RESOLUTION B-27-011
AMENDING THE ANNUAL BUDGET
FOR MANATEE COUNTY, FLORIDA
FOR FISCAL YEAR 2027

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 2026-2027 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	IM92326A	BU26000672
2	SD090926A	BU26000647
3	DB90926A	BU26000645
4	JRA0226A	BU27000008
5	CCA0426B	BU27000013
6	MK100526A	BU27000017
7	CM100726A	BU27000025

Unanticipated Revenue Appropriations

Item No.	Batch ID No.	Reference No.

ADOPTED IN OPEN SESSION WITH A QUORUM PRESENT AND VOTING THIS 20th DAY OF November, 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-27-011
AGENDA DATE: OCTOBER 20, 2026

1) District(s): Countywide
Department: NATURAL RESOURCES
Fund: GENERAL FUND
Description: Transfers $75,000 from reserves in the General fund to the Natural Resources Keep Manatee Beautiful account key to increase the nonprofit contribution for FY27.

This budget amendment is a new FY27 request.

Batch ID: IM92326A Reference: BU26000672

2) District(s): 1 and 3
Department: NATURAL RESOURCES
Fund: PARKS & RECREATION CAP FUND
Fund: ENVIRONMENTAL LANDS CAPITAL PROJECT
Fund: ENVIRONMENTAL LANDS
Description: Transfers $500,000 in the Parks and Recreation Capital fund within the projects listed below to promote the efficient and timely use of the BP Deepwater Horizon Oil Spill settlement funding for design within the following projects:

Project Number	Project Description		Amount
6067409	Hidden Harbor Park - Restoration	$	(150,000)
6006953	Emerson Expansion - Restoration		(350,000)
6067410	Hidden Harbor Park - Trails		500,000
		Total $	-

Also, transfers $30,000 of grant revenue in the Parks and Recreation Capital Projects fund within the projects listed below from the U.S. Department of the Treasury for Grant agreement No. RDCGR160682-01-00, with an effective date of January 1, 2026 through June 1, 2029 for the Hidden Harbor Park - Restoration project for construction. The agreement was signed by the U.S. Department of the Treasury on February 12, 2026 and approved for acceptance by the Board of County Commissioners on March 3, 2026. The authorizing official for RESTORE from Manatee County Government electronically accepted the award on March 16, 2026. This reallocation promotes the efficient and timely use of the grant funding for construction within the following projects:

Project Number	Project Description		Amount
6067410	Hidden Harbor Park - Trails	$	(30,000)
6067409	Hidden Harbor Park - Restoration		30,000
		Total $	-

Also, transfers $1,500,000 from reserves in the Environmental Lands operating account key to the Environmental Lands Capital Project fund for the Emerson Expansion - Restoration project for design.

This budget amendment adjusts the FY27-31 CIP.

Batch ID: SD090926A Reference: BU26000647

3) District(s): 1
Department: BRADENTON AREA CONVENTION & VISITOR'S BUREAU
Fund: TOURIST DEVELOPMENT TAX
Description: Transfers $50,000 from reserves in the Tourist Development Tax fund to the Bradenton Area Convention and Visitors Bureau operating account key to fund anticipated costs associated with participation in the IMEX America trade show, October 13-15, 2026.

The Tourist Development Council recommended approval of these expenditures at its August 17, 2026, meeting.

Batch ID: DB90926A Reference: BU26000645

BUDGET AMENDMENT RESOLUTION NO. B-27-011
AGENDA DATE: OCTOBER 20, 2026

4) District(s): Countywide
Department: BRADENTON AREA CONVENTION & VISITOR'S BUREAU
Fund: TOURIST DEVELOPMENT TAX
Description: Transfers $1,101,754 from reserves in the Tourist Development Tax fund to various operating account keys in the Convention and Visitor's Bureau Department as follows:

Description		Amount
CVB Administration - Bks/Pblctns/Sbscrptn	$	41,000
Community partnerships/special events		685,000
Community partnerships/special events		105,000
Arts & Culture Sponsorships		50,000
Tourist Info Center - Other contractual sc		74,480
Tourist Info Center - Advertising		116,274
Bishop Musuem Manatee Program		30,000
Total	$	1,101,754

This budget amendment is for anticipated operating expenses for the FY27 budget.

Batch ID: JRA0226A Reference: BU27000008

5) District(s): 1
Department: FINANCIAL MANAGEMENT
Fund: PORT TIF
Description: Transfers $800,000 from reserves in the Port TIF fund to the Port Manatee fund for additional funding needed for completion of the Port Dock & Road Resurface Rehabilitation project. The original project was approved for a total of $1,500,000 however, the project came in higher than anticipated. Port Authority is taking this request to their Board on October 13, 2026.

The project was orginally approved by the Board on March 12, 2024.

Batch ID: CCA0426B Reference: BU27000013

6) District(s): 1
Department: PROPERTY MANAGEMENT
Fund: PARRISH TIF
Description: Carries forward $558,100 from reserves in the Parrish TIF fund to the Parrish TIF Ground Maintenance account key as listed below for expenditures budgeted in FY26 but not expended.

Description		Amount
Parrish Fort Hammer Roundabout Beautification	$	75,000
Parrish Community Garden		175,000
Banners and Box Wraps - Includes hardware and Installation		80,000
Welcome Signs - Installation		100,000
Welcome Signs		100,000
Fawley Bryant Architecture		28,100
Total	$	558,100

This request was originally approved by the Board on September 1, 2026.

Batch ID: MK100526A Reference: BU27000017

7) District(s): 4
Department: GOVERNMENT RELATIONS
Fund: SOUTHWEST TIF
Description: Transfers $120,000 from reserves in the Southwest TIF fund to the Government Relations Economic Development/Redevelopment account key to fund the Vision-41 & US 41 Beautification project. The project will be comprised of three-phases which will include design and installation of a turnkey banner and signal-cabinet wrapping.

This budget amendment is a new FY27 request.

Batch ID: CM100726A Reference: BU27000025

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-27-011, Claudia Campos, Chief Financial Officer

Category
CONSENT AGENDA

Briefings
None

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

Action Requested
Adoption of Budget Amendment Resolution B-27-011

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-27-011.

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