



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 14, 2026

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

Dear Mr. Hackney:

In accordance with section 195.087, Florida Statutes (F.S.), the Department of Revenue (Department) has made necessary changes to your office's Fiscal Year 2026-27 budget based on review of additional information or testimony you or your county commission provided. The enclosed budget reflects these changes.

The statute provides that this final, Department-approved budget may be amended only through a budget amendment at the property appraiser's request or an appeal to the Governor and Cabinet sitting as the Administration Commission. The Administration Commission may amend the budget if it finds that any aspect of the budget is unreasonable in light of the property appraiser's workload in the county under review. You must file a written request no later than 15 days following the public hearing to finalize your county's budget and adopt millage rates. The property appraiser or the county commission's presiding officer may file appeals. The filing of an appeal does not relieve the county commission of its obligation to fund the Department-approved final budget during the pendency of the appeal.

The 2026-27 salary for the official is not yet available from the Office of Economic and Demographic Research (EDR). Therefore, the Department will make a technical amendment to the budget at a later date to reflect the final salary and any necessary adjustment for matching benefits.

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

Sincerely,

Holly Russell
Budget Manager
Property Tax Oversight

Enclosure
cc: Board of County Commissioners

BUDGET REQUEST FOR PROPERTY APPRAISERS
SUMMARY OF THE 2026-2027 BUDGET BY APPROPRIATION CATEGORY

MANATEE
COUNTY

8/14/2026
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	(INCREASE/DECREASE)		AMOUNT APPROVED 2026-27	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$6,660,380	\$7,720,153	\$3,378,859	\$7,718,233	(\$1,920)	-0.02%	\$7,716,457	(\$3,696)	-0.05%
OPERATING EXPENSES (Sch. II)	\$670,172	\$778,821	\$275,451	\$896,558	\$117,737	15.12%	\$896,558	\$117,737	15.12%
OPERATING CAPITAL OUTLAY (Sch. III)	\$0	\$0	\$0	\$0	\$0	----	\$0	\$0	----
NON-OPERATING (Sch. IV)		\$0		\$334,197	\$334,197	----	\$332,530	\$332,530	----
TOTAL AMOUNT	\$7,330,552	\$8,498,974	\$3,654,310	\$8,948,988	\$450,014	5.29%	\$8,945,545	\$446,571	5.25%
NUMBER OF POSITIONS		64		64	0	0.00%	64	0	0.00%
COL (5) - (3)							COL (6) / (3)		

DETAIL OF SALARIES									
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FY 2026-2027	SCHEDULE I
MANATEE	

SCHEDULE I

DOR USE ONLY

[illegible]

DETAIL OF PERSONNEL SERVICES							
MANATEE					SCHEDULE IA		
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	186,476	192,220	92,358	190,220	(2,000)	-1.04%	190,220
12 EMPLOYEES (REGULAR)	4,229,510	4,760,747	2,148,837	4,761,454	707	0.01%	4,761,454
13 EMPLOYEES (TEMPORARY)	23,410	50,000	21,112	72,371	22,371	44.74%	72,371
14 OVERTIME	40,820	25,600	20,751	25,600	0	0.00%	25,600
15 SPECIAL PAY	54,819	99,547	15,144	78,911	(20,636)	-20.73%	78,911
21 FICA							
2152 REGULAR	328,205	391,302	166,338	391,980	678	0.17%	391,980
2153 OTHER	0	0	0	0	0	-----	0
22 RETIREMENT							
2251 OFFICIAL	107,586	104,895	49,615	104,621	(274)	-0.26%	104,621
2252 EMPLOYEE	475,898	561,394	244,998	537,045	(24,349)	-4.34%	537,045
2253 SMS/SES	301,453	310,631	149,725	323,399	12,768	4.11%	321,623
2254 DROP	0	0	0	0	0	-----	0
23 LIFE & HEALTH INSURANCE	912,203	1,223,817	469,981	1,232,632	8,815	0.72%	1,232,632
24 WORKER'S COMPENSATION	0	0	0	0	0	-----	0
25 UNEMPLOYMENT COMP.	0	0	0	0	0	-----	0
TOTAL PERSONNEL SERVICES	\$6,660,380	\$7,720,153	\$3,378,859	\$7,718,233	(\$1,920)	-0.02%	\$7,716,457

Post this total to
Col.(2) Ex. A

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Col. (3) Ex. A

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Col. (4) Ex. A

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Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING EXPENSES							
MANATEE				SCHEDULE II			
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	37,171	43,878	2,324	57,595	13,717	31.26%	57,595
3152 APPRAISAL	18,000	16,500	0	17,000	500	3.03%	17,000
3153 MAPPING	0	0	0	0	0	-----	0
3154 LEGAL	66,000	66,000	27,500	66,000	0	0.00%	66,000
3159 OTHER	0	0	0	0	0	-----	0
32 ACCOUNTING & AUDITING	0	0	0	0	0	-----	0
33 COURT REPORTER	0	0	0	0	0	-----	0
34 OTHER CONTRACTUAL	3,600	13,400	1,180	13,400	0	0.00%	13,400
40 TRAVEL	22,802	71,325	20,790	68,407	(2,918)	-4.09%	68,407
41 COMMUNICATIONS	2,382	3,156	1,215	4,995	1,839	58.27%	4,995
42 TRANSPORTATION							
4251 POSTAGE	649	400	0	400	0	0.00%	400
4252 FREIGHT	0	0	0	0	0	-----	0
43 UTILITIES	0	0	0	0	0	-----	0
44 RENTALS & LEASES			0				
4451 OFFICE EQUIPMENT	14,903	15,757	5,956	18,250	2,493	15.82%	18,250
4452 VEHICLES	0	0	0	0	0	-----	0
4453 OFFICE SPACE	0	0	0	0	0	-----	0
4454 E.D.P.	0	0	0	0	0	-----	0
45 INSURANCE & SURETY	0	0	0	0	0	-----	0

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	4,509	7,427	1,385	7,427	0	0.00%	7,427
4652 VEHICLES	5,613	10,000	1,965	10,000	0	0.00%	10,000
4653 OFFICE SPACE	0	0	0	0	0	-----	0
4654 E.D.P.	336,397	329,742	165,589	427,819	98,077	29.74%	427,819
47 PRINTING & BINDING	18,277	27,890	12,415	27,890	0	0.00%	27,890
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	155	170	80	170	0	0.00%	170
4952 AERIAL PHOTOS	52,308	55,374	0	55,374	0	0.00%	55,374
4959 OTHER	159	1,200	78	1,200	0	0.00%	1,200
51 OFFICE SUPPLIES	6,863	23,079	1,363	23,079	0	0.00%	23,079
52 OPERATING SUPPLIES	25,008	26,886	9,162	26,886	0	0.00%	26,886
54 BOOKS & PUBLICATIONS							
5451 BOOKS	0	0	0	0	0	-----	0
5452 SUBSCRIPTIONS	18,328	23,447	7,038	24,467	1,020	4.35%	24,467
5453 EDUCATION	25,579	29,930	9,097	32,759	2,829	9.45%	32,759
5454 DUES/MEMBERSHIPS	11,469	13,260	8,314	13,440	180	1.36%	13,440
TOTAL OPERATING EXPENSES	\$670,172	\$778,821	\$275,451	\$896,558	\$117,737	15.12%	\$896,558

Post this total to
Col. (2) Ex. A

Post this total to
Col. (3) Ex. A

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Col. (4) Ex. A

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Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

MANATEE

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	0	0	0	0	0	----	0
6452 OFFICE FURNITURE	0	0	0	0	0	----	0
6453 OFFICE EQUIPMENT	0	0	0	0	0	----	0
6454 VEHICLES	0	0	0	0	0	----	0
66 BOOKS	0	0	0	0	0	----	0
68 INTANGIBLE ASSETS	0	0	0	0	0	----	0
TOTAL OPERATING CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	----	\$0

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Col. (2) Ex. A

Post this total to
Col. (3) Ex. A

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Col. (4) Ex. A

Post this total to
Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF NON-OPERATING

MANATEE

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE		0		0	0	----	0
92 OTHER CONTRACT RESERVE		0		0	0	----	0
93 SPECIAL CONTINGENCY		0		334,197	334,197	----	332,530
94 EMERGENCY CONTINGENCY		0		0	0	----	0
TOTAL NON-OPERATING		\$0		\$334,197	\$334,197	----	\$332,530

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Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)