

Deferred to a later date



September 1, 2026 - Regular Meeting

Subject

Continued Discussion Regarding County Reserve Policy, Claudia Campos, Interim Chief Financial Officer

Category

REGULAR

Briefings

None

Contact and/or Presenter Information

Claudia Campos, Interim CFO ext. 3787

Action Requested

Continue Board discussion regarding the County's reserve policy and provide direction to staff regarding any proposed revisions to the policy framework.

Enabling/Regulating Authority

N/A

Applicable Advisory Board

N/A

Background Discussion

On Tuesday August 25, 2026 the Board of County Commissioners discussed the County's existing reserve policy and provided direction to staff to return with a high-level discussion of the current policy framework and potential areas for further consideration.

This agenda item is intended to continue that discussion and provide the Board an opportunity to further consider the appropriate reserve structure, terminology, funding levels, and overall policy objectives.

In response to that direction, this agenda item is intended to continue the Board's discussion at a high level and provide an opportunity to identify areas of interest, policy objectives, and considerations that the Board would like addressed as part of the more comprehensive review of the County's reserve and fund balance framework.

At a high level, consideration should be given to maintaining a clear distinction between budgetary reserves established through the County's annual budget process and fund balance classifications used for governmental financial reporting purposes. Florida

Statutes Chapter 129 governs the County's annual budget process, including appropriations for reserves, while Governmental Accounting Standards Board (GASB) Statement No. 54 establishes classifications for governmental fund balances for financial reporting purposes.

Additional considerations include the County's long-term financial stability, liquidity needs, emergency and unforeseen expenditure requirements, debt and credit considerations, and consistency with established financial management practices.

A Reserve and Fund Balance Workshop is scheduled for December 9, 2026, to provide the Board with a more comprehensive review and discussion. The workshop will include participation from appropriate County staff and financial and legal partners, including the Clerk's Finance Office, bond counsel, and the County's financial and investment advisors, as appropriate.

The December 9 workshop will provide an opportunity to further evaluate the statutory, financial reporting, debt, credit, liquidity, and long-term financial considerations associated with potential policy changes. Direction received from the Board through this high-level discussion will assist staff and the County's partners in preparing for that workshop and identifying matters requiring additional analysis.

Attorney Review

Not Reviewed (No apparent legal issues)

Instructions to Board Records

None

Cost and Funds Source Account Number and Name

N/A

Amount and Frequency of Recurring Costs

N/A



September 1, 2026 - Regular Meeting

Subject

Updates to Agenda - August 27, 2026

Category

ANNOUNCEMENTS

Briefings

None

Contact and/or Presenter Information

Bobbi Roy, Agenda Division Supervisor, ext 6878

Action Requested

Updates incorporated appropriately

Enabling/Regulating Authority

N/A

Applicable Advisory Board

N/A

Background Discussion

Below are agenda updates (dated 8/27/26) for the meeting of September 1, 2026:

GENERIC PUBLIC COMMENTS

- This agenda item was added to the Agenda.

AWARDS/PRESENTATIONS/PROCLAMATIONS

Presentations

Item 2, Project Grace Follow-Up Discussion and Staff Responses to Board and Community Questions and Concerns - District 5

- This item was updated with additional public comments.

CONSENT AGENDA

Community and Veterans Services

Item 40, Review of Proposed FY 2026 Edward Byrne Memorial Justice Assistance Grant (JAG) Program - Local Formula Application for Manatee County Sheriff's Office Public Safety Needs, Dr. Renese M. Remy, Criminal Justice Policy Coordinator - Countywide

- This agenda item was added to the Agenda.

Financial Management

Item 13, Adoption of Budget Amendment Resolution B-26-105; and Budget Amendment Resolution B-26-106 for Infrastructure Sales Tax

- This agenda item was updated with Budget Amendment Resolution B-26-106 and revised Budget Amendment Resolution B-26-105.

REGULAR

Administrator

Item 32, Confirmation of Appointment of Deputy County Administrator

- This agenda item was updated with Stephanie Garrison's resume.

Financial Management

Item 38, Continued Discussion Regarding County Reserve Policy, Claudia Campos, Interim Chief Financial Officer

- This agenda item was added to the Agenda.

Government Relations

Item 34, Approval of Project Wolf - Advanced PFAS Treatment for Landfill Leachate and Biosolids at Lena Road Landfill; and Adoption of Budget Amendment Resolution B-26-109, Aimee Johnson, Economic Development Division Manager - District 5

- This agenda item was updated with Commissioner Questions, revised Cover Sheet that includes a revised Title and Action Requested (in strikethrough/underline format), Resolution R-26-122, and the County Administrator Recommendation Memorandum (dated 8/27/26).

Human Resources

Item 37, Approval of the 2027 Medical, Dental, Vision, and Retiree cost sharing for the self-funded and fully insured employer sponsored benefits, Kate Rucker, Human Resources Manager

- This agenda item was added to the Agenda.

REPORTS

Public Works

Item 39, Projected Transit System Changes for Manatee County

- This agenda item was added to the Agenda.

Attorney Review

Not Reviewed (No apparent legal issues)

Instructions to Board Records

N/A

Cost and Funds Source Account Number and Name

N/A

Amount and Frequency of Recurring Costs

N/A