Financial Management
Budget Division
9000 Town Center Pkwy
Phone number: (941) 748-4501

MEMORANDUM

To: Vicki Tessmer, Board Records
From: Debbie Marchank, Interim Budget Division Manager, Operating
Date: September 14, 2026
Subject: Budget Amendment: B-26-105/6 is being updated to correct fund description

Summary of Revisions

Budget Amendment B-26-105/6 was approved by the Board of County Commissioners on September 1, 2026, inadvertently reflected an incomplete description. The correct description for item number 6 on the resolution adds the sentence “Transfers $4,315,496 to reserves in the funds listed above from the identified account keys to align the budget with the FY26 Annual Indirect Cost Plan.”.

A scrivener’s error correction is being requested to make this adjustment.

Thank you for your assistance.

Debbie Marchbank

Claudia Chief Financial Officer _____ Date 09/15/26

FMD26.08

VACANT District 1 | AMANDA BALLARD District 2 | TAL SIDDIQUE District 3 | MIKE RAHN District 4 | DR. BOB MCCANN District 5 | JASON BEARDEN At Large | GEORGE W. KRUSE At Large

RESOLUTION B-26-105
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

Item No.	Batch ID No.	Reference No.
3	MC8042026A	BU26000595
5	MK070726A	BU26000549
6	BJA82026A	BU26000619

Unanticipated Revenue Appropriations

Item No.	Batch ID No.	Reference No.
1	CW73126A	BU26000593
2	CC080526A	BU26000603
4	MD080526A	BU26000599

ADOPTED IN OPEN SESSION WITH A QUORUM PRESENT AND VOTING THIS 8 DAY OF October, 2026.

BOARD OF COUNTY COMMISSIONERS
MANATEE COUNTY, FLORIDA

By: _____
Chairman

ATTEST: Angelina Colonneso
Clerk of the Circuit Court

By: Hannah Bishop
Deputy Clerk

BUDGET AMENDMENT RESOLUTION NO. B-26-105
AGENDA DATE: SEPTEMBER 1, 2026

1) District(s): 5
Department: SPORTS & LEISURE SERVICES
Fund: LIBRARY GIFT
Description: Appropriates $8,879 of contributed revenue in the Library Gift fund from the Friends of the Lakewood Ranch Library to the SLS Library Gift account key to support early literacy technology at the Lakewood Ranch Library.

This donation was accepted by Administration on July 29, 2026.

Batch ID: CW73126A Reference: BU26000593

2) District(s): 5
Department: FINANCIAL MANAGEMENT
Department: UTILITY OPERATIONS
Fund: UTILITIES SUBORDINATE REVENUE NOTE, 2026
Description: Appropriates $110,000,000 loan proceeds from the issuance of the County's Public Utilities Subordinate Revenue Note, Series 2026. Loan proceeds will be used for the project listed below in the amount $56,401,000 as adopted in the FY26-30 CIP and approved by the Board of County Commissioners on September 22, 2025.

The remaining loan proceeds in the amount of $53,425,000 will be placed in reserves for projects already earmarked in the adopted FY26-30 CIP and $174,000 for the cost of issuance (COI). The 2026 Line of Credit will mature on October 1, 2031, with monthly interest payments calculated at a variable rate. The resolution authorizing the issuance of the Public Utilities Subordinate Revenue Note, Series 2026 was presented for approval to the Board with the Note agreement and Resolution R-26-083 on June 16, 2026, with recommendation from the Financial Advisor and Bond Counsel with a closing date of August 6, 2026.

This request is part of the second draw of the Utilities Subordinate Revenue Note, Series 2026 line of credit to be drawndown after approval of the Board.

Project Number	Project Description	Amount
6106080	Southeast Regional Water Reclamation Facility (SERWRF) Capacity Improvements - Phases A & B	$ 56,401,000
	Total	**$ 56,401,000**

This budget amendment adjusts the FY26-30 CIP.

Batch ID: CC080526A Reference: BU26000603

3) District(s): Multi-district
Department: PROPERTY MANAGEMENT
Department: SPORTS & LEISURE SERVICES
Fund: GENERAL FUND
Fund: BLDG CAP PROJECTS FUND
Description: Transfers $16,038 to reserves in the Building Capital Projects fund to align budgeted revenues and expenditures with actuals to close the Washington Park Improvement FY22/23 project.

Also, transfers $16,038 from reserves in the Building Capital Projects fund to reserves for contingency in the General fund.

This budget amendment adjusts the FY26-30 CIP.

Batch ID: MC8042026A Reference: BU26000595

4) District(s): 1,2,3,4,5
Department: FINANCIAL MANAGEMENT
Fund: NORTHEAST DISTRICT TRANSPORTATION IMPACT FEE 2025
Fund: NORTHWEST DISTRICT TRANSPORTATION IMPACT FEE 2025
Fund: SOUTHEAST DISTRICT TRANSPORTATION IMPACT FEE 2025
Fund: SOUTHWEST DISTRICT TRANSPORTATION IMPACT FEE 2025
Fund: LIBRARY IMPACT FEE 2025
Fund: PARKS AND NATURAL RESOURCES IMPACT FEE 2025
Fund: LAW ENFORCEMENT IMPACT FEE 2025
Fund: PUBLIC SAFETY IMPACT FEE 2025
Description: Appropriates $23,479,150 of impact fee revenue received to align revenues associated with impact fee funds currently subject to litigation and will be budgeted but not expended until the litigation is resolved and the funds are legally available for use as follows:

Fund Number	Fund Description	Amount
125	Northeast District Transportation Impact Fee 2025	$ 7,340,000
126	Northwest District Transportation Impact Fee 2025	4,225,000
127	Southeast District Transportation Impact Fee 2025	5,730,000
128	Southwest District Transportation Impact Fee 2025	1,205,000
129	Library Impact Fee 2025	145,800
130	Parks and Natural Resources Impact Fee 2025	4,223,000
131	Law Enforcement Impact Fee 2025	543,000
132	Public Safety Impact Fee 2025	67,350
	TOTAL	**$ 23,479,150**

This budget amendment adjusts the FY26-30 CIP.

Batch ID: MD080526A Reference: BU26000599

5) District(s): 1
Department: PROPERTY MANAGEMENT
Fund: PARRISH TIF
Description: Transfers $558,100 from reserves in the Parrish TIF fund to the Parrish TIF Grounds Maintenance account key for the projects listed below.

Description		Amount
Parrish Fort Hamer - Roundabout Landscape	$	75,000
Parrish Community Garden		175,000
Veteran Banners, Signal Box Wraps, with		80,000
Welcome Signs		100,000
Welcome Signs Installation		100,000
Fawley Bryant Architecture - Placemaking		28,100
TOTAL	**$**	**558,100**

Also, transfers $6,500 from reserves in the Parrish TIF fund to the Government Relations Economic Development Parrish TIF Administration Services account key to fund the electrical box wrapping located within the Parrish TIF as well as the associated yearly state fee.

This budget amendment is a new FY26 request.

Batch ID: MK070726A Reference: BU26000549

6) District(s): Countywide
Department: FINANCIAL MANAGEMENT
Fund: VARIOUS FUNDS
Description: Deappropriates $4,315,496 of Indirect Cost revenue in the General fund to correct previously overbudgeted amounts and bring the account keys listed below into alignment with the FY26 Annual Indirect Cost Plan.

Fund	Description		Amount
Library	SLS - Central Library	$	(137,985)
Parks & Recreation	Administration - Leisure Svcs		(157,538)
Impact Fee Administration	Dev Svcs - Impact Fee Admin		(7,585)
Building Department	Dev Svcs - Administration		(90,234)
Water & Sewer Operating	Water and Sewer - Administration		(2,862,233)
Water & Sewer Operating	Water and Sewer - Overhead Costs		(119,310)
Transit System	Transit		(354,451)
Transit System	Transit - Paratransit		(151,908)
Stormwater Management	Stormwater Operations PMD		(121,865)
Solid Waste	Solid Waste Customer Service		(177,336)
Solid Waste	Landfill Operations		(67,266)
Port Manatee	Port Administration		(56,292)
Metro Planning Organization	MPO - FTA PL Tech AssistFY24-26		(11,493)
	Total	**$**	**(4,315,496)**

Transfers $4,315,496 to reserves in the funds listed above from the identified account keys to align the budget with the FY26 Annual Indirect Cost Plan.

Also, transfers $119,310 from reserves in the Water and Sewer Operating fund to the Water and Sewer - Overhead Costs account key to align budget with actual overhead costs.

Batch ID: BJA82026A Reference: BU26000619

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.

Original BA

RESOLUTION B-26-105
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:

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4	MD080526A	BU26000599

ADOPTED IN OPEN SESSION WITH A QUORUM PRESENT AND VOTING THIS 1st DAY OF September, 2026.

MANATEE COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS
MANATEE COUNTY, FLORIDA

By: _____
Chairman

ATTEST: Angelina Colonneso
Clerk of the Circuit Court

By: _____
Deputy Clerk

BUDGET AMENDMENT RESOLUTION NO. B-26-105
AGENDA DATE: SEPTEMBER 1, 2026

1) District(s): 5
Department: SPORTS & LEISURE SERVICES
Fund: LIBRARY GIFT
Description: Appropriates $8,879 of contributed revenue in the Library Gift fund from the Friends of the Lakewood Ranch Library to the SLS Library Gift account key to support early literacy technology at the Lakewood Ranch Library.

This donation was accepted by Administration on July 29, 2026.

Batch ID: CW73126A Reference: BU26000593

2) District(s): 5
Department: FINANCIAL MANAGEMENT
Department: UTILITY OPERATIONS
Fund: UTILITIES SUBORDINATE REVENUE NOTE, 2026
Description: Appropriates $110,000,000 loan proceeds from the issuance of the County's Public Utilities Subordinate Revenue Note, Series 2026. Loan proceeds will be used for the project listed below in the amount $56,401,000 as adopted in the FY26-30 CIP and approved by the Board of County Commissioners on September 22, 2025.

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This request is part of the second draw of the Utilities Subordinate Revenue Note, Series 2026 line of credit to be drawndown after approval of the Board.

Project Number	Project Description		Amount
6106080	Southeast Regional Water Reclamation Facility (SERWRF) Capacity Improvements - Phases A & B	$	56,401,000
		Total $	**56,401,000**

This budget amendment adjusts the FY26-30 CIP.

Batch ID: CC080526A Reference: BU26000603

3) District(s): Multi-district
Department: PROPERTY MANAGEMENT
Department: SPORTS & LEISURE SERVICES
Fund: GENERAL FUND
Fund: BLDG CAP PROJECTS FUND
Description: Transfers $16,038 to reserves in the Building Capital Projects fund to align budgeted revenues and expenditures with actuals to close the Washington Park Improvement FY22/23 project.

Also, transfers $16,038 from reserves in the Building Capital Projects fund to reserves for contingency in the General fund.

This budget amendment adjusts the FY26-30 CIP.

Batch ID: MC8042026A Reference: BU26000595

4) District(s): 1,2,3,4,5
Department: FINANCIAL MANAGEMENT
Fund: NORTHEAST DISTRICT TRANSPORTATION IMPACT FEE 2025
Fund: NORTHWEST DISTRICT TRANSPORTATION IMPACT FEE 2025
Fund: SOUTHEAST DISTRICT TRANSPORTATION IMPACT FEE 2025
Fund: SOUTHWEST DISTRICT TRANSPORTATION IMPACT FEE 2025
Fund: LIBRARY IMPACT FEE 2025
Fund: PARKS AND NATURAL RESOURCES IMPACT FEE 2025
Fund: LAW ENFORCEMENT IMPACT FEE 2025
Fund: PUBLIC SAFETY IMPACT FEE 2025
Description: Appropriates $23,479,150 of impact fee revenue received to align revenues associated with impact fee funds currently subject to litigation and will be budgeted but not expended until the litigation is resolved and the funds are legally available for use as follows:

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130	Parks and Natural Resources Impact Fee 2025		4,223,000
131	Law Enforcement Impact Fee 2025		543,000
132	Public Safety Impact Fee 2025		67,350
		TOTAL $	**23,479,150**

This budget amendment adjusts the FY26-30 CIP.

Batch ID: MD080526A Reference: BU26000599

BUDGET AMENDMENT RESOLUTION NO. B-26-105
AGENDA DATE: SEPTEMBER 1, 2026

5) District(s): 1
Department: PROPERTY MANAGEMENT
Fund: PARRISH TIF
Description: Transfers $558,100 from reserves in the Parrish TIF fund to the Parrish TIF Grounds Maintenance account key for the projects listed below.

Description		Amount
Parrish Fort Hamer - Roundabout Landscape Improvement	Parrish	$ 75,000
Community Garden		175,000
Veteran Banners, Signal Box Wraps, with Hardware and Installation		80,000
Welcome Signs		100,000
Welcome Signs Installation		100,000
Fawley Bryant Architecture - Placemaking Services		28,100
TOTAL		**$ 558,100**

Also, transfers $6,500 from reserves in the Parrish TIF fund to the Government Relations Economic Development Parrish TIF Administration Services account key to fund the electrical box wrapping located within the Parrish TIF as well as the associated yearly state fee.

This budget amendment is a new FY26 request.

Batch ID: MK070726A Reference: BU26000549

6) District(s): Countywide
Department: FINANCIAL MANAGEMENT
Fund: VARIOUS FUNDS
Description: Deappropriates $4,315,496 of Indirect Cost revenue in the General fund to correct previously overbudgeted amounts and bring the account keys listed below into alignment with the FY26 Annual Indirect Cost Plan.

Description		Amount
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Administration - Leisure Svcs		(157,538)
Dev Svcs - Impact Fee Admin		(7,585)
Dev Svcs - Administration		(90,234)
Water and Sewer - Administration		(2,862,233)
Water and Sewer - Overhead Costs		(119,310)
Transit		(354,451)
Transit - Paratransit		(151,908)
Stormwater Operations PMD		(121,865)
Solid Waste Customer Service		(177,336)
Landfill Operations		(67,266)
Port Administration		(56,292)
MPO - FTA PL Tech AssistFY24-26		(11,493)
Total		**$ (4,315,496)**

Also, transfers $119,310 from reserves in the Water and Sewer Operating fund to the Water and Sewer - Overhead Costs account key to align budget with actual overhead costs.

Batch ID: BJA82026A Reference: BU26000619

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.