardship Area), a 105-acre parcel
- Initial plans and design work to establish a Memorial Park to salute Veterans on a 24-acre piece of County-owned property at 5431 Buckeye Road in Palmetto
- $44.2 million for the 44,000 SF, state-of-the-art Athletics & Aquatics Center at Premier Sports Campus
- $4 million GMP for the Hidden Harbor Park
- 2022 Bond proceeds from the for the construction to replace the pool at John H.



Marble Park with a new eight-lane pool at a cost of $2.7M.

- $13M purchase of the 8.8-acre Seafood Shack (Cortez) property, which is targeted to be developed as a public boating access facility
- Community & Veterans Services will receive nearly $200,000 in interest income to augment Affordable Housing Funds.
- $18.7M in retrofit and new lighting for Lakewood Ranch, Braden River, Blackstone, GT Bray,





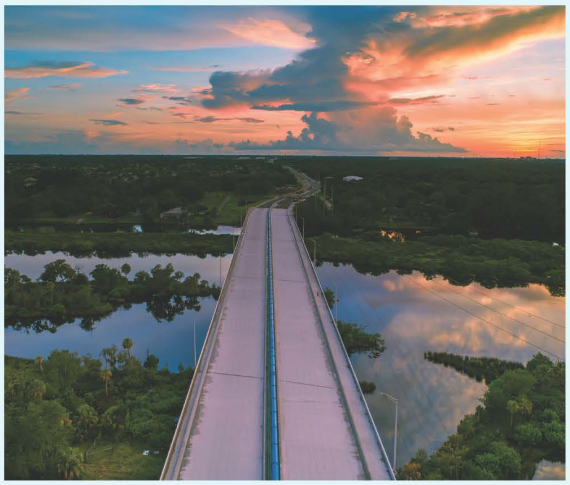


Buffalo Creek, Palma Sola, Greenbrook parks and Premier Sports Campus

- $2.9M in funding for parking garage design at the Bradenton Area Convention Center, Premier Sports Campus and Manatee Public Beach
- $2.2M with bond proceeds from the 2023 Revenue Improvement Bonds for construction of Braden River Park Baseball Field Improvements
- Bradenton Area Convention and Visitor's Bureau transfer of $3.6M to fund FFE and additional construction costs for Multi-Purpose Room, along with $900,000 transferred from reserves to Tourist Development Tax fund for Water Taxi

Manatee County's major projects were continuing at the end of December, including:

- 44th Avenue Extension project involving roadwork at the eastern end of the bridge over I-75 with an anticipated completion in the spring of 2026





- Construction of both Moccasin Wallow and 75th Street.
- Design Phase of Palmetto's Washington Park
- John H. Marble Renovation and the new Parrish Park stayed on track for completion by February and March, respectively, of 2025.
- Locker rooms, a soccer multi-use building and expanded parking at Premier Sports Campus
- Under One Roof Center, operated in partnership with local and national organizations, being developed into a transformational hub, providing women battling addiction and homelessness with comprehensive resources.

Process Improvements

Appointing a dedicated Grants Manager to actively pursue more funding.

- Developing a Veteran Connections Program to provide the over 40,000 Veterans and their families living in Manatee County with easier access to essential services, resources and opportunities.
- Envision: A cloud technology that enables residents to assess their needs and connect with the best local programs to equip and empower them towards economic mobility.
- Public Works is using $173,500 from reserves in the Stormwater Management fund to engineer a Real-Time Flood Forecasting (RTFF) and Early Warning System for the coastal fringe areas of Manatee County.
- EMS Signal Priority/Pre-emption Pilot Project began, focusing on installing traffic lights along 24 intersections in the US 41/US 301 and SR 64

corridors, using $300,000 of an allocated $1M of Generational Impact funding.

- Veterans Mobile Hub was launched by MCAT, in partnership with Uber Rideshare Service and Veterans Services, where verified veterans have access to free, same-day transportation for medical and dental appointments.
- 210 lights installed in neighborhoods as part of the Light Up Manatee program.

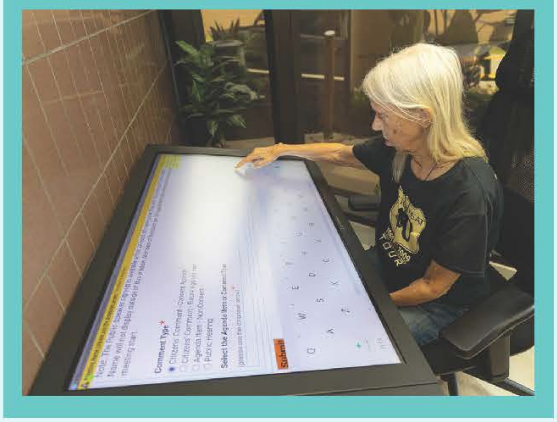
New Initiatives

To build more awareness about services, several new initiatives were launched, including:

- Firewatch Training to recognize the warning signs of a veteran in crisis and provide support
- Annual Hurricane Summit, set up by Convention & Visitors Bureau, providing guidance for guest activation and business recovery assistance
- Bimonthly Community ADA Focus Groups
- Wrapping additional County Vehicles, including the Gopher Tortoise Relocation Vehicle
- Traffic Cabinet Wraps Project to help beautify urban infrastructure
- New County Mascot began prepping for a long list of community events being planned for 2025

NEW ADA INITIATIVE: CITIZEN COMMENT KIOSK

An ADA-compliant kiosk was installed near the BOCC Chambers, at a request of a Manatee resident, providing a larger and easier-to-navigate screen that can easily accommodate wheelchairs and chairs.









MANATEE BOARD OF COUNTY COMMISSIONERS

Manatee County welcomed four new commissioners who were sworn in on November 19 then hit the ground running by participating in a Regular Meeting. Meetings are live streamed on Facebook and YouTube. For a list of Board of County Commissioners meetings and agendas, please visit mymanatee.org.



Commissioner
Carol Ann Felts
District 1



Commissioner
Amanda Ballard
District 2



Commissioner
Tal Siddique
District 3



Commissioner
Mike Rahn
District 4



Commissioner
Dr. Bob McCann
District 5



Commissioner
Jason Bearden
District 6 - At Large



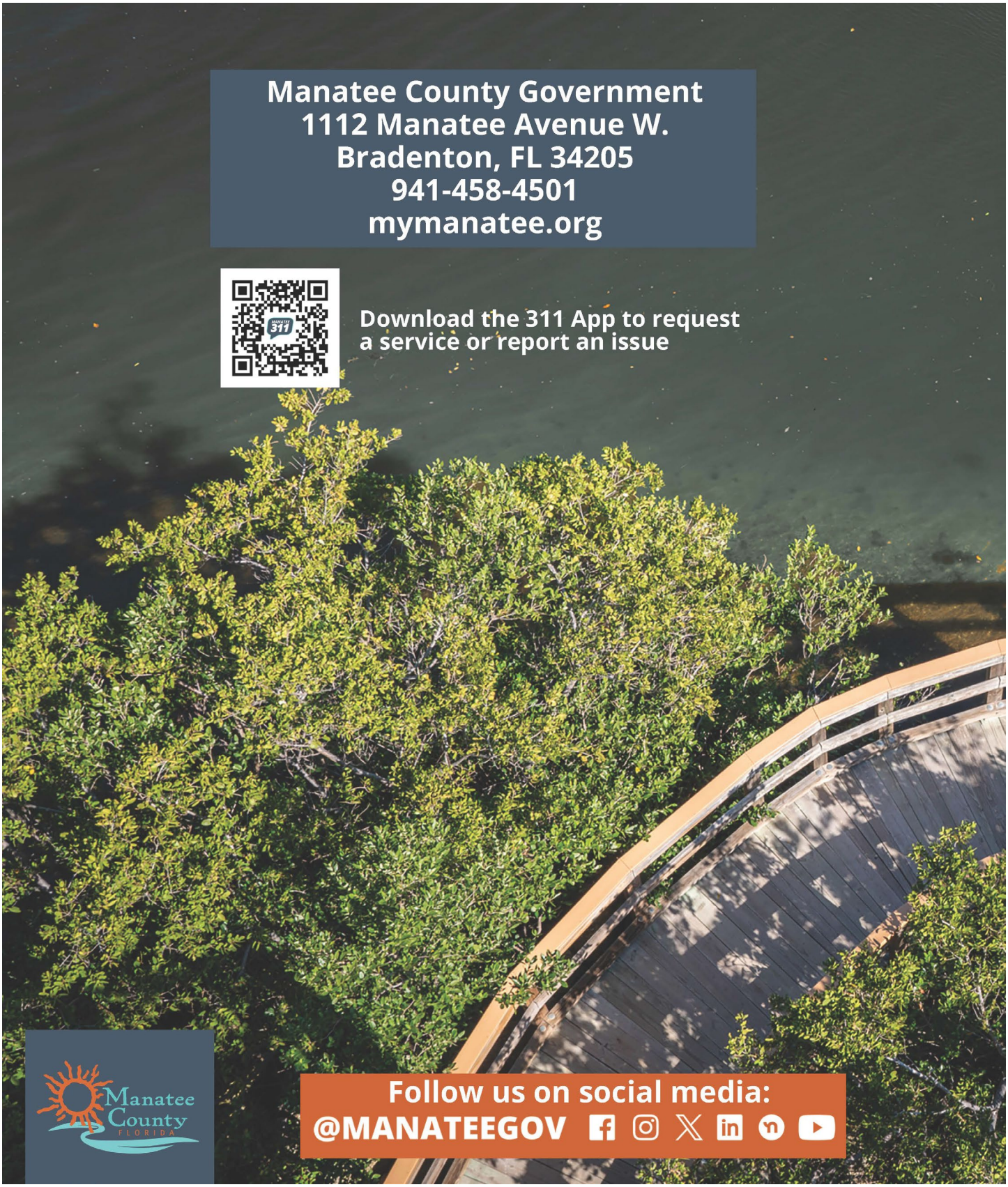
Commissioner
George Kruse, Chair
District 7 - At Large





Left to Right: Commissioners Tal Siddique (District 3), Carol Ann Felts (District 1), George Kruse (District 7 - At Large), Mike Rahn (Chair & District 4), Amanda Ballard (District 2) Jason Bearden (District 6 - At Large) and Dr. Bob McCann (District 5).


MANATEE COUNTY ORGANIZATIONAL CHART
ADMINISTRATION & DEPARTMENT DIRECTORS
Charlie Bishop
County Administrator
charlie.bishop@mymanatee.org
Evan Pilachowski
Deputy County Administrator
evan.pilachowski@mymanatee.org
Courtney De Pol
Deputy County Administrator
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Bryan Parnell
Deputy County Administrator
bryan.parnell@mymanatee.org
Below:
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Sheila McClean
CFO
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Patrick Shea
Utilities Director
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Jodie Fiske
Public Safety Director
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Carey Knight
Property Mng. Director
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Elliott Falcione
Convention & Visitors Bureau Director
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IT Director
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Kate Barnett
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Sarah Brown
Community & Veterans Services Dir.
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Stephanie Garrison
Gov. Relations Director
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Molly White
Sports & Leisure Services Director
molly.white@mymanatee.org
Charlie Hunsicker
Natural Resources Director
charlie.hunsicker@mymanatee.org
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Bradenton, FL 34205
941-458-4501
mymanatee.org
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Manatee County FLORIDA
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@MANATEEGOV



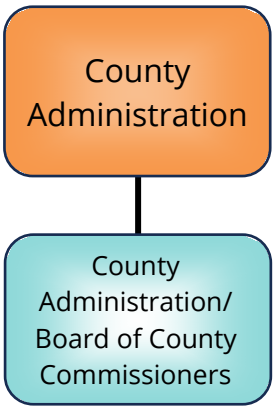
County Administration

County Administration

The Board of County Commissioners consists of the seven elected commissioners and their support staff. Support staff will provide administrative support to the seven County Commissioners, while the Board is responsible for establishing policies through the adoption of formal resolutions and ordinances.

The County Administrator is appointed by the Board of County Commissioners to implement the Board's policies, budget, and programs. County Administration oversees all departments and is responsible for managing county operations, facilities, and services to residents. This office provides strategic leadership and coordination across the organization to ensure effective delivery of programs that serve the public.

Organizational Structure



Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/ General Revenue	6,757,721	6,661,265	3,672,050	3,672,050
Totals:	6,757,721	6,661,265	3,672,050	3,672,050

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
County Administration/Board of County Commissioners	3,616,923	3,438,837	3,672,050	3,672,050
Information Outreach	1,686,279	1,716,830	-	-
Records Management	953,912	1,000,946	-	-
311 Operations	500,607	504,652	-	-
Totals:	6,757,721	6,661,265	3,672,050	3,672,050

Budgeted Positions	43	45	20	20

*During FY25, Information Outreach, Records Management, and 311 Operations were transitioned to the newly created Government Relations Department.

County Administration/Board of County Commissioners

Program 0101

The Board of County Commissioners, the governing body of Manatee County, consists of seven elected members. Five members represent a specific geographical district within the county, and two members represent the County-At-Large. The Commissioners also sit as chairs of the Manatee County Port Authority, and Community Redevelopment Agencies.

The Board of County Commissioners establishes policy through adoption of formal resolutions and ordinances, that are implemented by the County Administrator to protect the health, welfare, safety, and environment of citizens through services, programs, and facilities operated by county departments; and represent the needs and desires of the citizens to other levels of government.

The County Administrator is selected by the County Commission as Manatee County Government's top appointed official. The County Administrator assures all actions, directives, and policies of the Board of County Commissioners are promptly, efficiently, and effectively carried out. In addition, the Administrator ensures the department directors effectively manage all county programs, facilities, and services; undertakes special projects; and provides professional management of county services, as well as long-term visioning for county government and the community.

In addition to the County Administrator, we have three Deputy County Administrators (DCAs) and a Chief of Staff. The DCAs assist the County Administrator in carrying out directives, policies, orders, resolutions, ordinances, and regulations of the Board of County Commissioners. They oversee multi-departmental and muti-jurisdictional issues, while implementing special projects specific to the daily operations of county government. The Chief of Staff oversees the administration of the County Administrator's Office including government relations, legislative priorities, communications, public records, information technology, and planning and directing the implementation of County-wide policies and programs.

County Administration

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/ General Revenue	3,616,923	3,438,837	3,672,050	3,672,050
Totals:	3,616,923	3,438,837	3,672,050	3,672,050

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	3,305,769	3,166,715	3,390,708	3,390,708
Operating	311,154	272,122	281,342	281,342
Capital	-	-	-	-
Totals:	3,616,923	3,438,837	3,672,050	3,672,050
Budgeted Positions	22	18	20	20

Constitutional Officers



Constitutional Officers

Clerk of Circuit Court

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Clerk of Circuit Court	$ 9,575,647	$ 10,073,351	$ 10,852,898	$ 10,852,898
Clerk Support Costs	$ 716,877	$ 649,875	$ 697,689	$ 697,689
Funded Positions	99	102	107	107

Property Appraiser

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Property Appraiser	$ 7,164,434	$ 7,765,198	$ 8,096,936	$ 8,096,936
Property Appraiser Support Costs	$ 288,938	$ 305,618	$ 301,650	$ 301,650
Funded Positions	63	63	64	64

Sheriff

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Sheriff	$ 197,717,957	$ 235,130,503	$ 268,295,307	$ 263,711,307
Sheriff Support Costs	$ 5,527,986	$ 7,816,910	$ 2,668,836	$ 2,668,836
Funded Positions	1,306	1,367	1,431	1,431

Supervisor of Elections

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Supervisor of Elections	$ 3,934,294	$ 4,019,615	$ 3,900,724	$ 3,900,724
Funded Positions	18	20	19	19

Tax Collector

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Tax Collector	$ 17,871,895	$ 19,070,556	$ 20,307,438	$ 20,314,734
Tax Collector Support Costs	$ -	$ 179,828	$ 207,953	$ 207,953
Funded Positions	111	116	124	124

Above amounts represent only the Manatee County Government portion of the Constitutional Officers budgets, which may not reflect their total budgets, due to receipt of revenues from other sources. For the Tax Collector, the above amounts represent the fees paid by Manatee County Government to the Tax Collector.

Additional information on the budgets and operations of these offices is available on their respective web sites, which are linked on www.mymanatee.org.



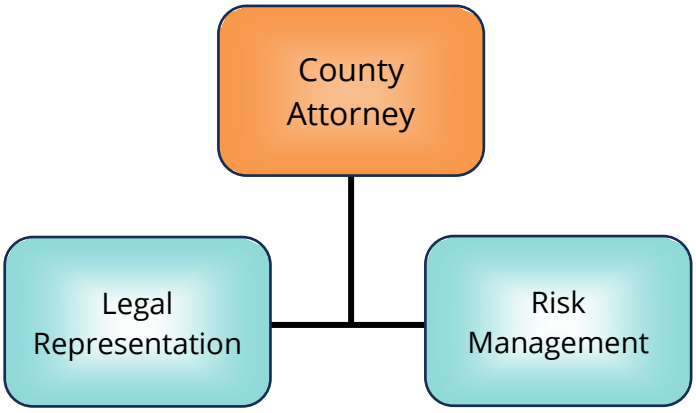
County Attorney

Manatee County FLORIDA

County Attorney

The County Attorney's Office (CAO) is a professional law office comprehensively serving the legal needs of the Board of County Commissioners as the governing body of Manatee County. The CAO also provides supervision, monitoring, and coordination of the Risk Management Division and the operation of risk management and claims administration, including workers' compensation, general and property liability and safety, and related issues, together with administration of the self-insurance ordinance.

Organizational Structure



Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	13,653,008	15,930,600	14,438,218	14,678,884
Gen Fund/ General Revenue	3,519,029	3,986,636	4,241,329	4,378,749
Utility System Charges	-	-	-	-
Totals:	17,172,036	19,917,236	18,679,547	19,057,633

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Legal Representation	3,916,891	4,486,636	4,741,329	4,878,749
Risk Management	13,255,146	15,430,600	13,938,218	14,178,884
Totals:	17,172,036	19,917,236	18,679,547	19,057,633

Budgeted Positions	26	26	29	29

County Attorney

Legal Representation

Program 0701

The County Attorney's Office (CAO) provides or oversees all legal services required to protect the interests of the County, including management and participation in all litigation in which the County is a party or in which the County's interests are, or may be, affected. Additionally, the CAO renders legal advice to the Board of County Commissioners (Board), the County Administrator, and to County departments, and provides legal advice and representation to advisory bodies under the jurisdiction of the Board, and, if directed by the Board and with the consent of the County Attorney, to constitutional officers and other units of local government where necessary to protect the County's interests.

The CAO undertakes any work assignment directed by a majority of the Board consistent with applicable law, the County Attorney Ordinance, and the contract between the County and the County Attorney. When the County Administrator or the various departments of County government require legal services, a written request must be submitted. Legal advice is typically dispensed in writing.

On those occasions when the County Attorney deems it necessary to secure the services of special or outside counsel, the CAO supervises, reviews, and coordinates the work of such outside counsel.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	397,862	500,000	500,000	500,000
Gen Fund/General Revenue	3,519,029	3,986,636	4,241,329	4,378,749
Utility System Charges	-	-	-	-
Totals:	3,916,891	4,486,636	4,741,329	4,878,749

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	3,203,153	3,582,564	3,822,130	3,822,130
Operating	713,738	904,072	919,199	1,056,619
Capital	-	-	-	-
Totals:	3,916,891	4,486,636	4,741,329	4,878,749

Budgeted Positions	21	21	24	24

Risk Management

Program 0702

The Risk Management Division administers the County's self insurance program, to include various insurance programs such as workers' compensation, and general and auto liability, safety, and related issues.

Manatee County's self-insurance program provides a system through which the county can protect its assets and meet its responsibilities under state and federal law. This program includes retention of risk for liability to third parties, for workers' compensation benefits to employees, and for repair and replacement of damaged county vehicles and other property. The Risk Management Division also pursues claims against other people for damage to county property. In addition, the program includes purchase of sufficient excess commercial insurance to cover catastrophic losses and liabilities.

The self-insurance program provides coverage in the same manner and to the same extent as though general liability, automobile liability, and workers' compensation insurance policies had been purchased. The county seeks to fairly and promptly compensate people injured by acts or omissions of county employees wherein the county has liability.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	13,255,146	15,430,600	13,938,218	14,178,884
Totals:	13,255,146	15,430,600	13,938,218	14,178,884

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	3,333,035	3,080,686	3,070,473	3,159,926
Operating	9,922,111	12,349,914	10,867,745	11,018,958
Capital	-	-	-	-
Totals:	13,255,146	15,430,600	13,938,218	14,178,884
Budgeted Positions	5	5	5	5

County Departments

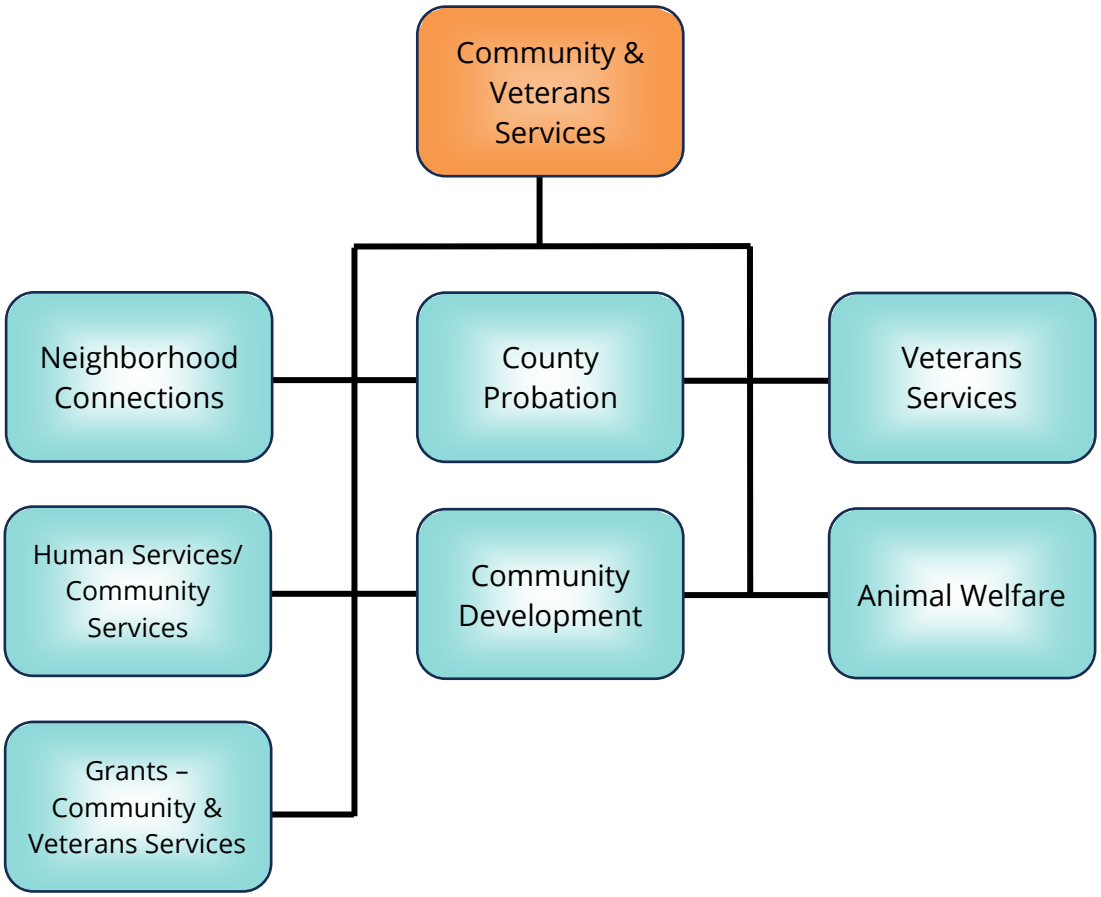


Community & Veterans Services

The Community and Veterans Services Department consists of six divisions: Animal Welfare, Neighborhood Connections, County Probation, Community Development, Veterans Services and Human Services. All citizens, neighborhood groups, non-profit agencies, senior citizens, Veterans and Human Services programs comprise the client base for all services offered.

Animal Welfare operates an animal impound facility for lost, found, sick and injured animals, two adoption facilities and field services, which enforces Animal Ordinance 22-16. Neighborhood Connections works one-on-one with local neighborhoods and supports residents seeking to improve conditions in their neighborhoods. County Probation includes probation services and an accredited pretrial unit, which oversees misdemeanor probation, pre-trial release, pre-trial intervention, offender work program and the DUI Victim Impact Panel Program. Human Services administers services designed to assist vulnerable, at risk, or disadvantaged adults and youth meet the most basic human needs. Community Development assists individuals with the First Time Homebuyers Program and Rehabilitation and Replacement of citizens homes. HUD-funded programs such as CDBG are also administered within this area. Veterans Services provides professional assistance and guidance through the VA claim process to the veterans in Manatee County. This department also oversees an Aging Services program that provides in-home care to those 60 and over. The program is grant funded and is not reflected in the budget.

Organizational Structure



Community & Veterans Services

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	927,385	898,500	975,000	980,000
Children's Services Tax	931,084	914,099	1,373,784	1,373,784
Gen Fund/General Revenue	10,161,975	10,282,108	11,825,184	11,804,830
Grants	4,070,098	-	-	-
Program/General Revenues	73,568	77,683	79,113	79,113
Southwest TIF	-	-	108,724	108,724
Unincorporated MSTU Fund	1,181,277	1,069,559	1,314,766	1,314,767
Totals:	17,345,387	13,241,949	15,676,571	15,661,219

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Neighborhood Connections	1,254,845	1,147,242	1,393,879	1,393,880
County Probation	2,683,182	2,755,204	2,970,302	2,967,108
Veteran Services	561,905	645,215	734,842	734,842
Human Services/Community Services	2,670,012	2,487,416	3,352,599	3,352,599
Community Development	467,353	694,378	882,469	882,470
Animal Welfare	5,637,992	5,512,494	6,342,480	6,330,320
Grants - Community and Veterans Services	4,070,098	-	-	-
Totals:	17,345,387	13,241,949	15,676,571	15,661,219

Budgeted Positions	115	122	136	136

Neighborhood Connections

Program 3701

The Neighborhood Connections Division supports programs, special projects such as Neighborhood Wellness Strategies and grants, and advisory boards. Staff work directly with citizens to plan, coordinate, and evaluate neighborhood improvements. They serve as the liaison between citizens and other county departments to clearly communicate project needs and details, such as capital improvement projects or utility projects, that affect their area. In addition, staff provide the status and details of housing rehabilitation and replacement, infrastructure improvements, neighborhood improvement plans, and social services to citizens in neighborhood meetings.

Neighborhood Connections support programs:

- Neighborhood Wellness Strategy: An assessment process of neighborhood assets or needs.
- Neighborhood Connections: On-line newsletter to over 180,000 citizens.
- Neighborhood Engagement: Before, during, and after staff-led interaction with neighborhoods about county projects.
- Internship Project: In partnership with Human Resources, student interns are mentored to complete countywide projects.
- Neighborhood Enhancement Grant Program: Small grants requested by neighborhood groups that improve areas of their neighborhood.
- Neighborhood Action Plan Grant Program: Small grants requested by neighborhood groups that are located within a designated action plan zone to improve areas of their neighborhoods.
- Neighborhood Ambassador Citizens Academy: Residents will be educated to have a better understanding of the processes, programs, and services that make up our county government. It will allow residents to grow and develop their community into a thriving and healthy environment that will continue to flourish. This is a new program.

Active and concise communication between citizens and government contacts is imperative to success in the areas of safety, redevelopment, and growth. Neighborhood Connections is the eyes and ears of the county in the community to ensure citizens are well informed of projects happening that impact them.

Community & Veterans Services

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Program / General Revenue	73,568	77,683	79,113	79,113
Unincorporated MSTU Fund	1,181,277	1,069,559	1,314,766	1,314,767
Totals:	1,254,845	1,147,242	1,393,879	1,393,880

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	601,236	630,482	815,668	815,669
Operating	653,609	516,760	578,211	578,211
Capital	-	-	-	-
Totals:	1,254,845	1,147,242	1,393,879	1,393,880

Budgeted Positions:	7	7	8	8

County Probation

Program 3702

The County Probation Division provides pre-trial services and post-sentencing options to the county and circuit courts including pre-trial intervention, supervised release, misdemeanor probation supervision, and the Offender Work Program (OWP). Each unit within the program is designed to provide the least physically restrictive alternatives to incarceration in the county jail as possible while providing meaningful supervision, and when applicable, punishment as ordered by the court. Many of the options provided by the Probation Division enable citizens to pay their penalty while keeping their jobs and families supported.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	927,385	898,500	975,000	980,000
Gen Fund/General Revenue	1,755,797	1,856,704	1,995,302	1,987,108
Totals:	2,683,182	2,755,204	2,970,302	2,967,108

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	2,462,418	2,397,417	2,677,208	2,677,208
Operating	220,764	357,787	293,094	289,900
Capital	-	-	-	-
Totals:	2,683,182	2,755,204	2,970,302	2,967,108
Budgeted Positions:	32	32	34	34

Veterans Services

Program 3703

The Veteran's Services Division is responsible for the daily education and advocacy of and on behalf of the 50K Veterans, calling Manatee County home. These are services also extended to the family and survivors. The all-wartime military Veteran staff are accredited annually by the Florida Department of Veterans Affairs (FDVA), Disabled American Veterans (DAV) and the US Department of Veterans Affairs (VA). They see an estimated 27k clients per year, via seminars, scheduled appointments and communications via email and telephone. These services have returned to the local economy $200M annually by way monetary disability and pension benefits, home loan guarantees and medical care.

The division also serves as the local vetting entity for all other Veteran Organizations, which extend services, programs and events surrounding Veterans and their families. Without these checks and balances in place, the county's Veterans would not have a dedicated provider looking out for the well-being.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/ General Revenue	561,905	645,215	734,842	734,842
Totals:	561,905	645,215	734,842	734,842

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	501,782	604,852	653,502	653,502
Operating	60,123	40,363	81,340	81,340
Capital	-	-	-	-
Totals:	561,905	645,215	734,842	734,842
Budgeted Positions:	9	10	10	10

Human Services/Community Services

Program 3705

The Community Services Division provides for the planning, administration, and supervision of programs intended to meet basic human needs by assisting children, elderly, disabled, and the most vulnerable citizens within the community.

It also provides necessary resources for the county to comply with state and federally mandated programs and assumes fiscal accountability with respect to local match and compliance monitoring of service agreements.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/ General Revenue	1,738,928	1,573,317	1,978,815	1,978,815
Childrens Services Tax	931,084	914,099	1,373,784	1,373,784
Totals:	2,670,012	2,487,416	3,352,599	3,352,599

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	1,408,312	1,293,115	1,453,509	1,453,509
Operating	1,261,700	1,194,301	1,899,090	1,899,090
Capital	-	-	-	-
Totals:	2,670,012	2,487,416	3,352,599	3,352,599
Budgeted Positions	16	18	19	19

Community Development

Program 3706

The Community Development Division implements and administers federal, state and local housing and community development grants, programs and initiatives such as the Federal Community Development Block Grant Program (CDBG), HOME Investment Partnership Program, Emergency Solutions Grant (ESG), Fair Housing Initiatives; and State Housing Initiative Partnership (SHIP).

Community Development provides affordable housing services to income-eligible residents to assist with down payment assistance for the purchase of new and existing housing by first-time homebuyers, and substantial rehabilitation or complete replacement of dilapidated homes for existing low-income homeowners countywide. Community Development initiatives encompass funding rental assistance and public services that benefit low to moderate-income beneficiaries, enhancing blighted communities through infrastructure improvements, as well as funding homeless initiatives in partnership with homeless providers to expand shelter facilities, and provide homeless prevention and rapid rehousing assistance.

Community Development initiatives include the implementation of Manatee County's Local Housing Assistance Plan (LHAP) through State funding; the 5-Year Consolidated Plan and Annual Action Plans through the U.S. Department of Housing and Urban Development (HUD) to provide decent and safe housing, a suitable living environment, and expand economic opportunities for low and moderate-income persons; Manatee County's Analysis of Impediments to Fair Housing Report (AI) establishes initiatives to remove barriers for low-income families and vulnerable individuals to access housing and economic opportunities, as well as increase access to legal assistance to prevent eviction and foreclosures.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/ General Revenue	467,353	694,378	773,745	773,745
Southwest TIF	-	-	108,724	108,724
Totals:	467,353	694,378	882,469	882,470

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	381,889	497,787	709,518	709,519
Operating	85,464	196,591	172,951	172,951
Capital	-	-	-	-
Totals:	467,353	694,378	882,469	882,470
Budgeted Positions	7	9	13	13

Animal Welfare

Program 3707

The Animal Welfare Division implements and enforces Manatee County Animal Ordinance 20-24; providing for the redemption and adoption of dogs and cats, investigation of animal cruelty, dangerous dogs and animal nuisance complaints, impoundment of dogs and cats running loose, and the care of sick and injured animals. In addition to our enforcement of County Ordinance, Animal Welfare has an adoption and foster program, to help our adoptable animals find a chance at a forever home. The Animal Welfare Division works closely with animal welfare organizations in an effort to develop programs to help keep pets in their home, create a humane community and serve the Citizens of Manatee County.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenues	5,637,992	5,512,494	6,342,480	6,330,320
Totals:	5,637,992	5,512,494	6,342,480	6,330,320

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	3,084,891	3,059,000	3,755,706	3,755,706
Operating	2,553,101	2,453,494	2,586,774	2,574,614
Capital	-	-	-	-
Totals:	5,637,992	5,512,494	6,342,480	6,330,320
	42	44	51	51

*For comparison purposes, FY24 history was brought forward to include the reorganization of the Animal Welfare Division from the Public Safety Department into the Community & Veterans Services Department.

Grants – Community & Veterans Services

Program 9537

Prior year actual expenditures are reflected below. Amounts for recommended, proposed, or adopted columns are shown at zero, as grants are not budgeted until received and accepted during the fiscal year.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Grants	4,070,098	-	-	-
Totals:	4,070,098	-	-	-

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	669,871	-	-	-
Operating	3,400,227	-	-	-
Capital	-	-	-	-
Totals:	4,070,098	-	-	-
Budgeted Positions	2	2	1	1

Convention & Visitors Bureau

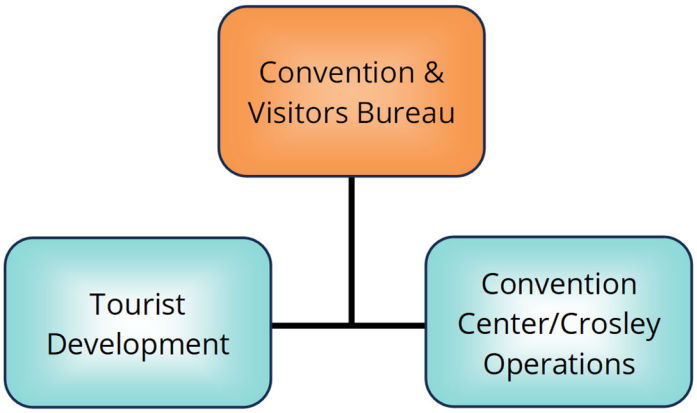
The Bradenton Area Convention and Visitors Bureau (BACVB) promotes tourism that generates approximately two billion five hundred million (2.5 billion) dollars in economic impact by attracting both domestic and international visitors. The leisure and sports segments are the two top market segments that visit the area. Niche markets include ecotourism, agricultural, culinary and arts and culture, which complement and diversify tourism.

It is the mission of the Bradenton Area Convention & Visitors Bureau to positively stimulate travel demand to the area in such a way to ensure the highest degree of economic impact and positive outcomes for the community, while enhancing the quality of life for our residents.

The BACVB oversees the operation of the Bradenton Area Convention Center, the Powel Crosley Estate. These facilities host a variety of both public and private events, including out-of-town events.

The Bradenton Area Convention and Visitors Bureau is comprised of two (2) divisions as follows: Tourist Development Program, Convention Center/Crosley Operation.

Organizational Structure



Convention & Visitors Bureau

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	2,338,963	2,013,631	2,596,745	2,597,145
Contributions	159,905	-	-	-
Tourist Development Tax	13,535,253	14,073,710	14,142,161	12,475,494
Totals:	16,034,121	16,087,341	16,738,906	15,072,639

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Tourist Development	12,597,658	12,979,118	13,042,161	11,375,494
Convention Center/Crosley Operations	3,436,463	3,108,223	3,696,745	3,697,145
Totals:	16,034,121	16,087,341	16,738,906	15,072,639

Budgeted Positions	35	32	32	32

*During FY25, Premier Campus was transitioned to the Sports & Leisure Services Department.

Convention & Visitors Bureau

Tourist Development

Program 1101

The Bradenton Area Convention and Visitors Bureau (BACVB) manages a comprehensive marketing and promotions program with tourist tax revenues. The tourist tax is imposed on overnight stays in paid accommodations within Manatee County if the stay is six months or less, and the current tax rate is six percent. The breakdown of expenditure funding from the six percent is as follows:

Revenue derived from the first five cents is used for marketing, promotions, convention center, and certain capital projects that are allowable under the Florida tourist tax statute (F.S.S. 125.0104).

Revenue derived from the remaining one cent is designated for beach renourishment.

All tourism-related programs and activities of the BACVB are recommended by the Tourist Development Council (TDC) and approved by the Board of County Commissioners. The TDC is a nine-member advisory board comprised of three elected officials (including one County Commissioner who acts as Chair), two interested citizens, and four owner/operators of paid accommodation with available overnight accommodation rentals for six months or less.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	2,500	5,408	-	-
Contributions	159,905	-	-	-
Tourist Development Tax	12,435,253	12,973,710	13,042,161	11,375,494
Totals:	12,597,658	12,979,118	13,042,161	11,375,494

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	985,522	1,041,734	1,306,410	1,306,410
Operating	10,586,277	11,937,384	11,735,751	10,069,084
Capital	1,025,859	-	-	-
Totals:	12,597,658	12,979,118	13,042,161	11,375,494

Budgeted Positions	11	11	12	12

Convention Center/Crosley Operations

Program 1102

The Bradenton Area Convention and Visitors Bureau hosts a variety of conventions, tradeshows, concerts, and other multi-faceted events year-round. This multi-purpose facility features an approximate 32,000 sq. ft. convention hall with an approximate 15,000 sq. ft. conference center.

The Powel Crosley Estate hosts a variety of weddings, business meetings, and public arts and culture events year-round. This historic estate offers up to eight meeting rooms including a bayside lawn of over 10,000 sq. ft.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	2,336,463	2,008,223	2,596,745	2,597,145
Tourist Development Tax	1,100,000	1,100,000	1,100,000	1,100,000
Totals:	3,436,463	3,108,223	3,696,745	3,697,145

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	1,417,927	1,491,591	1,598,214	1,598,214
Operating	2,018,536	1,616,632	2,098,531	2,098,931
Capital	-	-	-	-
Totals:	3,436,463	3,108,223	3,696,745	3,697,145
Budgeted Positions	24	21	20	20

Development Services

The Development Services Department is comprised of six divisions: Building, Planning and Zoning, Comprehensive Planning, Administration/Business Services, Code Enhancement, and Planning Engineering.

The Administration program, which includes Business Services and Agenda Management, oversees the functions to support the day-to-day operations of the department, and provides support and coordination with all other departments.

The Planning & Zoning program is usually the first point of contact for inquiry of land development possibilities. The Reviewer on Call walks applicants through the entire development review procedure process, from a Pre-Application Meeting through to Final Site Plan approval. This division is also responsible for addressing, plans and project management.

The Comprehensive Planning program, which includes the administration of impact fees, consists of the regulation and updating of the Manatee County Comprehensive Plan and Land Development Code. This division also conducts public hearings and presentations before the Planning Commission and Board of County Commissioners.

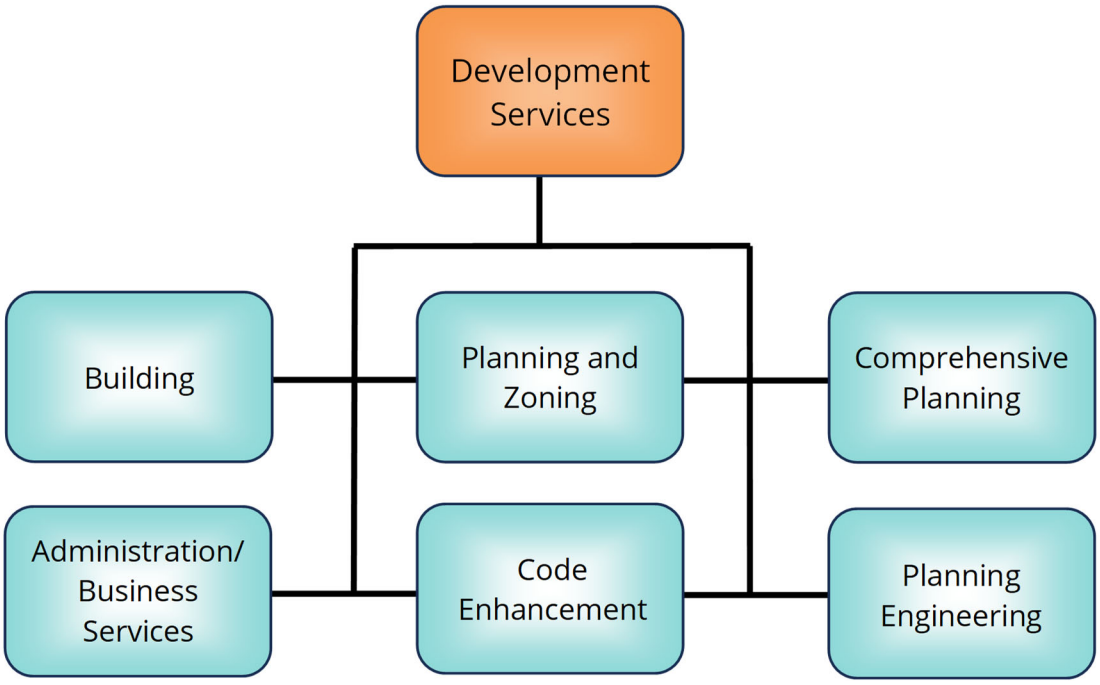
The Planning Engineering program is responsible for the technical review and permitting of work for new development applications for residential, commercial, and industrial development projects, as well as improvements within or impacting public rights-of-way and public easements. The program also provides transportation planning, reviews final plans for consistency with previous approvals, and the administration of performance and defect surety bonds as needed.

The Building Division consists of permitting intake, contractor licensing, plans review, floodplain management, and inspections. This division follows the building permitting process from beginning to end and ensures that these services comply with all state and local codes and regulations.

The Code Enhancement program is designed to increase public awareness and educate our citizens through community outreach and personal interaction on current laws/ordinances and development processes.

Development Services

Organizational Structure



Development Services

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
911 Surcharges	17,228	16,066	17,099	17,099
Affordable Housing	671,841	13,975	21,622	21,622
Charges for Services	18,320,439	21,782,614	26,621,248	26,651,852
Impact Fee	1,252,619	594,962	644,207	644,207
Gen Fund/ General Revenue	229,213	659,713	-	-
Southwest TIF	8,459,295	8,790,287	-	-
Port TIF	3,600	3,800	-	-
Transportation Trust Fund	-	187,500	-	-
Unincorporated MSTU Fund	1,263,028	2,209,538	1,851,239	1,851,239
Totals:	30,217,263	34,258,455	29,155,415	29,186,019

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Building	7,737,524	8,493,611	9,889,162	9,867,262
Planning and Zoning	6,482,815	6,263,304	6,214,738	6,207,238
Comprehensive Planning	1,954,653	1,549,576	2,495,446	2,495,446
Administration Business Services	3,829,987	4,962,910	6,317,326	6,387,326
Code Enhancement	497,526	539,258	727,025	724,525
Planning Engineering	2,539,960	3,071,395	3,511,718	3,504,222
Economic Development	7,174,798	9,378,401	-	-
Totals:	30,217,263	34,258,455	29,155,415	29,186,019

Budgeted Positions	178	180	188	188

*During FY25, Economic Development was transitioned to the newly created Government Relations Department.

Building

Program 3801

The Building Division is responsible for the intake, review, and inspection of all permits applied for in Manatee County and ensures all work is done in accordance with the Florida Building Code and FEMA regulations.

The Permitting Section handles the intake and issuance of all permits applied for in unincorporated Manatee County. Express permits in the categories of mechanical, plumbing, electrical, and roofing are available for issuance online 24/7. All permit applications are available through the Online Services Portal for contractors, delegates, and homeowners to apply 24/7. This past fiscal year Permitting issued 39,240 permits.

The Licensing Section maintains all license files for Certified, Registered and Local Licenses in unincorporated Manatee County per County Ordinance 21-10. They assist with the registration process of state certified and various local licenses. Licensed contractors can register their online accounts and work with the Licensing Division to ensure they are registered or have their existing license linked to their account so they can submit permit applications. Licensing also initiates disciplinary action per County Ordinance 14-33. This past fiscal year License Admin issued 8,755 licenses.

The Floodplain Management Section reviews permits for floodplain compliance. Manatee County's flood insurance premiums are directly impacted by compliance with the Florida Building Code and FEMA regulations. The flood section is responsible for the review, inspections, compliance, regulation, and investigation of structures in the floodplain and is required by Title 44 part 60 of the Code of Federal Regulations (44 CFR), the Florida Building Code Flood Resistant provisions and Manatee County Ordinance 13-39, adopted January 7, 2014. The flood section also coordinates with other county departments regarding documentation required annually for the participation in the Community Rating System which earns a discount on flood insurance policies for the citizens of Manatee County.

The Plans Review Section reviews building construction plans for compliance with the Florida Building Code and must remain current on all code changes implemented under the Florida Building Code. The Florida Building Code is updated every three years.

The Inspections Division completes an average of 700 inspections per day. Customers can schedule their inspections up to 2 weeks in advance through the Online Services Portal. Inspections will be scheduled for the next business day if scheduled by 4pm the day prior. Customers will automatically receive their inspection results by email. Manatee County now also provides a video inspection and virtual inspection option for certain permit types. Last fiscal year there were 179,920 inspections performed.

Development Services

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	7,737,524	8,493,611	9,889,162	9,867,262
Totals:	7,737,524	8,493,611	9,889,162	9,867,262

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	6,611,777	6,996,200	8,268,334	8,268,334
Operating	1,125,747	1,497,411	1,620,828	1,598,928
Capital	-	-	-	
Totals:	7,737,524	8,493,611	9,889,162	9,867,262

Budgeted Positions	80	80	86	86

Planning and Zoning

Program 3802

The Community Planning and Zoning Division consists of Development Review, Transportation Planning, Traffic Engineering, Concurrency Compliance, and Environmental Planning.

This division reviews all residential and commercial development plans within Manatee County related to transportation, stormwater, and utility infrastructure for conformance with the Manatee County Comprehensive Plan and enforcement of the Manatee County Land Development Code and Code of Ordinances, and Public Works standards. This includes review of master plans, preliminary plans, site plans, construction plans, and final plans. This team reviews easement requests from the County's Property Acquisition Division and coordinates with the Infrastructure Inspection Division through the construction and certification process. They work with the Manatee County Health Department and the Florida Department of Environmental Protection (FDEP) to ensure compliance with all regulations and design standards for County utility infrastructure. They respond to citizen requests related to roadways, access, permitting and utility extensions and are responsible for day-to-day coordination and overall satisfaction of the County's development community.

The Zoning section reviews for Land Development Code Compliance; reviews building permits for setback compliance and reviews and releases final foundation surveys for Certificate of Occupancy or Certificate of Completion.

The Transportation Planning Section handles long-range multi-modal transportation needs, engages the public in County transportation planning efforts, implements, and maintains the transportation element of the Comprehensive Plan, determines road right-of-way needs and tracking roadway level of service on County thoroughfares. Additional responsibilities include traffic study review, preparing transportation-related development orders and local development agreements, providing expert testimony at public hearing, and providing the Board of County Commissioners with comprehensive overviews.

The Concurrency and Compliance section is responsible for maintaining concurrency records for transportation, school, and utility infrastructure in the Concurrency Management System, ensuring concurrency implementation, coordination, and compliance through various instruments.

The Traffic Engineering Section's responsibilities include reviewing development applications for safety and operational aspects at access points and intersections in proximity to access points. The team also reviews construction plans; temporary use permits and ensures best access management practices.

Development Services

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
911 Surcharge	17,228	16,066	17,099	17,099
Charges for Services	3,715,442	4,715,440	6,176,017	6,168,517
Affordable Housing	671,841	13,975	21,622	21,622
Southwest TIF	2,078,304	1,517,823	-	-
Totals:	6,482,815	6,263,304	6,214,738	6,207,238

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	3,671,760	4,346,239	3,644,796	3,644,796
Operating	2,811,055	1,917,065	2,569,942	2,562,442
Capital	-	-	-	-
Totals:	6,482,815	6,263,304	6,214,738	6,207,238

Budgeted Positions	45	47	38	38

Comprehensive Planning

Program 3803

The Comprehensive Planning Division ensures the Manatee County Comprehensive Plan and Land Development Code are regularly updated to be compliant and consistent with Florida Statute and Board Policy. This includes coordination with all departments of the County, dealing with a range of issues, from land use to transportation and environmental issues. This division reviews and processes both County and privately initiated text and map amendments. Since 2015, both documents have been regularly updated, including amendments to the urban corridors, signs, airport regulations, and process improvements.

The Public Hearing Section is responsible for processing Administrative and Public Hearing Land Development applications, including Administrative Determinations, Zoning Verification, Preliminary and Final Plats, CDD's, General, Preliminary and Final Site Plans and Historic Preservation Board projects. Planners are the case managers for all land development applications and the first point of contact for the applicant, taking an application through the process of completeness review, administrative approvals, quasi-judicial hearings, or public hearings, as applicable to each case. Addressing reviews site plans and building permits assigning addresses to all the development in Manatee County. Zoning staff processes the intake and completeness review of Planning applications, as well as assists the public and development community with all planning related questions.

The Impact Fee section determines the required impact fees; oversees collection of impact fees; coordinates and monitors credit applications; prepares periodic reports on collections and credits; and evaluates, revises, and implements the program.

Authorized by the Manatee County Land Development Code, the Impact Fee program must meet all requirements established by state and local law. New construction in Manatee County has been required to pay impact fees since 1986. These one-time fees are collected from development in the unincorporated portions of Manatee County for roads, parks, public safety, and law enforcement. Authorized by the Manatee County Land Development Code, the Impact Fee program must meet all requirements established by state and local law.

New development increases the cost of providing infrastructure for county services. Impact fees are designed to help guarantee that new development pays its share of the costs incurred by Manatee County to meet those needs. Impact fees can only be levied after careful study and analysis. It is essential that new development does not pay more than its fair share for the capital costs of meeting road, law enforcement, public safety, and park needs. As a result, impact fees may only be spent on new capital items such as buying land, building roads, building parks, and providing equipment. Impact fees may not be used to maintain or replace existing facilities.

Development Services

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Impact Fee	1,252,619	594,962	644,207	644,207
Unincorporated MSTU Fund	702,034	954,614	1,851,239	1,851,239
Totals:	1,954,653	1,549,576	2,495,446	2,495,446

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	750,014	749,844	1,657,376	1,657,376
Operating	1,204,639	799,732	838,070	838,070
Capital	-	-	-	
Totals:	1,954,653	1,549,576	2,495,446	2,495,446

Budgeted Positions	7	7	16	16

Administration/Business Services

Program 3804

The Administration program, which includes Business Services and Agenda Management, oversees the functions to support day-to-day operations of the department, and provides support and coordination with all other departments.

As one of the driving forces of our successful operation, Business Services leverages technology to enhance our customer experience through Online Services, Digital Plan Review, Virtual Inspections, and more. This section performs all system administration for the Accela software system. The staff is engaged in continuous process improvement efforts in evaluating software configurations and department business processes. This area conducts continuous training for the Development Services team members, external department application reviewers, and customers doing business with Manatee County.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	3,829,987	4,962,910	6,317,326	6,387,326
Totals:	3,829,987	4,962,910	6,317,326	6,387,326

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	1,582,439	1,668,311	1,964,073	1,964,073
Operating	2,247,548	3,294,599	4,353,253	4,423,253
Capital	-	-	-	
Totals:	3,829,987	4,962,910	6,317,326	6,387,326

Budgeted Positions	15	16	16	16

Code Enhancement

Program 3805

The Code Enhancement Division ensures compliance with local laws and certain State Statues. More specifically, the division provides our citizens with the highest quality of service, education, and upholds and enforces codes and standards established to protect the public health, safety and welfare of all residents, business owners and visitors. The division responds and investigates public concerns such as the destruction or encroachment of conservation areas, working without a permit or beyond the scope of an approved permit, expired permits, the demolition of unsafe structures, zoning violations (use, setbacks, density, etc.), Land Development Violations (Development Orders, site plans, temporary use activities, etc.) and Environmental violations such as earthmoving, landscaping and stormwater. Code Enhancement works with other local and state agencies to conclude and complete thorough investigations when appropriate. It is the division's determination to compel compliance through sensitivity and compassion to gain voluntary compliance.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	497,526	539,258	727,025	724,525
Totals:	497,526	539,258	727,025	724,525

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	440,486	394,414	631,358	631,358
Operating	57,040	144,844	95,667	93,167
Capital	-	-	-	
Totals:	497,526	539,258	727,025	724,525

Budgeted Positions	6	5	6	6

Planning Engineering

Program 3806

The Planning Engineering Division consists of three sections: the Development Review section, the Transportation Planning and Engineering section and the Concurrency and Compliance Section.

The Development Review section reviews all residential and commercial development plans within Manatee County related to transportation, stormwater, and utility infrastructure for conformance with the Manatee County Comprehensive Plan and enforcement of the Manatee County Land Development Code and Code of Ordinances, and Public Works standards. This includes review of master plans, preliminary plans, site plans, construction plans, and final plans. They coordinate with several other County departments such as the Property Acquisition Division for easement recording and vacation requests, the Infrastructure Inspection Division for construction and certification including field modifications, the Manatee County Health Department, and the Florida Department of Environmental Protection (FDEP) for compliance with utility infrastructure regulations and design standards.

Transportation Planning and Engineering: Transportation Review is comprised of three sections: Transportation Planning, Concurrency and Compliance, and Traffic Engineering. The Transportation Planning Section handles long range transportation planning in coordination with the Metropolitan Planning Organization (MPO). They maintain and update the Manatee County Traffic Circulation Plan. They review the transportation impact of development projects, as well as conduct Manatee County Mobility Planning.

The Traffic Engineering Section ensures the best access management practices are implemented for safety and operational efficiency. They review development projects for operational and safety aspects at access points and intersections. They review temporary use permits, sign permits, and assist in access issues.

The Concurrency and Compliance Section maintains the County's Concurrency Reservation System per Florida Statutes, Manatee County's Comprehensive Plan and Land Development Code. They track concurrency with respect to traffic circulation, drainage, solid waste, potable water, sanitary sewer, mass transit and parks. They issue Level of Service (LOS) certificates for development projects. They monitor Land Development Agreements (LDAs) for compliance. In addition, they review Right of Way (ROW) needs for consistency with the Land Development Code and Comprehensive Plan.

Development Services

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	2,539,960	3,071,395	3,511,718	3,504,222
Totals:	2,539,960	3,071,395	3,511,718	3,504,222

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	2,137,358	2,371,411	2,925,188	2,925,192
Operating	402,602	699,984	586,530	579,030
Capital	-	-	-	
Totals:	2,539,960	3,071,395	3,511,718	3,504,222

Budgeted Positions	23	23	26	26

Financial Management

The Financial Management Department currently consists of three divisions: Office of Management and Budget, Purchasing and Fiscal Services.

The Office of Management and Budget division develops, reviews, and implements the county's budget, the Capital Improvement Plan, debt management, cash flow management and related county policies. This division works closely with county departments and the County Administrator and advises the Board of County Commissioners in areas of planning, strategizing, funding, and better use of financial resources and uses through analytical financial data and trends.

The Purchasing division is the designated legal authority for securing commodities and services for county departments and constitutional offices. It acquires goods and services in an open, competitive, and fair manner without conflict of interest and abiding and conforming with Procurement policies and guidelines. In addition, it makes policy and procedural recommendations to the County Administrator and the Board of County Commissioners that promote fair and open competition.

The Fiscal Services Division handles the core financial operations of the County by ensuring that all financial transactions are accurately processed and reported. This division is operational and focuses on day-to-day transactions and reporting.

Mission

Our mission is to safeguard public resources through responsible financial stewardship, transparent reporting, and strategic allocation of funds. We are committed to ensuring fiscal sustainability, supporting efficient operations, and enabling informed decision-making that advances the priorities of our community today and for future generations.

Vision

To be a trusted leader in government finance, recognized for innovation, transparency, and excellence in managing public resources to build a sustainable and thriving community. Protective resources, promoting transparency and powering community priorities.

Financial Management's vision revolves around the effective and efficient use of financial resources to achieve organizational goals, ensure sustainability, and create long-term value. It encompasses strategic planning, informed decision-making, and continuous improvement to optimize financial performance and support overall growth.

Key elements of the vision of financial management include:

1. Value Creation: Ensuring that financial decisions contribute to maximizing shareholder or stakeholder value.

2. Sustainability: Promoting responsible financial practices that support long-term economic, social, and environmental goals.

3. Risk Management: Identifying, analyzing, and mitigating financial risks to protect the organization from uncertainties.

4. Strategic Alignment: Aligning financial strategies with organizational objectives to drive growth and competitive advantage.

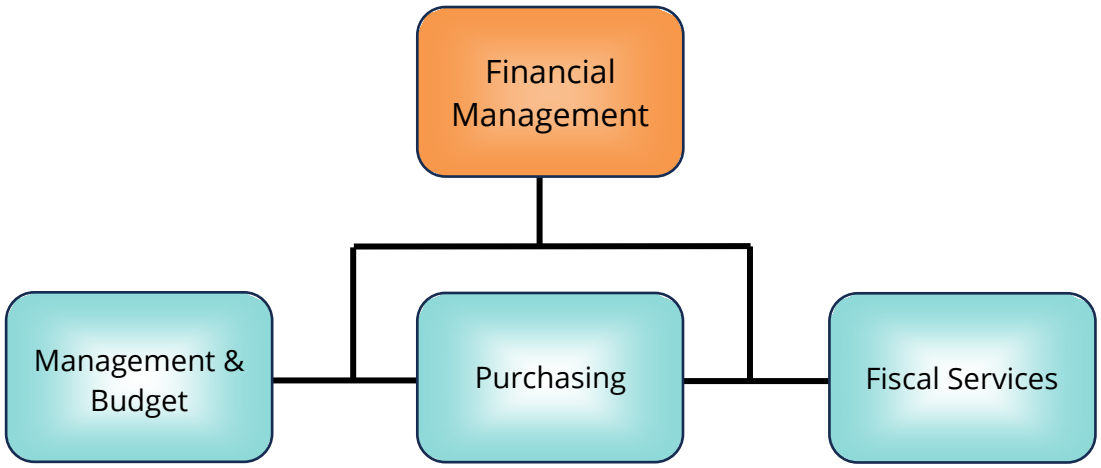
5. Transparency and Accountability: Maintaining clear, accurate, and ethical financial reporting to build trust with stakeholders.

6. Resource Optimization: Efficiently managing resources, including capital, cash flow, and investments, to ensure the organization meets its financial obligations while funding future opportunities.

7. Innovation and Adaptability: Embracing technology, such as financial analytics and automation, to improve decision-making and adapt to changing market conditions.

8. Collaboration – partner with departments, leadership, and the community to align financial resources with priorities.

Organizational Structure



Financial Management

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/ General Revenue	8,874,976	12,191,107	7,569,379	7,455,630
Utilities fund	1,068,812	1,077,168	1,294,286	1,294,287
Transportation Trust fund	404,055	419,305	316,693	319,694
Unincorporated Services	269,264	339,612	308,483	310,284
Building Dept fund	256,456	286,672	309,887	309,887
Solid Waste fund	267,606	275,073	316,810	316,811
Parks and Recreation fund	227,353	208,923	252,886	252,886
Environmental Lands	173,551	194,568	51,108	51,108
Tourist Development Tax fund	196,388	193,439	230,402	230,402
Transit System	191,592	183,656	103,943	103,943
Civic Center fund	170,843	166,661	190,238	190,238
Health Self insurance	147,483	143,619	160,631	160,631
Radio Fund	101,751	99,753	116,478	116,478
Fleet Services	79,340	81,412	99,929	99,929
Library fund	77,835	77,931	82,914	82,914
Automated Systems Maintenance	52,347	52,294	61,130	61,130
Stormwater	-	-	135,608	135,608
Telecommunications	52,347	52,294	61,130	61,130
Totals:	12,611,999	16,043,487	11,661,935	11,552,990

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Management & Budget	2,478,565	2,513,847	2,506,171	2,387,388
Purchasing	1,804,180	2,000,906	2,128,154	2,128,155
Fiscal Services	6,148,245	6,396,092	7,027,610	7,037,447
Generational Impact Projects	2,030,108	4,393,724	-	-
Grants Countywide	150,901	738,918	-	-
Totals:	12,611,999	16,043,487	11,661,935	11,552,990
Budgeted Positions:	118	115	111	111

*During FY25, Grants Countywide was transitioned to the newly created Government Relations Department.

Management & Budget

Program 1401

The Office of Management and Budget Administration Division manages and oversees the administrative support for the Financial Management department.

This program is divided into three sections:

1. Operations
2. Capital Improvement
3. Financial Analysis

The budget staff prepare County revenue projections, review departmental budget requests, make funding recommendations to the County Administrator, and ensures that the County's budget development process complies with deadlines and meets the Truth in Millage requirements set forth in Florida statutes. For 39 years, the Government Finance Officers Association has awarded Manatee County the "Distinguished Budget Presentation Award" for publishing a budget document that meets specific criteria as a policy document, an operations guide, a financial plan, and a communication device. Receipt of this award is favorably considered by rating agencies when preparing County bond ratings. Throughout the year staff track major revenue sources budgetary problems and recommend corrective action to the County Administrator. Budget staff analyze changes to the adopted budget, prepare the change for approval by the Board of County Commissioners, and ensure that it interfaces into the County's accounting system.

This program also provides for oversight, coordination, and budgeting of the county's five-year Capital Improvement Plan. Staff monitor specific resources and cost estimates for capital improvements to ensure adequate funding of authorized projects.

Financial Key Performance Indicators (KPIs) monitored by the Office of Management and Budget (OMB) focus on evaluating fiscal responsibility, financial health, and accountability. Helping evaluate fiscal discipline and promoting efficiency.

1. Budgeting and Resource Allocation
2. Financial Reporting
    - Timeliness of Financial Reports: Percentage of financial reports submitted on time.
    - Accuracy of Financial Reports: Instances of errors or adjustments in submitted reports.
    - Compliance with Reporting Standards: Adherence to government accounting and reporting regulations.
3. Cost Management
    - Cost Savings and Avoidance: Total dollars saved through efficiency initiatives or cost-cutting measures.
    - Cost per Output: Average cost of delivering a specific service or product.
    - Overhead Rate: Percentage of funds spent on administrative overhead versus program delivery.
4. Cash Flow Management
    - Operating Cash Flow: Monitors cash inflows and outflows to ensure liquidity.
    - Cash Balance Ratio: Ensures sufficient reserves are available for operating expenses.
5. Debt and Liability Management
    - Debt-to-Asset Ratio: Assesses the proportion of liabilities to total assets.

- Unfunded Liabilities: Tracks obligations without sufficient funding.

6. Payment Accuracy and Integrity
   - Improper Payment Rate: Percentage of payments made in error or fraudulently.
   - Fraud Detection Rate: Effectiveness of detecting and preventing fraudulent transactions.
   - Payment Cycle Time: Average time taken to process payments.
7. Audit and Accountability
   - Clean Audit Opinions: Number of unqualified audit opinions received.
   - Audit Resolution Timeliness: Time taken to resolve findings from financial audits.
8. Revenue Management
   - Revenue Forecast Accuracy: Variance between forecasted and actual revenues.
   -
   - Collection Rate: Effectiveness in collecting owed revenues, such as taxes or fees.
9. Fund Management
   - Unobligated Balances: Funds allocated but not yet committed or spent.
   - Program Funding Ratios: Allocation of funds to priority programs versus non-essential areas.
10. Financial Efficiency and Sustainability
    - Return on Investment (ROI): Measures the financial benefits relative to the costs of investments.
    - Cost-to-Benefit Ratio: Analyzes whether the financial benefits outweigh the costs of a program.
    - Financial Risk Exposure: Monitors risks that could impact fiscal stability.

These KPIs help OMB evaluate fiscal discipline, detect inefficiencies, and ensure accountability in federal financial management.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/ General Revenue	2,478,565	2,513,847	2,506,171	2,387,388
Totals:	2,478,565	2,513,847	2,506,171	2,387,388

Uses of Funds

	Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	1,975,204	2,019,253	2,037,489	2,037,489
Operating	503,361	490,394	464,482	345,659
Capital	-	4,200	4,200	4,240
Totals:	2,478,565	2,513,847	2,506,171	2,387,388
Budgeted Positions	19	18	16	16

Purchasing

Program 1402

The Purchasing Division is the designated authority to advise, plan, obtain, deliver, and evaluate expenditures for acquisitions of goods and services that are used to fulfill the mission, objectives, obligations, and activities in pursuit of desired policy outcomes on behalf of Manatee County.

The mission of the Manatee County Procurement Division is to administer the procurement process in an open, competitive, and fair manner without conflict of interest or other impropriety or the appearance of impropriety. The vision is to deliver efficient procurement processes, innovative approaches to strategic sourcing, and provide outstanding customer service in order to generate exceptional value for Manatee County.

The scope of responsibility of the Procurement Division includes minor and complex acquisition activities, spend and value analysis, dispute resolution, supplier performance, procurement training, vendor relations, planning and procurement consulting, purchasing card program administration, contract development, and guiding negotiations from strategy through contract execution. The overall goal of the Procurement Division is to obtain goods and services for the county in the quantity needed for delivery at the right time from a dependable source offering quality service at competitive prices.

The Purchasing Division creates, distributes and manages bids, proposals, replies, contracts, quotations, change orders, amendments, and addenda for services of a wide and diverse variety and nature. Some acquisition activities are price driven. Others are qualification based, which require a diverse set of skills to manage these acquisitions appropriately. The Procurement Division also manages and administers a countywide Purchasing Card Program to provide for the efficient acquisition of small dollar purchase.

For public sector procurement, the key performance indicators (KPIs) should focus on budget efficiency, transparency, compliance, supplier performance, and process effectiveness. Given the nature of government procurement, emphasis is placed on cost control, fair competition, and adherence to regulations. Here are the most relevant KPIs for financial management in public procurement:

1. Budget Utilization & Cost Management
   - Budget Utilization Rate (%) – Ensures optimal use of allocated public funds without overspending or underspending.
   - Cost Savings Achieved (%) - Measures the financial savings achieved through better negotiation, bulk purchasing, or cost-effective procurement strategies.
   - Procurement Cost Overruns (%) - Tracks budget overruns and financial inefficiencies in procurement projects.
   - Total Cost of Ownership (TCO) - Ensures long-term cost-effectiveness in procurement decisions beyond just the initial price.
2. Compliance & Transparency
   - Procurement Policy Compliance Rate (%) - Ensures all procurement activities follow government regulations, policies, and ethical guidelines.
   - Competitive Bidding Rate (%) - Ensures public sector procurement encourages fair competition and avoids sole-source contracting where possible.
   - Audit Compliance Rate (%) - Tracks the level of compliance with internal and external audit requirements.

- Public Procurement Transparency Score - Measured through: Timely publication of tenders, contracts, awarded vendors, and spending reports Evaluates how transparent procurement activities are to the public and oversight bodies.

3. Supplier & Contract Management
   - Supplier Compliance Rate (%) - Ensures that government suppliers adhere to contract terms, quality standards, and ethical procurement practices.
   - Local Vendor Participation Rate (%) - Measures government efforts to support local businesses and small enterprises.
   - Contract Utilization Rate (%) - Ensures government agencies are using pre-negotiated framework agreements for efficiency and cost savings.
4. Procurement Process Efficiency
   - Procurement Cycle Time (Days) - Measures the speed of procurement approvals, bidding, and contract awards.
   - Invoice Processing Time (Days) - Ensures timely payments to suppliers and reduces late payment penalties.
   - Percentage of E-Procurement Transactions (%) - Tracks the adoption of digital procurement platforms to improve efficiency and reduce paperwork.
   - Bid Protest Resolution Time (Days) - Measures how quickly procurement challenges and protests are addressed to avoid project delays.
5. Risk & Fraud Prevention
   - Procurement Fraud Incidents - Monitors instances of bribery, collusion, bid-rigging, or contract manipulation in public procurement.
   - Single-Supplier Dependency Rate (%) - Identifies over-reliance on a single supplier, which increases procurement risk.
   - Rejected Bids Due to Non-Compliance (%) - Ensures that vendors are properly following bid submission requirements.
   - Supply Chain Disruptions (%) - Measures procurement reliability and supplier performance in public sector projects.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenue	1,804,180	2,000,906	2,128,154	2,128,155
Totals:	1,804,180	2,000,906	2,128,154	2,128,155

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	1,720,499	1,848,323	1,955,845	1,955,846
Operating	83,681	148,583	168,309	168,309
Capital	-	4,000	4,000	4,000
Totals:	1,804,180	2,000,906	2,128,154	2,128,155
Budgeted Positions	19	19	19	19

Fiscal Services

Program 1403

The Fiscal Services Division provides fiscal support for department directors and managers in the daily operations of processing vendor payments, maintaining County's general ledger accounting structure and provides Countywide data entry and financial reporting.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/ General Revenue	2,411,222	2,543,712	2,935,054	2,940,087
Utilities fund	1,068,812	1,077,168	1,294,286	1,294,287
Transportation Trust fund	404,055	419,305	316,693	319,694
Unincorporated Services	269,264	339,612	308,483	310,284
Building Dept fund	256,456	286,672	309,887	309,887
Solid Waste fund	267,606	275,073	316,810	316,811
Parks and Recreation fund	227,353	208,923	252,886	252,886
Environmental Lands	173,551	194,568	51,108	51,108
Tourist Development Tax fund	196,388	193,439	230,402	230,402
Transit System	191,592	183,656	103,943	103,943
Civic Center fund	170,843	166,661	190,238	190,238
Health Self insurance	147,483	143,619	160,631	160,631
Radio Fund	101,751	99,753	116,478	116,478
Fleet Services	79,340	81,412	99,929	99,929
Library fund	77,835	77,931	82,914	82,914
Telecommunications	52,347	52,294	61,130	61,130
Stormwater	-	-	135,608	135,608
Automated Systems Maintenance	52,347	52,294	61,130	61,130
Totals:	6,148,245	6,396,092	7,027,610	7,037,447

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	6,007,073	6,077,692	6,694,920	6,695,039
Operating	141,172	318,400	332,690	342,408
Capital	-	-	-	-
Totals:	6,148,245	6,396,092	7,027,610	7,037,447
Budgeted Positions	80	78	76	76

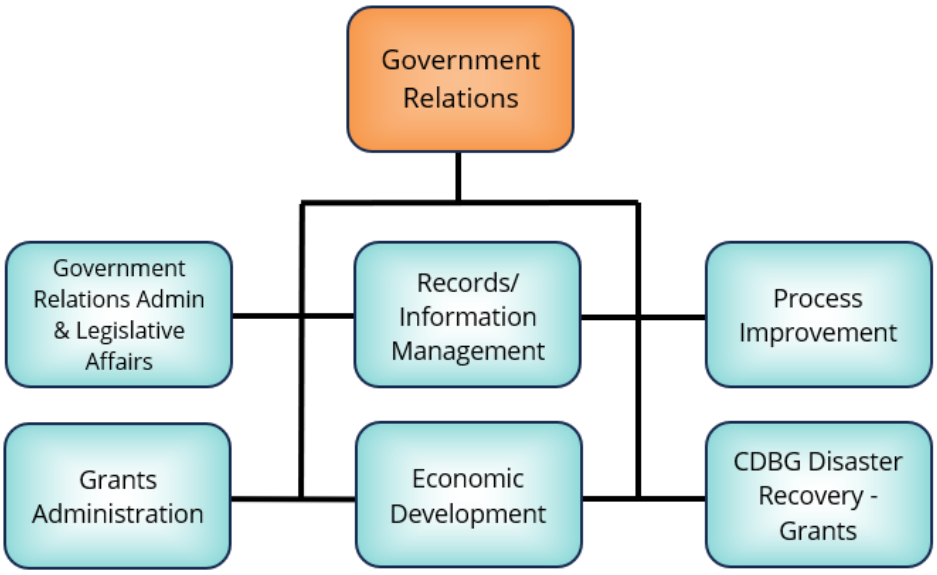
Government Relations

The Government Relations Department serves as Manatee County's strategic coordination hub, elevating how the County serves residents through improved efficiency, strengthened accountability, and centralized coordination of efforts. The department consists of five divisions enhancing the County's capacity for strategic planning, resource acquisition, economic development, public engagement, and operational excellence. The Government Relations Department works daily with citizens, elected officials, state and federal agencies, municipalities, businesses, and community organizations to achieve the County's mission of providing exceptional public service.

Created through the reorganization of 45 existing positions across five departments into one unified team, the Government Relations Department connects strategy, communication, funding, and policy in ways that directly benefit residents. The department manages over $700 million in grant funds, coordinates legislative advocacy efforts, drives economic development initiatives, oversees public communications and records management, and implements process improvements across all departmental functions.

The Government Relations Admin & Legislative Affairs Division builds strategic relationships with lawmakers and agencies while also managing veteran services initiatives. The Records & Information Management Division provides centralized public information programs, records management, and operates the 311 Customer Service Center handling 800 daily calls. The Process Improvement Division develops the County's strategic plan and leverages Geographic Information Systems to optimize operations. The Grants Administration Division oversees over $700 million in grant funding including $200 million in competitive grants. The Economic Development Division works with the Bradenton Area Economic Development Corporation to attract businesses and promote economic growth. The CDBG-Disaster Relief Division manages Community Development Block Grant disaster recovery funding for post-disaster community rebuilding efforts.

Organizational Structure



Government Relations

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenue	-	-	5,803,061	5,835,438
Transportation Trust Fund	-	-	1,148,218	185,038
Unincorporated MSTU Fund	-	-	259,285	246,258
Utilities System Charges	-	-	101,905	101,905
Transit System	-	-	751,942	751,942
Port TIF	-	-	12,200	12,200
Southwest TIF	-	-	1,167,752	1,112,022
Parrish TIF	-	-	4,593	4,593
Totals:	-	-	9,248,956	8,249,396

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Government Affairs Admin & Legislative Affairs	-	-	1,032,197	1,032,747
Records/Information Management	-	-	3,827,247	3,858,873
Process Improvement	-	-	181,469	181,670
Grants Administration	-	-	1,461,537	1,461,537
Economic Development	-	-	2,746,506	1,714,569
CBDG - Disaster Relief	-	-	-	-
Totals:	-	-	9,248,956	8,249,396
Budgeted Positions	-	-	49	49

*Effective January 27, 2025, Manatee County established the Government Relations Department.

Government Relations Admin & Legislative Affairs

Program 4101

The Government Relations Admin & Legislative Affairs Division operates as Manatee County's government relations and policy advocacy team, building strategic relationships with lawmakers and agencies at local, state, and federal levels. The division ensures that Manatee County's voice is effectively represented in legislative and policy discussions that impact County operations, residents, and future development.

The division cultivates relationships with other counties and municipalities to identify collaborative regional projects. Staff monitor policy trends and identify opportunities that align with County goals at state and federal levels, coordinating appropriations requests from state and federal governments to support Manatee County projects.

Legislative Affairs staff work closely with the County Administrator's Office and Board of County Commissioners to develop and advocate annual legislative priorities. The division maintains the County's 2025 State and Federal Legislative Priorities platforms and facilitates coordination between County departments and external governmental entities to ensure policy alignment with broader governmental objectives.

The Veteran Project Manager is a key element of the Government Relations Department Administration team and operates under the leadership of the Manatee County Board of County Commissioners and County Administrator to advance strategic initiatives supporting veterans and their families transitioning from military to civilian life. This position drives county-led efforts in collaboration with philanthropic organizations, nonprofit agencies, government entities, and private sector partners to develop innovative programs that honor military service and strengthen community reintegration for veterans.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenue	-	-	1,032,197	1,032,747
Totals:	-	-	1,032,197	1,032,747

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	-	-	672,907	672,907
Operating	-	-	359,290	359,840
Capital	-	-	-	-
Totals:	-	-	1,032,197	1,032,747
Budgeted Positions	-	-	5	5

Records & Information Management

Program 4102

The Records & Information Management Division serves as Manatee County's comprehensive communication and information management center, providing centralized public information programs, records management services, customer service operations, and administrative support functions. The division brings together all County communication resources to promote County services and improvements while ensuring compliance with public records requirements.

The Information Outreach program manages media relations, coordinates public information campaigns, and operates the Manatee Government Access television channel. Staff coordinate with Public Safety Emergency Management for information distribution during emergency events. The division maintains over 5,722 Newsflash subscribers and manages County social media accounts with over 100,000 followers.

The division operates the 311 non-emergency call answering center, servicing all non-emergency calls into Manatee County Government. Manatee 311 provides a central contact point for citizens to report issues, request services, seek information, and submit complaints or suggestions about County services. The system handles 800 daily calls and has replaced 16 separate call lines for County services.

The Records Management program oversees management of all paper and electronic records created by the County as mandated by state statute, providing access to County records as required by the Florida Public Records Act. Additional services include mail and courier operations and the Copy Center, providing in-house scanning, copying, and printing services for all County departments.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenue	-	-	3,540,304	3,571,930
Transportation Trust Fund	-	-	185,038	185,038
Utilities System Charges	-	-	101,905	101,905
Totals:	-	-	3,827,247	3,858,873

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	-	-	2,539,288	2,540,893
Operating	-	-	1,272,959	1,302,980
Capital	-	-	15,000	15,000
Totals:	-	-	3,827,247	3,858,873
Budgeted Positions	-	-	29	29

Government Relations

Process Improvement

Program 4103

The Process Improvement Division serves as Manatee County's organizational optimization and strategic planning center, focusing on enhancing operational efficiency, implementing technology solutions, and developing comprehensive strategic planning initiatives. The division builds the County's first-ever strategic plan and helps departments operate more efficiently through data-driven analysis and process optimization.

The division's Geographic Information Systems (GIS) team leverages location intelligence and data visualization to guide smarter decision-making across all County operations. Staff completed an extensive countywide Geospatial Strategy review and are optimizing organizational structure to support a countywide GIS Program serving all departments' operational needs.

Process Improvement staff identify opportunities to use technology to optimize County business operations across all departments. The division examines how information technology serves as a "force multiplier" in support of business operations, analyzing current processes and recommending improvements that enhance service delivery and operational effectiveness.

The division coordinates with all County departments to assess operational workflows, identify inefficiencies, and implement solutions that streamline service delivery. Strategic planning activities include facilitating strategic planning sessions with departments, developing performance measurement systems, and coordinating implementation of strategic initiatives.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenue	-	-	181,469	181,670
Totals:	-	-	181,469	181,670

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	-	-	158,439	158,440
Operating	-	-	23,030	23,230
Capital	-	-	-	-
Totals:	-	-	181,469	181,670
Budgeted Positions	-	-	2	2

Grants Administration

Program 4104

The Grants Administration Division serves as Manatee County's centralized external funding acquisition and management center, functioning as the County's resource development team. The division provides comprehensive grant management services across the entire grant lifecycle, from opportunity identification through post-award compliance and administration. Currently, the County manages over $700 million in external grant funding, including $200 million in competitive grants and more than $500 million in storm-related grants.

The Grants Division works collaboratively with each County department to facilitate joint projects throughout the entire grant process. The division maintains a comprehensive database of grant efforts and provides compiled grant reporting to leadership. The division's primary goal is concentrated grant-seeking efforts that deliver maximum impact for the County and its constituents.

The division coordinates with all County departments to identify funding opportunities that align with departmental needs and County priorities. The division's strategic approach to grant management has positioned Manatee County to leverage significant external funding resources supporting critical infrastructure, emergency preparedness, community development, and public service initiatives.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenue	-	-	709,595	709,595
Transit System	-	-	751,942	751,942
Totals:	-	-	1,461,537	1,461,537

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	-	-	816,626	816,626
Operating	-	-	644,911	644,911
Capital	-	-	-	-
Totals:	-	-	1,461,537	1,461,537
Budgeted Positions	-	-	7	7

Economic Development

Program 4105

The Economic Development Division functions as Manatee County's business development and economic growth coordination center, working in collaboration with the Bradenton Area Economic Development Corporation to drive community economic expansion. The division promotes economic development initiatives and enhances Manatee County's business brand through local and international marketing and business development activities.

The division works strategically to attract new businesses to Manatee County while retaining and supporting existing enterprises. Staff develop and implement economic incentive programs designed to stimulate local economic growth and support small businesses and entrepreneurs. The division coordinates with various County departments to ensure economic development initiatives are supported through appropriate infrastructure, permitting processes, and regulatory frameworks.

Economic Development staff engage in business retention and expansion activities, facilitating connections between businesses and County services and promoting Manatee County as a premier business destination. Staff participate in regional economic development initiatives and maintain relationships with economic development organizations throughout the state and region.

The division supports workforce development initiatives and collaborates with educational institutions and training organizations to ensure Manatee County's workforce meets the needs of existing and prospective businesses

Government Relations

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenue	-	-	339,496	339,496
Transportation Trust Fund	-	-	963,180	-
Unincorporated MSTU Fund	-	-	259,285	246,258
Port TIF	-	-	12,200	12,200
Southwest TIF	-	-	1,167,752	1,112,022
Parrish TIF	-	-	4,593	4,593
Totals:	-	-	2,746,506	1,714,569

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	-	-	182,344	182,344
Operating	-	-	2,564,162	1,532,225
Capital	-	-	-	-
Totals:	-	-	2,746,506	1,714,569
Budgeted Positions	-	-	2	2

CBDG – Disaster Recovery

Program 9541

The Lasting Manatee Team manages Community Development Block Grant Disaster Recovery (CDBG-DR) funding to support Manatee County's post-disaster community rebuilding and recovery efforts. As part of the Grant Division, this team coordinates implementation and administration of federal disaster recovery funds allocated to address unmet needs resulting from the 2024 presidentially declared disasters, focusing on assisting low- to moderate-income residents and communities.

The division works closely with federal agencies, particularly the U.S. Department of Housing and Urban Development (HUD), to ensure compliance with CDBG-DR program requirements. Staff develop and implement disaster recovery action plans that identify priority recovery needs, establish funding allocations, and outline program activities designed to restore and improve community infrastructure and housing opportunities affected by natural disasters.

CDBG-DR program activities include housing rehabilitation, reconstruction, and elevation assistance for eligible homeowners and rental properties and infrastructure improvements to strengthen protect communities from future storms. The team coordinates with other County departments, municipalities, and community organizations to identify recovery priorities and ensure disaster relief efforts address critical community need

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenue	-	-	-	-
Totals:	-	-	-	-

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	-	-	-	-
Operating	-	-	-	-
Capital	-	-	-	-
Totals:	-	-	-	-
Budgeted Positions	-	-	4	4

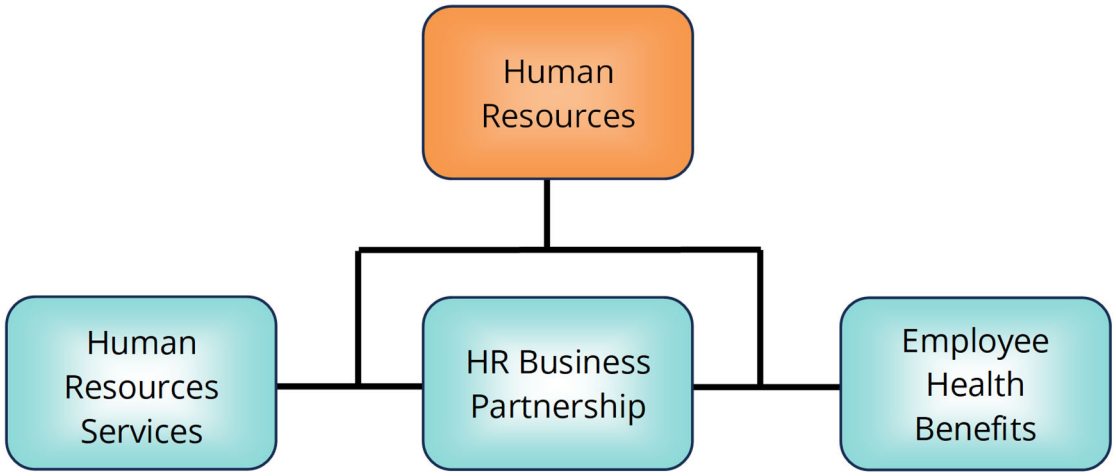
Human Resources

The Human Resources Department is responsible for a broad range of functions that support the County's workforce needs, facilitate employee engagement and commitment to our organizational mission, support employee growth and development and serve to support employee health and well-being goals. In this competitive employment environment, it is critical that the tools and resources we provide our employees contribute to a high level of loyalty and opportunity for succession. All the Human Resources Department programs play a role in that total compensation/total rewards package designed to attract and retain high performing employees driven to achieve results. This department contains two divisions, Human Resources Services and Employee Health Benefits.

Those two divisions are divided into five sections:

- Employment Services and Talent Acquisition
- Compensation and HRIS
- Workforce Training and Development
- Employee and Labor Relations
- Employee Health Benefits

Organizational Structure



Human Resources

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	72,855,101	70,200,585	73,690,810	75,865,970
Gen Fund/ General Revenue	2,973,801	3,188,037	3,917,876	3,944,722
Totals:	75,828,902	73,388,622	77,608,686	79,810,692

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Human Resource Services	2,973,801	3,188,037	2,978,223	3,004,218
Human Resource Business Partners	-	-	939,653	940,504
Employee Health Benefits	72,855,101	70,200,585	73,690,810	75,865,970
Totals:	75,828,902	73,388,622	77,608,686	79,810,692
Budgeted Positions	39	30	39	39

Human Resources Services

Program 1501

The Human Resources Services Division contains five sections: Employment Services, Workforce Training and Development and Compensation & HRIS, and Employee and Labor Relations and Talent Acquisitions.

The Employment Services and Talent Acquisition Section hires employees from local and national journals, websites, social media, community agencies, minority organizations, colleges, universities, and job fairs. Once a candidate is selected, Employment Services perform criminal checks/background verification and conduct new hire enrollment and orientation. The section has a primary responsibility for developing and implementing personnel policies to ensure compliance with federal, state, and local employment laws. The Employment Services section is also responsible for providing information Florida Retirement System counseling to employees, sponsors periodic retirement and financial planning seminars and acts as the County liaison to Florida Retirement Services for employees. The responsibilities with this section are critical to enforcing fair hiring practices which help protect the County from liability.

The Workforce Training and Development section creates, administers, and evaluates the professional training and development opportunities for employees as part of the overall strategic results for the County. This section provides employee training and professional development opportunities for employees as part of the overall strategic results for the County. This section provides employee training and professional development activities including a series of required employment-related legal training for the leadership team, an Emerging Leader Academy for non-supervisors, a coaching and mentoring forum for frontline supervisors and managers and a variety of soft-skill courses. Employees of Manatee County are encouraged to further their education, and this HR program coordinates tuition reimbursement for formal education per policy guidelines. Much of this section of HR is focused on ensuring that Manatee County has a highly trained and effective pool of employees to serve its citizens. This section is also responsible for devising the organizational and employee training and professional development strategy for employees of the county, including onboarding.

The section conducts workforce utilization, succession planning, organizational design, and the County's performance management system.

The Compensation and HRIS section administer the County's classification and compensation plans through job analysis, salary surveys, job description development, career ladders, position control databases, merit pay and incentives programs. Additionally, it coordinates activities of the electronic time and attendance system that include training, system updates, payroll coordination and the employee time off program (e.g., vacation, sick, personal holiday) accruals. This section is critical in ensuring that employees are paid accurately per policy and within the guidelines of the federal government.

The Employee and Labor Relations section creates and administers the Affirmative Action/ Equal Employment Opportunity policy of the Board of County Commissioners as well as overseeing the process for investigating applicants and employee complaints of illegal discrimination or harassment. It is this section

that acts as a liaison, along with the Director, to the collective bargaining unit, ensuring

collaborative relationships and adherence to the union agreement. The section actively works with supervisors and managers across the organization to effectively lead and coach employees and how to implement the discipline policy for ideal results. This section also manages the Drug Free Workplace Program in accordance with applicable federal, state and local laws. The

Employee Development and Labor Relations section is responsible for the administration of the recognition programs and coordination of individual and team awards, including employee of the month/year, and organizing the county's annual longevity banquet where County Commissioners and the County Administrator recognize employees for their years of service.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenue	2,973,801	3,188,037	2,978,223	3,004,218
Totals:	2,973,801	3,188,037	2,978,223	3,004,218

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	1,991,887	2,054,100	2,196,523	2,201,859
Operating	981,914	1,133,937	781,700	802,359
Capital	-	-	-	-
Totals:	2,973,801	3,188,037	2,978,223	3,004,218
Budgeted Positions	26	18	17	17

HR Business Partnership

Program 1502

The Business Partner Section is responsible for delivering comprehensive human resource programs, including benefits and leave administration, performance and talent management, disciplinary matters, employee recognition, and morale initiatives. Serving as a trusted advisor, it provides guidance on employee relations, conflict resolution, and performance management while proactively identifying and addressing retention challenges. This section works closely with departmental managers to assess staffing needs, develop strategic hiring initiatives, and ensure compliance with recruitment protocols. It reviews and updates policies, procedures, and programs to align with legal requirements and best practices, coordinating with legal counsel when necessary. Additionally, it supports employee engagement, facilitates team-building activities, and ensures accurate HRIS data management. The Business Partner Section also administers training programs, tracks compliance with mandatory and voluntary education, and oversee occupational health and safety initiatives. It handles employment-related inquiries, assists in resolving policy and procedural concerns, and ensures adherence to federal, state, and local employment regulations. By managing multiple priorities efficiently, this section strengthens workplace relationships, enhances productivity, and fosters a compliant, engaged, and high-performing workforce.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenue	-	-	939,653	940,504
Totals:	-	-	939,653	940,504

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	-	-	911,314	911,314
Operating	-	-	28,339	29,190
Capital	-	-	-	-
Totals:	-	-	939,653	940,504
Budgeted Positions	-	-	9	9

Employee Health Benefits

Program 1503

Benefits are a key element of the employee compensation program needed to recruit and retain qualified and productive employees for any organization the size of Manatee County Government. Manatee County Government's health plan has been recognized nationwide as a leader amongst employer- sponsored plans due to the focus on preventative care and wellness and the lower rate of chronic conditions and the higher compliance with preventative care activities.

The Employee Health Benefits division manages the county's comprehensive cafeteria-style benefits that include medical, dental, life insurance, long-term disability, health care spending accounts, dependent care spending accounts, 457 deferred compensation plans for active employees and retirees, and COBRA benefits for former employees and their eligible dependents. In addition, various health and wellbeing programs and services are offered to members of the health plan based upon the analysis of historical claims and other related data.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	72,855,101	70,200,585	73,690,810	75,865,970
Totals:	72,855,101	70,200,585	73,690,810	75,865,970

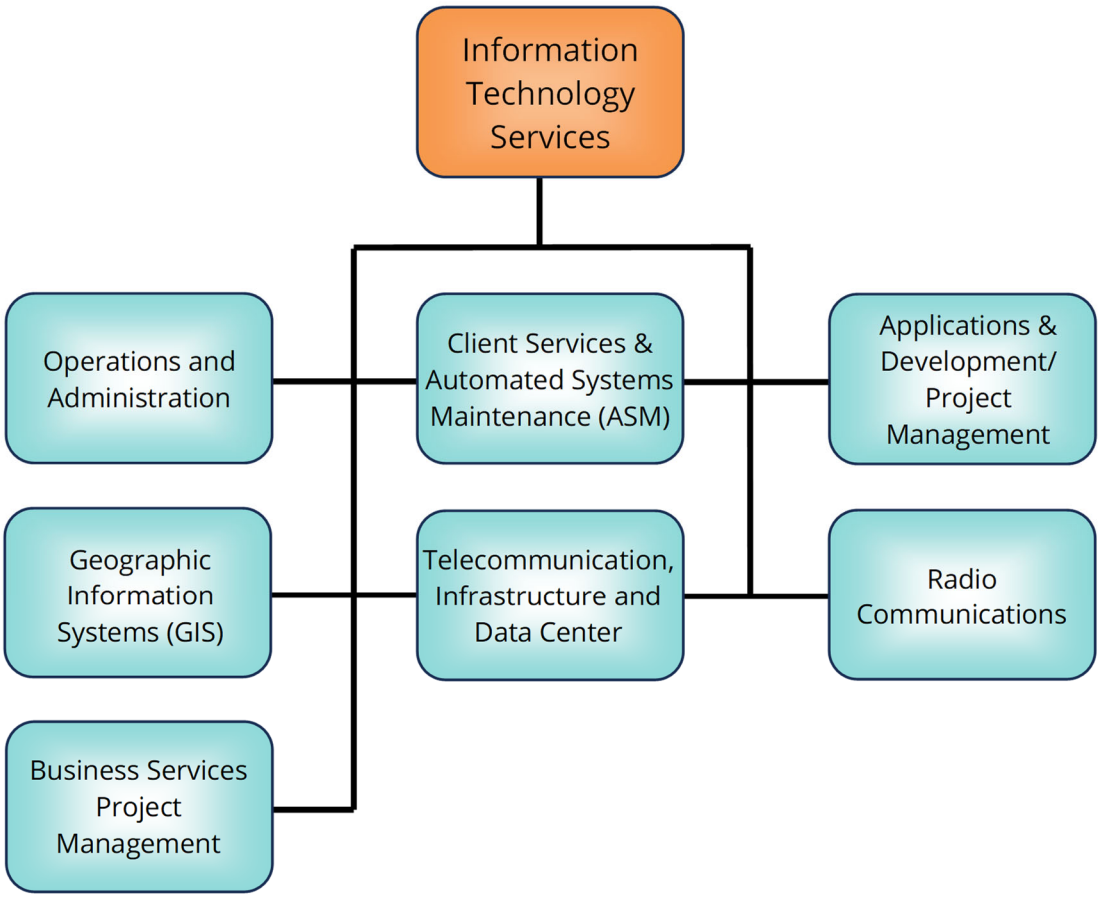
Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	1,086,543	971,569	1,157,121	1,157,121
Operating	71,768,558	69,139,016	72,443,689	74,616,149
Capital	-	90,000	90,000	92,700
Totals:	72,855,101	70,200,585	73,690,810	75,865,970
Budgeted Positions	13	12	13	13

Information Technology

Information Technology (IT) is comprised of the following divisions: Operations and Administration, Client Services & Automated Systems Maintenance, Applications & Development/Project Management, Geographical Information Systems, Telecommunication, Infrastructure and Data Center and Radio Communications.
The operation of the technology across the county requires professional and technical acumen and accounts for all the technological components required to run county business.

Organizational Structure



Information Technology

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	7,394,052	9,298,332	12,060,380	12,120,978
Gen Fund/ General Revenue	15,222,905	19,050,563	18,949,246	18,889,718
Utilities System Charges	505,363	496,073	525,983	525,983
Totals:	23,122,320	28,844,968	31,535,609	31,536,679

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Operations and Administration	7,469,052	9,666,414	10,196,508	10,129,980
Client Services and Automated Systems Maintenan	6,171,687	9,069,318	9,803,189	9,803,189
Applications and Development Project Managemer	4,544,109	4,997,445	3,719,531	3,719,531
Geographic Information Systems (GIS)	1,186,996	782,415	836,675	843,675
Telecommunications,Infrastructure & Data Center	1,615,094	1,987,342	1,962,715	1,962,715
Radio Communications	2,135,382	2,342,034	2,647,107	2,707,705
Business Services Project Management	-	-	2,369,884	2,369,884
Totals:	23,122,320	28,844,968	31,535,609	31,536,679

Budgeted Positions:	81	80	85	85

Operations & Administration

Program 1601

Administration serves as a conduit for the guidance and overall collaboration of the divisions.

The Operations Division is comprised of three teams of passionate technologists who implement and operate different parts of the County's technology infrastructure. Common across the teams is a drive to help our customers leverage technology to solve their business problems. Our goal is to provide reliable, high performance, and predictable solutions. At the same time, we strive to be effective problem solvers when the need arises.

- Network Services team provides the network infrastructure that powers all the communication needs in the County. We install, manage, and upgrade the wired and wireless equipment that connects our devices, applications, and services.
- System Administration team runs the server and storage infrastructure for the County. For infrastructure hosted by the County, this includes high availability protection, so services keep running during storms and other disruptive events. As some services are moving to the cloud, we also help customers get the most out of those services. Finally, we operate the data protection solution for all the County systems and data.
- Security team's mission is to help manage and reduce risk to County technology assets. This is a complex, rapidly changing job that requires team members to be knowledgeable in a variety of areas. We implement layers of protection and monitoring as well as processes to detect and respond to threats.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenue	7,469,052	9,666,414	10,196,508	10,129,980
Totals:	7,469,052	9,666,414	10,196,508	10,129,980

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	3,127,652	2,988,356	3,166,424	3,166,424
Operating	3,602,939	5,864,008	6,533,084	6,528,556
Capital	738,461	814,050	497,000	435,000
Totals:	7,469,052	9,666,414	10,196,508	10,129,980
Budgeted Positions	21	21	21	21

Client Services & Automated Systems Maintenance (ASM)

Program 1602

The Client Services and ASM staff are responsible for the purchase, deployment and support of desktop computers, laptops, printers, and associated software for the employees of Manatee County. The staff daily tasks include onboarding new employees, responding to incidents and staying ahead of an aggressive tech refresh cycle. The group is accountable for decommissioning legacy hardware and facilitating disposal of the assets.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	4,130,332	5,785,132	5,834,713	5,834,713
Gen Fund/General Revenue	2,041,355	3,284,186	3,968,476	3,968,476
Totals:	6,171,687	9,069,318	9,803,189	9,803,189

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	1,515,470	1,478,016	1,527,056	1,527,056
Operating	4,656,217	6,111,452	6,909,402	6,909,402
Capital	-	1,479,850	1,366,731	1,366,731
Totals:	6,171,687	9,069,318	9,803,189	9,803,189

Budgeted Positions	14	14	14	14

Applications & Development

Program 1603

Applications and Development supports the lifecycle of large Enterprise Software Application Systems by providing technical resources for related projects and daily functioning. Applications and Development Staff are skilled in programming languages, software development, systems integration, data analysis and database administration. Applications and Development staff work with other ITS divisions and county departments to manage and leverage county investments in technology.

Functional areas include:

- Business Systems Support – technology engineering support for numerous large and small systems including the OneSolution Finance System, EPM Budget System and Cherwell Service Desk
- Microsoft 365 – Microsoft Cloud Applications Services including SharePoint, Microsoft Teams, Power BI Analytics
- Data and Content Management – Mymanatee.org Website, Manatee County Intranet, Onbase, MS SQL Database Administration, Oracle Database Services, Data Analytics and Artificial Intelligence (AI)
- Enterprise Automation, Integration and Interface Management – Automatic Scheduling Platform
- IT Service Processes – Change Management and Configuration Management

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenue	4,544,109	4,997,445	3,719,531	3,719,531
Totals:	4,544,109	4,997,445	3,719,531	3,719,531

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	3,634,201	3,532,371	2,508,775	2,508,775
Operating	909,908	1,465,074	1,210,756	1,210,756
Capital	-	-	-	-
Totals:	4,544,109	4,997,445	3,719,531	3,719,531
Budgeted Positions	29	28	19	19

Geographic Information Systems (GIS)

Program 1604

GIS/LIS (Geographic Information Systems) are used to create, manage, and analyze spatial data. GIS integrates spatial data with other data resources of the enterprise and supports mission critical functions where geography is a key component. For example, computers aided dispatching of 9-1-1 calls, maintenance of utility and cadastral l data, planning and the issuance of building permits are but a few examples of the major workflows GIS supports.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenue	681,633	286,342	310,692	317,692
Utilities System Charges	505,363	496,073	525,983	525,983
Totals:	1,186,996	782,415	836,675	843,675

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	681,775	626,468	686,447	686,447
Operating	505,221	155,947	150,228	157,228
Capital	-	-	-	-
Totals:	1,186,996	782,415	836,675	843,675
Budgeted Positions	5	5	5	5

Telecommunications, Infrastructure and Data Center

Program 1605

Telecommunications include a diverse team of problem solvers with a technical background to address connectivity issues and to keep our personal devices running at an optimal level. They include Telecom and Infrastructure.

- The primary function of the Telecom Division is to provide installation and field support of unified communications needs for all Board of County Commissioner Departments as well as the various Constitutional Offices.
- Infrastructure is responsible for overseeing the efficient and reliable operation of copper cabling and fiber optic data transmission infrastructure for the County and Constitutional Offices.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	1,128,338	1,171,166	1,208,676	1,208,676
Gen Fund/General Revenue	486,756	816,176	754,039	754,039
Totals:	1,615,094	1,987,342	1,962,715	1,962,715

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	755,165	610,791	639,214	639,214
Operating	859,929	1,376,551	1,323,501	1,323,501
Capital	-	-	-	-
Totals:	1,615,094	1,987,342	1,962,715	1,962,715

Budgeted Positions	5	5	5	5

Radio Communications

Program 1606

Radio Division continues to support the Motorola P25 Radio System that is the focal point for all Public Safety Communications within Manatee County. Our primary focus continues to be with our first responders so they can communicate effectively during emergencies as proven during our recent hurricanes and weather events. The ITS Radio Division is here to proudly serve our Public Safety Community with 24/7 Mission Critical Communications in their "Moments That Matter".

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	2,135,382	2,342,034	2,647,107	2,707,705
Totals:	2,135,382	2,342,034	2,647,107	2,707,705

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	817,893	741,710	798,816	798,816
Operating	1,317,488	1,600,324	1,848,291	1,908,889
Capital	-	-	-	-
Totals:	2,135,382	2,342,034	2,647,107	2,707,705
Budgeted Positions	7	7	7	7

Business Services Project Management

Program 1607

Business Services supports the customer side of ITS services for Manatee County. The functional teams in this area are the Customer Service Center (CSC), the Project Management Office (PMO), and Business Management Office (BMO).

- The Customer Service Center – Serves as the frontline of IT support, the CSC acts as a centralized resource for diagnosing, troubleshooting, resolving technical or escalating issues that impact employees, customers, and business processes.
- The Business Management Office - Staff provides technical services to help departments define their requirements, document business processes, and understand the catalog of services that ITS provides, execute projects to support their business needs.
- The Project Management Office - Serves as the centralized governance function that ensures IT projects align with customer, enterprise, and strategic objectives, deliver measurable value, and follow best practices in execution. It provides oversight, standardization, and strategic direction across all IT initiatives, ensuring that projects are completed on time, within scope, and on budget

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	-	-	2,369,884	2,369,884
Totals:	-	-	2,369,884	2,369,884

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	-	-	1,744,533	1,744,533
Operating	-	-	625,351	625,351
Capital	-	-	-	-
Totals:	-	-	2,369,884	2,369,884
Budgeted Positions	-	-	14	14

Natural Resources

The Natural Resources department has seven programs: Natural Resources, Environmental Protection & Mining Regulation, Gopher Tortoise program, Education & Volunteer, Ecological & Marine Resources, Mitigation Program, Agriculture and Extension Services.

The Natural Resources program manages nearly 30,000 acres of conservation lands for the protection of natural resources, maintenance of the ecosystem services they provide to our community, and to provide nature-centered recreation. The largest and most frequently visited of these preserves are Robinson, Emerson, Rye, and Duette Preserves.

The Environmental Protection & Mining Regulation program protects surface water through Manatee County's State/Federal Permit for Management and Storage of Surface Waters; Groundwater through the Small Quantity Hazardous Waste Generator; Water Well Construction Permitting activities; and enforces the Manatee County Fertilizer Ordinance. It also administers the County's Phosphate Mining and Reclamation Code, providing regulatory oversight on major earthmoving projects with a primary focus on phosphate mining and shell pit operations.

The Gopher Tortoise program provides oversight to the Duette Preserve Gopher Tortoise Long-Term Recipient Site (Phase 1). This site encompasses 452 acres, with approximately 4,000 acres still available for potential expansion through additional permitting, surveys, and conservation easements. Gopher tortoises are accepted from public and private infrastructure projects in Manatee County and Central Florida and then assessed for health, quantified, uniquely marked, and transported to the recipient site temporary enclosures by program staff. Long-term compliance monitoring and enclosure maintenance activities occur weekly and tortoise welfare status meticulously documented over the course of a one-year period. Habitat management activities (ex. prescribed fire) occur to maintain and improve habitat quality.

The Education & Volunteer program provides a variety of educational and volunteer opportunities. Age- appropriate classes, training, and special events to help foster a connection to the natural world and establish a sense of wonder in program participants. The program also manages and develops interpretive signage in the County's parks system and oversees two environmental classrooms, two visitors' centers, and one nature center. This program also issues permits for special events within the County's parks and preserves.

The Mitigation Program provides in-house support to help forecast and manage Capital Improvement Projects (CIP) project costs and schedules. Key services include but are not limited to wetland compliance monitoring and reporting, protected species surveys, and state/federal permitting support. The program is also establishing a wetland mitigation bank to offset unavoidable wetland impacts by CIP projects.

The Agriculture and Extension Services program provides educational programs which brings the resources of the University of Florida to Manatee County to solve local problems, provide educational opportunities, promote economic enhancement and improve the quality of life for all. Examples of programs include school and community gardens education, shellfish aquaculture and commercial fisheries education, pesticide safety and education, 4-H youth development, Florida-Friendly Landscaping, the Master Gardener volunteer program, and many more programs.

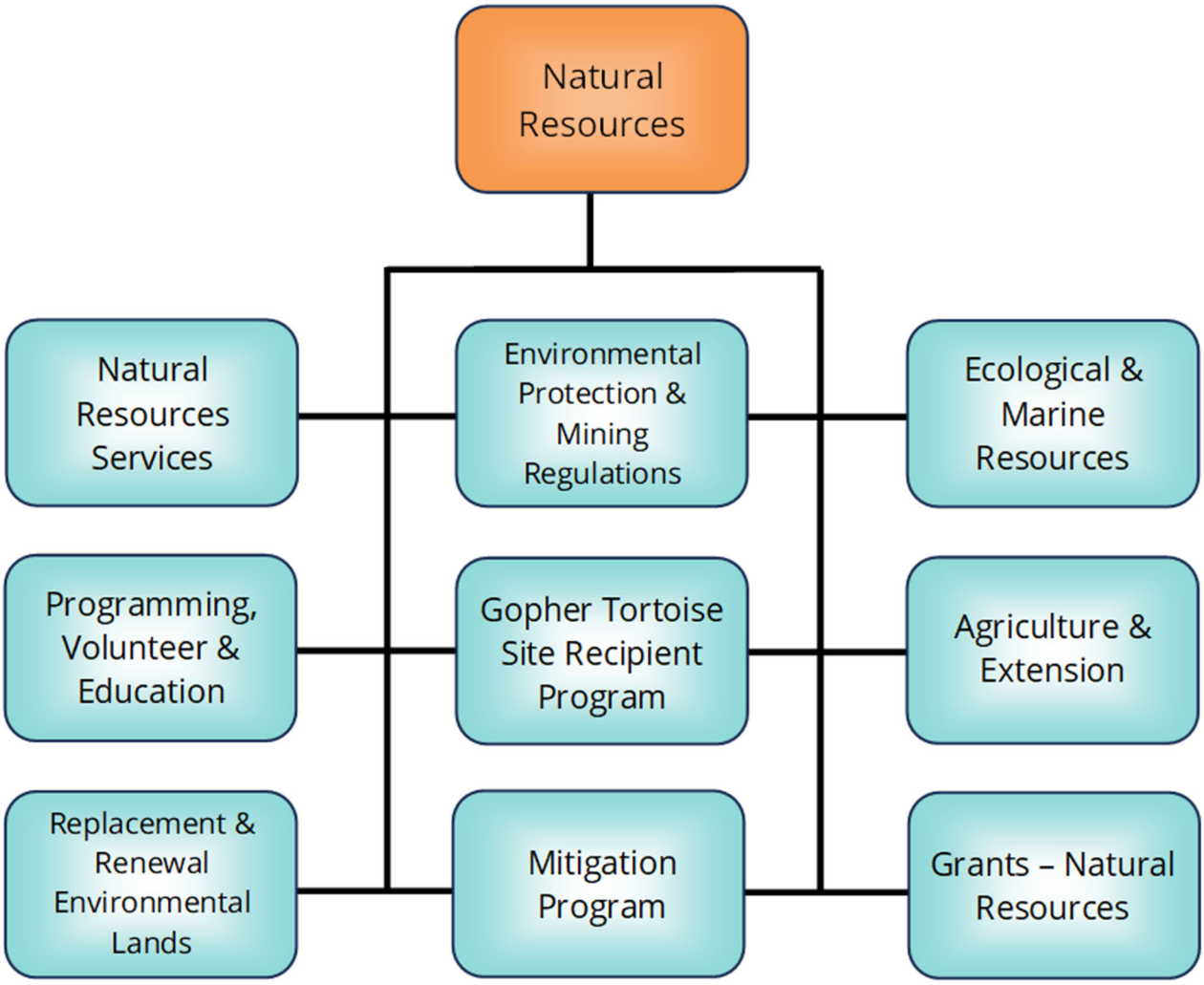
The Ecological & Marine Resources program is responsible for large scale habitat restoration design & implementation, natural lands

acquisition derelict vessel removal, the artificial reef program, manatee protection, regulated waterway zone management, navigation dredging, beach resources management and renourishment elements, funding agency partnerships and coordination, opportunities for mitigation banking & carbon banking, a dedicated restoration-specific volunteer group, and providing high-level technical support to other departments on issues related to listed species, wetland mitigation, waterfront infrastructure design and management, and environmental resource permitting.

The Mitigation Program provides in-house support to help forecast and manage Capital Improvement Projects (CIP) project costs and schedules. Key services include but are not limited to wetland compliance monitoring and reporting, protected species surveys, and state/federal permitting support. The program is also establishing a wetland mitigation bank to offset unavoidable wetland impacts by CIP projects.

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Organizational Structure



Natural Resources

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Environmental Lands Millage	4,759,956	5,565,021	3,250,014	3,250,014
Utilities System Charges	2,594,154	2,713,766	3,195,514	3,195,516
Gen Fund/ General Revenue	1,565,942	2,150,524	2,579,648	2,538,448
Program/ General Revenue	2,076,708	1,473,511	1,598,223	1,598,223
Phosphate Severance Tax	512,605	659,778	406,224	406,224
Beach Erosion Fund	306,619	410,073	439,841	439,841
Tourist Development Tax	272,553	254,580	260,132	260,132
Charges for Services	92,026	130,000	100,000	100,000
Mitigation	97,709	150,354	387,456	387,456
Stormwater Management	-	-	486,180	486,180
Grant Revenue	642,610	-	-	-
Totals:	12,920,882	13,507,608	12,703,232	12,662,034

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Natural Resources	5,367,861	4,636,392	5,367,089	5,367,090
Environmental Protection & Mining Regulation	1,809,092	1,851,629	2,302,767	2,261,568
Ecological and Marine Resources	1,199,069	2,017,980	1,456,347	1,456,347
Environmental Lands	1,107,703	1,621,820	-	-
Programming,Education & Volunteer	578,019	725,023	745,637	745,637
Gopher Tortoise Site Program	187,291	218,062	101,166	101,166
Agriculture and Extension	1,590,561	1,833,548	1,889,970	1,889,970
Replacement & Renewal Environmental Lands	340,967	452,800	452,800	452,800
Mitigation Program	97,709	150,354	387,456	387,456
Grants- Parks and Natural Resources	642,610	-	-	-
Totals:	12,920,882	13,507,608	12,703,232	12,662,034

Budgeted Positions	82	82	82	82

*During FY25, Environmental Lands was transitioned to the Propery Acquisitions Division within the Property Management Department.

Natural Resources Services

Program 4001

The Resource Management Division conserves, restores, and protects natural areas under ownership or management of Manatee County. Its primary function is to protect natural and cultural resources and foster an ethic of stewardship of these resources by providing public access to conservation lands and waterways.

This division manages nearly 30,000 acres including 16 public preserves located throughout the county. Maintaining the quality and function of habitats within these preserves requires a robust prescribed fire and invasive species management program.

The division also maintains a wide array of passive and active recreational amenities and programs including multi-use trails, paddle trails, canoe/kayak launches, boardwalks, observation towers, pavilions, and a recreational hunt program.

Anna Maria Island contains about nine miles of sandy beach coastline that provides citizens with abundant recreational activities. Over time, these beaches require renourishment due to coastal storms and natural erosion that displace the sand. This renourishment effort, as well as regular cleaning and maintenance under the County's beach raking permit, is managed by the Natural Resources Department in cooperation and partnership with the State of Florida and the Federal Government.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Environmental Lands Tax	2,406,859	2,296,303	2,239,843	2,239,843
Utilities System Charges	1,329,745	1,372,106	1,596,414	1,596,415
Stormwater Management	-	-	366,909	366,909
Beach Erosion Control	306,619	410,073	439,841	439,841
Phosphate Severance Tax	226,755	303,330	49,776	49,776
Tourist Development Tax	272,553	254,580	260,132	260,132
General fund	-	-	414,174	414,174
Program/ General Revenue	825,330	-	-	-
Totals:	5,367,861	4,636,392	5,367,089	5,367,090

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	2,156,415	2,323,306	2,430,209	2,430,210
Operating	3,194,602	2,313,086	2,936,880	2,936,880
Capital	16,844	-	-	-
Totals:	5,367,861	4,636,392	5,367,089	5,367,090
Budgeted Positions	25	24	25	25

Environmental Protection & Mining Regulation

Program 4002

The Environmental Protection Division protects local air, rivers, streams, bays, natural lands and infrastructure by: 1) Maintaining county compliance with the federally mandated, state issued, National Pollutant Discharge Elimination System permit for the County's Municipal Separate Storm Sewer System that ensures county stormwater systems carry the cleanest water possible; 2) Measure efforts to protect water quality by operating monitoring programs that collect and analyze water samples; 3) Measure local air quality to identify changes as the region grows; 4) Implement watershed management plans in support of numerous local, regional, state and federal environmental protection programs, including three National Estuary Programs and the federally mandated, state implemented, Total Maximum Daily Load program of the Clean Water Act; 5) Reviewing plans of proposed developments for environmental impacts; and 6) Assist in regional resiliency activities that address sea level rise, severe storms, and heat, etc. that are due to changing climate conditions. The program utilizes multiple strategies to ensure compliance with environmental regulations, efficient implementation of environmental management plans and provide citizens with healthy air, water, and natural systems.

Environmental Protection protects groundwater resources through Pollutant Storage Tanks, Small Quantity Hazardous Waste Generators, and Water Well Construction Permitting activities. Pollutant Storage Tank activities ensure that petroleum storage tanks (e.g. those at gas stations) are properly constructed, installed, maintained, and where the Water Well Construction Permitting activities ensure proper installation, maintenance, and abandonment of water wells; and that the work is done only by licensed contractors or well-informed property owners. This provides critical oversight to provide clean water to the consumer by protecting groundwater supplies from contamination caused by improper well drilling practices. This program also enforces the county landscape/fertilizer ordinance. Landscapers and fertilizer applicators must provide proof of training which covers best management practices to minimize nitrogen input to the receiving water bodies. More specifically, landscapers must keep grass clipping out of road/ponds, and applicators must adhere to several restrictions including a rainy season nitrogen ban.

The Mining Regulation section administers the county's Phosphate Mining and Reclamation Code and provides oversight on major earthmoving projects with a primary focus on phosphate mining and shell pit or borrow pit operations. The Phosphate Mining Code ensures that mining activities are carried out in the most environmentally sensitive way possible, and that reclamation restores the post-mining landscape to productive, beneficial use.

Additionally, the Environmental Protection division assists other County departments by providing monitoring services for wetland mitigation sites, evaluating compliance of regulated and non-regulated petroleum storage systems, aiding in developing and reviewing environmental site assessments and coordinating activities required.

Natural Resources

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Utilities System Charges	721,912	798,053	968,873	968,874
Gen Fund/ General Revenue	709,304	567,128	877,446	836,246
Phosphate Severance Tax	285,850	356,448	356,448	356,448
Charges for Services	92,026	130,000	100,000	100,000
Totals:	1,809,092	1,851,629	2,302,767	2,261,568

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	1,214,490	1,154,899	1,476,109	1,476,110
Operating	563,028	648,380	745,858	739,358
Capital	31,574	48,350	80,800	46,100
Totals:	1,809,092	1,851,629	2,302,767	2,261,568

Budgeted Positions	13	13	15	15

Ecological & Marine Resources

Program 4003

This unit provides staff, assets, and operating expenses for the Ecological and Marine Resources (EMR) Division. The division manages a range of responsibilities from landscape-scale habitat planning, mitigation, and restoration design and implementation – to – public waterway management, aids to navigation, artificial reefs, and marine wildlife protection – to – coastal resiliency, listed species monitoring and mitigation, grant-funding services, and a volunteer-restoration action group (i.e., the RIP Squad). Our EMR Division includes two programs that support internal and external customers and liaise with local, state, and federal regulatory agencies and funding partners.

The EMR Division facilitates projects from conceptual planning and development, funding, permitting, procurement, implementation, management, and inspection (e.g., land and water), all the way through to construction, compliance monitoring and public service. We provide high level technical support to other departments on issues related to listed species, wetland mitigation, waterfront infrastructure and management, and environmental resource permitting. The Monetary association with active projects managed by this Program is approximately $30 million, the majority of which comes from grants and partner agency appropriations outside of County tax revenues. This program is also responsible for waterway management and operation covering 87,000 acres of waterways, including high risk liability issues and programs such as the Manatee Protection Plan, abandoned/derelict vessels, aids to navigation, boat safety, navigational dredging, seawalls and living shorelines, boat ramps, and the county's artificial reef program.

This division manages a multitude of external funding streams such as Florida Boating Improvement Programs (FBIP), West Coast Inland Navigation District (WCIND), RESTORE Act, State Appropriations, and state and national funding partners, including our three National Estuary Programs and Florida wildlife agencies.

We actively cultivate funding partnerships with local, state, and federal entities and seek new and innovative funding opportunities, including revenue generation from mitigation projects through wetland mitigation partnerships with other County departments and the FDOT. These partnerships facilitate the advancement of projects and sound management practices that are mutually beneficial to Manatee County Government, the citizens of Manatee County, and partner agencies.

The division is responsible for the maintenance and/or monitoring of over 900 County and State aids to navigation in coordination with the Florida Fish and Wildlife Commission to ensure boater safety and manatee protection across County waterways and regularly provides expertise pertaining to the County's regulated waterway zone management. Our team also provides guidance to support improvements to Manatee County's boat ramps and technical support to other departments on issues related to waterfront infrastructure design and management.

This division supports Manatee County's Comprehensive Plan goals under Element 3 Conservation, Element 4, Coastal Element 8, Recreation and Open Space. It operates to support provisions of Manatee County Code of Ordinances Chapters 2-24 (Parks and Recreation) and 2-32 (Waterways) and Florida Statutes

Chapters 327 (Waterways), & 823.11 (Public Nuisances/Derelict Vessels). It is responsible for ensuring compliance with federal (i.e., U.S. Coast Guard, U.S. Army Corps of Engineers, U.S. Fish and Wildlife) and state (i.e., Florida Department of Environmental Protection, Florida Fish and Wildlife Conservation Commission, and the Southwest Florida Water Management District) permitting entities and working with our funding partners.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Environmental Lands	726,815	1,008,837	489,005	489,005
General fund	268,940	825,573	509,591	509,591
Program/ General Revenue	139,897	121,684	200,000	200,000
Stormwater Management	-	-	119,271	119,271
Utilities System Charges	63,417	61,886	138,480	138,480
Totals:	1,199,069	2,017,980	1,456,347	1,456,347

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	640,170	747,613	641,690	641,690
Operating	558,899	1,270,367	814,657	814,657
Capital	-	-	-	-
Totals:	1,199,069	2,017,980	1,456,347	1,456,347

Budgeted Positions	8	8	7	7

Programming, Volunteer & Education

Program 4005

The Education and Volunteer Division maintains a diverse offering of programs within Manatee County's conservation properties, servicing thousands of residents and visitors each year. Each month more than 50 private and public programs are offered. Programs are hands-on environmental education opportunities and passive outdoor recreational activities designed to accommodate participants from pre-school age to senior citizens using the preserves as "nature's classrooms". Many activities are also supported by a volunteer network of over 2,000 individuals.

Education programs are offered on a regular basis at various conservation properties including FCT properties and other locations with grant requirements tied to educational programming. Staff create and maintain exhibits and educational programs for 1 interpretive nature center, 2 visitor centers, 1 classroom, and 1 education center. Staff lead environmental education and service-learning field trips for public and private school groups as well as community groups. Outdoor adventure camps are offered over the summer. These camps provide an opportunity for youth to learn outdoor skills such as freshwater fishing, saltwater fishing, and archery. These programs not only instill respect and appreciation for nature but also benefit the community by providing safe environments for learning and opportunities for the improved health benefits that have been proven to occur from spending time in nature.

The Volunteer section includes regular public volunteer workdays as well as the oversight of volunteers at various conservation properties and volunteer docents at the Robinson Preserve and Emerson Point Preserve visitor centers. Staff are responsible for recruiting, training, scheduling, managing, and organizing the Department's volunteers as well as recording and tracking volunteer hours. Partnerships with community organizations, such as Sarasota Bay Estuary Program and Tampa Bay Estuary Program provide opportunities for large scale volunteer projects. These volunteer programs provided critical support to the preserves, providing in-kind match for grants and representing an annual value of donated time averaging $500,000 or more.

The Education and Volunteer Division is also responsible for outreach and communication for the department. Staff design and create interpretive signage for parks and preserves, interpretive outreach material, and custom branded marketing for the entire department. Staff represent the department at outreach events such as festivals and maintain an outreach booth for these events. Staff coordinate social media messaging and assist with marketing for the department's programs.

Natural Resources

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
General Fund/ General Revenue	578,019	725,023	745,637	745,637
Totals:	578,019	725,023	745,637	745,637

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	462,041	588,342	600,216	600,216
Operating	115,978	136,681	145,421	145,421
Capital	-	-	-	-
Totals:	578,019	725,023	745,637	745,637

Budgeted Positions	7	7	7	7

Gopher Tortoise Site Recipient Program

Program 4006

Public infrastructure programs, landowners, and developers relocate tortoises from their properties to the recipient site for a fee. The fees are used to monitor and report the tortoise populations while allowing development.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Environmental Lands	187,291	218,062	101,166	101,166
Totals:	187,291	218,062	101,166	101,166

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	111,266	147,002	20,750	20,750
Operating	76,025	71,060	80,416	80,416
Capital	-	-	-	-
Totals:	187,291	218,062	101,166	101,166
Budgeted Positions	1	1	1	1

Agriculture & Extension

Program 4007

The Agriculture & Extension Service UF/IFAS Extension Manatee County is a partnership between the University of Florida Institute of Food and Agricultural Sciences (UF/IFAS) and the Mantee County Board of County Commissioners. It helps residents apply research-based solutions to everyday problems to improve their lives. Through 20 educational program areas, it provides education on topics including saving water, shopping smarter, eating healthier, preserving natural resources, identifying insects, improving communication skills, and helping prepare youth for adulthood. Through the combined efforts of faculty, staff, and volunteers, it strives to remain responsive to the needs of residents and visitors, taking a leadership role in disseminating the latest scientific information.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Program/General Revenue	1,111,481	1,351,827	1,398,223	1,398,223
Utilities System Charges	479,080	481,721	491,747	491,747
Totals:	1,590,561	1,833,548	1,889,970	1,889,970

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	1,433,146	1,637,023	1,674,241	1,674,241
Operating	157,415	196,525	215,729	215,729
Capital	-	-	-	-
Totals:	1,590,561	1,833,548	1,889,970	1,889,970

Budgeted Positions	24	24	24	24

Replacement & Renewal Environmental Lands

Program 4008

Replacement and Renewal projects (R&R) are one-time, non-recurring projects to maintain, enhance or rehabilitate County facilities.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Environmental Lands	331,288	420,000	420,000	420,000
General Fund/ General Revenue	9,679	32,800	32,800	32,800
Totals:	340,967	452,800	452,800	452,800

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	-	-	-	-
Operating	340,967	452,800	452,800	452,800
Capital	-	-	-	-
Totals:	340,967	452,800	452,800	452,800
Budgeted Positions	-	-	-	-

Mitigation Program

Program 4009

The purpose of establishing an in-house Mitigation Program under the Ecological and Marine Resources (E&MR) Division is to better forecast and manage CIP project costs and schedules.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Mitigation fund	97,709	150,354	387,456	387,456
Totals:	97,709	150,354	387,456	387,456

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	94,654	149,354	299,507	299,507
Operating	3,055	1,000	87,949	87,949
Capital	-	-	-	-
Totals:	97,709	150,354	387,456	387,456
Budgeted Positions	2	2	3	3

Grants – Natural Resources

Program 9540

These Grants represent the Restore Act Program. Prior year actuals are reflected below. Amounts for recommended, proposed, or adopted columns are shown at zero, as grants are not budgeted until received and accepted during the fiscal year.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Grants- Parks and Natural Resources	642,610	-	-	-
Totals:	642,610	-	-	-

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	-	-	-	-
Operating	642,610	-	-	-
Capital	-	-	-	-
Totals:	642,610	-	-	-
Budgeted Positions	-	-	-	-

Property Management

The Property Management Department consists of the following divisions: Building Management, Property Acquisition, Construction Services, Survey, Replacement and Renewal Projects, Grounds Maintenance, and Premier Sports Campus.

Building Management maintains and manages all life safety measures within all County facilities by providing electrical, air conditioning, plumbing, and maintenance services.

Property Acquisition manages land purchases, surplus disposal, easements, land exchanges, leases, vacations and acquisition of property for various projects, including capital improvement road projects for all county needs.

Construction Services completes construction, and renovation projects and provides vertical construction management resources for county owned facilities.

Survey provides survey services for all county departments and ensures compliance with state and county rules and regulations for recorded plats.

Replacement and Renewal projects are one-time, non-recurring projects to maintain, enhance or rehabilitate county facilities.

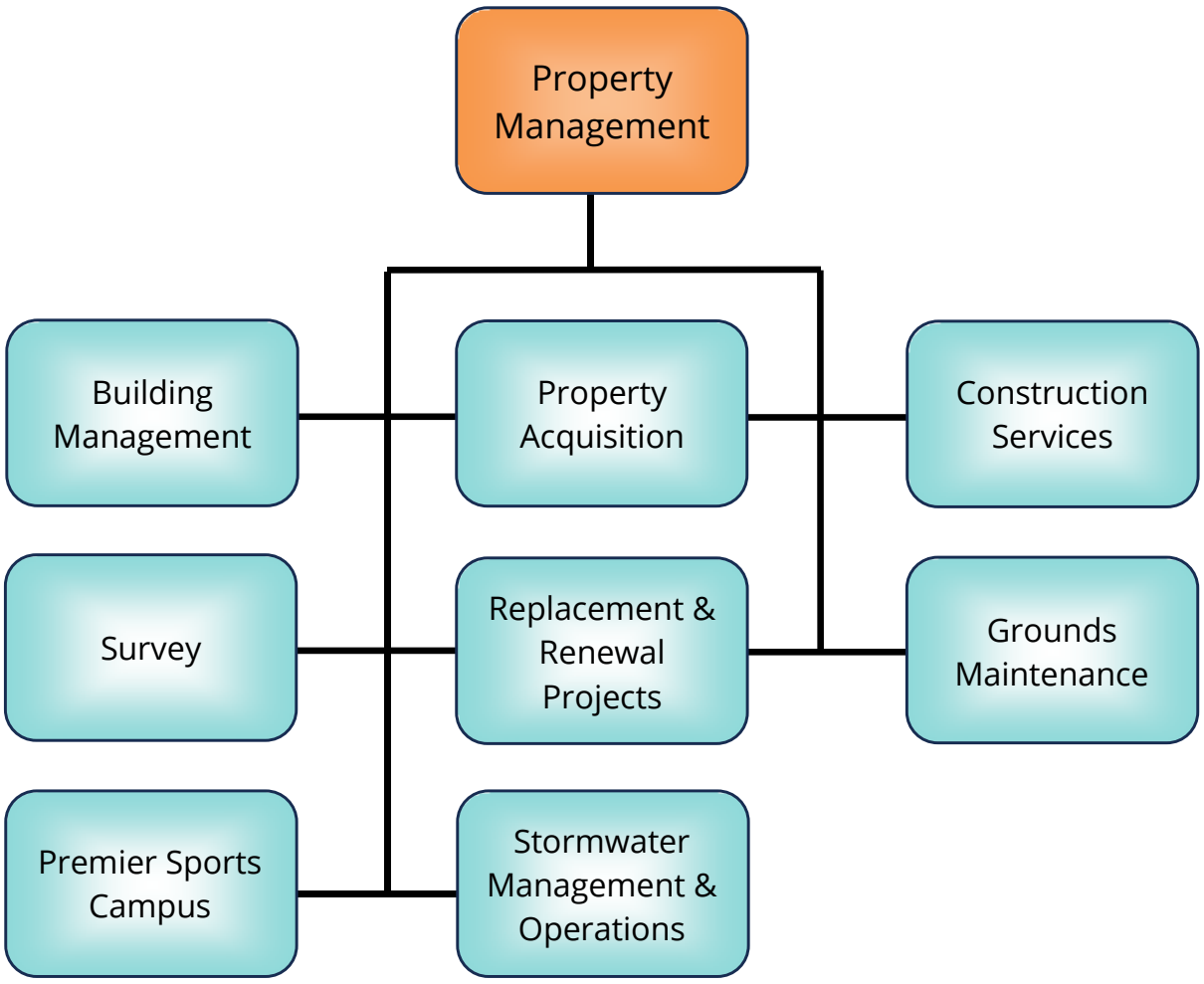
Parks and Grounds Maintenance provides maintenance to over 50 parks and over 40 non-park areas, beach facilities, Medians throughout the county, Board of County Commissioners and Constitutional Officers' facilities, and monitors landscaping and ground maintenance. Grounds Maintenance is always looking for ways to improve and beautify Manatee County, giving the residents enjoyable and beautiful places to live, work and play.

Premier Sports Campus is located north of State Road 70 and east of Lorraine Road in Lakewood Ranch. This 146-acre sports complex serves as host to sports tournaments, regional league play and sports camps on its well-manicured 75 acres of playing fields. Other special events that bring the community together are held on its grounds throughout the year. A tournament aquatics center and racket center with tennis and pickleball courts is currently in the planning and design phase.

The Stormwater Maintenance program plays a vital role in maintaining stormwater and drainage systems throughout Manatee County.

Property Management

Organizational Structure



Property Management

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	263,750	150,000	300,000	300,000
Gen Fund/ General Revenue	22,016,387	21,040,574	28,023,890	26,025,440
Library	-	153,020	148,982	148,982
Environmental Lands	-	-	480,204	475,786
Storm Water	97,218	93,907	97,246	97,246
Unincorporated MSTU Fund	-	-	1,150,525	1,150,525
Local Option 4Ct Maint Proj	-	-	989,445	1,089,445
Beach Erosion Control	-	-	310,000	10,000
Gas Taxes	-	-	5,164,117	4,852,371
Parks and Recreation	1,046,464	778,633	778,633	778,633
Program/ General Revenues	11,217,327	9,982,461	13,067,185	13,123,620
Tourist Tax Development	1,151,784	1,007,863	1,260,626	1,280,710
Southwest TIF	1,634,942	617,303	1,652,160	1,656,180
Utility System Charges	125,493	189,866	8,799,968	9,113,600
Totals:	37,553,365	34,013,627	62,222,981	60,102,538

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Building Management	12,723,021	11,537,852	16,126,752	16,006,434
Property Acquisition	545,197	520,941	1,041,083	1,038,986
Construction Services	2,698,733	3,316,059	3,064,814	3,063,679
Survey	810,673	940,016	1,012,562	1,018,733
Replacement and Renewal Projects	6,064,084	5,224,156	7,564,556	5,664,556
Grounds Maintenance	13,399,706	11,125,759	15,084,239	14,872,763
Premier Sports Campus	1,311,951	1,348,844	1,534,278	1,544,504
Stormwater Maintenance	-	-	16,794,697	16,892,883
Totals:	37,553,365	34,013,627	62,222,981	60,102,538

Budgeted Positions	230	223	295	295

Building Management

Program 3301

The Building Management Division manages and maintains County facilities to provide a safe and functional environment for County residents and employees. Building Management provides cost effective maintenance of air conditioning, electrical and plumbing systems, pest control, painting and janitorial services. It also provides, as a non-comprehensive list, security access repairs and programming, video system installation and maintenance services and audio-visual equipment maintenance services for life safety concerns. This program also oversees the County's responsibility, as mandated by state legislature, to provide accommodations for other constitutional officers, to include Guardian Ad Litem.

Building Management monitors the condition of assigned County facilities and develops and manages renewal and replacement projects. Additionally, indoor air quality of leased and owned facilities is monitored under this program. Monitoring is performed in accordance with established testing protocols, as well as the correction of any deficiencies.

Building Management maintains County parking facilities. In addition, it reviews and recommends options to operate County buildings in a more energy efficient manner, monitors the utilization of existing office space and recommends and implements various energy conservation measures.

Building Management also monitors, controls and maintains Energy Services Company systems and contracts now in place at the Detention Center and Downtown Campus.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	11,000	50,000	50,000	50,000
Library	-	115,631	118,168	118,168
Gen Fund/ General Revenue	12,712,021	11,372,221	15,958,584	15,838,266
Totals:	12,723,021	11,537,852	16,126,752	16,006,434

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	
Personnel	5,335,583	5,578,637	6,180,367	6,115,777
Operating	6,009,079	5,959,215	9,946,385	9,890,657
Capital	1,378,359	-	-	-
Totals:	12,723,021	11,537,852	16,126,752	16,006,434

Budgeted Positions	76	77	76	76

Property Acquisition

Program 3302

The Property Acquisition Division manages the acquisition and disposal of real property for the County. It manages property purchases acquired by the County for capital improvement projects, purchases of any property the County may need for its general operation, or that may be required for compliance with provisions of the Land Development Code. In addition, the department disposes of surplus properties that no longer serve a purpose to the County.

Personnel in this division negotiate with property owners, review and/or prepare title reports, title insurance binders, appraisal reports, conveyance instruments and resolutions, legal descriptions, right-of-way maps, construction drawings, surveys and sketches. Property is acquired in fee simple and easement interests through donation, purchase acquisition, and if necessary, eminent domain.

This division administers vacation requests related to subdivisions of record, easements and road right-of-way that have been dedicated for public purpose.

The Property Acquisition division maintains a detailed database of all real and improved property owned by the County. The division undertakes research related to and administers the disposition of surplus County-owned real and improved property. It facilitates the process and utilizes Requests for Proposal, Invitation to Negotiate and Public Notices to dispose of the surplus property.

The division also negotiates and maintains lease agreements for use of County real property or for County space needs in non-County buildings. This includes administering existing county lease agreements to ensure compliance with all lease provisions.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Program/ General Revenues	545,197	520,941	560,879	563,200
Environmental Lands	-	-	480,204	475,786
Totals:	545,197	520,941	1,041,083	1,038,986

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	453,436	420,716	640,301	640,301
Operating	91,761	100,225	400,782	398,685
Capital	-	-	-	-
Totals:	545,197	520,941	1,041,083	1,038,986
Budgeted Positions	11	11	13	13

*During FY25, Environmental Lands was transitioned from the Natural Resources Department.

Construction Services

Program 3303

The Construction Services Division oversees all vertical construction undertaken by the County. This division provides both project and construction management resources for the renovation/remodel of County owned facilities to increase efficiency or extend the useful life of such facilities. The division also provides services in the planning, design, development and construction of new County structures. Personnel work with other County departments and consultants to ensure that projects are designed and implemented according to each department's request and public need. Additionally, this division manages construction projects of all County departments, except those in the Public Works and Utilities departments.

Construction Services plans and designs renovation projects in County owned structures and provides the manpower for completion. With larger projects, the division oversees contracted engineering, drafting and general construction services necessary to complete projects. Managing construction projects includes coordinating and prioritizing all County departments and constitutional offices submittals, preparing project control sheets to establish project budgets, establishing cost estimates and funding sources and monitoring project expenditures. The division also includes a structural maintenance and repair team responsible for proactive maintenance and repair on County facilities in parks, beaches and constitutional offices.

The Construction Services Division periodically performs building inventory inspections to ensure County owned and leased facilities are safe, efficient and functional in accordance with established inspection protocols.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	252,750	100,000	250,000	250,000
Storm Water	97,218	93,907	97,246	97,246
Gen Fund/ General Revenue	2,348,765	3,122,152	2,717,568	2,716,433
Totals:	2,698,733	3,316,059	3,064,814	3,063,679

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	2,107,881	2,686,085	2,556,323	2,556,323
Operating	590,852	629,974	508,491	507,356
Capital	-	-	-	-
Totals:	2,698,733	3,316,059	3,064,814	3,063,679

Budgeted Positions	24	27	25	25

Survey

Program 3304

The Survey Division serves the citizens of Manatee County and the various County departments by providing land surveying services in compliance with Chapter 5J-17 of the Florida Administrative Code pursuant to Florida Statutes Chapter 472. The Survey division has greatly improved its efficiency and accuracy by incorporating technologies such as Global Navigation Satellite Systems, terrestrial and aerial LiDAR, robotic total stations with LiDAR capabilities, and Computer Aided Drafting.

Florida Statute 177.081(1) requires that all subdivision plats must be reviewed by a Florida Professional Surveyor and Mapper (PSM) prior to recording. Since 2007 this service has been completed entirely by County staff. The Survey division also reviews descriptions and sketches prepared by consultants for easement or right-of-way dedications or vacations prior to recording in the public records. The review of these documents helps ensure they meet the requirements of the FAC 5J-17.052(5) and County concerns related to matters of survey.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Program/ General Revenues	685,180	750,150	811,744	814,215
Utility System Charges	125,493	189,866	200,818	204,518
Totals:	810,673	940,016	1,012,562	1,018,733

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	589,156	665,813	707,244	707,244
Operating	143,545	274,203	305,318	311,489
Capital	77,972	-	-	-
Totals:	810,673	940,016	1,012,562	1,018,733

Budgeted Positions	8	8	8	8

Replacement & Renewal Projects

Program 3305

Replacement and Renewal projects (R&R) are one-time, non-recurring projects to maintain, enhance or rehabilitate County facilities.

Property Management receives a budgetary allotment for these projects, and highest priority projects are completed as funding allows. Property Management and/or County Administration management may modify the proposed list of projects occasionally by adding or deleting from the list, as a result of higher priority projects arising during the fiscal year.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Parks & Recreation	1,046,464	778,633	778,633	778,633
Gen Fund/ General Revenue	5,017,620	4,445,523	6,785,923	4,885,923
Totals:	6,064,084	5,224,156	7,564,556	5,664,556

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	-	-	-	-
Operating	5,566,168	4,990,036	5,680,436	5,430,436
Capital	497,916	234,120	1,884,120	234,120
Totals:	6,064,084	5,224,156	7,564,556	5,664,556
Budgeted Positions	-	-	-	-

Grounds Maintenance

Program 3309

Grounds Maintenance provides maintenance to over 50 parks, 50+ Medians and over 40 non-park areas, beach facilities, Board of County Commissioner and Constitutional Officers' facilities, and monitors landscaping and general grounds maintenance. Grounds Maintenance is always looking to improve and beautify Manatee County giving the residents enjoyable and beautiful places to live, work and play.

The Grounds Maintenance Division maintains all park and beach Athletic fields and lighting, tennis, basketball, racquetball and pickleball courts, water fountains, site furniture, fencing and landscaping for parks and non-park facilities, as well as an integrated pest and turf management program for County athletic fields. Grounds Maintenance responsibilities also include the day-to-day routine repairs to park and beach restrooms, pavilions, fencing, concession stands and dugouts.

Manatee County's Median Beautification program has been a big success in the past few years; in FY2022, a second Median Crew was approved and added to Grounds Maintenance. This allowed Manatee County to continue maintaining the 50+ medians that have been renovated with one crew, while a second crew focused on renovating new medians to continue the beautification of medians throughout Manatee County, mainly in the TIF, which funds these crews and renovations.

The Americans with Disabilities Act of 1990 (ADA) is a federal requirement that prohibits discrimination and ensures equal opportunity for persons with disabilities. In FY2022 Property Management was able to hire a dedicated ADA Coordinator to preform regular inspections and repairs to county facilities, keeping us in compliance with federal requirements.

As Manatee County grows, so does our Grounds division. With new parks in the planning and development phases in Parrish, Hidden Harbor, Lakewood Ranch and possible other locations, our staff and areas we maintain, will increase and bring more beautiful places for the residents and visitors of Manatee County to enjoy.

Property Management

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenue	1,937,981	2,100,678	2,561,815	2,584,818
Program/ General Revenues	8,674,999	7,362,526	9,268,824	9,310,241
Library	-	37,389	30,814	30,814
Beach Erosion Control	-	-	310,000	10,000
Southwest TIF	1,634,942	617,303	1,652,160	1,656,180
Tourist Development Tax	1,151,784	1,007,863	1,260,626	1,280,710
Totals:	13,399,706	11,125,759	15,084,239	14,872,763

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	6,446,489	6,066,249	7,538,918	7,538,919
Operating	6,507,942	5,059,510	7,395,321	7,183,844
Capital	445,275	-	150,000	150,000
Totals:	13,399,706	11,125,759	15,084,239	14,872,763

Budgeted Positions	105	94	101	101

Premier Sports Campus

Program 3310

On December 15, 2017 Manatee County purchased Premier Sports Campus from Schroeder-Manatee Ranch. Premier Sports Campus is located north of State Road 70 and east of Lorraine Road in Lakewood Ranch. The Bradenton Area Convention and Visitors Bureau and Property Management of Manatee County jointly operate and manage Premier Sports Campus. This 146 acre sports complex serves as host to sports tournaments, regional league play, sports camps and special events for the campus and surrounding community. With plans for parking upgrades, maintenance building, permanent event tent, locker rooms and field lighting, Premier Sports Campus will be able to better serve its visitors.

Premier Sports generates an economic impact of approximately $40 million annually to the local economy and generates marketplace impressions globally.

Current challenges are managing the 75 acres of playing fields without an in-ground irrigation system.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Program/ General Revenues	1,311,951	1,348,844	1,534,278	1,544,504
Totals:	1,311,951	1,348,844	1,534,278	1,544,504

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	479,694	420,859	457,270	457,270
Operating	832,257	927,985	1,077,008	1,087,234
Capital	-	-	-	-
Totals:	1,311,951	1,348,844	1,534,278	1,544,504
Budgeted Positions	6	6	6	6

Stormwater Maintenance

Program 3311

The Stormwater Maintenance program plays a vital role in maintaining stormwater and drainage systems throughout Manatee County. By integrating engineering expertise with operational oversight, the program ensures the effective performance of stormwater infrastructure while safeguarding public safety and environmental health.

Leading the Stormwater section is the Field Operations Chief, who oversees two specialized teams: Mechanical and Aquatics, each managed by a superintendent. These teams are responsible for the upkeep of critical stormwater assets, including drainage systems, culverts, retention ponds, and storm sewers. Their primary mission is to maintain system performance and reduce the risks of blockages, flooding, and water quality issues.

Superintendents handle service and site inspection requests, assess repair needs, and often conduct evaluations in off-road or hard-to-reach locations. They prioritize these tasks and coordinate with supervisors, who schedule and oversee daily field operations. Supervisors guide field technicians, manage equipment logistics, monitor ongoing work, and respond promptly to emergencies.

During hurricane season, the Stormwater section supports Frontline Incident Teams (FIT) with storm preparation and recovery efforts. This includes sandbagging, clearing fallen trees, repairing flood washouts, and removing debris from pipes, ditches, and canals. Personnel remain on call after hours to address emergency reports from agencies such as the Sheriff's Office and the Florida Highway Patrol. These efforts help mitigate flooding, minimize property damage, reduce road closures and accidents, and improve community resilience during extreme weather events.

The Stormwater Engineering Division, led by the Stormwater Division Manager, operates under the Deputy Director of Engineering Services and is responsible for staff oversight, budgeting, and interdepartmental coordination. The division is currently advancing seven (7) Watershed Management Plans (WMPs) aimed at updating floodplain maps and identifying infrastructure improvements to reduce flooding and enhance water quality.

The Division Manager leads the planning, permitting, design, and delivery of Capital Improvement Projects (CIPs), guided by WMPs and related feasibility studies. The division also manages outfall sediment removal projects and ensures compliance with state and federal environmental regulations, including those related to flood management and pollutant control.

Emergency preparedness remains a top priority. The division coordinates drainage-related emergency responses, handles complaint investigations, and oversees the staging and deployment of critical assets. It works closely with the Emergency Management Division and plays a key role during emergency activations. The division also contributes to important initiatives such as the Local Mitigation Strategy (LMS) Workgroup and the Manatee Emergency Operations Workgroup (MEOW).

Property Management

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gas Taxes	-	-	5,164,117	4,852,371
Program/ General Revenue	-	-	891,460	891,460
Unincorporated MSTU Fund	-	-	1,150,525	1,150,525
Local Option 4Ct Maint Proj	-	-	989,445	1,089,445
Utilities System Charges	-	-	8,599,150	8,909,082
Totals:	-	-	16,794,697	16,892,883

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	-	-	5,464,839	5,464,839
Operating	-	-	10,695,804	10,858,556
Capital	-	-	634,054	569,488
Totals:	-	-	16,794,697	16,892,883
Budgeted Positions	-	-	66	66

*During FY25, Stormwater Maintenance was transitioned from the Public Works Department.

Public Safety

The Public Safety Department consists of six divisions; each serving a special purpose or function to ensure safety and enhance the quality of life of the citizens and visitors of Manatee County. The Public Safety Department works daily with citizens, elected officials, independent fire districts, law enforcement, and many other agencies to fulfill its mission. All Public Safety programs are designed specifically to meet the needs of the community, whether routine services or emergencies. The employees providing these services are committed to serving the county and its residents with excellence and professionalism.

The Emergency Communications Center (ECC) division is the primary public safety answering point (PSAP) for all 9-1-1 calls originating within Manatee County. As the primary PSAP, ECC handles emergency calls for assistance for all law enforcement, fire, and EMS services within Manatee County. ECC also dispatches 9-1-1 service calls for seven independent fire districts, Manatee County EMS, Beach Patrol and Water Rescue, and Animal Welfare calls during non-business hours.

The Emergency Medical Services (EMS) Division provides advanced, pre-hospital emergency medical care and transportation to the citizens and visitors of Manatee County, following state and national standards. EMS interacts with multiple state and local agencies to provide unified support during disasters, major incidents, and care coordination before the emergency occurs through the Community Health Team.

Health Services, a section of the EMS Division, staff promote health and safety by educating the public and advocating for health while acting as community knowledge brokers to improve health outcomes for patients experiencing barriers to accessing the community health system. Additionally, Health Services staff impact and steer countywide health care efforts with healthy living initiatives, healthcare planning, and contract funding to ensure effective and cost-efficient healthcare assistance to disenfranchised residents of Manatee County.

Emergency Management (EM) is responsible for Manatee County's comprehensive emergency management program. The EM division provides disaster planning, training, and exercises for government agencies, first responders, and community organizations. During all-hazard disaster activations, the EM Division facilitates the multi-jurisdictional response and recovery activities. Under EM, the Emergency Operations Center (EOC) serves as the central hub for multiple levels of government and agencies to coordinate decisions, resources, and public information strategically.

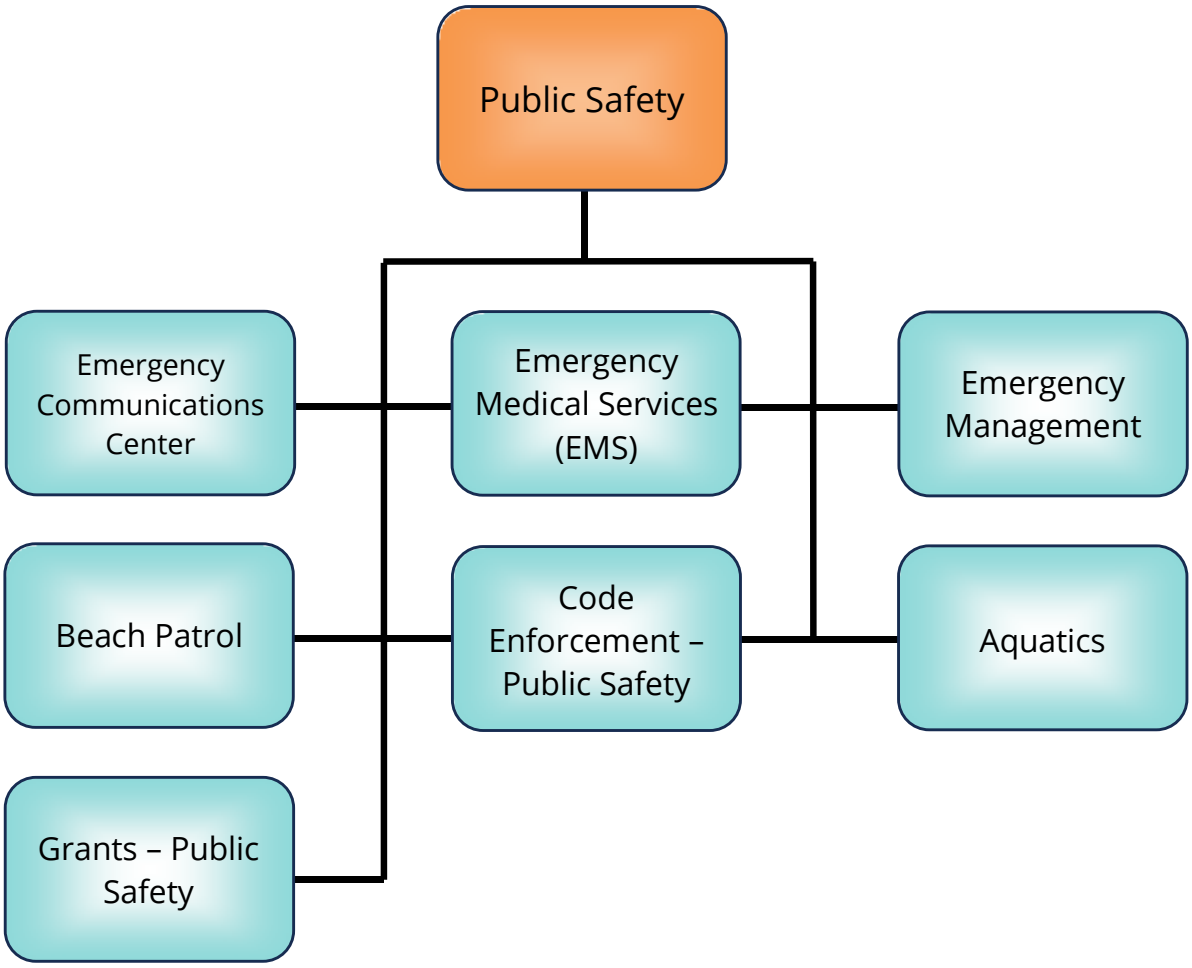
The Beach Patrol and Water Safety Division is responsible for rescuing victims, responding to medical emergencies, and enforcing regulations along Manatee County's beaches, pools, and coastlines. Its trained lifeguards deliver both advanced and basic life support and also conduct community education on drowning prevention and water safety initiatives.

The Code Enforcement Division ensures compliance with property maintenance standards and enforces county ordinances that endanger public health, safety and welfare. The division responds to complaints and collaborates with citizens to clarify procedures that lead to peaceful resolutions.

Aquatics provides professional lifeguard services at three aquatic facilities: G.T. Bray, John H. Marble, and Lincoln Center.

Public Safety

Organizational Structure



Public Safety

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	39,414	34,128	40,315	41,148
911 Surcharge	2,845,336	2,701,742	2,989,589	2,999,696
Gen Fund/General Revenue	34,090,710	50,633,146	57,561,965	58,069,355
Grants	926,892	-	-	-
Unincorporated Services	3,645,202	3,837,934	3,430,020	3,434,101
Building Department Fund	-	-	261,874	261,874
Parks and Recreation	1,761,429	2,748,127	2,558,179	2,543,630
Southwest TIF	109,390	108,960	108,960	108,960
Opioid Taskforce	71,272	93,314	123,721	123,721
Totals:	43,489,645	60,157,351	67,074,623	67,582,485

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Emergency Communications Center	7,706,048	8,300,114	9,114,532	9,178,275
Emergency Medical services (EMS)	25,979,813	41,254,346	46,546,855	47,019,312
Emergency Management	722,293	1,007,832	1,737,313	1,726,553
Beach Patrol	2,599,164	2,865,910	3,276,575	3,268,632
Code Enforcement	3,754,592	3,946,894	3,800,854	3,804,935
Aquatics	1,800,843	2,782,255	2,598,494	2,584,778
Grants - Public Safety	926,892	-	-	-
Totals:	43,489,645	60,157,351	67,074,623	67,582,485

Budgeted Positions	396	410	404	404

Emergency Communications Center

Program 2203

The Emergency Communications Center (ECC) serves as the central hub for 9-1-1 emergency services throughout Manatee County, providing critical communication infrastructure for all public safety agencies under county government oversight. These agencies respond to essential emergencies, including medical crises, fire incidents, law enforcement situations, and hazardous materials events.

Emergency Response Process:

- Emergency response begins when citizens dial 9-1-1. ECC operators follow established protocols involving targeted questioning, pre-arrival instructions, and priority-based dispatch procedures to effectively triage and deploy fire and Emergency Medical Services (EMS) units. Law enforcement calls are managed through a Computer-Aided Dispatch (CAD) system, with high-priority, active incidents transferred to the appropriate municipal agency for enhanced coordination. The ECC maintains oversight of fire and EMS operations from initial dispatch through incident resolution.

Backup Operations:

- To ensure continuity of services, the ECC operates a Backup Emergency Communications Center staffed with trained personnel. This facility activates during contingency situations to maintain uninterrupted emergency communications capability.

Information Technology Support:

- The ECC Information Technology unit plays a crucial role in maintaining system reliability and advancement. This specialized team handles technological updates, CAD system enhancements, and improvements to all 9-1-1 related technologies throughout Manatee County.

The ECC operates under the authority of several Florida State statutes:

- FS 365.171: Mandates the State Plan establishing authority and accountability within the County Commission's purview, and the formation of the county 9-1-1 facility/system.

- FS 365.172: Creates the E911Board, defines Public Safety Answering Point (PSAP) responsibilities, and establishes the E911 surcharge fee structure.

- FS 365.173: Sets parameters for disbursements, percentages and allocations derived from the E911 fees.

- FS 401.465: Mandated all 911 Public Safety Telecommunications (PSTs) personnel to obtain and maintain certification by October 2012.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
911 Surcharge	2,845,336	2,701,742	2,989,589	2,999,696
Gen Fund/General Revenue	4,860,712	5,598,372	6,124,943	6,178,579
Totals:	7,706,048	8,300,114	9,114,532	9,178,275

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	5,023,061	5,688,453	6,234,237	6,272,226
Operating	2,682,987	2,611,661	2,880,295	2,906,049
Capital	-	-	-	-
Totals:	7,706,048	8,300,114	9,114,532	9,178,275

Budgeted Positions	55	60	60	60

Emergency Medical Services (EMS)

Program 2204

The EMS Division encompasses multiple specialized units, including Public Safety Department Administrative Support, Emergency Medical Services (EMS) Operations Field Staff, EMS Billing, Community Health, and the County's Health Services staff.

The Emergency Medical Services (EMS) Division delivers advanced, pre-hospital emergency medical care and transportation to the residents and visitors of Manatee County following state and national standards. EMS coordinates with multiple state and local agencies to provide a unified emergency response during disasters, and major incidents, while also focusing on proactive care coordination through the Community Health Team.

EMS and the County's Health Services staff work collaboratively to promote health and safety through public education initiatives. These teams serve as community knowledge brokers, advocating for and facilitating improved health outcomes for patients who face barriers in accessing the community health system.
Furthermore, Health Services staff enhance the overall well-being of Manatee County residents through a health care plan, healthy living initiatives, and strategic contract funding to ensure effective and cost-efficient health care assistance. Health Services staff steer countywide health care efforts and initiatives.

Regulatory Framework

Pre-hospital emergency medical care and response operate under several state and national guidelines:

NFPA 1710 establishes basic and advanced life support response standards, defines population density requirements for deployment criteria, and sets metric standards for fleet performance.

Florida Statute Chapter 401 and Florida Administrative Code 64J-1 define operational parameters for Florida EMS providers and establish regulatory compliance requirements.

Florida Statute 125.01 grants the Board of County Commissioners the authority to provide ambulance services to the community.

Public Safety

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenue	25,908,541	41,161,032	46,423,134	46,895,591
Opioid Taskforce	71,272	93,314	123,721	123,721
Totals:	25,979,813	41,254,346	46,546,855	47,019,312

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	15,165,213	29,561,967	34,882,361	35,282,073
Operating	10,107,816	11,292,379	11,264,494	11,337,239
Capital	706,784	400,000	400,000	400,000
Totals:	25,979,813	41,254,346	46,546,855	47,019,312

Budgeted Positions	268	271	265	265

Emergency Management

Program 2205

The Emergency Management (EM) Division builds community resiliency by coordinating and integrating all activities necessary to mitigate, prepare for, respond to, and recover from potential or actual disasters. This includes natural disasters, acts of terrorism, and other manmade emergencies. This division operates under the authority of Florida Statutes Chapter 252 and Manatee County Ordinance 19-47.

The division conducts preparedness seminars to government agencies, citizens, businesses, and civic groups. The division develops and disseminates press releases and social media content on critical topics relating to the County's severe weather or other large-scale emergencies. During emergencies, the division provides essential response coordination, including hurricane evacuation order recommendations and facilities during state or local emergencies or disasters. EM maintains detailed records of emergency response costs and expenditures to support potential financial assistance applications.

The division assists organizations, municipalities, and businesses in developing and testing their disaster plans. EM conducts disaster response and recovery exercises. The division implements broad-based public awareness, education and information programs designed to reach all residents and visitors. The Emergency Management Division manages several specialized programs, including the Special Needs Program for vulnerable populations, and supports the 24-hour warning point system that alerts the public about emergencies. These programs ensure comprehensive emergency management coverage for all community

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenue	722,293	1,007,832	1,737,313	1,726,553
Totals:	722,293	1,007,832	1,737,313	1,726,553

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	331,600	517,741	745,446	745,516
Operating	390,693	490,091	991,867	981,037
Capital	-	-	-	-
Totals:	722,293	1,007,832	1,737,313	1,726,553
Budgeted Positions	7	7	7	7

Beach Patrol

Program 2206

Beach Patrol provides professional lifeguard service to the three county beaches (Coquina, Cortez, and Manatee). Beach Patrol watches over, protects, and responds to the needs of an estimated 3 million visitors who enjoy the county's lifeguarded beaches each year. Beach Lifeguards handle a variety of incidents inside and outside the park boundaries, including minor first-aid cases, lost children, major medical incidents, RIP current rescues, and county ordinance enforcement under Chapter 2-24. Personnel are dispatched through the 911 system to respond to medical emergencies and drowning incidents throughout Manatee County and surrounding waterways. Program personnel maintain EMT/Rescue Diver certification and have assisted local and state law enforcement with victim location and evidence recovery operations.

Beach Patrol operations comply with National Fire Protection Agency (NFPA) guidelines, including basic and advanced life support response standards outlines in NFPA 1710. The division also operates under parameters and regulatory requirements established by Florida Statute 401 for EMS providers. During disasters, Beach Patrol plays a crucial role in the event of disasters by working with emergency management and law enforcement during barrier islands evacuations. When the barrier islands become inaccessible, Beach Lifeguards will secure the beaches and assist local law enforcement in post-storm recovery operations.

Lifeguards actively engage in community education discussions and outreach to the general public focused on drowning prevention and water-based emergencies. These efforts foster a community-wide culture of water safety awareness.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenue	2,599,164	2,865,910	3,276,575	3,268,632
Totals:	2,599,164	2,865,910	3,276,575	3,268,632

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	1,943,184	2,229,422	2,565,289	2,572,506
Operating	655,980	622,488	711,286	696,126
Capital	-	14,000	-	-
Totals:	2,599,164	2,865,910	3,276,575	3,268,632

Budgeted Positions	23	26	27	27

Code Enforcement – Public Safety

Program 2207

The Code Enforcement Division enforces the Manatee County Code of Ordinances to improve the health, safety, welfare, and quality of life of the residents of Manatee County. The division conducts property inspections to identify code violations and ensure compliance with the property maintenance and structural standards.

Code enforcement officers perform systematic inspections throughout the county to maintain community standards and address violations that impact neighborhood safety and aesthetics. The division works proactively to ensure properties meet the required maintenance and structural code requirements.

Specialized Enforcement Areas: Beyond general property maintenance, the division enforces ordinances governing several specialized business and safety areas, including sexually oriented businesses, pain management clinics, tow companies, and emergency access gates. The division also conducts unlicensed contractor investigations to protect consumers and maintain industry standards.

Administrative Programs: The Code Enforcement Division manages the Vacant Property Registry (VPR), which tracks and monitors vacant properties throughout the county to prevent deterioration and maintain neighborhood stability. This program helps ensure that vacant properties do not become public safety hazards or negatively impact surrounding communities.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Unincorporated Services	3,645,202	3,837,934	3,430,020	3,434,101
Building Department Fund	-	-	261,874	261,874
Southwest TIF	109,390	108,960	108,960	108,960
Totals:	3,754,592	3,946,894	3,800,854	3,804,935

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	1,868,405	2,059,434	2,147,059	2,147,059
Operating	1,886,187	1,755,210	1,653,795	1,657,876
Capital	-	132,250	-	-
Totals:	3,754,592	3,946,894	3,800,854	3,804,935

Budgeted Positions	25	27	27	27

Aquatics

Program 2208

Aquatics provides professional lifeguard service to the three county aquatic facilities (GT Bray, John H Marble, and Lincoln Center). Each facility offers unique aquatic experiences ranging from water park slides and kiddie pools to lap swimming for both recreation and competitive events.

Aquatics staff maintain safety standards and protect the patrons at all three facilities, while offering swim lessons and lifeguard training programs. In addition to the main aquatic facilities, division staff manage the splash pads at Pride Park, Lincoln Park, Parrish Park, and Tom Bennett Park. These facilities provide additional recreational water opportunities for families throughout Manatee County.

Lifeguards provide educational discussions and community outreach to the general public on drowning prevention and water-based emergencies. These efforts foster community-wide water safety awareness and help prevent aquatic accidents.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	39,414	34,128	40,315	41,148
Parks and Recreation	1,761,429	2,748,127	2,558,179	2,543,630
Totals:	1,800,843	2,782,255	2,598,494	2,584,778

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	1,052,235	945,212	1,406,435	1,428,578
Operating	722,575	1,836,043	980,059	944,200
Capital	26,033	1,000	212,000	212,000
Totals:	1,800,843	2,782,255	2,598,494	2,584,778

Budgeted Positions	16	17	16	16

Grants – Public Safety

Program 9522

This program contains the Emergency Management Preparedness Assistance grant and the Emergency Management Performance Grant. The two Emergency Management Coordinator's salaries and benefits are funded at a ratio of 50/50 from each grant. The operating costs for the two positions are funded under the Emergency Management program.

Prior year actuals are reflected below. Amounts for recommended, proposed, or adopted columns are shown at zero, as grants are not budgeted until received and accepted during the fiscal year

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Grants	926,892	-	-	-
Totals:	926,892	-	-	-

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	556,226	-	-	-
Operating	370,666	-	-	-
Capital	-	-	-	-
Totals:	926,892	-	-	-
Budgeted Positions	2	2	2	2

Public Works

The Public Works Department is dedicated to enhancing the quality of life in Manatee County by providing services in response to the needs of those who live, work, and visit the county. Beyond the day-to-day business of providing service, the staff within Public Works stands ready to execute contingency plans should the community receive damage from a natural or man-made disaster. There are seven divisions: Field Operations, Project Management, Traffic Management, Infrastructure Engineering, Fleet Services, Stormwater Management, and Transit and Paratransit.

The Field Operations Division is comprised of Field Maintenance and key administrative and materials inventory functions.

The Project Management Division consists of Project Management and Infrastructure Inspections. These two functional areas combine to administer and monitor capital projects.

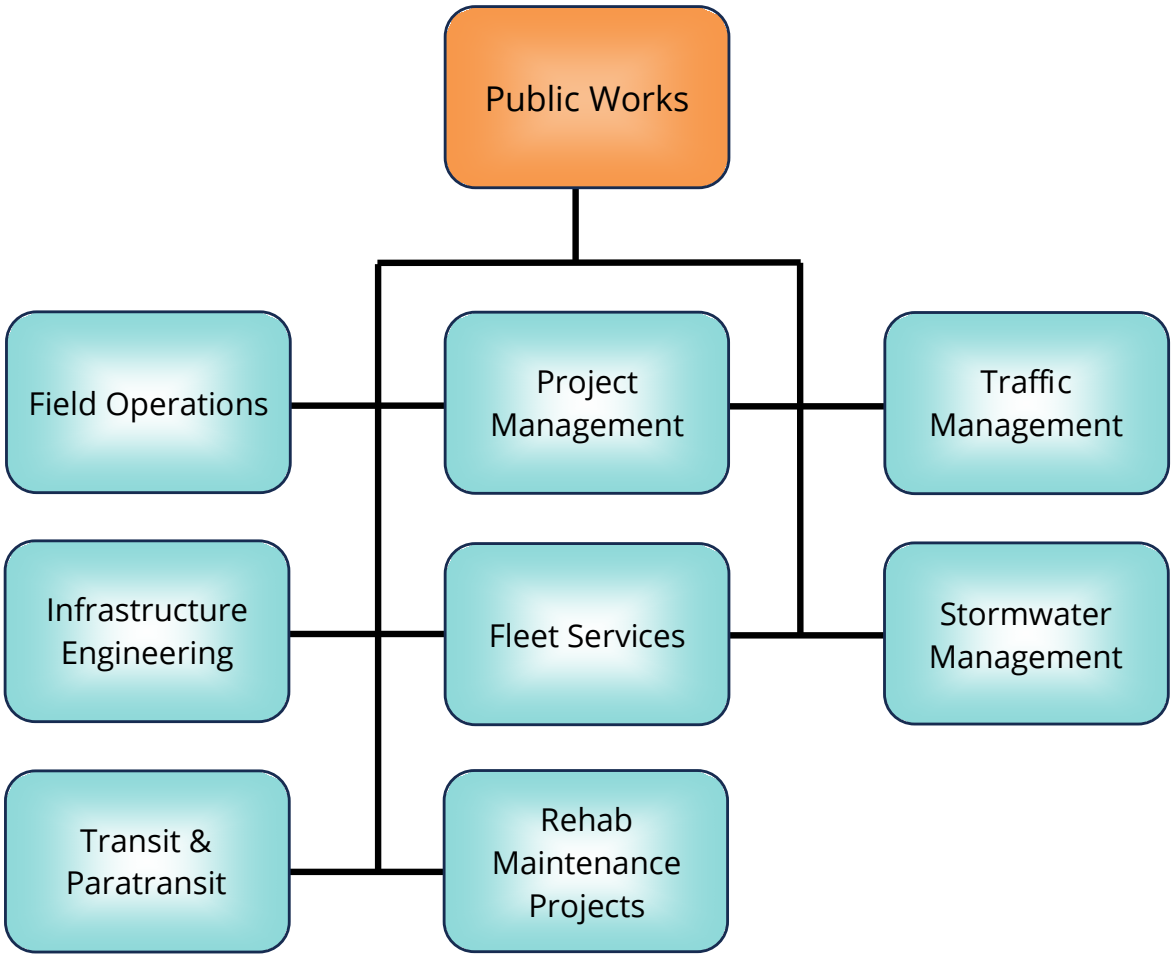
The Traffic Management Division includes the following sections: Transportation Planning, Traffic Engineering and Traffic Operations. This division provides continuity of traffic and transportation functions by combining, planning, operations, and maintenance. This includes all functions associated with the planning, construction and operation of County owned public roads to include signs, pavement markings, street lighting, traffic signals, fiber optic and data collection devices.

The Fleet Services Division provides vehicle and equipment maintenance and replacement, Fuel Services, and operates via internal service funds.

The Stormwater Management Division contains the Stormwater Management and Operations sections and manages the stormwater portion of the Field Operations Division and Stormwater Engineering. Providing a dedicated program for the stormwater functions enables the department to collect accurate data specific to the cost of providing stormwater services in Manatee County.

The Transit and Paratransit Division provide daily fixed route bus, trolley, and paratransit service throughout the cities and unincorporated areas in Manatee County.

Organizational Structure



Public Works

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Program/ General Revenue	34,047,621	36,861,662	39,316,052	35,272,028
Charges for Services	23,074,380	31,925,038	33,266,679	32,526,001
Utilities System Charges	12,863,517	13,052,025	6,034,756	3,534,757
Unincorporated MSTU Fund	4,069,610	5,352,292	5,258,434	5,258,434
Gas Taxes	1,286,742	1,340,695	1,710,902	1,710,902
Grants	2,330,387	2,576,725	2,150,000	2,150,000
Transportation Trust	643,027	996,126	1,178,285	1,178,285
Contributions	17,919	17,600	17,600	17,600
Southwest TIFF	175,891	65,915	8,918	8,918
County 9Ct Voted Rd Resurface	-	-	3,225,000	2,650,000
Local Option 5cent Gas Tax	-	-	5,400,000	5,400,000
Gen Fund/ General Revenue	6,076	-	-	-
Totals:	78,515,170	92,188,078	97,566,626	89,706,925

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Field Operations	16,595,621	17,244,248	15,989,528	15,989,530
Project Management	4,740,200	5,249,574	5,559,979	5,559,979
Traffic Management	11,215,859	14,459,452	14,802,464	11,420,554
Infrastructure Engineering	2,317,131	3,093,214	2,948,932	2,948,933
Fleet Services	18,397,199	26,161,286	29,645,752	28,242,958
Stormwater Management	11,675,017	11,707,447	5,111,884	2,611,884
Transit & Paratransit	13,574,143	14,272,857	14,883,087	14,883,087
Rehab Maintenance Projects	-	-	8,625,000	8,050,000
Totals:	78,515,170	92,188,078	97,566,626	89,706,925

Budgeted Positions	486	496	447	447

*During FY25, Stormwater Operations was transitioned to the Property Management Department.

Field Operations

Program 2501

The Field Operations Division oversees the maintenance of county rights-of-way (ROW) and the structures within them, ensuring smooth everyday functioning. This encompasses tasks such as pavement upkeep, ROW mowing, road grading, sidewalk and curb repairs, brush, and tree trimming.

Field Operations is comprised of two main components: the Field Maintenance section and crucial administrative, fiscal, and material inventory support functions. Together, they play a vital role in maintaining the county's infrastructure.

The Field Maintenance section shoulders the responsibility for comprehensive ROW maintenance, excluding water and sewer lines. Shell roads undergo grading either weekly or bi-weekly, depending on traffic volume. Roadside mowing is scheduled four times annually along designated routes, primarily in rural areas, with some areas in Bradenton also covered. Continuous efforts are made for brush clearing and trash pickup by in-house staff and road gang crews. Addressing concerns such as potholes and sidewalk hazards is prioritized to ensure public safety. Small-scale projects are managed by in-house construction crews to minimize costs. Additionally, the division undertakes maintenance of countywide bridges with its own crew.

During hurricane season, Field Operations provides frontline road clearing teams, divided into 7 teams, to clear debris after storms. Other tasks before and after storms include assisting sandbagging efforts, downed tree removal, flooding washout repairs, and debris removal. Field Operations personnel are also on call after hours, responding to emergencies such as downed trees, road repairs, large dead animal removal, street flooding, and other urgent situations reported by various sources including the Sheriff's Office, and Florida Highway Patrol.

Public Works

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gas Taxes	1,218,266	1,272,219	1,127,404	1,127,404
Southwest TIFF	175,891	65,915	8,918	8,918
Program/ General Revenue	15,201,464	15,906,114	14,853,206	14,853,208
Totals:	16,595,621	17,244,248	15,989,528	15,989,530

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	6,160,479	6,853,850	6,661,455	6,661,457
Operating	10,423,942	10,390,398	9,328,073	9,328,073
Capital	11,200	-	-	-
Totals:	16,595,621	17,244,248	15,989,528	15,989,530

Budgeted Positions	85	87	78	78

Project Management

Program 2502

The Project Management Division is comprised of Project Management and Infrastructure Inspections. These two areas administrate and monitor capital projects and are supported by administrative and fiscal staff. Program oversight provides support for planning, design, land acquisition, and construction elements for transportation, stormwater, potable water, wastewater, and solid waste capital improvement programs. Personnel service projects such as improvements and expansion of existing roadways, stormwater improvements, utility plant expansion projects for potable water and wastewater, rehabilitation and extension of potable water and wastewater distribution lines, and landfill expansion and improvement projects.

Project management services are comprehensive and commence during the planning phase of the five-year Capital Improvement Program (CIP). As part of each CIP programming cycle, staff assess current projects relative to status, funding, and schedule. Project commitments create the framework for new CIP funding requests. New project priorities are put forward based on potential growth and development, engineering assessments, and rehabilitation requirements to meet standards and service demands. Projects are scheduled for the five-year CIP based on priority and the availability of funding.

In addition to capital projects, annual funding is programmed for transportation and utility rehabilitation programs. This ensures that roadway resurfacing, bridge rehabilitation, intersection upgrades, and potable water/wastewater rehabilitation occur each year to address repair and rehabilitation of existing infrastructure.

The Project Management staff work with client departments to establish the project scope and coordinate with in-house engineering to determine the appropriate engineering method, as some projects are designed in-house, while others utilize consulting services. They manage each project through the design phase, work with in-house land acquisition staff when appropriate to contract for services and oversee the project schedule during land acquisition activity. Finally, they coordinate with the Purchasing Division for project procurement and oversee and coordinate construction activity.

Infrastructure Inspections monitors all project construction to ensure compliance with Manatee County standards. Projects inspected and monitored include those initiated by Manatee County, as well as all developer construction projects. This section performs on-site inspections during the construction phase and observes and approves project testing activities.

Public Works

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
General Fund/ General Revenue	6,076	-	-	-
Transportation	643,027	996,126	1,178,285	1,178,285
Utilities System Charges	444,580	460,021	492,265	492,265
Unincorporated MSTU Fund	3,646,517	3,793,427	3,889,429	3,889,429
Totals:	4,740,200	5,249,574	5,559,979	5,559,979

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	7,724,990	8,112,796	8,091,076	8,091,076
Operating	(2,984,790)	(2,863,222)	(2,531,097)	(2,531,097)
Capital	-	-	-	-
Totals:	4,740,200	5,249,574	5,559,979	5,559,979

Budgeted Positions	62	64	65	65

Traffic Management

Program 2503

The Traffic Management Division is comprised of Infrastructure Planning, Traffic Engineering, and Traffic Operations Divisions.

Infrastructure Planning focuses on mid-range planning such as project selection and prioritization for capital programs, review of infrastructure-related public-private partnership agreements and related activities, preparation of capital funding requests and grant forms, utility master planning, and the neighborhood street lighting program.

Traffic Engineering develops, implements, and administers traffic engineering functions to include traffic engineering studies, bicycle & pedestrian planning, construction plan review, vehicle count data, and administration of vehicular crash record data. In addition, this division conducts signal timing and coordination for the county's traffic signals and maintains intelligent transportation system field infrastructure. This section also includes support for the County portion of the regional traffic management center (TMC). The TMC operates the traffic control system, which manages the operation of traffic signals, cameras, and vehicle detection devices to improve traffic flow within the region.

Traffic Operations provides maintenance and repair for the county's signalized intersections (many are owned by the Florida Department of Transportation and maintained by the county), school zone flashers, streetlights, traffic signs, and pavement markings. The section works in conjunction with Traffic Engineering to coordinate implementation of traffic control device installations and revisions and to respond to emergencies that help facilitate traffic flow.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Program/ General Revenue	11,215,852	13,459,452	13,802,464	10,420,554
Unincorporated MSTU Fund	7	1,000,000	1,000,000	1,000,000
Totals:	11,215,859	14,459,452	14,802,464	11,420,554

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	4,745,759	5,345,106	5,465,802	5,465,802
Operating	6,282,891	8,974,346	9,196,662	5,904,752
Capital	187,209	140,000	140,000	50,000
Totals:	11,215,859	14,459,452	14,802,464	11,420,554

Budgeted Positions	57	59	58	58

Infrastructure Engineering

Program 2504

The Infrastructure Engineering Division consists of two separate engineering divisions: CIP Design and Review and Infrastructure Planning. Both sections offer engineering services for transportation and utilities throughout Manatee County, playing pivotal roles in ensuring the public's access to safe and efficient roads, adequate distribution of potable and reclaimed water, and a well-functioning wastewater collection system.

The CIP Design and Review section's responsibilities encompass utility and highway design, permitting and construction services, certification of improvements, assistance to other departments regarding Capital Improvement Program (CIP) projects, review of construction plans prepared by external consultants, support for field utility operations, and updating the County's utility and highway standards and technical specifications.

The Infrastructure Planning section's responsibilities include preparing business cases for the CIP, processing developer agreements, overseeing the County's water, wastewater, and reclaimed water models, and managing the County's special assessments for Municipal Service Benefit Units.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Program/ General Revenue	1,081,649	1,581,316	1,565,822	1,565,822
Utilities System Charges	812,396	953,033	1,014,105	1,014,106
Unincorporated MSTU Fund	423,086	558,865	369,005	369,005
Totals:	2,317,131	3,093,214	2,948,932	2,948,933

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	1,918,804	2,552,841	2,682,888	2,682,889
Operating	398,327	490,373	266,044	266,044
Capital	-	50,000	-	-
Totals:	2,317,131	3,093,214	2,948,932	2,948,933

Budgeted Positions	23	24	24	24

Fleet Services

Program 2505

The Fleet Services Division consists of two internal service functions: Fleet Services and Fuel Services. Each provides support to Manatee County and other designated governmental service agencies.

Fleet Services is a customer service operation that functions as an internal service fund, providing vehicle and equipment maintenance for vehicles, construction units, small engines, and light turf units that comprise the fleet. It operates four separate maintenance facilities with a material distribution center located at each site and is staffed by highly trained professionals experienced in vehicle and equipment maintenance and management. Services include maintenance and repair, replacement planning, specification and purchase coordination, field services, operation and care instruction, and other integrated services provided by total fleet management programs. Its mission is to keep the county moving, and the goal is to be recognized by customers as continually improving efficiency and effectiveness by providing the highest level of fleet services at the lowest possible cost.

Fleet Services administrative offices are located within the 26th Avenue East Fleet facility. This location includes a full-service maintenance operation and associated material distribution center. It maintains emergency vehicles, construction and agriculture equipment, and general service vehicles. The 66th Street West Fleet facility maintains water and sewer trucks and equipment, construction and agriculture equipment, and general service vehicles. This location also provides a full-service materials distribution center. The Lena Road Fleet facility maintains heavy specialized off-road landfill equipment, agriculture equipment, and general service vehicles. The facility located at the Transit/Fleet complex on Tallevast road provides maintenance for Transit passenger, support vehicles, and equipment.

Fuel Services operates as an internal service fund. It provides fuel and lubricants to the vehicles assigned to the Board of County Commissioners, Manatee County Sheriff's Office, fire departments, the Manatee County School Board, Tax Collector, Health Department, Property Appraiser, States Attorney, City of Anna Maria, City of Bradenton Beach, and the Manatee County Housing Authority. This program services over 70 fuel tanks monthly with a capacity of over 400,000 gallons. It also supplies fuel for additional county owned small lift station tanks and portable generator tanks.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	18,397,199	26,161,286	29,645,752	28,242,958
Totals:	18,397,199	26,161,286	29,645,752	28,242,958

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	5,265,603	4,637,897	5,602,551	5,602,551
Operating	13,131,596	10,617,653	11,806,259	11,459,759
Capital	-	10,905,736	12,236,942	11,180,648
Totals:	18,397,199	26,161,286	29,645,752	28,242,958

Budgeted Positions	47	49	56	56

Stormwater Management

Program 2507

Stormwater Management & Operations provides essential management and supervision support for stormwater operations and engineering, working together to oversee stormwater and drainage maintenance within Manatee County.

Leading the maintenance efforts within the Stormwater section is the Field Operations Chief, who supervises two distinct subgroups: Mechanical and Aquatics, each under the direction of a superintendent. This section holds the responsibility for the upkeep of various stormwater infrastructure elements, including drainage systems, culverts, retention ponds, and storm sewers. Their primary focus is to ensure these components operate effectively, thus minimizing the risk of blockages or malfunctions that could result in flooding or water quality issues. Superintendents are tasked with handling service and site inspection requests to assess repair needs. Often venturing off-road to access properties, they prioritize tasks before passing them on to supervisors for scheduling. Supervisors play a pivotal role in providing guidance to field technicians, organizing equipment schedules, overseeing daily work operations, and promptly responding to emergencies as they arise.

During hurricane season, the Stormwater section aids frontline road clearing teams (FIT) both before and after storms, including sandbagging operations, tree removal, flooding washout repairs, and debris removal focused on pipe, ditch, and canal systems. Additionally, Stormwater personnel are on call after hours, responding to emergencies reported by various sources, including the Sheriff's Office and Florida Highway Patrol. Effective stormwater management contributes significantly to public safety by mitigating flooding-related hazards such as property damage, road closures, and accidents. It also enhances community resilience to extreme weather events, such as storms and hurricanes, by implementing resilient stormwater infrastructure and planning measures.

The Stormwater Engineering Division includes the Stormwater Division Manager, responsible for the management of related staff, creation and administration of the budget, and coordination and consultation with other divisions serving under the Deputy Director of Engineering Services. Stormwater Engineering Division has seven (7) Watershed Management Plans (WMP) underway to update floodplain mapping and identify stormwater improvement projects to address flood mitigation and water quality enhancement. The Division Manager oversees the preparation, design, permitting, and management of Capital Improvement Projects (CIP) through Watershed Management Plans and feasibility studies. The Division is also responsible for the design, permitting, and management of outfall sediment removal projects. Staff in this decision unit administer, maintain, and coordinate certification, management, compliance of state and federal environmental, flood, and pollutant reduction and elimination permitting.

This division takes a proactive approach to emergency preparedness and response, coordinating efforts, resolving drainage complaints, and managing emergency assets staging and deployment. The management team collaborates with the Emergency Management Division, leads the emergency support function during activations, and participates in various emergency planning groups and exercises, including the Local Mitigation Strategy (LMS) work group and the Manatee Emergency Operation's Workgroup (MEOW).

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gas Taxes	68,476	68,476	583,498	583,498
Utilities System Charges	11,606,541	11,638,971	4,528,386	2,028,386
Totals:	11,675,017	11,707,447	5,111,884	2,611,884

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	4,547,573	5,231,646	1,372,049	1,372,049
Operating	7,127,444	6,475,801	3,739,835	1,239,835
Capital	-	-	-	-
Totals:	11,675,017	11,707,447	5,111,884	2,611,884

Budgeted Positions	63	63	11	11

Transit & Paratransit

Program 2508

The core mission of Manatee County Area Transit is to provide alternative transportation options to reduce the use of privately operated automobiles for both citizens and visitors of Manatee County by utilizing high occupancy, environmentally friendly, and efficient vehicles as mass transportation, while also providing traffic and parking mitigation solutions.

Manatee County Area Transit (MCAT) provides daily fixed route bus and trolley services with complementary paratransit services for those with Americans with Disability Act and Transportation Disadvantaged requirements. Manatee County Area Transit serves Bradenton, Ellenton, Palmetto, the Gulf Beach communities, and limited unincorporated areas of Manatee and neighboring counties. Fixed route bus service operates from 6:00 a.m. to 7:00 p.m., Monday through Saturday. Fixed route service is not offered on Sundays.

Manatee County Area Transit provides free rides on all routes including the Manatee Trolley on Anna Maria Island. Daily trolley service operates from 6:00 a.m. to 10:30 p.m. from the Anna Maria City Pier to Coquina Beach in (20) twenty-minute intervals. MCAT fixed bus routes also connect with the Breeze on-demand service at Coquina Beach. The Breeze on-demand service operates within a defined service area on the Key, between Coquina Beach and downtown Sarasota.

Manatee County Area Transit also offers origin to destination paratransit service by appointment for people who qualify due to age, income, or disability. It is the state designated Community Transportation Coordinator for Manatee County for coordination of paratransit services provided by private providers. Through cooperative agreements, MCAT works in conjunction with Lighthouse for the Blind, Community Care for the Elderly, Easter Seals, United Cerebral Palsy, Agency for persons with Disabilities, Veterans Services through the Neighborhood Services department, and other local agencies to meet transportation needs of their clients.
Manatee County Area Transit also serves as the primary provider of emergency transportation services for citizens without other transportation choices during emergency events and evacuations.

Public Works

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	4,677,181	5,763,752	3,620,927	4,283,043
Contributions	17,919	17,600	17,600	17,600
Grants	2,330,387	2,576,725	2,150,000	2,150,000
Program/ General Revenue	6,548,656	5,914,780	9,094,560	8,432,444
Totals:	13,574,143	14,272,857	14,883,087	14,883,087

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	10,837,424	11,084,408	11,485,836	11,485,836
Operating	2,736,719	3,188,449	3,397,251	3,397,251
Capital	-	-	-	-
Totals:	13,574,143	14,272,857	14,883,087	14,883,087

Budgeted Positions	149	150	155	155

Rehab Maintenance Projects

Program 7025

Rehabilitation Maintenance Projects program provides funding for Public Works specific projects in which require rehabilitation and are not a new capital project.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
County 9Ct Voted Rd Resurface	-	-	3,225,000	2,650,000
Local Option 5cent Gas Tax	-	-	5,400,000	5,400,000
Totals:	-	-	8,625,000	8,050,000

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	-	-	-	-
Operating	-	-	8,625,000	8,050,000
Capital	-	-	-	-
Totals:	-	-	8,625,000	8,050,000
Budgeted Positions	-	-	-	-

Sports & Leisure Services

The Sport and Leisure Services Department oversees the operations of over 40 active parks, partners in the design and development of new parks and amenities, and is responsible for all county park playgrounds, recreational programs, and activities, including the operation of the County's two Recreation Facilities G.T. Bray Recreation Center and John H. Marble Recreation Center. G.T. Bray is a 50,000 square-foot recreational complex including a gymnasium, aquatics facility, C.V. Walton Racquet Center with 8 clay tennis courts, 20 pickleball courts, a 50-meter pool, recreation/learn-to-swim pool, splash pad, and kiddie pool. John Marble houses a double gymnasium for indoor athletics and youth programming along with an Aquatics Center with a 50-meter pool and splashpad. Both facilities have multipurpose rooms for youth programs, exercise and fitness classes, personal training sessions, and rentals for birthday parties and social gatherings. The front desk staff is responsible for processing payments for all programs and services offered and coordinate all county park pavilion rentals. The C.V. Walton Racquet Center staff will provide tennis and pickleball racket repairs, stringing services and maintaining the clay tennis courts two times per day.

Athletics staff coordinate with youth and adult sports organizations serving 1,000 plus teams on over 70 athletic fields. Recreation athletic staff are also responsible for the Youth Camp Program, which includes the Summer Blast Camp, Teen Camp, specialty, and holiday camps that provide participants with a variety of supervised recreational activities and field trips. Manatee County also partners with Sarasota County to offer the Gulf Coast Games for Life providing 16 sporting events to seniors aged 50 and above to compete in.

Sports & Leisure services are responsible for all county special events showcasing the impressive growth and good news stories throughout the county coordinating ribbon cuttings, ground breakings and grand openings. This same team coordinates the county's signature events serving thousands of residents with free, family fun gatherings. Special event permits including beach weddings, festivals and open space rentals are managed as well.

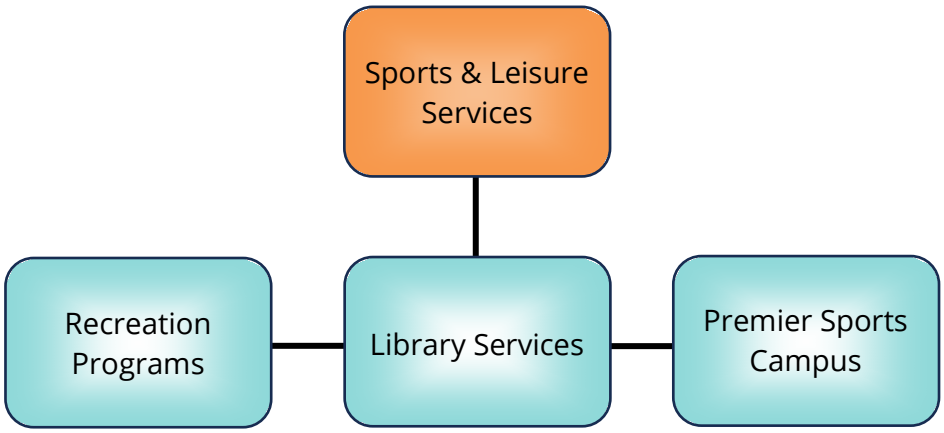
Premier Sports Campus South offers top level service and enhanced facilities including a stadium and 23 FIFA regulated fields. This facility significantly contributes to economic impact

Manatee County has several public/private partnerships to provide top service to Manatee County Residents while also earning revenue from their operation. With this partnership, Manatee County offers two regulations per 72 courses at Manatee Golf Course and Buffalo Creek Golf Course. Both operate as daily fee facilities open for play to the public with discounted rates for Manatee County residents. Manatee County also partners with United Park Services, Inc to operate county owned concessions at Manatee and Coquina beaches. Finally, Manatee County works with Ready Set Go! To operate the Coquina Beach Market.

Additionally, Sports and Leisure Services includes the Library Division. The Manatee County Public Library System has 7 locations and a Little Discovery Center. Print, electronic and audiovisual materials, along with specialized collections such as genealogy and the Eaton and Florida local history archives are available for our residents and guests. The library actively engages with the community by participating in local events such as farmers' markets, fairs, and other community-based initiatives. As well as hosting its own events such as the Summer Learning Program and Storywalk Trails. Additional support comes from the Library Advisory Board, seven location-based Friends of the Library groups, the Library Foundation, and a dedicated team of volunteers.

Sports & Leisure Services

Organizational Structure



Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	2,913,358	2,222,797	2,617,578	2,583,811
Contributions	11,876	143,494	143,494	170,000
Fines and Forfeitures	15,236	19,612	19,612	19,612
Tourist Development Tax	9,246	33,500	-	-
Program/ General Revenue	14,632,436	15,520,062	19,474,458	19,866,601
Totals:	17,582,152	17,939,465	22,255,142	22,640,024

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Recreation Programs	6,746,081	6,328,361	8,368,513	8,368,513
Library Programs	10,461,783	11,230,654	13,451,014	13,869,896
Premier Programs	374,288	380,450	435,615	401,615
Totals:	17,582,152	17,939,465	22,255,142	22,640,024

Budgeted Positions	162	164	175	179

Recreation Programs

Program 3901

Recreation Programs are responsible for the oversight of all county parks, park pavilions, athletic fields and leagues, programs, and activities. Included is the operation of the G.T. Bray Recreation Center & Walton Racquet Tennis Center. This 50,000- square foot recreational complex includes the gymnasium, tennis center, fitness center, teen/game room, 8 clay tennis courts, and 20 pickleball courts. Our state-of-the art Walton Racquet Center consists of eight sub-irrigated, lighted tennis courts, 20 lighted pickleball courts, encompassing approximately 36,000 square feet with 14 courts under permanent cover and a full-service pro-shop.

It also houses multipurpose rooms for youth programs, exercise and fitness classes, personal training sessions, rentals for birthday parties, social gatherings, a catering prep area, fitness center and has Wi-Fi available.

Front desk staff responsibilities include greeting patrons and guests, providing facility tours, processing memberships, accepting payments for all programs and services offered, racquet regripping and stringing services, tennis programming and league scheduling, pickleball programming and lessons and maintaining the eight clay tennis courts two-three times per day. Staff also coordinate all county parks and preserve pavilion rentals.

Sports & Leisure athletics staff are responsible for the programming and scheduling over 85 country athletic fields, serving thousands of teams, the youth camp program, which includes the Summer Blast Camp and specialty camps that provide participants with a variety of supervised recreational activities and field trips.

Sports & Leisure fitness staff maintain and operate the indoor and outdoor fitness center. Schedule and maintain over 70 group exercise classes a week and program fitness in the park's series throughout Manatee County Parks and all health and wellness initiatives.

Manatee County partners with Sarasota County and the City of North Port to offer the Gulf Coast Games for Life offering 16 sporting events to seniors ages 50 and above.

There are two eighteen-hole golf courses, Manatee County Golf Course and Buffalo Creek Golf Course, owned by Manatee County and operated by a 3rd Party. They offer year-round play with clubhouse and pro-shop facilities. The program also contracts with United Parks Service, Inc., to manage two beach concessions at Manatee Beach and Coquina Beach.

Sports & Leisure services is responsible for all county special events showcasing the impressive growth and good news stories throughout the county through ribbon cuttings, ground breakings and grand openings. This same area coordinates the county's signature events serving thousands of residents for fun, family, and free community gatherings. Special event permits including beach weddings and rentals are managed as well, totaling over 200 each year.

Sports & Leisure Services

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	2,509,080	1,853,150	2,156,963	2,157,196
Program/ General Revenue	4,237,001	4,475,211	6,211,550	6,211,317
Totals:	6,746,081	6,328,361	8,368,513	8,368,513

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	2,988,954	3,166,002	4,034,518	4,034,518
Operating	3,024,429	3,095,359	4,333,995	4,333,995
Capital	732,698	67,000	-	-
Totals:	6,746,081	6,328,361	8,368,513	8,368,513

Budgeted Positions	42	42	51	51

Library Services

Program 3905

The Manatee County Public Library System, established in 1971 under the Manatee County Free Library Act, operates eight facilities, maintains a strong virtual presence, and is set to relaunch its bookmobile program in early 2026. Each year, the libraries welcome over 800,000 in-person visitors. Combined with online users, the collection is accessed more than 3 million times annually.

The library system offers a diverse collection of print, electronic, and audiovisual materials, along with specialized collections such as genealogy and the Eaton and Florida local history archives. The research support team handles 300,000 inquiries each year, both in person and online, and conducts research projects for Manatee County staff.

Youth Services staff create original programming that fosters early literacy, creative learning, and a lifelong love of reading. All Storytimes incorporate the core elements of Every Child Ready to Read—talking, singing, reading, writing, and playing. Signature events include Touch-a-Truck, the Summer Learning Program, and the All-Access Pass program in partnership with the School District of Manatee County.

The library actively engages with the community by participating in local events such as farmers' markets, fairs, and other community-based initiatives. Technology support is available through one-on-one training, computer classes, and drop-in tech assistance sessions. Additionally, the library offers book groups and reading programs for adults.

Manatee Library is a proud member of the Tampa Bay Library Consortium and the Florida Library Association. Additional support comes from the Library Advisory Board, seven location-based Friends of the Library groups, the Library Foundation, and a dedicated team of volunteers.

Sports & Leisure Services

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	39,236	22,697	25,000	25,000
Contributions	11,876	143,494	143,494	170,000
Fines and Forfeitures	15,236	19,612	19,612	19,612
Program /General Revenue	10,395,435	11,044,851	13,262,908	13,655,284
Totals:	10,461,783	11,230,654	13,451,014	13,869,896

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	6,929,360	7,465,189	8,323,615	8,742,647
Operating	3,415,997	3,765,465	5,122,399	5,127,249
Capital	116,426	-	5,000	-
Totals:	10,461,783	11,230,654	13,451,014	13,869,896

Budgeted Positions:	117	119	121	125

*For comparison purposes, FY24 & FY25 history was brought forward to include the reorganization of the Library Services Division from the Community & Veterans Services Department into the Sports & Leisure Services Department.

Premier Sports Campus

Program 3906

The Sports & Leisure Services and Property Management Departments of Manatee County jointly operate and manage Premier Sports Campus. This 147-acre sports complex is equipped with 23 FIFA regulation fields and a stadium with more than 3,000 seats. The facility serves as a host to sports tournaments, regional league play, sports camps, and special events for the campus and surrounding community. In addition, Premier Sports Campus will be the new home field for the Sarasota Paradise, a USL League Two team's upcoming 2025 and 2026 season.

Premier Sports generates an economic impact of approximately $45 million annually and generates marketplace impressions globally.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	365,042	346,950	435,615	401,615
Tourist Development Tax	9,246	33,500	-	-
Totals:	374,288	380,450	435,615	401,615

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	180,341	177,957	209,819	209,819
Operating	177,192	202,493	225,796	191,796
Capital	16,755	-	-	-
Totals:	374,288	380,450	435,615	401,615

Budgeted Positions	3	3	3	3

*For comparison purposes, FY24 & FY25 history was brought forward to include the reorganization of the Premier Sports Campus Division from the Convention & Visitors Bureau Department into the Sports & Leisure Services Department.

Utilities

The Utilities Department is comprised of four divisions: Potable (drinking) Water, Wastewater, Solid Waste, and Business Operations.

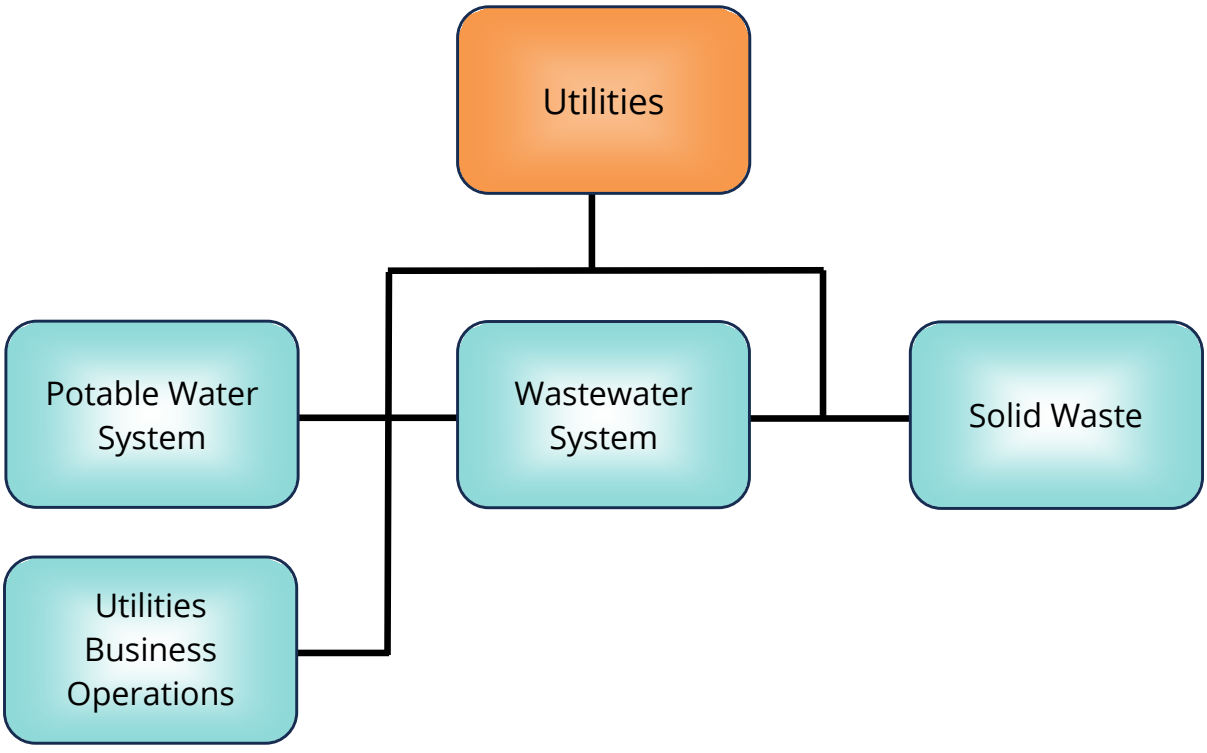
The Potable Water Division supplies, treats, distributes, and meters potable water for retail and wholesale water customers. This program also includes the quality control laboratory, water conservation, and the cross-connection control program.

The Wastewater Division provides collection, pumping, and treatment of wastewater and Bio Solids processing for retail and wholesale customers. It also includes laboratory services, oversight of an industrial pretreatment program, and distribution of reclaimed water.

The Solid Waste Division provides garbage and recycling services to retail accounts (both residential and commercial) by contracted waste haulers. The collected material, as well as household hazardous and other diverted waste, is managed by the county's landfill. The Solid Waste Division also oversees recycling service to residential customers.

The Business Operations Division performs administrative duties such as customer service, billing, collections, safety, and communication services for the Utility Department's customer base and operating divisions, as well as providing support services to operations. Also included are the infrastructure locates group, utility records, and the maintenance team. The Chief Utility Engineer section is responsible for overseeing the design, execution, and completion of utility projects. They ensure projects are carried out efficiently, within budget, and on schedule. In addition, they develop and implement emergency management plans to prepare for and respond to potential crises or disasters.

Organizational Structure



Utilities

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Utilities System Charges	189,866,228	196,618,202	230,008,315	231,706,531
Totals:	189,866,228	196,618,202	230,008,315	231,706,531

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Potable Water System	35,169,293	40,585,122	45,372,939	43,825,553
Wastewater System	47,560,788	53,187,381	64,764,298	64,129,931
Solid Waste	72,695,642	69,037,752	80,905,016	83,289,577
Utilities Business Operations	34,440,505	33,807,947	38,966,062	40,461,470
Totals:	189,866,228	196,618,202	230,008,315	231,706,531

Budgeted Positions:	456	461	483	490

Potable Water System

Program 2301

The Manatee County Water Division provides retail potable (drinking) water service to over 400,000 county and seasonal residents in unincorporated Manatee County and the cities of Bradenton Beach, Holmes Beach, and Anna Maria. It also provides wholesale services to the neighboring communities of Palmetto, Longboat Key, Bradenton, and Sarasota County. This program is responsible for the supply, quality, operation, and maintenance of the potable water system; and the treatment of an annual daily average of 52 million gallons of water per day.

Lake Manatee is the primary source of raw water for the system. The lake's drainage basin (watershed) covers 82,240 acres, and the reservoir volume is 5.9 billion gallons. In addition, the system receives source water from two-well fields. The largest is in Duette Park, a 23,000-acre watershed conservation area, owned and managed by the county for the protection of the Lake Manatee water supply.

Manatee County is a member of the Peace River Manasota Regional Water Supply Authority; whose purpose is to develop and protect future water supplies that serve customers in Charlotte, DeSoto, Manatee, and Sarasota counties.

All potable water distributed by the water program is purified at the Lake Manatee Water Treatment Plant. The water quality control laboratory monitors water quality throughout the system, performing over 45,000 chemical analyses annually to ensure the safety of the potable water. This section is also responsible for algae control, chemical treatment quality control, and customer complaint response. The water treatment section operates and maintains the plant and the dam with all its associated pumps, basins, generators, electrical components, computers, and equipment.

This requires around the clock operation, scheduled preventive maintenance, and necessary emergency repairs.

Fifteen high-service pumps Distribute finished water to the transmission main lines. The distribution system consists of over 2,000 miles of water lines ranging in size from 2 inches to 54 inches in diameter, and five booster pump stations. Water storage capacity includes 32 million gallons in storage tanks located at strategic points throughout the county.

Crews read over 147,000 meters every month to ensure accurate and timely billing. In addition, the field services section installs new meters, replaces aging or malfunctioning meters, disconnects service, and investigates service questions. This program maintains a meter repair and testing facility on site, and all large meters are tested for accuracy on either a semi-annual or annual basis by a 3rd party company.

The Water Compliance program oversees compliance with all federal, state, regional and local requirements and permit conditions. This division also includes the Water Conservation program and the Cross Connection Control program. The Water Conservation program increases community awareness of water related issues, educates residents about conservation and responsible irrigation, and provides incentives for customers to implement conservation measures. The Cross Connection Control program ensures compliance of over 80,000 backflow prevention devices attached to the County's water system.

The Potable Water program includes the protection, quality control, operation, and maintenance of the entire system, from the water source to a customer's tap. The drinking water program operates 24 hours a day, 7 days a week. The goal is to be "always on, always safe, always affordable."

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Utilities System Charges	35,169,293	40,585,122	45,372,939	43,825,553
Totals:	35,169,293	40,585,122	45,372,939	43,825,553

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	11,570,771	11,529,483	12,836,991	12,975,283
Operating	23,598,522	28,991,639	30,970,948	30,743,770
Capital	-	64,000	1,565,000	106,500
Totals:	35,169,293	40,585,122	45,372,939	43,825,553

Budgeted Positions	182	141	145	146

Wastewater System

Program 2302

The Manatee County Wastewater Division encompasses all stages of wastewater operations including conveyance, treatment, distribution and compliance. This includes maintenance of 113,000+ clean-outs, over 2,000 miles of collection lines and 24,000+ manholes. Over 760+ pump (lift) stations convey raw sewage to three Water Reclamation Facilities (WRF) for treatment. The three WRFs treat approximately 28 million gallons a day of wastewater to reuse standards. A state-of-the-art biosolids dryer treats solid residuals, and the final product is sold as fertilizer.

The Manatee County Master Reuse System (MCMRS) delivers approximately 18.5 million gallons a day of highly treated wastewater through an interconnected distribution system to a variety of customers including agricultural, residential, and recreational. These customers use the reclaimed water for irrigation, thereby offsetting the use of potable water for that purpose. The system consists of over 260 miles of reclaimed water mains, three pumping stations, and four large storage tanks, with a total capacity of 33.75 million gallons. Additionally, there is over 1 billion gallons of pond storage available.

Wastewater operations are highly regulated by the Florida Administrative Code and the Department of Environmental Protection. Florida Administrative Code sections include requirements for pretreatment monitoring of industrial customers, wastewater sampling, testing and reporting, minimum staffing levels and training, operation of collection systems, laboratory methodology, and treatment levels, among others. The Central Wastewater Laboratory performs analytical tests to ensure water quality requirements are met, per the Florida Department of Environmental Protection operating permits.

Maintenance of the wastewater system is ongoing and complex, as the corrosive environment impacts the useful life of the pipes, pumps, valves, and plant components. Robust preventive maintenance programs for the plants, lift stations, and collection lines are critical. It allows staff to anticipate issues and reduce emergency repairs. Replacement and rehabilitation of the system components is an ongoing process. The Wastewater program operates 24 hours a day, seven days a week; and includes all the functions necessary to ensure the safety of the community, the staff, and the environment.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Utilities System Charges	47,560,788	53,187,381	64,764,298	64,129,931
Totals:	47,560,788	53,187,381	64,764,298	64,129,931

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	16,223,427	15,889,742	18,824,673	19,101,086
Operating	31,337,361	36,224,150	41,407,180	42,494,359
Capital	-	1,073,489	4,532,445	2,534,486
Totals:	47,560,788	53,187,381	64,764,298	64,129,931

Budgeted Positions	171	183	198	200

Solid Waste

Program 2303

The Solid Waste Division encompasses all aspects of solid waste disposal, as well as collection within the unincorporated parts of the county. This begins with management of the waste hauler franchise agreements for garbage collection. Residential customers receive solid waste, yard waste, and recycling collection. Solid Waste offers commercial customers options for the service that best meets their needs. Additionally, the program handles the disposal of solid waste from municipalities located within Manatee County.

The Solid Waste Collections section serves as liaison between the waste haulers, customers, and other county staff on field related matters, as well as review all county issued permit plans for solid waste access and enclosures. They ensure haulers deliver services as specified in their agreements and related county ordinances. This section also manages disaster debris contractors retained by the county. This includes coordinating efforts with the Emergency Operations Center for reestablishing routes to the county's critical care facilities, debris collection, and management, as well as ensuring franchise haulers have access to residents and business after a disaster event.

The Solid Waste Division includes operation of the Lena Road Landfill at 3333 Lena Rd, which is a Class I Solid Waste Management Facility in east Manatee County on 1,200 acres. The landfill operates six days a week; and manages 506,224 tons of material delivered annually by contracted waste haulers, other municipalities within the county, and residents. The days and hours of operation are Monday through Saturday, 8:00am-5:00pm. Currently, the Lena Road Landfill is the only Class I so lid waste disposal facility in the county.

The Manatee County landfill operates under permits issued by the Florida Department of Environmental Protection (FDEP). These permits regulate much of the operation, including: the type of waste accepted, maintenance of the leachate, storm water and gas collection systems, the type and amount of cover material used, the dollars reserved annually for eventual closure of the landfill, security, the level of training and certification of management staff and operators, and the litter control required across the entire facility.

Vehicles that enter the landfill must weigh in at the scale house. This highly automated facility performs several critical functions; it determines the origin of the waste, the type of material, and the incoming and outgoing weight of each vehicle. This information provides the basis for billing, tonnage received, and reporting information to FDEP. In addition, the scale house attendants direct the non-franchise vehicle traffic.

The Recycling section is a critical element in the management of solid waste in the county. It receives special waste at the landfill and works to educate and promote good recycling habits to the residents and businesses of Manatee County.

The Household Hazardous Waste and Electronic Scrap Collection Programs currently operate from the main facility at the Lena Road Landfill Monday - Friday 8:00 am - 5:00 pm and the 3rd Saturday of each month from 9:00 am - 3:00 pm. The program also reaches out to the community with mobile, off- site collection days and serves: the island cities, north river, and the south/west areas of the county. These programs are critical to protecting the environment and the landfill from disposal of potentially harmful waste. Their success is a tribute to the citizens of Manatee

County who participates and choose to support sound environmental practices, and the foresight of the county in developing the facilities and program.

The Solid Waste Division provides a high level of solid waste management service in a cost-effective manner while adhering to regulatory requirements and protecting the health and safety of the environment and citizens of Manatee County.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Utilities System Charges	72,695,642	69,037,752	80,905,016	83,289,577
Totals:	72,695,642	69,037,752	80,905,016	83,289,577

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	4,472,706	4,457,212	4,927,970	5,132,204
Operating	68,222,936	62,928,465	74,029,546	78,078,373
Capital	-	1,652,075	1,947,500	79,000
Totals:	72,695,642	69,037,752	80,905,016	83,289,577

Budgeted Positions	91	45	47	49

Utilities Business Operations

Program 2304

The Utilities Department Business Operations Division administers the Utilities programs (potable water, wastewater, and solid waste), all customer service functions, and support services to operations, including the Utilities warehouse. Additional Business Operations responsibilities include budget and finances, safety, security, radio communications, and emergency services for the Utilities Department.

Annually, the Utilities Customer Service section answers over 215,000 phone inquiries and handles over 53,000 e-mail contacts with customers through the county website. Customer Service processes requests from new and existing customers for connections and disconnections, payment arrangements, special service needs, investigation, and complaint resolution. Utilities customers may utilize the call center and website or call after business hours to an answering service that is available 24/7.

Utilities Business Operations mails/emails over 1.7 million bills annually; and customers make payments electronically, with cash, or by check. The Business Operations division's responsibilities include billing and collection services, payment processing and financial control, and revenue reporting.

In addition, the Systems Support section acts as a liaison with the Information Technology department for the maintenance of the customer information system, as well as other hardware and software needs. They also provide training and reporting assistance.

The Utilities warehouse maintains an inventory of frequently used materials for the Water Distribution, Sewer Collection, Lift Station, In-House Maintenance, and other field crews. This consolidation provides for better inventory control and a streamlined process for the field crews.

The Utilities Mapping section (Records and Locates) reviews utility record drawings for adherence to County standards, archives them, and provides these records to the public. The division maintains the geographic databases for over 10,000 miles of various utilities ranging from public and private water and sewer networks to County owned fiber optic conduit and storm water/drainage systems and is responsible for marking those underground facilities in accordance of Florida Statute 556, completing over 80,000 locate requests annually.

Utilities

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Utilities System Charges	34,440,505	33,807,947	38,966,062	40,461,470
Totals:	34,440,505	33,807,947	38,966,062	40,461,470

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel	6,723,709	6,953,481	7,400,406	7,517,570
Operating	27,716,796	26,745,366	31,513,156	32,893,900
Capital	-	109,100	52,500	50,000
Totals:	34,440,505	33,807,947	38,966,062	40,461,470

Budgeted Positions	12	92	93	95



Other County Funded Programs/Agencies

Manatee County FLORIDA

Economic Development

Program 6000

Economic Development Programs include Community Redevelopment Agencies and Downtown Development Authorities for 14th Street, Bradenton Downtown, Bradenton Beach, Bradenton Central, and Palmetto.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
CRA Revenues	8,215,650	8,606,530	9,155,482	9,155,482
Totals:	8,215,650	8,606,530	9,155,482	9,155,482

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Palmetto Downtown DevelopmentAuthority(DDA)	2,915,884	3,093,732	3,547,035	3,547,035
Bradenton Community RedevelopmentArea (CRA)	3,063,597	3,056,232	2,954,780	2,954,780
Bradenton Beach DDA	761,911	797,953	743,256	743,256
14th Street CRA (City)	637,684	735,375	945,498	945,498
Central CRA	836,574	923,238	964,913	964,913
Totals:	8,215,650	8,606,530	9,155,482	9,155,482

General Government

Program 6301

General Government programs are not affiliated with specific county departments but are general governmental expenditures.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenue	6,328,327	1,997,000	2,124,544	2,124,544
Unincorporated MSTU Fund	1,320,540	1,181,198	113,778	113,778
Totals:	7,648,867	3,178,198	2,238,322	2,238,322

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
General County	6,316,820	1,997,000	2,072,544	2,072,544
General County MSTU	1,320,540	1,181,198	113,778	113,778
Ordinance Codification	9,734	-	22,000	22,000
Clerk of Court Work	1,773	-	30,000	30,000
Totals:	7,648,867	3,178,198	2,238,322	2,238,322

Human Services

Non-Profit Agencies - Youth

Program 6402

The Non-Profit Agencies-Youth program is administered by the Community & Veterans Services department, Human/Community Services division. It provides funding for programs pursuant to the Children's Services Ordinance, and from other sources to community-based non-profit agencies which meet a variety of youth service's needs.

This program provides funds for a broad spectrum of human services, to include, but not limited to child abuse, developmental challenges, mental illnesses, and child day care. These services may be more effectively addressed by qualified local agencies outside the county government.

Funds are also provided to non-profit community agencies with drug prevention programs that can reach youth most affected by substance abuse. These programs may be residential or outpatient treatment. Community agencies often have expertise and resources that cannot be duplicated by the county.

Recommendations for funding specific programs and amounts are made by the Children's Services Advisory Board following an extensive application and review process.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Children's Services Tax	14,878,819	17,691,435	21,401,269	21,401,269
Totals:	14,878,819	17,691,435	21,401,269	21,401,269

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Childrens' Services Tax Programs	14,878,819	17,691,435	21,401,269	21,401,269
Totals:	14,878,819	17,691,435	21,401,269	21,401,269

Human Services – Public Safety

Program 6600

Health Care Programs is administered by the Public Safety department and provides funding to non-profit agencies and private medical providers to meet a variety of health-related needs of eligible citizens of Manatee County.

Funding is provided for health-related services, such as mental health, public health, hospital, physician, maternal, and acute care to indigent residents of Manatee County in accordance with Ordinance 08-26 and the Indigent Care Agreement. Funding to non-profit agencies is recommended after the needs of the community are evaluated and it is determined that the agency, with the assistance of the county, can address the identified need.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenue	13,197,314	16,047,735	16,562,860	16,688,304
Totals:	13,197,314	16,047,735	16,562,860	16,688,304

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Admin	5,815,378	5,891,833	7,539,140	7,418,806
Primary & Preventative Care	2,860,337	1,881,039	2,182,364	2,279,482
Mental Health Services	3,306,012	2,914,522	3,454,182	3,595,783
Special care and Prescription	376,660	240,532	287,174	294,233
Hospital care	78,345	3,626,586	600,000	600,000
Physician Payments	760,582	1,493,223	2,500,000	2,500,000
Totals:	13,197,314	16,047,735	16,562,860	16,688,304

Judicial Programs

Program 6100

Courts and Judicial programs include only the county funded portion of court requirements including Drug Court, Court Administration, State Attorney, Public Defender, Judicial Center, Guardian Ad Litem, Legal Aid, and court related technology.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Court Technology	1,356,911	1,850,002	2,459,369	2,459,369
Program/ General Revenue	3,533,238	4,276,816	5,072,251	5,072,251
Totals:	4,890,149	6,126,818	7,531,620	7,531,620

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Court Administration	753470	966,479	1,250,189	1,250,189
Guardian Ad Litem	33174	26,805	39,702	39,702
Public Defender	661,992	965,689	1,410,502	1,410,502
State Attorney	761,518	1,301,600	1,432,726	1,432,726
Court Facilities/Support Costs	78,600	52,000	82,000	82,000
Drug Court	751,167	790,381	804,584	804,584
Circuit Court - Criminal	22,691	32,500	32,500	32,500
Circuit Court - Civil	3,230	2,500	-	-
Circuit Court - Juvenile	126,760	284,729	271,992	271,992
County Court - Civil	90,085	96,825	95,125	95,125
Judicial Center Support	1,607,462	1,487,633	1,992,623	1,992,623
Bar Association Legal Aid Society	-	119,677	119,677	119,677
Totals:	4,890,149	6,126,818	7,531,620	7,531,620

Miscellaneous Programs

Program 6500

Miscellaneous Programs are not affiliated with specific county departments, but include assessment districts, countywide programs, and agencies associated with the Board of County Commissioners.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Beach Erosion Fund	509,267	550,000	550,000	550,000
Charges for Services	94,020	-	-	-
Gen Fund/General Revenue	845,950	842,772	948,954	-
Metro Planning Organization Fund	10,720	36,762	-	-
Palm Aire MSTU Fund	161,083	82,294	246,637	246,637
Totals:	1,621,040	1,511,828	1,745,591	796,637

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Longboat Key Erosion Control	509,267	550,000	550,000	550,000
Street Lighting Districts	94,020	-	-	-
Palm Aire MSTU	161,083	82,294	246,637	246,637
Juvenile Detention	845,950	842,772	948,954	-
Sarasota-Manatee Metro Planning Organization	10,720	36,762	-	-
Totals:	1,621,040	1,511,828	1,745,591	796,637

*On 6/11/2024, the board dissolved the assessments for the *Street Lighting Districts* as a result of the Light Up Manatee program in which the County added to the levels of service.

Other Community Services

Program 6200

Other Community Services consists of programs not associated with specific departments within the county. These programs assist various facets within the community and include non-profit organizations.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Gen Fund/General Revenue	2,913,636	2,509,005	3,297,363	3,297,363
Totals:	2,913,636	2,509,005	3,297,363	3,297,363

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Hardship Assessment & Fee Assistance	-	3,000	3,000	3,000
Manatee Schoold Drivers Ed	198,410	-	191,125	191,125
Medical Examiner & Transport	2,594,906	2,288,460	2,883,080	2,883,080
Solution to Avoid Red Tide (START)	9,500	9,500	9,500	9,500
Indigent Burials	78,100	100,045	100,045	100,045
Neglected Cemeteries	2,240	5,000	5,000	5,000
Act Military Combat	-	3,000	3,000	3,000
Rubonia Community Center	30,480	75,000	77,613	77,613
Manatee Community Foundation	-	25,000	25,000	25,000
Totals:	2,913,636	2,509,005	3,297,363	3,297,363

Port Authority

Program 2001

Port Manatee is located in the northwestern corner of Manatee County. It fronts Tampa Bay and borders the Manatee-Hillsborough County line. Port Manatee is the fourth largest of Florida's 14 deepwater seaports. Port Manatee is governed by the Manatee County Port Authority, a seven-member board consisting of the Board of County Commissioners.

Sources of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	28,885,583	30,608,503	36,075,563	36,075,563
Gen Fund/General Revenue	446,500	446,500	446,500	446,500
Totals:	29,332,083	31,055,003	36,522,063	36,522,063

Uses of Funds

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Port Authority - Admin	5,338,387	5,560,464	5,850,277	5,850,277
Port - Sales & Marketing	342,385	413,976	303,285	303,285
Port - Operations	1,963,208	2,059,798	2,177,271	2,177,271
Port - Engineering & Mtc	3,570,379	5,894,833	10,078,111	10,078,111
Port - Railroad	484	7,000	7,000	7,000
Port - Security & Safety	3,436,298	4,348,488	4,560,402	4,560,402
Port - Scales	241,522	283,284	2,439,514	2,439,514
Port - Capital Projects	6,282,146	-	-	-
Port - Debt Service	7,651,543	2,788,754	2,662,006	2,662,006
Port - Reserves	-	9,698,406	8,444,197	8,444,197
Grants - Port Manatee	505,731	-	-	-
Totals:	29,332,083	31,055,003	36,522,063	36,522,063

Manatee County
FLORIDA

Capital Improvement Plan



Capital Projects

Introduction

The Manatee County Comprehensive Plan (Objective 10.1.6) requires Manatee County to develop a Capital Improvement Plan (CIP) that provides programming and funding of capital projects consistent with the goals, objectives and policies of the Comprehensive Plan and the Future Land Use Map, to maintain adopted level of service standards and to meet other public facility needs not dictated by level of service standards.

The Capital Improvement Plan meets this requirement by providing a planned and programmed approach to utilizing the county's financial resources in the most responsive and efficient manner to meet its infrastructure, equipment and facility needs. The CIP serves as a "blueprint" for the future of the community's growth and development. Under direction of the Financial Management Department, the CIP outlines an annual budget for the county's capital projects and a plan for the county's capital investments over the next five years. As defined by the Manatee County Comprehensive Plan, capital improvements include physical assets that are constructed or purchased to provide, improve, or replace a public facility, and which are large scale and high in cost. The cost of a capital improvement is generally non-recurring and may require multi-year financing.

The CIP has been adjusted to identify two types of categories for our projects, which are Governmental and Enterprise projects. To be reflective of the categories with Infrastructure Sales Tax (IST) projects, we have further subdivided the CIP project categories similar to the IST projects. As a result, the CIP is divided into the following:

Governmental

General Government
- Building & Renovations
- General Government - Other

General Government - Southwest Tax Increment Finance

Libraries

Natural Resources
- Beaches/Waterways
- Boat Ramps
- Natural Resources
- Parks & Aquatics
- Preserves

Technology

Transportation
- Intersections
- Road Improvements
- Sidewalks
- Transportation - Other

Public Safety
- 911 & Technology
- Animal Services
- Boat Ramps
- Building & Renovations
- Criminal Justice & Public Safety
- Law Enforcement
- Parks & Aquatics
- Public Safety - Other

Sports and Leisure
- Athletic Fields
- Building & Renovations
- Parks & Aquatics
- Recreational Buildings & Playgrounds

Enterprise

Potable Water
- Distribution
- Renewal/Replacement
- Supply
- Transportation Related
- Treatment

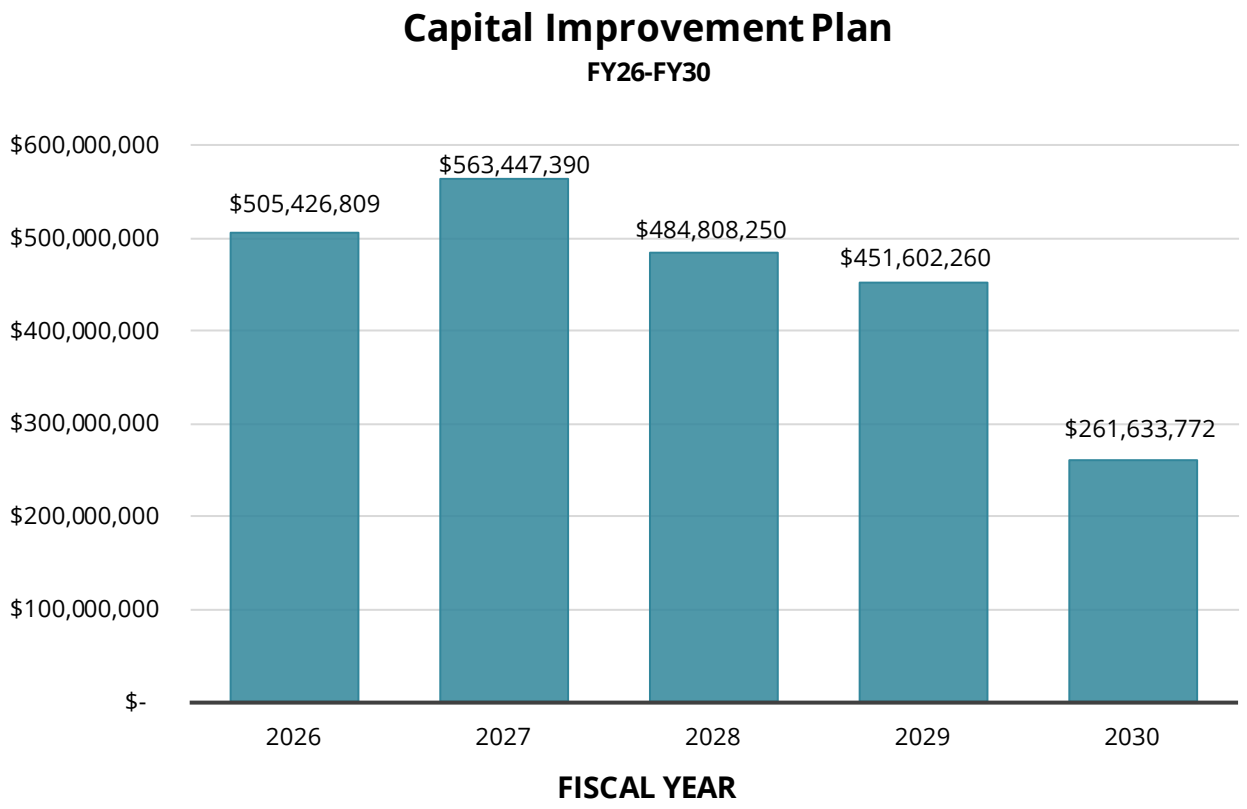
Solid Waste

Stormwater

Wastewater
- Collections
- Growth Related
- Lift Stations
- Master Reuse System
- Transportation Related
- Treatment

Summary Information for FY26-30 CIP Projects

The CIP spans a five-year period beginning with Fiscal Year 2026 and ending with Fiscal Year 2030. The total projected costs for projects within the FY26-FY30 plan is $5,417,859,282. Included within that amount, $2,481,258,054 represents prior adopted projects which are carried forward from prior years and not yet completed. Future years amount totals $669,682,747. The total projects anticipated for years 2026 through 2030 total $2,266,918,481.



Capital Projects

Countywide Sources

Sources of Funds	FY26	%	FY26-FY30	%
Debt Proceed Funds Governmental	$ 83,651,463	16.55%	$ 442,153,696	15.06%
Debt Proceed Funds Utilities	197,886,200	39.17%	1,266,839,995	43.17%
Facility Investment Fees PW Funds	20,357,800	4.03%	131,688,832	4.48%
Facility Investment Fees WW Funds	41,393,100	8.19%	136,576,900	4.65%
Gas Tax Funds	3,233,323	0.64%	24,489,009	0.83%
General Revenue	4,006,720	0.79%	10,128,241	0.34%
Grant Funds	-	0.00%	6,301,804	0.21%
Highway Project Funds	-	0.00%	500,000	0.02%
Impact Fee Funds	38,872,723	7.69%	188,933,382	6.43%
Infrastructure Sales Tax (IST) Funds	50,008,246	9.89%	221,187,725	7.53%
Opioid Task Force	2,750,550	0.54%	2,750,550	0.09%
Parks and Recreation	2,487,668	0.49%	11,573,614	0.39%
Solid Waste Rate Funds	4,476,000	0.89%	7,352,000	0.25%
Southwest TIF Funds	3,005,463	0.59%	12,021,046	0.41%
Stormwater Rate Funds	12,401,553	2.45%	44,163,614	1.50%
Water and Wastewater Rate Funds	40,896,000	8.09%	429,940,820	14.64%
Total Sources of Funds	**$ 505,426,809**	**100.00%**	**$ 2,936,601,228**	**100.00%**

Countywide Uses

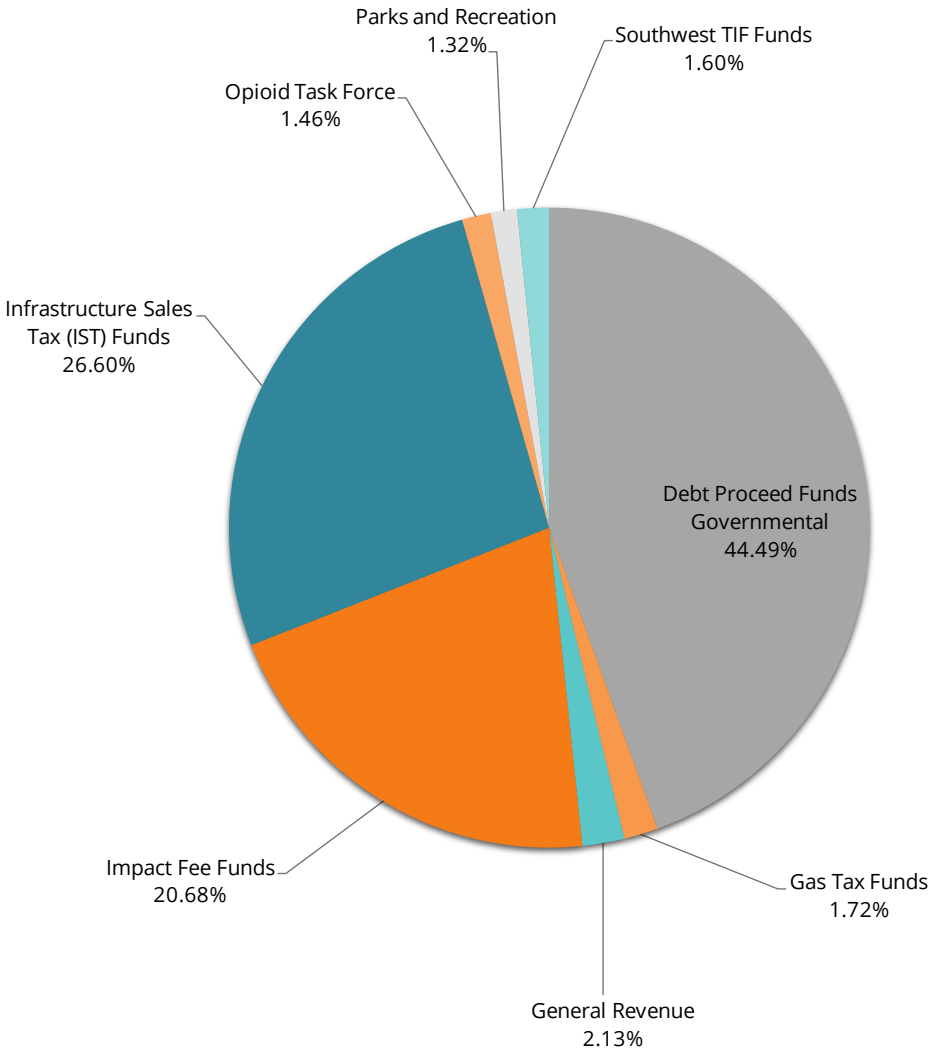
Uses of Funds	FY26	%	FY26-FY30	%
GOVERNMENTAL				
General Government	$ 773,140	0.15%	$ 7,283,551	0.25%
General Govt SWTIFF	3,005,463	0.59%	12,021,046	0.41%
Libraries	3,000,000	0.59%	3,000,000	0.10%
Natural Resources	5,279,387	1.04%	30,012,900	1.02%
Public Safety	42,368,711	8.38%	123,538,780	4.21%
Sports & Leisure Services	21,278,909	4.21%	36,554,756	1.24%
Transportation	112,310,546	22.24%	707,628,034	24.10%
Total Governmental	**$188,016,156**	**37.20%**	**$920,039,067**	**31.33%**
ENTERPRISE				
Potable Water	$ 105,710,100	20.91%	$ 1,082,325,993	29.86%
Solid Waste	4,476,000	0.89%	19,657,000	1.86%
Stormwater	12,401,553	2.45%	44,163,614	0.78%
Wastewater	194,823,000	38.55%	870,415,554	34.03%
Total Enterprise	**$ 317,410,653**	**62.80%**	**$ 2,016,562,161**	**66.53%**
Total Uses of Funds	**$ 505,426,809**	**100.00%**	**$ 2,936,601,228**	**97.86%**

*These figures reflect FY26-30 and future, budget is not included in these calculations.

Governmental Sources of Funds

The FY26 Governmental sources of revenues reflect Debt Proceeds of 44.49% with Infrastructure Sales Tax at 26.60% which is a 9.46% increase in funding from FY25. Impact Fees attributed to 20.68% while Gas Taxes consist of 1.72% for FY26. General Fund/Gen Revenue, Opioid Task Force, Parks and Recreation and Southwest TIF are the sources for the remaining 6.51% of the revenue for the FY26 Governmental CIP.

Sources of Funds	FY26	%	FY26-FY30	%
Debt Proceed Funds Governmental	$ 83,651,463	44.49%	$ 442,153,696	48.06%
Gas Tax Funds	3,233,323	1.72%	24,489,009	2.66%
General Revenue	4,006,720	2.13%	10,128,241	1.10%
Grant Funds	-	0.00%	6,301,804	0.68%
Highway Project Funds	-	0.00%	500,000	0.05%
Impact Fee Funds	38,872,723	20.68%	188,933,382	20.54%
Infrastructure Sales Tax (IST) Funds	50,008,246	26.60%	221,187,725	24.04%
Opioid Task Force	2,750,550	1.46%	2,750,550	0.30%
Parks and Recreation	2,487,668	1.32%	11,573,614	1.26%
Southwest TIF Funds	3,005,463	1.60%	12,021,046	1.31%
Total Sources of Funds	**$ 188,016,156**	**100.00%**	**$ 920,039,067**	**100.00%**

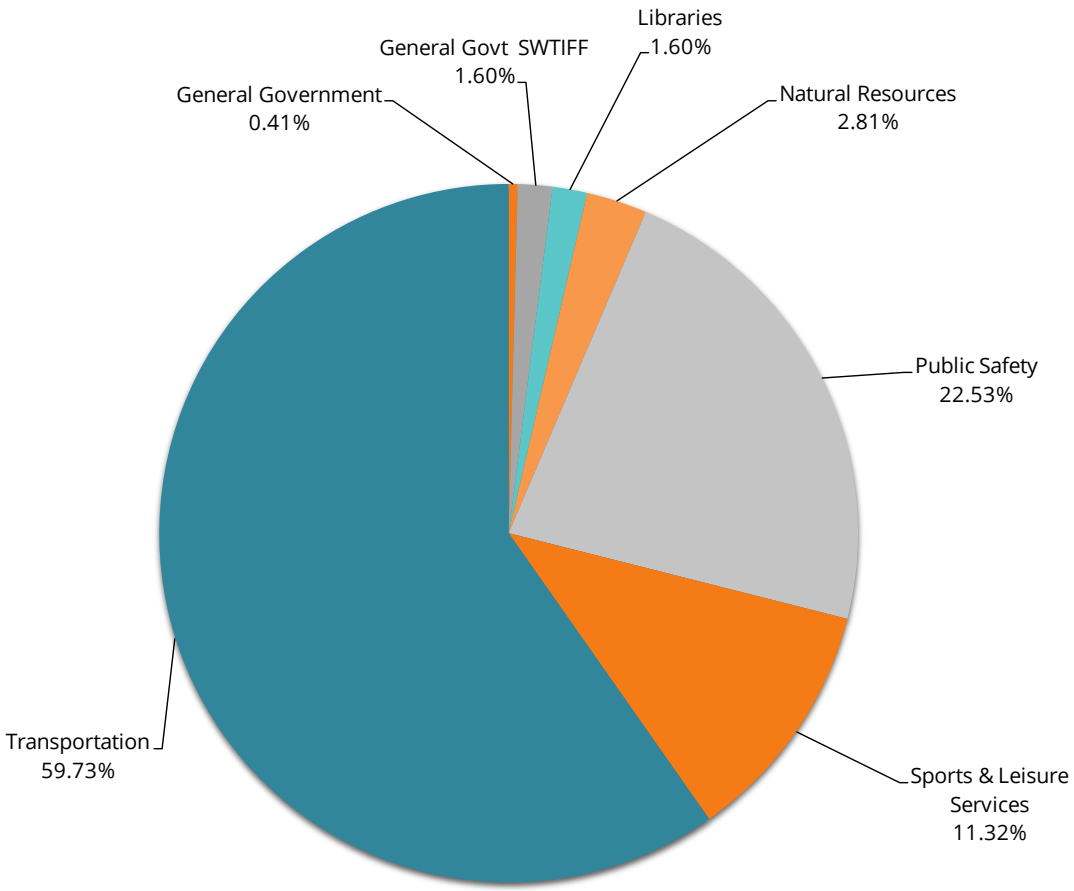


Governmental Use of Funds

The Governmental CIP budget for FY26 reflects a 46.14% decrease from FY25. The largest use of funds in FY26 is Transportation at 59.73%, followed by Public Safety with 22.53% and Sports and Leisure consisting of 11.32%. Natural Resources is at 2.81%, while Libraries and Southwest TIF are both at 1.60%, and the General Government category consists of .41% of the program costs in the FY26 Governmental CIP.

Uses of Funds		FY26	%		FY26-FY30	%
GOVERNMENTAL						
General Government	$	773,140	0.41%	$	7,283,551	0.79%
General Govt SWTIFF		3,005,463	1.60%		12,021,046	1.31%
Libraries		3,000,000	1.60%		3,000,000	0.33%
Natural Resources		5,279,387	2.81%		30,012,900	3.26%
Public Safety		42,368,711	22.53%		123,538,780	13.43%
Sports & Leisure Services		21,278,909	11.32%		36,554,756	3.97%
Transportation		112,310,546	59.73%		707,628,034	76.91%
Total Governmental	**$**	**188,016,156**	**100.00%**	**$**	**920,039,067**	**100.00%**

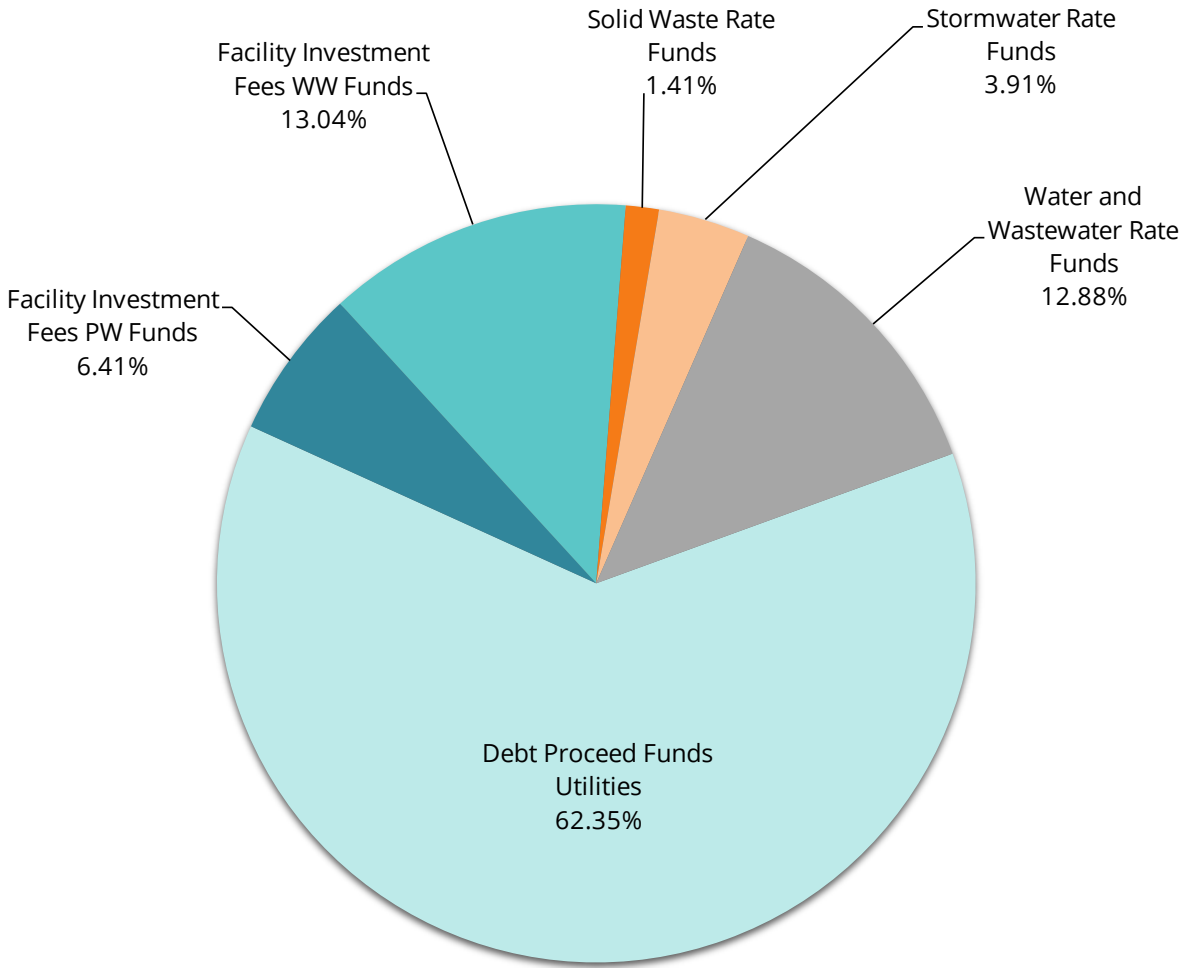
*These figures reflect FY26-30 and future, budget is not included in these calculations.



Enterprise Sources of Funds

The FY26 Enterprise sources of revenues reflect Debt Proceeds of 62.35% with Rates at 12.88%. Wastewater and Potable Water Facility Investment Fees are 13.04% and 6.41% respectively for FY26. Solid Waste and Stormwater are the sources for the remaining 5.32% of the revenue for the FY26 Enterprise CIP.

Sources of Funds		FY26	%		FY26-FY30	%
Debt Proceed Funds Utilities	$	197,886,200	62.35%	$	1,266,839,995	62.83%
Facility Investment Fees PW Funds		20,357,800	6.41%		131,688,832	6.53%
Facility Investment Fees WW Funds		41,393,100	13.04%		136,576,900	6.77%
Solid Waste Rate Funds		4,476,000	1.41%		7,352,000	0.36%
Stormwater Rate Funds		12,401,553	3.91%		44,163,614	2.19%
Water and Wastewater Rate Funds		40,896,000	12.88%		429,940,820	21.32%
Total Sources of Funds	**$**	**317,410,653**	**100.00%**	**$**	**2,016,562,161**	**100.00%**

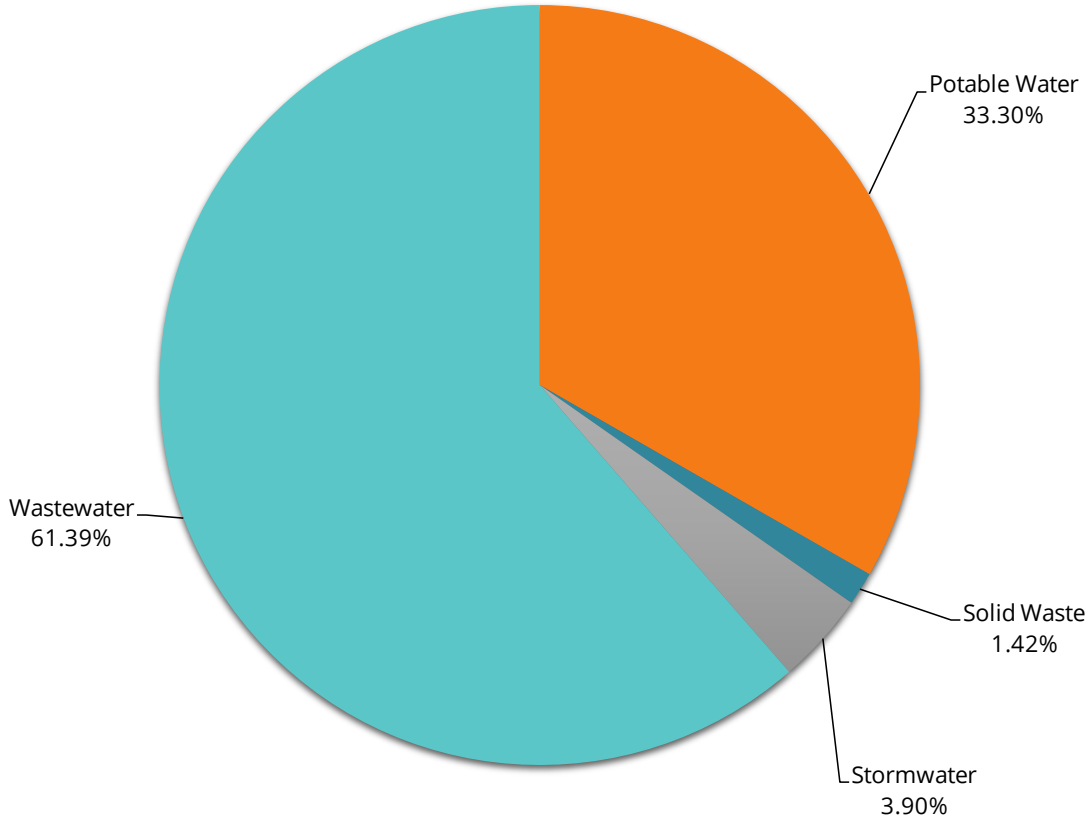


Enterprise Uses of Funds

The Enterprise CIP budget for FY26 reflects a 89.34% increase from FY25. The largest use of funds in FY26 is Wastewater at 61.38%, followed by Potable Water consisting of 33.30%. Stormwater and Solid Waste contain 3.91% and 1.41% respectively of the program costs in the FY26 Enterprise CIP.

Uses of Funds		FY26	%		FY26-FY30	%
ENTERPRISE						
Potable Water	$	105,710,100	33.30%	$	1,082,325,993	53.67%
Solid Waste		4,476,000	1.41%		19,657,000	0.97%
Stormwater		12,401,553	3.91%		44,163,614	2.19%
Wastewater		194,823,000	61.38%		870,415,554	43.17%
Total Enterprise	**$**	**317,410,653**	**100.00%**	**$**	**2,016,562,161**	**100.00%**

*These figures reflect FY26-30 and future, budget is not included in these calculations.



Infrastructure Sales Tax Introduction

The Manatee County Board of County Commissioners recognized that it would be in the best interest of Manatee County to provide for safer neighborhoods, reduce traffic congestion, and improve roadways and public facilities as authorized by law, and to levy and collect a half cent sales surtax to pay the cost thereof. Wherein, Ordinance 16-35 provided for a levy, imposition, and setting of a Discretionary Local Government Infrastructure Sales Tax (IST), at a rate of one-half percent for a period of fifteen years pursuant to section 212.055(2), Florida Statutes, subject to approval by the electors of the County in a referendum which was held and passed by Manatee County voters in the general election on November 8, 2016 and became effective January 1, 2017. Unless extended by voters in a lawful referendum, the Infrastructure Sales Tax shall sunset and expire on December 31, 2031.

Infrastructure Sales Tax proceeds are collected by the Florida Department of Revenue and distributed to the County and the municipalities within the boundaries of the County and shall be used to finance, plan, and construct infrastructure (as defined in Section 212.055(2), Florida Statutes), which shall be limited to the following types of projects and equipment: roadways, sidewalks, intersections, street lights, infrastructure for law enforcement, emergency response, libraries, parks, waterways, public buildings and stormwater. In addition, all expenditures of Infrastructure Sales Tax proceeds, and any interest or investment earnings thereon, shall comply with the limitations imposed by Section 212.055(2), Florida Statutes.

Established by Ordinance 16-35 are restrictions on the use of the Infrastructure Sales Tax, provisions for the collection and distribution of

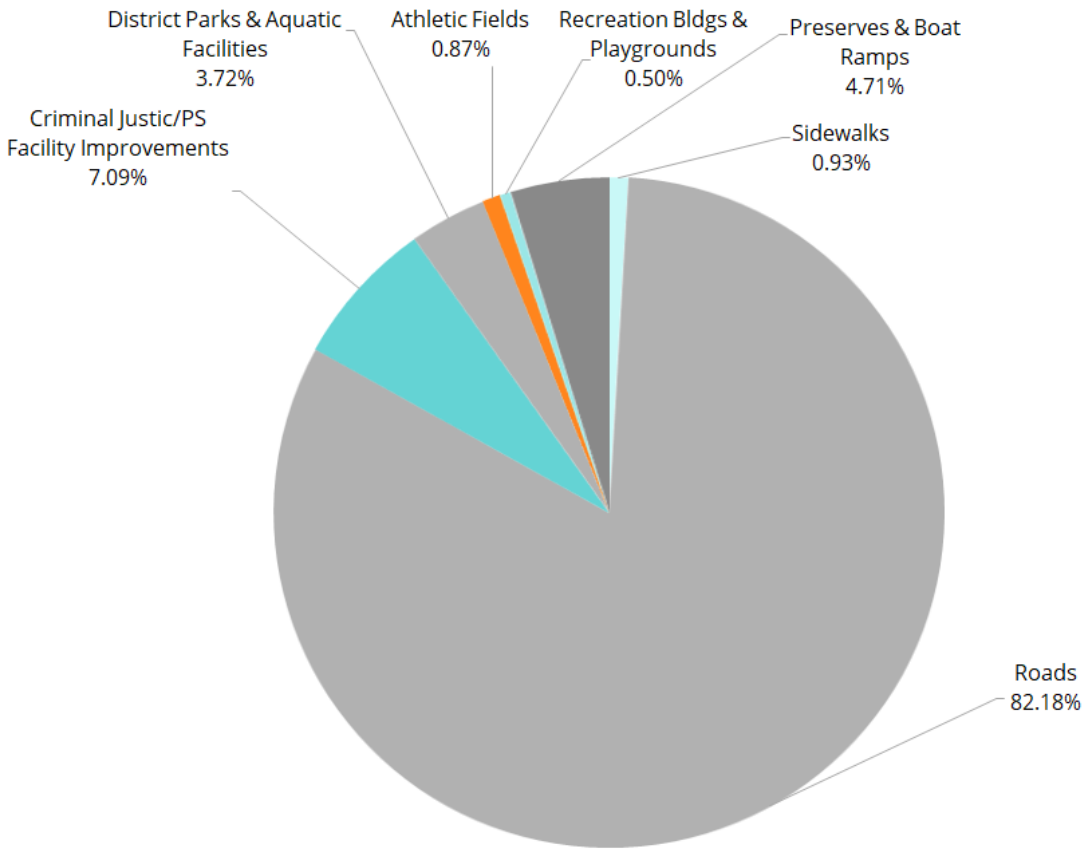
the Infrastructure Sales Tax and providing for citizen oversight with the establishment of a Citizens Oversight Committee for Infrastructure Sales Tax Advisory Board.

The Citizens Oversight Committee was established with Resolution R-16-128 as amended and restated by Resolution R-18-130 and provides for citizen review of its expenditures of Infrastructure Sales Tax proceeds and serves as an advisory and reporting body to the County. The resolution establishes how the Infrastructure Sales Tax proceeds for Manatee County will be spent in accordance with two items: an "Infrastructure Sales Tax Funding Categories List" establishing subcategories and percentages for expenditure of sales tax proceeds. Which further defines that any future changes to the categories or percentages requires an amendment to the resolution to be adopted at a Public Hearing and creates an "Infrastructure Sales Tax Project and Equipment List" for projects and equipment to be funded by the sales tax proceeds. Future changes of projects and equipment on the list must be made through the County's Five-Year Capital Improvement Plan (CIP) or by amendment to the resolution at a Public Hearing. The seven-member Committee is appointed by the Board of County Commissioners and shall provide an annual report to the County on the expenditure of Infrastructure Sales Tax proceeds by the County no later than December 31st of each calendar year in which Infrastructure Sales Tax proceeds are expended. The Committee, its members and all its proceedings shall be governed by and comply with all applicable laws, including without limitation (1) the Florida Government in the Sunshine Law, Chapter 286, Florida Statutes, (2) the Florida Public Records Law, Chapter 119, Florida Statutes, and (3) the Florida Public Ethics Code, Chapter 112, Florida Statutes.

FY26-30 Infrastructure Sales Tax Projects

	Prior Yrs	FY26	FY27	FY28	FY29	FY30	Future	Total
Transportation								
Sidewalks	8,746,540	464,100	16,050	-	2,500,000	-	473,135	12,199,825
Intersections	25,074,113	-	-	31,207,365	735,000	4,843,000	1,700,500	63,559,978
Roads	129,319,560	41,095,349	36,836,873	42,623,054	3,735,259	22,863,654	-	276,473,749
Stormwater	3,327,831	-	-	-	-	-	-	3,327,831
Transportation Total	**166,468,044**	**41,559,449**	**36,852,923**	**73,830,419**	**6,970,259**	**27,706,654**	**2,173,635**	**355,561,383**
Public Safety								
Law Enf Facilities & Equipment	19,939,969	-	-	-	-	-	-	19,939,969
Criminal Justice/PS Facility Improvements	14,481,760	3,543,688	3,482,151	3,102,735	-	-	-	24,610,334
911 & PS Technology Upgrades	2,570,700	-	-	-	-	-	-	2,570,700
Animal Services & Sheltering	9,723,391	-	-	-	-	-	-	9,723,391
Public Safety Total	**46,715,820**	**3,543,688**	**3,482,151**	**3,102,735**	**-**	**-**	**-**	**56,844,394**
Parks and Community								
District Parks & Aquatic Facilities	7,514,153	1,859,107	550,000	-	-	-	-	9,923,260
Athletic Fields	2,147,661	436,858	2,828,522	-	-	-	-	5,413,041
Recreation Bldgs & Playgrounds	2,980,000	252,400	-	-	-	-	-	3,232,400
Preserves & Boat Ramps	8,214,033	2,356,744	273,750	-	-	-	-	10,844,527
Libraries & Comm Facilities	7,800,000	-	-	-	-	-	-	7,800,000
Parks and Community Total	**28,655,847**	**4,905,109**	**3,652,272**	**-**	**-**	**-**	**-**	**37,213,228**
Total Infrastructure Sales Tax	**241,839,711**	**50,008,246**	**43,987,346**	**76,933,154**	**6,970,259**	**27,706,654**	**2,173,635**	**449,619,005**

FY26 Adopted Infrastructure Sales Tax Projects



FY26 Capital Improvement Projects by Category

Governmental	Project #	Status		Amount
Building and Renovations				
Community and Veterans Services (CVS) Office 63rd Avenue East Build	PJ6103051	Existing	$	173,140
Technology Tech Refresh Data Center	PJTP26038	Requested		600,000
Total			**$**	**773,140**
Southwest Tax Finance Increment				
Wares Creek Flood Mitigation	PJ6028803	Existing	$	1,567,600
Bowlees Creek Channelization (LakeBrendan to 9th Street East)	PJ6106301	Existing		150,000
PicTown Stormwater Pipe & DrainageRehabilitation	PJST02300	Existing		1,287,863
Total			**$**	**3,005,463**
Libraries				
LWR Branch Library 2nd Floor Build Out	PJ6093315	Existing	$	3,000,000
Total			**$**	**3,000,000**
Natural Resources				
Warner's Bayou Boat Ramp Dock Extension &Shoreline Stabilization	PJ6071404	Existing	$	1,779,143
Leffis Key Preserve Boardwalk Repair &Replacement	PJ5400019	Existing		245,000
Washington Park Phase II	PJ6012610	Existing		600,000
Living Lab at Geraldson Farm Barn	PJ6053922	Existing		36,300
Living Lab at Geraldson Farm Pavilion	PJ6053925	Existing		10,594
Rye Preserve Scenic Trail & AmenitiesImprovement	PJ6068502	Existing		550,000
Rye Preserve Tent Camping Loop and KayakLaunch Road & Launch	PJ6068504	Requested		24,550
Rye Preserve Tent Camping Loop and KayakLaunch Restroom & Lift Sta	PJ6068505	Requested		294,950
Washington Park Phase III	PJNR01715	Existing		300,000
Perico Preserve Trailhead Restrooms	PJTP26039	Requested		401,150
Duette Bridge North Fork Bridge Crossing	PJTP26040	Requested		329,750
Emerson Expansion Gates and Entrance Rd	PJTP26041	Requested		303,200
Emerson Expansion Trail System	PJTP26042	Requested		10,000
Emerson Expansion Fishing Pier andOverlook	PJTP26043	Requested		10,000
Emerson Expansion Parking	PJTP26044	Requested		10,000
Emerson Expansion Restrooms and Pavilion	PJTP26045	Requested		15,000
Duette Bridge East Fork Bridge Crossing	PJTP26057	Requested		179,875
Duette Bridge Pedestrian Bridge	PJTP26058	Requested		179,875
Total			**$**	**5,279,387**
Public Safety				
CAD upgrade to Hexagon OnCALL	PJTP26048	Requested	$	3,406,720
Fresh Start Manatee Phase 1	PJ6121000	Requested		2,750,550
PSD South County EMS/MSO CombinedSubstation	PJ6071904	Existing		688,986
PSD Additional 24 Hour Ambulance Duette	PJTP25056	Existing		688,986
Public Safety Department Additional ALSAmbulance	PJTP26050	Requested		688,986
Musgrave Property EMS/MSO CombinedSubstation and Ambulance Ad	PJTP26056	Requested		4,144,483
MCSO New Property Evidence Building	PJ6108500	Existing		30,000,000
Total			**$**	**42,368,711**

Capital Projects

Governmental	**Project #**	**Status**	**Amount**
Sports & Leisure Services			
Braden River Park Three Synthetic TurfFields	PJ6004018	Existing	$ 5,396,119
G.T. Bray Synthetic Soccer Field	PJ6007527	Requested	2,068,918
Lincoln Park Synthetic Turf	PJ6023517	Existing	1,798,707
Country Club East Park BaseballImprovements 3 Ballfields	PJ6108410	Existing	4,596,011
Country Club East Park BaseballImprovements Restrooms	PJ6108411	Existing	571,218
Country Club East Park BaseballImprovements Parking	PJ6108412	Existing	698,156
Country Club East Park BaseballImprovements Maintenance Building	PJ6108413	Existing	126,937
Tom Bennett Volleyball Court Expansion	PJTP25049	Existing	294,358
Blackstone Park Upgrades Batting Cages	PJTP26051	Requested	142,500
Premier Sports Campus Irrigation	PJTP26059	Requested	171,478
Lakewood Ranch Irrigation Phase II	PJTP26060	Requested	2,000,000
Lakewood Ranch Parking Expansion	PJ6108403	Existing	1,008,480
Lakewood Ranch Park Improvements	PJNR01778	Existing	1,370,000
Lighting/Electricity in 51st St Park	PJTP26054	Requested	313,627
Blackstone Park Upgrades Synthetic MultiPurpose Soccer Field #1	PJ6118979	Requested	235,000
Blackstone Park Upgrades Synthetic MultiPurpose Soccer Field #2	PJ6118984	Existing	235,000
Blackstone Park Upgrades New Pavilion	PJTP26052	Requested	252,400
Total			**$ 21,278,909**

Transportation			
Harrison Ranch Blvd at US 301 IntersectionImprovements	PJ6083166	Existing	$ 5,118,238
CR 675 at Rye Road Intersection and NorthRye Road Extension	PJ6118361	Existing	3,100,558
Buckeye Rd at US 301 IntersectionImprovements	PJTP26025	Requested	606,750
Buckeye Rd at US 41 N IntersectionImprovements	PJTP26026	Requested	606,750
Moccasin Wallow Rd at I75 Ramps InterimSignals	PJTP26027	Requested	1,511,000
Lockwood Ridge Rd at SR 70 IntersectionImprovements	PJTP26029	Requested	1,070,000
51st St. W Extension 53rd Ave W to ElConquistador Parkway	PJ6042761	Existing	1,956,094
60th Avenue East US301 / Outlet MallEntrance	PJ6083160	Existing	26,249,210
60th Ave E (Buffalo Road) Mendoza Roadto Buffalo Road Terminus Se	PJ6083163	Existing	19,700,000
Mulholland Road Extension	PJ6102161	Requested	2,031,600
51st Avenue East (Ellenton):US 301 to 17thStreet East	PJ6104860	Existing	1,854,350
Lena Road SR 70 to SR 64	PJ6107561	Existing	15,000,000
Erie Road Martha Road to US 301 inParrish	PJ6108662	Existing	16,065,079
Erie Road 69th St E to Martha Road	PJ6111360	Existing	13,503,793
9th St W over Cedar Hammock Canal Bridge 134076 Rehabilitation	PJTP25031	Existing	99,683
49th Ave E Mendoza Rd to 69th St E Ext Project Development & Corrid	PJTP25034	Existing	455,484
26th St W over Cedar Hammock Canal Bridge 134033 Replacement	PJTP26031	Requested	540,350
Lorraine Rd Phase 1 from S of SR 70 toHidden River Trail	PJTR02243	Existing	150,000
Lorraine Rd Phase 2 from Hidden RiverTrail to 1 mile N of University P	PJTR02244	Existing	150,000
59th St W Manatee Ave W 6th Ave NW	PJ6107264	Existing	334,050
Wilmerling Ave (65th Ave E) from 5th St E toEnd of Rd	PJ6107265	Existing	130,050
Premier Fuel Site	PJ6112303	Existing	1,917,007
44th Ave E and Uihlein Rd Fiber OpticNetwork Expansion	PJTP26028	Requested	160,500
Total			**$ 112,310,546**

Capital Projects

Enterprise	Project #	Status	Amount
Potable Water			
Potable Water Line Extensions &Participation Agreements	PJPW01220	Existing	$ 250,000
Anna Maria Water Line Improvements	PJ6002870	Existing	308,000
Gregory Estates Water Main Replacement	PJ6166071	Existing	4,400,000
End of Service Life Distribution LineReplacement	PJPW01110	Existing	1,281,000
48th Ave Dr E (Dude Ranch Acres)WaterMain Replacement	PJPW02012	Existing	164,000
43rd Ave E Loop (Braden River Manor)	PJPW02141	Existing	126,000
Cutrona Subdivision Upgrade	PJPW02145	Existing	334,000
DeSear Manor Upgrade	PJPW02147	Existing	202,000
Oakwood Subdivision Upgrade	PJPW02149	Existing	368,000
WTP to Upper Manatee River Road 42"PCCP Replacement	PJPW02311	Existing	5,867,000
Bach Subdivision WM Replacements	PJTP25005	Existing	618,000
Palm Acres WM Replacement	PJTP25009	Existing	106,000
Peacock Subdivision WM Upgrade	PJTP25010	Existing	218,000
Tropical Highlands Subdivision WM LoopingSystem	PJTP25013	Existing	281,000
Lake Manatee Watershed Land Purchases	PJ6021670	Existing	100,000
Downstream Floodway Land Acquisition	PJ6021672	Existing	100,000
Water Supply Acquisitions	PJ6058700	Existing	100,000
Lake Manatee WTP D Basin Addition	PJPW02282	Existing	25,835,000
Erie Rd Martha Road to US 301 in Parrish Potable	PJ6082870	Existing	3,777,100
Potable Transportation Related	PJPW01351	Existing	450,000
Lockwood Ridge Rd at SR 70 IntersectionImprovements PW	PJTP26012	Requested	219,000
WTP Powder Activated Carbon (PAC) SiloReplacement	PJ6013461	Existing	5,615,000
Buffalo Creek Reverse Osmosis WaterTreatment Plant	PJ6114070	Existing	13,178,000
WTP Generators and Switchgear Upgrade	PJPW02017	Existing	40,214,000
Water Treatment Plant Lab Expansion	PJPW02151	Existing	434,000
WTP Ground Storage High Service PumpStation Expansion	PJPW02294	Existing	1,165,000
Total			**$ 105,710,100**
Solid Waste			
Landfill Roadway Improvements	PJ6008602	Existing	$ 1,355,000
Lena Road Stage II Gas Expansion Phase IV	PJSW02170	Existing	2,689,000
Solid Waste Administration BuildingEnhancement	PJTP25017	Existing	432,000
Total			**$ 4,476,000**
Stormwater			
Culvert Upsizing/ Designs	PJ6027601	Existing	$ 1,270,150
Sugarhouse Creek at 27th (US301 to 27th)Mockingbird Hill	PJ6114300	Existing	1,250,189
Design and Construction of StormwaterOperations Facility	PJ6117401	Existing	1,620,000
Bayshore Gardens Community StormwaterPipe Rehabilitation	PJ6117600	Existing	2,716,500
Florida Boulevard/Trailer Estates	PJ6117601	Existing	380,000
Cedar Drain Channel Improvements	PJTP25018	Existing	730,772
Palm Aire Stormwater Pipe Replacementand Rehabilitation	PJTP25019	Existing	1,648,171
Rattlesnake Sough Channel Improvements	PJTP25020	Existing	1,142,851
Wade Canal Channel Improvements	PJTP25023	Existing	1,642,920
Total			**$ 12,401,553**

Enterprise	Project #	Status	Amount
Wastewater			
FM Pipe for Redirection of Flow from ColonyCove 6 LS (RTU 522)	PJ6005687	Existing	$ 2,827,000
Trailer Estates Restore & Rehab	PJ6018082	Existing	7,302,000
Lift Station 15A and Palm Aire 6 Force MainReplacements	PJ6045381	Existing	1,568,000
Priority Group 2F Gravity Sewer	PJ6089784	Existing	3,393,000
Basin 16A Infiltration / Inflows Rehab	PJ6089980	Existing	1,026,000
MLS 203 (1M) Infiltration & Inflow Study	PJ6101080	Existing	3,030,000
Lift Station 9A Force Main Extension	PJTP26014	Requested	194,000
MLS Tidevue, N1B, and Artisan Lake Inflowand Infiltration Improvemer	PJWW02018	Existing	1,132,000
Line Extension and Participation	PJWW01257	Existing	1,000,000
Lift Station RTU # 390 Summerfield VillagePermanent Generator	PJ6017985	Existing	580,000
Lift Station RTU #550 N4B PermanentGenerator	PJ6017986	Existing	580,000
Lift Stations 33A, 36A and Bayshore on theLakes Improvements	PJ6097882	Existing	8,108,000
N1C Upgrade to a MLS & Reroute TidevueFM flows to N1C Gravity Mai	PJ6111881	Existing	10,890,000
Lift Station RTU #104 EL Conquistador 1Permanent Generator	PJTP25026	Existing	92,000
Lift Station RTU #218 15D PermanentGenerator	PJTP25028	Existing	92,000
Master Lift Station Crane Installation Project	PJWW02025	Existing	70,000
MLS 13A Pumps Replacement	PJWW02026	Existing	441,000
MLS 1M Pumps and Variable FrequencyDrives Replacement	PJWW02028	Existing	331,000
Master Lift Station #5 Generator Upgrade	PJWW02248	Existing	2,147,000
Erie Rd Martha Road to US 301 in Parrish Reclaim	PJ6085590	Existing	4,107,000
66th St W Reclaimed Water Main	PJWW02138	Existing	591,000
Transportation Related Wastewater	PJWW01372	Existing	450,000
SERWRF Capacity Improvements Phases A& B	PJ6106080	Existing	56,401,000
SERWRF Electrical M1 & M2 SwitchgearReplacement	PJ6110182	Existing	5,122,000
Southwest Water Reclamation FacilityExpansion to 18 MGD	PJ6110783	Existing	50,550,000
Southwest Water Reclamation Facility Second Drain Station	PJ6110785	Existing	1,829,000
SERWRF Dryer Building Improvements	PJ6114180	Existing	1,100,000
SERWRF New Central Laboratory	PJWW01934	Existing	2,547,000
North Regional Water Reclamation FacilityExpansion 12.5 MGD	PJWW02247	Existing	27,323,000
Total			**$ 194,823,000**

Total for FY26 CIP Projects	**$ 505,426,809**

Operational Impacts of FY26-30 CIP

Operational costs are included in the fiscal year when the infrastructure becomes operational. Capital projects have not had significant operational impacts over the past couple of years. However, there are several projects that are expected to be completed in the FY26-FY30 Plan wherein we will see an increase in the operating budget during this time. Consideration of operating costs is important, and new projects are undertaken if current and future operating revenues are sufficient to fund the operating costs associated with the new capital project. Since most staff and operating costs for project management, in-house engineering, and indirect costs are charged to projects, construction activity does not impact related operating budgets.

General Government

The Tri-Net Building Purchase/Remodel project is anticipated to have a significant operating impact in FY26 to become a fully functional facility. The Lakewood Ranch Branch Library facility is completed and fully operational with a significant operating impact in FY26. The most significant operating impact in FY26 for Public Safety will include the Bishop Animal Shelter, Premier Sports Complex Swimming pool, as well as the Moccasin Wallow Road EMS Station with Ambulance project.

Natural Resources

Natural Resources is expected to have a minimal impact on the FY26 operating budget due to the limited number of projects scheduled for completion during that fiscal year. Many of these projects—such as natural preserves, open spaces, and recreation areas—are designed for low maintenance and require minimal ongoing operational support. As a result, they contribute little to long-term staffing or maintenance costs. Specifically, the Crooked River Ranch projects are anticipated to add only minor operational expenses starting in FY26, further contributing to the overall low budgetary impact in this area.

Sports & Leisure Services

Park facilities under Sports and Leisure Services that were previously funded through the Capital Improvement Plan (CIP) will initially operate with minimal staffing, as the focus will be on passive recreation activities. Staffing levels will be increased gradually over time to support expanded services and programming as demand grows. Additionally, a notable operational impact in FY26 will result from the opening of the 66th Street Park – Dog Park, which is expected to require increased resources to support its operations.

Wastewater, Solid Waste and Stormwater

The majority of the projects listed are for renewal and replacement projects, which will not increase operating costs, and in some cases, will reduce maintenance and operating costs. In FY26 there are minimal operational costs related to the Utility projects. Additionally, there will be a small amount of operational costs in FY26-FY30 related to some Stormwater projects.

Potable Water

The FY26 project with the most notable operating impact in this area is the Advanced Metering Infrastructure (AMI) project. This initiative is expected to have significant operational implications for system management requirements, and ongoing support for the new technology infrastructure.

Transportation

Most planned Transportation projects for FY26—such as road paving, intersection improvements, road widening, and renewal/replacement efforts—are not expected to significantly increase operating costs. In some cases, they may lead to future cost avoidance. Infrastructure Sales Tax funding will support several new sidewalk construction projects, which will improve drainage and include the installation of 5-foot-wide sidewalks. While newly constructed or reconstructed roads will require landscaping and retention pond maintenance due to higher design standards, these costs may be partially offset by savings from maintaining paved rather than unpaved roads. Overall, Transportation is expected to have minimal operating impact in FY26, with a modest increase projected between FY27 and FY30.

General Fund/Special Revenue Funds

	FY26	FY27	FY28	FY29	FY30
Libraries*					
Personal Services	$ -	$ -	$ 253,721	$ -	$ -
Operating	702,024	263,275	295,173	-	-
Capital	-	-	-	-	-
Total	**$ 702,024**	**$ 263,275**	**$ 548,894**	**$ -**	**$ -**
General Government					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	1,191,604	202,777	20,450	-	-
Capital	-	-	-	-	-
Total	**$ 1,191,604**	**$ 202,777**	**$ 20,450**	**$ -**	**$ -**
Natural Resources*					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	319,000	288,275	22,450	7,050	55,628
Capital	-	-	-	-	-
Total	**$ 319,000**	**$ 288,275**	**$ 22,450**	**$ 7,050**	**$ 55,628**
Public Safety*					
Personal Services	$ -	$ 556,799	$ 982,389	$ -	$ -
Operating	4,216,027	1,761,511	730,346	839,572	114,000
Capital	-	-	-	-	-
Total	**$ 4,216,027**	**$ 2,318,310**	**$ 1,712,735**	**$ 839,572**	**$ 114,000**

General Fund/Special Revenue Funds (continued)

	FY26	FY27	FY28	FY29	FY30
Sports & Leisure*					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	675,831	232,700	-	-	-
Capital	-	-	-	-	-
Total	**$ 675,831**	**$ 232,700**	**$ -**	**$ -**	**$ -**
Technology					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transportation					
Personal Services	$ -	$ 10,412	$ -	$ -	$ -
Operating	91,385	209,642	226,598	389,135	648,920
Capital	-	-	-	-	-
Total	**$ 91,385**	**$ 220,054**	**$ 226,598**	**$ 389,135**	**$ 648,920**
General Fund/Special Revenue Funds Totals					
Personal Services	$ -	$ 567,211	$ 1,236,110	$ -	$ -
Operating	7,195,871	2,958,180	1,295,017	1,235,757	818,548
Capital	-	-	-	-	-
Total	**$ 7,195,871**	**$ 3,525,391**	**$ 2,531,127**	**$ 1,235,757**	**$ 818,548**

*From the Capital Improvement Plan perspective, operational costs are included in the fiscal year that the infrastructure is added in the Plan. Upon completion of the project, the operating costs identified in the Capital Improvement Plan is entered into the operating budget in the year of implementation.

**Offsetting revenue will be available in the year of implementation of these operational impacts resulting in significant reduction of cost.

Capital Projects

Enterprise Funds

	FY26	FY27	FY28	FY29	FY30
Potable Water					
Personal Services	$ -	$ 53,682	$ -	$ -	$ -
Operating	2,073,011	1,342,805	-	-	10,000
Capital	-	-	-	-	-
Total	**$ 2,073,011**	**$ 1,396,487**	**$ -**	**$ -**	**$ 10,000**
Solid Waste					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Stormwater					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	2,000	22,505	30,505	13,000	3,000
Capital	-	-	-	-	-
Total	**$ 2,000**	**$ 22,505**	**$ 30,505**	**$ 13,000**	**$ 3,000**
Wastewater					
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating		-	-	-	-
Capital	-	-	-	-	-
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Enterprise Fund Totals					
Personal Services	$ -	$ 53,682	$ -	$ -	$ -
Operating	2,075,011	1,365,310	30,505	13,000	13,000
Capital	-	-	-	-	-
Total	**$ 2,075,011**	**$ 1,418,992**	**$ 30,505**	**$ 13,000**	**$ 13,000**

*From the Capital Improvement Plan perspective, operational costs are included in the fiscal year that the infrastructure is added in the Plan. Upon completion of the project, the operating costs identified in the Capital Improvement Plan is entered into the operating budget in the year of implementation.

**Offsetting revenue will be available in the year of implementation of these operational impacts resulting in significant reduction of cost.

Prior Year and Continuing Unencumbered Grant and Project Balance

	REVENUE CARRIED FWD.	EXPENDITURE BUDGET CARRIED FWD.
General Fund	$ 52,621	$ 52,621
2022 Revenue Improvement Bond Capital Project	17,987,441	17,987,441
2023 Revenue Improvement Bond Capital Project	22,617,973	22,617,973
2024 Revenue Improvement Bond Capital Project	210,441	210,441
2024B Revenue Improvement Bond Capital Project	50,306,367	50,306,367
Affordable Housing/CDBG/HOME Grants & Projects	13,324,309	13,324,309
Beach Erosion Control	11,926,463	11,926,463
Building Capital Projects	55,734,618	55,734,618
Disaster Relief - CDBG-DR	251,424,484	251,424,484
Emergency Medical Services Trust	589,676	589,676
Environmental Lands Capital Projects	4,777,598	4,777,598
Fleet Services	4,700,000	4,700,000
Fuel Services	489,759	489,759
GO Bonds Environmental Lands Capital Projects	(1,493,781)	(1,493,781)
Highway and Gas Tax Capital Projects	23,171,377	23,171,377
Law Enforcement Imp Fee Cap Pr	6,596,633	6,596,633
Library Grants/Impact Fee/Capital Projects	11,326,913	11,326,913
Local Option Gas Tax Projects	28,376,688	28,376,688
Manatee County Transit Capital Acquisition	10,158,094	10,158,094
Metro Planning Organization	3,873,388	3,873,388
Miscellaneous Grants (Pre & Post 93)/LSCA Grant	8,289,416	8,289,416
Natural Resources/WCIND Grants	500,205	500,205
Pandemic-Overall Governmental	147,655	147,655
Parks and Recreation Construction Projects	6,861,882	6,861,882
Parks Impact Fees Capital Project Funds	12,629,363	12,629,363
Parks Infrastructure Sales Tax	6,880,490	6,880,490
Port Infrastructure	4,272	4,272
Port Manatee Capital Projects	51,069,958	51,069,958
Public Safety & Law Enforcement Infrastructure Sales Tax	8,726,523	8,726,523
Public Safety Impact Fee Project Fund	226,621	226,621
Public Safety Impact Fee Unincorporated Capital Projects	5,588,506	5,588,506
Road Impact Fee & Assessment Capital Project Funds	70,131,754	70,131,754
Solid Waste 2006 Bond Projects	2,885,952	2,885,952
Southwest TIF Capital Projects	8,585,671	8,585,671
Stormwater Capital Projects	8,952,363	8,952,363
Tourist Development Tax	20,021	20,021
Transit System	600,000	600,000
Transportation Infrastructure Sales Tax	48,453,951	48,453,951
Transportation 2018 Revenue Refunding and Improvements	312,201	312,201
2019 Revenue Improvement Refund Bonds Capt. Proj.	3,394,796	3,394,796
2021 Revenue Improvement Note Capital Projects	2,618,620	2,618,620
2021 IST Revenue Improvement Note Capital Projects	9,971,755	9,971,755
Bldg:MSCO Fresh Start	567,000	567,000
Utilities 2015 Revenue Refunding and Improvements	110,804	110,804
Utilities 2018 Revenue Bonds	775,948	775,948
Utilities Rev Line of Credit 2021	3,306,101	3,306,101
Utilities Rev Impr and Refunding Bonds 2023	62,992,509	62,992,509
Utilities Capital Lease - Capital Projects	40,411	40,411
Water and Sewer Capital & FIF Project Funds	162,191,011	162,191,011
TOTAL	**$ 1,002,986,821**	**$ 1,002,986,821**

*Details are provided for the Manatee County budget in the printout dated August 1, 2025 (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 22, 2025.



Transfers

Manatee County FLORIDA

Transfers

Transfer Policy

Governmental accounting requires financial transactions be recorded in individual funds and account groups, each of which is a separate accounting entity. Each fund is accounted for by providing a separate, self-balancing set of accounts comprised of its assets, liabilities, reserves, equities, revenues, and expenditures. Different fund types include General Fund, Special Revenue funds, Debt Service funds, Capital Project funds, Enterprise funds, and Internal Services funds.

The requirement that each fund must be a separate accounting entity means there must be a method to record transactions occurring between funds. Interfund Transfers are an accounting mechanism by which monies can be transferred from one fund to another fund. Interfund transfers are merely transfers of funds, not actual revenues and expenditures, but nevertheless they must be budgeted as expenditures and revenues to comply with fund accounting requirements. Interfund transfer amounts are included in the county's total budget but are excluded from the county's net budget to avoid the duplication. Transfers generally fall into four categories:

Transfer to Capital Project Funds

Transfer From	Transfer To		Amount
Florida Boating Improvement Prog	Parks & Rec Cap Projects	$	1,779,143
5 & 6 Cent Gas Tax Fund	5-6 Cent Gas Tax Cap Projects		1,000,000
Library Impact Fee	Library Impact Fee Cap Projects		327,692
Infrastructure Sale Tax	Transportation		36,958,996
Infrastructure Sale Tax	Public Safety		7,080,460
Infrastructure Sale Tax	Parks & Community Projects		6,176,571
Law Enforcement Impact Fees	Law Enforcement Imp Fee Capital Projects		2,700,000
Parks Impact Fees /Unincorp.	Parks Imp Fees Cap Projects		7,000,000
Road Impact Fees	Road Imp Fee Cap Projects		33,100,000
Solid Waste	Solid Waste Capital Improvement		4,450,000
Southwest TIF	Southwest TIF Capital Projects		3,000,000
Stormwater Management	Stormwater Capital Projects		12,891,514
Public Safety Impact Fees	Public Safety Imp Fee Cap Projects		2,100,000
Opioid Taskforce	Opioid Taskforce Cap Projects		2,750,550
Environmental Lands	Environmental Land Capital Project		708,525
Transportation Trust	5 & 6 Cent Gas Tax & Capital Projects		3,107,033
Transportation Trust	Local Opt 4 Cents Cap Projects		1,808,974
Transportation Trust	5th Cent Bd Voted Gas Tax Projects		6,739,413
Transportation Trust	9th Cent Gas Tax Maint. Projects		1,729,505
Transportation Trust	4 Cent Gas Tax Maint. Projects		497,524
Water & Sewer Operating	Water & Sewer Capital Projects		31,000,000
Water & Sewer Operating	Utilities Maintenance Projects		15,000,000
	Total	**$**	**181,905,900**

Transfer to Debt Service Funds

Transfer From	Transfer To		Amount
General Fund	Revenue and Improvement Bonds 2022	$	944,745
General Fund	2013 Rev Ref/Improvement Bonds		1,600,809
General Fund	2019 Revenue Refunding Bonds		68,195
General Fund	2023 Revenue Improvement Bonds		344,764
General Fund	2024 Revenue Improvement Bonds		1,737,491
General Fund	2024B Revenue Improvement Bonds DS		100,254
General Fund	2025A Revenue Note DS		1,426,193
General Fund	2025B Revenue Note DS		361,304
Assessment Revenue	2013 Rev Ref/Improvement Bonds		6,136
Environmental Lands	2023 Rev Ref/Improvement Bonds		2,870,525
Infrastructure Sale Tax	Revenue and Improvement Bonds 2022		143,509
Infrastructure Sale Tax	Revenue and Improvement Bonds 2022		1,935,371
Infrastructure Sale Tax	Revenue and Improvement Bonds 2022		2,364,120
Law Enf. Impact Fees	2013 Rev Ref/Improvement Bonds		326,276
Local Option 4 Cent Cap Proj	2013 Rev Ref/Improvement Bonds		808,974
Local Option 4 Cent Cap Proj	2022 Rev Ref/Improvement Bonds		481,309
Local Option 4 Cent Cap Proj	Revenue and Improvement Bonds DS		394,082
Library Impact Fees	Revenue Improvement Note 2024B DS		106,026
Park Impact Fees	Revenue and Improvement Bonds 2022		2,299,519
Park Impact Fees	2023 Revenue and Improvement Bonds		867,637
Park Impact Fees	Revenue Improvement Note 2024B DS		38,583
Port Manatee	Port Debt Service		2,662,006
Public Safety Impact Fees	2013 Rev Ref/Improvement Bonds		90,599
Public Safety Impact Fees	2022 Rev Ref/Improvement Bonds		534,930
Road Impact Fees	Revenue and Improvement Bonds 2022		5,646,910
Road Impact Fees	2019 Revenue Ref/Improvement Bonds		2,562,900
Road Impact Fees	2019 Revenue Refund Bonds		816,305
Road Impact Fees	Revenue and Improvement Bonds DS		10,475,817
Road Impact Fees	Revenue Improvement Note 2024B DS		2,793,141
Solid Waste	2013 Rev Ref/Improvement Bonds		77,956
Tourist Development Tax	Revenue and Improvement Bonds 2022		1,855,988
Water & Sewer FIF	W & S Debt Service		3,877,026
Water & Sewer Operating	W & S Debt Service		42,290,496
	Total	**$**	**92,909,896**

Transfers

Transfer from Special Revenue Funds to Other Funds

Transfer From	Transfer To		Amount
General Fund	Southwest TIF	$	18,868,013
General Fund	Parrish TIF		878,651
General Fund	Supervisor of Elections		3,743,038
General Fund	Port TIF		975,610
General Fund	Court Technology		2,250,000
Solid Waste	Stormwater		20,191,514
Southwest TIF	General Fund		2,425,971
Southwest TIF	Transit		3,000,000
Tourist Development Tax	Convention Center		1,100,000
Tourist Development Tax	Parks & Recreation		100,000
Transportation Trust	Transit		9,369,781
Unincorporated Services	Highway		7,338,386
Unincorporated Services	General Fund		6,043,348
Unincorporated Services	Southwest TIF		1,894,990
Unincorporated Services	Building Department		130,955
Unincorporated Services	Port TIF		97,984
Unincorporated Services	Parrish TIF		88,246
Water & Sewer	General Fund		2,945,142
	Total	**$**	**81,441,629**

Other Transfers

These are transfers to other government agencies for a specific purpose. By statute, certain gas tax proceeds received from the state must be passed through the incorporated municipalities (cities) in Manatee County.

Transfer to Other Government Agencies

Transfer From	Transfer To		Amount
1-4 Cent Gas Tax	Other Municipalities		1,041,419
General Fund	Manatee County Port Authority		446,500
5 Cent Local Option Gas Tax	Other Municipalities		1,721,871
5-6 Cent Gas Tax	Other Municipalities		811,042
9th Cent Gas Tax	Other Municipalities		378,105
	Total	**$**	**4,398,937**

Total Transfers	**$**	**360,656,362**

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Reserves



Reserves

On May 25, 2010, the County Commission adopted the following policy regarding budgeted reserves to ensure appropriate amounts are available for operating cash and emergency reserves. Following the policy is a list of specific reserves that are included in the adopted budget.

Budget Policy – Reserves

Resolution No. R-10-098

1. Purpose and Intent

   A. Establish policies for committed and uncommitted reserve amounts.
   B. Identify the funds to which the policies apply.
   C. Define the terms that are used in reporting and budgeting reserves.
   D. Provide guidance as to how reserves are to be used in emergency situations.

2. General Considerations

   A. To maintain adequate reserves is important for the county's financial well-being, and for being prepared for periods of time when regular revenue streams may be interrupted. Although several terms including "fund balance", "cash balance", and "reserves" are often used interchangeably to describe reserves, each of these terms has a slightly different meaning. Clear distinctions should be made in the way that these terms are used in order to fully explain the reserve policies.

   B. Manatee County Government's financial structure includes over 150 funds, each created for a different purpose. Typically, references to governmental reserves usually relate to the General Fund, where most governmental activities are budgeted. However, other funds, especially large Enterprise Funds, should maintain adequate reserve levels as well. It is not necessary to maintain reserves or cash balances in all funds. This policy will identify the major funds for which reserves should be maintained. For smaller funds, reserve levels can be determined administratively.

   C. These reserve policies apply to budgets, which are based on estimates. Terminology used in these policies, as well as terms that may be used in discussions related to reserves and fund balances, is defined below. In the definition section, terms used in relation to budgets are separated from terms used in relation to financial statements in order to avoid confusion.

3. Calculation of Beginning Balance

   A. To prepare fund budget estimates for the future year, the first source of funds for which an estimate is provided is typically the beginning cash balance, also known as the cash carryover. This estimate is derived by starting with the ending cash balance from the financial statements from the years previous, adding all projected revenues for the current year, and subtracting all projected expenses for the current year. For instance, for the FY26 budget, the calculation starts with the ending cash balance from FY24, adds projected revenues from FY25, then subtracts

projected expenditures from FY25 to determine the beginning cash balance for FY26. Because this estimate should always be conservative, it is recommended the number derived from the calculation described above be reduced by a factor of approximately five percent before entering a beginning cash balance figure in the fund budget for the future year.

4. Calculation of Budgeted Funds Available for Reserves

   A. To calculate the budgeted funds available for reserves, all projected sources of funds for the coming year are totaled. From this, all budgeted expenditures, transfers, and other uses of funds are subtracted. The remainder is available for reserves.

5. Identification of Committed Reserves

   A. Within the amount identified as available for reserves, various amounts may be identified as being committed for certain purposes, including but not limited to reserves for contingency, salary adjustments, capital outlay, prior year encumbrances, etc.

   B. Uncommitted reserves will generally be shown in the reserves for cash balance and in a portion of reserves for contingency. Although budget amendments during the year may transfer funds from the reserve for cash balance, such transfers shall not reduce the estimated cash balance below amounts required by this policy. Budget amendments may also transfer funds from reserve for cash balance in lieu of appropriating unanticipated revenue.

6. Calculation of Minimum Level of Uncommitted Reserves

   A. For the funds enumerated in this policy as requiring minimum cash balance levels, the minimum cash balance required is twenty percent of the fund's total budgeted operating expenditures.

7. Funds Subject to This Policy

   A. This policy shall apply to the General Fund, the Transportation Trust Fund, the Unincorporated Municipal Services Taxing Unit Fund, the Utility Fund, and the Solid Waste Fund. Calculations for the Utility Fund, the Solid Waste Fund, and the Transportation Trust Fund may include uncommitted reserves in related (i.e. – funded from similarly restricted revenues) capital project funds and/or maintenance funds to meet the twenty percent requirement.

   B. For all other funds with budgets in excess of $500,000, reserve levels will be established annually via an administrative process taking into account cash flow, operating needs, and emergency requirements. In these cases, written notations explaining the reserve calculation will be provided.

8. Use of Reserves and Other Cash Sources in Emergency Situations

   A. It is important to note that in an emergency event, cash available to mitigate problems that might be encountered due to interrupted cash flow and due to the need to make large

unbudgeted expenditures to preserve public health and safety will be greater than the twenty percent of operating expenditures used to establish minimum cash balances.

1. Typically, there will be many millions in cash available in capital project budgets and other non-operating accounts that could be reallocated to provide needed cash flow.

2. It is generally expected and verified by experience that any amounts reallocated in this fashion will be reimbursed at near one hundred percent levels through FEMA, or State and Federal agency in charge of the emergency event.

B. Procedures have been established to set up special expenditure accounts to capture expenditures related to the emergency for the purpose of documenting costs for FEMA reimbursement.

1. For an initial period of time, existing contingency reserves would be adequate in most cases to provide funding for these special accounts. However, in an emergency of major proportions, requiring staff efforts over extended periods of time as well as significant capital outlay and contractual service expenditures, additional sources of funds may be required.

2. The situation may be exacerbated if the emergency has caused interruption of revenue collection efforts, which could result in budgeted funds being available, but without actual cash to support the budget.

In a major emergency, the uncommitted reserves would be one of the sources of funds for the operational and capital expenditures required to address the emergency. However, other funding sources may also be available, and should be considered for use. Such other sources may include capital project funds, interfund loans, and short-term borrowing. In recent decades, FEMA has always provided for reimbursement of nearly all emergency outlays expended by local governments. Therefore, there are reasonable expectations that FEMA funds will be available to repay short term loans, interfund loans, and funds depleted from reserves and capital projects.

Reserves and Cash Balance

Included in the annual budget are reserve accounts which set aside monies for designated or undesignated purposes, falling into various categories for the budget, as listed below. Reserve funds cannot be spent unless approval, by the Board of County Commissioners via budget amendment resolution, is received. Some reserves are directly connected to departmental operating budgets shown in the previous section of this document. However, most of the departmental operating budgets are in the General fund and do not have specified reserves. Therefore, in order to have a consistent format to display and compare departmental budgets, reserves are shown separately below. The “Budget by Fund” section also contains information as to specific amounts set aside within the reserves in each fund.

Reserves

Types of Reserves

Manatee County has established within all the funds four different types of reserves, for the most part established to improve the financial standing, meet a financial contingency, or meet an unforeseen financial obligation.

These four types of reserves defined in the FY26 Adopted Budget are:

1. **Reserves for Set Asides & Contingency** - A budgetary reserve to provide for a defined purpose. Holds items held for specific purposes, which are being held until further definition or parameters can be defined and items designated by the Board. May not exceed 10% of total appropriations per Florida Statute 129.0. For FY26 Manatee County's contingency reserve is 4.9%.

2. **Reserves for Salaries** - Reserves established for changes in budgeted salaries.

3. **Reserves for Capital** - Reserves that are established to cover capital improvement needs. It is held for capital projects which have not been placed into line items at the time of adoption, however are within the Capital Improvement Plan.

4. **Reserves Cash Balance** - This reserve contains the reserve for 20% of operating expenses (or equivalent of 2 months of operating expenses) per Florida Statute 129.0. It is best practices in local governments to maintain a 20% balance. This also includes the reserve for Stabilization which is designated for emergencies. Excludes capital reserves and impact fees. For FY26 Manatee County's cash balance reserve is 10.5%.

Reserves Matrix

Fund	Reserves Set Asides	Contingency	Salaries	Capital	20% Operating	Stabilization	Total
General Fund	$ 3,947,548	$ -	$ 7,980,279	$ -	$ 105,688,930	$ 3,623,569	$ 121,240,326
Transportation	-	-	1,829,171	-	13,429,977	-	15,259,148
Tourist Development Tax	-	-	118,318	500,000	3,835,895	44,791,344	49,245,557
Children's Services	-	-	31,413	-	4,694,822	11,944,734	16,670,969
Parks and Recreation	1,060,885	-	698,755	-	4,986,300	1,645,900	8,391,840
Unincorporated MSTU	500,000	-	957,879	-	8,582,865	4,159,827	14,200,571
Assessment Revenue	-	-	-	-	117,184	-	117,184
Impact Fee Administration	-	-	15,577	-	131,465	3,384,749	3,531,791
Cable Franchise Fees	-	-	-	-	18,048	-	18,048
Phosphate Severance Tax	-	-	13,799	-	79,779	111,306	204,884
Beach Erosion	-	-	8,765	-	310,195	26,023,432	26,342,392
Tree Trust Fund	-	-	-	-	3,434,613	-	3,434,613
Palm Aire MSTU	-	-	-	-	50,390	674,076	724,466
Substance Abuse Treatment	-	-	-	-	155,347	-	155,347
Building Department	-	-	712,849	-	3,114,274	2,661,590	6,488,713
Florida Boating Improvements	-	-	-	-	395,829	411,947	807,776
Dredging Assessments	-	-	-	-	1,000,390	-	1,000,390
Green Bridge Demolition	-	-	-	-	432,362	-	432,362
County 5Ct Bd Voted Gas Tax	-	-	-		1,080,000	1,474,626	2,554,626
Affordable Housing	-	-	-	-	4,324	2,121,113	2,125,437
Court Technology Fees	-	-	-	-	531,860	73,202	605,062
Debt- GO Bonds Environmental Lands					1,158,578	-	1,158,578
Debt-2022 Rev Improv and Ref Bonds					62,423	-	62,423
Debt-2013 Revenue Ref and Improv Bonds	-	-	-	-	16,825	-	16,825
Debt-2019 Revenue Improv Bonds	-	-	-	-	14,134	-	14,134
Debt-2019 Rev Refund Bonds	-	-	-	-	3,273	-	3,273
Debt-2023 Revenue Improvement Bonds					22,178		22,178
Debt-2024 Revenue Improvement Note					411		411
Debt-2024B Revenue Improvement Note					5,350		5,350
Projects-Beach Erosion Control	-	-	-	-	6,026,415	-	6,026,415
Go Bonds Environmental Lands Cap Proj	-	-	-	11,918,342	-	-	11,918,342
Projects-2023 Rev Improv Bonds Capital Proj	-	-	-	1,117,131	4,086,838	-	5,203,969
Projects-Environmental Lands Capital Projects	-	-	-	771,401	-	-	771,401
Projects- 2024 Rev Improv Note Capital Proj				-	1,865,169	-	1,865,169
Projects-2024B Rev Improv Note Capt Proj					56,706,994		56,706,994
Utilities Operations	-	-	3,098,794	-	49,913,653	3,933,968	56,946,415
Debt-Utilities Debt Service	-	-	-	-	1,595,017	-	1,595,017
Invest Fee-Water Facility	-	-	-	20,357,800	2,883,997	-	23,241,797
Invest Fee-Sewer Facility	-	-	-	41,393,100	15,048,520	-	56,441,620
Internal Svcs-Fuel Services	-	-	27,944	-	1,338,495	906,541	2,272,980
Internal Svcs-Fleet Services	-	-	300,379	-	4,633,952	12,508,128	17,442,459
Internal Svcs-Telecommunications	-	-	30,666	-	258,323	-	288,989
Internal Svcs-Self-Insurance	-	-	38,133	-	2,556,315	-	2,594,448
Internal Svcs-Health Self Insurance	-	-	79,629	-	35,579,442	-	35,659,071
Projects-NAV Revenue Improvement Note Capital Proj	-	-	-		336,843		336,843
Projects-2022 Rev Improv and Refund Bonds Capital Proj					1,497,549		1,497,549
Internal Svcs-Automated Sys Maint	-	-	14,367	-	970,965	1,760,701	2,746,033
Internal Svcs-Radio Communications	-	-	51,270	-	562,971	408,262	1,022,503
Environmental Lands	30,000		134,778		835,855	17,947,313	18,947,946
Opioid Taskforce			5,627		25,692	11,767,189	11,798,508
Mitigation Program	-	-	16,969	-	77,491	92,919	187,379
Projects-IST Revenue Improvement Note Capital Proj	-	-	-	385,594	292,172	-	677,766
Opioid Taskforce - Capital Projects					137	-	137
EMS Trust & 911 Enhancement Fee	-	-	107,482	-	601,337	281,865	990,684
Spec Law Enforcement Trust-Fed /State	-	-	-	-	2,095,464	-	2,095,464
Projects-Library Impact Fees	-	-	-	-	10,355,583	-	10,355,583
Projects-Utilities Maint & Capital	-	-	-	40,896,000	18,824,142	-	59,720,142
Transit & Transit Capital	-	-	-	-	846,657	-	846,657
Port Authority & Debt Service	-	8,444,197	-	-	-	-	8,444,197
Civic Center	150,000	-	109,000	-	826,411	206,360	1,291,771
Stormwater Utility & Projects	-	-	345,508	12,401,553	5,451,763	-	18,198,824
Library Services	-	-	662,492	-	3,471,101	6,096,403	10,229,996
Projects-Highway Capital	-	-	-	-	3,121,264	-	3,121,264
Solid Waste Operations/Debt/Capital Project	-	-	371,996	4,476,000	61,203,685	9,989,287	76,040,968
Projects-Law Enf Impact Fees	-	-	-	-	7,991,156	-	7,991,156
Projects-Roads/Bridges Maint	-	-	141,802	-	1,193,171	2,891,155	4,226,128
Projects-Parks Impact Fees	-	-	-	7,260,297	3,356,927	-	10,617,224
Projects-Public Safety Impact Fees	-	-	-	2,667,753	485,703	-	3,153,456
Redevelopment Districts (Southwest, Parrish, Port TIF)	-	-	75,426	3,005,463	5,337,965	13,840,981	22,259,835
Projects-Building Capital	-	-	-	5,785,863	4,072,220	-	9,858,083
Projects-Utilities Revenue Bonds Capital Projects			-	4,569,000	2,266,999	-	6,835,999
Projects-Roads Impact Fees	-	-	-	28,944,673	39,182,474	-	68,127,147
Projects-Gas Tax Capital	-	-	-	3,792,273	1,073,444	-	4,865,717
Projects-Infrastructure Transportation Capital Projects	-	-	-	41,559,449	18,257,812	-	59,817,261
Projects-Intrastructure Public Safety Capital Projects	-	-	-	3,543,688	2,499,916	-	6,043,604
Projects-Intrastructure Parks Capital Projects	-	-	-	4,519,515	1,722,215	-	6,241,730
Total	**$ 5,688,433**	**$ 8,444,197**	**$ 17,979,067**	**$ 239,864,895**	**$ 534,688,235**	**$ 185,732,487**	**$ 992,397,314**



Debt Service

Manatee County FLORIDA

Debt Service - Introduction

Manatee County's Outstanding Principal Debt is $1,122,188,637 as adopted in the FY26 Adopted Budget, of which $642,514,606 (57.25%) represents General Government, $447,407,459 (39.87%) is Public Utilities and $32,266,572 (2.88%) is Port Authority. There are currently a total of 18 debt issuances in the County's Debt Portfolio and diversified currently into three different debt tools: Revenue Bonds, General Obligation (GO) Bonds, and Notes. In the FY26 Adopted Budget, the total debt service amount to be paid is $78,813,509, which represents 4.99% of the County's total operating expenditures. This key ratio helps measure the financial flexibility of the County and it provides a more comprehensive review of Manatee County's fixed cost burden as it relates to debt obligations.

Manatee County utilizes debt obligations for the sole purpose of financing capital infrastructure needs which helps to leverage and relief funding for a long-term financial planning. The County's Financial Advisor and Bond Counsel assist the County as to the decisions related to the issuance of debt by monitoring market and economic conditions, tracking interest rates, monitoring the types of debt permitted to be issued in accordance with local government bylaws and statutes, and the allowable uses of debt. The long-term planning that the County sets helps to articulate the goals with respect to debt and helps ensure sound fiscal health and demonstrates to the rating agencies the credit worthiness and that debt obligations are being well managed and met.

Manatee County has set a set of debt management policies that serve as written guidelines for our debt management portfolio. This debt policy provides a conservative approach to set debt limitations, debt structure and repayment, debt issuance practices, use and types of debt allowed. Manatee County's Debt Policy is presented under the "Financial Structure and Policies" section on page 446.

Debt Service - Program Purpose & Description

Sources of Funds	FY24 Actual	FY25 Adopted	FY26 Adopted
Assessment Revenue	$ 859,533	6,696	$ 6,136
Beach Erosion Fund	2,940,209	868,895	-
Charges for Services	1,635,278	2,788,754	2,662,006
Environmental Lands	2,836,345	2,913,500	2,870,525
Facility Investment Fees	12,605,102	2,462,924	3,877,026
Gen Fund/ General Revenue	867,451	15,368,481	6,583,755
Gas Taxes	12,024,766	882,764	808,974
Impact Fees	4,386,476	11,962,927	27,434,034
Infrastructure Sales Tax	1,829,205	4,446,253	4,443,000
Tourist Development Tax	638,710	1,855,843	1,855,988
Unincorporated MSTU Fund	19,673,313	1,430,949	-
Utilities System Charges	-	23,590,156	28,272,064
Total	**$ 60,296,388**	**$ 68,578,142**	**$ 78,813,508**

Uses of Funds	FY24 Actual	FY25 Adopted	FY26 Adopted
Port Authority	$ 2,940,209	$ 2,788,754	$ 2,662,006
Public Utilities	22,426,068	25,968,013	32,071,134
Revenue Refunding and Improvement Bonds, 2013	3,121,151	3,176,250	2,910,750
Revenue Improvement and Refunding Note, 2018	2,725,986	4,252,732	-
Revenue Improvement Bonds 2016	3,456,892	1,867,900	-
Revenue Improvement Refunding Bonds Series 2019	826,476	866,900	2,562,900
Revenue Refunding Series 2019	15,681,325	15,899,302	884,500
Revenue Refunding and Improvement Bonds, 2022	1,635,278	2,913,500	16,206,401
Limited General Obligation (GO) Bonds 2023	7,261,868	9,107,300	2,870,525
Revenue Improvement Bonds, 2023	221,135	1,737,491	12,082,300
Revenue Improvement Note, 2024	-	-	1,737,491
Revenue Improvement Note, 2024B	-	-	3,038,004
Revenue Improvement Note, 2025B	-	-	361,304
Revenue Improvement Note, 2025A	-	-	1,426,193
Total	**$ 60,296,388**	**$ 68,578,142**	**$ 78,813,508**

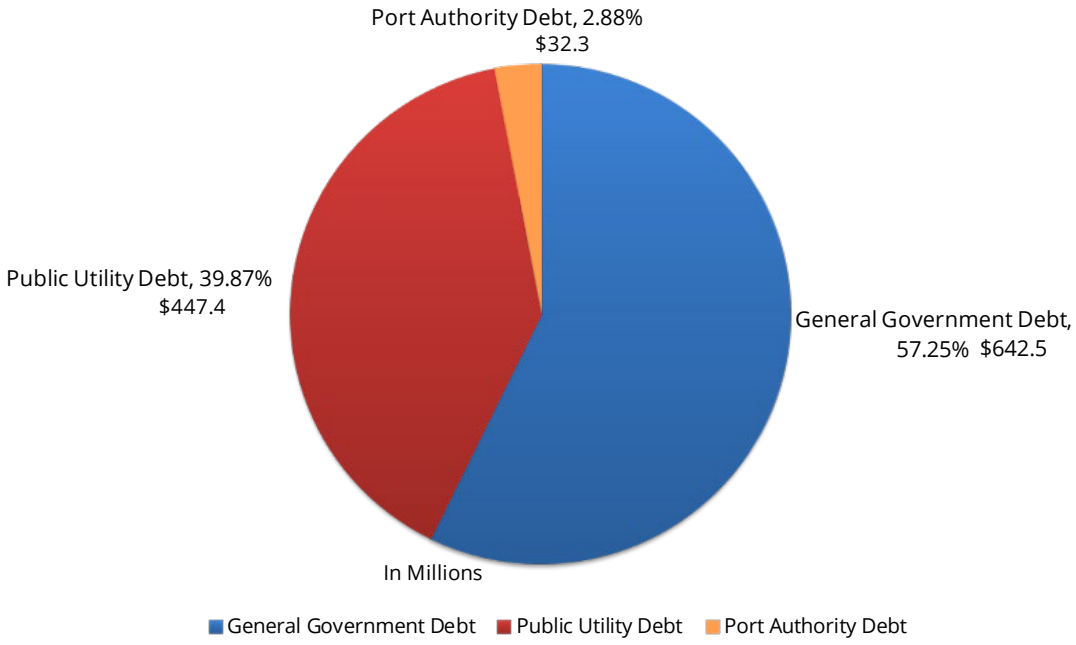
Ratio to Assessed Value & General Bonded Debt Per Capita

Fiscal Year	Tax Year	Population*	Net Taxable Assessed Value*	Bonded Debt	Ratio of Bonded Debt to Assessed Value		General Bonded Debt Per Capita
2016	2015	356,133	28,219,084,000	1,235,000	0.004%	$	3.47
2017	2016	368,782	30,541,288,401	635,000	0.002%	$	1.72
2018	2017**	377,826	33,338,703,267	-	0.000%	$	-
2019	2018	387,414	36,030,205,085	-	0.000%	$	-
2020	2019	398,503	38,878,437,785	-	0.000%	$	-
2021	2020	411,209	41,642,611,834	-	0.000%	$	-
2022	2021	421,768	44,939,699,194	-	0.000%	$	-
2023	2022	427,279	52,779,304,761	-	0.000%	$	-
2024	2023	439,566	61,943,860,228	35,000,000	0.057%	$	79.62
2025	2024	455,356	70,040,687,097	33,910,000	0.048%	$	74.47

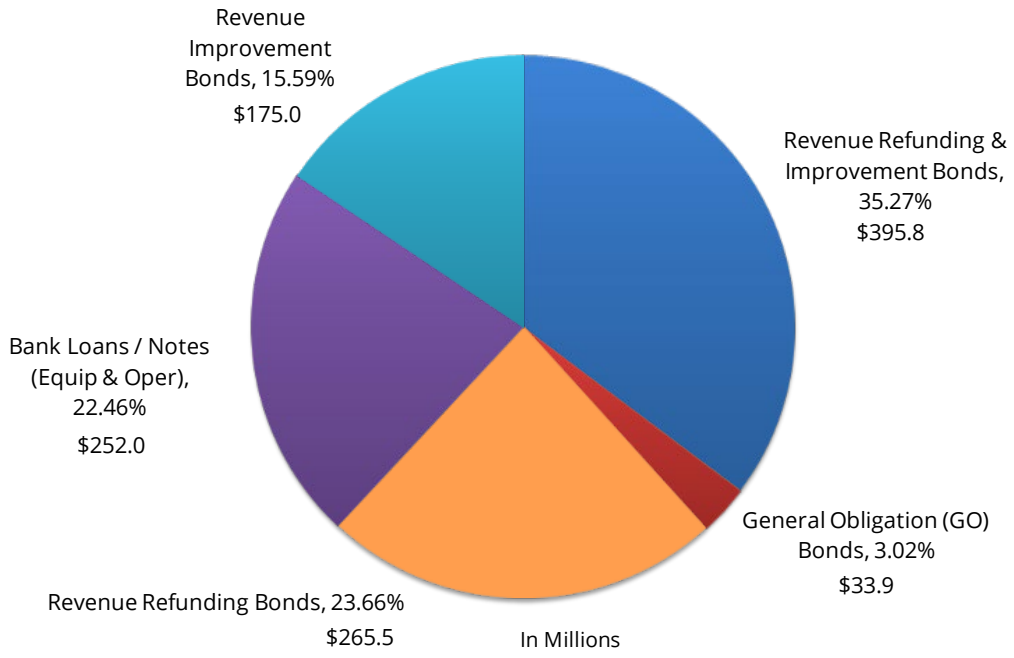
**Sources: Office of Economic and Demographic Research, State of Florida (population projections), and, Manatee County Property Appraiser (Tax Roll Data - Assessed Values). Fiscal Year 2020 Net Taxable Assessed Value is based on projections of data, and can differ from the Audited Comprehensive Annual Financial Report as a result of budget earlier presentation . Prior years are revised to reflect audited final values.*

Summary of Outstanding Debt as Adopted

As of the adoption of the FY26 Budget, Manatee County's outstanding debt totaled $1,746,044,643, of which $1,122,188,637 is principal and $623,856,006 is interest. The FY26 adopted budget contains debt service of $78,813,508, of which $30,383,943 is principal and $48,429,565 is interest. This represents an increase of $10,238,068. The increase is due to three new debt issuances in FY25 of the following: Revenue Improvement Note, Series 2024B, Revenue Improvement Note, Series 2025B, Revenue Improvement Note, Series 2025A.



Summary of Outstanding Debt by Category



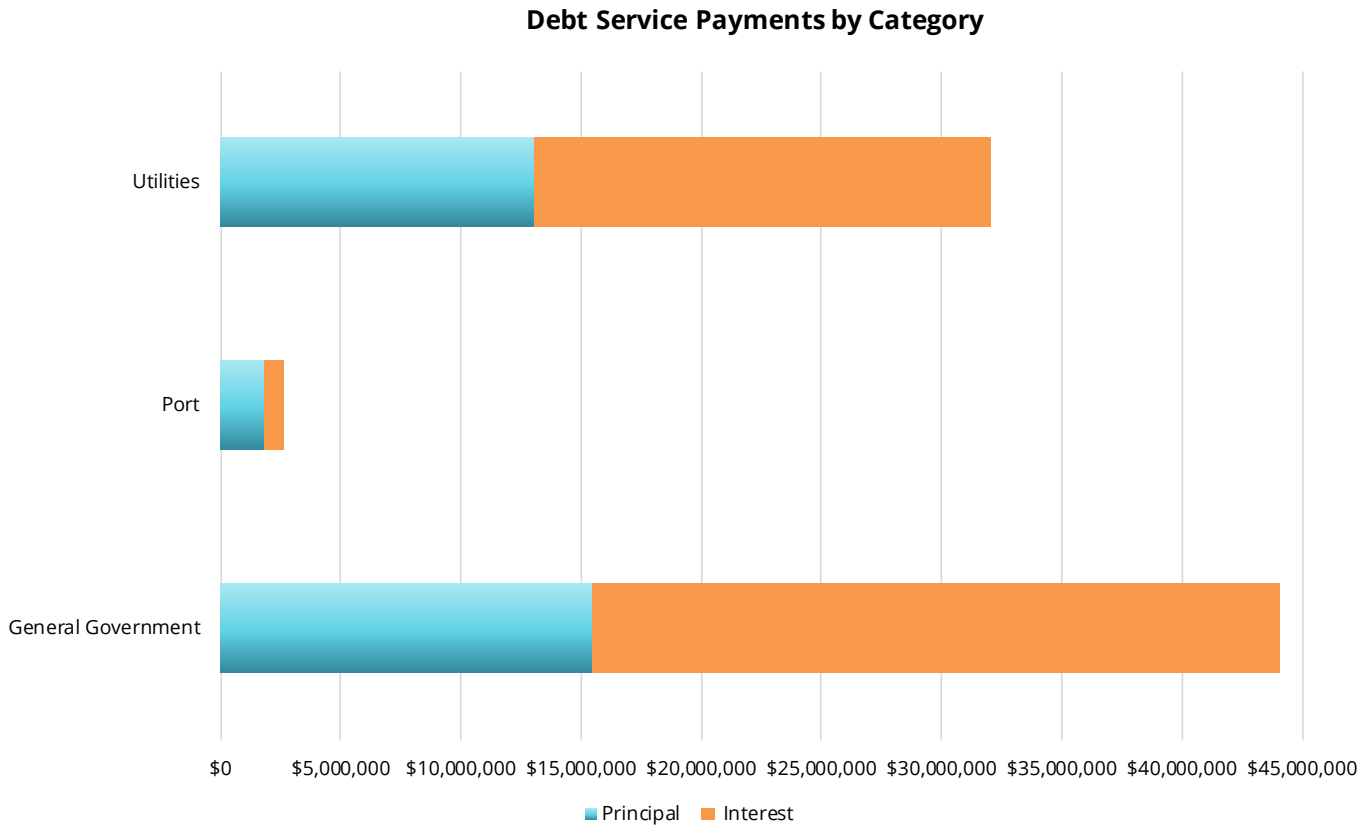
Summary of Outstanding Debt by Category

COUNTY ISSUED DEBT SERVICE	Amount Outstanding	Allocation Percentage
General Government		
Revenue Refunding & Improvement Bonds	$ 256,685,000	22.87%
Revenue Refunding Bonds	6,190,000	0.55%
Revenue Improvement Bonds	175,000,000	15.59%
Limited General Obligation Bonds	33,910,000	3.02%
Revenue Improvement Notes	170,729,606	15.22%
	$ 642,514,606	57.25%
Public Utilities		
Revenue Refunding & Improvement Bonds	$ 139,065,000	12.39%
Revenue Refunding Bonds	229,365,000	20.44%
Notes	78,977,459	7.04%
	$ 447,407,459	39.87%
Total County Issued Debt	$ 1,089,922,065	97.12%
NON-COUNTY ISSUED DEBT SERVICE		
Port Authority		
Loans (Equipment and Operations)	$ 2,316,572	0.21%
Revenue Refunding Bonds	29,950,000	2.67%
	$ 32,266,572	2.88%
Total Non-County Issued Debt	$ 32,266,572	2.88%
Total Issued Debt	**$ 1,122,188,637**	**100.00%**

Summary of Debt Service for FY26

For the FY26 adopted budget, total debt service for the year contains $30,383,943 principal payments and $48,429,565 interest expense. The breakdown of the category for debt service is as follows:

	Principal	Interest	Total
General Government	$ 15,473,200	$ 28,607,166	$ 44,080,366
Port Authority	1,826,423	835,583	2,662,006
Utilities	13,084,320	18,986,816	32,071,136
Total	**$ 30,383,943**	**$ 48,429,565**	**$ 78,813,508**



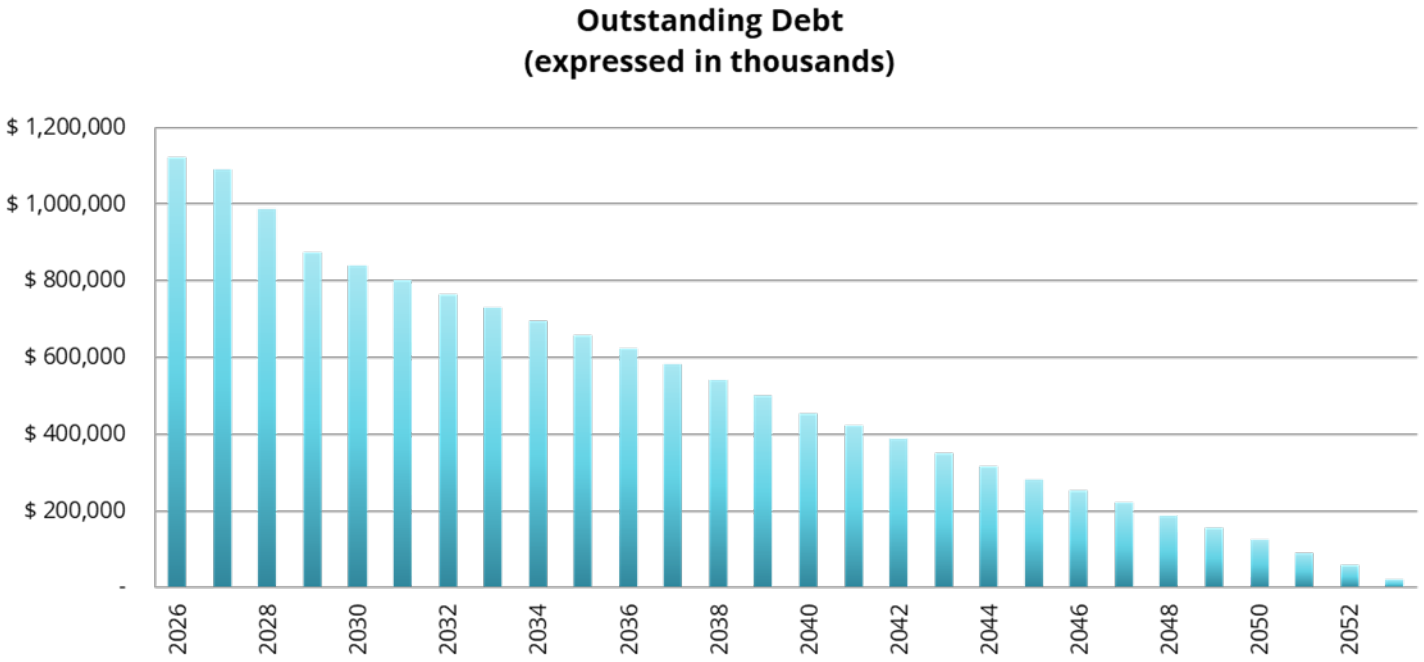
Fiscal Year 2026 Summary of Principal & Interest Payments

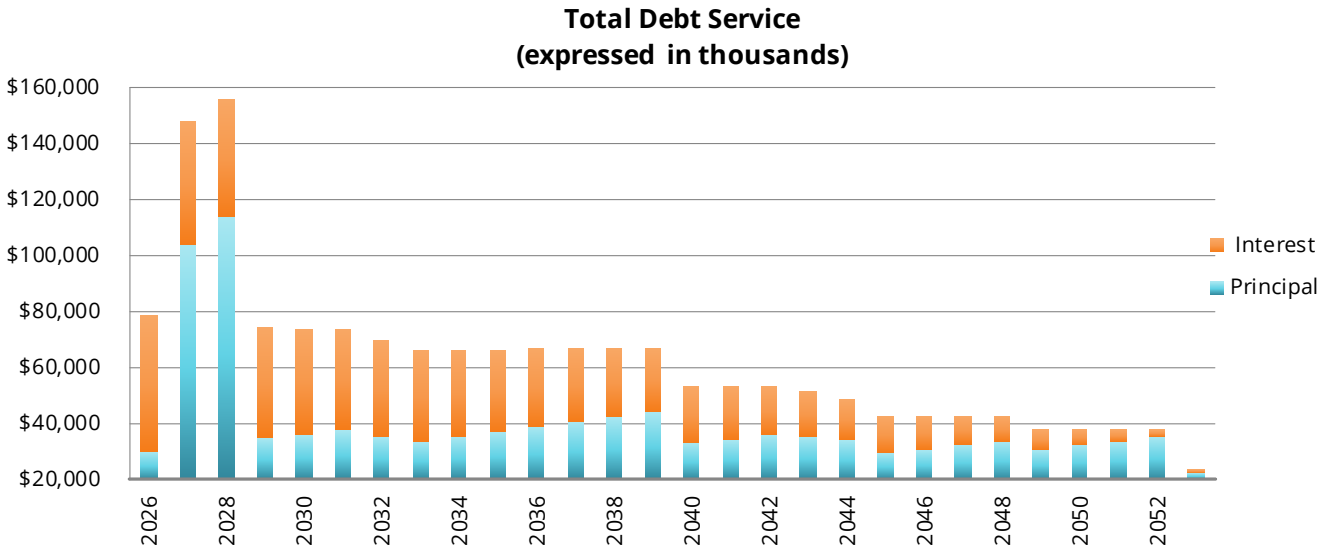
Fiscal Year 2026 Summary of Principal & Interest Payments

Obligation Name	Beginning Principal Balance	Principal Payments/ Changes	Ending Principal Balance	2026 Interest Payments	2026 Total Payments
Revenue Refunding and Improvement Bonds 2013	$ 11,145,000	$ (2,475,000)	$ 8,670,000	$ 435,750	$ 2,910,750
Revenue Improvement Refunding Bonds 2019	43,275,000	(695,000)	42,580,000	1,867,900	2,562,900
Revenue Refunding Series 2019	6,190,000	(575,000)	5,615,000	309,500	884,500
Revenue Improvement and Refunding Bonds 2022	202,265,000	-	202,265,000	9,556,401	9,556,401
Limited General Obligation Bonds 2023	33,910,000	(6,650,000)	27,260,000	1,705,525	8,355,525
Revenue Improvement Bonds 2023	175,000,000	(1,165,000)	173,835,000	9,107,300	10,272,300
Revenue Improvement Note 2024	17,762,000	(2,975,000)	14,787,000	799,290	3,774,290
Revenue Improvement Note, Series 2024B	72,161,606	(938,200)	71,223,406	3,038,003	3,976,203
Revenue Improvement Note, Series 2025B	7,600,000	-	7,600,000	361,304	361,304
Revenue Improvement Note, Series 2025A	73,206,000		73,206,000	1,426,193	1,426,193
Total General Government	**$ 642,514,606**	**$ (15,473,200)**	**$ 627,041,406**	**$ 28,607,166**	**$ 44,080,366**
Public Utilities System Rev & Improvement Bonds 2015	$ 71,220,000	(1,780,000)	69,440,000	3,002,800	$ 4,782,800
Public Utilities System Rev Refunding Bonds 2017	40,630,000	(3,240,000)	37,390,000	1,889,150	5,129,150
Public Utilities System Revenue Improvement Bonds 2018	67,845,000	(1,930,000)	65,915,000	2,431,613	4,361,613
Public Utilities System Rev Refunding Bonds 2023	188,735,000	(3,310,000)	185,425,000	8,480,450	11,790,450
Public Utilities System Advanced Metering Infrastructure Note, 2024	78,977,459	(2,824,320)	76,153,139	3,182,803	6,007,123
Total Public Utilities	**$ 447,407,459**	**$ (13,084,320)**	**$ 434,323,139**	**$ 18,986,816**	**$ 32,071,136**
Port Authority FDOT State Infrastructure Loan 2007	145,955	(145,955)	-	2,919	148,874
Port Authority FDOT State Infrastructure Loan 2017[(1)]	2,170,617	(205,468)	1,965,149	63,382	268,850
Port Authority Taxable Revenue Refunding Bonds 2021	29,950,000	(1,475,000)	28,475,000	769,282	2,244,282
Total Port	**$ 32,266,572**	**$ (1,826,423)**	**$ 30,440,149**	**$ 835,583**	**$ 2,662,006**
Grand Totals	**$ 1,122,188,637**	**$ (30,383,943)**	**$ 1,091,804,694**	**$ 48,429,565**	**$ 78,813,508**

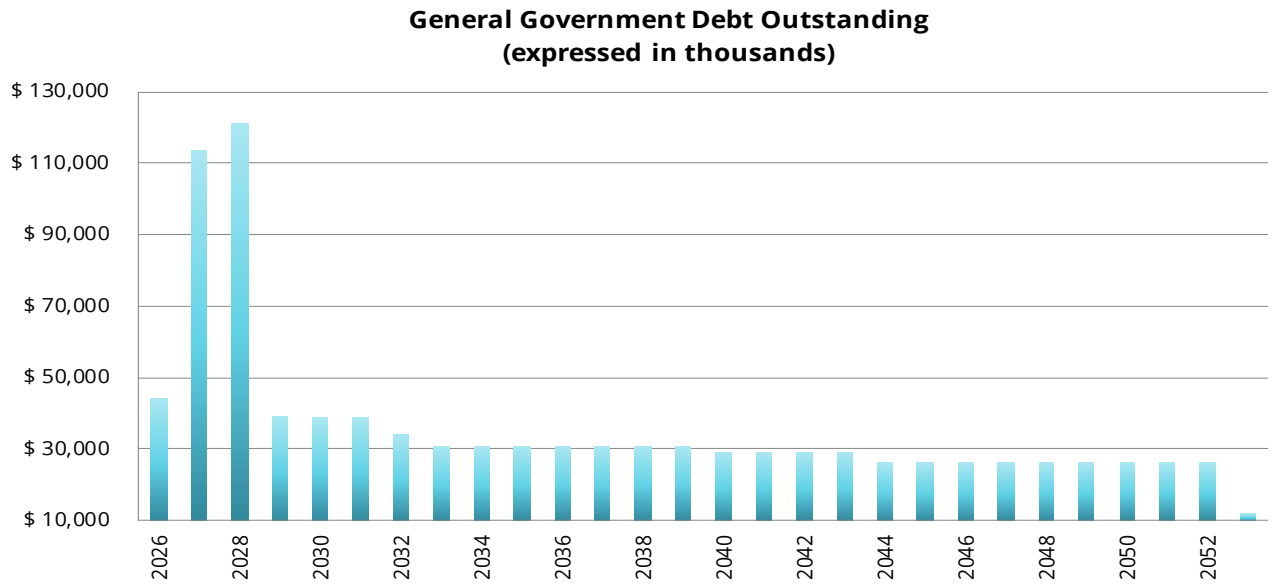
(1) The Port Authority FDOT State Infrastructure Loan 2017 increases as projects are completed.

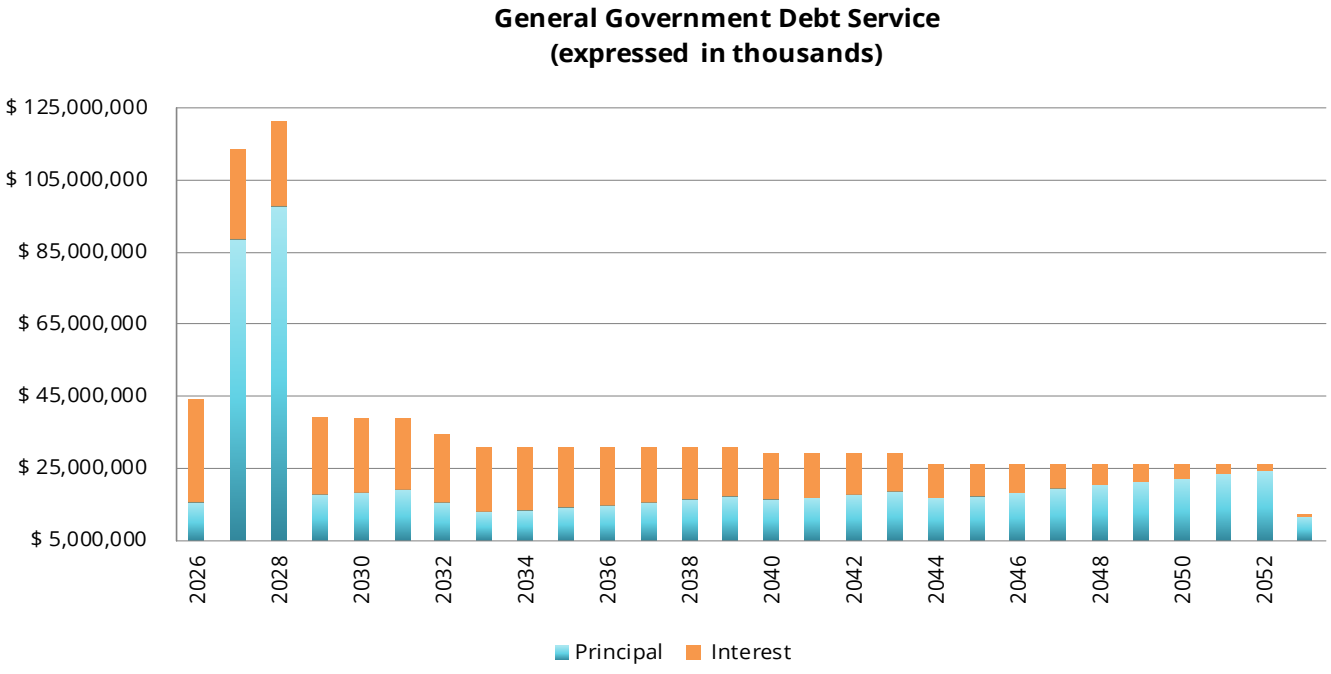
Outstanding Debt & Annual Debt Service - Countywide



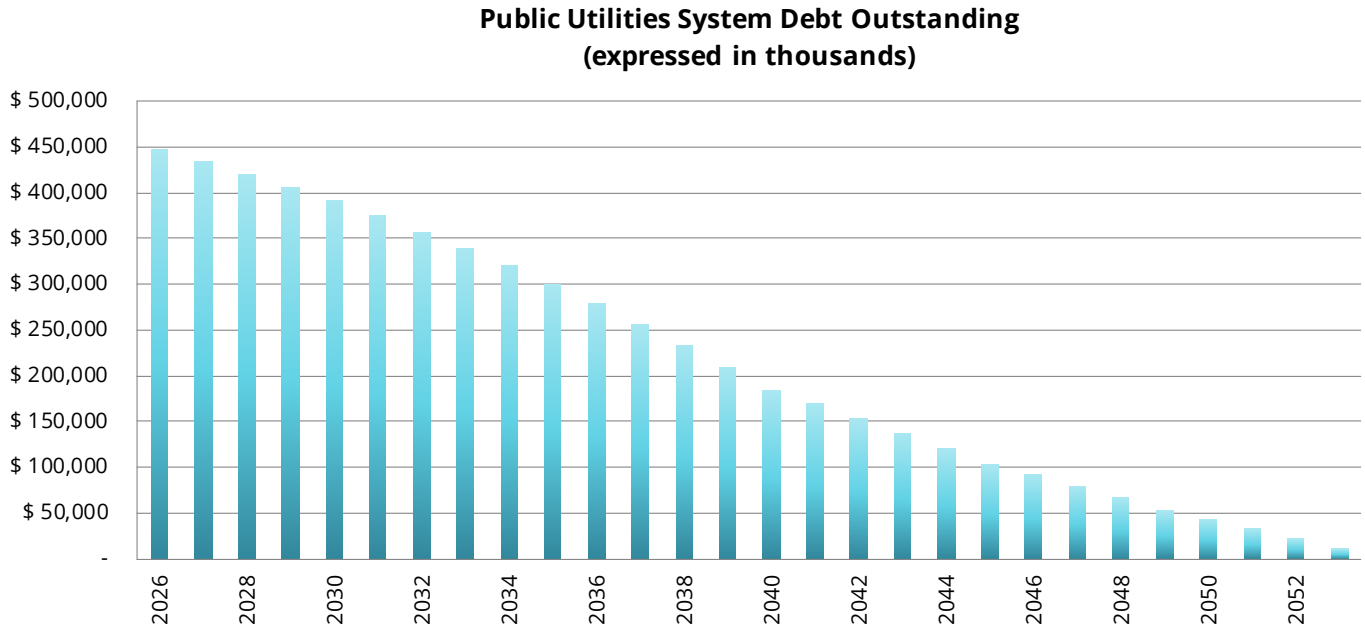


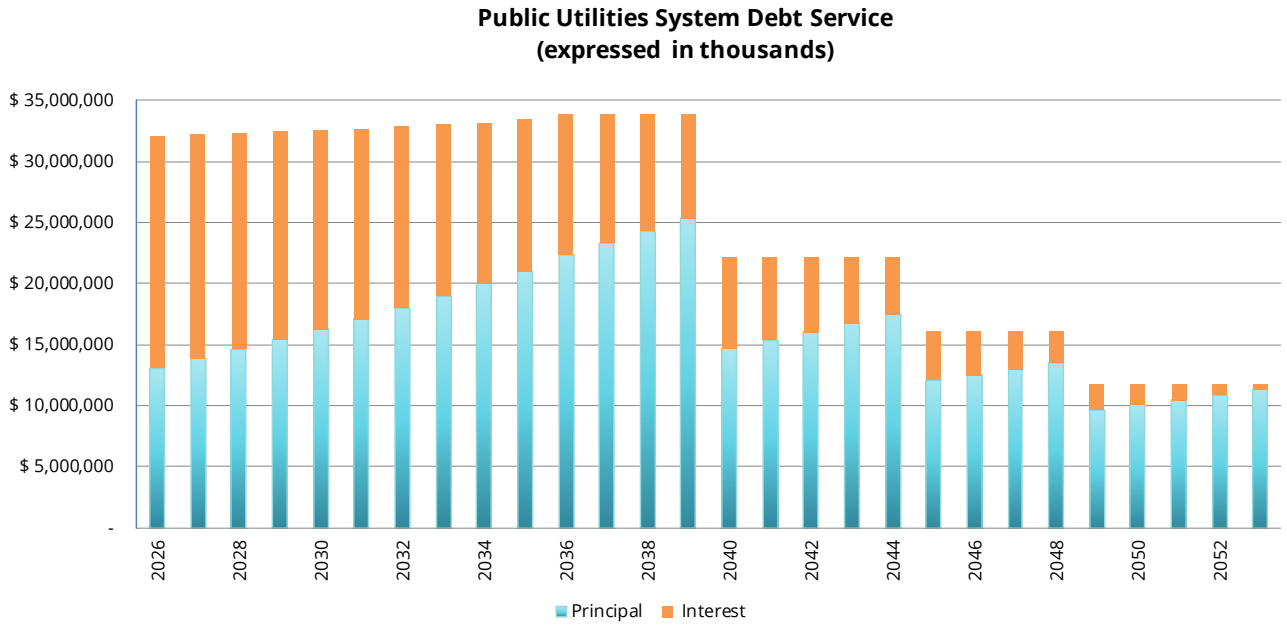
General Government Debt



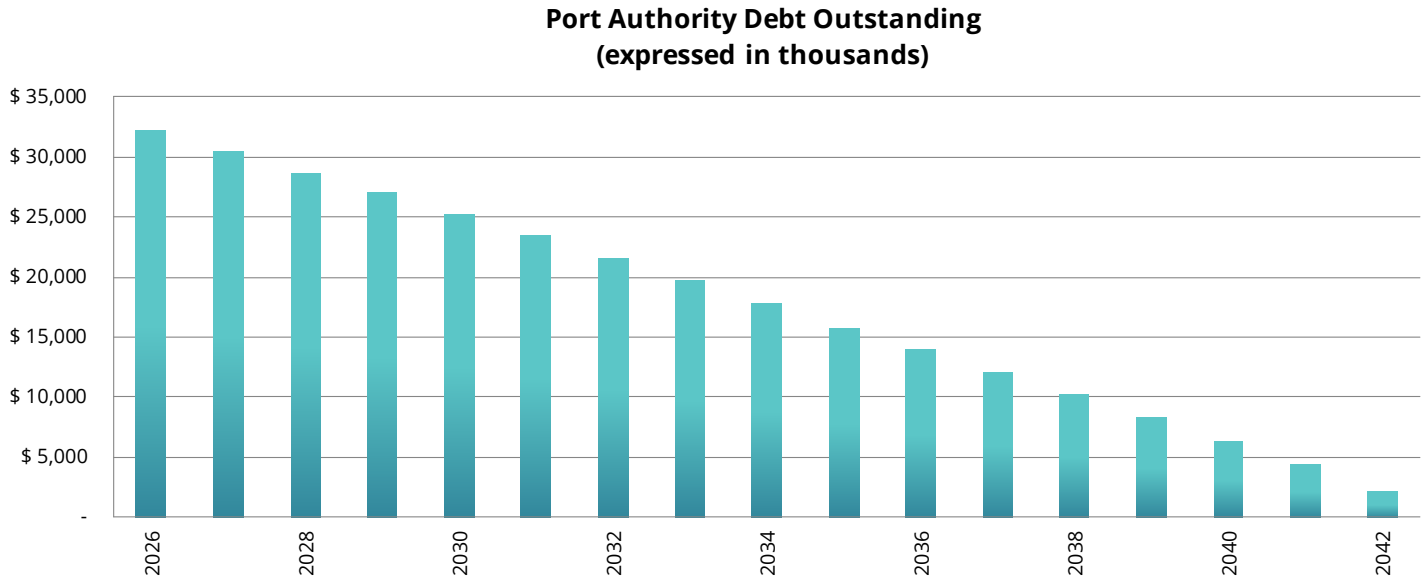


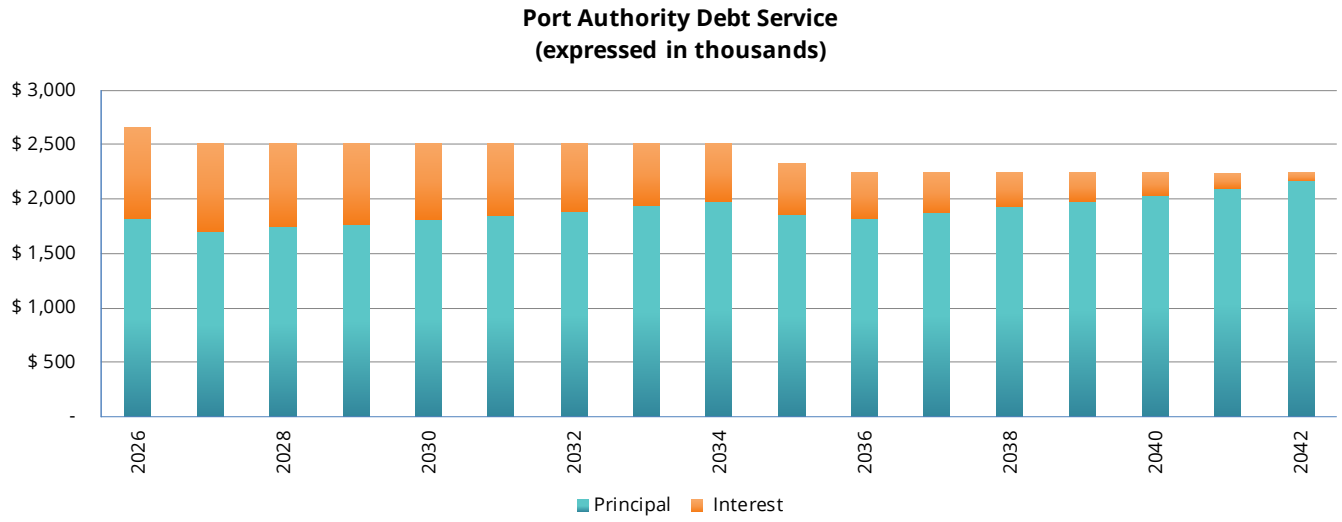
Public Utilities System Debt





Port Authority Debt





Schedule of Future Debt Service Payments

Schedule of Future Debt Service Payments					
Bond / Note Issue	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**
Revenue Refunding and Improvement Bonds 2013	$ 2,907,000	$ 3,172,250	$ 3,177,550	$ -	$ -
Revenue Improvement and Refunding Bonds 2019	2,563,150	2,561,650	2,558,400	2,998,400	2,999,400
Revenue Refunding Bonds 2019	915,750	949,000	819,000	943,750	1,035,750
Revenue Refunding and Improvement Bonds 2022	16,173,900	15,861,400	15,987,150	18,104,150	18,021,650
Limited General Obligation Bonds 2023	2,878,625	2,879,750	2,863,875	2,874,000	2,873,625
Revenue Improvement Bonds 2023	12,083,550	12,082,300	12,078,300	12,081,300	12,080,550
Revenue Improvement Note 2023	1,737,471	1,737,453	1,737,451	1,737,474	1,737,528
Revenue Improvement Note 2024B	72,423,212	-	-	-	-
Revenue Improvement Note, Series 2025B	361,304	7,849,448	-	-	-
Revenue Improvement Note, Series 2025A	1,426,193	74,190,659	-	-	-
Total General Government	**$ 113,470,155**	**$ 121,283,910**	**$ 39,221,726**	**$ 38,739,074**	**$ 38,748,503**
Public Utilities System Rev & Improv Bonds 2015	$ 4,903,800	$ 5,019,300	$ 5,154,050	$ 5,281,550	$ 5,425,550
Public Utilities System Rev Ref Bonds 2017	5,127,150	5,132,150	5,133,400	5,135,650	5,128,400
Public Utilities System Rev Improv Bonds 2018	4,360,113	4,363,863	4,364,963	4,362,163	4,363,763
Public Utilities System Rev Refunding Bonds 2023	11,789,950	11,791,200	11,788,700	11,792,200	11,790,950
Public Utilities System AMI Note 2024	6,007,123	6,007,123	6,007,123	6,007,123	6,007,123
Total Public Utilities	**$ 32,188,136**	**$ 32,313,636**	**$ 32,448,236**	**$ 32,578,686**	**$ 32,715,786**
Port Authority FDOT State Infrastructure Loan 2017	268,850	268,850	268,850	268,850	268,850
Port Authority Taxable Revenue Ref Bonds Series	2,244,812	2,244,860	2,238,276	2,241,136	2,241,848
Total Port	**$ 2,513,662**	**$ 2,513,710**	**$ 2,507,126**	**$ 2,509,986**	**$ 2,510,698**
Grand Totals	**$ 148,171,953**	**$ 156,111,256**	**$ 74,177,088**	**$ 73,827,746**	**$ 73,974,987**

Schedule of Future Debt Service Payments (continued)

Schedule of Future Debt Service Payments

Bond / Note Issue	FY2032	FY2033	FY2034	FY2035	FY2036-53	TOTAL
Revenue Refunding and Improvement Bonds 2013	$ -	$ -	$ -		$ -	**$ 9,256,800**
Revenue Improvement and Refunding Bonds 2019	2,997,150	2,996,650	2,997,650	2,999,900	41,967,400	**67,639,750**
Revenue Refunding Bonds 2019	1,071,250	1,107,750	-		-	**6,842,250**
Revenue Refunding and Improvement Bonds 2022	13,543,400	9,983,150	11,091,988	11,093,888	197,532,449	**327,393,125**
Limited General Obligation Bonds 2023	2,869,500	2,866,500	2,869,250	2,862,625	22,818,875	**48,656,625**
Revenue Improvement Bonds 2023	12,080,800	12,081,550	12,082,300	12,082,550	217,455,038	**326,188,238**
Revenue Improvement Note 2023	1,737,514	1,737,533	1,737,477	1,737,438	6,949,971	**22,587,310**
Revenue Improvement Note 2024B	-	-	-	-	-	**72,423,212**
Revenue Improvement Note, Series 2025B	-	-	-	-	-	**8,210,752**
Revenue Improvement Note, Series 2025A	-	-	-	-	-	**75,616,852**
Total General Government	**$ 34,299,614**	**$ 30,773,133**	**$ 30,778,665**	**$ 30,776,401**	**$ 486,723,733**	**$ 964,814,914**
Public Utilities System Rev & Improv Bonds 2015	$ 5,569,300	$ 5,728,550	$ 5,881,800	$ 6,057,200	$ 46,679,000	**$ 95,700,100**
Public Utilities System Rev Ref Bonds 2017	5,131,650	5,129,400	5,132,000	5,127,200	-	**46,177,000**
Public Utilities System Rev Improv Bonds 2018	4,360,325	4,361,675	4,362,300	4,361,825	56,712,307	**95,973,297**
Public Utilities System Rev Refunding Bonds 2023	11,789,700	11,787,950	11,790,200	11,790,700	212,218,500	**318,330,050**
Public Utilities System AMI Note 2024	6,007,123	6,007,123	6,007,123	6,007,123	54,064,112	**108,128,222**
Total Public Utilities	**$ 32,858,098**	**$ 33,014,698**	**$ 33,173,423**	**$ 33,344,048**	**$ 369,673,919**	**$ 664,308,669**
Port Authority FDOT State Infrastructure Loan 2017	268,850	268,850	268,850	92,666	-	**2,243,466**
Port Authority Taxable Revenue Ref Bonds Series	2,240,832	2,241,566	2,244,155	2,238,881	15,687,721	**35,864,087**
Total Port	**$ 2,509,682**	**$ 2,510,416**	**$ 2,513,005**	**$ 2,331,547**	**$ 15,687,721**	**$ 38,107,553**
Grand Totals	**$ 69,667,394**	**$ 66,298,247**	**$ 66,465,093**	**$ 66,451,996**	**$ 872,085,373**	**$ 1,667,231,136**

Schedule of Debt Service Requirements

GENERAL GOVERNMENT

Revenue Refunding and Improvement Bonds, Series 2013

Original Par: $ 79,640,000
Outstanding Par: $ 11,145,000

Purpose: Advance refund a portion of Rev Impr Bonds, Bond Series, 2004, Impr Bonds Series, 2006 and Rev Refunding and Impr Bonds 2004. Bond will fund capital improvements and/or reimburse the County for prior capital expenditures.

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2026	2,475,000	435,750	2,910,750
2027	2,595,000	312,000	2,907,000
2028	2,990,000	182,250	3,172,250
2029	3,085,000	92,550	3,177,550
	$ 11,145,000	$ 1,022,550	$ 12,167,550

Revenue Improvement Refunding Bonds, Series 2019

Original Par: $ 48,590,000
Outstanding Par: $ 43,275,000

Purpose: Purpose of issuance of new debt and and Refunding Note, Series 2018 and finance transportation related capital improvement related to the 44th Avenue East - 45th Street - 44th Avenue Plaza East

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2026	695,000	1,867,900	2,562,900
2027	730,000	1,833,150	2,563,150
2028	765,000	1,796,650	2,561,650
2029	800,000	1,758,400	2,558,400
2030	1,280,000	1,718,400	2,998,400
2031-2034	5,790,000	6,200,850	11,990,850
2035-2039	8,905,000	6,090,900	14,995,900
2040-2044	10,970,000	4,019,000	14,989,000
2045-2049	13,340,000	1,642,400	14,982,400
	$ 43,275,000	$ 26,927,650	$ 70,202,650

Revenue Refunding Bonds, Series 2019

Original Par: $ 8,660,000
Outstanding Par: $ 6,190,000

Purpose: Refund the Revenue Improvement and Refunding Note, Series 2018 and finance transportation related capital improvement related to the 44th Avenue East - 45th Street - 44th Avenue Plaza East

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2026	575,000	309,500	884,500
2027	635,000	280,750	915,750
2028	700,000	249,000	949,000
2029	605,000	214,000	819,000
2030	760,000	183,750	943,750
2031-2033	2,915,000	299,750	3,214,750
	$ 6,190,000	$ 1,536,750	$ 7,726,750

Revenue Improvement & Refunding Bonds, Series 2022

Original Par: $ 233,115,118
Outstanding Par: $ 202,265,000

Purpose: Purpose of refunding 2021 NAV LOC and 2021 IST LOC and to bond for new projects.

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2026	6,650,000	9,556,401	16,206,401
2027	6,950,000	9,223,900	16,173,900
2028	6,985,000	8,876,400	15,861,400
2029	7,460,000	8,527,150	15,987,150
2030	9,950,000	8,154,150	18,104,150
2031-2034	24,375,000	28,265,188	52,640,188
2035-2039	25,925,000	29,522,950	55,447,950
2040-2044	33,025,000	22,427,387	55,452,388
2045-2049	41,845,000	13,612,000	55,457,000
2050-2052	39,100,000	3,169,000	42,269,000
	$ 202,265,000	$ 141,334,526	$ 343,599,526

Limited General Obligation Bonds, Series 2023

Original Par: $ 35,000,000
Outstanding Par: $ 33,910,000

Purpose: Purpose for financing the acquisition and improvement of certain lands within the County.

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2026	1,165,000	1,705,525	2,870,525
2027	1,245,000	1,633,625	2,878,625
2028	1,310,000	1,569,750	2,879,750
2029	1,375,000	1,488,875	2,863,875
2030	1,470,000	1,404,000	2,874,000
2031-2034	6,655,000	4,823,875	11,478,875
2035-2039	10,365,000	3,927,375	14,292,375
2040-2043	10,325,000	1,064,125	11,389,125
	$ 33,910,000	$ 17,617,150	$ 51,527,150

Schedule of Debt Service Requirements (continued)

Revenue Improvement Bonds, Series 2023

Original Par: $ 175,000,000
Outstanding Par: $ 175,000,000

Purpose: Purpose to finance certain capital projects and pay certain costs of issuance with respects to the Bonds.

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2026	2,975,000	9,107,300	12,082,300
2027	3,125,000	8,958,550	12,083,550
2028	3,280,000	8,802,300	12,082,300
2029	3,440,000	8,638,300	12,078,300
2030	3,615,000	8,466,300	12,081,300
2031-2034	16,360,000	31,965,200	48,325,200
2035-2039	25,495,000	34,912,500	60,407,500
2040-2044	32,535,000	27,868,500	60,403,500
2045-2049	41,830,000	18,573,363	60,403,363
2050-2053	42,345,000	5,978,225	48,323,225
	$ 175,000,000	$ 163,270,538	$ 338,270,538

Revenue Improvement Note, Series 2024

Original Par: $ 18,659,800
Outstanding Par: $ 17,762,000

Purpose: Purpose to finance the installation of new Honeywell lights that will be placed on many sports fields countywide.

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2026	938,200	799,290	1,737,490
2027	980,400	757,071	1,737,471
2028	1,024,500	712,953	1,737,453
2029	1,070,600	666,850	1,737,450
2030	1,118,800	618,674	1,737,474
2031-2034	5,002,000	1,948,050	6,950,050
2035-2039	7,627,500	1,059,912	8,687,412
	$ 17,762,000	$ 6,562,800	$ 24,324,800

Revenue Improvement Note, 2024B

Original Par: $ 140,000,000
Outstanding Par: $ 72,161,606

Purpose: Purpose to establish a non-revolving Line of Credit for the purpose of funding projects that are apart of the Capital Improvement Plan.

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2026	-	3,038,004	3,038,004
2027	72,161,606	261,605	72,423,211
	$ 72,161,606	$ 3,299,609	$ 75,461,215

Revenue Improvement Note, 2025B

Original Par: $ 7,600,000
Outstanding Par: $ 7,600,000

Purpose: For the purpose to provide interim gap funding for extraordinary, unexpected costs related to Hurricanes Helene and Milton.

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2026	-	361,304	361,304
2027	-	361,304	361,304
2028	7,600,000	249,448	7,849,448
	$ 7,600,000	$ 972,056	$ 8,572,056

Revenue Improvement Note, 2025A

Original Par: $ 142,400,000
Outstanding Par: $ 73,206,000

Purpose: For the purpose to provide interim gap funding for extraordinary, unexpected costs related to Hurricanes Helene and Milton.

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2026	-	1,426,193	1,426,193
2027	-	1,426,193	1,426,193
2028	73,206,000	984,659	74,190,659
	$ 73,206,000	$ 3,837,045	$ 77,043,044

Schedule of Debt Service Requirements (continued)

PUBLIC UTILITIES

Public Utilities System Revenue & Improvement Bonds, Series 2015

Original Par: $ 91,485,000
Outstanding Par: $ 71,220,000

Purpose: Refunded a portion of the Public utilities Revenue Refunding and Imprv Bonds, Series 2006

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2026	1,780,000	3,002,800	4,782,800
2027	1,990,000	2,913,800	4,903,800
2028	2,205,000	2,814,300	5,019,300
2029	2,450,000	2,704,050	5,154,050
2030-2034	16,240,000	11,646,750	27,886,750
2035-2039	46,555,000	6,181,200	52,736,200
	$ 71,220,000	$ 29,262,900	$ 100,482,900

Public Utilities System Revenue Refunding Bonds, Series 2017

Original Par: $ 55,075,000
Outstanding Par: $ 40,630,000

Purpose: Refunded a portion of the Public Utilities Revenue Improvement Bonds, Series 2010A & 2010B

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2026	3,240,000	1,889,150	5,129,150
2027	3,400,000	1,727,150	5,127,150
2028	3,575,000	1,557,150	5,132,150
2029	3,755,000	1,378,400	5,133,400
2030-2034	21,730,000	3,927,100	25,657,100
2035	4,930,000	197,200	5,127,200
	$ 40,630,000	$ 10,676,150	$ 51,306,150

Public Utilities System Revenue Improvement Bonds, Series 2018

Original Par: $ 74,695,000
Outstanding Par: $ 67,845,000

Purpose: Issued for the purpose of financing certain additions, extensions and improvements to the Utility System.

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2026	1,930,000	2,431,613	4,361,613
2027	2,025,000	2,335,113	4,360,113
2028	2,130,000	2,233,863	4,363,863
2029	2,195,000	2,169,963	4,364,963
2030-2034	12,135,000	9,675,226	21,810,226
2035-2039	14,350,000	7,460,744	21,810,744
2040-2044	17,095,000	4,714,022	21,809,022
2045-2048	15,985,000	1,469,366	17,454,366
	$ 67,845,000	$ 32,489,910	$ 100,334,910

Public Utilities System Revenue Refunding Bonds, Series 2023

Original Par: $ 203,561,625
Outstanding Par: $ 188,735,000

Purpose: Refund the Public Utilities Revenue Improvement Note, Series 2021 and to finance certain additions, extension, and improvements of the County's Utilities System.

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2026	3,310,000	8,480,450	11,790,450
2027	3,475,000	8,314,950	11,789,950
2028	3,650,000	8,141,200	11,791,200
2029	3,830,000	7,958,700	11,788,700
2030-2034	22,230,000	36,721,000	58,951,000
2035-2039	28,370,000	30,579,750	58,949,750
2040-2044	36,205,000	22,742,250	58,947,250
2045-2049	44,870,000	14,084,000	58,954,000
2050-2053	42,795,000	4,363,200	47,158,200
	$ 188,735,000	$ 141,385,500	$ 330,120,500

Public Utilities System Advanced Metering Infrastructure Note, 2024

Original Par: $ 82,145,000
Outstanding Par: $ 78,977,459

Purpose: Issued for the purpose of financing new water meters across the county.

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2026	2,824,320	3,182,803	6,007,123
2027	2,940,324	3,066,799	6,007,123
2028	3,061,093	2,946,030	6,007,123
2029	3,186,823	2,820,301	6,007,124
2030-2034	18,008,404	12,027,213	30,035,617
2035-2039	22,023,270	8,012,348	30,035,618
2040-2044	26,933,225	3,102,392	30,035,617
	$ 78,977,459	$ 35,157,886	$ 114,135,345

Schedule of Debt Service Requirements (continued)

PORT AUTHORITY

Florida Department of Transportation, 2007 State Infrastructure Bank Loan - Port Authority

Original Par: $ 4,500,000
Outstanding Par: $ 145,955

Purpose: Funded new money

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2026	145,955	2,919	148,874
	$ 145,955	$ 2,919	$ 148,874

Florida Department of Transportation, 2017 State Infrastructure Bank Loan - Port Authority

Original Par: $ 4,000,000
Outstanding Par: $ 2,170,617

Purpose: New Money- To be used to finance a portion of the Berth Rehabilitation Project

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2026	205,468	63,382	268,850
2027	211,468	57,382	268,850
2028	217,643	51,207	268,850
2029	223,998	44,852	268,850
2030-2034	1,222,003	122,247	1,344,250
2035	90,037	2,629	92,666
	$ 2,170,617	$ 341,699	$ 2,512,316

Port Taxable Revenue Refunding Bond, Series 2021

Original Par: $ 35,055,000
Outstanding Par: $ 29,950,000

Purpose: Issued for the purpose of refunding Port Authority Revenue Ref Bonds Series 2012A and Port Authority Revenue Ref Bonds Series 2012B

Debt Repayment Schedule:

Fiscal Year	Principal	Interest	Total
2026	1,475,000	769,282	2,244,282
2027	1,495,000	749,812	2,244,812
2028	1,520,000	724,860	2,244,860
2029	1,540,000	698,276	2,238,276
2030-2034	8,245,000	2,964,537	11,209,537
2035-2039	9,365,000	1,840,789	11,205,789
2040-2042	6,310,000	410,813	6,720,813
	$ 29,950,000	$ 8,158,369	$ 38,108,369

GRAND TOTAL	**$ 1,122,188,637**	**$ 623,856,006**	**$ 1,746,044,643**

Rating Agency Analysis

Independent assessments of the relative credit worthiness of municipal securities are conducted by rating agencies. The agencies assign grades which are generally known as "Issuer Default Ratings" (IDRs) or also commonly known as Credit Ratings. The grades are based on a combination of letters and / or numbers that convey their assessment of the ability and willingness of a borrower to repay its debt in full and on time and they opine on an entity's relative vulnerability to default on financial obligations. These grades are a critical drive in determining the cost of borrowed funds in the municipal bond market.
Moody's Investors Service, Fitch Ratings and Standard and Poor's Corporation are the three major rating agencies that rate municipal debt. However, Fitch Ratings and Moody's have been primarily the rating agencies which have provided a rating assessment of credit worthiness for Manatee County. There are five primary factors that comprise their ratings:

- Economic conditions – stability of trends
- Debt history of county – debt and debt position
- Governmental/administration – leadership and organizational structure of the county
- Financial performance-current financial status and the history of financial reports
- Debt management-debt policies, including long-term planning

Each of the rating agencies has their own method of assigning a rating on the ability and willingness of a borrower to repay in full and on time. Issuers must pay a fee for the opportunity to have one or more rating agencies rate existing and proposed debt issuance. The following chart outlines how the ratings reflect credit worthiness, ranging from very strong securities to speculative and default situations and illustrates where Manatee County has been reaffirmed by Moody's and Fitch within their respective rating scales. On August 18, 2022, Manatee County, Florida was rated by Fitch rating agency, which assured the County's strong credit rating of AAA for Ad Valorem Bonds and AA+ for Non-Ad Valorem Bonds. Our ratings are monitored annually by Moody's and Fitch and in 2022 the County continues to have the same credit rating. On August 18, 2022, the County was rated a Strong Aaa credit rating for Ad Valorem Bonds and to Aa1 for non-Ad Valorem Bonds by Moody's rating agency. On July 22, 2021, Manatee County Public Utilities rate was reaffirmed by Fitch rating agency. On March 15, 2021, Manatee County Public Utilities rate was improved to Aa1 by Moody's rating agency. On May 2, 2023, Manatee County Public Utilities was rated by Fitch Rating Agency and given a rate of AAA. On April 28, 2023, Manatee County Public Utilities was rated by Moody's Investor Service and given a rate of Aa1. On August 20, 2024, Fitch Ratings upgraded Manatee County Non-Ad Valorem Bonds and Manatee County Port Authority Bonds investment grade rating from AA+ to AAA.

Debt Service

Where is MANATEE COUNTY Bond Ratings Rank - Based on the Fitch and Moody's Rating Scales

Grade	Bond Rating FitchRatings	Bond Rating Moody's	
Investment Grade	**AAA**	**Aaa**	**Manatee County Advalorem Bonds**
	AAA	**Aa1**	**Manatee County Non-Advalorem Bonds**
	AAA	**Aa1**	**Manatee County Port Authority**
	AAA	**Aa1**	**Manatee County Public Utilities Bonds**

Categories FitchRatings	Categories Moody's		Rating Grade Description	
AAA	**Aaa**	**Investment Grade (Low to Moderate Credit Risk)**	Highest Grade Credit	Demonstrates extremely strong capacity to meet its financial commitments. Lowest default risk and highly unlikely to be adversely affected by foreseeable events.
AA+	**Aa1**		Very High Grade Credit	Demonstrates very strong capacity to meet financial commitments. Very Low default risk and not signigicantly vulnerable to adverse business or economic conditions
AA	Aa2			
AA-	Aa3			
A+	A1		High Grade Credit	Demonstrates strong capacity to meet its financial commitments, but its more susceptible to the adverse effect of changes in circumstances and economic conditions. Upper Medium grade and low default risk.
A	A2			
A-	A3			
BBB+	Baa1		Good Grade Credit	Demonstrates adequate capacity to meet financial commitments, but adverse business or economic conditions are more likely to impair this capacity. Medium-grade and low default Risk.
BBB	Baa2			
BBB-	Baa3			
BB+	Ba1	**Speculative Grade (Higher Level of Credit Risk)**	Speculative Grade Credit	Demonstrates to have elevated vulnerability to default risk., particularly in the event of adverse changes in business or economic conditions over time; however business or financial flexibility exists which supports the servicing of financial commitments.
BB	Ba2			
BB-	Ba3			
B+	B1		Very Speculative Grade Credit	Demonstrates to indicate that material default Risk is present, but a limited margin of safety remains. Financial Commitments are currently being met; however, capacity for continued payment is vulnerable to deterioration in the business and economic environment.
B	B2			
B-	B3			
CCC+	Caa1		Substantial Risks- In Default	Demonstrates that default is a real possibility, currently vulnerable and dependent on favorable business, financial and economic conditions to meet financial commitments. It has very weak creditworthiness.
CCC	Caa2			
CCC-	Caa3			
CC	Ca			Demostrates to show that default seems probable, currently highly vulnerable to changes in business and economic conditions. It has very weak creditworthiness.
C	C			Demostrates that Default is imminent or inevitable. It has the weakest credit worthiness .
	RD			Demonstrates that issuer has experienced an uncured payment default on a bond, loan or other material financial obligation but which has not entered into bankruptcy filings, administration, receivership, liquidation or other formal winding-up procedure, or which has otherwise ceased business.
D	D			Demonstrates that the issuer has entered into bankruptcy filings , administration, receivership , liquidation or other formal winding-up procedure or which has otherwise ceased business.

Manatee County FLORIDA

Budget by Fund



Fund Balance Policy

The fund balance analysis provides a schedule for beginning and ending balances in each fund. The beginning fund balance for the upcoming budget year is estimated by reviewing each fund to project the outcome of revenues and expenditures as of September 30th. To this estimated beginning balance, projected revenues are added, and projected expenditures and reserves are deducted to provide the estimated ending balance.

To ensure that fund balance, in aggregate, is always adequate to provide cash flow until anticipated revenues are realized, a minimum fund balance level is determined for each major operating budget fund based on the individual history of revenue inflow and cash outflow. Manatee County restricts the funding for ongoing operations to recurring revenue sources. Fund balance is not typically used for recurring expenditures but is used to fund non-recurring operation or capital expenditures when it is determined that sufficient fund balance is available.

Capital project balances are projected at zero dollars to attempt to appropriate all available sources. We expect that all project appropriations will be expended over the life of the project.

Estimates of ending fund balances are conservative for several reasons:

1. The balance projections reflect the policy of using one-time monies such as fund balances for one-time purchases (e.g., equipment, renovations and improvements, projects, etc.) Also, all projections are based on “cash” and exclude constitutional officer balances, and thus will be lower than fund balances shown on financial statements.
2. Revenues are estimated conservatively. New fees or revised fees for services are not included until adopted by the Board of County Commissioners, which often happens after adoption of the annual budget. Additionally, Florida Law requires that revenue estimates budgeted be reduced by a 5% contingency factor. Thus, revenues actually received in a year almost always exceed the revenue estimated that was adopted in the annual budget.
3. Budgeted reserves are available for expenditure, and although large portions are never expended, year-end balance projections may assume that reserves will be spent. When beginning balances were projected, the assumption was made that reserves would not be spent unless the need could be forecasted at the time of the beginning balance projection.

The combination of factors listed above may result in year-end balance projections that reflect a decreasing fund balance. This has been part of the historical budget stabilization plan; yet projected fund balances are estimated to be more than sufficient to meet policy requirements. In most years, actual fund balances turn out to be higher. Historically, we have seen fund balances in Manatee County remain stable for the above listed reasons.

Fund balances are the result of careful management of the balances which we have accumulated in the funds for Budget Stabilization purposes and for specific one-time expenditures. These expenditures are for planned uses of fund balance and we have been careful to make sure the balances are still at a strong level in each fund and meet cash flow, contingency, and policy needs. Because of our efforts to only fund recurring expenditures from recurring revenues, fund balances that are being used to fund ongoing needs due to revenue reductions were brought to the attention of the Board with the understanding that future budgets will be reduced, or future revenue growth will be committed to replace reserves in the recurring revenue stream. The Utility System Funds are utilizing fund balance for system consulting projects, new and upgraded equipment, automation, and capital projects. Several non-major funds also show decreases, but these are in line with planned uses of fund balance for nonrecurring items and they do not reduce the fund balances in any fund below appropriate levels or impact operating needs in those funds.

On May 25, 2010, the County Commission formally adopted a budget policy for Reserves which is included in the Reserves section of this document.

During FY11, the Government Accounting Standards Board (GASB) adopted GASB Statement 54, which revised guidelines for reporting fund balances. The Board of County Commissioners adopted fund classification guidelines reflecting Statement 54 at the November 21, 2011 Board meeting.

Expenditures Matrix by Fund & Department

Fund	BCC/Admin	Cty Attorney	Financial Management	Community and Veteran Services	Property Mgmt	Natural Resources	Development Services
General Fund (Inclusive of the Supervisor of Elections)	$ 3,672,050	$ 4,741,329	$ 7,569,379	$ 17,159,103	$ 28,978,051	$ 4,099,000	$ 177,270
911 Enhancement Fee Fund	-	-	-	-	-	-	17,099
2022 Revenue Improvement Bonds & Capital Projects Fund	-	-	-	-	-	-	-
2023 Revenue Improvement Bonds & Capital Projects Fund	-	-	-	-	-	-	-
2024 Revenue Improvement Notes & Capital Projects Fund	-	-	-	-	-	-	-
2025 Revenue Improvement Notes & Capital Projects Fund	-	-	-	-	-	-	-
Affordable Housing Subsidy Fund	-	-	-	-	-	-	21,622
Assessment Project Funds	-	-	-	-	-	-	-
Automated Systems Maintenance Fund	-	-	61,130	-	-	-	-
Beach Erosion Control Tourist Tax & Capital Projects Fund	-	-	792,370	-	310,000	439,841	-
Building Capital Projects Funds	-	-	-	-	-	-	-
Building Department Fund	-	-	309,887	-	-	-	14,361,822
Children's Services Tax Fund	-	-	-	23,447,659	-	-	-
Communications Fund	-	-	61,130	-	-	-	-
Convention Center	-	-	190,238	-	-	-	-
Court Technology Fee Fund	-	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-	-
Environmental Lands Fund	-	-	51,108	-	480,204	3,338,958	-
Fleet & Fuel Services Funds	-	-	99,929	-	-	-	-
Florida Boating Improvement Program Fund	-	-	-	-	-	200,000	-
Gas Tax Capital Projects Funds	-	-	-	-	-	-	-
Gas Tax Road Maintenance Funds	-	-	-	-	1,880,905	-	-
GO Bonds Environmental Lands & Capital Projects Funds	-	-	-	-	-	-	-
Green Bridge Demolition Fund	-	-	-	-	-	-	-
Health Self Insurance Fund	-	-	160,631	-	-	-	-
Highway Capital Projects Funds	-	-	-	-	-	-	-
Impact Fee Administration Fund	-	-	-	-	-	-	644,207
Infrastructure Sales Tax Operating & Capital Projects Funds	-	-	-	-	-	-	-
Law Enforcement Impact Fee Funds	-	-	-	-	-	-	-
Library Capital Projects Fund	-	-	-	-	-	-	
Library Funds	-	-	82,914	499,315	148,982	-	-
Library Impact Fee Fund	-	-	-	-	-	-	
Miscellaneous Funds (Less Than $100,000)	-	-	-	-	-	-	-
Miscellaneous Grants	-	-	-	-	-	-	-
Mitigation Program Fund	-	-	-	-	-	387,456	
Opioid Taskforce & Capital Projects	-	-	-	-	-	-	-
Palm Aire Landscape MSTU Fund	-	-	-	-	239,229	-	
Parks & Recreation Capital Projects Fund	-	-	-	-	-	-	-
Parks & Recreation Fund	-	-	252,886	-	11,581,735	-	
Parks Impact Fee Funds and Capital Projects Funds	-	-	-	-	-	-	-
Parrish TIF	-	-	-	-	-	-	
Phosphate Severance Tax Fund	-	-	-	-	-	385,095	-
Port Authority & Debt Service	-	-	-	-	-	-	
Port TIF Fund	-	-	-	-	-	-	-
Public Safety Impact Fee & Capital Projects Funds	-	-	-	-	-	-	
Radio Fund	-	-	116,478	-	-	-	-
Roads Impact Fee Project Funds	-	-	-	-	-	-	
Self Insurance Fund	-	13,938,218	-	-	-	-	-
Solid Waste Capital Projects Fund	-	-	-	-	-	-	
Solid Waste Operating & Debt Service Funds	-	-	316,810	-	-	-	-
Special Law Enforcement Trust Funds	-	-	-	-	-	-	
Stormwater Operating & Capital Improvement Funds	-	-	135,608	-	8,696,768	1,455,053	216,080
SW TIF Operating and Capital Projects Funds	-	-	-	108,724	1,652,160	-	-
Tourist Development Tax Fund	-	-	230,402	-	1,260,626	260,132	
Transit Operating & Capital Funds	-	-	103,943	-	-	-	-
Transportation Trust Fund	-	-	316,693	-	5,882,207	-	536,081
Tree Trust Fund	-	-	-	-	-	-	-
Unincorporated Municipal Services Taxing Unit Fund (UMSTU)	-	-	308,483	1,400,954	1,150,525	-	12,963,972
Utilities Capital Projects Funds	-	-	-	-	-	-	-
Utilities Maintenance Projects Fund	-	-	-	-	-	-	
Water & Sewer Operating & Debt Service Funds	-	-	1,294,286	-	200,818	2,226,641	217,262
Total	**$ 3,672,050**	**$ 18,679,547**	**$ 12,454,305**	**$ 42,615,755**	**$ 62,462,210**	**$ 12,792,176**	**$ 29,155,415**

Budget by Funds

Public Safety	Utilities Operations (incl Maint)	Public Works (incl Maint.)	Conv.&Visitors Bureau	Human Resources	Sports & Leisure	Information Technology	Government Relations	Subtotal Departments
$ 73,742,621	$ -	$ -	$ -	$ 3,917,876	$ -	$ 22,243,231	$ 6,447,972	172,747,882
2,989,589	-	-	-	-	-	-	-	3,006,688
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	21,622
-	-	827	-	-	-	-	-	827
-	-	-	-	-	-	4,779,326	-	4,840,456
-	-	-	-	-	-	-	-	1,542,211
-	-	-	-	-	-	-	-	-
261,874	-	-	-	-	-	-	-	14,933,583
-	-	-	-	-	-	-	-	23,447,659
-	-	-	-	-	-	1,297,696	-	1,358,826
-	-	-	3,696,745	-	-	-	-	3,886,983
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	3,870,270
-	-	29,433,972	-	-	-	-	-	29,533,901
-	-	-	-	-	-	-	-	200,000
-	-	-	-	-	-	-	-	-
-	-	9,752,404	-	-	-	-	-	11,633,309
-	-	-		-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	73,690,810	-	-	-	73,851,441
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	644,207
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-			-
-	-	-	-	-	13,451,014	-	-	14,182,225
-	-	-	-	-	-			-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-			387,456
2,874,271	-	-	-	-	-	-	-	2,874,271
-	-	12,722	-	-	-			251,951
-	-	-	-	-	-	-	-	-
2,980,698	-	-	-	-	8,984,209			23,799,528
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-		4,593	4,593
-	-	-	-	-	-			385,095
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-		12,200	12,200
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,647,107		2,763,585
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-			13,938,218
-	-	-	-	-	-	-	-	-
-	80,905,016	-	-	-	-			81,221,826
-	-	-	-	-	-	-	-	-
-	-	4,528,386	-	-	-			15,031,895
108,960	-	8,918	-	-	-		1,167,752	3,046,514
-	-	-	14,254,010	-	-	-	-	16,005,170
-	-	14,883,087	-	-	-		107,031	15,094,061
-	-	33,009,294	-	-	-	-	1,148,218	40,892,493
-	-	-	-	-	-			-
3,430,020	-	5,258,434	-	-	-	-	259,285	24,771,673
-	-	-	-	-	-			-
-	15,000,000	-	-	-	-	-	-	15,000,000
-	195,290,821	1,506,370	-	-	-	568,249	101,905	201,406,352
$ 86,388,033	$ 291,195,837	$ 98,394,414	$ 17,950,755	$ 77,608,686	$ 22,435,223	$ 31,535,609	$ 9,248,956	$ 816,588,971

Budget by Funds

Fund	PORT	Debt Service	Const. Officers	Non Dept / Misc/Other Agencies	Transfers	Capital Projects	Subtotal Other Programs
General Fund (Inclusive of the Supervisor of Elections)	$ -	$ -	$ 305,190,881	$ 16,232,600	$ 33,745,567	$ -	$ 355,169,048
911 Enhancement Fee Fund	-	-	-	-	-	-	-
2022 Revenue Improvement Bonds & Capital Projects Fund	-	16,206,400		900		-	16,207,300
2023 Revenue Improvement Bonds & Capital Projects Fund	-	12,082,300	-	-	-	-	12,082,300
2024 Revenue Improvement Notes & Capital Projects Fund	-	4,775,495	-	-	-	-	4,775,495
2025 Revenue Improvement Notes & Capital Projects Fund	-	1,787,497	-	-	-	-	1,787,497
Affordable Housing Subsidy Fund	-	-	-	-	-	-	-
Assessment Project Funds	-	-	-	-	6,136	-	6,136
Automated Systems Maintenance Fund	-	-	-	-	-	-	-
Beach Erosion Control Tourist Tax & Capital Projects Fund	-	-	-	-	-	-	-
Building Capital Projects Funds	-	-	-	-	-	-	-
Building Department Fund	-	-	-	-	-	-	-
Children's Services Tax Fund	-	-	-	-	-	-	-
Communications Fund	-	-	-	-	-	-	-
Convention Center	-	-	-	-	-	-	-
Court Technology Fee Fund	-	-	2,659,299	-	-	-	2,659,299
Debt Service Funds	-	6,359,950	-	-	-	-	6,359,950
Environmental Lands Fund	-	-	213,760	-	3,579,050	-	3,792,810
Fleet & Fuel Services Funds	-	-	-	-	-	-	-
Florida Boating Improvement Program Fund	-	-	-	-	1,779,143	-	1,779,143
Gas Tax Capital Projects Funds	-	-	-	-	1,684,365	-	1,684,365
Gas Tax Road Maintenance Funds	-	-	-	-	1,000,000	-	1,000,000
GO Bonds Environmental Lands & Capital Projects Funds	-	2,911,300	-	900	-	-	2,912,200
Green Bridge Demolition Fund	-	-	-	-	-	-	-
Health Self Insurance Fund	-	-	-	-	-	-	-
Highway Capital Projects Funds	-	-	-	-	-	-	-
Impact Fee Administration Fund	-	-	-	-	-	-	-
Infrastructure Sales Tax Operating & Capital Projects Funds	-	-	-	-	54,659,027	-	54,659,027
Law Enforcement Impact Fee Funds	-	-	-	4,584,000	3,026,276	-	7,610,276
Library Capital Projects Fund	-	-	-	-	-	-	-
Library Funds	-	-	-	-	-	-	-
Library Impact Fee Fund	-	-	-	-	433,718	-	433,718
Miscellaneous Funds (Less Than $100,000)	-	-	-	-	-	-	-
Miscellaneous Grants	-	-	-	-	-	-	-
Mitigation Program Fund	-	-	-	-	-	-	-
Opioid Taskforce & Capital Projects	-	-	-	-	2,750,550	-	2,750,550
Palm Aire Landscape MSTU Fund	-	-	-	-	-	-	-
Parks & Recreation Capital Projects Fund	-	-	-	-	-	-	-
Parks & Recreation Fund	-	-	433,220	-	-	-	433,220
Parks Impact Fee Funds and Capital Projects Funds	-	-	-	-	10,205,739	-	10,205,739
Parrish TIF	-	-	-	-	-	-	-
Phosphate Severance Tax Fund	-	-	-	-	-	-	-
Port Authority & Debt Service	28,077,866	-	-	-	2,662,006	-	30,739,872
Port TIF Fund	-	-	-	-	-	-	-
Public Safety Impact Fee & Capital Projects Funds	-	-	-	-	2,725,529	-	2,725,529
Radio Fund	-	-	-	-	-	-	-
Roads Impact Fee Project Funds	-	-	-	-	55,395,073	-	55,395,073
Self Insurance Fund	-	-	-	-	-	-	-
Solid Waste Capital Projects Fund	-	-	-	-	-	-	-
Solid Waste Operating & Debt Service Funds	-	-	-	-	24,719,470	-	24,719,470
Special Law Enforcement Trust Funds	-	-	-	-	-	-	-
Stormwater Operating & Capital Improvement Funds	-	-	-	-	12,891,514	-	12,891,514
SW TIF Operating and Capital Projects Funds	-	-	-	-	8,425,971	-	8,425,971
Tourist Development Tax Fund	-	-	-	-	3,055,988	-	3,055,988
Transit Operating & Capital Funds	-	-	-	-	-	-	-
Transportation Trust Fund	-	-	-	-	27,204,667	-	27,204,667
Tree Trust Fund	-	-	-	-	-	-	-
Unincorporated Municipal Services Taxing Unit Fund (UMSTU)	-	-	-	1,090,873	15,593,909	-	16,684,782
Utilities Capital Projects Funds	-	-	-	-	3,877,026	-	3,877,026
Utilities Maintenance Projects Fund	-	-	-	-	-	-	-
Water & Sewer Operating & Debt Service Funds	-	-	-	-	91,235,638	-	91,235,638
Total	**$ 28,077,866**	**$ 44,122,942**	**$ 308,497,160**	**$ 21,909,273**	**$ 360,656,362**	**$ -**	**$ 763,263,603**

Budget by Funds

Fund	Reserves - Specific Operating Set Asides	Reserves - Contingency	Reserves Salaries	Reserves - Capital	Reserves Cash Balance	Subtotal Reserves	Adopted Total
General Fund (Inclusive of the Supervisor of Elections)	$ 3,947,548	$ -	$ 7,980,279	$ -	$ 109,312,499	$ 121,240,326	$ 649,157,256
911 Enhancement Fee Fund	-	-	107,482	-	883,202	990,684	3,997,372
2022 Revenue Improvement Bonds & Capital Projects Fund	-	-	-	-	1,559,972	1,559,972	17,767,272
2023 Revenue Improvement Bonds & Capital Projects Fund	-	-	-	1,117,131	4,109,016	5,226,147	17,308,447
2024 Revenue Improvement Notes & Capital Projects Fund	-	-	-	771,401	58,577,924	59,349,325	64,124,820
2025 Revenue Improvement Notes & Capital Projects Fund	-	-	-	-	-	-	1,787,497
Affordable Housing Subsidy Fund	-	-	-	-	2,125,437	2,125,437	2,147,059
Assessment Project Funds	-	-	-	-	1,117,574	1,117,574	1,124,537
Automated Systems Maintenance Fund	-	-	14,367	-	2,731,666	2,746,033	7,586,489
Beach Erosion Control Tourist Tax & Capital Projects Fund	-	-	8,765	-	32,360,042	32,368,807	33,911,018
Building Capital Projects Funds	-	-	-	4,006,720	1,313,459	5,320,179	5,320,179
Building Department Fund	-	-	712,849	-	5,775,864	6,488,713	21,422,296
Children's Services Tax Fund	-	-	31,413	-	16,639,556	16,670,969	40,118,628
Communications Fund	-	-	30,666	-	258,323	288,989	1,647,815
Convention Center	150,000	-	109,000	-	1,032,771	1,291,771	5,178,754
Court Technology Fee Fund	-	-	-	-	605,062	605,062	3,264,361
Debt Service Funds	-	-	-	-	34,232	34,232	6,394,182
Environmental Lands Fund	30,000	-	134,778	-	18,783,168	18,947,946	26,611,026
Fleet & Fuel Services Funds	-	-	328,323	-	19,387,116	19,715,439	49,249,340
Florida Boating Improvement Program Fund	-	-	-	-	807,776	807,776	2,786,919
Gas Tax Capital Projects Funds	-	-	-	3,792,273	1,073,444	4,865,717	6,550,082
Gas Tax Road Maintenance Funds	-	-	141,802	-	6,638,952	6,780,754	19,414,063
GO Bonds Environmental Lands & Capital Projects Funds	-	-	-	11,918,342	1,158,578	13,076,920	15,989,120
Green Bridge Demolition Fund	-	-	-	-	432,362	432,362	432,362
Health Self Insurance Fund	-	-	79,629	-	35,579,442	35,659,071	109,510,512
Highway Capital Projects Funds	-	-	-	-	3,458,107	3,458,107	3,458,107
Impact Fee Administration Fund	-	-	15,577	-	3,516,214	3,531,791	4,175,998
Infrastructure Sales Tax Operating & Capital Projects Funds	-	-	-	50,008,246	22,772,115	72,780,361	127,439,388
Law Enforcement Impact Fee Funds	-	-	-	-	7,991,156	7,991,156	15,601,432
Library Capital Projects Fund	-	-	-	-	709,823	709,823	709,823
Library Funds	-	-	662,492	-	9,567,504	10,229,996	24,412,221
Library Impact Fee Fund	-	-	-	-	10,355,583	10,355,583	10,789,301
Miscellaneous Funds (Less Than $100,000)	-	-	-	-	228,609	228,609	228,609
Miscellaneous Grants	-	-	-	-	-	-	-
Mitigation Program Fund	-	-	16,969	-	170,410	187,379	574,835
Opioid Taskforce & Capital Projects	-	-	5,627	-	11,793,018	11,798,645	17,423,466
Palm Aire Landscape MSTU Fund	-	-	-	-	724,466	724,466	976,417
Parks & Recreation Capital Projects Fund	-	-	-	1,779,143	2,048,938	3,828,081	3,828,081
Parks & Recreation Fund	1,060,885	-	698,755	-	6,632,200	8,391,840	32,624,588
Parks Impact Fee Funds and Capital Projects Funds	-	-	-	7,260,297	3,356,927	10,617,224	20,822,963
Parrish TIF	-	-	-	-	2,045,946	2,045,946	2,050,539
Phosphate Severance Tax Fund	-	-	13,799	-	191,085	204,884	589,979
Port Authority & Debt Service	-	8,444,197	-	-	-	8,444,197	39,184,069
Port TIF Fund	-	-	-	-	1,639,767	1,639,767	1,651,967
Public Safety Impact Fee & Capital Projects Funds	-	-	-	2,667,753	485,703	3,153,456	5,878,985
Radio Fund	-	-	51,270	-	971,233	1,022,503	3,786,088
Roads Impact Fee Project Funds	-	-	-	28,944,673	39,182,474	68,127,147	123,522,220
Self Insurance Fund	-	-	38,133	-	2,556,315	2,594,448	16,532,666
Solid Waste Capital Projects Fund	-	-	-	4,476,000	337,881	4,813,881	4,813,881
Solid Waste Operating & Debt Service Funds	-	-	371,996	-	70,855,091	71,227,087	177,168,383
Special Law Enforcement Trust Funds	-	-	-	-	2,095,464	2,095,464	2,095,464
Stormwater Operating & Capital Improvement Funds	-	-	345,508	12,401,553	5,451,763	18,198,824	46,122,233
SW TIF Operating and Capital Projects Funds	-	-	75,426	3,005,463	15,438,019	18,518,908	29,991,393
Tourist Development Tax Fund	-	-	118,318	500,000	48,627,239	49,245,557	68,306,715
Transit Operating & Capital Funds	-	-	-	-	846,657	846,657	15,940,718
Transportation Trust Fund	-	-	1,829,171	-	13,429,977	15,259,148	83,356,308
Tree Trust Fund	-	-	-	-	3,434,613	3,434,613	3,434,613
Unincorporated Municipal Services Taxing Unit Fund (UMSTU)	500,000	-	957,879	-	12,742,692	14,200,571	55,657,026
Utilities Capital Projects Funds	-	-	-	107,215,900	35,661,609	142,877,509	146,754,535
Utilities Maintenance Projects Fund	-	-	-	-	3,362,049	3,362,049	18,362,049
Water & Sewer Operating & Debt Service Funds	-	-	3,098,794	-	55,442,638	58,541,432	351,183,422
Total	**$ 5,688,433**	**$ 8,444,197**	**$17,979,067**	**$ 239,864,895**	**$ 720,420,722**	**$ 992,397,314**	**$ 2,572,249,888**

Budget by Funds

Comparison of Budgeted Expenditures by Fund

Fund	Actual FY24	Adopted FY25	Adopted FY26	Planned FY27
General Fund (Inclusive of the Supervisor of Elections)	$ 519,563,771	$ 658,378,065	$ 649,157,256	$ 639,476,819
911 Enhancement Fee Fund	2,863,206	4,943,409	3,997,372	3,207,402
2022 Revenue Improvement Bonds Debt Svc & Capital Projects Fund	87,742,322	19,269,464	17,767,272	17,801,643
2023 Revenue Improvement Bonds Debt Svc & Capital Projects Fund	84,250,037	34,601,702	17,308,447	16,371,076
2024 Revenue Improvement Notes Debt Svc & Capital Projects Fund	8,556,288	23,792,201	64,124,820	84,109,782
2025 Revenue Improvement Notes Debt Svc & Capital Projects Fund	-	-	1,787,497	1,787,497
Affordable Housing Subsidy Fund	671,841	1,222,578	2,147,059	2,217,773
Assessment Project Funds	6,766	1,050,163	1,124,537	1,193,555
Automated Systems Maintenance Fund	3,169,068	5,834,713	7,586,489	6,846,069
Beach Erosion Control Tourist Tax & Capital Projects Fund	3,464,477	30,727,659	33,911,018	41,671,169
Building Capital Projects Funds	34,652,257	39,243,464	5,320,179	4,492,040
Building Department Fund	10,717,390	17,358,491	21,422,296	16,667,592
Children's Services Tax Fund	16,380,387	32,836,659	40,118,628	42,794,923
Communications Fund	1,185,645	1,529,125	1,647,815	1,669,260
Convention Center Fund	3,857,044	4,584,188	5,178,754	4,801,031
Court Technology Fee Fund	1,641,202	2,107,554	3,264,361	3,337,352
Debt Service Funds	10,302,753	10,184,374	6,394,182	6,421,622
Environmental Lands Fund	7,890,828	30,777,934	26,611,026	31,009,918
Fleet & Fuel Services Funds	27,250,315	45,517,906	49,249,340	45,833,340
Florida Boating Improvement Program Fund	175,288	2,800,425	2,786,919	1,194,369
Gas Tax Capital Projects Funds	9,363,135	13,829,140	6,550,082	6,928,011
Gas Tax Road Maintenance Funds	21,264,794	24,398,020	19,414,063	23,514,328
GO Bonds Environmental Lands & Capital Projects Funds	26,570,797	10,738,494	15,989,120	16,523,653
Green Bridge Demolition Fund	-	416,251	432,362	451,145
Health Self Insurance Fund	73,002,584	110,302,177	109,510,512	110,545,866
Highway Capital Projects Funds	50,727,825	5,922,298	3,458,107	3,608,340
Impact Fee Administration Fund	1,252,619	3,700,517	4,175,998	4,680,153
Infrastructure Sales Tax Operating & Capital Projects Funds	83,626,301	108,720,311	127,439,388	132,509,846
Law Enforcement Impact Fee Funds	2,869,714	10,184,366	15,601,432	17,847,442
Library Capital Projects Fund	1,273,600	3,655,560	709,823	740,661
Library Funds	12,657,875	26,962,603	24,412,221	23,309,784
Library Impact Fee Fund	1,688,761	11,075,574	10,789,301	13,640,314
Miscellaneous Funds (Less Than $100,000)	2,671,533	244,591	228,609	247,450
Miscellaneous Grants	35,153,614	-	-	-
Mitigation Program Fund	146,617	486,634	574,835	404,425
Opioid Taskforce & Capital Projects	71,272	10,767,458	17,423,466	15,206,741
Palm Aire Landscape MSTU Fund	165,715	935,377	976,417	930,128
Parks & Recreation Capital Projects Fund	16,787,274	2,049,968	3,828,081	2,687,951
Parks & Recreation Fund	25,289,786	32,009,514	32,624,588	32,129,292
Parks Impact Fee Funds and Capital Projects Funds	16,917,509	31,367,738	20,822,963	23,247,666
Parrish TIF	-	1,056,102	2,050,539	3,101,727
Phosphate Severance Tax Fund	532,296	814,973	589,979	484,386
Port Authority & Debt Service	38,078,031	33,843,757	39,184,069	39,184,069
Port TIF Fund	1,503,600	1,175,832	1,651,967	2,784,599
Public Safety Impact Fee & Capital Projects Funds	4,208,225	8,404,883	5,878,985	5,059,376
Radio Fund	2,267,005	3,121,577	3,786,088	4,340,724
Roads Impact Fee Project Funds	96,527,802	99,962,331	123,522,220	136,084,791
Self Insurance Fund	13,255,145	24,836,129	16,532,666	18,479,577
Solid Waste Capital Projects Fund	180,072	372,326	4,813,881	3,252,559
Solid Waste Operating & Debt Service Funds	91,195,512	161,878,920	177,168,383	173,719,498
Special Law Enforcement Trust Funds	865,536	3,208,139	2,095,464	2,661,499
Stormwater Operating & Capital Improvement Funds	12,049,572	15,506,702	46,122,233	35,534,620
Street Lighting Districts Funds	176,778	-	-	-
SW TIF Operating and Capital Projects Funds	19,458,199	27,453,444	29,991,393	44,126,218
Tourist Development Tax Fund	44,823,901	50,555,698	68,306,715	90,266,238
Transit Operating & Capital Funds	24,856,397	15,050,139	15,940,718	14,888,299
Transportation Trust Fund	69,599,803	74,341,904	83,356,308	85,691,910
Tree Trust Fund	825,330	2,085,074	3,434,613	4,771,324
Unincorporated Municipal Services Taxing Unit Fund (UMSTU)	32,398,565	48,524,501	55,657,026	52,337,234
Utilities Capital Projects Funds	94,862,750	149,993,116	146,754,535	115,327,887
Utilities Maintenance Projects Fund	9,794,494	25,810,625	18,362,049	18,362,049
Water & Sewer Operating & Debt Service Funds	281,928,596	318,108,790	351,183,422	353,381,668
Total	**$ 2,045,229,819**	**$ 2,440,631,627**	**$ 2,572,249,888**	**$ 2,605,897,680**

General Fund (Inclusive of the Supervisor of Elections)

The General Fund is used to account for all financial resources of the county except those required to be accounted for in another fund. Other funds are established based on legal requirements and generally accepted accounting principles for government entities as set forth by the Governmental Accounting Standards Board (GASB).

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	158,381,416	196,648,130	146,521,980	109,312,499
Subtotal	**158,381,416**	**196,648,130**	**146,521,980**	**109,312,499**
Revenues to be received during Fiscal Year:				
Taxes	289,607,090	330,548,869	347,748,726	371,964,413
Licenses and permits	1,016,070	1,000,250	1,046,552	1,076,247
Intergovernmental	74,149,981	83,048,039	85,333,163	88,317,805
Charges for services	46,506,236	40,734,870	57,273,124	58,781,966
Fines and forfeitures	726,853	8,461,420	750,000	780,000
Interest income	11,493,672	6,300,000	8,006,911	8,000,000
Contributions	11,879,277	2,027,348	7,162,424	7,162,424
Miscellaneous	4,481,578	4,428,500	5,813,603	5,863,603
Operating grants	631,290	-	-	-
Transfers from other funds	56,917,163	9,008,105	15,157,499	15,315,185
Capital lease acquisitions	1,575,683	-	-	-
Less 5% revenue	-	(23,827,465)	(25,656,726)	(27,097,323)
Subtotal	**498,984,892**	**461,729,935**	**502,635,276**	**530,164,320**
Total Sources	**657,366,307**	**658,378,065**	**649,157,256**	**639,476,819**

General Fund (Inclusive of the Supervisor of Elections)

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Budgeted Expenditures by Department in this Fund:				
County Administration	6,579,861	6,470,923	3,672,050	3,672,050
Clerk of Circuit Court	10,104,540	10,535,242	11,350,657	11,350,657
Property Appraiser	6,559,726	7,037,502	7,272,868	7,272,868
Sheriff	201,732,779	239,685,813	266,380,143	266,380,143
Supervisor of Elections	3,934,294	4,019,615	3,900,724	3,900,724
Tax Collector	14,599,708	15,811,792	16,286,489	16,286,489
County Attorney	3,916,891	4,486,636	4,741,329	4,878,749
Financial Management	11,830,767	7,797,383	7,569,379	7,455,630
Human Resources	2,973,801	3,188,037	3,917,876	3,944,722
Information Technology	16,450,553	20,534,793	22,243,231	22,183,703
Public Defender	296,969	421,474	644,605	644,605
Public Safety	49,910,613	66,341,608	73,742,621	74,375,110
States Attorney	317,593	632,109	641,482	641,482
Public Works	2,649,898	-	-	-
Court Administration	1,079,932	1,244,193	1,287,372	1,287,372
General Government	15,387,849	10,603,530	11,280,026	11,280,026
Court Costs	1,708,753	1,572,133	2,107,123	2,107,123
Parks & Natural Resources	442	-	-	-
Property Management	22,703,929	21,744,955	28,978,051	26,981,922
Community & Veterans Services	14,916,993	14,731,745	17,159,103	16,194,796
Development Services	312,438	868,863	177,270	247,270
Natural Resources	2,769,448	3,632,350	4,099,000	4,057,800
Government Relations	-	-	6,447,972	6,480,349
Guardian Ad Litem	126,760	284,729	271,992	271,992
Subtotal	**390,864,537**	**441,645,425**	**494,171,363**	**491,895,582**

General Fund (Inclusive of the Supervisor of Elections)

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Transfers Out to Other Funds/Agencies:				
Transfer to Mitigation Prgm	250,000	-	-	27,109
Tsf to 2025BRvNote DS	-	-	361,304	361,304
Tsf to 2025ARvNoteNOTX DS	-	-	1,426,193	1,426,193
Tsf to Revenue Imp Note 24B DS	-	-	100,254	-
Transfer to MPO	18,924	18,382	-	-
TranstoRuboniaStreetLighting	6,453	-	-	-
TranstoCapeVistaLight District	963			
TranstoPictownStLightDistrict	5,247	-	-	-
TranstoHolidayHeightsStLight	6,457	-	-	-
TranstoTropicalHrbrLightDist	2,316	-	-	-
TranstoSunnyShoresMSBU	4,814	-	-	-
Tranfers to Grant >7 03	316,589	-	-	-
TSF:HernandoAveStreetLights	1,535	-	-	-
Trans to Court Technology	86,717	300,000	2,250,000	1,750,000
TranstoSylvanOaksLightDistr	2,233	-	-	-
TranstoApolloPkStLightDistrict	1,165	-	-	-
Transfer to RvImpRefBnd22	5,991,434	6,073,757	944,745	939,491
Tsf to RevRef Imp Bds 2013	1,716,522	1,746,825	1,600,809	1,598,747
Tsf to Rev Impr Bond-2016	1,079,281	1,469,261	-	-
Tsf to RvRefundBonds 2019	826,476	866,900	68,195	70,604
Tsf to Revenue Impr Bonds DS	2,770,254	3,474,247	344,764	344,800
Tsf to Revenue Impr Note 24 DS	221,135	1,737,492	1,737,491	1,737,472
Tr to P&R Capital Projects	15,765,000	-	-	-
Tr to Highway Capital Projects	30,000,000	-	-	-
Tr to Build Cap Projects	43,961,577	34,696,758	-	-
Tran to Port Operating	446,500	446,500	446,500	446,500
Tran to Motor Pool Fund	1,236,625	-	-	-
Trans to Health Self Ins	67,816	-	-	-
Tran to Radio-PubSfty	400,000	-	-	-
Tsf-Supervisor of Elections	4,021,985	4,019,615	3,743,038	3,900,724
TranstoOakwoodStLightDistrict	1,599	-	-	-
Transfer to Port TIF	460,351	575,869	975,610	975,610
Transfer to Southwest TIF	7,125,542	16,780,479	18,868,013	18,868,013
Tsf to Pandemic Grants	11,609,099	-	-	-
TsfToNewWashingtonAreaLighting	3,858	-	-	-
Transfer to Parrish TIF	290,767	649,475	878,651	878,651
Subtotal	**128,699,234**	**72,855,560**	**33,745,567**	**33,325,218**

General Fund (Inclusive of the Supervisor of Elections)

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Reserves & Set Aside Amounts:				
Reserve - Generational Impact Projects	-	3,955,675	-	-
Reserve - Debt Service	-	15,000,000	-	-
Reserve - Slosberg Fund	-	706,207	726,256	726,256
Reserve - Grant Match	-	200,000	200,000	200,000
Reserve- Board Reserve	-	-	500,000	500,000
Reserve - PMD R&R Program	-	2,000,000	-	-
Reserve - Generators Program	-	2,000,000	-	-
Reserve - Cybersecurity Program	-	500,000	-	-
Reserve - PMD R&R Parks/Ground Maint	-	385,000	-	-
Reserve - Chillers Replacement Program	-	8,000,000	-	-
Reserve - Public Safety - Aquatics & EMS Stations Positions	-	-	2,521,292	4,316,040
Reserve - Salary Adjustments	-	8,548,004	7,980,279	7,980,279
Reserve - Cash Balance - Operating	-	101,265,824	105,688,930	100,533,444
Reserve - Budget Stabilization	-	1,316,370	3,623,569	-
Subtotal	**-**	**143,877,080**	**121,240,326**	**114,256,019**
Total Uses	**519,563,770**	**658,378,065**	**649,157,256**	**639,476,819**

For Constitutional Officers, the amounts on this report include support costs paid by the County in addition to the Constitutional Officers budget. Supervisor of Elections & the Sheriff Office budget increases are not reflective in the Recommeneded Budget. They will be submitted in the Proposed Budget.

*Estimates of encumbrances, prior year rollovers, and returns of constitutional officers will be added to the budget later in the process, when more accurate projections can be made. These items are excluded from the net budget in order to avoid double counting of prior year items.

911 Enhancement Fee Fund

Fees charged to telephone and cell phone users to partially cover the cost of operating the 911 emergency communications division of Public Safety are accounted for in this fund. County Telecommunicators answer all 911 calls for Manatee County and several municipalities.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	2,633,588	2,692,542	1,684,602	883,204
Subtotal	**2,633,588**	**2,692,542**	**1,684,602**	**883,204**
Revenues to be received during Fiscal Year:				
Taxes	2,333,089	2,235,558	2,357,458	2,406,135
Interest income	90,639	133,776	77,037	40,389
Miscellaneous	533	-	-	-
Less 5% revenue	-	(118,467)	(121,725)	(122,326)
Subtotal	**2,424,261**	**2,250,867**	**2,312,770**	**2,324,198**
Total Sources	**5,057,849**	**4,943,409**	**3,997,372**	**3,207,402**
Budgeted Expenditures by Department in this Fund:				
Public Safety	2,845,978	2,701,742	2,989,589	2,999,696
Development Services	17,228	16,066	17,099	17,099
Subtotal	**2,863,206**	**2,717,808**	**3,006,688**	**3,016,795**
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustments	-	83,890	107,482	107,482
Reserve - Cash Balance - Operating	-	543,562	601,337	83,125
Reserve - Budget Stabilization	-	1,598,149	281,865	-
Subtotal	-	**2,225,601**	**990,684**	**190,607**
Total Uses	**2,863,206**	**4,943,409**	**3,997,372**	**3,207,402**

2022 Revenue Improvement Bonds Debt Service & Capital Projects Fund

These funds account for debt service payments and certain capital projects within General Government. Capital project funds include multi-year budgets carried over from previous years and are not reflected below.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	23,332,347	3,218,261	1,495,885	1,559,971
Subtotal	**23,332,347**	**3,218,261**	**1,495,885**	**1,559,971**
Revenues to be received during Fiscal Year:				
Interest income	7,220,165	159,896	68,407	71,338
Transfers from other funds	15,681,325	15,899,302	16,206,401	16,173,901
Less 5% revenue	-	(7,995)	(3,421)	(3,567)
Subtotal	**22,901,490**	**16,051,203**	**16,271,387**	**16,241,672**
Total Sources	**46,233,837**	**19,269,464**	**17,767,272**	**17,801,643**
Budgeted Expenditures by Department in this Fund:				
Convention And Visitors Bureau	21,718,602	-	-	-
Public Safety	196,761	-	-	-
Public Works	27,520,151	3,330,920	-	-
General Government	-	900	900	900
Parks & Natural Resources	11,796,174	-	-	-
Property Management	8,467,162	-	-	-
Sports & Leisure Services	2,147,276	-	-	-
Debt Service	15,896,195	15,898,400	16,206,400	16,173,900
Subtotal	**87,742,322**	**19,230,220**	**16,207,300**	**16,174,800**
Reserves & Set Aside Amounts:				
Reserve - 2022 Rev Improv Ref	-	39,244	62,423	64,235
Reserve - Capital Projects	-	-	1,497,549	1,562,608
Subtotal	**-**	**39,244**	**1,559,972**	**1,626,843**
Total Uses	**87,742,322**	**19,269,464**	**17,767,272**	**17,801,643**

2023 Revenue Improvement Bonds Debt Service & Capital Projects Fund

These funds account for debt service payments and certain capital projects within General Government. Capital project funds include multi-year budgets carried over from previous years and are not reflected below.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	-	24,390,714	5,008,558	4,109,016
Subtotal	**-**	**24,390,714**	**5,008,558**	**4,109,016**
Revenues to be received during Fiscal Year:				
Interest income	7,977,883	1,161,777	229,041	187,905
Transfers from other funds	7,261,868	9,107,300	12,082,300	12,083,551
Bond proceeds	175,000,000	-	-	-
Less 5% revenue	-	(58,089)	(11,452)	(9,396)
Premium on bonds	21,169,113	-	-	-
Subtotal	**211,408,863**	**10,210,988**	**12,299,889**	**12,262,060**
Total Sources	**211,408,863**	**34,601,702**	**17,308,447**	**16,371,076**
Budgeted Expenditures by Department in this Fund:				
Public Works	75,560,073	22,569,402	-	-
General Government	937,498	-	-	-
Parks & Natural Resources	100	-	-	-
Property Management	3,150	-	-	-
Sports & Leisure Services	37,562	-	-	-
Debt Service	7,311,138	9,107,300	12,082,300	12,083,550
Public Works Projects	400,516	-	-	-
Subtotal	**84,250,037**	**31,676,702**	**12,082,300**	**12,083,550**
Reserves & Set Aside Amounts:				
Reserve - 2023 Rev Improv Bonds	-	-	4,109,016	4,287,526
Reserve - Capital Projects	-	2,925,000	1,117,131	-
Subtotal	**-**	**2,925,000**	**5,226,147**	**4,287,526**
Total Uses	**84,250,037**	**34,601,702**	**17,308,447**	**16,371,076**

2024 Revenue Improvement Notes Debt Service & Capital Projects Fund

These funds account for debt service payments and certain capital projects within General Government. Capital project funds include multi-year budgets carried over from previous years and are not reflected below.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	-	18,630,903	56,199,306	8,234,381
Subtotal	**-**	**18,630,903**	**56,199,306**	**8,234,381**
Revenues to be received during Fiscal Year:				
Interest income	319,541	925,658	2,569,994	376,558
Transfers from other funds	1,112,159	4,281,923	5,484,020	3,094,459
Loan proceeds	18,659,800	-	-	-
Less 5% revenue	-	(46,283)	(128,500)	(18,828)
Refunding Bonds Proceeds	-	-	-	72,423,212
Subtotal	**20,091,500**	**5,161,298**	**7,925,514**	**75,875,401**
Total Sources	**20,091,500**	**23,792,201**	**64,124,820**	**84,109,782**
Budgeted Expenditures by Department in this Fund:				
Public Works	-	-	-	-
General Government	56,806	-	-	-
Parks & Natural Resources	5,000,000	2,544,431	-	-
Property Management	-	-	-	-
Sports & Leisure Services	3,277,656	-	-	-
Debt Service	221,826	1,737,492	4,775,495	74,160,684
Subtotal	**8,556,288**	**4,281,923**	**4,775,495**	**74,160,684**
Reserves & Set Aside Amounts:				
Reserve - Cash Balance	-	19,508,237	58,577,924	8,526,504
Reserve - Capital Projects	-	2,041	771,401	1,422,594
Subtotal	**-**	**19,510,278**	**59,349,325**	**9,949,098**
Total Uses	**8,556,288**	**23,792,201**	**64,124,820**	**84,109,782**

2025 Revenue Improvement Notes Debt Service & Capital Projects Fund

These funds account for debt service payments and certain capital projects within General Government. Capital project funds include multi-year budgets carried over from previous years and are not reflected below.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Revenues to be received during Fiscal Year:				
Transfers from other funds	-	-	1,787,497	1,787,497
Subtotal	**-**	**-**	**1,787,497**	**1,787,497**
Total Sources	**-**	**-**	**1,787,497**	**1,787,497**
Budgeted Expenditures by Department in this Fund:				
Debt Service	-	-	1,787,497	1,787,497
Subtotal	**-**	**-**	**1,787,497**	**1,787,497**
Total Uses	**-**	**-**	**1,787,497**	**1,787,497**

Affordable Housing Subsidy Fund

This fund was created to provide funds that enable the County to subsidize owner occupied affordable housing by paying a portion of impact fees due on eligible properties. The money has been provided via a transfer from the General Fund; unspent balances may be transferred back to the General Fund if needed as a secondary source of budget stabilization money.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	2,494,517	1,167,473	2,057,667	2,125,437
Subtotal	**2,494,517**	**1,167,473**	**2,057,667**	**2,125,437**
Revenues to be received during Fiscal Year:				
Interest income	145,008	58,005	94,097	97,196
Less 5% revenue	-	(2,900)	(4,705)	(4,860)
Subtotal	**145,008**	**55,105**	**89,392**	**92,336**
Total Sources	**2,639,525**	**1,222,578**	**2,147,059**	**2,217,773**
Budgeted Expenditures by Department in this Fund:				
Development Services	671,841	13,975	21,622	21,622
Subtotal	**671,841**	**13,975**	**21,622**	**21,622**
Reserves & Set Aside Amounts:				
Reserve - Cash Balance - Operating	-	2,795	4,324	4,324
Reserve - Budget Stabilization	-	1,205,808	2,121,113	2,191,827
Subtotal	**-**	**1,208,603**	**2,125,437**	**2,196,151**
Total Uses	**671,841**	**1,222,578**	**2,147,059**	**2,217,773**

Assessment Project Funds

These funds account for the assessment revenue received from road paving and dredging assessment projects.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	943,605	956,883	1,052,268	1,117,574
Subtotal	**943,605**	**956,883**	**1,052,268**	**1,117,574**
Revenues to be received during Fiscal Year:				
Interest income	53,232	47,542	48,490	51,570
Assessments	3,912	50,648	27,582	28,410
Less 5% revenue	-	(4,910)	(3,803)	(3,999)
Subtotal	**57,144**	**93,280**	**72,269**	**75,981**
Total Sources	**1,000,749**	**1,050,163**	**1,124,537**	**1,193,555**
Budgeted Expenditures by Department in this Fund:				
Public Works	190	11,266	827	852
Subtotal	**190**	**11,266**	**827**	**852**
Transfers Out to Other Funds/Agencies:				
Tsf to RevRef Imp Bds 2013	6,576	6,696	6,136	6,128
Subtotal	**6,576**	**6,696**	**6,136**	**6,128**
Reserves & Set Aside Amounts:				
Reserve - Dredging Assessments	-	925,286	1,000,390	1,043,851
Reserve - Cash Balance - Operating	-	3,592	-	-
Reserve - Budget Stabilization	-	103,323	117,184	142,724
Subtotal	**-**	**1,032,201**	**1,117,574**	**1,186,575**
Total Uses	**6,766**	**1,050,163**	**1,124,537**	**1,193,555**

**Capital project funds include multi-year project budgets carried over from previous years and are not reflected above.

Automated Systems Maintenance Fund

This fund accounts for the user charges and costs of recovery and maintenance for County PC network system operations.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	2,504,448	2,503,137	3,441,257	2,731,665
Subtotal	**2,504,448**	**2,503,137**	**3,441,257**	**2,731,665**
Revenues to be received during Fiscal Year:				
Charges for services	3,736,420	3,382,556	4,206,033	4,206,033
Interest income	121,131	124,366	157,369	124,919
Less 5% revenue	-	(175,346)	(218,170)	(216,548)
Subtotal	**3,857,551**	**3,331,576**	**4,145,232**	**4,114,404**
Total Sources	**6,361,999**	**5,834,713**	**7,586,489**	**6,846,069**
Budgeted Expenditures by Department in this Fund:				
Financial Management	52,347	52,294	61,130	61,130
Information Technology	3,116,721	4,233,482	4,779,326	4,779,326
Subtotal	**3,169,068**	**4,285,776**	**4,840,456**	**4,840,456**
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustments	-	25,890	14,367	14,367
Reserve - Cash Balance - Operating	-	862,333	970,965	970,965
Reserve - Budget Stabilization	-	660,714	1,760,701	1,020,281
Subtotal	**-**	**1,548,937**	**2,746,033**	**2,005,613**
Total Uses	**3,169,068**	**5,834,713**	**7,586,489**	**6,846,069**

**Actual prior year's fund summary results do not include depreciation (a non-cash expense) or capitalized computer replacement equipment which are reflected in the annual financial statements per financial guidelines.

Beach Erosion Control Tourist Tax & Capital Projects Fund

One cent of the Tourist Development Tax is used for beach renourishment and maintenance. Monies are transferred from the special revenue fund to the Beach Erosion Control Capital Projects fund to account for beach renourishment projects which are also included on this report. Capital Project Funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	19,463,991	21,728,101	25,143,650	32,360,043
Subtotal	**19,463,991**	**21,728,101**	**25,143,650**	**32,360,043**
Revenues to be received during Fiscal Year:				
Taxes	6,206,057	8,393,680	8,078,990	8,321,360
Intergovernmental	(113,082)	-	-	-
Interest income	848,858	1,079,539	1,149,819	1,479,825
Transfers from other funds	504,092	-	-	-
Less 5% revenue	-	(473,661)	(461,441)	(490,059)
Subtotal	**7,445,925**	**8,999,558**	**8,767,368**	**9,311,126**
Total Sources	**26,909,916**	**30,727,659**	**33,911,018**	**41,671,169**
Budgeted Expenditures by Department in this Fund:				
County Administration	75,625	-	-	-
Financial Management	695,449	971,233	792,370	799,641
Parks & Natural Resources	607,505	15,000	-	-
Property Management	-	-	310,000	10,000
Natural Resources	498,971	410,073	439,841	439,841
Subtotal	**1,877,549**	**1,396,306**	**1,542,211**	**1,249,482**
Transfers Out to Other Funds/Agencies:				
Tran to Beach Erosion Control	392	-	-	-
Tsf to Rev Impr Bond-2016	852,957	868,895	-	-
Tr to Beach Erosion Control	503,700	-	-	-
TR to RevImpBd Cap Proj	229,879	-	-	-
Subtotal	**1,586,928**	**868,895**	**-**	**-**
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustments	-	2,002	8,765	8,765
Reserve - Cash Balance - Operating	-	8,485,284	6,336,610	6,539,581
Reserve - Budget Stabilization	-	19,975,172	26,023,432	33,873,341
Subtotal	**-**	**28,462,458**	**32,368,807**	**40,421,687**
Total Uses	**3,464,477**	**30,727,659**	**33,911,018**	**41,671,169**

Building Capital Projects Funds

These funds accounts for general government capital improvements. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	1,516,627	3,864,311	5,098,674	1,313,458
Subtotal	**1,516,627**	**3,864,311**	**5,098,674**	**1,313,458**
Revenues to be received during Fiscal Year:				
Interest income	4,962,931	191,995	233,163	60,064
Transfers from other funds	70,994,810	35,196,758	-	3,121,521
Less 5% revenue	-	(9,600)	(11,658)	(3,003)
Subtotal	**75,957,741**	**35,379,153**	**221,505**	**3,178,582**
Total Sources	**77,474,368**	**39,243,464**	**5,320,179**	**4,492,040**
Budgeted Expenditures by Department in this Fund:				
County Administration	577,662	-	-	-
Sheriff	222,889	-	-	-
Convention And Visitors Bureau	4,303,908	-	-	-
Human Resources	17,000	-	-	-
Information Technology	1,327,837	-	-	-
Parks And Recreation	1,050,811	-	-	-
Public Safety	339,179	3,500,000	-	-
Public Works	3,079,655	-	-	-
General Government	825,346	24,725,543	-	-
Parks & Natural Resources	2,228,151	-	-	-
Property Management	5,434,508	973,215	-	-
Neighborhood Services	12,452	1,000,000	-	-
Sports & Leisure Services	1,574,088	6,000,000	-	-
Subtotal	**20,993,486**	**36,198,758**	**-**	**-**
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	13,658,771	-	-	-
Subtotal	**13,658,771**	**-**	**-**	**-**
Reserves & Set Aside Amounts:				
Reserve - Cash Balance Bldg Cap Proj	-	1,046,706	1,313,459	370,519
Reserve - Capital Projects	-	1,998,000	4,006,720	4,121,521
Subtotal	**-**	**3,044,706**	**5,320,179**	**4,492,040**
Total Uses	**34,652,257**	**39,243,464**	**5,320,179**	**4,492,040**

Building Department Fund

The Manatee County Development Services department is responsible for the safety and welfare of the general public by ensuring that review and inspection of permitted activity is in compliance with the Florida Building Code.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	6,806,975	5,558,975	10,423,651	5,775,864
Subtotal	**6,806,975**	**5,558,975**	**10,423,651**	**5,775,864**
Revenues to be received during Fiscal Year:				
Licenses and permits	10,897,971	10,225,645	9,285,400	9,385,400
Charges for services	67,350	-	-	-
Fines and forfeitures	79,400	500	52,600	52,600
Interest income	518,688	276,192	476,674	264,130
Miscellaneous	2,243,782	1,780,359	1,625,000	1,625,000
Transfers from other funds	130,955	130,955	130,955	130,955
Less 5% revenue	-	(614,135)	(571,984)	(566,357)
Subtotal	**13,938,146**	**11,799,516**	**10,998,645**	**10,891,728**
Total Sources	**20,745,121**	**17,358,491**	**21,422,296**	**16,667,592**
Budgeted Expenditures by Department in this Fund:				
Financial Management	256,456	286,672	309,887	309,887
Public Safety	-	-	261,874	261,874
Development Services	10,460,934	12,073,128	14,361,822	14,339,922
Subtotal	**10,717,390**	**12,359,800**	**14,933,583**	**14,911,683**
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustments	-	632,860	712,849	712,849
Reserve - Cash Balance - Operating	-	1,767,298	3,114,274	1,043,060
Reserve - Budget Stabilization	-	2,598,533	2,661,590	-
Subtotal	**-**	**4,998,691**	**6,488,713**	**1,755,909**
Total Uses	**10,717,390**	**17,358,491**	**21,422,296**	**16,667,592**

Children's Services Tax Fund

This fund is a special revenue fund used to account for the Children's Services tax levy and corresponding operating and contract service costs of children's programs. Revenues are generated by .3333 millage assessment on property tax values. When the tax was enacted, the ordinance states that the revenues generated are not to supplant items that were currently funded.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	6,911,336	10,036,298	15,688,368	16,639,557
Subtotal	**6,911,336**	**10,036,298**	**15,688,368**	**16,639,557**
Revenues to be received during Fiscal Year:				
Taxes	19,946,992	23,501,737	24,998,634	26,771,037
Interest income	934,456	498,643	717,429	760,927
Miscellaneous	131,381	-	-	-
Less 5% revenue	-	(1,200,019)	(1,285,803)	(1,376,598)
Subtotal	**21,012,830**	**22,800,361**	**24,430,260**	**26,155,366**
Total Sources	**27,924,166**	**32,836,659**	**40,118,628**	**42,794,923**
Budgeted Expenditures by Department in this Fund:				
Community & Veterans Services	16,380,387	19,234,091	23,447,659	23,447,659
Subtotal	**16,380,387**	**19,234,091**	**23,447,659**	**23,447,659**
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustments	-	40,200	31,413	31,413
Reserve - Cash Balance - Operating	-	3,854,858	11,944,734	14,625,000
Reserve - Budget Stabilization	-	9,707,510	4,694,822	4,690,851
Subtotal	**-**	**13,602,568**	**16,670,969**	**19,347,264**
Total Uses	**16,380,387**	**32,836,659**	**40,118,628**	**42,794,923**

Communications Fund

This fund accounts for the user charges and costs of the centralized telephone system.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	99,070	110,486	233,219	258,324
Subtotal	**99,070**	**110,486**	**233,219**	**258,324**
Revenues to be received during Fiscal Year:				
Charges for services	1,103,258	1,487,814	1,478,383	1,473,383
Interest income	1,720	5,489	10,665	11,813
Miscellaneous	1,517	-	-	-
Less 5% revenue	-	(74,665)	(74,452)	(74,260)
Subtotal	**1,106,495**	**1,418,638**	**1,414,596**	**1,410,936**
Total Sources	**1,205,566**	**1,529,125**	**1,647,815**	**1,669,260**
Budgeted Expenditures by Department in this Fund:				
Financial Management	52,347	52,294	61,130	61,130
Information Technology	1,133,298	1,208,676	1,297,696	1,297,696
Subtotal	**1,185,645**	**1,260,970**	**1,358,826**	**1,358,826**
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustments	-	67,488	30,666	30,666
Reserve - Cash Balance - Operating	-	200,667	258,323	279,768
Subtotal	**-**	**268,155**	**288,989**	**310,434**
Total Uses	**1,185,645**	**1,529,125**	**1,647,815**	**1,669,260**

Convention Center Fund

The Convention Center and Crosley Estate are funded by self-generating revenues and transfers from the Tourist Development Tax Fund.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	2,062,224	1,651,153	1,467,316	1,032,770
Subtotal	**2,062,224**	**1,651,153**	**1,467,316**	**1,032,770**
Revenues to be received during Fiscal Year:				
Charges for services	2,156,213	1,802,400	2,644,782	2,724,467
Interest income	181,400	82,036	67,100	47,229
Miscellaneous	36,980	45,075	37,000	37,000
Transfers from other funds	1,100,000	1,100,000	1,100,000	1,100,000
Less 5% revenue	-	(96,476)	(137,444)	(140,435)
Subtotal	**3,474,593**	**2,933,035**	**3,711,438**	**3,768,261**
Total Sources	**5,536,817**	**4,584,188**	**5,178,754**	**4,801,031**
Budgeted Expenditures by Department in this Fund:				
Convention And Visitors Bureau	3,686,201	3,108,223	3,696,745	3,697,145
Financial Management	170,843	166,661	190,238	190,238
Subtotal	**3,857,044**	**3,274,884**	**3,886,983**	**3,887,383**
Reserves & Set Aside Amounts:				
Reserve - Contingency	-	150,000	150,000	150,000
Reserve - Salary Adjustments	-	125,992	109,000	109,000
Reserve - Cash Balance - Operating	-	710,175	826,411	654,648
Reserve - Budget Stabilization	-	323,137	206,360	-
Subtotal	**-**	**1,309,304**	**1,291,771**	**913,648**
Total Uses	**3,857,044**	**4,584,188**	**5,178,754**	**4,801,031**

Court Technology Fee Fund

This fund accounts for the receipt and use of specific court technology fees designated for court technology enhancements.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	300,507	683,704	82,622	605,062
Subtotal	**300,507**	**683,704**	**82,622**	**605,062**
Revenues to be received during Fiscal Year:				
Charges for services	849,767	1,133,000	977,000	1,006,310
Interest income	6,897	50,000	3,778	27,680
Miscellaneous	407	-	-	-
Transfers from other funds	86,717	300,000	2,250,000	1,750,000
Less 5% revenue	-	(59,150)	(49,039)	(51,700)
Subtotal	**943,788**	**1,423,850**	**3,181,739**	**2,732,290**
Total Sources	**1,244,295**	**2,107,554**	**3,264,361**	**3,337,352**
Budgeted Expenditures by Department in this Fund:				
Clerk of Circuit Court	187,984	187,984	199,691	199,930
Court Administration	33,174	26,805	39,702	39,702
General Government	96,307	-	-	-
Court Costs	1,323,737	1,823,197	2,419,954	2,419,667
Subtotal	**1,641,202**	**2,037,986**	**2,659,347**	**2,659,299**
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustment	-	15,714	-	-
Reserve - Cash Balance - Operating	-	53,854	531,812	531,860
Reserve - Budget Stabilization	-	-	73,202	146,193
Subtotal	**-**	**69,568**	**605,014**	**678,053**
Total Uses	**1,641,202**	**2,107,554**	**3,264,361**	**3,337,352**

**A transfer from the General Fund is budgeted as a loan to cover shortfalls in recording fees that fund this program. Only the amount needed by year-end will be transferred and the loan amounts may be repaid as technology fee revenues rebound.

Debt Service Funds

These funds account for debt service of currently active Governmental debt issuances including principal, interest and other related costs.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	20,796	19,664	34,532	34,234
Subtotal	**20,796**	**19,664**	**34,532**	**34,234**
Revenues to be received during Fiscal Year:				
Interest income	213,053	977	1,579	1,565
Transfers from other funds	10,120,108	10,163,782	6,358,150	6,385,900
Less 5% revenue	-	(49)	(79)	(77)
Subtotal	**10,333,161**	**10,164,710**	**6,359,650**	**6,387,388**
Total Sources	**10,353,957**	**10,184,374**	**6,394,182**	**6,421,622**
Budgeted Expenditures by Department in this Fund:				
Debt Service	10,302,753	10,166,832	6,359,950	6,387,700
Subtotal	**10,302,753**	**10,166,832**	**6,359,950**	**6,387,700**
Reserves & Set Aside Amounts:				
Reserve - Cash Balance	-	17,542	34,232	33,922
Subtotal	**-**	**17,542**	**34,232**	**33,922**
Total Uses	**10,302,753**	**10,184,374**	**6,394,182**	**6,421,622**

Environmental Lands Fund

On November 2020, a referendum was voted in favor of implementing an Environmental Lands Millage of .1500 mill to finance the acquisition, improvement, and management of land to protect drinking water sources and water quality, preserve fish and wildlife habitat, prevent stormwater runoff pollution and provide parks within Manatee County.

	Actual FY2023	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	11,117,657	19,109,941	14,567,422	18,783,167
Subtotal	**11,117,657**	**19,109,941**	**14,567,422**	**18,783,167**
Revenues to be received during Fiscal Year:				
Taxes	8,975,402	10,576,839	11,250,510	11,250,510
Charges for services	560,827	704,200	709,200	709,200
Interest income	856,571	949,459	666,168	858,954
Miscellaneous	49,996	51,600	51,600	51,600
Less 5% revenue	-	(614,105)	(633,874)	(643,513)
Subtotal	**10,442,796**	**11,667,993**	**12,043,604**	**12,226,751**
Total Sources	**21,560,453**	**30,777,934**	**26,611,026**	**31,009,918**
Budgeted Expenditures by Department in this Fund:				
Tax Collector	179,508	200,960	213,760	213,760
Financial Management	173,551	194,568	51,108	51,108
Property Management	-	-	480,204	475,786
Natural Resources	4,829,912	5,568,625	3,338,958	3,338,958
Subtotal	**5,182,971**	**5,964,153**	**4,084,030**	**4,079,612**
Transfers Out to Other Funds/Agencies:				
Transfer to 2023Env LandsBonds	1,635,278	2,913,500	2,870,525	2,878,625
Transfer to EnviroLandCapProj	891,024	2,544,431	708,525	1,356,987
Tran to Motor Pool Fund	181,555	-	-	-
Subtotal	**2,707,857**	**5,457,931**	**3,579,050**	**4,235,612**
Reserves & Set Aside Amounts:				
Reserve - Contingencies	-	-	30,000	30,000
Reserve - Salary Adjustments	-	167,637	134,778	134,778
Reserve - Cash Balance - Operating	-	1,226,358	835,855	834,971
Reserve - Budget Stabilization	-	17,961,855	17,947,313	21,694,945
Subtotal	**-**	**19,355,850**	**18,947,946**	**22,694,694**
Total Uses	**7,890,828**	**30,777,934**	**26,611,026**	**31,009,918**

Fleet & Fuel Services Funds

These funds account for user charges and operating costs of equipping, maintaining and replacing the County vehicle fleet.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	17,164,831	18,580,850	22,660,888	19,387,113
Subtotal	**17,164,831**	**18,580,850**	**22,660,888**	**19,387,113**
Revenues to be received during Fiscal Year:				
Charges for services	26,988,109	27,001,625	26,515,111	26,515,111
Interest income	1,141,047	923,171	1,036,283	886,573
Miscellaneous	256,860	30,000	30,450	30,450
Operating grants	7,207	-	-	-
Gain on disposition of assets	912,019	400,000	406,000	406,000
Transfers from other funds	4,163,823	-	-	-
Less 5% revenue	-	(1,417,740)	(1,399,392)	(1,391,907)
Subtotal	**33,469,066**	**26,937,056**	**26,588,452**	**26,446,227**
Total Sources	**50,633,897**	**45,517,906**	**49,249,340**	**45,833,340**
Budgeted Expenditures by Department in this Fund:				
Financial Management	248,884	81,412	99,929	99,929
Public Works	26,986,364	25,950,885	29,433,972	28,031,178
Property Management	2,964	-	-	-
Subtotal	**27,238,212**	**26,032,297**	**29,533,901**	**28,131,107**
Transfers Out to Other Funds/Agencies:				
TranToFuelServices	12,103	-	-	-
Subtotal	**12,103**	**-**	**-**	**-**
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustments	-	453,570	328,323	328,323
Reserve - Cash Balance - Operating	-	5,216,950	5,972,447	5,691,887
Reserve - Budget Stabilization	-	13,815,089	13,414,669	11,682,023
Subtotal	**-**	**19,485,609**	**19,715,439**	**17,702,233**
Total Uses	**27,250,315**	**45,517,906**	**49,249,340**	**45,833,340**

Florida Boating Improvement Program Fund

This fund accounts for fees collected through annual boaters' registrations. There are two fees imposed; one is a state imposed fee and the other is a County imposed registration fee. Monies are used for maintaining lakes, rivers, and waters, as well as building and repairing public boat ramps, removing derelict vessels and removing other hazardous floating structures.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	1,974,391	2,320,402	2,334,021	807,776
Subtotal	**1,974,391**	**2,320,402**	**2,334,021**	**807,776**
Revenues to be received during Fiscal Year:				
Intergovernmental	367,401	390,000	370,000	370,000
Interest income	122,419	115,287	106,735	36,940
Transfers from other funds	36,218	-	-	-
Less 5% revenue	-	(25,264)	(23,837)	(20,347)
Subtotal	**526,038**	**480,023**	**452,898**	**386,593**
Total Sources	**2,500,429**	**2,800,425**	**2,786,919**	**1,194,369**
Budgeted Expenditures by Department in this Fund:				
Natural Resources	139,897	200,000	200,000	200,000
Subtotal	**139,897**	**200,000**	**200,000**	**200,000**
Transfers Out to Other Funds/Agencies:				
Trans to WCIND	35,391	-	-	-
Tr to P&R Capital Projects	-	200,000	1,779,143	-
Subtotal	**35,391**	**200,000**	**1,779,143**	**-**
Reserves & Set Aside Amounts:				
Reserve - Cash Balance - Operating	-	80,000	395,829	40,000
Reserve - Budget Stabilization	-	2,320,425	411,947	954,369
Subtotal	**-**	**2,400,425**	**807,776**	**994,369**
Total Uses	**175,288**	**2,800,425**	**2,786,919**	**1,194,369**

Gas Tax Capital Projects Funds

These funds account for certain transportation capital improvements funded by gas taxes. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	6,754,051	2,121,254	3,582,434	1,073,445
Subtotal	**6,754,051**	**2,121,254**	**3,582,434**	**1,073,445**
Revenues to be received during Fiscal Year:				
Interest income	1,379,492	105,392	167,025	49,089
Transfers from other funds	15,934,613	11,607,764	2,808,974	5,807,932
Less 5% revenue	-	(5,270)	(8,351)	(2,455)
Subtotal	**17,314,105**	**11,707,886**	**2,967,648**	**5,854,566**
Total Sources	**24,068,156**	**13,829,140**	**6,550,082**	**6,928,011**
Budgeted Expenditures by Department in this Fund:				
Public Works	8,495,684	8,387,095	-	-
Subtotal	**8,495,684**	**8,387,095**	**-**	**-**
Transfers Out to Other Funds/Agencies:				
Transfer to RvImpRefBnd22	-	-	481,309	478,633
Tsf to RevRef Imp Bds 2013	867,451	882,764	808,974	807,932
Tsf to Revenue Impr Bonds DS	-	-	394,082	394,123
Subtotal	**867,451**	**882,764**	**1,684,365**	**1,680,688**
Reserves & Set Aside Amounts:				
Reserve - Cash Balance - Operating	-	2,247,168	-	-
Reserve - Capital Projects	-	-	3,792,273	2,298,874
Reserve - Cash Balance - 5&6 Ct Cap	-	-	598,764	325,904
Reserve - Cash Balance - Gas Tax Capital	-	138,520	149,444	155,936
Reserve - Cash Balance - 4 Cent Gas Tax Capital	-	874,281	154,656	288,618
Reserve - Cash Balance - 5 Cent Capital	-	1,299,312	170,580	2,177,991
Subtotal	**-**	**4,559,281**	**4,865,717**	**5,247,323**
Total Uses	**9,363,135**	**13,829,140**	**6,550,082**	**6,928,011**

Gas Tax Road Maintenance Funds

These funds track the use of Local Option Gas Taxes and maintain the funding and expenditures for small projects and maintenance of the transportation system, roads, sidewalks and signalization systems.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	12,273,829	7,064,875	7,034,965	6,638,954
Subtotal	**12,273,829**	**7,064,875**	**7,034,965**	**6,638,954**
Revenues to be received during Fiscal Year:				
Interest income	475,824	351,010	321,709	303,601
Transfers from other funds	16,708,875	16,999,685	12,073,475	16,586,953
Less 5% revenue	-	(17,550)	(16,086)	(15,180)
Subtotal	**17,184,699**	**17,333,145**	**12,379,098**	**16,875,374**
Total Sources	**29,458,528**	**24,398,020**	**19,414,063**	**23,514,328**
Budgeted Expenditures by Department in this Fund:				
Public Works	6,214,195	7,910,311	9,752,404	9,177,404
Property Management	-	-	1,880,905	1,980,905
Subtotal	**6,214,195**	**7,910,311**	**11,633,309**	**11,158,309**
Transfers Out to Other Funds/Agencies:				
Tr to 2 Ct Loc Option Gs Tx	3,510,000	2,325,000	1,000,000	2,000,000
Tr to 4 Ct Gs Tx Cap Proj Fund	6,640,599	4,300,000	-	-
Transfer to: 5ctBdVoteCapProj	4,900,000	4,100,000	-	2,000,000
Subtotal	**15,050,599**	**10,725,000**	**1,000,000**	**4,000,000**
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustments	-	159,382	141,802	141,802
Reserve - Cash Balance - Operating	-	2,403,702	2,273,171	2,703,337
Reserve - Budget Stabilization	-	3,199,625	4,365,781	5,510,880
Subtotal	**-**	**5,762,709**	**6,780,754**	**8,356,019**
Total Uses	**21,264,794**	**24,398,020**	**19,414,063**	**23,514,328**

GO Bonds Environmental Lands, Debt Service & Capital Projects Fund

This fund accounts for acquisition of certain lands within the County. Capital project funds include multi-year budgets carried over from previous years and are not reflected below.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	-	7,472,303	12,572,406	13,076,920
Subtotal	**-**	**7,472,303**	**12,572,406**	**13,076,920**
Revenues to be received during Fiscal Year:				
Interest income	1,239,155	371,254	574,936	598,008
Transfers from other funds	1,635,278	2,913,500	2,870,525	2,878,625
Bond proceeds	35,000,000	-	-	-
Less 5% revenue	-	(18,563)	(28,747)	(29,900)
Premium on bonds	2,210,958	-	-	-
Subtotal	**40,085,391**	**3,266,191**	**3,416,714**	**3,446,733**
Total Sources	**40,085,391**	**10,738,494**	**15,989,120**	**16,523,653**
Budgeted Expenditures by Department in this Fund:				
General Government	254,857	900	900	900
Parks & Natural Resources	25,440,079	-	-	-
Debt Service	875,861	2,912,600	2,911,300	2,909,750
Subtotal	**26,570,797**	**2,913,500**	**2,912,200**	**2,910,650**
Reserves & Set Aside Amounts:				
Reserve - Cash Balance - Envir Land23	-	-	1,158,578	1,176,886
Reserve - Capital Projects	-	7,824,994	11,918,342	12,436,117
Subtotal	**-**	**7,824,994**	**13,076,920**	**13,613,003**
Total Uses	**26,570,797**	**10,738,494**	**15,989,120**	**16,523,653**

Green Bridge Demolition Fund

Monies received from the state and interest earnings are required to be held in this fund for demolition of the "Old Green Bridge" should it no longer be useful as a fishing pier.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	374,458	397,489	414,361	432,362
Subtotal	**374,458**	**397,489**	**414,361**	**432,362**
Revenues to be received during Fiscal Year:				
Interest income	21,782	19,749	18,948	19,772
Less 5% revenue	-	(987)	(947)	(989)
Subtotal	**21,782**	**18,762**	**18,001**	**18,783**
Total Sources	**396,240**	**416,251**	**432,362**	**451,145**
Budgeted Expenditures by Department in this Fund:				
Reserves & Set Aside Amounts:				
Reserve - Cash Balance - Operating	-	416,251	432,362	451,145
Subtotal	**-**	**416,251**	**432,362**	**451,145**
Total Uses	**-**	**416,251**	**432,362**	**451,145**

Health Self Insurance Fund

This internal service fund accounts for the operation of the County's employee health, dental and wellness programs.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	37,101,323	40,427,492	36,367,281	35,579,444
Subtotal	**37,101,323**	**40,427,492**	**36,367,281**	**35,579,444**
Revenues to be received during Fiscal Year:				
Charges for services	66,441,127	66,543,700	69,829,799	71,619,975
Interest income	2,049,151	2,008,600	1,663,076	1,627,048
Miscellaneous	6,395,804	5,000,000	5,500,000	5,665,000
Transfers from other funds	67,816	-	-	-
Less 5% revenue	-	(3,677,615)	(3,849,644)	(3,945,601)
Subtotal	**74,953,898**	**69,874,685**	**73,143,231**	**74,966,422**
Total Sources	**112,055,221**	**110,302,177**	**109,510,512**	**110,545,866**
Budgeted Expenditures by Department in this Fund:				
County Administration	8,312	-	-	-
Financial Management	147,483	143,619	160,631	160,631
Human Resources	72,846,789	70,200,585	73,690,810	75,865,970
Subtotal	**73,002,584**	**70,344,204**	**73,851,441**	**76,026,601**
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustments	-	93,219	79,629	79,629
Reserve - Claims Dental	-	60,000	60,000	60,000
Reserve - Claims Medical	-	16,450,000	17,524,500	18,050,235
Reserve - OPEB	-	11,797,523	11,797,523	11,797,523
Reserve - Prescription RX	-	2,520,000	2,530,000	2,605,900
Reserve - Cash Balance - Operating	-	1,718,841	1,782,288	1,827,680
Reserve - Budget Stabilization	-	7,318,390	1,885,131	98,298
Subtotal	**-**	**39,957,973**	**35,659,071**	**34,519,265**
Total Uses	**73,002,584**	**110,302,177**	**109,510,512**	**110,545,866**

Highway Capital Projects Funds

These funds account for highway capital improvements not funded by gas taxes. Included within this fund summary is the 2016 Revenue Improvement Note (credit line) for 44th Avenue capital projects. Associated debt service for the 44th Avenue credit line is located within the debt service fund and paid by appropriate impact fees. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	8,003,483	5,607,148	3,314,128	3,458,108
Subtotal	**8,003,483**	**5,607,148**	**3,314,128**	**3,458,108**
Revenues to be received during Fiscal Year:				
Interest income	2,643,684	331,736	151,556	158,139
Capital grants	2,779,835	-	-	-
Transfers from other funds	37,756,647	-	-	-
Less 5% revenue	-	(16,586)	(7,577)	(7,907)
Subtotal	**43,180,166**	**315,150**	**143,979**	**150,232**
Total Sources	**51,183,649**	**5,922,298**	**3,458,107**	**3,608,340**
Budgeted Expenditures by Department in this Fund:				
Public Works	19,292,144	4,966,148	-	-
Property Management	79,505	-	-	-
Subtotal	**19,371,648**	**4,966,148**	**-**	**-**
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	31,356,177	-	-	-
	31,356,177	**-**	**-**	**-**
Reserves & Set Aside Amounts:				
Reserve - Cash Balance - Capital Projects	-	956,150	3,458,107	3,608,340
Subtotal	**-**	**956,150**	**3,458,107**	**3,608,340**
Total Uses	**50,727,825**	**5,922,298**	**3,458,107**	**3,608,340**

Impact Fee Administration Fund

The Impact Fee Administration fund includes a special revenue fund used to account for the administrative costs associated with the collection and expenditure of impact fees.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	968,391	1,828,047	3,033,049	3,516,214
Subtotal	**968,391**	**1,828,047**	**3,033,049**	**3,516,214**
Revenues to be received during Fiscal Year:				
Charges for services	1,204,596	1,038,091	1,064,403	1,064,403
Interest income	89,186	90,825	138,701	160,796
Transfers from other funds	1,450,000	800,000	-	-
Less 5% revenue	-	(56,446)	(60,155)	(61,260)
Subtotal	**2,743,782**	**1,872,470**	**1,142,949**	**1,163,939**
Total Sources	**3,712,173**	**3,700,517**	**4,175,998**	**4,680,153**
Budgeted Expenditures by Department in this Fund:				
Development Services	1,252,619	594,962	644,207	644,207
Subtotal	**1,252,619**	**594,962**	**644,207**	**644,207**
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustments	-	26,025	15,577	15,577
Reserve - Cash Balance - Operating	-	124,198	131,465	131,465
Reserve - Budget Stabilization	-	2,955,332	3,384,749	3,888,904
Subtotal	**-**	**3,105,555**	**3,531,791**	**4,035,946**
Total Uses	**1,252,619**	**3,700,517**	**4,175,998**	**4,680,153**

Infrastructure Sales Tax Operating & Capital Projects Funds

The Infrastructure Sales Surtax was approved by voters in November 2016 for an initial 15 year period.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	36,360,852	15,816,008	28,289,156	22,772,116
Subtotal	**36,360,852**	**15,816,008**	**28,289,156**	**22,772,116**
Revenues to be received during Fiscal Year:				
Taxes	43,100,154	48,494,473	52,858,976	57,616,283
Interest income	7,958,651	805,057	1,293,663	1,041,369
Transfers from other funds	42,984,701	46,069,749	50,216,027	54,735,469
Less 5% revenue	-	(2,464,976)	(5,218,434)	(3,655,391)
Subtotal	**94,043,506**	**92,904,303**	**99,150,232**	**109,737,730**
Total Sources	**130,404,358**	**108,720,311**	**127,439,388**	**132,509,846**
Budgeted Expenditures by Department in this Fund:				
Sheriff	925,553	-	-	-
Financial Management	239,387	-	-	-
Parks And Recreation	934,927	-	-	-
Public Safety	708,960	3,000,000	-	-
Public Works	28,840,428	39,517,263	-	-
Parks & Natural Resources	3,531,122	2,560,083	-	-
Property Management	1,044,972	-	-	-
Neighborhood Services	5,321	-	-	-
Sports & Leisure Services	24,454	610,613	-	-
Subtotal	**36,255,124**	**45,687,959**	**-**	**-**
Transfers Out to Other Funds/Agencies:				
Transfer to RvImpRefBnd22	4,386,476	4,446,253	4,443,000	4,447,250
TsfToInfraStrTransportCapPrj	30,390,184	32,571,313	36,958,996	40,285,305
TsfToInfraPubSftyLawEnCapPrj	7,307,399	7,831,857	7,080,460	7,717,701
TsfToInfraPks CommFacilCapPrj	5,287,118	5,666,579	6,176,571	6,732,463
Subtotal	**47,371,177**	**50,516,002**	**54,659,027**	**59,182,719**
Reserves & Set Aside Amounts:				
Reserve - Cash Balance - Operating	-	12,516,350	22,772,115	25,691,755
Reserve - Capital Projects	-	-	50,008,246	47,635,372
Subtotal	**-**	**12,516,350**	**72,780,361**	**73,327,127**
Total Uses	**83,626,301**	**108,720,311**	**127,439,388**	**132,509,846**

Law Enforcement Impact Fee Funds

These funds account for the revenues and expenditures relating to impact fees collected for law enforcement and judicial facilities.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	4,328,483	5,627,077	7,546,057	7,991,155
Subtotal	**4,328,483**	**5,627,077**	**7,546,057**	**7,991,155**
Revenues to be received during Fiscal Year:				
Licenses and permits	4,471,896	4,517,571	5,292,156	5,799,076
Interest income	730,793	279,576	345,081	365,436
Transfers from other funds	1,000,000	-	2,700,000	4,000,000
Less 5% revenue	-	(239,858)	(281,862)	(308,225)
Subtotal	**6,202,689**	**4,557,289**	**8,055,375**	**9,856,287**
Total Sources	**10,531,172**	**10,184,366**	**15,601,432**	**17,847,442**
Budgeted Expenditures by Department in this Fund:				
Sheriff	1,691	-	-	-
General Government	1,513,164	3,261,600	4,584,000	-
Property Management	5,000	-	-	-
Subtotal	**1,519,855**	**3,261,600**	**4,584,000**	**-**
Transfers Out to Other Funds/Agencies:				
Tsf to RevRef Imp Bds 2013	349,859	356,035	326,276	325,854
TsfToLawEnforcImpFeeUnincorCap	1,000,000	-	2,700,000	4,000,000
Subtotal	**1,349,859**	**356,035**	**3,026,276**	**4,325,854**
Reserves & Set Aside Amounts:				
Reserve - Law Enf Imp Fees-Operating-Unincorp	-	6,066,429	4,412,656	5,787,625
Reserve - SWTIF - Capital Projects	-	500,302	3,578,500	7,733,963
Subtotal	**-**	**6,566,731**	**7,991,156**	**13,521,588**
Total Uses	**2,869,714**	**10,184,366**	**15,601,432**	**17,847,442**

Library Capital Projects Fund

This fund accounts for library capital improvements. Capital Project Funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	208,782	187,223	680,269	709,824
Subtotal	**208,782**	**187,223**	**680,269**	**709,824**
Revenues to be received during Fiscal Year:				
Interest income	125,485	9,302	31,109	32,460
Transfers from other funds	1,287,100	3,459,500	-	
Less 5% revenue		(465)	(1,555)	(1,623)
Subtotal	**1,412,585**	**3,468,337**	**29,554**	**30,837**
Total Sources	**1,621,367**	**3,655,560**	**709,823**	**740,661**
Budgeted Expenditures by Department in this Fund:				
Neighborhood Services	870,223	-	-	-
Community & Veterans Services	403,377	-	-	-
Subtotal	**1,273,600**	**-**	**-**	**-**
Reserves & Set Aside Amounts:				
Reserve - Cash Balance - Library Capital Projects	-	556,060	709,823	740,661
Reserve - Capital Projects	-	3,099,500	-	-
Subtotal	**-**	**3,655,560**	**709,823**	**740,661**
Total Uses	**1,273,600**	**3,655,560**	**709,823**	**740,661**

Library Funds

These funds account for the Library millage levy and operating costs of the Central Library and County branch libraries, as well as the Eaton Trust Historical Library fund and the Library Gift fund.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	6,271,132	9,737,773	10,648,449	9,567,507
Subtotal	**6,271,132**	**9,737,773**	**10,648,449**	**9,567,507**
Revenues to be received during Fiscal Year:				
Taxes	14,793,452	17,451,785	13,688,121	13,688,121
Intergovernmental	118,695	-	115,000	115,000
Charges for services	39,236	22,697	25,000	25,000
Fines and forfeitures	15,236	19,612	19,612	19,612
Interest income	690,522	483,812	486,954	437,522
Contributions	26,878	153,494	153,494	180,300
Miscellaneous	40	-	-	-
Transfers from other funds	113,612	-	-	
Less 5% revenue	-	(906,570)	(724,409)	(723,278)
Subtotal	**15,797,670**	**17,224,830**	**13,763,772**	**13,742,277**
Total Sources	**22,068,802**	**26,962,603**	**24,412,221**	**23,309,784**
Budgeted Expenditures by Department in this Fund:				
Financial Management	77,835	77,931	82,914	82,914
Property Management	105,670	153,020	148,982	148,982
Community & Veterans Services	11,024,973	11,697,233	499,315	499,315
Sports & Leisure Services	-	-	13,451,014	13,869,896
Subtotal	**11,208,478**	**11,928,185**	**14,182,225**	**14,601,107**
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	48,685	-	-	-
Transfer to Library	113,612	-	-	-
TR to Library Construction	1,287,100	3,459,500	-	-
Subtotal	**1,449,397**	**3,459,500**	**-**	**-**
Reserves & Set Aside Amounts:				
Reserve - Contingency	-	-	-	-
Reserve - Salary Adjustment	-	602,069	662,492	662,492
Reserve - Cash Balance - Operating	-	3,104,787	3,471,101	3,614,151
Reserve - Budget Stabilization	-	7,868,062	6,096,403	4,432,034
Subtotal	**-**	**11,574,918**	**10,229,996**	**8,708,677**
Total Uses	**12,657,875**	**26,962,603**	**24,412,221**	**23,309,784**

**State Aid to Libraries (Intergovernmental Revenues) has continued to be reduced each year and future reductions are expected to occur. Additional fluctuations in total library operating costs may be noted due to changes in the indirect cost allocation plan and historical budget cuts

Library Impact Fee Fund

The Library Impact Fee Fund was created in 2016 to collect impact fees to accommodate new development and collect revenue for additional library space and collection materials.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	4,293,026	5,458,438	7,779,923	10,355,582
Subtotal	**4,293,026**	**5,458,438**	**7,779,923**	**10,355,582**
Revenues to be received during Fiscal Year:				
Licenses and permits	2,188,633	2,000,000	2,467,051	2,639,113
Interest income	326,878	271,197	355,776	473,560
Transfers from other funds	1,035,405	3,459,500	327,692	327,692
Less 5% revenue	-	(113,561)	(141,141)	(155,633)
Subtotal	**3,550,916**	**5,617,136**	**3,009,378**	**3,284,732**
Total Sources	**7,843,942**	**11,075,574**	**10,789,301**	**13,640,314**
Budgeted Expenditures by Department in this Fund:				
Neighborhood Services	653,356	-	-	-
Subtotal	**653,356**	**-**	**-**	**-**
Transfers Out to Other Funds/Agencies:				
Tsf to Revenue Imp Note 24B DS	-	-	106,026	-
TransferToLibraryImpFeeCapPrj	1,035,405	3,459,500	327,692	327,692
Subtotal	**1,035,405**	**3,459,500**	**433,718**	**327,692**
Reserves & Set Aside Amounts:				
Reserve - Cash Balance - Capital	-	3,099,500	4,046,520	4,550,007
Reserve - Cash Balance - Operating	-	4,516,574	6,309,063	8,762,615
Subtotal	**-**	**7,616,074**	**10,355,583**	**13,312,622**
Total Uses	**1,688,761**	**11,075,574**	**10,789,301**	**13,640,314**

Miscellaneous Funds (Less Than $100,000)

The Substance Abuse Treatment fund, Cable Franchise Fee fund, Metropolitan Planning Organization (MPO) and the CRA Capital Projects fund make up the Miscellaneous fund balance. The fund balance for each is less than $100,000.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	305,923	190,966	210,838	228,609
Subtotal	**305,923**	**190,966**	**210,838**	**228,609**
Revenues to be received during Fiscal Year:				
Fines and forfeitures	7,024	8,262	8,509	8,764
Interest income	10,606	9,487	10,198	11,068
Contributions	19,404	-	-	-
Miscellaneous	-	965	-	-
Operating grants	2,723,903	18,382	-	-
Transfer from other funds	18,924	18,382	-	-
Less 5% revenue	-	(1,854)	(936)	(991)
Subtotal	**2,779,861**	**53,624**	**17,771**	**18,841**
Total Sources	**3,085,784**	**244,591**	**228,609**	**247,450**
Budgeted Expenditures by Department in this Fund:				
MPO	2,671,533	36,762	-	-
Subtotal	**2,671,533**	**36,762**	**-**	**-**
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	-	-	-	-
Subtotal	-	-	-	-
Reserves & Set Aside Amounts:				
Reserve - Substance Abuse	-	137,586	155,347	171,005
Reserve - South County CRA Cash Balance	-	53,059	55,214	57,612
Reserve - Cable Fee Cash Balance - Operating	-	17,184	18,048	18,833
Subtotal	**-**	**207,829**	**228,609**	**247,450**
Total Uses	**2,671,533**	**244,591**	**228,609**	**247,450**

**MPO beginning Cash Carryover and ending balances are often zero or negative because MPO activities are grant funded and are reimbursed after expenditures are reported.

Miscellaneous Grants Fund

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	-	-	-	-
Subtotal	**-**	**-**	**-**	**-**
Revenues to be received during Fiscal Year:				
Intergovernmental	10,402,072	-	-	-
Charges for services	51,762	-	-	-
Interest income	1,302,562	-	-	-
Miscellaneous	693,285	-	-	-
Operating grants	4,324,107	-	-	-
Capital grants	6,032,510	-	-	-
Transfers from other funds	12,009,865	-	-	-
Loan proceeds	52,992	-	-	-
Subtotal	**34,869,154**	**-**	**-**	**-**
Total Sources	**34,869,154**	**-**	**-**	**-**
Budgeted Expenditures by Department in this Fund:				
Sheriff	1,107,221	-	-	-
Port Authority - Manatee	6,124,676	-	-	-
Public Safety	13,090,869	-	-	-
General Government	2,579,226	-	-	-
Redevelopment and Economic Opportunity	773,822	-	-	-
Community & Veterans Services	9,574,046	-	-	-
Natural Resources	1,158,355	-	-	-
Subtotal	**34,408,216**	**-**	**-**	**-**
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	506,976	-	-	-
Tran To Tourist Development	4,638	-	-	-
Tran to Port Operating	233,784	-	-	-
Subtotal	**745,398**	**-**	**-**	**-**
Total Uses	**35,153,614**	**-**	**-**	**-**

Mitigation Program Fund

This fund accounts for certain capital projects within the General Government. Capital project funds include multi-year budgets carried over from previous years and are not reflected below.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	-	463,600	364,836	170,409
Subtotal	**-**	**463,600**	**364,836**	**170,409**
Revenues to be received during Fiscal Year:				
Charges for services	-	-	203,489	209,594
Interest income	11,452	23,034	16,684	7,793
Transfers from other funds	500,000	-	-	27,109
Less 5% revenue	-	-	(10,174)	(10,480)
Subtotal	**511,452**	**23,034**	**209,999**	**234,016**
Total Sources	**511,452**	**486,634**	**574,835**	**404,425**
Budgeted Expenditures by Department in this Fund:				
Natural Resources	97,709	150,354	387,456	387,456
Subtotal	**97,709**	**150,354**	**387,456**	**387,456**
Transfers Out to Other Funds/Agencies:				
Tran to Motor Pool Fund	48,908	-	-	-
Subtotal	**48,908**	**-**	**-**	**-**
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustments	-	-	16,969	16,969
Reserve - Cash Balance - Operating	-	30,071	77,491	-
Reserve - Budget Stabilization	-	306,209	92,919	-
Subtotal	**-**	**336,280**	**187,379**	**16,969**
Total Uses	**146,617**	**486,634**	**574,835**	**404,425**

Opioid Taskforce & Capital Projects

These funds are from the State of Florida related to the Opioid Settlements Statewide to address substance abuse treatment, education, prevention and other related programs and services.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	5,102,109	7,854,196	11,361,738	11,793,018
Subtotal	**5,102,109**	**7,854,196**	**11,361,738**	**11,793,018**
Revenues to be received during Fiscal Year:				
Interest income	427,844	390,228	519,572	539,294
Miscellaneous	3,249,338	2,676,364	5,716,428	3,054,098
Less 5% revenue	-	(153,330)	(174,272)	(179,669)
Subtotal	**3,677,182**	**2,913,262**	**6,061,728**	**3,413,723**
Total Sources	**8,779,291**	**10,767,458**	**17,423,466**	**15,206,741**
Budgeted Expenditures by Department in this Fund:				
Public Safety	71,272	93,313	2,874,271	123,721
Subtotal	**71,272**	**93,313**	**2,874,271**	**123,721**
Transfers Out to Other Funds/Agencies:				
Tsf To Opioid Task Force Cap Proj	-	-	2,750,550	-
Subtotal	**-**	**-**	**2,750,550**	**-**
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustment	-	7,375	5,627	5,627
Reserve - Cash Balance - Operating	-	20,138	25,829	25,835
Reserve - Budget Stabilization	-	10,646,632	11,767,189	15,051,558
Subtotal	**-**	**10,674,145**	**11,798,645**	**15,083,020**
Total Uses	**71,272**	**10,767,458**	**17,423,466**	**15,206,741**

Palm Aire Landscape MSTU Fund

The Palm Aire Landscape Municipal Service Taxing Unit (MSTU) fund is a special revenue fund used to account for additional ad-valorem millage revenues assessed to this geographic area to provide enhanced landscape maintenance within the Palm Aire subdivision.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	617,224	729,580	768,828	724,466
Subtotal	**617,224**	**729,580**	**768,828**	**724,466**
Revenues to be received during Fiscal Year:				
Taxes	160,967	180,380	183,356	183,356
Interest income	39,317	36,248	35,159	33,130
Less 5% revenue	-	(10,831)	(10,926)	(10,824)
Subtotal	**200,284**	**205,797**	**207,589**	**205,662**
Total Sources	**817,508**	**935,377**	**976,417**	**930,128**
Budgeted Expenditures by Department in this Fund:				
Public Works	165,715	87,380	12,722	12,722
Property Management	-		239,229	239,229
Subtotal	**165,715**	**87,380**	**251,951**	**251,951**
Reserves & Set Aside Amounts:				
Reserve - Cash Balance - Operating	-	17,476	50,390	50,390
Reserve - Budget Stabilization	-	830,521	674,076	627,787
Subtotal	**-**	**847,997**	**724,466**	**678,177**
Total Uses	**165,715**	**935,377**	**976,417**	**930,128**

Parks & Recreation Capital Projects Fund

This fund accounts for Parks capital improvements funded by general revenue and grants for parks, natural resources and recreation facilities. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	489,322	872,296	1,963,631	2,048,938
Subtotal	**489,322**	**872,296**	**1,963,631**	**2,048,938**
Revenues to be received during Fiscal Year:				
Intergovernmental	117,884	-	-	-
Interest income	645,257	43,339	89,797	93,698
Operating grants	44,710	-	-	-
Capital grants	20,856	-	-	-
Transfers from other funds	19,792,767	1,136,500	1,779,143	550,000
Less 5% revenue	-	(2,167)	(4,490)	(4,685)
Subtotal	**20,621,474**	**1,177,672**	**1,864,450**	**639,013**
Total Sources	**21,110,796**	**2,049,968**	**3,828,081**	**2,687,951**
Budgeted Expenditures by Department in this Fund:				
Parks And Recreation	13,163,858	-	-	-
Public Safety	3,242		-	
Parks & Natural Resources	218,879	200,000	-	-
Sports & Leisure Services	3,354,968	186,000	-	-
Subtotal	**16,740,947**	**386,000**	**-**	**-**
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	10,109			
Tran to FBIP Fund	36,218	-	-	-
Subtotal	**46,327**	**-**	**-**	**-**
Reserves & Set Aside Amounts:				
Reserve - Parks Capital Projects Cash Balance	-	1,600,968	2,048,938	2,287,951
Reserve - Parks Capital Projects	-	63,000	1,779,143	400,000
Subtotal	**-**	**1,663,968**	**3,828,081**	**2,687,951**
Total Uses	**16,787,274**	**2,049,968**	**3,828,081**	**2,687,951**

Parks & Recreation Fund

This fund includes Parks & Recreation activities which are funded in part by user fees. In FY2019, Parks & Recreation was provided its own Ad-Valorem Tax to support operational functions and not rely on General fund as it did in previous years. These programs serve as liaison to youth and adult agencies and the general public who use County facilities (including County owned preserves) and include the following activities: athletics, fitness, racquet sports, youth camps, aquatics, special events, contracted recreation classes and pavilion reservations.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	7,529,360	7,836,192	7,107,847	6,632,202
Subtotal	**7,529,360**	**7,836,192**	**7,107,847**	**6,632,202**
Revenues to be received during Fiscal Year:				
Taxes	18,169,449	21,435,728	22,801,034	22,801,034
Charges for services	3,397,176	2,798,278	3,088,278	3,089,344
Interest income	771,838	389,333	325,042	303,291
Contributions	1,680	7,000	100	100
Miscellaneous	1,300,306	710,000	540,010	540,010
Operating grants	80,956	-	-	-
Transfers from other funds	100,000	100,000	100,000	100,000
Less 5% revenue	-	(1,267,017)	(1,337,723)	(1,336,689)
Subtotal	**23,821,404**	**24,173,322**	**25,516,741**	**25,497,090**
Total Sources	**31,350,764**	**32,009,514**	**32,624,588**	**32,129,292**
Budgeted Expenditures by Department in this Fund:				
Tax Collector	363,389	407,279	433,220	433,220
Convention And Visitors Bureau	367,931	346,950	-	-
Financial Management	227,353	208,922	252,886	252,886
Public Safety	1,800,844	3,121,529	2,980,698	2,967,327
Parks & Natural Resources	(240)	-	-	-
Property Management	11,033,413	9,490,003	11,581,735	11,633,378
Sports & Leisure Services	7,018,821	6,494,173	8,984,209	8,950,209
Debt Service	13,010	-	-	-
Subtotal	**20,824,521**	**20,068,856**	**24,232,748**	**24,237,020**

Parks & Recreation Fund

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Transfers Out to Other Funds/Agencies:				
Tran to Motor Pool Fund	72,000	-	-	-
TsfToInfraPks CommFacilCapPrj	4,008,076	936,500	-	550,000
TsfToIST RevImpNoteCapPrj	385,189	-	-	-
Subtotal	**4,465,265**	**936,500**	**-**	**550,000**
Reserves & Set Aside Amounts:				
Reserve - Buffalo Creek GC Irrigation	-	2,000,000	-	-
Reserve - Manatee County GC Irrigation	-	2,000,000	-	-
Reserve - Beach Concessions City of Bradenton Beach	-	544,595	252,074	-
Reserve - Irrigation Replacement Lakewood Ranch Park	-	1,500,000	-	-
Reserve - John Marble Pool	-	890,960	-	-
Reserve - Aquatics Renewal & Replacement	-	166,000	-	-
Reserve - Parks Renewal & Replacement	-	641,130	-	-
Reserve - Parrish Park Personnel & Operating	-	257,634	-	-
Reserve - GT Bray Parking Lot Repaving	-	500,000	-	-
Reserve - John Marble Pool - Aquatics Public Safety	-	345,590	141,785	143,996
Reserve - Premier North Athletic & Aquatic Center	-	-	318,065	1,051,733
Reserve - King Middle Park Project & Personnel	-	-	348,961	146,961
Reserve - Salary Adjustments	-	669,402	698,755	698,755
Reserve - Cash Balance - Operating	-	1,488,847	4,986,300	5,097,154
Reserve - Budget Stabilization	-	-	1,645,900	203,673
Subtotal	**-**	**11,004,158**	**8,391,840**	**7,342,272**
Total Uses	**25,289,786**	**32,009,514**	**32,624,588**	**32,129,292**

Parks Impact Fee Funds and Capital Projects Funds

These funds account for the revenues and expenditures related to impact fees collected for construction and expansion of Parks projects. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	4,868,423	8,516,525	2,852,180	3,356,926
Subtotal	**4,868,423**	**8,516,525**	**2,852,180**	**3,356,926**
Revenues to be received during Fiscal Year:				
Licenses and permits	9,888,159	9,254,520	11,417,762	12,363,056
Interest income	1,505,255	430,967	130,430	153,512
Transfers from other funds	4,714,323	13,650,000	7,000,000	8,000,000
Less 5% revenue	-	(484,274)	(577,409)	(625,828)
Subtotal	**16,107,737**	**22,851,213**	**17,970,783**	**19,890,740**
Total Sources	**20,976,160**	**31,367,738**	**20,822,963**	**23,247,666**
Budgeted Expenditures by Department in this Fund:				
Parks And Recreation	349	-	-	-
Parks & Natural Resources	10,202,755	10,002,763	-	-
Property Management	367,627	-	-	-
Sports & Leisure Services	4,530	3,410,775	-	-
Natural Resources	-	537,000	-	-
Subtotal	**10,575,262**	**13,950,538**	**-**	**-**
Transfers Out to Other Funds/Agencies:				
Tsf to Revenue Imp Note 24B DS	-	-	38,583	-
Transfer to RvImpRefBnd22	1,413,666	1,433,704	2,299,519	2,294,604
Tsf to Revenue Impr Bonds DS	214,258	268,707	867,637	867,727
TsfToPNRImpactUnincorpCapPrj	4,714,323	13,650,000	7,000,000	8,000,000
Subtotal	**6,342,247**	**15,352,411**	**10,205,739**	**11,162,331**
Reserves & Set Aside Amounts:				
Reserve - PNR Impact Fee Cash Balance - Operating	-	750,750	1,639,695	2,293,501
Reserve - PNR Impact Capital Projects Cash Balance	-	1,177,039	1,717,232	6,716,834
Reserve - Impact Capital Projects	-	137,000	7,260,297	3,075,000
Subtotal	**-**	**2,064,789**	**10,617,224**	**12,085,335**
Total Uses	**16,917,509**	**31,367,738**	**20,822,963**	**23,247,666**

Parrish TIF

Parrish Tax Incremental Financing (TIF) area was established on October 1, 2022 to revitalize the sections within the identified boundaries.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	-	326,010	1,038,525	2,045,947
Subtotal	**-**	**326,010**	**1,038,525**	**2,045,947**
Revenues to be received during Fiscal Year:				
Interest income	15,068	16,198	47,492	93,561
Transfers from other funds	319,267	714,704	966,897	966,897
Less 5% revenue	-	(810)	(2,375)	(4,678)
Subtotal	**334,335**	**730,092**	**1,012,014**	**1,055,780**
Total Sources	**-**	**1,056,102**	**2,050,539**	**3,101,727**
Budgeted Expenditures by Department in this Fund:				
Government Relations	-	-	4,593	4,593
Subtotal	**-**	**-**	**4,593**	**4,593**
Reserves & Set Aside Amounts:				
Reserve - Cash Balance - Operating	-	1,056,102	2,045,946	3,097,134
Subtotal	**-**	**1,056,102**	**2,045,946**	**3,097,134**
Total Uses	**-**	**1,056,102**	**2,050,539**	**3,101,727**

Phosphate Severance Tax Fund

The Phosphate Severance Tax is a state excise tax levied on entities engaged in mining phosphate rock from the soils or waters for commercial use. Payments are made to the County based upon the proportion of the number of tons of phosphate rock produced within the political boundary. Proceeds are distributed annually and can only be used for phosphate related expenses. Monitoring of phosphate mining sites must continue long after mining has ended, so it is important to maintain reserves for future requirements.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	804,820	506,086	292,281	191,085
Subtotal	**804,820**	**506,086**	**292,281**	**191,085**
Revenues to be received during Fiscal Year:				
Intergovernmental	330,591	300,000	300,000	300,000
Interest income	44,030	25,144	13,366	8,738
Less 5% revenue	-	(16,257)	(15,668)	(15,437)
Subtotal	**374,621**	**308,887**	**297,698**	**293,301**
Total Sources	**1,179,441**	**814,973**	**589,979**	**484,386**
Budgeted Expenditures by Department in this Fund:				
Natural Resources	512,605	659,778	385,095	385,095
Subtotal	**512,605**	**659,778**	**385,095**	**385,095**
Transfers Out to Other Funds/Agencies:				
Tr to P&R Capital Projects	19,691	-	-	
Subtotal	**19,691**	**-**	**-**	**-**
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustments	-	20,526	13,799	13,799
Reserve - Cash Balance - Operating	-	134,669	79,779	79,779
Reserve - Budget Stabilization	-	-	111,306	5,713
Subtotal	**-**	**155,195**	**204,884**	**99,291**
Total Uses	**532,296**	**814,973**	**589,979**	**484,386**

Port Authority & Debt Service

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	-	-	-	-
Subtotal	**-**	**-**	**-**	**-**
Revenues to be received during Fiscal Year:				
Charges for services	28,710,380	27,733,503	32,700,563	32,700,563
Interest income	4,157,177	1,000,000	1,500,000	1,500,000
Contributions	3,000,000	-	-	-
Miscellaneous	1,928,370	3,485,974	3,773,714	3,773,714
Operating grants	481,898	-	-	-
Transfers from other funds	9,549,257	3,235,254	3,108,506	3,108,506
Less 5% revenue	-	(1,610,974)	(1,898,714)	(1,898,714)
Subtotal	**47,827,081**	**33,843,757**	**39,184,069**	**39,184,069**
Total Sources	**47,827,081**	**33,843,757**	**39,184,069**	**39,184,069**
Budgeted Expenditures by Department in this Fund:				
Port Authority - Manatee	30,426,488	21,356,597	28,077,866	28,077,866
Subtotal	**30,426,488**	**21,356,597**	**28,077,866**	**28,077,866**
Transfers Out to Other Funds/Agencies:				
Tran to Port Capital Improv	4,662,548	-	-	-
Tran to Port Debt Service	2,940,209	2,788,754	2,662,006	2,662,006
Tran to Port Grants Cap Proj	48,786	-	-	-
Subtotal	**7,651,543**	**2,788,754**	**2,662,006**	**2,662,006**
Reserves & Set Aside Amounts:				
Reserve - Contingencies	-	9,698,406	8,444,197	8,444,197
Subtotal	**-**	**9,698,406**	**8,444,197**	**8,444,197**
Total Uses	**38,078,031**	**33,843,757**	**39,184,069**	**39,184,069**

Port TIF Fund

In November 2009, the Port TIF was established through Ordinance 09-50 for the purpose of providing a financing mechanism to pay a portion of the costs of (a) Port Authority debt obligations, (b) port related economic development within and adjacent to the Port Manatee Encouragement Zone (PMEZ), (c) infrastructure improvements within the PMEZ and North County Gateway Overlay and expansion of Port Manatee, and (d) capital improvements to Port Manatee. Additional tax revenues generated in the Port TIF area are to be used for the above purposes.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	1,395,100	444,636	554,292	1,639,767
Subtotal	**1,395,100**	**444,636**	**554,292**	**1,639,767**
Revenues to be received during Fiscal Year:				
Interest income	58,088	102,621	25,348	74,987
Transfers from other funds	505,473	633,706	1,073,594	1,073,594
Less 5% revenue	-	(5,131)	(1,267)	(3,749)
Subtotal	**563,561**	**731,196**	**1,097,675**	**1,144,832**
Total Sources	**1,958,661**	**1,175,832**	**1,651,967**	**2,784,599**
Budgeted Expenditures by Department in this Fund:				
Development Services	3,600	3,800	-	-
Government Relations	-	-	12,200	12,200
Subtotal	**3,600**	**3,800**	**12,200**	**12,200**
Transfers Out to Other Funds/Agencies:				
Tr to Build Cap Projects	-	500,000	-	-
Tran to Port Operating	1,500,000	-	-	-
Subtotal	**1,500,000**	**500,000**	**-**	**-**
Reserves & Set Aside Amounts:		-	-	-
Reserve - Cash Balance - Operating	-	100,760	1,637,327	2,769,959
Reserve - Budget Stabilization	-	571,272	2,440	2,440
Subtotal	**-**	**672,032**	**1,639,767**	**2,772,399**
Total Uses	**1,503,600**	**1,175,832**	**1,651,967**	**2,784,599**

Public Safety Impact Fee & Capital Projects Funds

This fund accounts for the revenues and expenditures relating to impact fees collected for emergency services such as EMS and emergency communications.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	4,975,636	2,018,428	933,257	485,703
Subtotal	**4,975,636**	**2,018,428**	**933,257**	**485,703**
Revenues to be received during Fiscal Year:				
Licenses and permits	2,531,450	2,500,000	2,952,825	3,213,234
Interest income	382,163	169,953	42,678	22,211
Transfers from other funds	3,041,946	3,850,000	2,100,000	1,500,000
Less 5% revenue	-	(133,498)	(149,775)	(161,772)
Subtotal	**5,955,559**	**6,386,455**	**4,945,728**	**4,573,673**
Total Sources	**10,931,195**	**8,404,883**	**5,878,985**	**5,059,376**
Budgeted Expenditures by Department in this Fund:				
Public Safety	914,088	3,847,200	-	-
Subtotal	**914,088**	**3,847,200**	**-**	**-**
Transfers Out to Other Funds/Agencies:				
Transfer to RVImpRefBnd22	-	-	534,930	531,955
Tsf to RevRef Imp Bds 2013	97,153	98,863	90,599	90,483
Tsf to Rev Impr Bond-2016	155,038	483,627	-	-
TsfToPubSafetyImpFeeUnincorCap	3,041,946	3,850,000	2,100,000	1,500,000
Subtotal	**3,294,137**	**4,432,490**	**2,725,529**	**2,122,438**
Reserves & Set Aside Amounts:				
Reserve - PS Impact Fee Cash Balance - Operating	-	8,136	454,664	1,404,551
Reserve - PS Unincorporated Capital Reserve Balance	-	-	2,667,753	1,498,201
Reserve - PS Unincorporated Cash Balance - Operating	-	117,057	31,039	34,186
Subtotal	**-**	**125,193**	**3,153,456**	**2,936,938**
Total Uses	**4,208,225**	**8,404,883**	**5,878,985**	**5,059,376**

Radio Fund

This fund accounts for internal services of the P25 radio program excluding capital projects.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	568,469	597,143	390,523	971,232
Subtotal	**568,469**	**597,143**	**390,523**	**971,232**
Revenues to be received during Fiscal Year:				
Charges for services	1,907,544	2,627,630	3,556,420	3,502,420
Interest income	9,678	29,668	17,859	44,414
Miscellaneous	531	-	-	-
Operating grants	215,082	-	-	-
Transfers from other funds	400,000	-	-	-
Less 5% revenue	-	(132,865)	(178,714)	(177,342)
Subtotal	**2,532,835**	**2,524,433**	**3,395,565**	**3,369,492**
Total Sources	**3,101,304**	**3,121,577**	**3,786,088**	**4,340,724**
Budgeted Expenditures by Department in this Fund:				
Financial Management	101,751	99,754	116,478	116,478
Information Technology	2,165,254	2,342,034	2,647,107	2,707,705
Subtotal	**2,267,005**	**2,441,788**	**2,763,585**	**2,824,183**
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustments	-	66,915	51,270	51,270
Reserve - Cash Balance - Operating	-	501,741	562,971	575,091
Reserve - Budget Stabilization	-	111,134	408,262	890,180
Subtotal	**-**	**679,790**	**1,022,503**	**1,516,541**
Total Uses	**2,267,005**	**3,121,577**	**3,786,088**	**4,340,724**

Roads Impact Fee Project Funds

These funds are used to account for revenues and expenditures relating to impact fees collected for transportation projects. Capital Project Funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	29,428,612	21,423,633	30,993,524	39,182,473
Subtotal	**29,428,612**	**21,423,633**	**30,993,524**	**39,182,473**
Revenues to be received during Fiscal Year:				
Licenses and permits	48,751,857	44,000,000	61,139,186	66,741,547
Interest income	7,189,414	1,093,366	1,417,334	1,748,179
Transfers from other funds	44,577,432	35,700,000	33,100,000	28,500,000
Less 5% revenue	-	(2,254,668)	(3,127,824)	(87,408)
Subtotal	**100,518,703**	**78,538,698**	**92,528,696**	**96,902,318**
Total Sources	**129,947,315**	**99,962,331**	**123,522,220**	**136,084,791**
Budgeted Expenditures by Department in this Fund:				
Public Works	42,165,975	38,012,578	-	-
Subtotal	**42,165,975**	**38,012,578**	**-**	**-**
Transfers Out to Other Funds/Agencies:				
Tsf to Revenue Imp Note 24B DS	-	-	2,793,141	-
Trans to SE Road Impact	3,734,385	-	-	-
Transfer to RvImpRefBnd22	2,060,544	2,089,745	5,646,910	5,626,980
Tsf to RvImpRfBnds 2019	3,446,495	1,867,900	2,562,900	2,563,150
Tsf to RVRefundBonds 2019	-	-	816,305	845,146
Tsf to Revenue Impr Bonds DS	4,277,356	5,364,346	10,475,817	10,476,901
Tsf to NE Rd Imp Fee-Projects	19,500,000	15,400,000	25,000,000	23,000,000
Tsf to NW Rd Imp Fee-Projects	5,326,103	-	-	4,000,000
Tsf to SE Road Imp Cap Proj	15,157,396	18,000,000	7,000,000	1,500,000
Tsf to SW Transp Cap Imp Fee	859,548	2,300,000	1,100,000	-
Subtotal	**54,361,827**	**45,021,991**	**55,395,073**	**48,012,177**

Roads Impact Fee Project Funds

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Reserves & Set Aside Amounts:				
Reserve - Road Impact Fee District F	-	-	552	576
Reserve - NE Rd Imp. Fee Cash Balance - Operating	-	894,865	958,330	1,125,680
Reserve - NW Rd Imp. Fee Cash Balance - Operating	-	12,016,156	19,495,384	26,272,571
Reserve - SE Rd Imp. Fee Cash Balance - Operating	-	109,660	158,897	12,104,548
Reserve - SW Rd Imp. Fee Cash Balance - Operating	-	1,087,129	198,359	900,189
Reserve - NE Rd Imp. Fee Cash Balance Capital	-	70,060	5,806,643	6,202,819
Reserve - NE Rd Imp. Fee Capital Projects	-	-	26,351,923	22,856,085
Reserve - NW Rd Imp. Fee Cash Balance - Operating	-	1,462,397	972,647	1,006,423
Reserve - NW Rd Imp. Fee Cash Balance Capital	-	-	1,362,250	4,008,479
Reserve - SE Rd Imp. Fee Cash Balance Capital	-	1,287,449	10,264,666	2,595,755
Reserve - SE Rd Imp. Fee Capital Projects	-	-	1,230,500	9,614,844
Reserve - SW Rd Imp. Fee Cash Balance Capital	-	46	1,326,996	1,384,645
Subtotal	**-**	**16,927,762**	**68,127,147**	**88,072,614**
Total Uses	**96,527,802**	**99,962,331**	**123,522,220**	**136,084,791**

Self Insurance Fund

This internal service fund accounts for the costs and claims of worker's compensation, automobile, property and general liability insurances.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	7,153,254	5,494,571	5,227,493	2,556,313
Subtotal	**7,153,254**	**5,494,571**	**5,227,493**	**2,556,313**
Revenues to be received during Fiscal Year:				
Charges for services	11,850,556	19,162,727	10,695,770	15,635,660
Interest income	426,447	272,992	239,053	116,900
Miscellaneous	1,526,811	923,816	965,359	1,008,771
Less 5% revenue	-	(1,017,977)	(595,009)	(838,067)
Subtotal	**13,803,813**	**19,341,558**	**11,305,173**	**15,923,264**
Total Sources	**20,957,067**	**24,836,129**	**16,532,666**	**18,479,577**
Budgeted Expenditures by Department in this Fund:				
County Attorney	13,255,145	15,430,600	13,938,218	14,178,884
Subtotal	**13,255,145**	**15,430,600**	**13,938,218**	**14,178,884**
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustments	-	61,515	38,133	38,133
Reserve - Self Insurance - Cash Balance - Operating	-	9,344,015	2,556,315	4,262,560
Subtotal	**-**	**9,405,530**	**2,594,448**	**4,300,693**
Total Uses	**13,255,145**	**24,836,129**	**16,532,666**	**18,479,577**

**Miscellaneous revenues include insurance subrogation, which will vary based on claim activity.

Solid Waste Capital Projects Fund

These funds account for capital projects associated with the Solid Waste Fund. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	1,234,248	116,812	348,731	337,881
Subtotal	**1,234,248**	**116,812**	**348,731**	**337,881**
Revenues to be received during Fiscal Year:				
Interest income	117,865	5,804	15,947	15,451
Transfers from other funds	2,850,500	250,000	4,450,000	2,900,000
Less 5% revenue	-	(290)	(797)	(773)
Subtotal	**2,968,365**	**255,514**	**4,465,150**	**2,914,678**
Total Sources	**4,202,613**	**372,326**	**4,813,881**	**3,252,559**
Budgeted Expenditures by Department in this Fund:				
Utilities Department	180,072	204,000	-	-
Subtotal	**180,072**	**204,000**	**-**	**-**
Reserves & Set Aside Amounts:				
Reserve - Solid Waste Capital Cash Balance - Operating	-	168,326	337,881	376,559
Reserve - Solid Waste Capital Projects	-	-	4,476,000	2,876,000
Subtotal	**-**	**168,326**	**4,813,881**	**3,252,559**
Total Uses	**180,072**	**372,326**	**4,813,881**	**3,252,559**

Solid Waste Operating & Debt Service Funds

These funds support the operation of the solid waste programs. Revenue is generated via garbage rates and landfill tipping fees. A household hazardous waste and electronic scrap collection program also operates from the main facility. These programs are critical to protecting the environment and the landfill from disposal of potentially harmful waste. The recycling division has successfully promoted its benefits in the County, increasing the recycling rate and lengthening the life of the landfill. This report also includes the debt service costs on solid waste project bonds.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	46,572,055	65,696,210	76,876,228	70,855,094
Subtotal	**46,572,055**	**65,696,210**	**76,876,228**	**70,855,094**
Revenues to be received during Fiscal Year:				
Intergovernmental	62,960	-	-	-
Charges for services	89,115,497	97,764,407	101,757,141	104,740,117
Interest income	2,976,779	3,264,051	3,515,549	3,240,203
Miscellaneous	94,157	216,500	298,000	298,000
Operating grants	13,257,280	-	-	-
Gain on disposition of assets	15,974	-	-	-
Less 5% revenue	-	(5,062,248)	(5,278,535)	(5,413,916)
Subtotal	**105,522,648**	**96,182,710**	**100,292,155**	**102,864,404**
Total Sources	**152,094,703**	**161,878,920**	**177,168,383**	**173,719,498**
Budgeted Expenditures by Department in this Fund:				
Financial Management	267,606	275,073	316,810	316,811
Utilities Department	75,660,481	69,037,753	80,905,016	83,289,577
Subtotal	**75,928,087**	**69,312,826**	**81,221,826**	**83,606,388**
Transfers Out to Other Funds/Agencies:				
Tsf to RevRef Imp Bds 2013	83,590	85,067	77,956	77,856
Tran to Stormwater	12,333,335	9,000,000	20,191,514	20,898,514
Tran to Solid Waste Cap Imp	2,850,500	250,000	4,450,000	2,900,000
Subtotal	**15,267,425**	**9,335,067**	**24,719,470**	**23,876,370**
Reserves & Set Aside Amounts:				
Reserve - New Garbage Carts	-	10,000,000	-	-
Reserve - Salary Adjustments	-	659,785	371,996	371,996
Reserve - Cash Balance - Closure	-	39,603,146	39,603,146	39,603,146
Reserve - Cash Balance - Operating	-	32,968,096	31,251,945	26,261,598
Subtotal	**-**	**83,231,027**	**71,227,087**	**66,236,740**
Total Uses	**91,195,512**	**161,878,920**	**177,168,383**	**173,719,498**

Special Law Enforcement Trust Funds

These funds account for monies confiscated in state and federal cases returned to the county for enhancement of law enforcement. Funds are expended by the Sheriff as approved by the Board in accordance with Florida statutes.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	1,654,935	2,651,462	1,552,996	2,095,464
Subtotal	**1,654,935**	**2,651,462**	**1,552,996**	**2,095,464**
Revenues to be received during Fiscal Year:				
Fines and forfeitures	234,721	500,000	500,000	500,000
Interest income	102,363	85,976	71,019	95,826
Less 5% revenue	-	(29,299)	(28,551)	(29,791)
Subtotal	**337,084**	**556,677**	**542,468**	**566,035**
Total Sources	**1,992,019**	**3,208,139**	**2,095,464**	**2,661,499**
Budgeted Expenditures by Department in this Fund:				
Sheriff	865,536	-	-	-
Subtotal	**865,536**	**-**	**-**	**-**
Reserves & Set Aside Amounts:				
Reserve - Cash Balance - Operating	-	3,208,139	2,095,464	2,661,499
Subtotal	**-**	**3,208,139**	**2,095,464**	**2,661,499**
Total Uses	**865,536**	**3,208,139**	**2,095,464**	**2,661,499**

Stormwater Operating & Capital Improvement Funds

The Stormwater Management fund accounts for stormwater management and maintenance costs.Interfund transfers are made to the Stormwater Capital Improvement fund for stormwater projects.Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	8,834,044	6,154,463	12,450,798	5,451,763
Subtotal	**8,834,044**	**6,154,463**	**12,450,798**	**5,451,763**
Revenues to be received during Fiscal Year:				
Charges for services	136,814	65,000	50,000	50,000
Interest income	968,355	305,778	569,375	249,309
Miscellaneous	927	-	-	-
Transfers from other funds	12,333,335	9,000,000	33,083,028	29,798,514
Less 5% revenue	-	(18,539)	(30,968)	(14,966)
Subtotal	**13,439,430**	**9,352,239**	**33,671,435**	**30,082,857**
Total Sources	**22,273,474**	**15,506,702**	**46,122,233**	**35,534,620**
Budgeted Expenditures by Department in this Fund:				
Financial Management	-	-	135,608	135,608
Public Works	10,833,295	7,906,898	4,528,386	2,028,386
Parks & Natural Resources	119,172	-	-	-
Property Management	94,565	91,267	8,696,768	9,006,700
Development Services	193,884	203,240	216,080	216,080
Natural Resources	721,912	798,053	1,455,053	1,455,054
Public Works Projects	86,744	-	-	-
Subtotal	**12,049,572**	**8,999,459**	**15,031,895**	**12,841,828**
Transfers Out to Other Funds/Agencies:				
Tran to Stormwtr Cap Proj	-	-	12,891,514	8,900,000
Subtotal	**-**	**-**	**12,891,514**	**8,900,000**

Stormwater Operating & Capital Improvement Funds

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustments	-	381,831	345,508	345,508
Reserve - Stormwater Cash Balance - Operating	-	4,103,725	2,249,521	1,205,927
Reserve - Stormwater Capital Cash Balance - Operating	-	2,021,687	3,202,242	1,475,740
Reserve - Stormwater Capital Projects	-	-	12,401,553	10,765,617
Subtotal	**-**	**6,507,243**	**18,198,824**	**13,792,792**
Total Uses	**12,049,572**	**15,506,702**	**46,122,233**	**35,534,620**

**Charges for services include staff costs eligible to be charged and billed to capital projects. Operating expenditures in this fund may fluctuate from year-to-year depending on the timing of non-recurring Southwest Florida Water Management District (SWFWMD) stormwater monitoring costs periodically funded from cash balances.

Street Lighting Districts Funds

This is a summary of street lighting districts funded through Municipal Service Benefit Units (MSBUs) which are established for the levy, collection and enforcement of the assessments provided in FS 197.3632.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Revenues to be received during Fiscal Year:				
Charges for services	72,875	-	-	-
Interest income	4,730	-	-	-
Transfers from other funds	37,593	-	-	-
Subtotal	**115,197**	**-**	**-**	**-**
Total Sources	**115,197**	**-**	**-**	**-**
Budgeted Expenditures by Department in this Fund:				
Tax Collector	1,294	-	-	-
Public Works	95,089	-	-	-
Subtotal	**96,383**	**-**	**-**	**-**
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	51,007	-	-	-
Tran to Unincrp Srvs Fund	29,388	-	-	-
Subtotal	**80,395**	**-**	**-**	**-**
Total Uses	**176,778**	**-**	**-**	**-**

*On 6/11/2024, the board dissolved the assessments for the Street Lighting Districts as a result of the *Light Up Manatee* program in which the County added to the levels of service.

SW TIF Operating and Capital Projects Funds

The Southwest Tax Increment Financing District (SWTIF) was created on June 3, 2014 through Ordinance 14-28 and became effective October 1, 2014 with a 30 year life span. The goal of this improvement area is to protect environmentally sensitive areas, support transportation mobility, encourage economic redevelopment, maintain public safety, provide affordable housing options, assist small businesses, sustain the involvement of the public and partner with academic institutions to better integrate schools into the redevelopment of the community.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	13,749,320	2,338,480	5,950,859	15,438,018
Subtotal	**13,749,320**	**2,338,480**	**5,950,859**	**15,438,018**
Revenues to be received during Fiscal Year:				
Interest income	1,213,278	841,215	292,137	763,366
Transfers from other funds	14,890,477	24,315,810	23,763,003	27,963,003
Less 5% revenue	-	(42,061)	(14,606)	(38,169)
Subtotal	**16,103,755**	**25,114,964**	**24,040,534**	**28,688,200**
Total Sources	**29,853,075**	**27,453,444**	**29,991,393**	**44,126,218**
Budgeted Expenditures by Department in this Fund:				
Public Safety	109,390	108,960	108,960	108,960
Public Works	1,944,626	6,476,451	8,918	8,918
Property Management	1,634,942	617,303	1,652,160	1,656,180
Community & Veterans Services	-	-	108,724	108,724
Development Services	8,459,295	8,790,285	-	-
Government Relations	-	-	1,167,752	1,112,022
Subtotal	**12,148,253**	**15,992,999**	**3,046,514**	**2,994,804**
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	-	-	2,425,971	2,425,971
Transfer to SW TIF Cap Prj	7,066,512	5,850,000	3,000,000	7,200,000
Tran to Transit	210,068	-	3,000,000	3,000,000
Tran to Motor Pool Fund	33,366	-	-	-
Subtotal	**7,309,946**	**5,850,000**	**8,425,971**	**12,625,971**

SW TIF Operating and Capital Projects Funds

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustments	-	41,998	75,426	75,426
Reserve - SWTIF Cash Balance - Operating	-	5,260,295	2,309,582	3,139,240
Reserve - SWTIF Budget Stabilization	-	-	12,203,654	17,125,819
Reserve - SWTIF Capital Cash Balance	-	308,152	924,783	882,275
Reserve - SWTIF Capital Projects	-	-	3,005,463	7,282,683
Subtotal	**-**	**5,610,445**	**18,518,908**	**28,505,443**
Total Uses	**19,458,199**	**27,453,444**	**29,991,393**	**44,126,218**

Tourist Development Tax Fund

Tourist development taxes are collected on hotel rooms and other lodging rentals of six months or less.Of the five cents collected on every dollar, four cents are used for marketing and promoting of tourism interests in Manatee County, and the remaining one cent is used for beach renourishment. The one cent for beach renourishment is accounted for in a separate fund. Budgeted transfers out include $500,000 to the Unincorporated Services Fund as an annual debt service repayment for the interfund loan made for Convention Center improvements. Finance records the transfer to the Unincorporated Services Fund as a reduction of the interfund loan balance per financial guidelines, and therefore, amounts are not shown above under the Actual Transfers column.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	31,241,863	19,809,568	28,685,321	48,627,240
Subtotal	**31,241,863**	**19,809,568**	**28,685,321**	**48,627,240**
Revenues to be received during Fiscal Year:				
Taxes	24,824,227	31,374,720	40,394,951	41,606,800
Intergovernmental	23,570	-	-	-
Charges for services	-	5,408	-	-
Interest income	1,201,962	984,219	1,311,780	2,223,724
Contributions	159,905	-	-	-
Miscellaneous	2,500	-	-	-
Less 5% revenue	-	(1,618,217)	(2,085,337)	(2,191,526)
Subtotal	**26,212,164**	**30,746,130**	**39,621,394**	**41,638,998**
Total Sources	**57,454,027**	**50,555,698**	**68,306,715**	**90,266,238**
Budgeted Expenditures by Department in this Fund:				
Convention And Visitors Bureau	13,370,616	13,384,180	14,254,010	12,587,343
Financial Management	196,389	193,439	230,402	230,402
Property Management	1,151,784	1,007,863	1,260,626	1,280,710
Natural Resources	272,553	254,580	260,132	260,132
Subtotal	**14,991,342**	**14,840,063**	**16,005,170**	**14,358,587**

Tourist Development Tax Fund

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Transfers Out to Other Funds/Agencies:				
Tran to Parks & Rec User Fd Pr	100,000	100,000	100,000	100,000
Transfer to RvImpRefBnd22	1,829,205	1,855,843	1,855,988	1,854,988
Tr to Build Cap Projects	26,803,354	-	-	-
Tran to Civic Center	1,100,000	1,100,000	1,100,000	1,100,000
Subtotal	**29,832,559**	**3,055,843**	**3,055,988**	**3,054,988**
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustments	-	117,805	118,318	118,318
Reserve - Cash Balance - Operating	-	3,602,742	3,835,895	3,606,378
Reserve - Budget Stabilization	-	27,939,245	44,791,344	68,627,967
Reserve - Capital Projects	-	1,000,000	500,000	500,000
Subtotal	**-**	**32,659,792**	**49,245,557**	**72,852,663**
Total Uses	**44,823,901**	**50,555,698**	**68,306,715**	**90,266,238**

Transit Operating & Capital Funds

Transit Operating and Capital funds are used to account for public transit services. Transit operations are funded from user charges (fares), various state and federal operating grants and transfers from other funds (i.e. recurring funds, gas taxes in the Transportation Trust fund). Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	(25,528)	1,194,400	1,220,710	846,657
Subtotal	**(25,528)**	**1,194,400**	**1,220,710**	**846,657**
Revenues to be received during Fiscal Year:				
Charges for services	2,297,543	3,010,500	150,500	150,500
Interest income	-	59,342	55,823	38,718
Miscellaneous	158,650	117,600	117,600	117,600
Operating grants	9,096,711	5,276,725	2,150,000	2,150,000
Capital grants	307,276	-	-	-
Transfers from other funds	6,618,912	5,814,780	12,369,781	11,707,665
Less 5% revenue	-	(423,208)	(123,696)	(122,841)
Subtotal	**18,479,092**	**13,855,739**	**14,720,008**	**14,041,642**
Total Sources	**18,453,564**	**15,050,139**	**15,940,718**	**14,888,299**
Budgeted Expenditures by Department in this Fund:				
Financial Management	191,592	183,656	103,943	103,943
Public Works	24,060,060	14,272,857	14,883,087	14,883,087
Government Relations	-	-	107,031	107,031
Subtotal	**24,251,652**	**14,456,513**	**15,094,061**	**15,094,061**
Transfers Out to Other Funds/Agencies:				
Transfer to Highway	604,745	-	-	-
Subtotal	**604,745**	**-**	**-**	**-**
Reserves & Set Aside Amounts:				
Reserve - Cash Balance - Operating	-	593,626	846,657	(205,762)
Reserve - Budget Stabilization	-	-	-	-
Subtotal	**-**	**593,626**	**846,657**	**(205,762)**
Total Uses	**24,856,397**	**15,050,139**	**15,940,718**	**14,888,299**

Transportation Trust Fund

The Transportation Trust Fund is a special revenue fund used to account for specific sources of revenues (e.g. gasoline taxes, transportation ad valorem, etc.) related to right-of-way maintenance, landscaping of medians, traffic and streetlight maintenance operations and non-capitalized highway projects.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	19,306,764	10,607,062	12,345,517	13,429,979
Subtotal	**19,306,764**	**10,607,062**	**12,345,517**	**13,429,979**
Revenues to be received during Fiscal Year:				
Taxes	46,456,742	51,115,778	57,811,480	58,841,232
Intergovernmental	5,984,017	5,939,623	5,941,123	6,178,768
Charges for services	1,157,887	831,921	853,921	853,921
Interest income	1,899,957	1,000,000	564,560	614,153
Contributions	2,738,882	1,000,000	1,400,000	1,400,000
Miscellaneous	600,315	530,000	452,500	452,500
Operating grants	78,995	-	-	-
Transfers from other funds	5,943,131	6,338,386	7,338,386	7,338,386
Less 5% revenue	-	(3,020,866)	(3,351,179)	(3,417,029)
Subtotal	**64,859,926**	**63,734,842**	**71,010,791**	**72,261,931**
Total Sources	**84,166,690**	**74,341,904**	**83,356,308**	**85,691,910**
Budgeted Expenditures by Department in this Fund:				
County Administration	121,121	112,026	-	-
Financial Management	404,055	419,305	316,693	319,694
Public Works	31,570,918	34,926,718	33,009,294	29,627,386
Property Management	703,569	719,349	5,882,207	5,572,932
Development Services	391,951	692,079	536,081	536,082
Government Relations	-	-	1,148,218	185,038
Subtotal	**33,191,614**	**36,869,477**	**40,892,493**	**36,241,132**

Transportation Trust Fund

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Transfers Out to Other Funds/Agencies:				
Transfer to Mitigation Prgm	250,000	-	-	-
Transfers to Other Municipalities	3,903,142	3,952,437	3,952,437	4,110,533
Trans to:Co 9ct Voted Gas Tx	1,691,995	1,729,505	1,729,505	1,798,685
Tran to LocOpt4Ct Maint Proj	5,333,896	5,423,734	497,524	4,547,964
Transfer To:5ctBdVote Gas Tax	6,611,785	6,739,413	6,739,413	7,008,989
Trans to 5&6Ct Gax Tax	3,071,199	3,107,033	3,107,033	3,231,315
Tr to Highway Capital Projects	7,756,647	-	-	-
Tr to Build Cap Projects	-	-	-	2,610,411
Tr to 4 Ct Gs Tx Cap Proj Fund	884,014	882,764	1,808,974	1,807,932
Tran to Transit	6,408,844	5,814,780	9,369,781	8,707,665
Tran to Motor Pool Fund	496,667	-	-	-
Subtotal	**36,408,189**	**27,649,666**	**27,204,667**	**33,823,494**
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustments	-	2,199,020	1,829,171	1,829,171
Reserve - Light Up Manatee	-	750,000	-	-
Reserve - Cash Balance - Operating	-	6,873,741	13,429,977	13,798,113
Subtotal	**-**	**9,822,761**	**15,259,148**	**15,627,284**
Total Uses	**69,599,803**	**74,341,904**	**83,356,308**	**85,691,910**

**Other tax revenues (non-Ad Valorem) include a portion of Local Option Gas taxes collected by the countyand distributed to the municipalities. Transfers from other funds include amounts for Rights-of-Way (ROW) maintenance in the unincoporated areas of the county.

Tree Trust Fund

This fund is used to account for fees collected for tree loss mitigation under the applicable provisions of the Land Development Code.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	1,752,561	1,790,382	2,153,555	3,434,612
Subtotal	**1,752,561**	**1,790,382**	**2,153,555**	**3,434,612**
Revenues to be received during Fiscal Year:				
Interest income	105,690	88,953	98,482	157,065
Miscellaneous	839,547	221,249	1,250,000	1,250,000
Less 5% revenue	-	(15,510)	(67,424)	(70,353)
Subtotal	**945,236**	**294,692**	**1,281,058**	**1,336,712**
Total Sources	**2,697,797**	**2,085,074**	**3,434,613**	**4,771,324**
Budgeted Expenditures by Department in this Fund:				
Natural Resources	825,330	-	-	-
Subtotal	**825,330**	**-**	**-**	**-**
Reserves & Set Aside Amounts:				
Reserve - Cash Balance - Operating	-	2,085,074	3,434,613	4,771,324
Reserve - Budget Stabilization	-	-	-	-
Subtotal	**-**	**2,085,074**	**3,434,613**	**4,771,324**
Total Uses	**825,330**	**2,085,074**	**3,434,613**	**4,771,324**

**Capital Project Funds include multi-year project budgets that are carried over from previous years and are not reflected above.

Unincorporated Municipal Services Taxing Unit Fund (UMSTU)

Services to residents in the unincorporated areas of Manatee County are accounted for in the Unincorporated Municipal Services Taxing Unit Fund. Residents of the district are assessed a millage rate by the County to provide services which would be provided by a municipality if the areas were incorporated. Residents living within city limits are assessed a city millage levy to cover the cost of similar services. These services include comprehensive planning services, code enforcement, economic development and local road maintenance.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	15,123,623	12,277,811	15,562,451	12,742,702
Subtotal	**15,123,623**	**12,277,811**	**15,562,451**	**12,742,702**
Revenues to be received during Fiscal Year:				
Taxes	27,054,779	32,175,731	35,121,023	35,121,023
Licenses and permits	5,797,336	4,086,518	5,158,622	4,760,600
Charges for services	1,216,244	1,087,350	1,050,000	1,050,525
Fines and forfeitures	156,053	104,579	100,000	100,050
Interest income	1,457,554	610,011	711,671	582,724
Miscellaneous	63,089	90,222	63,500	63,533
Less 5% revenue	-	(1,907,721)	(2,110,241)	(2,083,923)
Subtotal	**35,745,054**	**36,246,690**	**40,094,575**	**39,594,532**
Total Sources	**50,868,677**	**48,524,501**	**55,657,026**	**52,337,234**
Budgeted Expenditures by Department in this Fund:				
County Administration	(2,082)	-	-	-
Financial Management	269,264	339,612	308,483	310,284
Public Safety	3,645,202	3,837,935	3,430,020	3,434,101
Public Works	4,171,380	6,502,292	5,258,434	5,258,434
General Government	2,093,687	2,071,975	1,090,873	1,090,873
Property Management	-	-	1,150,525	1,150,525
Community & Veterans Services	1,181,277	1,070,059	1,400,954	1,400,955
Development Services	8,376,569	10,793,442	12,963,972	12,946,474
Government Relations	-	-	259,285	246,258
Subtotal	**19,735,297**	**24,615,315**	**25,862,546**	**25,837,904**

Unincorporated Municipal Services Taxing Unit Fund (UMSTU)

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	4,043,348	2,043,348	6,043,348	6,043,348
Transfer to Highway	5,338,386	6,338,386	7,338,386	7,338,386
Transfer to Impact Fee Admin	1,450,000	800,000	-	-
Tran to Building Dept Fund	130,955	130,955	130,955	130,955
Tsf to Rev Impr Bond-2016	638,710	1,430,949	-	-
Tr to Build Cap Projects	-	-	-	511,110
Tran to Motor Pool Fund	288,872	-	-	-
Transfer to Port TIF	45,122	57,837	97,984	97,984
Transfer to Southwest TIF	698,423	1,685,331	1,894,990	1,894,990
Tsf to Memphis Street Lighting MSBU	952	-	-	-
Transfer to Parrish TIF	28,500	65,229	88,246	88,246
Subtotal	**12,663,268**	**12,552,035**	**15,593,909**	**16,105,019**
Reserves & Set Aside Amounts:				
Reserve - Boards Reserve	-	500,000	500,000	500,000
Reserve - Salary Adjustments	-	1,102,422	957,879	957,879
Reserve - Cash Balance - Operating	-	2,100,775	8,582,865	8,680,158
Reserve - Budget Stabilization	-	7,653,954	4,159,827	256,274
Subtotal	**-**	**11,357,151**	**14,200,571**	**10,394,311**
Total Uses	**32,398,565**	**48,524,501**	**55,657,026**	**52,337,234**

Utilities Capital Projects Funds

These funds account for the capital projects associated with the Utilities System for Potable Water and Wastewater. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	186,741,590	73,156,869	72,770,704	35,661,607
Subtotal	**186,741,590**	**73,156,869**	**72,770,704**	**35,661,607**
Revenues to be received during Fiscal Year:				
Interest income	19,359,640	3,511,839	2,168,179	923,724
Contributions	36,670,333	37,894,737	43,077,958	46,093,414
Miscellaneous	6	-	-	-
Operating Grants	285,960	-	-	-
Transfers from other funds	64,854,000	37,500,000	31,000,000	35,000,000
Less 5% revenue	-	(2,070,329)	(2,262,306)	(2,350,858)
Subtotal	**121,169,938**	**76,836,247**	**73,983,831**	**79,666,280**
Total Sources	**307,911,528**	**149,993,116**	**146,754,535**	**115,327,887**
Budgeted Expenditures by Department in this Fund:				
Utilities Department	91,586,746	77,498,629	-	-
Public Works	431,750	-	-	-
Subtotal	**92,018,496**	**77,498,629**	**-**	**-**
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	7,908	-	-	-
Tran to W & S Debt Svc	2,836,345	2,462,924	3,877,026	3,886,540
Subtotal	**2,844,253**	**2,462,924**	**3,877,026**	**3,886,540**

Utilities Capital Projects Funds

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Reserves & Set Aside Amounts:				
Reserve - W/S Capital Fund Cash Balance	-	15,971,322	15,462,093	5,306,653
Reserve - W/S Capitlal Fund Capital Projects	-	2,081,000	40,896,000	45,155,440
Reserve - Water FIF Cash Balance	-	16,015,100	2,883,997	9,972,281
Reserve - Water FIF Capital Projects	-	250,000	20,357,800	9,120,560
Reserve - Sewer FIF Cash Balance	-	28,796,713	15,048,520	37,233,929
Reserve - Sewer FIF Capital Projects	-	1,000,000	41,393,100	2,287,000
Reserve - Utilities 2015 Revenue Refund & Improvement	-	9,525	-	-
Reserve - Utilities Revenue Bonds 2018	-	469,335	-	-
Reserve - Utilities Revenue Line of Credit 2021	-	1,426,118	-	-
Reserve - Utilities Revenue Bonds 2023 Cash Balance	-	4,012,450	384,335	401,032
Reserve - Utilities Revenue Bonds 2023 Cap. Projects	-	-	4,569,000	-
Reserve - Utilities Capital Lease 2025 Cap. Projects	-	-	1,882,664	1,964,452
Subtotal	**-**	**70,031,563**	**142,877,509**	**111,441,347**
Total Uses	**94,862,750**	**149,993,116**	**146,754,535**	**115,327,887**

Utilities Maintenance Projects Fund

This fund is to account for annual non-capital Utilities maintenance for the plants, pipelines, meters, pumping stations and other components. Examples of these projects include line extensions, meter replacements, lift station rehabilitation and replacement of some plant components.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	923,862	5,047,625	3,362,049	3,362,049
Subtotal	**923,862**	**5,047,625**	**3,362,049**	**3,362,049**
Revenues to be received during Fiscal Year:				
Transfers from other funds	17,933,000	20,763,000	15,000,000	15,000,000
Subtotal	**17,933,000**	**20,763,000**	**15,000,000**	**15,000,000**
Total Sources	**18,856,862**	**25,810,625**	**18,362,049**	**18,362,049**
Budgeted Expenditures by Department in this Fund:				
Utilities Department	8,086,724	25,810,000	15,000,000	18,362,049
Public Works Projects	1,707,770	-	-	-
Subtotal	**9,794,494**	**25,810,000**	**15,000,000**	**18,362,049**
Reserves & Set Aside Amounts:				
Reserve - Cash Balance - Operating	-	625	3,362,049	-
Subtotal	**-**	**625**	**3,362,049**	**-**
Total Uses	**9,794,494**	**25,810,625**	**18,362,049**	**18,362,049**

Water & Sewer Operating & Debt Service Funds

The Water & Sewer Operating and Debt Service funds are enterprise funds, which are self-supporting funds that bring in revenue to cover operating and capital costs. These funds include the County's potable (drinking) water, wastewater and reclaimed water programs, and the debt service costs on water and sewer projects.

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Beginning Balance/Budgeted Cash	89,867,722	72,371,716	73,833,068	55,442,636
Subtotal	**89,867,722**	**72,371,716**	**73,833,068**	**55,442,636**
Revenues to be received during Fiscal Year:				
Licenses and permits	18,800	29,502	18,000	18,000
Intergovernmental	248,696	-	-	-
Charges for services	196,934,286	225,716,211	238,333,363	260,723,492
Fines and forfeitures	239,433	180,000	180,000	180,000
Interest income	16,411,402	3,595,717	3,376,386	2,535,392
Contributions	92,406,252	300,000	291,000	291,000
Miscellaneous	162,815	1,426,858	1,109,600	1,109,600
Operating grants	92,160	-	-	-
Gain on disposition of assets	14,992	87,565	42,000	42,000
Transfers from other funds	22,426,068	25,968,013	46,167,522	46,284,522
Less 5% revenue	-	(11,566,792)	(12,167,517)	(13,244,974)
Subtotal	**328,954,904**	**245,737,074**	**277,350,354**	**297,939,032**
Total Sources	**418,822,626**	**318,108,790**	**351,183,422**	**353,381,668**
Budgeted Expenditures by Department in this Fund:				
County Administration	58,031	78,317	-	-
Financial Management	1,068,812	1,077,167	1,294,286	1,294,287
Information Technology	526,181	525,983	568,249	568,249
Utilities Department	169,972,562	153,613,483	195,290,821	194,721,476
Public Works	1,256,976	1,413,054	1,506,370	1,506,371
Property Management	125,493	189,866	200,818	204,518
Development Services	196,989	208,614	217,262	217,263
Natural Resources	1,872,242	1,915,714	2,226,641	2,226,642
Government Relations	-	-	101,905	101,905
Subtotal	**175,077,286**	**159,022,199**	**201,406,352**	**200,840,711**

Water & Sewer Operating & Debt Service Funds

	Actual FY2024	Adopted FY2025	Adopted FY2026	Planned FY2027
Transfers Out to Other Funds/Agencies:				
Transfer to General Fund	2,945,142	2,945,142	2,945,142	2,945,142
Transfer to 402 Pub Wks Maint	17,933,000	20,763,000	15,000,000	15,000,000
Tran to W & S Debt Svc	19,589,723	23,505,089	42,290,496	42,397,982
Tran to W & S Capital Improv	64,854,000	37,500,000	31,000,000	35,000,000
Tran to Motor Pool Fund	1,529,446	-	-	-
Subtotal	**106,851,311**	**84,713,231**	**91,235,638**	**95,343,124**
Reserves & Set Aside Amounts:				
Reserve - Salary Adjustments	-	3,084,681	3,098,794	3,098,794
Reserve - Cash Balance - Operating	-	36,669,419	49,913,653	50,598,618
Reserve - Reserve Maint. & Future Projects	-	33,032,413	3,933,968	1,841,111
Reserve - For Future Debt Service Payments	-	1,586,847	1,595,017	1,659,310
Subtotal	**-**	**74,373,360**	**58,541,432**	**57,197,833**
Total Uses	**281,928,596**	**318,108,790**	**351,183,422**	**353,381,668**



Financial Structure & Policies

Manatee County FLORIDA

The Government Entity

Manatee County is non-charter county established under the Constitution and the laws of the State of Florida. Manatee County is governed by a seven-member Board of County Commissioners. Five members represent a geographical district within the county while two members represent the county at-large. There are five additional officers elected countywide: Clerk of Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

The Board of County Commissioners is responsible for adopting the county budget and provides all funding used by the constitutional offices with the exception of fees collected by the Clerk of the Circuit Court, the Tax Collector, and the Property Appraiser. The Finance department, under the direction of the Clerk of the Circuit Court, maintains the accounting system for the county's operations and is responsible for accounting, managing, and disbursing the county's monies.

The annual budget is a plan for current expenditures and the adopted means of financing them. The annual budget is prepared and managed by the Financial Management department under the direction of the County Administrator. The Board of County Commissioners adopts budgets for the operations of the county as a whole, including, but not limited to: Port Manatee, the Manatee County Civic Center, the Manatee County Tourist Development Council, and a countywide public utilities system.

Governmental Accounting

The accounting system provides the basis for budgetary control. Formal budgetary integration combines budgetary accounts into the general ledger so that actual revenues and expenditures are always measured against the budget to ensure that expenditures do not exceed appropriations.

The financial transactions of the county are recorded in individual funds and account groups, each of which is a separate accounting entity. Each fund is accounted for by providing a separate, self-balancing set of accounts comprised of its assets, liabilities, reserves, equities, revenues, and expenditures. The county adopts budgets for the following fund types and account groups (a list of county operating funds for each fund type for the fiscal year 2024 budget is shown below each description).

1. **Governmental Funds** - The focus of governmental funds measurement is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. Governmental funds are accounted for using the modified accrual basis of accounting. The following are governmental funds:

   - *General Fund* - The general fund is the general operating fund of the county. All general tax revenues and other receipts that accounting principles do not require to be accounted for in a separate fund are accounted for in the general fund and parks fund.

   - *Special Revenue Funds* - Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

- 5 & 6 Cent Gas Tax Fund
- 5Ct Voted Gas Tax
- 911 Enhancement
- Assessment Revenue
- Beach Erosion Control
- Building Department
- Cable Franchise Fees
- Children's Services
- Const. 5 & 6 80% Maint. Proj.
- County 9 Ct Voted Road Resurfacing
- Court Technology
- Department of Natural Resources Grants
- Dredging Assessment
- EMS Trust
- EMS/Public Safety Impact Fees
- Environmental Lands
- Florida Boating Improvement Program
- Green Bridge Demolition
- Impact Fee Administration – Affordable Housing
- Impact Fee Administration
- Law Enforcement Impact Fees
- Library Impact Fees
- Library, Library Gift & Eaton Trust
- Local Opt. 4Ct Maint. Proj.
- Mitigation Program
- Opioid Task Force
- Palm Aire MSTU
- Parks Impact Fees
- Parrish TIF
- Phosphate Severance Tax
- Port TIF (County)
- Sarasota-Manatee MPO
- Southwest TIF (County)
- Spec. Federal Law Enf. Trust
- Special Law Enforcement State Trust
- Substance Abuse Treatment
- Tourist Development
- Transportation Impact Fees
- Transportation Trust
- Tree Trust
- Unincorporated MSTU

➢ *Debt Service Funds* - Debt service funds are used to account for the annual payment of principal, interest, and expenditures on long-term general government debt, other than bonds payable from the operations of an enterprise fund.

- 2013 Revenue Refunding & Improvement Bonds & Note
- 2016 Revenue Improvement Bonds
- 2019 Revenue Refunding Bonds
- 2019 Revenue Improvement & Refunding Bonds
- 2022 Revenue Improvement & Refunding Bonds
- 2023 Revenue Improvement Bonds
- 2023 Limited General Obligation Bonds
- 2024 Revenue Improvement Note
- 2024B Revenue Improvement Note
- 2025B Revenue Improvement Note
- 2025A Revenue Improvement Note

➢ *Capital Projects Funds* - Capital project funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.

- 2013 Revenue Refunding & Improvement Bonds & Note Transportation Capital Projects
- 2016 Revenue Improvement Bond & Note Capital Projects
- 2018 Revenue Refunding & Improvement Note Capital Project
- 2019 Revenue Refunding & Improvement Bonds Capital Project
- 2021 Revenue Improvement Note Capital Project
- 2021 IST Revenue Improvement Note Capital Project
- 2022 Revenue Improvement & Refunding Bonds Capital Projects
- 2023 Revenue Improvement Bonds Capital Projects
- 2024 Revenue Improvement Note Capital Projects
- 2024B Revenue Improvement Note Capital Projects
- 2025 Utilities Capital Lease Capital Projects
- 5Ct Board Voted Capital Project
- Beach Erosion Control Projects
- Building Capital Projects
- Comprehensive Jail Facility
- ESCO & ESCO PH2 Capital Projects
- Gas Tax Capital Projects
- GO Bonds Environmental Lands Capital Projects
- Highway Capital Projects
- Infrastructure-Parks and Community Facilities Capital Projects
- Infrastructure-Public Safety and Law Enforcement Capital Projects
- Infrastructure-Transportation Capital Project
- Law Enforcement Impact Fee Capital Projects
- Law Enforcement Impact Fees-Unincorporated
- Library Capital Projects
- Local Government Infrastructure Sales Surtax
- Local Option 4th Cent Gas Tax Projects
- Local Option 5th & 6th Cent Gas Tax Projects
- Opiod Taskforce Capital Projects

- Pandemic Grants Capital Projects
- Parks & Recreation Capital Projects
- Parks Impact Fees Projects
- PNR Impact Fees-Unincorporated
- Public Safety Impact Fee Project Fund
- Public Safety Impact Fees-Unincorporated
- Road Assessment Capital Projects
- Road Impact Fees Projects
- South Cty CRA Cap Projects
- SW TIF Capital Projects
- Transportation Impact Fees Projects

2. **Proprietary Funds** - The focus of proprietary fund measurement is upon determination of net income, financial position, and changes in financial position. Proprietary funds use the accrual basis of accounting. The following are proprietary funds:

   ➢ *Enterprise Funds* - Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the stated intent is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed primarily through user charges. Enterprise funds are also used where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

   - Civic Center
   - Port Manatee
   - Port Manatee Debt Service
   - Sewer Facility Invest Fees
   - Solid Waste
   - Solid Waste Capital Improvements
   - Solid Waste Debt Service
   - Stormwater Capital Improvements
   - Stormwater Management
   - Transit System & Transit Capital Projects
   - Utility Bond Funds
   - Utility Maintenance Projects
   - Water & Sewer Capital Improvements
   - Water & Sewer Debt Service
   - Water & Sewer Operating
   - Water Facility Invest Fees

   ➢ *Internal Service Funds* - Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the county or to other governmental units on a cost reimbursement basis.

- Automated Systems Maintenance
- Communications
- Fleet Services
- Fuel Services
- Health Self Insurance
- Radio
- Self-Insurance

3. **Fiduciary Funds** - Fiduciary funds are used to account for assets held by a governmental unit acting as a trustee for units, or other funds of the same governmental unit. Funds use the accrual basis of accounting. The following are fiduciary funds:

   - *Agency Funds*
   - *Trust Funds*

Budgetary Basis Data

The County adopts operating budgets for all governmental and proprietary funds on a modified accrual basis, which is not always the same basis of accounting that is used to account for the actual results of operations. Depreciation expense is not budgeted; however, expenditures for capital outlays are capitalized into fixed assets and eliminated from the results of operations on a Generally Accepted Accounting Principles (GAAP) basis. Principal repayment and interest expense are budgeted as expenditures in proprietary funds, but principal repayment is accounted for as a reduction to bond payable liability. Accumulated compensated absence leave in proprietary funds is reflected in the fund's financial statements on the accrual basis but are not budgeted as expenditures.

The County Administrator's budget development process is explained in the budget message found in the beginning of this document. When the budget process reaches the point at which the budget is to be submitted to the Board of County Commissioners, the remaining steps in the process are prescribed by statute.

The following are the procedures required by statute and followed by the Board in establishing the budget for the county:

1. Within 15 days after certification of the ad valorem tax roll by the Property Appraiser, a proposed operating budget is presented to the Board of County Commissioners for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. By Board resolution, a tentative budget is adopted. Public hearings are held to obtain taxpayers comments.
3. Within fifteen days after submission of the tentative budget, public hearings are held, and a final budget is adopted.
4. Prior to September 30, the county's operating budget is legally enacted through passage of a resolution.

5. During the year, the County Administrator or designee acts on intradepartmental budget changes that do not alter the total revenue or expenditures budgeted to a fund or department. All other budget changes (whether they are transfers between departments or alterations of total revenues or expenditures in a fund) are approved by Board resolution.
6. Florida Statutes 129, Section 7, as amended in 1978, provides that only expenditures in excess of total fund budgets are unlawful. The fund level is, therefore, the level of control for budgetary considerations.
7. Formal budgetary integration is employed as a management control device during the year for all fund types.

Net Budget

The net budget is used to represent the amount of new appropriations for expenditure in the new fiscal year. The net budget excludes interfund transfers, internal services, trust fund reserves, cash balance reserves not intended for expenditure, and capital projects fund budgets from prior years. Interfund transfers and internal service payments are movements of monies from one fund to another for the purpose of accurately accounting for expenditures in accordance with Generally Accepted Accounting Principles. Transfers and internal service payments result in showing the funds transferred as being expended twice and to avoid double counting they are excluded from the net budget.

	FY2025	FY2026
Adopted Net Budget	$1,328,221,815	$1,368,1296,426

The adopted gross budget includes all appropriations in the budget, a significant portion of which are interfund transfers and internal service charges or services. Thus, the gross budget counts these items twice. The Fiscal Year 2026 Adopted Gross budget is $3,577,708,037.

Financial Policies

Section I - Budget Implementation and Administration Policy

On September 27, 1994, the Board of County Commissioners adopted Resolution R-94-270, which consolidated and codified existing policies and practices, and also initiated some new procedures designed to reduce paperwork and facilitate budget administration.

Authority and Accountability

The County Administrator is responsible for managing all financial resources budgeted under the Board of County Commissioners. Keeping within overall budget limits as adopted or amended, the County Administrator has the authority, subject to controls set forth in R-94-270, to adjust allocations of resources in order to accomplish the goals and objectives of the Board of County Commissioners. The County Administrator or designee will establish criteria to use in evaluating financial management performance of department managers.

Budget Development

The County Administrator or designee will set forth procedures and guidelines to be followed by departments in developing budget requests. Departmental budget requests will be reviewed, analyzed, and aggregated into budget recommendations that will reflect the objectives and policies of the Board of County Commissioners. The proposed budget will be presented to the Board of County Commissioners and adopted in accordance with Florida law. Budget recommendations will include Reserves as deemed appropriate by the County Administrator. In addition to Reserves for Contingency, other Reserves may be budgeted for items including but not limited to: Reserve for Cash Balance which will include monies intended to be used for cash flow purposes and should, in aggregate, be adequate to ensure availability of operating cash prior to receipt of budgeted revenue; Prior Year Appropriation, for encumbrances and items budgeted and/or requisitioned in the previous year but not delivered or invoiced in the previous year; Reserve for Salary Adjustment, which will be budgeted in funds to pay for planned merit increases, wage adjustments, and unrealized attrition, and distributed to operating cost centers only if needed; Reserve for Capital Outlay, which may include funds set aside for capital equipment and/or capital improvements. Reserves for Contingency may include funds for specific items or activities which are not intended for purchase unless specific authorization from the Board of County Commissioners is given during the fiscal year.

Budgets will be established and expended to reflect as accurately as possible all costs related to activities of each program or cost center. To accomplish this, salaries will be allocated between appropriate cost centers when necessary. Indirect cost allocations will be used to the greatest extent possible. Intergovernmental charges will be used as a mechanism to properly reflect costs when appropriate. An attrition factor, based on experience, may be applied to departmental salary budget allocations.
A balanced budget will be prepared with estimated receipts to include balances brought forward equal to the total appropriations and reserves. A budget summary will be presented with each year's tentative budget to meet the budget summary requirements of Florida Statute 129.03(3)(a)(b). The summary will show a gross budget total which will include all items shown on the expenditure side of the budget, including transfers, internal services, and cash balances. Since this overstates and does not represent the net new appropriations for expenditure in a fiscal year, a net budget will be calculated by subtracting from the gross budget all transfers, internal services, prior year appropriations, and cash balances. Prior year project appropriations will also be shown on the summary, to be continued into the next fiscal year, separately from net new appropriations.

Budget Administration

With adoption of a budget, the Board of County Commissioners is approving a broad policy plan as well as the estimated funding needs at the fund and departmental level. Line items and cost centers are subsets of fund and departmental budgets established for control and tracking purposes, and are not mandates to fully expend funds appropriated, nor are they unchangeable limits.

The Budget Officer, with approval of the County Administrator or designee, has authority to approve transfers of funds between cost centers and line items as long as the transfer is within department and fund limits. Procedures for making such transfers will be developed and implemented by the County Administrator or Budget Officer with the cooperation and approval of the Clerk of the Circuit Court. In the absence of such procedures, such transfers will require a budget resolution approved by the Board of

County Commissioners. Budget resolutions will identify the fund, department, and cost centers affected by the amendment. Line items need not be included on budget amendments if a procedure to identify the line-item portions of budget amendments is developed and implemented by the County Administrator and with the cooperation and approval of the Clerk of the Circuit Court. Scrivener errors on budget resolutions may be corrected by the County Administrator using the same forms and procedures used for transfers between cost centers.

Budget adjustments that cross departmental or fund lines require approval by resolution of the Board of County Commissioners. Budget adjustments that appropriate unanticipated revenue available within or transferred to a fund (which may include unbudgeted fund balances from prior years) also require a resolution adopted by the Board of County Commissioners.
Budget control will be exercised at the cost center level. Budget line items may show negative balances, but total budgets of cost centers may not be exceeded. Budget performance will be evaluated based on budget and actual amounts as of the end of the fiscal year.

Section II - County Administrator Guidelines

Pursuant to policy set forth in Resolution R-94-270, the County Administrator set forth the following guidelines and procedures for budget development.

Budget Development Guidelines

The County Administrator has implemented a "zero-based" process in which funds are 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 additional "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 delineates the current operations of the department. Departments can submit "desired" decision units for program expansions, enhancements or for new programs.
Non-recurring items are funded from non-recurring sources, usually fund balance, and recurring budget items are funded from recurring sources.
Replacement equipment and major building repair needs are usually the highest priority non-recurring items.

Accounting and Reporting Practices (Basis of Budgeting and Accounting)

1. Maintain accounting and reporting practices in conformance with the Uniform Accounting System of the State of Florida and Generally Accepted Accounting Principles (GAAP).

2. Maintain accounting system records on a basis consistent with the accepted standards for local government accounting according to Governmental Accounting and Financial Reporting (GAFR), the National Council on Governmental Accounting (NCGA), and the Governmental Accounting Standards Board (GASB).

3. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Governmental Funds and Expendable Trust Funds are accounted for using a current financial resources measurement focus on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated sick pay and accumulated vacation pay, which are not recorded as expenditures; (2) prepaid insurance and similar items, which are reported only on the Balance Sheet and do not affect expenditures; and (3) principal and interest on general long-term debt, which are recognized when due. Budgets for Governmental Funds are also prepared on the modified accrual basis.

   All Proprietary and Nonexpendable Trust Funds are accounted for using a flow of economic resources measurement focus on an accrual basis of accounting. Revenues are recognized in the period in which they are earned, and expenses are recognized in the period incurred.

   The preparation of financial statements in conformity with Generally Accepted Accounting Principles, as applicable to governmental units, requires management to make use of estimates that affect the reported amounts in the financial statements. Actual results could differ from estimates.

4. Provide regular interim financial statements prepared in accordance with GAAP to the Board of County Commissioners and the public that include all fund groups.

5. Provide regular monthly trial balances to county departments of line-item financial activity by type of revenue and expenditure. Financial information is also available "online" to all departments.

6. Ensure that an annual financial and compliance audit of the county's financial records is conducted by an independent firm of certified public accountants whose findings and opinions are published and available for public review.

7. Maintain a continuing program of internal audits.

8. Seek, annually, the Government Finance Officers Association (GFOA) Certificate of Achievement in Financial Reporting and the GFOA's annual Distinguished Budget Presentation Award.

Section III - Administration of the Five-Year Capital Improvement Plan

Purpose and Intent

This section is established to provide for the applicability and effect of the Five-Year Capital Improvement Plan for the Manatee County Board of County Commissioners, and to set forth the specific requirements and procedures related to the revision and update of the Capital Improvement Plan. It is the intent of this resolution that its prescriptive provisions shall be implemented, in part, through the completion of the Capital Improvement projects as described herein.

Applicability

The Five-Year Capital Improvement Plan shall apply to capital improvement projects undertaken by the County of Manatee, Florida. For the purposes of this section, the term "capital improvement project" shall mean a nonrecurring expenditure of $250,000 or more from county funds for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land.

Review and Revision

Each year the Five-Year Capital Improvement Plan shall be updated by resolution of the Board of County Commissioners. Such review and revision of the Capital Improvement Plan shall be consistent with the Goals, Objectives, and Policies of the Manatee County Comprehensive Plan.

Consistency of Governmental Development

1. For the purpose of the consistency requirement of the Program, the first year of the Five Year Capital Improvement Plan shall apply to all capital improvement projects undertaken by the County of Manatee for which funds were or will be appropriated in fiscal year 2025, except as provided in paragraph D of Section 5 Administrative Provisions, or in a prior year, if the project has not been started as of October 1, 2024.

2. Year two of the Five Year Capital Improvement Plan shall apply to all capital improvement projects for which funds will be appropriated in Fiscal Year 2026. Projects for Year Two are subject to availability of funds and subsequent appropriation of funds by the Board of County Commissioners.

3. Years Three through Five of the Five Year Capital Improvement Plan shall represent general county policy with respect to capital improvements programming, subject to review and revision on a case-by-case basis during each of the succeeding budget years, and subject to availability of funds.

4. Notwithstanding Paragraphs A, B and C above, the County of Manatee may undertake other capital improvement projects not shown in the current year of the Five-Year Capital Improvement Plan as follows:

   - Emergencies - Projects found by the Board of County Commissioners to be of an emergency nature may be undertaken without amendment to the program.
   - Other Projects - If not so found to be of an emergency nature, such projects that are deemed by the Manatee County Board of County Commissioners to be of higher priority by resolution of the Board of County Commissioners.

   Provided, however, that in all cases, such projects shall be otherwise consistent with the prescriptive provisions of the Plan.

Administrative Provisions

1. Capital improvement shall be deemed consistent with the Capital Improvement Plan where they are consistent as to general location, scale and type of facility as provided in the CIP project description, although it need not be consistent in revenue sources or manner of operation.

2. If funding for a project identified in the CIP as a future year project or a project of record becomes available in advance of the year for which it is planned, the Board of County Commissioners may proceed to implement that project when funding becomes available without an amendment to the Plan.

3. Amounts shown in the CIP as estimated project costs are estimates and not intended to serve as precise project budgets. This also applies to initial appropriations for the capital projects. A precise project budget will be established for a project upon completion of the following:

   - Engineering and architectural plans and specifications (upon which the project cost will be estimated).
   - Adoption of budget amendments subsequent to completion of plans and specification that may be necessary to properly fund the project.

4. Budgets for projects shall be adopted by the Board of County Commissioners as provided in Resolution R-94-270 which establishes the Manatee County Budget Administration and Implementation Policy. Budget Administration Procedures as provided for under Resolution R-94-270 allow the Budget Officer or his designee to authorize the Purchasing division to encumber items which require exception to the level of budget control established in the Budget Administration Procedures. This authorization can be given for approved projects, items previously approved for expenditure by the Board of County Commissioners, items required by law, or other expressed priorities of the Board of County Commissioners. Projects included in this CIP and previous CIPs are to be considered "approved projects" for the purpose of encumbering funds in anticipation of formal budget amendment in order to

meet significant time constraints or provide for improved fiscal resource management.

5. To the maximum extent possible, engineering, and architectural plans and specifications prepared for roadway projects contained in the Capital Improvement Plan will incorporate landscaping, pedestrian/bicycle facilities and other aesthetic design considerations that enhance the image of the community and reduce the impacts to adjacent land uses.

6. This Five-Year Capital Improvement Plan is prepared to be consistent with the Capital Improvement Element of the Comprehensive Plan subject to any proposed amendments to the plan presented to the Board of County Commissioners. If any provisions of this resolution are not consistent with the Comprehensive Plan, then the Comprehensive Plan shall prevail over any provisions of this resolution. Projects in the Five-Year Capital Improvement Plan that impact on the Capital Improvement Element of the Comprehensive Plan may require subsequent adoption of ordinances and/or amendments to the Comprehensive Plan before the projects can be initiated.

Funding Sources

1. It is the intent of the Board of County Commissioners that any project included in the program may be financed and refinanced using bond proceeds. Language is provided to ensure that the issuance of bonds to finance projects remains as a viable alternative, even if other fund sources are used to initially finance projects.

2. A resolution is an affirmative action of the Board towards the issuance of bonds to finance or refinance the Capital Improvement Plan of the county in accordance with the laws of the state and the applicable provisions of the Internal Revenue Code of 1986, as amended, and the rules and regulations of the Internal Revenue Service applicable thereto.

3. The Board determines to issue, to the extent necessary to provide financing for projects, or refinancing for such projects funded from other sources, its general obligation and revenue bonds pursuant to the laws of the State of Florida and, if required by the laws of the State, or the Constitution, a referendum vote on such general obligation bonds, for the capital improvements described in the Five Year Capital Improvement Plan in one or more series and issues. The authority established is implemented by subsequent resolutions of the Board of County Commissioners.

Section IV - Debt Policy

The Board of County Commissioners approved the current debt policy in 1985. We have used this policy to negotiate favorable terms on bond insurance, and to receive ratings which get bond issues secured with our covenant to budget and appropriate funds annually for debt obligations (rather than pledge a specific revenue source). This policy has also been incorporated in the county's Comprehensive Plan, which is adopted by ordinance of the Board of County Commissioners and approved by the State of Florida.
Debt policy provisions require that the county shall not issue additional debt payable from non-ad valorem county monies unless:

1. The total outstanding non-self-supporting revenue debt service in any year is less than 50% of total non-ad valorem revenues for the county,
2. Gross non-ad valorem revenues (all legally available non-ad valorem revenues of the county from whatever source) for the preceding fiscal year are at least 2.00 times the average annual debt service of all indebtedness of the county payable from non-ad-valorem revenues, and,
3. Net non-ad valorem revenues for the preceding fiscal year are at least 1.10 times the average annual debt service of all indebtedness of the county payable from non-ad valorem revenues.

General Obligation debt, supported by ad valorem taxes, can be authorized only by referendum of the county's electorate. The laws of the State of Florida do not impose any limitations on the amount of debt that local governments may incur.

Section V - Investment Policies

These investment policies apply to all financial assets of Manatee County, which are under the direct control of the Board of County Commissioners of Manatee County. These policies do not include any financial assets under the direct control of any of the constitutional officers of Manatee County. At such time as the funds under their direct control pass to Manatee County, then these policies will be applicable.

Investment Responsibilities

1. Legal Requirements: Investments of Manatee County are subject to Florida Statutes Chapter 125.31. These investment policies are established to supplement the existing statutory authority.

   - Investment Authority of Manatee County - Investments of Manatee County must conform to the provisions of Florida Statutes Chapter 125.31, as amended from time to time. The Board of County Commissioners shall establish the overall investment policies and the implementation is delegated to the Clerk of Circuit Court, acting in her capacity as the Clerk, and the Chief Financial Officer to the Board. The Clerk is herewith delegated the responsibility of establishing detailed investment and accounting procedures to govern the day-to-day investment activities necessary to carry out these investment policies.

   - Authorized Investments - Manatee County is authorized under Florida Statutes Chapter 125.31 to undertake investments in the following authorized investments:
     i. The Local Government Surplus Funds Trust Fund (State Pool).
     ii. Florida Counties Investment Trust (FCIT); (State Investment Trust).

iii. Direct obligations of the U.S. Government, such as, U.S. Treasury obligations.
iv. Obligations guaranteed by the U.S. Government as to principal and interest.
v. Time deposits and savings accounts in banks and savings and loan associations, organized under the laws of Florida or the United States, doing business in and situated in this state. All such deposits shall be collateralized as provided for by Florida Statutes Chapter 280 (Exhibit 4).
vi. Obligations of the:
    1. Federal Farm Credit Banks (FFCB).
    2. Federal Home Loan Mortgage Corporation (FHLMC) participation certificates.
    3. Federal Home Loan Bank (FHLB) or its banks.
    4. Government National Mortgage Association (GNMA), including Federal National Mortgage Association (FNMA) participation certificates, which are guaranteed by the GNMA.
vii. Commercial Paper of U.S. Corporations having a rating of at least two of the following three ratings: A-1, P-1 and F-1, as rated by Standard & Poors, Moody's, and Fitch Investors Service rating services.
viii. Bankers' Acceptances that are eligible for purchase by the Federal Reserve Banks and have a Letter of Credit rating of AA or better.
ix. Tax-exempt obligations of the State of Florida and its various local governments, including Manatee County. Tax-exempt obligations with a rating of A or less must be an insured issue through MBIA (or an equivalent company). Issues rated A+ or higher may or may not carry an insurance backing.
x. Manatee County is herewith authorized to enter into Repurchase Agreements (for purchase and subsequent sale) for any of the investments authorized above in categories c, d, e, or f.

- Collateral Requirements General:
    i. Manatee County is required by the provisions in Florida Statutes Chapter 280 to place its deposits only in a "qualified public depository", as that term is defined in the Florida Statutes. Any deposit placed in a qualified public depository is deemed to be adequately collateralized by Florida Statutes. Subsequent failure by a qualified public depository to timely return public deposits to Manatee County will be governed by Chapter 280, as amended.
    ii. In the event of a repeal of Chapter 280, the county shall adopt alternative collateralization policies.
    iii. Repurchase Agreements:
    The county is herewith required to seek collateral for any Repurchase Agreement not covered under Chapter 280. Collateral placed for any repurchase agreement will be governed by the Master Repurchase Agreements executed between Manatee County and the various security brokers/dealers, including banks and savings and loan associations. The terms for collateral will be based on economic

and financial conditions existing at the time of the repurchase agreement and credit risk of the particular broker/dealer or financial institution which enters into the repurchase agreement with Manatee County.

2. County Funds and Bond Ordinance Requirements: All county funds under the direct control of the Board of County Commissioners are herewith covered by these Investment Policies. Certain funds have outstanding bond issues, which have specific investment policies contained within the bond ordinances and official statements. Those policies were adopted using Florida Statutes Chapter 125.31 and are not in conflict with these Investment Policies.

Investment Objectives

1. Safety of Capital
    a. Safety of capital is regarded as the highest priority in the handling of investments for Manatee County. All other investment objectives are secondary to the safety of capital. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value.
    b. From time to time, securities may be traded for other similar securities to improve yield, maturity, or credit risk. For these type transactions, a loss may be incurred for accounting purposes, provided any of the following occurs with respect to the replacement security: the yield has been increased, or the maturity has been reduced, or the quality of the investment has been improved.
2. Maintenance of Adequate Liquidity
    a. The investment portfolio must be structured in such a manner that will provide sufficient liquidity to pay obligations as they become due. Specific policies describing the manner in which adequate liquidity is maintained is described in Section III.B of these policies.
3. Return on Investments
    a. The county seeks to optimize return on investments within the constraints of safety and liquidity. The investment portfolio shall be designed with the annual objective of exceeding the average return on three-month (90 day) U.S. Treasury Bills by an average of fifty (50) basis points.
4. Prudence and Ethical Standards
    a. The standard of prudence to be used by investment officials shall be the "prudent person" and shall be applied in the context of managing an overall portfolio. Investment officers, or persons performing the investment functions, acting in accordance with written policies and procedures, and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.
    b. The "prudent person" standard is herewith understood to mean the following:
        i. "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment,

considering the probable safety of their capital as well as the probable income to be derived."

Investment Policies

1. **Specific Policies to Ensure Safety of Principal**

The following specific policies are set forth below to provide additional guidance in implementing the first investment objective of safety of capital.

a. Reducing Credit Risk

i. Acceptable Investments:

1. Legally authorized investments were set forth above in Section 1A. The following is an expansion of that list.
    a. U.S. Treasury Obligations:
    b. U.S. Treasury Obligations consist of U.S. Treasury Bills, U.S. Treasury Notes, and U.S. Treasury Bonds.
    c. Obligations guaranteed by the U.S. Government, as to principal and interest:
    d. Export Import Bank
    e. Farmers Home Administration
    f. General Services Administration
    g. Government National Mortgage Association (GNMA)
    h. Penn Transportation Certificates
    i. Ship Financing Bonds Title 13
    j. Small Business Administration
    k. Washington Metropolitan Transit Authority Bonds
2. Time Deposits and Savings Deposits of banks and savings and loans organized under the laws of Florida or the U.S. Government and operating in Florida:
    a. Savings Accounts
    b. Money Market Accounts (NOW)
    c. Certificates of Deposits (non-negotiable type)
3. Specific obligations of the following U.S. Government Agencies:
    a. Federal Farm Credit Banks (FFCB)
    b. Federal Home Loan Mortgage Corporation (FHLMC) Participation certificates or debentures
    c. Federal Home Loan Bank (FHLB) or its banks Government National Mortgage Association (GNMA); also see above under U.S. Government guaranteed.
    d. Federal National Mortgage Association (FNMA), Participation Certificates, or debentures, which are guaranteed by the GNMA.
4. Manatee County is herewith authorized to enter into Repurchase Agreements (for purchase and subsequent sale) for any of the investments authorized in the first four categories above.

5. Commercial Paper:
    a. Commercial Paper of U.S. Corporations having a rating of at least two of the following three ratings: A-1, P-1 and F-1, as rated by Standard & Poors, Moody's, and Fitch Investors Service rating services.
6. Bankers' Acceptances:
    a. Bankers' Acceptances that are eligible for purchase by the Federal Reserve Banks and have a Letter of Credit rating of AA or better.
7. Tax-Exempt Obligations:
    a. Tax-exempt obligations of the State of Florida and its various local governments, including Manatee County. Tax-exempt obligations with a rating of A or less, must be an insured issue through MBIA (or an equivalent company). Issues rated A+ or higher may or may not carry an insurance backing.

ii. Approved Broker/Dealers

1. It is the policy of Manatee County to purchase securities only from those broker/dealers (or their agents) or banks included on the county's approved list, as approved by the Clerk of Circuit Court. The approved list will be developed in accordance with these Investment Policies.
2. For banks and savings and loan associations to be included on the approved list, they must be a qualified public depository, as determined by the State of Florida. A listing of the qualified public depositories is available on a quarterly basis from the Florida Administrative Weekly.
3. Only brokers and dealers (or their agents) included on the Federal Reserve Bank of New York's list of primary government securities dealers will be included on the county's approved list.
4. Repurchase Agreements will be conducted only with principals and not through third party brokers acting as agents. Repurchase Agreements will be in the form specified in Section h below.

iii. Safekeeping of Securities

1. To protect against potential fraud and embezzlement, the investment securities of the county shall be secured through third-party custody and safekeeping procedures. Investments held in custody and safekeeping by the Federal Reserve Bank of Jacksonville, or any other Reserve Bank will qualify as third-party safekeeping. Other banks may qualify as third-party banks for safekeeping provided the securities are held in the Trust Department of the bank, and the total assets of the bank are in excess of $4 billion.
2. Certificates of deposits and other time deposits do not need to be placed with a third-party custodian, since they are collateralized through Chapter 280 of the Florida Statutes. Prior to any securities being transferred to a

third-party custodian bank, a custodian/safekeeping agreement will be executed by both parties and placed on file.

iv. Delivery vs. Payment

1. Simultaneous to the release of county funds to purchase a security, there will be a delivery of the securities purchased. Accordingly, for any sale of securities, there will be a simultaneous transfer of money to the county before the release of the securities. This policy ensures that the county neither transfers money or securities before receiving the other portion of the transaction. Rather both transfers will happen simultaneous through a custodial bank, authorized to conduct transactions for the county.
2. Delivery in or out of safekeeping with a Federal Reserve Bank will not be done simultaneously.

v. Collateralization

1. Collateral for public deposits is controlled by the State of Florida through Chapter 280 of the Florida Statutes. The county shall not be under any obligation to secure additional collateral beyond the provisions set forth in Chapter 280, except in the case of Repurchase Agreements.
2. Collateral requirement for Repurchase Agreements will be contained in the Master Repurchase Agreement, executed between the county and the broker/dealer or bank. The actual collateral requirements will be based on economic and financial conditions existing at the time of execution, as well as the credit risk of the particular broker/dealer or financial institution which enters into the repurchase agreement with the county.
3. At no time will the collateral (margin ratios) be less than the following provisions:
4. Margin Ratios. For purposes of calculating the margin amount, the following ratios shall be applied to the market value of the purchased securities, depending on their maturity. These margin ratios may be increased or decreased with the approval of the Clerk of Circuit Court.

Maturity of Purchased Securities	**U.S. Treasury Securities**	**U.S. Discount and Coupon Securities**	**Agency Mortgage-Backed or Other**
Under 1 Year	101%	102%	103%
1 to 5 Years	102%	103%	104%
Over 5 Years	103%	104%	105%

5. Securities issued by FNMA, FFCB, FHLB; quoted daily in the Wall Street Journal.

6. Market Value. In determining market value, dealers' bid prices shall be used, as quoted daily in the Wall Street Journal and accrued interest shall be included.

vi. Bidding Process

1. All investments, except the daily open repurchase agreement with the concentration bank and certain offered securities by broker/dealers whose purchase needs to be done immediately or the specific transaction cannot take place, will be purchased through dealers and banks on the approved list. The county is under no obligation to secure competitive bids from all the dealers or banks on the approved list. Rather a decision will be made by the Investment officials as to the institutions that have been the most competitive over the last few weeks, and they will be contacted for a bid. Documentation will be retained for all bids, with the winning bid clearly identified. If for any reason, the highest interest rate bid was not selected, then the reasons leading to that decision will be clearly indicated on the bidding forms.
2. In certain circumstances where a dealer or bank informs the county of a potential purchase or sale that must be completed within minutes of notification, then the competitive bidding policy will be waived. The Clerk of Circuit Court or the Director of Finance must approve all of these particular transaction types after they have been completed.

vii. Diversification of Portfolio

1. Prudent investing necessitates that the portfolio be diversified as to instruments and dealers. The following maximum limits are guidelines established for diversification by instrument. These guidelines may be revised by the Clerk of Circuit Court for specific circumstances:
   Repurchase Agreements.....35%
   Certificates of Deposit.....60%
   U.S. Treasury Bills/Notes.....75%
   Other U.S. Government Agencies.....30%
   State Investment Pool.....40%
   Commercial Paper.....20%
   Bankers' Acceptances.....20%
   FCIT.....40%
2. To allow efficient and effective placement of proceeds from bond sales, the limit on repurchase agreements may be exceeded for a maximum of five business days following the receipt of bond proceeds, on the direction of the Clerk of Circuit Court.
3. No more than 20% of the entire portfolio may be placed with any one bank, savings and loan or security dealer.

viii. Written Repurchase Agreements
1. All repurchase agreements must be in written form using the Public Securities Association (PSA) Master Repurchase Agreement as a guide. Annex 1 of this guide shall materially conform to the recommendations by the Government Finance Officers Association. Agreements not substantially conforming to this Master and Annex 1 are unacceptable.

b. Reducing Interest Rate Risk
i. The longer the maturity of a particular investment, the greater its price volatility. Accordingly, the county seeks to limit its risk by maintaining the maturities of its investment portfolio in short-term investments. Maturity guidelines are established below:
ii. Pooled Cash and Investments (no restrictions):
1. No security shall have a maturity exceeding two years. The weighted average to maturity for the portfolio shall be less than 365 days or 1 year.
iii. Restricted Accounts:
1. Securities will have a maximum maturity consistent with the nature of the restricted accounts.

2. **Policies to Ensure Adequate Liquidity**

a. Maintenance of Liquidity Base
i. A liquidity base of approximately two months of anticipated disbursements, excluding bond construction payments or other bond payments made from escrow or trust accounts, will be kept in relatively short-term investments. These would include the State Investment Pool, Repurchase Agreements and U.S. Treasury Obligations.

b. Maximum Maturity on Repurchase Agreement
i. The maximum maturity for any single Repurchase Agreement except for the daily repurchase agreement with the concentration bank will be one (1) year.

c. Purchase Securities with Active Secondary Market
i. Although many securities are acceptable for investment using the legal authorized list, some are not very desirable from a liquidity standpoint. Accordingly, although investments may be on the authorized list, only those securities with an active secondary market may be purchased from that list.

3. **Policies to Achieve Investment Return Objectives**

a. Active Portfolio Management
i. It is the policy of the county to actively manage the investment portfolio within the constraints outlined in these investment policies. By using an active portfolio management philosophy, rather than a "buy and hold" philosophy, portfolio yield will be enhanced without any appreciable increase in risk.

➢ Portfolio Maturity Management
ii. When structuring the maturity composition of the portfolio, it is the policy of the county to evaluate current and expected interest rate yields, by evaluating the

general economic conditions. Whenever interest rates are expected to increase in the near future, actions will be taken on the portfolio to shorten the maturities. Accordingly, whenever interest rates are expected to decrease, the maturities of the portfolio will be lengthened, as appropriate. Specific procedures for evaluating the general economic conditions are to be incorporated into the Investment Procedures.

- Bond Swaps

iii. It shall be the policy of the county to pursue bond swaps as they may present themselves over the term of any investment. The following categories of bond swaps are considered appropriate for the county:

1. Swaps to Increase Yield:
    a. Market aberrations are often caused by supply and demand conditions for particular securities. For example, if a short supply exists for a particular maturity range, then it may be advantageous to swap out of the security in a short supply and into another similar security in a different maturity range.
2. Swaps to Reduce Maturity:
    a. Market aberrations occasionally create a situation where longer maturity securities are yielding the same or less than securities with a shorter maturity. Portfolio quality can be improved by switching from the longer maturity security to the shorter maturity with little or no interest rate penalty.
3. Swaps to Increase Portfolio Quality:
    a. Market aberrations occasionally create a situation where certain higher risk securities yield the same or less than an equivalent lower risk security. Portfolio quality can be improved by switching from the higher risk security to a lower risk security without any interest rate penalty.

iv. Temporary accounting losses on swaps can be incurred provided the loss is more than offset by the higher yield. Procedures for evaluating and recording bond swaps will be developed by the investment officials.

4. **Policies to Ensure Ethical and Prudent Action**

a. Establishment of Internal Controls

i. It is the policy of the county to establish a system of internal controls, which shall be in writing. The internal controls shall address the following points:

1. Control of collusion
2. Separation of functions
3. Separation of transaction authority from accounting and record keeping
4. Custodial safekeeping
5. Avoidance of bearer-form securities
6. Avoidance of physical delivery securities

7. Clear delegation of authority to subordinate staff members
8. Specific limitations regarding securities losses and remedial action
9. Written confirmation of telephone transactions for investments and wire transfers
10. Documentation of transactions and strategies
11. Development of a wire transfer agreement with the concentration bank outlining the various controls and security provisions for making and receiving wire transfers.

b. Training and Education
   i. It is the policy of the county to provide periodic training in investments for the investment personnel through courses and seminars offered by the Government Finance Officers Association and other organizations.

Section VI - Fund Balance Policy

The Fund Balance Analysis provides a schedule for beginning and ending balances in each fund. The beginning fund balance for the upcoming budget year is estimated by reviewing each fund to project the outcome of revenues and expenditures as of September 30. To this estimated beginning balance, projected revenues are added, and projected expenditures and reserves are deducted to provide the estimated ending balance.

To ensure that fund balance, in aggregate, is always adequate to provide cash flow until anticipated revenues are realized, a minimum fund balance level is determined for each major operating budget fund based on the individual history of revenue inflow and cash outflow. Manatee County restricts the funding for ongoing operations to recurring revenue sources. Fund balance is not used for recurring expenditures but is used to fund non-recurring operation or capital expenditures when it is determined that sufficient fund balance is available.

Capital project balances are projected at zero dollars to attempt to appropriate all available sources. We expect that all project appropriations will be expended over the life of the project.
Estimates of ending fund balances are conservative for several reasons:

1. The balances reflect the policy of using one-time monies such as fund balances for one-time purchase (e.g., equipment, renovations and improvements, projects, etc.). Also, all projections are based on “cash” and exclude constitutional officer balances, and thus, will be lower than fund balances shown on financial statements.

2. Revenues are estimated conservatively. New fees or revised fees for services are not included until adopted by the Board of County Commissioners, which often happens after adoption of the annual budget. Additionally, Florida state law requires that revenue estimates budgeted be reduced by a 5% contingency factor. Thus, revenues actually received in a year almost always exceed the revenue estimate that was adopted in the annual budget.

3. Budgeted reserves are available for expenditure, and although large portions are never expended, year-end balance projections assume that reserves may be spent. When beginning balances were

projected, the assumption was made that reserves would not be spent unless the need could be forecasted at the time of the beginning balance projection.

The combination of factors listed above usually results in year-end balance projections that reflect a decreasing fund balance. This is part of the budget plan; even at the decreased amount, fund balances will be more than sufficient to meet policy requirements. In most years, actual fund balances turn out to be higher. Historically, we have seen fund balances in Manatee County remain stable for the above listed reasons.

Section VII - Reserve Policy from Resolution R-10-098

On May 25, 2010, the County Commission adopted R-10-098 regarding budgeted reserves to ensure appropriate amounts are available for operating cash and emergency reserves:

Purpose and Intent

1. Establish policies for committed and uncommitted reserve amounts.
2. Identify the funds to which the policies apply.
3. Define the terms that are used in reporting and budgeting reserves.
4. Provide guidance as to how reserves are to be used in emergency situations.

General Considerations

Maintaining adequate reserves is important for the county's financial well-being, and for being prepared for periods of time when regular revenue streams may be interrupted. Although several terms including "fund balance", "cash balance", and "reserves" are often used interchangeably to describe reserves, each of these terms has a slightly different meaning. Clear distinctions should be made in the way that these terms are used in order to fully explain the reserve policies.

Manatee County Government's financial structure includes over 160 funds, each created for a different purpose. Typically, references to governmental reserves usually relate to the General Fund, where most governmental activities are budgeted. However, other funds, especially large Enterprise Funds, should maintain adequate reserve levels as well. It is not necessary to maintain reserves or cash balances in all funds. This policy will identify the major funds for which reserves should be maintained. For smaller funds, reserve levels can be determined administratively.

These reserve policies apply to budgets, which are based on estimates. Terminology used in these policies, as well as terms that may be used in discussions related to reserves and fund balances is defined below.

Calculation of Beginning Balance

To prepare fund budget estimates for the future year, the first source of funds for which an estimate is provided is typically the beginning cash balance, also known as the cash carryover. This estimate is derived by starting with the ending cash balance from the financial statements from the years previous, adding all projected revenues for the current year, and subtracting all projected expenses for the current year. For

instance, for the 2025 budget, the calculation starts with the ending cash balance from 2024, adds projected revenues from 2024, then subtracts projected expenditures from 2024 to determine the beginning cash balance for 2025. Because this estimate should always be conservative, it is recommended that the number derived from the calculation described above be reduced by a factor approximately five percent before entering a beginning cash balance figure in the fund budget for the future year.

Calculation of Budgeted Funds Available for Reserves

To calculate the budgeted funds available for reserves, all projected sources of funds for the coming year are totaled. From this, all budgeted expenditures, transfers, and other uses of funds are subtracted. The remainder is available for reserves.

Identification of Committed Reserves

Within the amount identified as available for reserves, various amounts may be identified as being committed for certain purposes, including but not limited to reserves for contingency, salary adjustments, capital outlay, prior year encumbrances, etc.

Uncommitted reserves will generally be shown in the reserves for cash balance, budget stabilization, and in a portion of reserves for contingency. Although budget amendments during the year may transfer funds from the reserve for cash balance, such transfers shall not reduce the estimated cash balance below amounts required by this policy. Budget amendments may also transfer funds from reserve for cash balance in lieu of appropriating unexpected revenue.

Calculation of Minimum Level of Uncommitted Reserves

For the funds enumerated in this policy as requiring minimum cash balance levels, the minimum cash balance required is twenty percent of the fund's total budgeted operating expenditures.

Funds Subject to This Policy

This policy shall apply to the General Fund, the Transportation Trust Fund, the Unincorporated Municipal Services Taxing Unit Fund, the Utility Fund, and the Solid Waste Fund. Calculations for the Utility Fund, the Solid Waste Fund, and the Transportation Trust Fund may include uncommitted reserves in related (i.e. – funded from similarly restricted revenues) capital project funds and/or maintenance funds to meet the twenty percent requirement.

For all other funds with budgets in excess of $500,000, reserve levels will be established annually via an administrative process taking into account cash flow, operating needs, and emergency requirements. In these cases, written notations explaining the reserve calculation will be provided.

Use of Reserves and Other Cash Sources in Emergency Situations

It is important to note that in an emergency event, cash available to mitigate problems that might be encountered due to interrupted cash flow and due to the need to make large unbudgeted expenditures to preserve public health and safety will be greater than the twenty percent of operating expenditures used to establish minimum cash balances.

1. Typically, there will be many millions in cash available in capital project budgets and other non-operating accounts that could be reallocated to provide needed cash flow.
2. It is generally expected and verified by past experience that any amounts reallocated in this fashion will be reimbursed at near one hundred percent levels through FEMA.

Procedures have been established to set up special expenditure accounts to capture expenditures related to the emergency for the purpose of documenting costs for FEMA reimbursement.

1. For an initial period of time, existing contingency reserves would be adequate in most cases to provide funding for these special accounts. However, in an emergency of major proportions, requiring staff efforts over extended periods of time as well as significant capital outlay and contractual service expenditures, additional sources of funds may be required.
2. The situation may be exacerbated if the emergency has caused interruption of revenue collection efforts, which could result in budgeted funds being available, but without actual cash to support the budget.

In a major emergency, the uncommitted reserves would be one of the sources of funds for the operational and capital expenditures required to address the emergency. However, other funding sources may also be available, and should be considered for use. Such other sources may include capital project funds, interfund loans, and short-term borrowing. In recent decades, FEMA has always provided for reimbursement of nearly all emergency outlays expended by local governments. Therefore, there are reasonable expectations that FEMA funds will be available to repay short term loans, interfund loans, and funds depleted from reserves and capital projects.

Manatee County
FLORIDA

Supplemental Information



Supplemental Information

Statistical Information

Date Constitutionally Established	January 9, 1855
Date of Present Constitutional Establishment	May 4, 1921
Form of Government	Constitutional County
Present Area	740 Square Miles
Total Property Assessment	$70.0 Billion

Education	
Number of Schools (K-12, Adult Ed)	
High Schools	7
Middle Schools	9
Elementary Schools	31
Post Secondary Schools	1
Alternative Educations Schools	3
Charter/Contract Schools	16
FY24 Expenditure Per Pupil	11,165

Ambulance Service	
Number of Stations	22
EMS Staff Positions	219

Fire Protection:	
Number of Stations	36
Number of Employees	623
Number of Volunteers	51

Infrastructure Information	
Miles of County Roads	
Paved	1,505
Shelled	48

Convention Center	
Number of Seats	4,000
Total Area	49,200

Election Information	
Eligible Voters - April 2024	127,485
Ballots cast Presidential Primary - April 2024	30,586

Sheriff Protection	
Number of Stations	4
Number of Employees	1,428

Construction Permits	
Permits Issued	57,539
Est. Construction Values	2,699,774,050

Utility System	
Water Storage Capacity	33.75 MG
Daily Water Production	48.1 MGD
Daily Sewer Flow	27.7 MGD
Solid Waste Per Year	398,469 tons
*Million Gallons per Day (MGD)	
*Million Gallons (MG)	

Parks	
Number of County Parks	43
Park Acreage	1,685
Number of Preserves	24
Preserves Acreage	28,288

Libraries	
Central Library	1
Branches	6
Total Volumes	421,055

Supplemental Information

Demographic Statistics (Last Ten Years)

Fiscal Year	Population Estimate	Change	Per Capita Income	Median Age	School Enrollment	Unemployment Rate
2015	341,405	1.1%	43,800	47	47,700	5.1%
2016	356,133	4.3%	44,800	47	48,600	4.7%
2017	368,782	3.6%	45,900	48	48,867	3.3%
2018	377,826	2.5%	47,300	49	49,152	2.9%
2019	387,414	2.5%	48,300	49	49,835	3.0%
2020	398,503	2.9%	50,000	49	49,599	5.2%
2021	411,209	3.2%	54,500	49	51,145	3.7%
2022	421,768	2.6%	63,300	50	52,000	2.6%
2023	439,566	4.2%	62,100	50	54,924	3.4%
2024	455,356	3.6%	64,100	49	54,356	3.8%

Principal Property Taxpayers ($ in Thousands)

Taxpayer		Assessed Value	% of Total Net Assessed Value	Ranking
Florida Power & Light	$	1,705,096	2.75%	1
Tropicana Manufacturing Company, Inc.	$	373,505	0.60%	2
Mosaic Fertilizer, LLC.	$	202,658	0.33%	3
Acorn Acquireco LLC	$	168,944	0.27%	4
Peace River Electric Co OP, Inc.	$	165,193	0.27%	5
Manatee Memorial Hospital	$	156,208	0.25%	6
Gulfstream Natural Gas System, LLC.	$	134,824	0.22%	7
Publix Super Markets	$	122,817	0.20%	8
93 FLRPT LLC	$	106,871	0.17%	9
Verizon Florida, Inc./Frontier Florida, LLC.	$	103,897	0.17%	10

Principal Employers

Employer	# Employees	Rank	% of Total County Employment
Manatee County School Board	5,804	1	3.11%
Publix	2,840	2	1.52%
Manatee Healthcare System	2,344	3	1.26%
Beall's, Inc.	2,165	4	1.16%
Manatee County Government	2,097	5	1.12%
Blake Medical Center	1,471	6	0.79%
Manatee County Sheriff's Department	1,150	7	0.62%
IMG Academy	1,100	8	0.59%
State College of Florida, Manatee-Sarasota	946	9	0.51%
Tropicana Products, Inc.	500	10	0.27%
Total number of individuals employed within Manatee County			***186,726***

Unincorporated Municipal Services Taxing Unit

In fiscal year 1979, Manatee County established a separate Municipal Services Taxing Unit (MSTU) for those areas of the county not within the boundaries of any municipality. Florida Statutes, Section 200.071, provide that a county may levy an ad valorem tax millage for an Unincorporated MSTU in addition to the millage levied for countywide services. The funds from this levy are used to provide services or facilities of the type commonly provided by municipalities to the unincorporated areas of the county. Use of the MSTU ensures that services benefiting only the unincorporated areas are funded from MSTU property tax revenues.

Additional MSTU revenues are generated by fees and charges to residents for services provided only to unincorporated areas. In addition, portions of the state-shared revenues (sales tax, state revenue sharing) may be appropriately designated as unincorporated area revenues.

According to state law, segregation of funding for Unincorporated Area Services is the proper way to remedy "dual taxation" concerns. This method ensures that revenues raised from within municipalities are used only for services that provide countywide benefit. A complete list of Unincorporated Municipal Services Taxing Unit revenues for FY26 is provided below:

	FY26 Adopted
Ad Valorem MSTU	$33,364,972
Permits and Licenses	4,900,691
Charges for Services	997,500
Fines and Forfeitures	95,000
Interest Income	676,087
Miscellaneous	60,325
Transfers	-
Total Revenue	**$ 40,094,575**
Cash Carry Over	15,562,451
Total Funds Available	***$55,657,026***

Unincorporated Municipal Services Taxing Unit (continued)

It is important to note that substantial additional revenues are available from state sales tax and state revenue sharing, among other revenue sources, for unincorporated services. However, by exercising the option to use those additional unincorporated revenues for countywide purposes, the countywide millage rates can be kept lower.

The services funded by the Unincorporated MSTU in Manatee County include certain operations of the Building and Development Services department and specific functions of the various other departments listed below; Department of Forestry Fire Control for the unincorporated area of the county, local road maintenance and related administration, infrastructure inspections and engineering costs, and indirect costs, including the Tax Collector commissions on MSTU collections. These are the county non-enterprise programs that provide little or no benefit to incorporated areas of the county.

A complete list of Unincorporated Municipal Services Taxing Unit expenditures adopted for FY26 is provided on the next page.

Unincorporated Municipal Services Taxing Unit (continued)

Operating Cost Centers	*FY26 Adopted*
Community and Veteran Services	
Neighborhood Connections	$1,314,766
CVS Code Enhancement	$85,688
Hardship Assessment Assistance	$500
Development Services	
Planning and Zoning	$6,176,017
Comprehensive Planning	$1,851,239
Administration	$1,842,178
Code Enhancement	$552,243
Planning Engineering	$2,542,295
Financial Management	
Fiscal Services	$308,483
Government Relations	
Economic Development	$259,285
Public Works	
Project Management	$3,889,429
Traffic Management	$1,000,000
Infrastructure Engineering	$369,005
Pipe/Drainage Maintenance	$0
Public Safety	
Emergency Management/Planning	$0
Code Enforcement	$3,430,020
Property Management	
Pipe Drainage	$1,150,525
Other Departments	
Tax Collector Commission	$705,249
Property Appraiser	$271,846
MSTU General County	$113,778
Transfers	
Local Road Maintenance	$7,338,386
General Fund	$6,043,348
Building Department	$130,955
Port TIF	$97,984
Southwest TIF	$1,894,990
Parrish TIF	$88,246
Reserves	
Reserve for Contingency	$500,000
Reserve for Salary Adjustments	$12,742,692
Reserve for Cash Balance	$957,879
Total Expenditures	**$55,657,026**

Unincorporated Municipal Services Taxing Unit (continued)

The budget printout provides detailed schedules of all county revenues and expenditures by fund and classification. With the exception of those revenues and expenditures in the following funds: Unincorporated MSTU; Palm Aire MSTU; Street Lighting Districts; and Road Assessment revenues and expenditures, all other revenues and expenditures of the county, as reflected in the budget printout, are either not for the exclusive benefit of the unincorporated areas of the county, provide benefit to municipal areas; or are revenues and expenditures required by law to be segregated into a separate fund.

It is the policy of the Board of County Commissioners to comply with state statutes to ensure that services that fail to provide real and substantial benefit to municipal areas are funded exclusively from county revenues derived from the unincorporated areas.

The FY26 budget has been prepared to comply with all constitutional and statutory provisions and Florida law concerning taxation of municipal and unincorporated areas of the county.

Public Utilities System

The Manatee County Public Utilities System consists of:

- The combined Water and Sewer system which includes the water treatment plant and transmission system and a sanitary sewer collection, treatment and transmission system.
- The Solid Waste System which includes solid waste collection, disposal and recycling; and
- The Stormwater Management System which includes storm sewers, drains, culverts, retention systems, detention basins, drainage wells, conduits, catch basins, desilting facilities, recharging basins, outfall structures and all appurtenances.

These systems were consolidated to diversify the revenue streams of the system and improve the system's creditworthiness for the issuance of bonds and other financing arrangements. Financial details for each of these sections are included in the appropriate department section found earlier in this book. The summary below provides a consolidated overview showing the total annual operating budget for the Public Utilities System. Capital project transfers and reserves for each of these funds can be found in other sections of this book.

Water & Sewer Operating

Department	Section		FY26 Adopted
Government Relations	Information Outreach	$	101,905
Natural Resources	Water Conservation		491,747
Development Services	Engineering		217,262
Financial Mangement	Fiscal Services		1,294,286
Information Services	LIS Mapping		568,249
Natural Resources	Ecological and Marine Resources		138,480
Natural Resources	Watershed Management		1,596,414
Property Management	Survey		200,818
Public Works	Engineering		1,014,105
Public Works	Infrastructure Inspections		492,265
Utilities	Administration		27,407,606
Utilities	Customer Service		7,237,015
Utilities	Emergency Mgmt/Planning		517,700
Utilities	In-House Overhead		15,000
Utilities	Meter Section		8,748,865
Utilities	North Sewer Plant		4,949,896
Utilities	Reclaimed Services		3,724,862
Utilities	SE Sewer Plant		7,156,886
Utilities	Sludge Dryer		1,858,796
Utilities	SW Sewer Plant		7,791,748
Utilities	Utility Locations		1,567,075
Utilities	Utility Records		957,609
Utilities	Water Conservation		536,887
Utilities	Water System Maintenance		1,078,625
Utilities	Water Transmission		8,551,905
Utilities	Water Treatment & Laboratory		25,977,307
Utilities	Water/Sewer Warehouse		200,432
Utilities	WW Collections		12,141,708
Utilities	WW Industrial Compliance		1,168,479
Utilities	WW Laboratory		2,291,850
Utilities	WW Lift Stations		25,238,048
Total Water & Sewer Operating Fund		**$**	**155,233,830**

Stormwater Management

Department	Section		FY26 Adopted
Development Services	Engineering	$	216,080
Financial Management	Fiscal Services		135,608
Natural Resources	Water Quality		968,873
Natural Resources	Ecological Marine Resources		119,271
Natural Resources	Conservation Lands Management		366,909
Property Management	Construction Services		97,618
Public Works	Stormwater Operations		8,599,150
Public Works	Maint. Projects		550,000
Public Works	Stormwater Engineering		3,978,386
Total Stormwater Management Fund		**$**	**15,031,895**

Solid Waste

Department	Section		FY26 Adopted
Financial Management	Fiscal Services	$	316,810
Utilities	Customer Service		60,625,681
Utilities	Emergency Mgmt/Planning		43,500
Utilities	Erie Road Closure		79,000
Utilities	Landfill Operations		16,176,219
Utilities	Lena Road Closure		140,000
Utilities	Recycling Operations		1,540,001
Utilities	Scale House		1,023,277
Utilities	Solid Waste Enforcement		1,277,338
Total Solid Waste Fund		**$**	**81,221,826**

Total Consolidated Utilities Funds	**$**	**251,487,551**



Acronyms

Manatee County FLORIDA

Acronyms

ACE	Accountability, Civility & Ethics
ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
AHCA	Agency for Health Care Administration Office
ARP	American Rescue Plan
ASM	Automated Systems Maintenance
BEBR	Bureau of Economic and Business Research
BOCC	Board of County Commissioners
CAD	Computer-Aided Dispatch
CAO	County Attorney's Office
CARES	Coronavirus Aid,Relief, and Economic Security
CDBG	Community Development Block Grant
CIP	Capital Improvement Plan
CPI	Consumer Price Index
CRA	Community Redevelopment Agency
CVB	Convention & Visitors Bureau
CVS	Community and Veterans Services
DOR	Florida Department of Revenue
DVS	Development Services
ECC	Emergency Communications Center
EDR	Economic & Demographic Research
EMS	Emergency Management
EMS	Emergency Medical Services
ERP	Enterprise Resource Planning
ESG	Emergency Solutions Grant
FBIP	Florida Boating Improvement Program
FDEP	Florida Department of Environmental Protection
FEMA	Federal Emergency Management Agency
FMD	Financial Management Department
FRS	Florida Retirement System
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
HIPAA	Health Insurance Portability and Accountability Act
HR	Human Resources
HVAC	Heat,ventilation and air system
IGT	Intergovernmental Transfers
ITS	Information Technology Services Department
IST	Infrastructure Sales Tax
KPI	Key Performance Indicators
LIP	Low Income Pool
M3	Manatee Millenial Movement
MCAT	Manatee County Area Transit
MCG	Manatee County Government
MPO	Metropolitan Planning Organization
MSBU	Municipal Service Benefit Unit
MSL	Mininum Service Level
MSTU	Municipal Services Taxing unit
NR	Natural Resources
OPEB	Other Post Employment Benefits
OPS	Other Personnel Services
PCI	Payment Card Industries
PFP	Pay for Performance
PMD	Property Management Department
PS	Public Safety
PW	Public Works
R&R	Replacement & Renewal
ROW	Right of Way
SHIP	State Housing Iniative Partnership
SLS	Sports & Leisure Services
SRO	School Resource Officer
SOE	Supervisor of Elections
SOH	Save Our Homes
SWD	South West District
SWTIF	Southwest Tax Increment Fund
TDC	Tourist Development Council
TIF	Tax Increment Fund
TRIM	Truth-In-Millage
TMC	Traffic Management Center
VOIP	Voice Over Internet Protocol
UMSTU	Unincorporated Municipal Services Taxing unit
ZBB	Zero Base Budgeting

Glossary



Glossary

Accrual Basis

The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Adjusted Taxable Value

The value of the portion of a jurisdiction's taxable property for a new year which represents only the increased value of property on the tax roll from the previous year and excludes the assessed value of new construction.

Ad Valorem

See property taxes.

Aggregate Millage Rate

A millage rate obtained by calculating the quotient of the sum of all ad valorem taxes levied by a jurisdiction plus the ad valorem taxes for all dependent districts divided by the total taxable value of the jurisdiction. This rate is not used as a basis for levying taxes, but only for comparing tax rates from year to year.

Annual Budget

A budget developed and enacted to apply to a single fiscal year.

Annual Comprehensive Financial Report (ACFR)

This report is a countywide financial report which includes financial statements for all funds and account groups of governmental operations that are controlled by or dependent upon the county, as determined on the basis of budgetary oversight, taxing authority, or the county's obligation to fund any deficits that may occur.

Appropriation

The legal authorization given by the County Commission to make expenditures and incur obligations using county funds.

Appraised Valuation

See assessed valuation.

Article V Costs

Expenditures mandated by state legislature and funded by local dollars. Examples include support for the Public Defender, State Attorney, Court Administrator and other costs related to civil and criminal disputes.

Assessed Valuation

The total valuation of real property established by the Property Appraiser which will become the basis for levying taxes after exemptions are applied.

Base Decision Unit

The cost necessary to operate a program at the minimum service level appropriate for viable service. (See minimum service level)

Beginning Cash Balance

An amount calculated from audited financial statements, which reflects the unrestricted cash available in a fund as of the beginning of a fiscal year.

Beginning Fund Balance

The ending fund balance of the previous period. (See ending fund balance definition)

Biennial Budget Process

A two-year budget process in which two separate twelve-month budgets are prepared and approved by the Board of County Commissioners in odd-numbered years. The first year of the biennial budget is adopted as required by state statute. At the same time, the Board of County Commissioners also approve a planned budget for the second year. During the first year, the planned

budget is reviewed by staff and the Board during the budget update process. This review allows the county to make the necessary adjustments to revenues and expenditures in order to accommodate needs that have arisen since the planned budget was prepared. The Board then adopts the 2nd year budget according to procedures outlined by state statute.

Bond

A certificate of debt issued by an entity guaranteeing payment of the original investment plus interest by a specified future date.

Budgeted Cash Carryover

The amount used in the annual budget as a source of funds based on the estimated beginning cash balance for each fund in the annual budget.

Budget Document

The instrument used to present the comprehensive financial program approved by the governing body upon the completion of the two public hearings required by statute. Includes proposed expenditures and the means of financing them as well as information as to past years revenues and expenditures, and narrative descriptions of programs and policies. For actual budget control and compliance, a more detailed line-item report is used.

Budget Programs

Within county departments, clearly defined resources are applied toward providing related services to achieve a specific public purpose or goal.

Capital Budget

The financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the five-year Capital Improvement Plan (CIP), and any anticipated unspent budget appropriation balances from the previous fiscal year. It is adopted by the Board of County Commissioners as a part of the annual county budget.

Capital Expenditures

Expenditures which result in the acquisition of, or addition to fixed assets, usually equipment or facilities costing in excess of $1,000, also called capital outlay or capital equipment.

Capital Improvement Plan (CIP)

Manatee County's financial plan of approved capital projects with their schedules and costs over a five-year period. The CIP is designed to meet county infrastructure needs in a responsive and efficient manner. It includes projects which are, or will become the property of Manatee County, as well as projects that although not owned by the county, will be part of a joint project agreement.

Capital Project

A non-recurring expenditure of $50,000 or more for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land.

Capitalized

Term used to classify assets which have a useful life greater than one reporting period.

Cash Carryover

Budget appropriation made to carry forward the projected year-end cash balance for the next year's appropriations. Manatee County uses cash carryover primarily for reserve for cash balance, with smaller proportions being used for non-recurring expenditures.

Charges for Services

Revenue derived from charges for current services. They include all revenue related to services performed whether received from private individuals or other governmental units.

Committed Reserves

The total amount of reserves budgeted in a fund that is committed or allocated for specific purposes.

Contingency Funds

Monies set aside, consistent with statutory authority, which subsequently can be appropriated to meet unexpected needs.

Continuation Budget

A level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. A continuation level budget does not necessarily provide funding for growth in demand of services.

Continuation Unit

A decision unit which builds on the preceding unit up to a continuation level which outlines the current operations of the program.

Cost Center

A segregated set of expenditure accounts within a fund, separated for the purpose of identifying specific resources that will be applied toward a set of tasks.

Debt Service

Payment of interest and principal on an obligation resulting from the issuance of bonds.

Decision Unit

Groups of inputs which make a measurable contribution to the achievement of an established department purpose – a purpose often dictated by law and/or defined by objectives and measured by service levels or units of output. Decision units are segregated by funding source. Decision units are used to build departmental budgets. They are ordered in a hierarchical format beginning with the base decision unit followed by continuation units and finally by desired units.

Deficit

The excess of expenditures over revenues.

Department

Manatee County's organizational structure groups programs or divisions into departments by functional similarities. Departments report to the County Administrator (see organization chart).

Dependent Special District

A special district, whose governing body or whose budget is established by the governing body of the county to which it is dependent, i.e., Municipal Service Benefit Unit (MSBU), Municipal Service Taxing Unit (MSTU).

Depreciation

Process of allocating the cost of a capital asset to the periods during which the asset will be used.

Desired Decision Unit

The cost and resources needed to fund a new or increased level of service in a program.

Division

Units of government which provide services directly to the public and other agencies. Divisions are organized within departments by functional similarity (see organization chart).

Encumbrances

Commitments or contracts for goods or services which have not yet been received or performed.

Ending Fund Balance

Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending funding balance. In financial statements the total year ending fund balance for each fund as shown in the audited financial statements. This includes cash and non-cash items.

Ending Cash Balance

An amount calculated from audited financial statements, reflecting the unrestricted cash portion of the year ending fund balance in a fund.

Enterprise Fund

Fund which pays for its cost of operations from user fees and does not generally receive property tax or general revenue support. County enterprise funds include public utilities, landfill, golf course, civic center, Port Authority, stormwater utilities, and mass transit.

Exempt, Exemption, Non-Exempt

Amounts determined by state law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A 1980 amendment to the Florida constitution sets the first exemptions for homesteads at $25,000. An additional $25,000 exemption was added in 2008 to apply for values between $50,000 - $75,000 and does not include a benefit on school tax. That means that a homeowner with property assessed at $100,000 would have to pay taxes on $50,000 of the assessment. Eligible homeowners must apply for the exemptions by March 1 of the first year of residence; thereafter renewal is automatic. Other exemptions apply to agricultural land and property owned by widows, the blind, the permanently and totally disabled people, seniors who meet certain income criteria, and disabled veterans.

Expenditure

Decrease in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlay.

Fines and Forfeitures Revenues

Includes revenues received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from sale of contraband property seized by law enforcement agencies.

Fiscal Year

A twelve-month period (October 1 through September 30) at the beginning of which the county implements a new budget based on expected revenues and expenditures, and at the end of which the county determines its financial position and the results of its operations.

Fixed Assets

Accounting classification of assets such as property, plant, and equipment which are capitalized.

Full-Time Equivalent

One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or

2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

Fund

A self-balancing set of accounts designated and accounted for separately for the purpose of restricting specific revenues that are then spent for specific activities (see explanation of financial structure).

Fund Balance

The amount available within a fund at the close of a fiscal period which can be carried over as a non-recurring revenue for the upcoming fiscal period.

Funded Positions

The number of authorized positions for which funding is included in a given fiscal year's budget.

Funding Sources

The type or origination of funds to finance recurring or non-recurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits, and grants and non-revenues such as fund balance and interfund transfers.

Impact Fees

Impact fees are a fee that is imposed by the County on new or proposed development projects to pay for all or a portion of the costs of providing public services to the new development. Impact fees are a charge on new development to help fund and pay for the construction or needed expansion of offsite capital improvements. These fees are implemented to help reduce the economic burden on the County associated with population growth within the area.

Infrastructure

Major capital assets and facilities that serve a long-term purpose such as roads, bridges, drainage systems, and water and sewer systems.

Infrastructure Sales Tax (IST)

The levy and collection of a one half-cent sales surtax collected by the Florida Department of Revenue and distributed to the County and the municipalities within the boundaries of the County, used to finance, plan, and construct infrastructure (as defined in Section 212.055(2), Florida Statutes), and limited to the following types of projects and equipment: roadways, sidewalks, intersections, street lights, infrastructure for law enforcement, emergency response, libraries, parks, waterways, public buildings and stormwater.

Interfund Transfers

Transfers of cash between funds without requirement for repayment.

Intergovernmental Revenues

Revenues received from other governments including federal, state, and other local governmental entities.

Internal Service Fund

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies, on a cost-reimbursement basis.

Level of Service

Units of activity produced or provided by a program for a fiscal period with the resources available.

Licenses and Permits Revenue

Fees levied by the county for providing corporations or individuals the right to engage in a business, occupation, or other lawful activity.

Line Items

Also referred to as object codes, are a term used to classify expenditures as to the type of good or service obtained, e.g. contractual services, telephone expenses, office supplies.

Mandate

Requirement imposed by a legal act of the federal, state, or local government.

Millage Rate

The amount of tax levied for each $1,000 of taxable valuation: one (1) mill equals $1.00 of tax for each $1,000 of taxable value.

Minimum Service Level (MSL)

Base outputs which are either legally mandated and/or considered to be the most important set of outputs of an organization. The minimum service level corresponds directly to the purpose or mission of the organization. MSL is the effort, expressed in terms of service and cost, below which it is not realistic or feasible to operate.

Modified Accrual

A governmental fund-type measurement focus whereby revenues and other financial resources are recognized when they become susceptible to accrual, i.e. when they become both measurable and available to finance expenditures of the current period. Available revenues mean collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred.

Net Budget

Represents the net new appropriations for expenditure in the coming year. To obtain this figure, cash balances, non-expendable trust funds, internal services and internal transfers (which otherwise would be double counted), and prior year project budgets (usually for capital projects) carried forward are subtracted from the gross budget amount.

Non-Departmental

Expenditure/expense items of a particular fund which do not relate directly to the operating costs of a county department.

New Construction

The value of improved property added to the tax roll within a jurisdiction during the tax year.

Operating Budget

The budget including appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day to day operations (e.g., salaries and related benefits, operating supplies, contractual and maintenance services, professional services, and operating equipment). The operating budget does not include debt service payments (principle and interest), budgeted reserves, transfers between funds, and the capital projects program budget. It does include the internal service funds.

Operating Capital

Any items of equipment which cost $1,000 or more. These items are budgeted and purchased in the department's operating budget.

Operating Expenditures

Expenditures directly related to service activities which are not for personnel costs or capital outlay costs.

Personal Expenditures (Personnel Costs)

Expenditures for county employees including regular wages, overtime, contributions to the state retirement system, Social Security, health and worker's compensation insurance premiums, and unemployment compensation costs.

Program

A program consists of clearly defined resources applied toward achieving a specific public goal.

Property (Ad Valorem) Taxes

A revenue which is collected on the basis of a tax rate applied to the taxable valuation of real property.

Proposed Budget

The budget submitted by the County Administrator to the Board of County Commissioners within 15 days after the certification of the ad valorem tax roll by the Property Appraiser.

Proposed Millage

The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty days after a county's tax roll is certified by the state Department of Revenue and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

Proprietary Fund

A set of segregated revenue and expenditure accounts set up for the purpose of showing net income, financial position, and changes in financial position. Enterprise funds and internal service funds are proprietary funds.

Recapture Rule

Requires property appraisers to increase the prior year's assessed value of a homestead property by the lower of three percent or the Consumer Price Index on all property where the assessed value is lower than the just or market value.

Recommended Budget

The budget submitted by the County Administrator to the Board of County Commissioners prior to the 15 days after the certification of the ad valorem tax roll by the Property Appraiser.

Replacement Equipment

Equipment requested by a department for replacing like or similar equipment to be retired because of unserviceability.

Reserve

An account used to set aside and earmark monies for future use. Monies must be appropriated from the reserve account to an expenditure account for a specific purpose before they can be spent.

Restricted or Reserved Fund Balance

An entry in the audited financial statements identifying the portion of the fund balance in a fund that may be reserved due to legal or formal financial commitments. Criteria to determine restricted amounts are established by the Governmental Accounting Standards Board (GASB). Although the restricted or reserved fund balance as of the end of one fiscal year could be a part of the committed reserves identified in the following year's budget, the two terms are not synonymous.

Retained Earnings

An equity account reflecting the accumulated earnings of an enterprise fund, internal service or similar trust fund.

Revenue

Funds which are received by the county from external services, or income including taxes, fees, charges, special assessments, grants, and other funds collected and received by the county to support the services provided.

Revenue Bonds

Bonds which are secured by a pledge of revenues generated by the operation of the system for which the bonds were issued. The

bonds do not constitute a charge against the general credit or taxing power of the government.

Rolled Back Millage Rate

The tax rate for a new fiscal year that would generate the same tax dollars as in the preceding fiscal year, based on the new tax roll for adjusted taxable value exclusive of new construction.

Save Our Homes

Amendment to the Florida Constitution that limits increases in taxable value on homestead property to the Consumer Price Index (CPI), up to 3%. Recapture occurs when the CPI increase causes the capped taxable values to increase as market values are declining.

Special Assessment

A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Bonds

Bonds that are not considered general obligations of the government but are to be repaid through specific government resources.

Special Revenue Fund

A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Surplus

The excess of revenues over expenditures.

Tax Base

The total property valuations on which each taxing authority levies its tax rates.

Tax Increment Fund

Means of financing activities from the anticipated incremental increase in tax revenues resulting from the redevelopment of an area.

Tax Roll

The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 each year.

Tax Year

The calendar year for which property assessments have been developed upon which the millage will be levied. Fiscal Year 2023 will be funded with ad valorem tax revenues resulting from the millage rate applied to property values as they were assessed on January 1, 2022, for tax year 2022.

Taxable Value

The assessed value of a property minus expenditures such as the homestead exemption is the taxable value. This value multiplied by the millage rate equals the property tax amount.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Does not include user fees or special assessments.

Tentative Budget

The tentative budget is the County Administrator's proposed budget with amendments which is adopted by the Board of County Commissioners at the first public hearing as required by statute. The tentative budget, with any amendments considered at the second public hearing, is adopted as the county's annual budget.

Tourist Development Council (TDC)

The Tourist Development Council (TDC) establishes projects, with Board approval, to promote tourism in Manatee County.

Transfer

A movement of monies from one fund to another fund for the purpose of accurately accounting for expenditures. Transfers are expenditures to the fund they are being transferred from and revenues to the receiving fund. Because transfers are again budgeted as expenditures in the receiving fund, they are not included in the net budget to avoid counting the monies as expended twice.

Uncommitted Reserves

The amount of reserves budgeted in a fund that is not committed or allocated for a specific purpose.

Unrestricted Revenues

Term referring to those revenues that can be used for any lawful expenditure supporting a wide variety of functions or objectives.

User Fees

The payment of a fee for direct receipt of a public service by the person benefiting from the service.

Unincorporated Municipal Services Taxing Unit (MSTU)

Unincorporated areas within Manatee County are within the Unincorporated Municipal Services Taxing Unit. Residents of the district are assessed a millage rate by the county to provide services which would be provided by a municipality if the areas were incorporated.

Unrestricted or Unreserved Fund Balance

An entry in the audited financial statements identifying the portion of the fund balance of a fund that is not restricted from general use or reserved due to legal and/or financial commitments. Criteria to determine unrestricted and unreserved fund balance amounts are established by the Governmental Accounting Standards Board (GASB). Portions of the unrestricted or unreserved fund balance as of the end of a fiscal year may be shown as committed reserves in the budget for the following year.

Voted Millage

Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.

Zero-Base Budgeting (ZBB)

Method of detailed budget analysis and justification. ZBB starts with an examination of an agency's basic programs and services by the lowest management level and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.



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Manatee County Government

County Administration

Charlie Bishop, County Administrator
Courtney DePol, Deputy County Administrator
Bryan Parnell, Deputy County Administrator
Corey Stutte, Deputy County Administrator
Pamela D'Agostino, County Attorney

Constitutional Officers

Angelina M. Colonneso, Clerk of Circuit Court
Rick Wells, Sheriff
Ken Burton Jr., Tax Collector
Charles E. Hackney, Property Appraiser
Scott Farrington, Supervisor of Elections

Department Directors

Sarah Brown, Community & Veterans Services
Elliot J. Falcione, Convention and Visitors Bureau
Nicole Knapp, Development Services
Sheila McLean, Financial Management
Kate Barnett, Human Resources
Drew Richardson, Information Technology
Charles A. Hunsicker, Natural Resources
Cary Knight, Property Management
Jodie Fiske, Public Safety
Chad Butzow, Public Works
Molly White, Sports & Leisure Services
Patrick Shea, Utilities

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For materials please visit:
https://mymanatee.org/departments/financial-management-department