Budget Request for Tax Collectors

Exhibit A: Summary of the 2026-27 Budget by Appropriation Category

Manatee County

Exhibit A: Manatee County 2026-27 budget by appropriation category

Appropriation Category (1)	Actual Expenditures 2024-25 (2)	Approved Budget 2025-26 (3)	Actual Expenditures through 6/30/26 (4)	Request 2026-27 (5)	Requested Increase/ (Decrease) Amount (6)	Requested Increase/ (Decrease) Percent (6a)	Amount Approved 2026-27 (7)	Approved Increase/ (Decrease) Amount (8)	Approved Increase/ (Decrease) Percent (8a)
Personnel Services (Schedules I and IA)	$13,170,787	$14,151,136	$10,226,537	$14,954,919	$803,783	5.68%	$14,954,919	$803,783	5.68%
Operating Expenses (Schedule II)	$5,336,256	$6,594,320	$3,763,961	$5,269,686	($1,324,634)	-20.09%	$5,269,686	($1,324,634)	-20.09%
Operating Capital Outlay (Schedule III)	$204,888	$62,000	$0	$284,176	$222,176	358.35%	$284,176	$222,176	358.35%
Total Expenditures	**$18,711,931**	**$20,807,456**	**$13,990,498**	**$20,508,781**	**($298,675)**	**-1.44%**	**$20,508,781**	**($298,675)**	**-1.44%**
Number of Positions	N/A	124	N/A	124	0	0.00%	124	0	0.00%

- Column (6) = Column (5) minus Column (3). Column (6a) = Column (6) divided by Column (3). Columns (8) and (8a) are calculated the same way from Column (7).
- Negative amounts are shown in parentheses and percentages with a minus sign. N/A means not applicable.

Schedule I: Detail of Salaries

Manatee County **Fiscal Year 2026-27**

Schedule I: Detail of salaries, fiscal year 2026-27, Manatee County. Columns 7a through 9 are for Florida Department of Revenue (DOR) use only.

Number of Positions (1)	Position Classification (2)	Annual Rate 9/30/26 (3)	Position Designation (3a)	Requested Increase: Guideline (4a)	Requested Increase: Other (4b)	Requested Funding (5)	Requested Annual Rate 9/30/27 (6)	Approved Increase: Guideline (7a)	Approved Increase: Other (7b)	Approved Funding (8)	Approved Annual Rate 9/30/27 (9)
1	Official	220,513	N/A	0	1,130	221,643	221,643	0	1,130	221,643	221,643
123	Current Positions	9,158,915	N/A	366,549	47,767	9,573,231	9,573,231	366,549	47,767	9,573,231	9,573,231
0	New Positions	N/A	N/A	N/A	N/A	0	0	N/A	N/A	0	0
124	**Total**	**$9,379,428**	**N/A**	**$366,549**	**$48,897**	**$9,794,874**	**$9,794,874**	**$366,549**	**$48,897**	**$9,794,874**	**$9,794,874**

- No individual positions or new positions are itemized on this schedule. Position counts appear in the first column.
- N/A means the item does not apply to that row.

Schedule IA: Detail of Personnel Services

Manatee County **Fiscal Year 2026-27**

Schedule IA: Detail of personnel services, Manatee County

Object Code (1)	Actual Expenditures 2024-25 (2)	Approved Budget 2025-26 (3)	Actual Expenditures through 6/30/26 (4)	Request 2026-27 (5)	Increase/ (Decrease) Amount (6)	Increase/ (Decrease) Percent (6a)	Amount Approved 2026-27 (7)
Personnel Services							
11 Official	213,983	220,513	169,568	221,643	1,130	0.51%	221,643
12 Employees (Regular)	8,213,143	9,158,915	6,170,096	9,573,231	414,316	4.52%	9,573,231
13 Employees (Temporary)	610,663	586,560	416,608	617,760	31,200	5.32%	617,760
14 Overtime	64,790	106,000	68,460	123,000	17,000	16.04%	123,000
15 Special Pay	336,290	556,200	483,761	546,051	(10,149)	-1.82%	546,051
21 FICA							
2152 FICA: Regular	689,255	764,641	533,400	749,237	(15,404)	-2.01%	749,237
2153 FICA: Other	—	44,872	—	47,259	2,387	5.32%	47,259
22 Retirement							
2251 Retirement: Official	—	48,557	—	49,027	470	0.97%	49,027
2252 Retirement: Employee	1,032,769	1,057,340	813,212	1,099,635	42,295	4.00%	1,099,635
2253 Retirement: SMS/SES	289,105	282,133	237,759	296,503	14,370	5.09%	296,503
2254 Retirement: DROP	226,221	170,405	153,522	126,573	(43,832)	-25.72%	126,573
23 Life & Health Insurance	1,494,568	1,150,000	1,180,151	1,500,000	350,000	30.43%	1,500,000
24 Worker's Compensation	—	0	—	—	0	N/A	0
25 Unemployment Compensation	—	5,000	—	5,000	0	0.00%	5,000
Total Personnel Services	**$13,170,787**	**$14,151,136**	**$10,226,537**	**$14,954,919**	**$803,783**	**5.68%**	**$14,954,919**

- Column (6) = Column (5) minus Column (3). Column (6a) = Column (6) divided by Column (3).
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Schedule II: Detail of Operating Expenses

Manatee County **Fiscal Year 2026-27**

Schedule II: Detail of operating expenses, Manatee County

Object Code (1)	Actual Expenditures 2024-25 (2)	Approved Budget 2025-26 (3)	Actual Expenditures through 6/30/26 (4)	Request 2026-27 (5)	Increase/ (Decrease) Amount (6)	Increase/ (Decrease) Percent (6a)	Amount Approved 2026-27 (7)
Operating Expenses							
31 Professional Services							
3151 Professional Services: E.D.P.	944,014	1,392,057	1,003,604	1,589,845	197,788	14.21%	1,589,845
3154 Professional Services: Legal	135,709	145,000	79,235	132,000	(13,000)	-8.97%	132,000
3159 Professional Services: Other	647,938	0	—	—	0	N/A	0
32 Accounting & Auditing	—	150	—	150	0	0.00%	150
33 Court Reporter	—	0	—	—	0	N/A	0
34 Other Contractual	1,249,017	1,804,363	757,450	1,385,889	(418,474)	-23.19%	1,385,889
40 Travel	73,296	114,983	58,893	125,541	10,558	9.18%	125,541
41 Communications	122,770	159,552	89,486	143,552	(16,000)	-10.03%	143,552
42 Transportation							
4251 Transportation: Postage	466,937	529,668	356,106	552,093	22,425	4.23%	552,093
4252 Transportation: Freight	—	0	—	—	0	N/A	0
43 Utilities	65,847	75,000	38,114	75,000	0	0.00%	75,000
44 Rentals & Leases							
4451 Rentals & Leases: Office Equipment	11,235	7,539	7,352	8,039	500	6.63%	8,039
4452 Rentals & Leases: Vehicles	—	0	—	—	0	N/A	0
4453 Rentals & Leases: Office Space	197,692	93,000	86,923	100,000	7,000	7.53%	100,000
4454 Rentals & Leases: E.D.P.	—	0	—	—	0	N/A	0
45 Insurance & Surety	135,751	141,160	151,901	165,460	24,300	17.21%	165,460
46 Repair & Maintenance							
4651 Repair & Maintenance: Office Equipment	12,837	6,000	40	6,000	0	0.00%	6,000
4652 Repair & Maintenance: Vehicles	6,108	11,280	3,219	11,280	0	0.00%	11,280
4653 Repair & Maintenance: Office Space	512,449	1,443,500	811,675	334,000	(1,109,500)	-76.86%	334,000
4654 Repair & Maintenance: E.D.P.	—	0	—	—	0	N/A	0
47 Printing & Binding	206,792	271,775	167,491	281,200	9,425	3.47%	281,200

Object Code (1)	Actual Expenditures 2024-25 (2)	Approved Budget 2025-26 (3)	Actual Expenditures through 6/30/26 (4)	Request 2026-27 (5)	Increase/ (Decrease) Amount (6)	Increase/ (Decrease) Percent (6a)	Amount Approved 2026-27 (7)
48 Promotional	16,073	29,758	16,896	29,755	(3)	-0.01%	29,755
49 Other Current Charges							
4951 Other Current Charges: Legal Advertisements	1,780	4,000	1,997	4,100	100	2.50%	4,100
4959 Other Current Charges: Other	—	0	—	—	0	N/A	0
51 Office Supplies	366,634	152,135	5,642	79,906	(72,229)	-47.48%	79,906
52 Operating Supplies	50,081	59,850	36,926	66,000	6,150	10.28%	66,000
54 Books & Publications							
5451 Books & Publications: Books	—	300	—	100	(200)	-66.67%	100
5452 Books & Publications: Subscriptions	47,888	27,307	30,294	37,740	10,433	38.21%	37,740
5453 Books & Publications: Education	52,930	114,298	48,646	130,360	16,062	14.05%	130,360
5454 Books & Publications: Dues/Memberships	12,478	11,645	12,071	11,676	31	0.27%	11,676
Total Operating Expenses	**$5,336,256**	**$6,594,320**	**$3,763,961**	**$5,269,686**	**($1,324,634)**	**-20.09%**	**$5,269,686**

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Schedule III: Detail of Operating Capital Outlay

Manatee County **Fiscal Year 2026-27**

Schedule III: Detail of operating capital outlay, Manatee County

Object Code (1)	Actual Expenditures 2024-25 (2)	Approved Budget 2025-26 (3)	Actual Expenditures through 6/30/26 (4)	Request 2026-27 (5)	Increase/ (Decrease) Amount (6)	Increase/ (Decrease) Percent (6a)	Amount Approved 2026-27 (7)
Operating Capital Outlay							
61 Land	—	0	—	—	0	N/A	0
62 Buildings	—	0	—	—	0	N/A	0
64 Machinery & Equipment							
6451 Machinery & Equipment: E.D.P.	159,957	62,000	—	242,402	180,402	290.97%	242,402
6452 Machinery & Equipment: Office Furniture	—	0	—	—	0	N/A	0
6453 Machinery & Equipment: Office Equipment	44,931	0	—	41,774	41,774	N/A	41,774
6454 Machinery & Equipment: Vehicles	—	0	—	—	0	N/A	0
66 Books	—	0	—	—	0	N/A	0
68 Intangible Assets	—	0	—	—	0	N/A	0
Total Operating Capital Outlay	**$204,888**	**$62,000**	**$0**	**$284,176**	**$222,176**	**358.35%**	**$284,176**

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