RESOLUTION B-26-119
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.
1	AH092126A	BU26000670
2	AA91426A	BU26000657
3	AH091726A	BU26000665
4	MC091826A	BU26000666
5	AD92526A	BU26000676
6	LB100726A/B	BU27000029
7	DM100626A	BU27000021
8	ES10626B	BU27000023

Unanticipated Revenue Appropriations

Item No.	Batch ID No.	Reference No.

ADOPTED IN OPEN SESSION WITH A QUORUM PRESENT AND VOTING THIS 20th DAY OF October, 2026.

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-26-119
AGENDA DATE: October 20, 2026

1) District(s): 1, 2, 5, Multi-District
Department: COMMUNITY & VETERANS SERVICES
Department: FINANCIAL MANAGEMENT
Department: NATURAL RESOURCES
Department: PROPERTY MANAGEMENT
Department: SHERIFF
Fund: BLDG CAP PROJECTS FUND
Fund: 2023 REVENUE IMPROVEMENT BONDS CAPITAL PROJECTS
Fund: REVENUE IMPROVEMENT NOTE 2024B CAPITAL PROJECT
Description: Transfers $3,000,000 from reserves in the Revenue Improvement Note 2024B Capital Project fund to the Tri-Net Purchase/Remodel project and transfers $3,000,000 to reserves in the Building Capital Projects fund from the Tri-Net Purchase/Remodel project to realign and reallocate funding and promote the efficient and timely use of available funding, and support the spend-down of the fund.

Also, transfers $4,996,850 from reserves in the Building Capital Projects fund to reallocate available bond proceeds among eligible capital projects and facilitate the strategic expenditure of funding within the 2023 Revenue Improvement Bonds Capital Projects fund. This action aligns available resources with current project funding requirements, promotes the timely and efficient use of bond proceeds, supports the advancement of priority capital infrastructure improvements, and reduces excess reserve balances by applying available funding to authorized project costs as follows:

Project Number	Project Description	Amount
6106501	Manatee County Sheriff's Office - Fleet Facility	$ (4,996,850)
	Total	**$ (4,996,850)**

Also, transfers $4,996,850 to reserves in the Building Capital Projects fund from projects with available funding balances for reallocation to eligible capital projects within the 2023 Revenue Improvement Bonds Capital Projects fund. This action aligns bond proceeds with current project needs, promotes the efficient and timely use of available funding, and supports the orderly spend-down of the fund as follows:

Project Number	Project Description	Amount
6012610	Washington Park Phase II	$ 568,153
6106600	New Memphis Indigent Cemetery	29,891
6111150	Animal Community Center Building	2,044,181
6119700	Tri-Net Building Purchase/Remodel	2,354,625
	Total	**$ 4,996,850**
	Net	**$ -**

This budget amendment adjusts the FY26-30 CIP.

Batch ID: AH092126A Reference: BU26000670

2) District(s): 5
Department: PUBLIC WORKS & TRANSIT
Department: PROPERTY MANAGEMENT
Fund: 2023 REVENUE IMPROVEMENT BONDS CAPITAL PROJECTS
Description: Transfers $843,937 to reserves in the 2023 Revenue Improvement Bonds Capital Projects fund to align budgeted revenues and expenditures with actuals to close the Premier Fuel Site project.

This budget amendment adjusts the FY26-30 CIP.

Batch ID: AA91426A Reference: BU26000657

BUDGET AMENDMENT RESOLUTION NO. B-26-119
AGENDA DATE: October 20, 2026

3) District(s): 2
Department: FINANCIAL MANAGEMENT
Department: SPORTS & LEISURE SERVICES
Fund: BLDG CAP PROJECTS FUND
Description: Transfers $188,810 to reserves in the Building Capital Projects fund to align budgeted expenditures with actuals to close the following projects:

Project Number	Project Description	Amount
6031103	John H. Marble Park - Facility Retro Fit Phase I	$ 28,719
6031104	John H. Marble Park - Gymnasium Removal/Replacement	160,091
	Total	**$ 188,810**

This budget amendment adjusts the FY26-30 CIP.

Batch ID: AH091726A Reference: BU26000665

4) District(s): 3
Department: COUNTY ADMINISTRATION
Department: PROPERTY MANAGEMENT
Fund: BLDG CAP PROJECTS FUND
Description: Transfers $3,937 to reserves in the Building Capital Projects fund to align budgeted expenditures with actuals to close the Pat Glass Chambers Audio/Video Upgrade project.

This budget amendment adjusts the FY26-30 CIP.

Batch ID: MC091826A Reference: BU26000666

5) District(s): Multi-district
Department: UTILITY OPERATIONS
Fund: WATER/SEWER CAP. IMPROV.
Description: Transfers $1,245 from reserves in the Water and Sewer Capital Improvement fund to the Florida Department of Transportation (FDOT) Force Main Relocate at US 301/I-75 wastewater project to cover associated overhead costs.

This budget amendment adjusts the FY26-30 CIP.

Batch ID: AD92526A Reference: BU26000676

6) District(s): Countywide
Department: PUBLIC WORKS & TRANSIT
Fund: TRANSIT SYSTEM
Fund: TRANSPORTATION TRUST
Description: Transfers $534,600 from reserves in the Transportation Trust fund to the Transit System fund from the Florida Department of Transportation (FDOT) to budget expenditures for it's participation in using Federal Transit Administration (FTA) Section 5310, " Enhanced Mobility of Senior and individuals with Disabilities" Program funds, which provides capital equipment for public transit services, Contract No G3P00, FPID No. 438959-2-94-23, FY 2025/2026.

This budget amendment is to budget expense to the grant and increases the reliance from the Transportation Trust Fund.

Batch ID: LB100726A/B Reference: BU27000029

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7) District(s): Countywide
Department: FINANCIAL MANAGEMENT
Fund: TRANSPORTATION TRUST
Fund: CHILDREN'S SERVICES TAX
Fund: PARKS & RECREATION
Fund: ENVIRONMENTAL LANDS
Description: Transfers $139,006 from reserves in the funds listed below for additional Tax Collector fees associated with Ad Valorem revenue collections received by the County.

Fund		Amount
Transportation Trust	$	100,211
Children's Services Tax		5,782
Parks & Recreation		30,424
Environmental Lands		2,589
Total	**$**	**139,006**

Batch ID: DM100626A Reference: BU27000021

8) District(s): Countywide
Department: FINANCIAL MANAGEMENT
Fund: REVENUE IMPROVEMENT & REFUNDING BONDS, SERIES 2022
Fund: REVENUE IMPROVEMENT & REFUNDING BONDS, SERIES 2019
Description: Transfers $1,200 from reserves in the Revenue Improvement and Refunding Bonds, Series 2022 fund to the Debt Services Revenue Improvement and Refunding Bonds, Series 2022 account key to align the budget with actuals for the FY26 year-end process.

Also, transfers $765 from reserves in the Revenue Improvement and Refunding Bonds, Series 2019 fund to the Debt Services Revenue Improvement and Refunding Bonds, Series 2019 account key to align the budget with actuals for the FY26 year-end process.

Batch ID: ES10626B Reference: BU27000023

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 $225,000 AND IN THE UNINCORPORATED MSTU FUND BOARD'S RESERVE IS $500,000.

Approved in Open Session 10/20/26
Manatee County
Board of County Commissioners

October 20, 2026 - Regular Meeting

Subject
Adoption of Budget Amendment Resolution B-26-119, Claudia Campos, Chief Financial Officer

Category
CONSENT AGENDA

Briefings
None

Contact and/or Presenter Information
Claudia Campos, Chief Financial Officer, Ext 3787

Action Requested
Adoption of Budget Amendment Resolution B-26-119.

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-26-119.

Attorney Review
Not Reviewed (No apparent legal issues)

Instructions to Board Records
Please ensure that the Chairperson signs page 1 of the Budget Amendment Resolution.

Send signed copies of resolutions to budget@mymanatee.org, Annette Herman <Annette.Herman@ManateeClerk.com>Denise Hege <Denise.Hege@ManateeClerk.com>; Julie Jensvold <Julie.Jensvold@ManateeClerk.com>; Anibal Lambert Estevez

Distributed 10/21/26, including the individuals on next page of agenda item coversheet, 10/21/26, RT

<Anibal.LambertEstevez@ManateeClerk.com>; Alanda Gross <Alanda.Gross@manateeclerk.com>

Cost and Funds Source Account Number and Name
Various

Amount and Frequency of Recurring Costs
N/A