MANATEE COUNTY
BUDGET PRESENTATION
FY27 PROPOSED BUDGET

Manatee County
FLORIDA

EXECUTIVE SUMMARY- MANATEE COUNTY
FY27 Proposed Budget

$1,447,020,538

TOTAL NET BUDGET *

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

$2,697,805,004

TOTAL GROSS BUDGET

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

$ 2,382,189,830

FY27- FY31 Capital Improvement Plan

Funding Proposal in addition to existing planned Projects.

INVESTMENT STRATEGY

Capital Improvement Plan FY27
$761,205,037

698

Total Projects in the Plan

14

NEW Projects introduced in the plan

48%

New investment constitutes 48% of Total CIP.

JULY 1 CERTIFICATION - CHANGES

Property Values – July 1 Certification

	July 1 Certification	FY27 Recommended Budget	Increase/ (Decrease)
Property Value Increases			
Countywide	8.00%	6.50%	1.50%
Unincorporated MSTU	7.92%	5.60%	2.32%
Palm Aire MSTU	1.30%	5.00%	-3.70%

Ad Valorem Taxes – Changes Recommended to Proposed Budget FY27

Ad Valorem Taxes	FY27 Recommended Budget	FY27 Proposed Budget	Increase/ (Decrease)	% Increase
Property Taxes				
General Fund	348,006,481	351,649,401	3,642,919	1.0%
Transporation	35,496,025	35,867,596	371,571	1.0%
Library	13,824,209	13,968,921	144,712	1.0%
Parks	23,027,725	23,268,778	241,053	1.0%
Unincorporated MSTU	35,487,354	35,847,591	360,237	1.0%
Children's Services	25,247,172	25,511,459	264,286	1.0%
Palm Aire MSTU	182,898	175,478	(7,420)	-4.1%
Environmental Lands	11,362,364	11,481,305	118,941	1.0%
Total	492,634,228	497,770,527	5,136,299	1.0%

These figures are represented at 95%, less 5% is statutorily imposed.

Manatee County FLORIDA

FY27 BUDGET CHANGE – JULY 1 CERTIFICATION

FY 27 Gross Budget

Proposed Gross Budget	$	2,697,805,004
Recommended Gross Budget		2,674,519,164
Difference	**$**	**23,285,840**

Gross difference is .87% increase

FY27 Net Budget

Proposed Net Budget	$	1,447,020,538
Recommended Net Budget		1,447,785,544
Difference	**$**	**(765,006)**

Net difference is .05% decrease

Operating Expenses	$	(15,228,458)
Constitutional Officers		(6,298,945)
Capital Projects		2,484,900
Transfers		9,055,052
Reserves		33,273,291
Cash Balance/Internal/Transfers		(24,050,846)
Net Budget Change	**$**	**(765,006)**

Proposed Gross Budget	**$**	**2,697,805,004**
Less: Cash Balance		(658,324,062)
Less: Interfund Transfers		(407,407,857)
Less: Internal Services		(185,052,547)
Proposed Net Budget	**$**	**1,447,020,538**

Manatee County FLORIDA

FY27 BUDGET CHANGES – BY DEPARTMENT/PROGRAM

Department/Agency	Proposed FY27 Budget	Recommended FY27 Budget	Difference
Community & Veterans Services	$ 13,806,735	$ 15,593,671	$ (1,786,936)
Convention & Visitors Bureau	15,008,317	15,920,554	(912,237)
County Administration	3,204,535	3,745,057	(540,522)
County Attorney	19,668,744	17,135,585	2,533,159
Development Services	28,817,328	29,079,157	(261,829)
Financial Management	11,353,293	12,481,422	(1,128,129)
Government Relations	11,265,600	12,441,426	(1,175,826)
Human Resources	79,580,943	80,555,023	(974,080)
Information Technology	29,677,933	31,692,184	(2,014,251)
Natural Resources	13,860,816	14,035,871	(175,055)
Property Management	61,045,977	63,587,919	(2,541,942)
Public Safety	70,997,541	71,433,104	(435,563)
Public Works	92,315,730	93,063,945	(748,215)
Sports & Leisure	22,592,448	23,269,928	(677,480)
Utilities	232,204,366	233,684,848	(1,480,482)
Total Departments	**$ 705,400,306**	**$ 717,719,694**	**$ (12,319,388)**

Manatee County FLORIDA

FY27 BUDGET CHANGES – BY DEPARTMENT/PROGRAM CONTINUED

Department/Agency	Proposed FY27 Budget	Recommended FY27 Budget	Difference
Sheriff	$ 280,189,348	$ 287,057,168	$ (6,867,820)
Clerk of Court	11,629,813	11,629,813	-
Supervisor of Elections	3,707,889	3,707,889	-
Property Appraiser	8,457,476	8,096,936	360,540
Tax Collector	21,380,912	21,172,577	208,335
Other Constitutional Support Costs	3,827,735	3,827,735	-
Total Constitutionals	**$ 329,193,173**	**$ 335,492,118**	**$ (6,298,945)**
Court Costs Programs	$ 7,282,252	$ 7,282,252	$ -
Other Community Services	3,259,863	3,297,363	(37,500)
Economic Development	9,425,668	9,846,067	(420,399)
General Government	2,238,038	2,238,038	-
Non Profit Agencies- Youth	23,346,830	23,346,830	-
Miscellaneous Programs	1,024,605	796,637	227,968
Health Care - Public Safety	14,109,433	16,788,572	(2,679,139)
Total Other County Funded Programs	**$ 60,686,689**	**$ 63,595,759**	**$ (2,909,070)**
Capital Projects	$ 40,486,895	$ 38,001,995	$ 2,484,900
Debt service	97,124,999	97,124,999	-
Transfers	411,416,323	402,361,271	9,055,052
Reserves for Contingency	10,086,681	9,794,686	291,995
Reserves - Capital Projects	312,092,243	291,847,584	20,244,659
Reserves - Salary	15,599,110	15,612,455	(13,345)
Reserves - Cash Balance	715,718,585	702,968,603	12,749,982
Grand Total	**$ 2,697,805,004**	**$ 2,674,519,164**	**$ 23,285,840**

Manatee County FLORIDA

PULLED ITEMS

RECONCILE TO WORK SESSIONS 6/8/26 & 6/10/26

Pulled List (FY27 Proposed Budget)

1st	2nd	Fund	Department	Program	Item Description	Unfunded	Funded	Positions
TS		101 - Transportation	Public Works	7025	Addt'l Road Resurfacing	-	2,500,000	0
TS	AB	001 - General Fund	Various	Various	Freeze Salaries	(5,329,849)	-	48
					GRAND TOTAL	**(5,329,849)**	**2,500,000**	**48**

Legend	
AB	Amanda Ballard
JB	Jason Bearden
GK	George Kruse
BM	Dr. Bob McCann
MR	Mike Rahn
TS	Tal Siddique

NOTE: Pulled Items are being added to the budget as approved by Board on June 8 & 10, 2026 Worksession.

CAPITAL IMPROVEMENT PLAN

CHANGES TO RECONCILE FROM WORK SESSION 6.10.26

PULLED ITEMS CIP

PULLED ITEMS - CAPITAL IMPROVEMENT PLAN FY27-31

1st	2nd	Project Description	Original Budget	BoCC Request June 10, 2026	Adjusted Ending Budget	Funding Source	BoCC Action Requested
AB	TS	Washington Park Library Kiosk	$ 557,065	$ (557,065)	$ -	Library Capital	Remove project; Concerns about funding and operating costs

Legend	
AB	Amanda Ballard
TS	Tal Siddique
MR	Mike Rahn
BM	Dr. Bob McCann
JB	Jason Bearden
GK	George Kruse

NOTE: Pulled Items are being removed from the budget as approved by Board on June 10 Worksession.

Requirement of Infrastructure Sales Tax (IST) Process

Additions:			
	6082362	Lockwood Ridge Rd at SR70 Intersection Improvements	$ 3,500,000
	TP25043	State Road 64 - PDE - Lorraine Road to Verna Bethany Road	2,883,650
Removals:			
	6099765	Lakewood Ranch Boulevard at Woodfern Trail Roundabout	(340,000)
	6108403	Lakewood Ranch Parking Expansion	(1,008,480)
	TP25040	44th Avenue E and Wood Fern Trail Mast Arm	(305,000)
	TR02289	SR 70 at Uihlein Road Temporary Traffic Signal	(827,000)
Increases:			
	6102761	301 Blvd East - US 41 to 51st Ave E - Sidewalk	347,832
Decreases:			
	6107860	63rd Ave E - US 301 to Tuttle	(5,647,140)
	6083160	60th Ave E - US 301 / Outlet Mall Entrance	(14,405,599)
	6053922	Living Ag Land Lab at Geraldson Farm - Livestock Barn	(36,300)
		Total	**$ (15,838,037)**

Changes from Recommended to Proposed - IST project and equipment list (P&E list)

Manatee County FLORIDA

COUNTY WIDE - SOURCES & USES

Total Countywide Revenues	Amount (in millions)	%
Fines and Forfeitures	1.73	0.06%
Licenses and Permits	15.44	0.57%
Interest Income	38.16	1.41%
Intergovernmental Revenues	84.41	3.13%
Miscellaneous Revenues	106.77	3.96%
Other Taxes	121.33	4.50%
Internal Services	182.89	6.78%
Interfund Transfers	407.41	15.10%
Charges for Services	467.16	17.32%
Property Taxes	497.77	18.45%
Cash Carryover	774.74	29.36%
Total	**$ 2,697.81**	**100.00%**

Total Countywide Expenditures	Amount (in millions)	%
Reserves	1,053.50	39.05%
Transfers	411.41	15.23%
Sheriff	280.19	10.39%
Utilities	232.20	8.63%
Debt	97.12	3.60%
Public Works	92.32	3.42%
Human Resources	79.58	2.95%
Public Safety	71.00	2.63%
Property Management	61.05	2.26%
Capital Outlay	40.49	1.50%
Information Technology	29.68	1.10%
Development Services	28.82	1.07%
Human Services Programs	23.35	0.87%
Sports & Leisure	22.59	0.84%
Tax Collector	21.38	0.79%
County Attorney	19.67	0.73%
Convention & Visitors Bureau	15.01	0.56%
Health Care	14.11	0.52%
Natural Resources	13.86	0.51%
Community Veterans Services	13.81	0.51%
Clerk of Circuit Court	11.63	0.43%
Financial Management	11.35	0.42%
Government Relations	11.27	0.42%
Economic Development	9.43	0.35%
Property Appraiser	8.46	0.31%
Judicial Programs	7.28	0.27%
Supervisor of Elections	3.71	0.14%
Other Community Services	3.26	0.12%
County Administration	3.20	0.12%
Sheriff - Support Costs	2.67	0.10%
General Government	2.24	0.08%
Miscellaneous Programs	1.02	0.04%
Clerk of Circuit Court - Support Costs	0.65	0.02%
Property Appraiser - Support Costs	0.30	0.01%
Tax Collector - Support Costs	0.20	0.01%
Total	**$ 2,697.81**	**100.00%**

Manatee County FLORIDA

GENERAL FUND – SOURCES & USES

General Fund Revenues	Amount (in millions)	%
Property Taxes	351.65	55.23%
Cash Carryover	107.43	16.87%
Intergovernmental Revenues	75.85	11.91%
Charges for Services	56.04	8.80%
Interfund Transfers	22.12	3.47%
Miscellaneous Revenues	10.99	1.73%
Interest Income	7.77	1.22%
Other Taxes	3.11	0.49%
Licenses and Permits	0.99	0.16%
Fines and Forfeitures	0.74	0.12%
Total	**$ 636.69**	**100.00%**

General Fund Expenditures by Department	Amount (in millions)	%
Sheriff	277.96	43.66%
Reserves	93.33	14.66%
Public Safety	60.45	9.49%
Transfers	36.56	5.74%
Property Management	29.27	4.60%
Information Technology	20.50	3.22%
Tax Collector	17.20	2.70%
Human Services (PS)	14.11	2.22%
Community Veterans Services	11.64	1.83%
Clerk of Circuit Court	11.42	1.79%
Economic Development	9.43	1.48%
Property Appraiser	7.25	1.14%
Financial Management	6.90	1.08%
Government Relations	5.42	0.85%
County Attorney	5.13	0.81%
Judicial Programs	5.01	0.79%
Natural Resources	4.86	0.76%
Human Resources	3.90	0.61%
Supervisor of Elections	3.71	0.58%
Other Community Services	3.26	0.51%
County Administration	3.20	0.50%
Sheriff - Support Costs	2.67	0.42%
General Government	2.12	0.33%
Clerk of Circuit Court - Support Costs	0.65	0.10%
Property Appraiser - Support Costs	0.30	0.05%
Development Services	0.24	0.04%
Tax Collector - Support Costs	0.20	0.03%
Total	**$ 636.69**	**100.00%**

Manatee County FLORIDA

Reserves

Florida Statutes 129.01 (c)

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

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

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

20% Calculation

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

Compared to 6.9% at FY27 Recommended

Manatee County FLORIDA

Summary of Changes in Cash Balance Reserves

FY27 PROPOSED

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

FY27 RECOMMENDED

Cash Balance Reserves	20% Reserves	Stabilization	Other	Total
General Fund	39.2	-	-	39.2
Transportation	-	-	-	-
Highway - Transportation	18.4	5.2	-	23.5
Highway - Gas Taxes	-	-	-	-
Impact Fees - Governmental	88.1	1.5	-	89.6
Special Revenues	-	-	-	-
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
Debt Service	4.8	-	-	4.8
Capital Projects - Governmental	264.6	-	-	264.6
Internal Service	7.1	23.2	29.4	59.6
Water/Wastewater	-	-	-	-
Operations	53.5	24.0	-	77.6
Maintenance	0.9	-	-	0.9
Impact Fees - Utilities	76.3	-	-	76.3
Capital Projects - Utilities	101.9	1.4	-	103.3
Solid Waste	8.1	-	43.3	51.5
Stormwater	2.6	0.9	-	3.4
Transit	-	0.6	-	0.6
Civic Center	0.8	0.7	-	1.5
Total	716.5	205.6	72.7	994.8

Change

Cash Balance Reserves	20% Reserves	Stabilization	Other	Total
General Fund	35.4	-	-	35.4
Transportation				
Highway - Transportation	0.2	1.9	-	2.1
Highway - Gas Taxes	-	-	-	-
Impact Fees - Governmental	(2.0)	(1.5)	5.9	2.4
Special Revenues	-	-	-	-
Library	(0.1)	-	-	(0.1)
Children's Services	(0.0)	-	-	(0.0)
Parks	0.7	-	-	0.7
Environmental Lands	(0.0)	-	-	(0.0)
Unincorporated MSTU	(0.2)	-	-	(0.2)
Building	(0.0)	-	-	(0.0)
Tourist Tax - 4 cents	(1.2)	-	-	(1.2)
Beach Erosion - 1 cent	-	-	-	-
Phosphate Severance	-	-	1.0	1.0
FBIP Boating	-	-	-	-
Other Special Revenues	(0.3)	(1.2)	-	(1.5)
Debt Service	0.5	4.2	-	4.7
Capital Projects - Governmental	(195.9)	-	181.6	(14.3)
Internal Service	5.1	(0.1)	(7.2)	(2.2)
Water/Wastewater	-	-	-	-
Operations	(0.3)	1.7	-	1.4
Maintenance	-	-	-	-
Impact Fees - Utilities	(25.8)	-	46.1	20.3
Capital Projects - Utilities	(93.6)	-	77.4	(16.2)
Solid Waste	14.8	28.7	(43.3)	0.1
Stormwater	(0.1)	0.3	-	0.3
Transit	1.0	(0.6)	-	0.4
Civic Center	0.0	(0.1)	-	(0.1)
Total	(261.9)	33.3	261.5	33.0

MOTION TO ADOPT A TENTATIVE MILLAGE

Millage	FY27 Proposed
General Fund	4.5942
Transportation Trust	0.4036
Library	0.2475
Parks	0.3040
Environmental Lands	0.1500
Children's Services	0.3333
Total Countywide	**6.0326**
Unincorporated MSTU	0.6109
Palm-Aire MSTU	0.2546
Total Millage	**6.8981**

Motion: Authorize County Administrator to take all action necessary to certify existing millage rates approved herewith to the Property Appraiser.

Manatee County FLORIDA

Truth in Millage (TRIM)

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

July 1	August 4	August 24	1st Public Hearing	Advertise	2nd Public Hearing
Day 1	Day 35	Day 55	Days 65-80	Day 95	Days 97-100
Certification from Property Appraiser	Each Taxing Authority Certifies Proposed Millage Rates	Property Appraiser Mails Notice of Proposed Property Taxes	Public Hearing to Approve Tentative Budget and Proposed Millage Rate	Advertise for Second Public Hearing	Public Hearing to Adopt Final Millage Rate and Budget
			September 10 5:30 PM		September 24 5:30 PM

Manatee County
FLORIDA

QUESTIONS ?