Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 1, 2026

Honorable Charles E. Hackney
Manatee County Property Appraiser
charles.hackney@manateepao.gov

Dear Mr. Hackney:

The Property Tax Oversight program received notification from the Office of Economic and Demographic Research (EDR) of the Finalized Salaries of County Constitutional Officers for Fiscal Year 2026-27. The salary report is available online at the link below.

https://edr.state.fl.us/content/local-government/reports/finsal26.pdf

The attached budget amendment reflects the changes necessary to adjust for the final salary, FICA, and retirement benefits. If you have any questions concerning this amendment, please feel free to contact me at (850) 617-6114.

Sincerely,

Holly Russell

Holly Russell
Budget Manager
Property Tax Oversight

Enclosure
cc: Board of County Commissioners

DR-404 PA
R. 3/08 Effective 11/12

PROPERTY APPRAISER
BUDGET AMENDMENT/TRANSFER

County Manatee **Request Number** 1 - DOR

Official Honorable Charles E. Hackney **B/A** X **B/T**

Budget Year Ending September 30, 2027 **Date** 10/1/2026

CATEGORY/LINE ITEM DESCRIPTION	LINE ITEM CODE	JUSTIFICATION	REQUEST Positions Rate AMOUNT + OR (-)	(DOR Use Only) APPROVAL Positions Rate $1,028 AMOUNT + OR (-)
Personnel Services - Official	11	Elected Official's FY 2026-27 Salary		$1,028
		Calculations		
Personnel Services - FICA	2152	Elected Official's FY 2026-27 Salary		$15
		Calculations		
Personnel Services - Retirement (Official)	2251	Elected Official's FY 2026-27 Salary		$565
		Calculations		
		TOTAL	$0	$1,608

Holly Russell

OFFICIAL **DEPARTMENT OF REVENUE** 10/1/2026 **DATE**

(Approval Pursuant to Section 195.087(1)F.S.)

MANATEE COUNTY

PROPERTY APPRAISER'S BUDGET
FISCAL YEAR 2026-2027

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 - DOR 10/1/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
NUMBER OF POSITIONS	64								64
ANNUAL SALARY RATE	4,933,431	1,028							4,934,459
PERSONNEL SERVICES:									
11 OFFICIAL	190,220	1,028							191,248
12 EMPLOYEES (REGULAR)	4,761,454								4,761,454
13 EMPLOYEES (TEMPORARY)	72,371								72,371
14 OVERTIME	25,600								25,600
15 SPECIAL PAY	78,911								78,911
21 FICA									
2152 FICA - REGULAR	391,980	15							391,995
2153 FICA - OTHER	0								0
22 RETIREMENT									
2251 RETIREMENT - OFFICIAL	104,621	565							105,186
2252 RETIREMENT - EMPLOYEE	537,045								537,045
2253 SMS/SES	321,623								321,623
2254 DROP	0								0
23 LIFE & HEALTH INSURANCE	1,232,632								1,232,632
24 WORKER'S COMPENSATION	0								0
25 UNEMPLOYMENT COMP.	0								0
TOTAL PERSONNEL SERVICES	**$7,716,457**	**$1,608**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$7,718,065**
OPERATING EXPENSES:									
31 PROFESSIONAL SERVICES									
3151 EDP SERVICES	57,595								57,595
3152 APPRAISAL SERVICES	17,000								17,000
3153 MAPPING SERVICES	0								0
3154 LEGAL SERVICES	66,000								66,000
3159 OTHER PROFESS. SERVICES	0								0

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 - DOR 10/1/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
32 ACCOUNTING & AUDITING	0								0
33 COURT REPORTER	0								0
34 OTHER CONTR. SERVICES	13,400								13,400
40 TRAVEL & PER DIEM	68,407								68,407
41 COMMUNICATIONS	4,995								4,995
42 TRANSPORTATION									
4251 POSTAGE	400								400
4252 FREIGHT	0								0
43 UTILITIES	0								0
44 RENTALS & LEASES									
4451 OFFICE EQUIPMENT	18,250								18,250
4452 VEHICLES	0								0
4453 OFFICE SPACE	0								0
4454 EDP	0								0
45 INSURANCE	0								0
46 REPAIR & MAINTENANCE									
4651 OFFICE EQUIPMENT	7,427								7,427
4652 VEHICLES	10,000								10,000
4653 OFFICE SPACE	0								0
4654 EDP	427,819								427,819
47 PRINTING & BINDING	27,890								27,890
49 OTHER CURRENT CHARGES									
4951 LEGAL ADVERTISEMENTS	170								170
4952 AERIAL PHOTOS	55,374								55,374
4959 OTHER	1,200								1,200
51 OFFICE SUPPLIES	23,079								23,079
52 OPERATING SUPPLIES	26,886								26,886
54 BOOKS/PUBLICATIONS									
5451 BOOKS	0								0
5452 SUBSCRIPTIONS	24,467								24,467
5453 EDUCATION	32,759								32,759
5454 DUES/MEMBERSHIP	13,440								13,440
TOTAL OPERATING EXPENSES	**$896,558**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$896,558**

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 - DOR 10/1/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
OPERATING CAPITAL OUTLAY:									
64 MACHINERY & EQUIPMENT									
6451 EDP EQUIPMENT	0								0
6452 OFFICE FURNITURE	0								0
6453 OFFICE EQUIPMENT	0								0
6454 VEHICLES	0								0
66 BOOKS	0								0
68 INTANGIBLE ASSETS	0								0
TOTAL OPERATING CAPITAL OUTLAY	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
NON-OPERATING:									
91 EDP CONTRACT RESERVE	0								0
92 OTHER CONTRACT RESERVE	0								0
93 SPECIAL CONTINGENCY	332,530								332,530
94 EMERGENCY CONTINGENCY	0								0
TOTAL NON-OPERATING	**$332,530**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$332,530**
TOTAL AMOUNT	**$8,945,545**	**$1,608**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$8,947,153**

DR-404 PA
R. 3/08 Effective 11/12

PROPERTY APPRAISER
BUDGET AMENDMENT/TRANSFER

County Manatee **Request Number** #1

Official Charles E. Hackney **B/A** _____ **B/T** #1

Budget Year Ending September 30, 2027 **Date** September 28, 2026

CATEGORY/LINE ITEM DESCRIPTION	LINE ITEM CODE	JUSTIFICATION	REQUEST Positions / Rate / AMOUNT + OR (-)	(DOR Use Only) APPROVAL Positions / Rate / AMOUNT + OR (-)
Life and Health Insurance	23	Transfer from Schedule IV Special Contigency (Object Code 93) to Schedule IA Life and Health Insurance (Object Code 23) for 94,613. The Manatee County Board of County Commissioners has approved 8% Health Insurance increase for all Constitutional Officers. Please reference attached letter from Manatee County Financial Management.	$94,613	$94,613
Special Contigency	93		($94,613)	($94,613)
		TOTAL	$0	$0

Chas E Hackney
OFFICIAL

Holly Russell
DEPARTMENT OF REVENUE

10/5/2026
DATE

(Approval Pursuant to Section 195.087(1)F.S.)

MANATEE COUNTY

PROPERTY APPRAISER'S BUDGET
FISCAL YEAR 2026-2027

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 - DOR 10/1/26	BT #1 10/5/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
NUMBER OF POSITIONS	64								64
ANNUAL SALARY RATE	4,933,431	1,028							4,934,459
PERSONNEL SERVICES:									
11 OFFICIAL	190,220	1,028							191,248
12 EMPLOYEES (REGULAR)	4,761,454								4,761,454
13 EMPLOYEES (TEMPORARY)	72,371								72,371
14 OVERTIME	25,600								25,600
15 SPECIAL PAY	78,911								78,911
21 FICA									
2152 FICA - REGULAR	391,980	15							391,995
2153 FICA - OTHER	0								0
22 RETIREMENT									
2251 RETIREMENT - OFFICIAL	104,621	565							105,186
2252 RETIREMENT - EMPLOYEE	537,045								537,045
2253 SMS/SES	321,623								321,623
2254 DROP	0								0
23 LIFE & HEALTH INSURANCE	1,232,632		94,613						1,327,245
24 WORKER'S COMPENSATION	0								0
25 UNEMPLOYMENT COMP.	0								0
TOTAL PERSONNEL SERVICES	**$7,716,457**	**$1,608**	**$94,613**	**$0**	**$0**	**$0**	**$0**	**$0**	**$7,812,678**
OPERATING EXPENSES:									
31 PROFESSIONAL SERVICES									
3151 EDP SERVICES	57,595								57,595
3152 APPRAISAL SERVICES	17,000								17,000
3153 MAPPING SERVICES	0								0
3154 LEGAL SERVICES	66,000								66,000
3159 OTHER PROFESS. SERVICES	0								0

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 - DOR 10/1/26	BT #1 10/5/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
32 ACCOUNTING & AUDITING	0								0
33 COURT REPORTER	0								0
34 OTHER CONTR. SERVICES	13,400								13,400
40 TRAVEL & PER DIEM	68,407								68,407
41 COMMUNICATIONS	4,995								4,995
42 TRANSPORTATION									
4251 POSTAGE	400								400
4252 FREIGHT	0								0
43 UTILITIES	0								0
44 RENTALS & LEASES									
4451 OFFICE EQUIPMENT	18,250								18,250
4452 VEHICLES	0								0
4453 OFFICE SPACE	0								0
4454 EDP	0								0
45 INSURANCE	0								0
46 REPAIR & MAINTENANCE									
4651 OFFICE EQUIPMENT	7,427								7,427
4652 VEHICLES	10,000								10,000
4653 OFFICE SPACE	0								0
4654 EDP	427,819								427,819
47 PRINTING & BINDING	27,890								27,890
49 OTHER CURRENT CHARGES									
4951 LEGAL ADVERTISEMENTS	170								170
4952 AERIAL PHOTOS	55,374								55,374
4959 OTHER	1,200								1,200
51 OFFICE SUPPLIES	23,079								23,079
52 OPERATING SUPPLIES	26,886								26,886
54 BOOKS/PUBLICATIONS									
5451 BOOKS	0								0
5452 SUBSCRIPTIONS	24,467								24,467
5453 EDUCATION	32,759								32,759
5454 DUES/MEMBERSHIP	13,440								13,440
TOTAL OPERATING EXPENSES	**$896,558**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$896,558**

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 - DOR 10/1/26	BT #1 10/5/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
OPERATING CAPITAL OUTLAY:									
64 MACHINERY & EQUIPMENT									
6451 EDP EQUIPMENT	0								0
6452 OFFICE FURNITURE	0								0
6453 OFFICE EQUIPMENT	0								0
6454 VEHICLES	0								0
66 BOOKS	0								0
68 INTANGIBLE ASSETS	0								0
TOTAL OPERATING CAPITAL OUTLAY	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
NON-OPERATING:									
91 EDP CONTRACT RESERVE	0								0
92 OTHER CONTRACT RESERVE	0								0
93 SPECIAL CONTINGENCY	332,530		(94,613)						237,917
94 EMERGENCY CONTINGENCY	0								0
TOTAL NON-OPERATING	**$332,530**	**$0**	**($94,613)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$237,917**
TOTAL AMOUNT	**$8,945,545**	**$1,608**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$8,947,153**

Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 5, 2026

Honorable Charles E. Hackney
Manatee County Property Appraiser
Charles.hackney@manateepao.gov

Dear Mr. Hackney:

Under the statutory parameters outlined in section 195.087, Florida Statutes, the Department of Revenue (Department) has completed its inadequacy and excessiveness review of your office's budget amendment request for Fiscal Year 2026/27 and finds that amendments and changes are necessary for approval.

Attached is the approved budget amendment #2 for the Manatee County Property Appraiser's Fiscal Year 2026/27 budget which contains the Department's amendments. The Department will send a copy of this approval to your Board of County Commissioners.

If you have questions about your budget, please contact me at (850) 617-6114.

Sincerely,

Holly Russell

Holly Russell
Revenue Program Administrator I
Property Tax Oversight

Enclosure
cc: Board of County Commissioners

DR-404 PA
R. 3/08 Effective 11/12

PROPERTY APPRAISER
BUDGET AMENDMENT/TRANSFER

County Manatee | **Request Number** #2

Official Charles E. Hackney | **B/A** X | **B/T**

Budget Year Ending September 30, 2027 | **Date** October 1, 2026

			REQUEST	(DOR Use Only) APPROVAL
			Positions	Positions
			Rate	Rate $190,458
CATEGORY/LINE ITEM DESCRIPTION	LINE ITEM CODE	JUSTIFICATION	AMOUNT + OR (-)	AMOUNT + OR (-)
Employees (Regular)	12	Transfer from Special Contigency (Object Code 93) to Schedule IA line items as indicated herein. This request is submitted as an Amendment because it increases annual rate from $4,743,211 to $4,933,669 The Manatee County Board of County Commissioners approved FY27 budget includes compensation increases for county staff as well as employees of all Constitutional Offices. This is a request to amend our FY27 budget accordingly. Monies budgets in special contigency (non-operating) will now need to be moved to the appropriate line items in Schedule IA.	$190,458	$190,458
FICA	2152		$14,111	$14,111
Retirement - Regular	2252		$20,547	$20,547
Retirement - SMS	2253		$12,800	$12,800
Life and Health Insurance	23		$1,138	$1
Special Contigency	93		($239,054)	($237,917)
		TOTAL	$0	$0

Chas E Hackney

OFFICIAL

Holly Russell

DEPARTMENT OF REVENUE

10/5/2026

DATE

(Approval Pursuant to Section 195.087(1)F.S.)

PROPERTY APPRAISER'S BUDGET

MANATEE COUNTY **FISCAL YEAR 2026-2027**

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 - DOR 10/1/26	BT #1 10/5/26	BA #2 10/5/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
NUMBER OF POSITIONS	64								64
ANNUAL SALARY RATE	4,933,431	1,028		190,458					5,124,917
PERSONNEL SERVICES:									
11 OFFICIAL	190,220	1,028							191,248
12 EMPLOYEES (REGULAR)	4,761,454			190,458					4,951,912
13 EMPLOYEES (TEMPORARY)	72,371								72,371
14 OVERTIME	25,600								25,600
15 SPECIAL PAY	78,911								78,911
21 FICA									
2152 FICA - REGULAR	391,980	15		14,111					406,106
2153 FICA - OTHER	0								0
22 RETIREMENT									
2251 RETIREMENT - OFFICIAL	104,621	565							105,186
2252 RETIREMENT - EMPLOYEE	537,045			20,547					557,592
2253 SMS/SES	321,623			12,800					334,423
2254 DROP	0								0
23 LIFE & HEALTH INSURANCE	1,232,632		94,613	1					1,327,246
24 WORKER'S COMPENSATION	0								0
25 UNEMPLOYMENT COMP.	0								0
TOTAL PERSONNEL SERVICES	**$7,716,457**	**$1,608**	**$94,613**	**$237,917**	**$0**	**$0**	**$0**	**$0**	**$8,050,595**
OPERATING EXPENSES:									
31 PROFESSIONAL SERVICES									
3151 EDP SERVICES	57,595								57,595
3152 APPRAISAL SERVICES	17,000								17,000
3153 MAPPING SERVICES	0								0
3154 LEGAL SERVICES	66,000								66,000
3159 OTHER PROFESS. SERVICES	0								0

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 - DOR 10/1/26	BT #1 10/5/26	BA #2 10/5/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
32 ACCOUNTING & AUDITING	0								0
33 COURT REPORTER	0								0
34 OTHER CONTR. SERVICES	13,400								13,400
40 TRAVEL & PER DIEM	68,407								68,407
41 COMMUNICATIONS	4,995								4,995
42 TRANSPORTATION									
4251 POSTAGE	400								400
4252 FREIGHT	0								0
43 UTILITIES	0								0
44 RENTALS & LEASES									
4451 OFFICE EQUIPMENT	18,250								18,250
4452 VEHICLES	0								0
4453 OFFICE SPACE	0								0
4454 EDP	0								0
45 INSURANCE	0								0
46 REPAIR & MAINTENANCE									
4651 OFFICE EQUIPMENT	7,427								7,427
4652 VEHICLES	10,000								10,000
4653 OFFICE SPACE	0								0
4654 EDP	427,819								427,819
47 PRINTING & BINDING	27,890								27,890
49 OTHER CURRENT CHARGES									
4951 LEGAL ADVERTISEMENTS	170								170
4952 AERIAL PHOTOS	55,374								55,374
4959 OTHER	1,200								1,200
51 OFFICE SUPPLIES	23,079								23,079
52 OPERATING SUPPLIES	26,886								26,886
54 BOOKS/PUBLICATIONS									
5451 BOOKS	0								0
5452 SUBSCRIPTIONS	24,467								24,467
5453 EDUCATION	32,759								32,759
5454 DUES/MEMBERSHIP	13,440								13,440
TOTAL OPERATING EXPENSES	**$896,558**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$896,558**

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 - DOR 10/1/26	BT #1 10/5/26	BA #2 10/5/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
OPERATING CAPITAL OUTLAY:									
64 MACHINERY & EQUIPMENT									
6451 EDP EQUIPMENT	0								0
6452 OFFICE FURNITURE	0								0
6453 OFFICE EQUIPMENT	0								0
6454 VEHICLES	0								0
66 BOOKS	0								0
68 INTANGIBLE ASSETS	0								0
TOTAL OPERATING CAPITAL OUTLAY	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
NON-OPERATING:									
91 EDP CONTRACT RESERVE	0								0
92 OTHER CONTRACT RESERVE	0								0
93 SPECIAL CONTINGENCY	332,530		(94,613)	(237,917)					0
94 EMERGENCY CONTINGENCY	0								0
TOTAL NON-OPERATING	**$332,530**	**$0**	**($94,613)**	**($237,917)**	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL AMOUNT	**$8,945,545**	**$1,608**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$8,947,153**