

RESOLUTION B-26-062
AMENDING THE ANNUAL BUDGET
FOR MANATEE COUNTY, FLORIDA
FOR FISCAL YEAR 2026

Florida Statutes 129.06, authorizes the Board of County Commissioners to amend its budget for the current
WHEREAS, fiscal year as follows:

a) Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund

Appropriations from reserves may be made to increase the appropriation for any particular expense in the
b) same fund, or to create an appropriation in the fund for any lawful purpose.

Unanticipated revenues, including increased receipts for enterprise or proprietary funds, may be appropriated
for their intended purpose, and may be transferred between funds to properly account for the unanticipated
c) revenue.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Manatee County, Florida
that the 2025-2026 budget is hereby amended in accordance with FS 129.06 as described on the attached
summary and specified in the budget adjustment batch files which are listed below:

Transfer of Funds

Item No.	Batch ID No.	Reference No.
1	EP32526A/B	BU26000375
2	EP32426A/B	BU26000374
3	AW31226A	BU26000348
4	IM31926A/B	BU26000359
5	ES33126A	BU26000384
6	SD031626A	BU26000353
7	JR31626A	BU26000354
9	AD32426B	BU26000373
10	DS032026A	BU26000360
11	MC32326A	BU26000363
12	KM3242026	BU26000366
14	AD32426A	BU26000369
15	MC32426A	BU26000371
16	CM032526A	BU26000376

Unanticipated Revenue Appropriations

Item No.	Batch ID No.	Reference No.
8	CT31926A/E	BU26000357
13	CM032426A/B	BU26000367

ADOPTED IN OPEN SESSION WITH A QUORUM PRESENT AND VOTING THIS 21st DAY OF
April, 2026.

ATTEST: Angelina Colonnese
Clerk of the Circuit Court

By: Rubin Pitts
Deputy Clerk



BOARD OF COUNTY COMMISSIONERS
MANATEE COUNTY, FLORIDA

By: J. Lee
Chairman

BUDGET AMENDMENT RESOLUTION NO. B-26-062
AGENDA DATE: April 21, 2026

- 1) District: Countywide
Department: COMMUNITY & VETERANS SERVICES
Fund: GRANTS > 7/03
Description: Transfers \$27,000 from reserves in the General fund to the ADI FY25/26 account key in the Grants fund for the Senior Connection Center, Inc. (SCC) for the FY25/26 Alzheimer's Disease Initiative (ADI) grant to cover anticipated salaries and operating expenditures.

This grant was approved by the Board on June 17th, 2025.

Batch ID: EP32526A/B Reference: BU26000375
- 2) District: Countywide
Department: COMMUNITY & VETERANS SERVICES
Fund: GRANTS > 7/03
Description: Transfers \$72,000 from reserves in the General fund to the CCE FY25/26 account key in the Grants fund for the Senior Connection Center for the Community Care for the Elderly (CCE) grant to cover the anticipated increase in contractor expenditures.

This grant was approved by the Board on June 17th, 2025.

Batch ID: EP32426A/B Reference: BU26000374
- 3) District: Countywide
Department: COMMUNITY & VETERANS SERVICES
Fund: CHILDREN'S SERVICES TAX
Description: Transfers \$114,442 from reserves in the Children's Services Tax fund to the Community and Veterans Services - Child Program Administration account key as follows: \$104,745 as a carries forward for expenditures budgeted in FY25 but not expended and \$9,697 for increased cost for the Drowning Prevention Initiative.

The Drowning Prevention Initiative was approved by the Board on January 8, 2025.

Batch ID: AW31226A Reference: BU26000348
- 4) District: Countywide
Department: NATURAL RESOURCES
Fund: DEPT OF NAT RESOURCES GRANTS
Description: Deappropriates \$25,000 of grant revenue in the Department of Natural Resources Grants fund from the West Coast Inland Navigation District (WCIND) Waterway Development Grant Program for the US Coast Guard Auxiliary Flotilla 81 project No. M-400 to align revenues and expenditures to actuals and close the grant.

The County has satisfied all funding requirements in the agreement resulting in the closure for project No.M-400.

Batch ID: IM31926A/B Reference: BU26000359
- 5) District: Countywide
Department: FINANCIAL MANAGEMENT
Department: UTILITY OPERATIONS
Fund: WATER/SEWER OPERATING FUND
Fund: WATER/SEWER DEBT SERVICE FUND
Description: Transfers \$699,600 from reserves in the Water & Sewer Operating fund to the Water & Sewer Debt Service fund to set aside funds for the future payment of the Drinking Water State Resolving fund Planning, Design and Construction loan agreement for the Lead and Copper Line Replacement.

Resolution R-26-020 authorizing the Lead and Copper Line Replacement was approved by the Board on February 10, 2026.

Batch ID: ES33126A Reference: BU26000384

BUDGET AMENDMENT RESOLUTION NO. B-26-062
AGENDA DATE: April 21, 2026

- 6) District: 3
Department: SPORTS & LEISURE SERVICES
Fund: PARKS & RECREATION
Description: Transfers \$8,037 from reserves in the Parks and Recreation fund to the Coquina Beach Capital account key for reimbursement costs to United Parks Services for the sidewalk repair at Coquina Beach Café.

This budget amendment is for reimbursement per the contract with United Parks Services.

Batch ID: SD031626A

Reference: BU26000353

- 7) District: 5
Department: BRADENTON AREA CONVENTION & VISITOR'S BUREAU
Department: SPORTS & LEISURE SERVICES
Fund: TOURIST DEVELOPMENT TAX
Fund: BLDG CAP PROJECTS FUND
Fund: 2022 REVENUE IMPROVEMENT & REFUNDING BONDS CAPITAL PROJECTS
Description: Transfers \$504,310 to reserves as follows: \$184,077 in the Building Capital Projects fund and \$320,233 in the 2022 Revenue Improvement and Refunding Bonds Capital Projects fund from the Premier Sports Campus - Locker Rooms project to align budgeted revenues and expenditures with actuals and close the project.

Also, transfer \$184,077 to reserves in the Tourist Development Tax fund from the Building Capital Projects fund.

This budget amendment adjusts the FY26-30 CIP.

Batch ID: JR31626A

Reference: BU26000354

- 8) District: Countywide
Department: PUBLIC SAFETY
Fund: EMERGENCY MEDICAL SVCS TRUST
Description: Appropriates \$10,932 of grant revenue in the Emergency Medical Services Trust fund for the EMS County Grant from the State of Florida Department of Health, Bureau of Emergency Medical Services System for the 2nd quarter of the State Fiscal Year 2026.

Payments of funds to Manatee County Board of County Commissioners per s. 401.113(1)(a), F.S.

Batch ID: CT31926A/E

Reference: BU26000357

- 9) District: 2
Department: UTILITY OPERATIONS
Fund: UTILITIES REVENUE IMPROVEMENT AND REF BONDS 2023
Description: Transfers \$32,000 from reserves in the Utilities Revenue Improvement and Refunding Bonds 2023 fund to the Peacock Subdivision Water Main Upgrade project for additional design and associated overhead costs.

This budget amendment adjusts the FY26-30 CIP.

Batch ID: AD32426B

Reference: BU26000373

- 10) District: Countywide
Department: PUBLIC SAFETY
Fund: PARKS & RECREATION
Description: Transfers \$13,900 from reserves in the Parks and Recreation fund to the Lincoln Pool account key to purchase a Slipstream FL Riptide training bundle as well as training and education to prevent drownings in the community.

This budget amendment will be reimbursed by the Department of Children and Families once training is completed.

Batch ID: DS032026A

Reference: BU26000360

BUDGET AMENDMENT RESOLUTION NO. B-26-062
 AGENDA DATE: April 21, 2026

- 11) District: 2
 Department: PROPERTY MANAGEMENT
 Fund: BLDG CAP PROJECTS FUND
 Description: Transfers \$173,096 to reserves in the Building Capital Projects fund from the UPS Replacement at Public Safety Center - Phase II project to align budgeted revenues and expenditures with actuals and close the project.

This budget amendment adjusts the FY26-30 CIP.

Batch ID: MC32326A

Reference: BU26000383

- 12) District: Countywide
 Department: INFORMATION TECHNOLOGY
 Fund: BLDG CAP PROJECTS FUND
 Description: Transfers \$44 to reserves in the Building Capital Projects fund from the County Parking Garage - Radio Tower project to align budgeted revenues and expenditures with actuals and close the project.

This budget amendment adjusts the FY26-30 CIP.

Batch ID: KM3242026

Reference: BU26000366

- 13) District: Countywide
 Department: PUBLIC WORKS & TRANSIT
 Fund: TRANSIT SYSTEM
 Description: Appropriates \$635,082 of grant revenue in the Transit System fund from the Florida Department of Transportation (FDOT) for the SR 789 corridor through the Transit Corridor Development Program: Contract No. G3N79, FPN No. 410895-1-84-13.

This grant was approved by the Board on February 10, 2026.

Batch ID: CM032426A/B

Reference: BU26000367

- 14) District: 3,4
 Department: UTILITY OPERATIONS
 Fund: WATER/SEWER CAP. IMPROV.
 Fund: UTILITIES REVENUE IMPROVEMENT AND REF BONDS 2023
 Description: Transfers \$32,221 from reserves as follows: \$2,221 from the Water and Sewer Capital Improvement fund and \$30,000 from the Utilities Revenue Improvement and Refunding Bonds, 2023 fund to cover associated overhead costs for the following projects:

<u>Project #</u>	<u>Project Description</u>	<u>Amount</u>
6041587	Force Main 11 Replacement - 56th St & Holmes Rd	\$ 2,221
6017984	39A Motor Control Center Rehabilitation	30,000
		\$ 32,221

This budget amendment adjusts the FY26-30 CIP.

Batch ID: AD32426A

Reference: BU26000369

- 15) District: 5
 Department: PROPERTY MANAGEMENT
 Fund: 2023 REVENUE IMPROVEMENT BONDS CAPITAL PROJECTS
 Description: Transfers \$133,591 to reserves in the 2023 Revenue Improvement Bonds Capital Projects fund from the Landfill Fuel Tank Solid Waste project to align budgeted revenues and expenditures with actuals and close the project.

This budget amendment adjusts the FY26-30 CIP.

Batch ID: MC32426A

Reference: BU26000371

BUDGET AMENDMENT RESOLUTION NO. B-26-062

AGENDA DATE: April 21, 2026

- 16) District: 5
 Department: PUBLIC WORKS & TRANSIT
 Fund: 2023 REVENUE IMPROVEMENT BONDS CAPITAL PROJECTS
 Description: Transfers \$116,827 from reserves in the 2023 Revenue Improvement Bonds Capital Projects fund to the Lakewood Ranch Blvd - SR 70 to University Parkway - Pavement Reconstruction project to cover associated overhead costs.

This budget amendment adjusts the FY26-30 CIP.

Batch ID: CM032526A

Reference: BU26000376

GENERAL FUND AND UNINCORPORATED MSTU FUND BOARD'S RESERVES FOR CONTINGENCY ARE NOT AFFECTED BY THIS BUDGET AMENDMENT. THE BALANCE OF THE FY2026 GENERAL FUND BOARD'S RESERVE IS \$325,000 AND IN THE UNINCORPORATED MSTU FUND BOARD'S RESERVE IS \$500,000.

RESOLUTION B-26-068
AMENDING THE ANNUAL BUDGET
FOR MANATEE COUNTY, FLORIDA
FOR FISCAL YEAR 2026

WHEREAS, Florida Statutes 129.06, authorizes the Board of County Commissioners to amend its budget for the current fiscal year as follows:

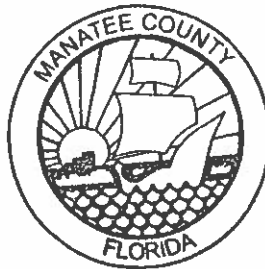
- a) Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased, provided the total appropriations of the fund are not changed.
- b) Appropriations from reserves may be made to increase the appropriation for any particular expense in the same fund, or to create an appropriation in the fund for any lawful purpose.
- c) Unanticipated revenues, including increased receipts for enterprise or proprietary funds, may be appropriated for their intended purpose, and may be transferred between funds to properly account for the unanticipated revenue.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Manatee County, Florida that the 2025-2026 budget is hereby amended in accordance with FS 129.06 as described on the attached summary and specified in the budget adjustment batch files which are listed below:

Transfer of Funds			Unanticipated Revenue Appropriations		
Item No.	Batch ID No.	Reference No.	Item No.	Batch ID No.	Reference No.
1	IM32426A	BU26000372			
2	IM32326A	BU26000362			
3	IM32326B	BU26000364			

ADOPTED IN OPEN SESSION WITH A QUORUM PRESENT AND VOTING THIS 21st DAY OF

April, 2026.



BOARD OF COUNTY COMMISSIONERS
MANATEE COUNTY, FLORIDA

By: J.H.
Chairman

ATTEST: Angelina Colonnese
Clerk of the Circuit Court

By: Debra Deth
Deputy Clerk

BUDGET AMENDMENT RESOLUTION NO. B-26-068 INFRASTRUCTURE SALES TAX
AGENDA DATE: April 21, 2026

- 1) District: 2
Department: NATURAL RESOURCES
Fund: INFRASTRUCTURE - PARKS & COMMUNITY FACILITIES CAPITAL PROJECTS
Fund: PARKS AND NATURAL RESOURCES IMPACT FEES - UNINCORPORATED CAPITAL PROJECTS
Description: Transfers \$300,000 from capital reserves as follows: \$287,500 in the Infrastructure - Parks and Community Facilities Capital Projects fund and \$12,500 in the Parks and Natural Resources Impact Fees - Unincorporated Capital Projects fund to the Washington Park Phase III project for design and construction costs as adopted in the FY26-30 CIP and approved by the Board of County Commissioners on September 22, 2025.

This action does not change the Infrastructure Sales Tax Project and Equipment List. This action does not change the category percentages.

This budget amendment adjusts the FY26-30 CIP.

Batch ID: IM32426A

Reference: BU26000372

- 2) District: 3
Department: NATURAL RESOURCES
Department: FINANCIAL MANAGEMENT
Fund: INFRASTRUCTURE - PARKS & COMMUNITY FACILITIES CAPITAL PROJECTS
Description: Transfers \$245,000 from capital reserves in the Infrastructure - Parks and Community Facilities Capital Projects fund to the Leffis Key Preserve - Boardwalk Repair and Replacement project for construction costs as adopted in the FY26-30 CIP and approved by the Board of County Commissioners on September 22, 2025.

Also, reduces \$6,000,000 on the Project and Equipment List in the Canal Road from 37th Street East to 49th Street East - Segment 3 project to adjust budgeted expenditures and align with the FY26-30 Adopted CIP as adopted in the FY26-30 CIP and approved by the Board of County Commissioners on September 22, 2025.

Also, reduces \$1,700,000 on the Project and Equipment List in the Cedar Creek Channel Improvements - Infrastructure Sales Tax Reference Number - TRST00325 project to reallocate and utilize funding more efficiently.

This action reduces the Infrastructure Sales Tax Project and Equipment List in the amount of \$7,700,000. This action does not change the category percentages.

This budget amendment adjusts the FY26-30 CIP.

Batch ID: IM32326A

Reference: BU26000362

- 3) District: 3
Department: NATURAL RESOURCES
Fund: INFRASTRUCTURE SALES TAX REVENUE IMPROVEMENT NOTE CAPITAL PROJECTS, SERIES 2021
Description: Transfers \$10,594 from capital reserves in the Infrastructure Sales Tax Revenue Improvement Note Capital Projects, Series 2021 fund to the Living Lab at Geraldson Farm - Pavillion project for construction costs as adopted in the FY26-30 CIP and approved by the Board of County Commissioners on September 22, 2025.

This action does not change the Infrastructure Sales Tax Project and Equipment List. This action does not change the category percentages.

This budget amendment adjusts the FY26-30 CIP.

Batch ID: IM32326B

Reference: BU26000364

GENERAL FUND AND UNINCORPORATED MSTU FUND BOARD'S RESERVES FOR CONTINGENCY ARE NOT AFFECTED BY THIS BUDGET AMENDMENT. THE BALANCE OF THE FY2026 GENERAL FUND BOARD'S RESERVE IS \$325,000 AND IN THE UNINCORPORATED MSTU FUND BOARD'S RESERVE IS \$500,000.



April 21, 2026 - Regular Meeting

Subject

Adoption of Budget Amendment Resolution B-26-062 and Budget Amendment Resolution B-26-068 for Infrastructure Sales Tax, Claudia Campos, Interim Chief Financial Officer

Category

CONSENT AGENDA

Briefings

None

Contact and/or Presenter Information

Claudia Campos, Interim Chief Financial Officer- Budget, Ext 3787

Action Requested

Adoption of Budget Amendment Resolution B-26-062 and Budget Amendment Resolution B-26-068 for Infrastructure Sales Tax.

Enabling/Regulating Authority

Resolution R-94-270

Section 212.055(2) Florida Statutes

Ordinance 16-35 Infrastructure Sale Tax Referendum

Resolution R-18-130

Applicable Advisory Board

N/A

Background Discussion

Submitted herewith for approval by the Board of County Commissioners is the Agenda for Budget Amendment Resolution B-26-062.

Attorney Review

Not Reviewed (No apparent legal issues)

Instructions to Board Records

Signed copies of resolutions to budget@mymanatee.org,
Anibal.LambertEstevez@ManateeClerk.com, Annette.herman@manateeclerk.com,
julie.jensvold@manateeclerk.com and Denise.hege@manateeclerk.com

Distributed 4/22/26, RT

Cost and Funds Source Account Number and Name

Various

Amount and Frequency of Recurring Costs
N/A