Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

July 15, 2026

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

Dear Mr. Hackney:

Under section 195.087, Florida Statutes (F.S.), the Department of Revenue (Department) has reviewed your budget request for your office's operations for October 1, 2026, through September 30, 2027. The Department will send copies of this letter and your tentative budget to your board of county commissioners.

The budget contains the Department's tentative amendments and changes. The salary this budget reflects for the official is based on the salary for 2025-2026. The Office of Economic and Demographic Research will provide the final salary computations for 2026-2027, and the Department will make the necessary adjustments when this information becomes available.

Section 195.087, F.S., requires the property appraiser and county commission to submit additional information or testimony before the budget becomes final on August 15, 2026. The Department will make final amendments or changes to your budget and will notify both you and your board of county commissioners then. Please submit all additional information by August 7.

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

Sincerely,

Holly Russell

Holly Russell
Budget Manager
Property Tax Oversight

Enclosure
cc: Board of County Commissioners

DR-484, R. 12/14
Rule 12D-16.002, F.A.C.
Provisional

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

MANATEE
COUNTY

7/15/2026
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	(INCREASE/DECREASE) AMOUNT	(INCREASE/DECREASE) %	AMOUNT APPROVED 2026-27	(INCREASE/DECREASE) AMOUNT	(INCREASE/DECREASE) %
(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

FY 2026-2027
MANATEE

SCHEDULE I

DOR USE ONLY

				REQUESTED INCREASES				APPROVED INCREASES			
Pos. No.	Position Classification	Annual Rate 9/30/26	Position Designation	Guideline	Other	Funding	Annual Rate 9/30/27	Guideline	Other	Funding	Annual Rate 9/30/27
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)	(7a)	(7b)	(8)	(9)
1	Official	192,220		0	(2,000)	190,220	190,220	0	(2,000)	190,220	190,220
63	Current Positions	4,743,211		0	0	4,761,454	4,743,211	0	0	4,761,454	4,743,211
	New Positions										
64	TOTAL	$4,935,431		$0	($2,000)	$4,951,674	$4,933,431	$0	($2,000)	$4,951,674	$4,933,431

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	INCREASE/(DECREASE) %	AMOUNT APPROVED 2026-27
(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	**Post this total to Col. (3) Ex. A**	**Post this total to Col. (4) Ex. A**	**Post this total to 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	INCREASE/(DECREASE) %	AMOUNT APPROVED 2026-27
(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	INCREASE/(DECREASE) %	AMOUNT APPROVED 2026-27
(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**	**Post this total to Col. (4) Ex. A**	**Post this total to 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	INCREASE/(DECREASE) %	AMOUNT APPROVED 2026-27
(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
	Post this total to Col. (2) Ex. A	Post this total to Col. (3) Ex. A	Post this total to 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	INCREASE/(DECREASE) %	AMOUNT APPROVED 2026-27
(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
		Post this total to Col. (3) Ex. A		Post this total to Col. (5) Ex. A	Col. (5) - (3)	Col. (6) / (3)	