



# **MANATEE COUNTY BUDGET PRESENTATION FY27 RECOMMENDED BUDGET**



# EXECUTIVE SUMMARY- MANATEE COUNTY

## FY27 Recommended Budget

**\$1,447,785,544**

### TOTAL NET BUDGET \*

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

**\$2,674,519,164**

### TOTAL GROSS BUDGET

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

**\$ 2,218,197,529**

### FY27- FY31 Capital Improvement Plan

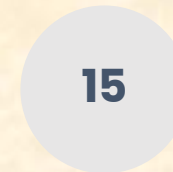
Funding Proposal in addition to existing planned Projects.

### INVESTMENT STRATEGY

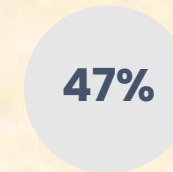
Capital Improvement Plan FY27  
**\$564,151,987**



Total Projects in the Plan



NEW Projects introduced in the plan



New investment constitutes 47% of Total CIP.



# Elements of the FY27 Recommended Budget Total \$2,674,519,164

Departments  
& Programs

\$717,719,694

Constitutional  
Officers

\$335,492,118

Transfers

\$402,361,2571

Reserves

\$1,020,223,328

Other Cty  
Funded  
Programs

\$63,595,759

Debt Service

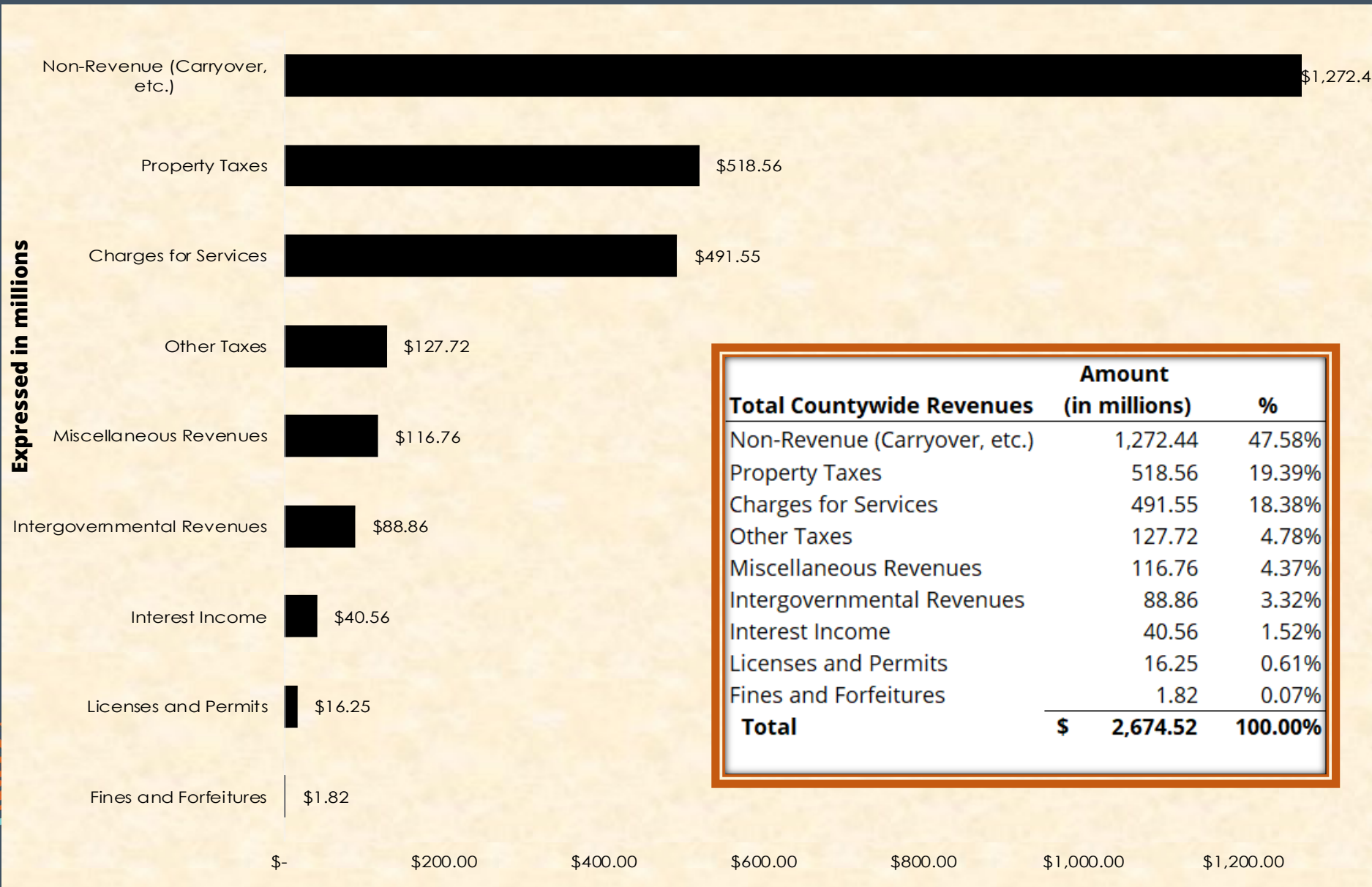
\$97,124,999

Capital  
Outlay

\$38,001,995



# Countywide Revenues (Sources)

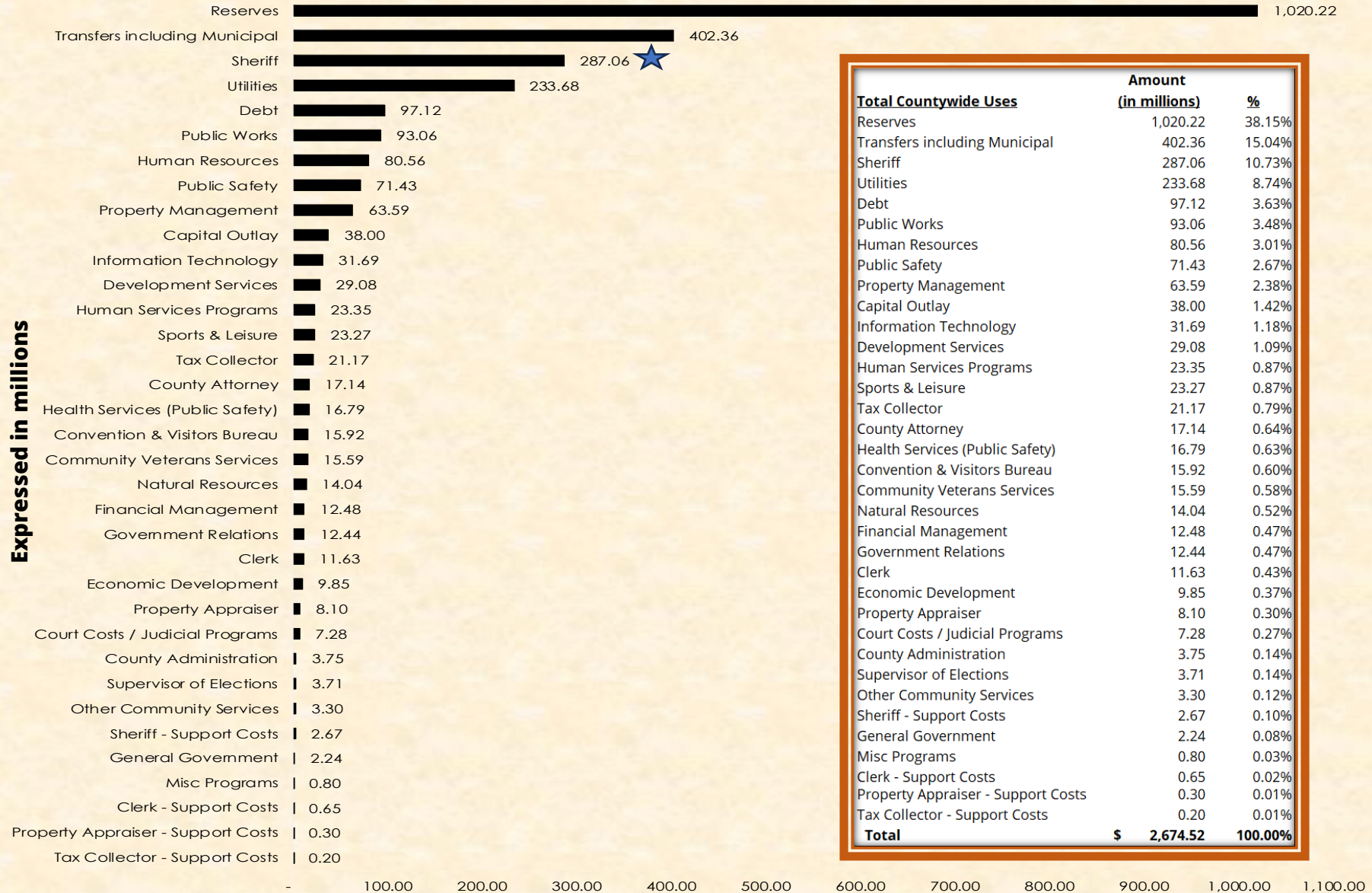


	Amount	
Total Countywide Revenues	(in millions)	%
Non-Revenue (Carryover, etc.)	1,272.44	47.58%
Property Taxes	518.56	19.39%
Charges for Services	491.55	18.38%
Other Taxes	127.72	4.78%
Miscellaneous Revenues	116.76	4.37%
Intergovernmental Revenues	88.86	3.32%
Interest Income	40.56	1.52%
Licenses and Permits	16.25	0.61%
Fines and Forfeitures	1.82	0.07%
<b>Total</b>	<b>\$ 2,674.52</b>	<b>100.00%</b>

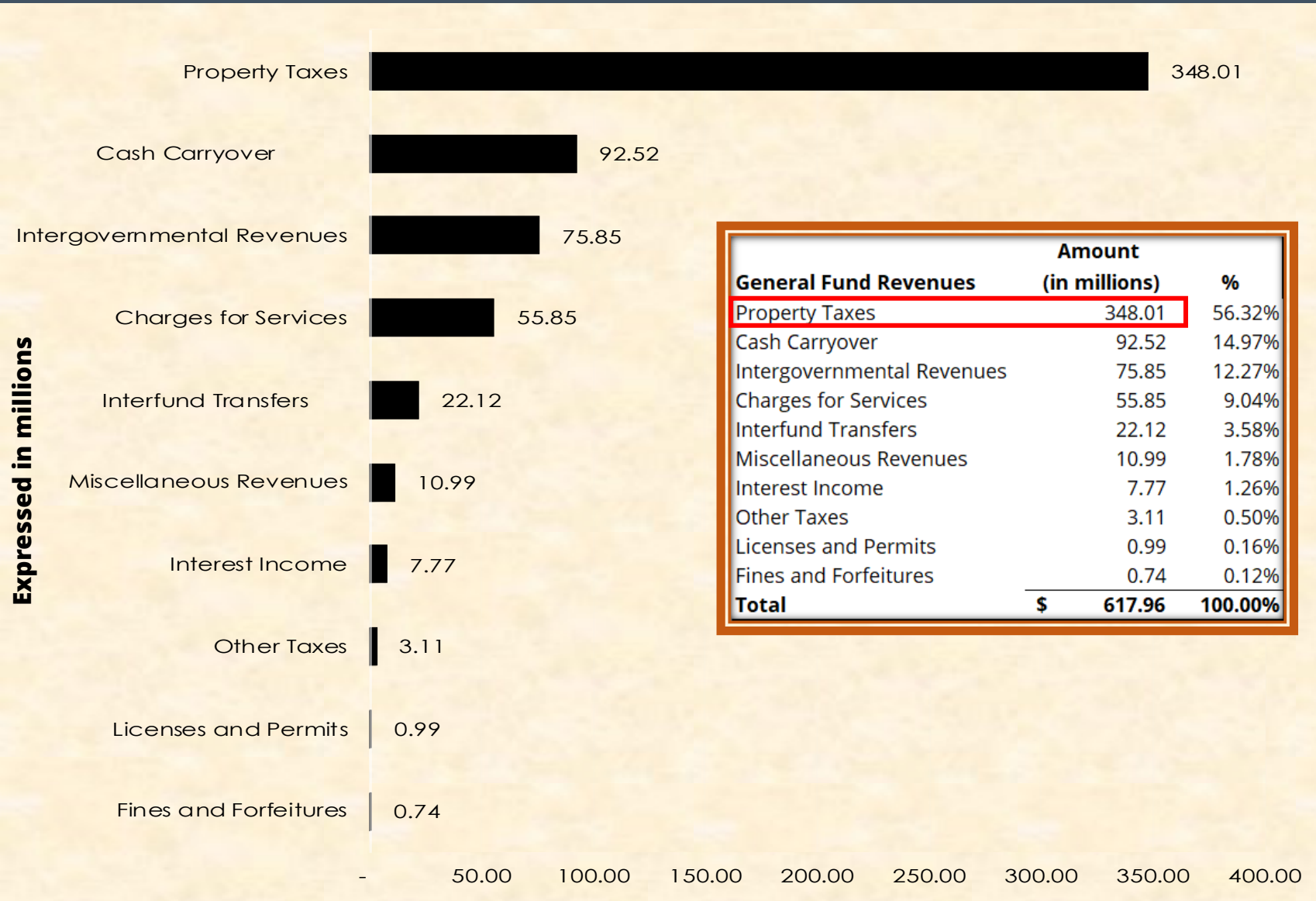
**Property Taxes represents 19%, of all revenues at \$518.56 million.**

**Cash Carryover- represents the remaining estimated cash from previous FY26 brought into the Budget**

# Countywide Expenses (USES)



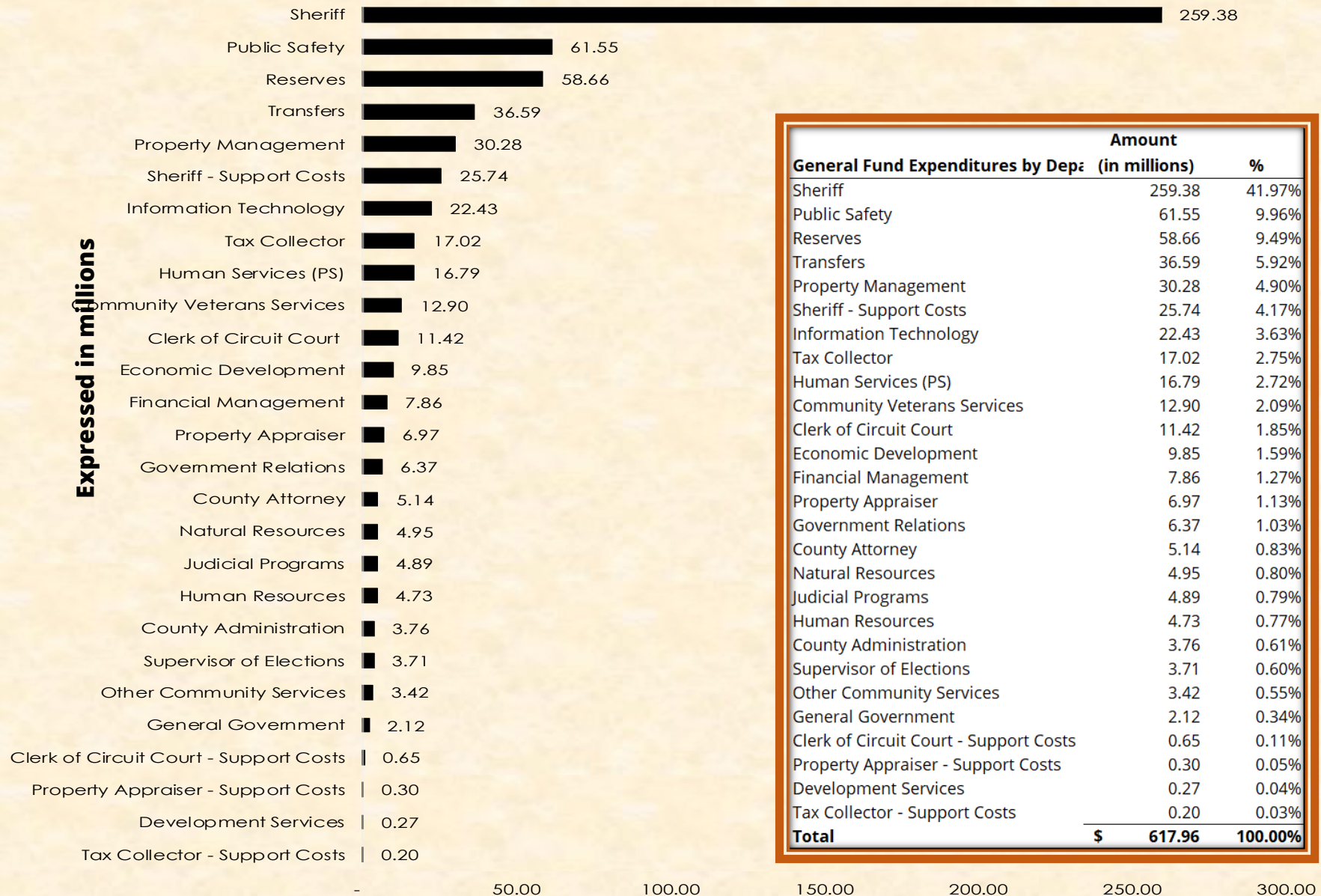
# General Fund Sources (Revenues)



**Property Taxes  
Largest of revenues  
at 56% in General  
Fund.**



# General Fund Uses (Expenses)



# General Fund (Reserves)

General Fund Reserves	FY26 Adopted	FY27 Recommended	Difference
Reserves for Contingency	\$ 3,847,548	\$ 6,509,468	\$ 2,661,920
Reserves for Salaries	7,980,279	8,275,536	295,257
Reserves for Cash Balance	109,312,499	39,206,189	(70,106,310)
<b>Total</b>	<b>\$ 121,140,326</b>	<b>\$ 53,991,193</b>	<b>\$ (67,149,133)</b>

# Business Operations Budget

## Additional Topics

**Positions** - added (6 new positions)

- Natural Resources (2)
- Utilities (4)

**Health Insurance** Recommendation is an 8% increase in the Premium Plan for both Employer and Employee.

### **Salary Compensation:**

An investment to our existing workforce's efforts and dedication through COLA.



# Health Insurance – Premium Plan Recommendation Increase 8%

Tier	Monthly	Per PP (24 PP's)	Annually
Employee Only	\$ 7.46	\$ 3.73	\$ 89.52
Employee + Child(ren)	\$ 24.08	\$ 12.04	\$ 288.96
Employee + Spouse	\$ 28.10	\$ 14.05	\$ 337.20
Employee + Family	\$ 34.08	\$ 17.04	\$ 408.96

***Employee  
Premium Increase***

Tier	Monthly	Per PP (24 PP's)	Annually
Employee Only	\$ 58.54	\$ 29.27	\$ 702.48
Employee + Child(ren)	\$ 106.98	\$ 53.49	\$ 1,283.76
Employee + Spouse	\$ 106.98	\$ 53.49	\$ 1,283.76
Employee + Family	\$ 156.33	\$ 78.17	\$ 1,875.96

***Employer  
Premium Increase***



**This represents the actual change in rates by month, pay period and annually.**

# Health Insurance- Premium Plan Recommendation Rate

82%  
Employer  
Contribution

18%  
Employee  
Contribution

Tier	Employer	Employee	Total Monthly	Employer	Employee	Total Annually
Employee Only	\$ 790.26	\$ 100.68	\$ 890.94	\$ 9,483.12	\$ 1,208.16	\$ 10,691.28
Employee + Child(ren)	\$ 1,237.98	\$ 325.12	\$ 1,563.10	\$ 14,855.76	\$ 3,901.44	\$ 18,757.20
Employee + Spouse	\$ 1,444.32	\$ 379.32	\$ 1,823.64	\$ 17,331.84	\$ 4,551.84	\$ 21,883.68
Employee + Family	\$ 2,110.64	\$ 460.18	\$ 2,570.82	\$ 25,327.68	\$ 5,522.16	\$ 30,849.84

**Recommended Premium Rates with 8% increase.**



# Health Insurance- Standard Plan

## Recommended Rate – No Increase

Tier	Monthly	Per PP (24 PP's)	Annually
Employee Only	\$ 72.60	\$ 36.30	\$ 871.20
Employee + Child(ren)	\$ 264.86	\$ 132.43	\$ 3,178.32
Employee + Spouse	\$ 309.01	\$ 154.51	\$ 3,708.12
Employee + Family	\$ 366.59	\$ 183.30	\$ 4,399.08

*Employee  
Standard*

Tier	Monthly	Per PP (24 PP's)	Annually
Employee Only	\$ 731.72	\$ 365.86	\$ 8,780.64
Employee + Child(ren)	\$ 1,146.29	\$ 573.15	\$ 13,755.48
Employee + Spouse	\$ 1,337.34	\$ 668.67	\$ 16,048.08
Employee + Family	\$ 1,954.31	\$ 977.16	\$ 23,451.72

*Employer  
Standard*



# FY27 Recommended Capital Improvement Plan

**\$ 564,151,987**

**FY27 CIP Investment**

Inclusive of projects funded within FY27 only.

**\$2,218,197,529**

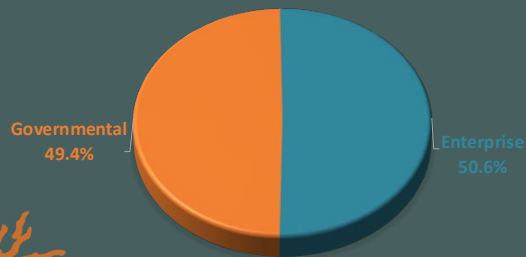
**FY27 - FY31 Capital Improvement Plan**

Funding Proposal for projects within the 5-year plan only.

**\$ 4,730,142,629**

**FY27 - FY31 CIP Includes budget and Future**

Funding Proposal in addition to existing planned projects.



**Total Projects in the Plan**



**NEW Projects introduced in the plan**



**Infrastructure Sales Tax Projects**



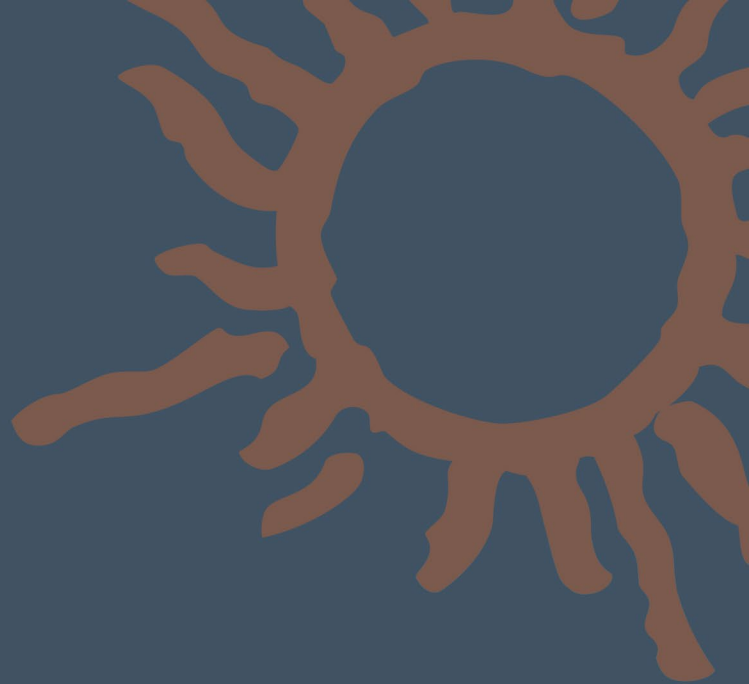
**Additional Funding Needed**



**No Additional Funding Needed**



**FY27-31 New investment of Total CIP**



# MILLAGE



# Millage (Summary)

## FY27 Recommended Millage

Countywide Millages:	
General Fund	4.5942
Transportation	0.4686
Library	0.1825
Parks	0.304
Children's Services	0.3333
Environmental Lands	0.15
<b>Total Countywide Operating Millage</b>	<b>6.0326</b>
Unincorporated MSTU	0.6109
Palm Aire MSTU	0.2546

**1 Mill** is equal to one dollar per \$1,000 of property value.  
1 Mill = 1/1000

**An Average Household Assessed Value in Manatee County is \$450,000.**

## The Recommended FY27 Budget No Millage Increase

- "Save our Homes" is to be capped at 2.7% , as CPI is 3% in Florida.

Assessed Value	Millage	Mill - 1/1000	Property Tax
250,000	6.0326	0.001	1,508
300,000	6.0326	0.001	1,810
325,000	6.0326	0.001	1,961
350,000	6.0326	0.001	2,111
375,000	6.0326	0.001	2,262
400,000	6.0326	0.001	2,413
425,000	6.0326	0.001	2,564
<b>450,000</b>	<b>6.0326</b>	<b>0.001</b>	<b>2,715</b>
475,000	6.0326	0.001	2,865
500,000	6.0326	0.001	3,016
750,000	6.0326	0.001	4,524
1,000,000	6.0326	0.001	6,033



# Comparison Budget to Millage For Departments

County Departments	Recommended FY27 Budget	Millage Calculator	Millage - Budget funded amount	Type Millage	Fee Based/ Other
Community & Veterans Services	\$ 15,593,671	0.2010	15,593,671	General Fund	\$ -
Convention & Visitors Bureau	15,920,554	-	-	N/A	15,920,554
County Administration	3,745,057	0.0483	3,745,057	General Fund	-
County Attorney	17,135,585	0.0663	5,139,926	General Fund	11,995,659
Development Services	29,079,157	0.1637	12,695,178	Unincorporated MSTU	16,383,979
Financial Management	12,481,422	0.1138	8,823,637	General Fund/Pks/Trans/Uninc/Library	3,657,785
Government Relations	12,441,426	0.0821	6,368,971	General Fund	6,072,455
Human Resources	80,555,023	0.0611	4,737,900	General Fund	75,817,123
Information Technology	31,692,184	0.2892	22,432,042	General Fund	9,260,142
Natural Resources	14,035,871	0.1166	9,047,210	General Fund/Env.Lands	4,988,661
Property Management	63,587,919	0.6492	50,357,902	General Fund/Pks/Trans/Uninc/Library	13,230,017
Public Safety	71,433,104	0.7897	61,248,106	General Fund	10,184,998
Public Works	93,063,945	0.4529	35,128,749	Transportation Trust	57,935,196
Sports & Leisure	23,269,928	0.3000	23,269,928	Parks & rec/Library	-
Utilities	233,684,848	-	-	N/A	233,684,848
<b>Total</b>	<b>\$ 717,719,694</b>	<b>3.3339</b>	<b>\$ 258,588,277</b>		<b>\$ 459,131,417</b>

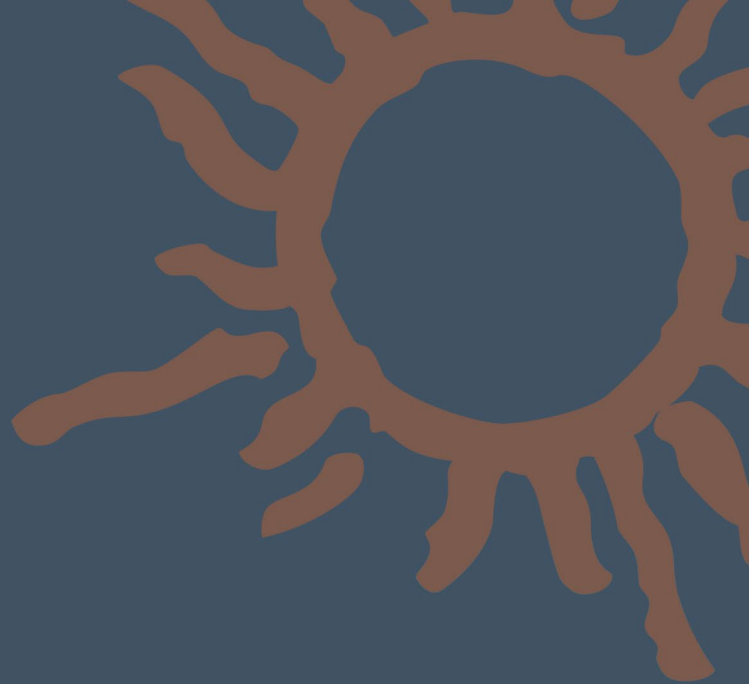


# Comparison Budget to Millage

## For Constitutional Offices

Constitutional Officers	Recommended FY27 Budget	Millage Calculator	Millage - Budget funded amount	Type Millage	Fee Based/ Other
Sheriff	\$ 287,057,168	★ 3.6416	\$ 282,457,168	General Fund	\$ 4,600,000
Clerk of Court	11,629,813	0.1499	11,629,813	General Fund	-
Supervisor of Elections	3,707,889	0.0478	3,707,889	General Fund	-
Property Appraiser*	8,096,936	0.1044	8,096,936	All Tax Supported	-
Tax Collector	21,172,577	0.2730	21,172,577	All Tax Supported	-
Other Constitutional Support Costs	3,827,735	0.0493	3,827,735	General Fund	-
<b>Total</b>	<b>\$ 335,492,118</b>	<b>4.2661</b>	<b>\$ 330,892,118</b>		<b>\$ 4,600,000</b>





# RESERVES



# Reserves



## Florida Statutes 129.01 (c)

1. A reserve for contingencies may be provided which does not exceed 10% of total appropriation
2. A reserve for cash balance to be carried over may be provided for the purpose of paying expenses from October 1 of the next fiscal year until the revenues for that year are expected to be available. This reserve may not be more than 20% of the total appropriations.

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

Summary of Reserves	FY27 Recommended
Reserves for Contingency	\$ 9,794,686
Reserves for Salaries	15,612,455
Reserves for Cash Balance	702,968,603
Reserve for Capital	291,847,584
<b>Total</b>	<b>\$ 1,020,223,328</b>



# Reserves Set Asides

## 10% Calculation

Total Appropriations	\$	2,675.00
10% of Appropriations		267.50
<b>Manatee County - Contingenc</b>	<b>\$</b>	<b>9.80</b>
<b>Actual % of Budget</b>		<b>0.4%</b>

Compared to FY26 at 6.2%

Set Aside Reserves	FY27 Recommended
General Fund	6,509,468
Transportation	-
Parks and Recreation	2,605,218
Unincorporated Services	500,000
Civic Center	150,000
Environmental Lands	30,000
<b>Total</b>	<b>\$ 9,794,686</b>



# Reserves For Cash Balance

- 20% Cash Reserve
- Budget Stabilization

<u>20% Calculation</u>	
Total Appropriations	\$ 2,675.00
20% of Appropriations	535.00
Manatee Cty - 20% Reserve	\$ 716.51
Less:	
Impact Fees /FIFs	(164.46)
Capital Projects	(366.45)
	<u>(530.91)</u>
<b>Manatee County- Adj. 20% Reserve</b>	<b>\$ 185.61</b>
<b>Current Reserves after Adjustment</b>	<b>6.9%</b>

Compared to FY26 at 12.4%



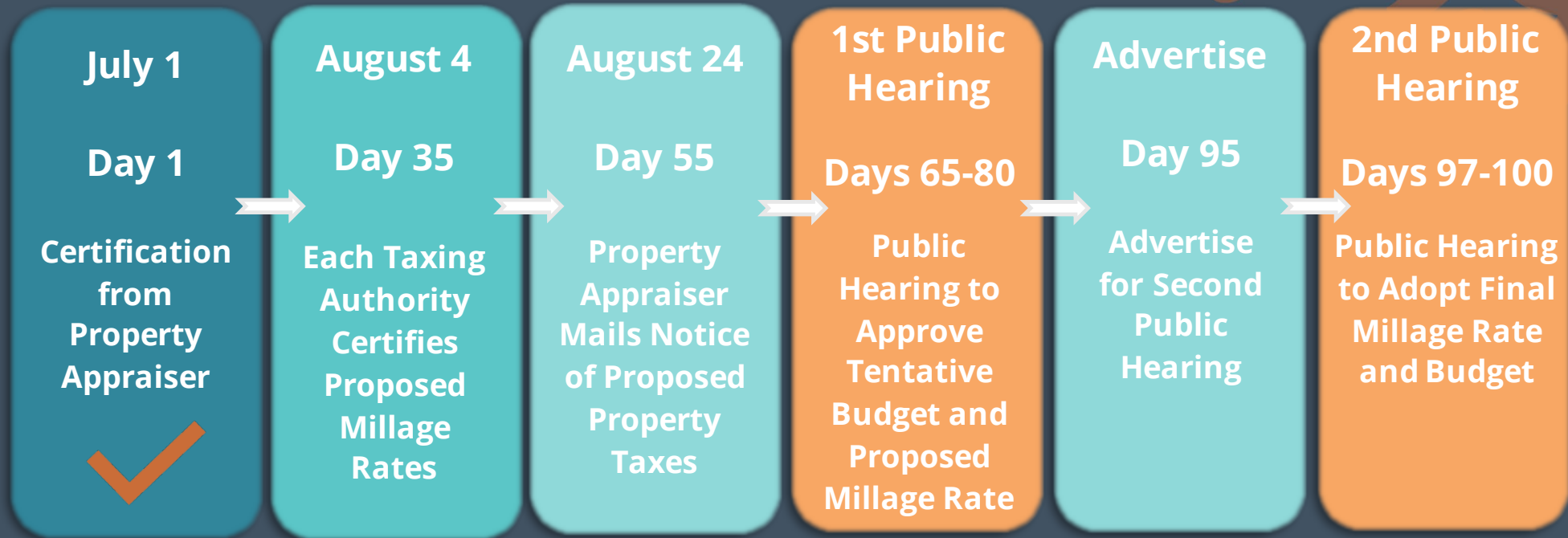
Cash Balance Reserves Funds	20% Reserves	Stabilization	Other	Total
<b>General Fund</b>	39.2	-	-	39.2
<b>Transportation</b>				
Highway - Transportation	18.4	5.2	-	23.5
Highway - Gas Taxes	-	-	-	-
<b>Impact Fees - Governmental</b>	88.1	1.5		89.6
<b>Special Revenues</b>				-
Library	3.0	0.8	-	3.8
Children's Services	5.1	21.0	-	26.1
Parks	4.1	-	-	4.1
Environmental Lands	0.9	16.5	-	17.4
Unincorporated MSTU	8.6	7.6	-	16.3
Building	3.1	1.3	-	4.4
Tourist Tax - 4 cents	4.9	35.3	-	40.2
Beach Erosion - 1 cent	0.3	29.9	-	30.2
Phosphate Severance	0.1	0.3	-	0.3
FBIP Boating	0.2	0.2		0.4
Other Special Revenues	20.0	35.2		55.2
<b>Debt Service</b>	4.8	-	-	4.8
<b>Capital Projects - Governmental</b>	264.6	-	-	264.6
<b>Internal Service</b>	7.1	23.2	29.4	59.6
<b>Water/Wastewater</b>			-	-
Operations	53.5	24.0		77.6
Maintenance	0.9			0.9
<b>Impact Fees - Utilities</b>	76.3	-	-	76.3
<b>Capital Projects - Utilities</b>	101.9	1.4	-	103.3
<b>Solid Waste</b>	8.1	-	43.3	51.5
<b>Stormwater</b>	2.6	0.9	-	3.4
<b>Transit</b>	-	0.6	-	0.6
<b>Civic Center</b>	0.8	0.7	-	1.5
<b>Total</b>	<b>716.5</b>	<b>205.6</b>	<b>72.7</b>	<b>994.8</b>

**Total Reserve Cash Balance is \$ 994.8 million**

**General Fund Reserve \$39.2 million (only unrestricted)**

# Truth in Millage (TRIM)

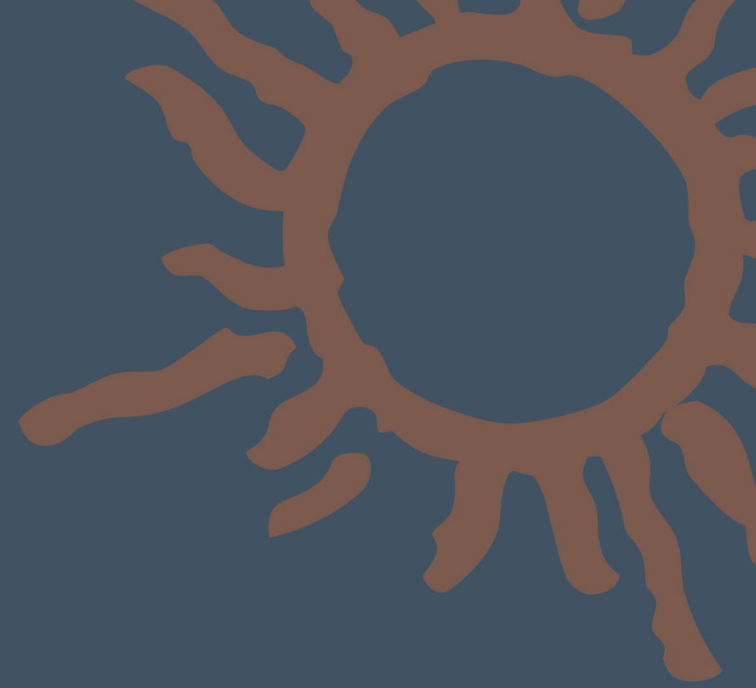
*As per Florida Statute - Chapter 129 Process - Dept. of Revenue*



**Florida Statutes 200** - TRIM Process & Determination of Millage

# TIMETABLE – *FY26 Budget Process*

<b>June 8, 2026</b>	BCC Budget Presentation Worksession BCC Presentaton & Decision Unit Review
<b>June 9, 2026</b>	BCC Budget Worksession - Constitutional Officer & Judicial Programs
<b>June 10, 2026</b>	BCC Budget Worksession - Capital Improvement Plan BCC Budget Worksession - (Approval of Tentative Millage) ( <b>As per TRIM, August 4 to set Tentative Millage</b> )
<b>July 30, 2026</b>	
<b>September 10, 2025</b>	BCC Budget Public Hearings 1
<b>September 24, 2025</b>	BCC Budget Public Hearings 2 Adoption FY27 Budget



# QUESTIONS ?

