

CITIZENS OVERSIGHT
COMMITTEE
INFRASTRUCTURE SALES TAX
ADVISORY BOARD

11/20/25



GOALS

- *Compliance with:*
- *Ordinance 16-035 – Infrastructure Sales Tax*
- *Resolution 18-130 – Amended and Restated R-16-128
Establishing Guidelines for Expenditures of Proceeds of an Infrastructure
Sales Tax*
 - *Exhibit A – Categories and Sub-Categories with allocation
percentages for the distribution of Sales Tax Proceeds*
 - *Exhibit B - List of Projects by Category/Sub-Category that were
approved for expenditure*
- *Report progress to Manatee County Residents*
 - *Transparency*

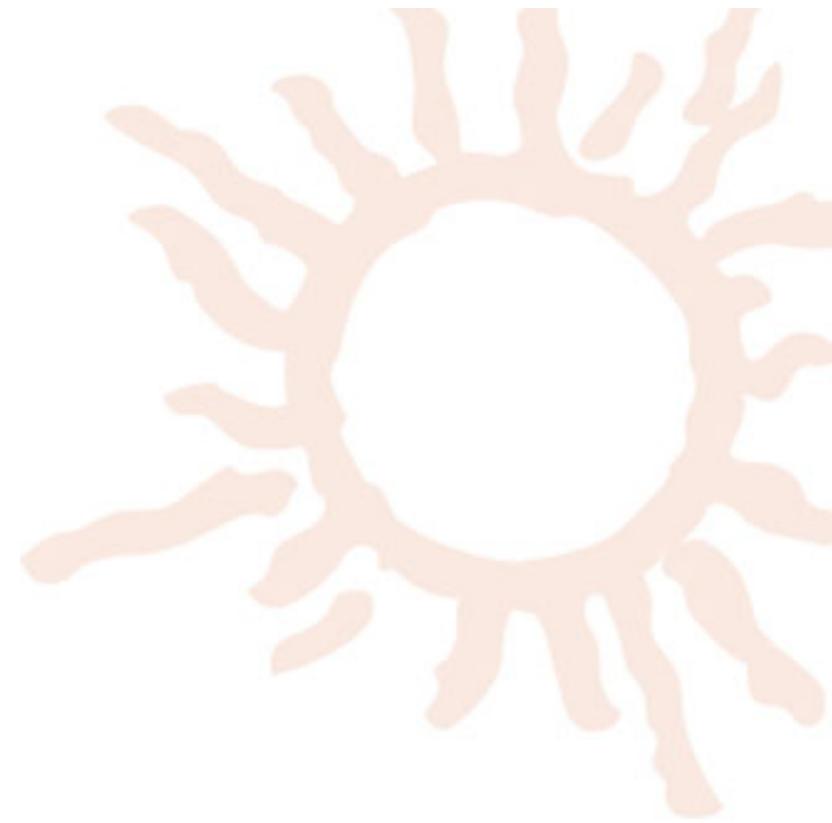


ESTABLISHMENT OF TAX

Annual Report

- Section I* • *Confirm subcategories and percentages are being used in agreement with IST Funding Categories List*
 - *(Exhibit 1)*
- Section II* • *Confirm changes to IST Funding Categories List were approved by Board*
 - *(Exhibit 2)*
- Section III* • *Confirm expenditures were used on the IST Project and Equipment List and confirm compliance of revenues received and allocated*
 - *(Exhibit 3)*
- Section IV* • *Confirm changes to the IST Project and Equipment List were approved by Board*
 - *(Exhibit B)*
- Appendix - 5 Year Capital Improvement Plan for Infrastructure Sales Tax*





SECTION 1 PAGE 8

SUMMARY OF REVENUES AND EXPENDITURES



SUMMARY OF PROJECTS (P&E LIST)

Infrastructure Sales Tax
 Summary of Projects
 September 30, 2025 - Unaudited

Exhibit 1

	Resolution 24-155	Estimated 15 Year Revenue	Total List as of FY26-30 Adopted	Remaining Balance
Transportation				
Sidewalks	5.3%	35,748,782	30,593,616	5,155,166
Intersections	9.9%	66,776,028	61,080,324	5,695,704
Roads	55.5%	374,678,022	352,395,666	22,282,356
Stormwater	2.9%	14,526,467	13,819,774	706,693
	<u>73.6%</u>	<u>491,729,299</u>	<u>457,889,380</u>	<u>33,839,919</u>
Public Safety & Law Enforcement				
Law Enf Facilities & Equipment	7.3%	49,218,358	28,631,811	20,586,547
Criminal Justice/PS Facility Improve	4.7%	31,688,369	31,493,577	194,792
911 & PS Technology Upgrades	0.0%	5,025,931	4,956,807	69,124
Animal Services & Sheltering	2.1%	13,146,410	11,339,678	1,806,732
	<u>14.1%</u>	<u>99,079,068</u>	<u>76,421,873</u>	<u>22,657,195</u>
Parks & Community Facilities				
District Parks & Aquatic Facilities	3.5%	23,969,204	23,374,262	594,942
Athletic Fields	2.1%	14,962,290	14,962,290	0
Recreation Bldgs & Playgrounds	2.0%	14,863,449	5,130,592	9,732,857
Preserves & Boat Ramps	2.3%	15,350,533	13,790,481	1,560,052
Libraries & Comm Facilities	2.4%	15,314,015	9,505,622	5,808,393
	<u>12.3%</u>	<u>84,459,491</u>	<u>66,763,247</u>	<u>17,696,244</u>
Grand Totals	100.0%	675,267,858	601,074,500	74,193,358



SUMMARY OF PROJECT EXPENSE

Infrastructure Sales Tax
 Summary of Appropriations
 September 30, 2025 - Unaudited

Exhibit 1

	Resolution 24-155	Current Project Appropriations	Encumbrances	YTD Exp 9/30/25	Project Total YTD
Transportation					
Sidewalks	5.3%	8,712,442	517,741	1,459,927	4,991,797
Intersections	9.9%	20,394,904	441,819	4,237,004	11,803,629
Roads	55.5%	129,042,664	23,333,704	11,520,366	67,249,738
Stormwater	2.9%	3,327,831	130,589	96,881	96,881
	73.6%	161,477,841	24,423,853	17,314,178	84,142,045
Public Safety & Law Enforcement					
Law Enf Facilities & Equipment	7.3%	10,756,087	3,501,823	982,157	5,065,936
Criminal Justice/PS Facility Improve	4.7%	9,575,729	1,065,087	1,472,207	2,492,193
911 & PS Technology Upgrades	0.0%	2,181,373	132,834	-	1,570,644
Animal Services & Sheltering	2.1%	9,623,391	4,207,339	3,846,206	5,415,919
	14.1%	32,136,580	8,907,083	6,300,570	14,544,692
Parks & Community Facilities					
District Parks & Aquatic Facilities	3.5%	5,545,269	312,765	1,495,018	3,463,054
Athletic Fields	2.1%	1,610,711	-	12,463	1,610,708
Recreation Bldgs. & Playgrounds	2.0%	1,158,116	16	-	1,157,972
Preserves & Boat Ramps	2.3%	4,886,003	100,699	47,912	952,294
Libraries & Comm Facilities	2.4%	1,352,600	-	-	1,352,000
	12.3%	14,552,699	413,480	1,555,393	8,536,028
Grand Totals	100.0%	208,167,120	33,744,416	25,170,141	107,222,765

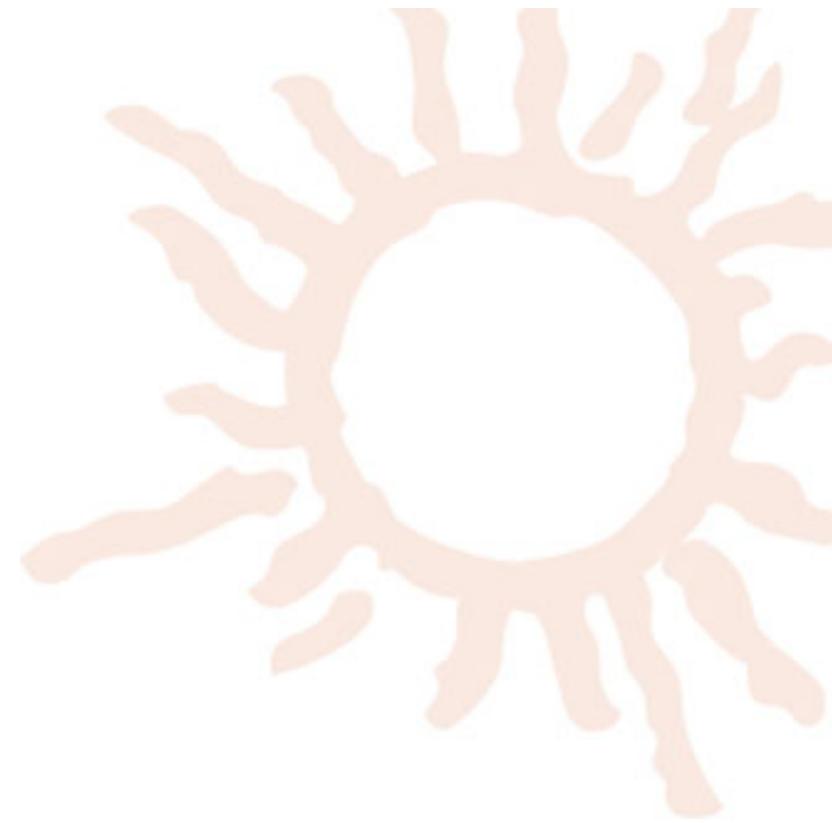


**Infrastructure Sales Tax
Summary of Changes to Category Percentages
September 30, 2025**

Exhibit 1

	Resolution R-24-155	Changes through 9/30/25	9/30/2025
Transportation			
Sidewalks	5.3%	-	5.3%
Intersections	9.9%	-	9.9%
Roads	55.5%	-	55.5%
Stormwater	2.9%	-	2.9%
	<u>73.6%</u>	<u>0.0%</u>	<u>73.6%</u>
Public Safety & Law Enforcement			
Facilities & Equipment	7.3%	-	7.3%
Criminal Justice/PS Facility Improve	4.7%	-	4.7%
911 & PS Technology Upgrades	0.0%	-	0.0%
Animal Services & Sheltering	2.1%	-	2.1%
	<u>14.1%</u>	<u>0.0%</u>	<u>14.1%</u>
Parks & Community Facilities			
District Parks & Aquatic Facilities	3.5%	-	3.5%
Athletic Fields	2.1%	-	2.1%
Recreation Bldgs & Playgrounds	2.0%	-	2.0%
Preserves & Boat Ramps	2.3%	-	2.3%
Libraries & Comm Facilities	2.4%	-	2.4%
	<u>12.3%</u>	<u>0.0%</u>	<u>12.3%</u>
Grand Totals	100.0%	0.0%	100.0%

Summary of
Changes to
Category
Percentages
as of 9/30/25



SECTION 2 PAGE 11

SUMMARY OF INFRASTRUCTURE SALES TAX CHANGES



FY25 Summary of IST Changes

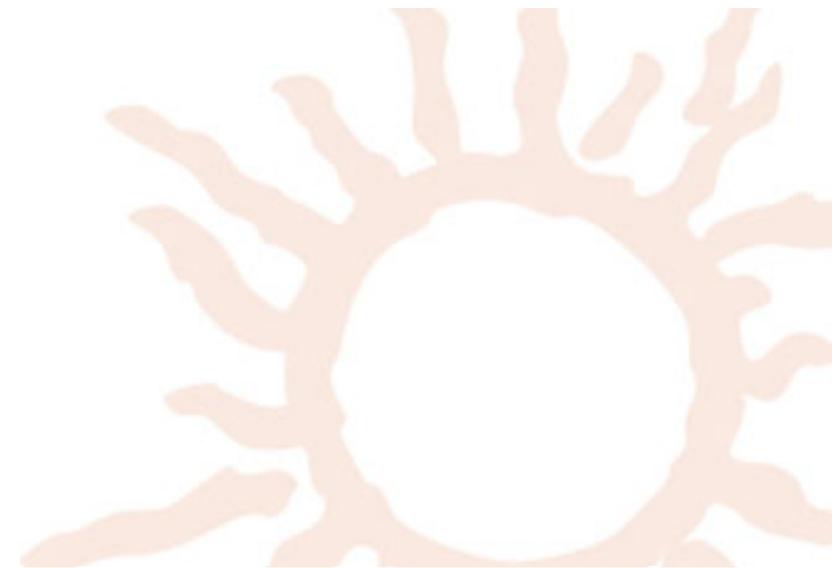


Exhibit 2

SUMMARY OF INFRASTRUCTURE SALES TAX CHANGES

IST Project #	Description	Resolution	Accounting Project #	Total Removed	Total Added	Change
Project and Equipment List New Total		9/30/2024				\$ 580,467,274
ABOVE REVIEWED BY THE CITIZENS OVERSIGHT COMMITTEE November 14, 2024						
Transportation - Stormwater Improvements						
TRST00125	Atlas Organics - Automated Outfall Structures	B-25-012/1	6024262	-	1,456,533	1,456,533
TRST00225	Rio Mar at Cascades at Sarasota Automated Outfall Structures	B-25-012/1	6068362	-	1,871,298	1,871,298
TRST00325	Cedar Creek Channel Improvements	R-24-155		-	3,157,968	3,157,968
TRST00425	Palm Aire Automated Outfall Structures	R-24-155		-	3,281,850	3,281,850
TRST00525	Willis Road, Palmetto	R-24-155		-	1,313,208	1,313,208
TRST00625	Greenfield Plantation Stormwater Pipe Replacement and Rehabilitation	R-24-155		-	2,738,917	2,738,917
Project and Equipment List New Total		10/1/2024			13,819,774	\$ 594,287,048
Public Safety & Law Enforcement - Criminal Justice & Public Safety Facilities and Equipment						
PSLE02025	Manatee County Central Jail Dog Kennel	B-25-023	6118100	-	1,328,132	1,328,132
Project and Equipment List New Total		12/10/2024			1,328,132	\$ 595,615,180
Parks & Community Facilities - Environmental Preserves & Boat Ramps						
PCEP01525	Seafood Shack - Boat Ramp	B-25-027	6119101	-	2,030,000	2,030,000
PCEP01822	Peninsula Bay Boat Ramp	B-25-027	6111201	(2,849,125)	-	(2,849,125)
Project and Equipment List New Total		1/14/2025		(2,849,125)	2,030,000	\$ 594,796,055

ABOVE REVIEWED BY THE CITIZENS OVERSIGHT COMMITTEE April 8, 2025

FY25 Summary of IST Changes



SUMMARY OF INFRASTRUCTURE SALES TAX CHANGES

Exhibit 2

IST Project #	Description	Resolution	Accounting Project #	Total Removed	Total Added	Change
PSAS00322	Bishop Animal Shelter - Scope Change	R-25-029	6111100	-	-	-
	Project and Equipment List New Total	3/4/2025				\$ 594,796,055
PSAS00322	Bishop Animal Shelter	B-25-049/1	6111100	(1,504,634)	-	(1,504,634)
PSAS00425	Bishop Animal Shelter - PH 2	B-25-049/1	6111101	-	2,178,025	2,178,025
PCEP005	Robinson Preserve Boardwalk	B-25-044/1	5400018	-	121,987	121,987
PCDP01721	Volunteer Education Building	B-25-044/1	6085221	(69,739)	-	(69,739)
	Project and Equipment List New Total	3/25/2025				\$ 595,521,694
TRSW08923	Buffalo Road from Imperial Circle to Bobby Jones Court	B-25-052/1	6115760	-	509,367	509,367
	Project and Equipment List New Total	4/1/2025				\$ 596,031,061
PCDP01621	G.T. Bray Bright Outlook Restroom	B-25-053/1	6007523	(80,624)	-	(80,624)
PCRP003	Coquina Beach - Pavilion Replacement	B-25-053/1	6005721	(24,437)	-	(24,437)
PCAF02222	Blackstone Park Shade Structure	B-25-053/1	6113503	(164,949)	-	(164,949)
PCAF02522	GT Bray Park Shade Structure	B-25-053/1	6113504	(5,076)	-	(5,076)
PCAF02322	Braden River Park Shade Structure	B-25-053/1	6113505	(97,597)	-	(97,597)
PCAF02622	Lakewood Ranch Park Shade Structure	B-25-053/1	6113506	(36,629)	-	(36,629)
	Project and Equipment List New Total	4/15/2025				\$ 595,621,749

FY25 Summary of IST Changes



TRSW005	1st Ave W - 63rd St NW - 59th St W	B-25-061/1	5400044	(170,987)	-	(170,987)
TRSW058	Case Ave - Cornell Rd - Tulane Rd	B-25-061/1	5400045	(18,000)	-	(18,000)
TRSW079	Whitfield Ave - 15th St E - 9th Ave E	B-25-061/1	5400046	(210,411)	-	(210,411)
TRII016	Honore Ave @ Cooper Creek Blvd	B-25-061/1	6080560	(519,721)	-	(519,721)
TRII015	Erie Rd/SR62 at US 301 Parrish	B-25-061/1	6094060	(1,167,837)	-	(1,167,837)
TRRI02922	Canal Rd - 17th ST E to 37th ST E - Segment 2	B-25-061/1	6094361	(723,866)	-	(723,866)
TRSW057	Cape Vista Drive - Cortez Road - 36th Avenue	B-25-061/1	6115761	(42,387)	-	(42,387)
TRSW040	61st Ave E - 1st St E - 5th St E	B-25-061/1	6115762	(18,319)	-	(18,319)
TRSW027	42nd Ave W - 63rd St W - 59th St W	B-25-061/1	6115763	(17,488)	-	(17,488)
TRSW024	39th Ave W - 63rd St W - 59th St W	B-25-061/1	6115764	(16,174)	-	(16,174)
TRRI03825	75th St - 20th Ave W to Manatee Ave	B-25-063	6108260	-	15,416,433	15,416,433
Project and Equipment List New Total		5/6/2025				<u>12,511,243</u>
						<u>\$ 608,132,992</u>
TRSW09025	Morgan Johnson Road Sidewalk - 13th Ave E to Amberly Dr	B-25-072/1	6049762	-	94,627	94,627
Project and Equipment List New Total		5/20/2025				<u>94,627</u>
						<u>\$ 608,227,619</u>
TRII03323	9th Avenue NW Roundabout Raised Intersection	B-25-079/1	6116860	(3,100,000)		(3,100,000)
TRRI018	Canal Rd - US301 to 17th St E - Segment 1	B-25-079/2	6094360		154,743	154,743
Project and Equipment List New Total		6/3/2025				<u>(2,945,257)</u>
						<u>\$ 605,282,362</u>
PSLE01824	MCSO - Fleet Facility Fuel Site	B-25-087	6106502		1,188,610	1,188,610
PSCJ010	MCSO - Jail - Replacement of Fan Coil Units	B-25-092/1	6005231	(20,635)		(20,635)
PSCJ02323	MCSO - Desoto Center Roof Replacement	B-25-092/1	5400047	(27,365)		(27,365)
Project and Equipment List New Total		6/17/2025				<u>1,140,610</u>
						<u>\$ 606,422,972</u>

FY25 Summary of IST Changes



TRSW005	1st Ave W - 63rd St NW - 59th St W	B-25-061/1	5400044	(170,987)	-	(170,987)
TRSW058	Case Ave - Cornell Rd - Tulane Rd	B-25-061/1	5400045	(18,000)	-	(18,000)
TRSW079	Whitfield Ave - 15th St E - 9th Ave E	B-25-061/1	5400046	(210,411)	-	(210,411)
TRII016	Honore Ave @ Cooper Creek Blvd	B-25-061/1	6080560	(519,721)	-	(519,721)
TRII015	Erie Rd/SR62 at US 301 Parrish	B-25-061/1	6094060	(1,167,837)	-	(1,167,837)
TRRI02922	Canal Rd - 17th ST E to 37th ST E - Segment 2	B-25-061/1	6094361	(723,866)	-	(723,866)
TRSW057	Cape Vista Drive - Cortez Road - 36th Avenue	B-25-061/1	6115761	(42,387)	-	(42,387)
TRSW040	61st Ave E - 1st St E - 5th St E	B-25-061/1	6115762	(18,319)	-	(18,319)
TRSW027	42nd Ave W - 63rd St W - 59th St W	B-25-061/1	6115763	(17,488)	-	(17,488)
TRSW024	39th Ave W - 63rd St W - 59th St W	B-25-061/1	6115764	(16,174)	-	(16,174)
TRRI03825	75th St - 20th Ave W to Manatee Ave	B-25-063	6108260	-	15,416,433	15,416,433
Project and Equipment List New Total		5/6/2025				<u>12,511,243</u>
						<u>\$ 608,132,992</u>
TRSW09025	Morgan Johnson Road Sidewalk - 13th Ave E to Amberly Dr	B-25-072/1	6049762	-	94,627	94,627
Project and Equipment List New Total		5/20/2025				<u>94,627</u>
						<u>\$ 608,227,619</u>
TRII03323	9th Avenue NW Roundabout Raised Intersection	B-25-079/1	6116860	(3,100,000)		(3,100,000)
TRRI018	Canal Rd - US301 to 17th St E - Segment 1	B-25-079/2	6094360		154,743	154,743
Project and Equipment List New Total		6/3/2025				<u>(2,945,257)</u>
						<u>\$ 605,282,362</u>
PSLE01824	MCSO - Fleet Facility Fuel Site	B-25-087	6106502		1,188,610	1,188,610
PSCJ010	MCSO - Jail - Replacement of Fan Coil Units	B-25-092/1	6005231	(20,635)		(20,635)
PSCJ02323	MCSO - Desoto Center Roof Replacement	B-25-092/1	5400047	(27,365)		(27,365)
Project and Equipment List New Total		6/17/2025				<u>1,140,610</u>
						<u>\$ 606,422,972</u>

FY25 Summary of IST Changes



SUMMARY OF INFRASTRUCTURE SALES TAX CHANGES

Exhibit 2

IST Project #	Description	Resolution	Accounting Project #	Total Removed	Total Added	Change
TRSW09025	Morgan Johnson Road Sidewalk - 13th Ave E to Amberly Dr	Recommended FY26-30 CIP			489,185	489,185
TRII04326	Lakewood Ranch Boulevard at Woodfern Trail - Roundabout	Recommended FY26-30 CIP			340,000	340,000
TRII03626	44th Avenue E and Wood Fern Trail Mast Arm	Recommended FY26-30 CIP			305,000	305,000
TRII03726	53rd Ave W and 30th St W Intersection Improvements	Recommended FY26-30 CIP			330,000	330,000
TRII03826	53rd Ave W and 34th St W Intersection Improvements	Recommended FY26-30 CIP			275,000	275,000
TRII03926	53rd Ave W and 36th St W Intersection Improvements	Recommended FY26-30 CIP			175,000	175,000
TRII04026	Lakewood Ranch Blvd at East Manatee Fire District Station 1	Recommended FY26-30 CIP			656,000	656,000
TRII04126	Lakewood Ranch Boulevard at Gatewood Drive - Round-about	Recommended FY26-30 CIP			340,000	340,000
TRII04226	Lakewood Ranch Boulevard at Portal Crossing - Mast Arm	Recommended FY26-30 CIP			330,000	330,000
TRII04826	White Eagle Blvd at Serenity Run/Filmore Run Intersection Improvements	Recommended FY26-30 CIP			185,000	185,000
TRII04726	University Parkway at Legacy Boulevard/Deer Drive Intersection Improvements	Recommended FY26-30 CIP			350,000	350,000
TRII04626	SR 70 at Uihlein Road Temporary Traffic Signal	Recommended FY26-30 CIP			827,000	827,000
TRII04426	Rangeland Parkway at Post Boulevard - Mast Arm	Recommended FY26-30 CIP			280,000	280,000
TRII04526	SR 64 at 117th Street E Intersection Improvements	Recommended FY26-30 CIP			800,000	800,000
TRRI04726	Upper Manatee River Road - Mill Creek Bridge 134023	Recommended FY26-30 CIP			2,520,000	2,520,000
TRRI015	60th Ave E - US 301 / Outlet Mall Entrance	Recommended FY26-30 CIP			25,965,754	25,965,754
TRRI018	Canal Rd - US 301 - US 44 - Canal Rd - US301 to 17th St E - Segment 1	Recommended FY26-30 CIP			32,805,858	32,805,858
TRRI04826	Lena Road - SR 70 to SR 64	Recommended FY26-30 CIP			15,000,148	15,000,148
TRRI03524	Erie Road - 69th St E to Martha Road	Recommended FY26-30 CIP			49,795,334	49,795,334
TRRI04126	North Rye Rd 4-Lane Widening	Recommended FY26-30 CIP			11,000,000	11,000,000
TRRI04226	9th St W over Cedar Hammock Canal - Bridge 134076 Rehabilitation	Recommended FY26-30 CIP			725,725	725,725
TRRI04326	Palma Sola Blvd - Bridge 134015 Replacement*	Recommended FY26-30 CIP			3,648,026	3,648,026
TRRI04526	Singletary Rd over Branch of Myakka River - Bridge 134055 Replacement	Recommended FY26-30 CIP			695,500	695,500
TRRI04626	Singletary Rd over Tatum Gully - Bridge 134056 Replacement	Recommended FY26-30 CIP			347,750	347,750
TRRI04426	Rural Road Improvement Plan	Recommended FY26-30 CIP			1,483,113	1,483,113
TRRI04926	Trailways Master Plan Implementation	Recommended FY26-30 CIP			1,000,000	1,000,000
PSCJ02626	PSD Additional ALS Ambulance	Recommended FY26-30 CIP			688,986	688,986
PCDP02426	51st Street Park - Lighting/Electricity	Recommended FY26-30 CIP			313,627	313,627

FY25 Summary of IST Changes



PCDP02526	Tom Bennett Volleyball Court Expansion	Recommended FY26-30 CIP	294,358	294,358
PCDP02626	Lakewood Ranch Parking Expansion	Recommended FY26-30 CIP	1,008,480	1,008,480
PCDP02726	Lakewood Ranch Park Improvements	Recommended FY26-30 CIP	537,000	537,000
PCDP02826	Gateway Greenway Trail	Recommended FY26-30 CIP	550,000	550,000
PCAF03326	Blackstone Park Upgrades - Batting Cages	Recommended FY26-30 CIP	142,500	142,500
PCRP01626	Blackstone Park Upgrades - New Pavilion	Recommended FY26-30 CIP	252,400	252,400
PCEP01325	Living Ag Land Lab at Geraldson Farm - Pavilion	Recommended FY26-30 CIP	10,594	10,594
PCEP01425	Rye Preserve Scenic Trail & Amenities Improvement	Recommended FY26-30 CIP	275,000	275,000
PCDP013	Washington Park Phase III	Recommended FY26-30 CIP	273,750	273,750
PCEP01626	Living Lab at Geraldson Farm Barn	Recommended FY26-30 CIP	36,300	36,300
PCEP01726	Perico Preserve Trailhead Restrooms	Recommended FY26-30 CIP	200,575	200,575
PCEP01826	Rye Preserve Tent Camping Loop and Kayak Launch - Road & Launch	Recommended FY26-30 CIP	12,275	12,275
PCEP01926	Duette Bridge Replacement	Recommended FY26-30 CIP	689,500	689,500
PCAF03125	Country Club East Park Baseball Improvements	Recommended FY26-30 CIP	(2,418,936)	(2,418,936)
TRRI002	30 Ave E from 9th St E to 15th St E	Recommended FY26-30 CIP	(5,189,000)	(5,189,000)
TRRI007	51 AV E from US 301 to 33 ST E	Recommended FY26-30 CIP	(5,500,000)	(5,500,000)
TRRI003	37th St E - 38th Ave E - SR 70 -	Recommended FY26-30 CIP	(12,971,000)	(12,971,000)
TRRI023	Upper Manatee River Rd from Ft Hamer Bridge to Rye Rd	Recommended FY26-30 CIP	(21,000,000)	(21,000,000)
TRRI03625	26th St W over Cedar Hammock Canal - Bridge 134033 Replacement	Recommended FY26-30 CIP	-	-
TRRI03725	53rd Ave W - 26th St W to 43rd St W Operational & Multimodal Safety Improvements	Recommended FY26-30 CIP	-	-
TRRI004	43 St W from Cortez Rd to 53 Ave W	Recommended FY26-30 CIP	(11,207,000)	(11,207,000)
TRRI005	43rd St W from 36th Ave W to 9th Ave W	Recommended FY26-30 CIP	(15,876,000)	(15,876,000)
TRRI006	45 St E from 44 Ave E to 26 Ave E	Recommended FY26-30 CIP	(10,377,000)	(10,377,000)
TRRI008	51st St W from 21st Ave W to Cortez Rd	Recommended FY26-30 CIP	(13,386,000)	(13,386,000)
TRRI010	53 Ave W from 26 St W to 30 St W	Recommended FY26-30 CIP	(3,743,000)	(3,743,000)
TRRI011	53rd Avenue W from US 41 to 26th Street W	Recommended FY26-30 CIP	(10,797,000)	(10,797,000)

FY25 Summary of IST Changes



SUMMARY OF INFRASTRUCTURE SALES TAX CHANGES

Exhibit 2

IST Project #	Description	Resolution	Accounting Project #	Total Removed	Total Added	Change
TRRI013	59th St W - Riverview Blvd - Manatee Ave W	Recommended FY26-30 CIP		(10,169,000)		(10,169,000)
TRRI016	69 St E from Ellenton-Gillette to I-75	Recommended FY26-30 CIP		(8,405,000)		(8,405,000)
TRRI017	69 St E from US 41 to Ellenton-Gillette	Recommended FY26-30 CIP		(9,754,000)		(9,754,000)
TRRI019	Honore Ave from 83 Ave E to Cooper Creek Blvd	Recommended FY26-30 CIP		(2,666,000)		(2,666,000)
TRRI020	Mendoza Rd from Ellenton-Gillette to I-75	Recommended FY26-30 CIP		(10,999,000)		(10,999,000)
TRRI024	Victory Rd from Mendoza Rd to US 301	Recommended FY26-30 CIP		(8,094,000)		(8,094,000)
						<u>(6,597,198)</u>
		6/11/2025 - Recommended FY26-30 CIP				<u>\$ 599,825,774</u>
TRII03021	Tuttle Ave at Bridal Falls Ln/Broadway Ave - Traffic Signal Imprv	B-25-099/1	6049061	(146,778)		(146,778)
TRSW08923	Buffalo Road from Imperial Circle to Bobby Jones Court	B-25-104	6115760		169,715	169,715
						<u>22,937</u>
	Project and Equipment List New Total	7/29/2025				<u>\$ 599,848,711</u>
PSLE02126	Musgrave Property EMS/MSO Combined Substation and Ambulance Addition	Proposed FY26-30 CIP	TP26056		1,282,147	1,282,147
PSCJ02726	Musgrave Property EMS/MSO Combined Substation and Ambulance Addition	Proposed FY26-30 CIP	TP26056		5,197,622	5,197,622
TRRI05026	Mulholland Road Extension	Proposed FY26-30 CIP	6102161		8,431,600	8,431,600
PCAF03426	Premier Sports Campus Irrigation	Proposed FY26-30 CIP	PJTP26059		2,828,522	2,828,522
						<u>17,739,891</u>
	Project and Equipment List New Total	7/31/2025 - Proposed FY26-30 CIP				<u>\$ 617,588,602</u>
PCRP01524	G.T. Bray Second Floor Buildout	B-25-112	6007525	(1,583,140)		(1,583,140)
						<u>(1,583,140)</u>
	Project and Equipment List New Total	8/5/2025				<u>\$ 616,005,462</u>

ABOVE REVIEWED BY THE CITIZENS OVERSIGHT COMMITTEE August 21, 2025

FY25 Summary of IST Changes



Exhibit 2

SUMMARY OF INFRASTRUCTURE SALES TAX CHANGES

IST Project #	Description	Resolution	Accounting Project #	Total Removed	Total Added	Change
TRRI04525	Fort Hamer Road Extension	B-25-114	6054765		359,529	359,529
TRRI04625	44th Ave E - 45th Street - 44th Avenue Plaza East	B-25-114	6086960	4,905		4,905
TRII00125	Ellenton Gillette Road - Mendoza Road (37th Street East) Intersection Improvements	B-25-114	6092660	683,619		683,619
TRRI04725	Lorraine Road - SR 64 to 59th Ave E	B-25-114	6107660	50,646		50,646
TRRI04825	63rd Ave E - US 301 to Tuttle	B-25-114	6107860	366,757		366,757
TRRI04925	75th Street W at Manatee Ave - Turn Lane Improvements	B-25-114	6108261	283,454		283,454
TRRI05025	59th St W from Cortez to Manatee Ave	B-25-114	6108360	276,896		276,896
TRRI03624	44th Ave E - 44th Ave Plaza E - Lakewood Ranch Blvd	B-25-114	6045662	(3,789,243)		(3,789,243)
TRRI018	Canal Rd - US301 to 17th St E - Segment 1	B-25-114	6094360	(974,806)		(974,806)
TRRI015	60th Ave E - US 301 / Outlet Mall Entrance	B-25-114	6083160		1,529,001	1,529,001
TRRI02719	Moccasin Wallow Rd - US 41 to Gateway Blvd	B-25-114	6092560		376,475	376,475
TRRI02620	9th Ave NW - 92nd ST NW - 99th ST NW	B-25-114	6102460		721,992	721,992
TRRI03825	75th St - 20th Ave W to Manatee Ave	B-25-114	6108260		10,281	10,281
Project and Equipment List New Total		9/2/2025				(100,494)
						\$ 615,904,968
PCRP01524	G.T. Bray Second Floor Buildout	Tentative FY26-30 CIP				
PCDP02526	Tom Bennett Volleyball Court Expansion	Tentative FY26-30 CIP	PJTP25049	(294,358)		(294,358)
TRRI03825	75th St - 20th Ave W to Manatee Ave	Tentative FY26-30 CIP	6108260	(6,482,334)		(6,482,334)
PCRP01322	Premier Sports Complex - Pickleball/Racket Center	Tentative FY26-30 CIP	6093306	(3,185,257)		(3,185,257)
PSLE002	Sheriff's District 1 Office - 20,000 s.f. Addition at Desoto Center Complex	Tentative FY26-30 CIP	GG01633	(3,296,250)		(3,296,250)
PSLE003	MCSO -Sheriff's District 2 Office - Demolish & rebuild 20K s.f. office at 57th Ave E	Tentative FY26-30 CIP	GG01634	(3,296,250)		(3,296,250)
PCEP01626	Living Lab at Geraldson Farm Barn	Tentative FY26-30 CIP	6053922		36,300	36,300
PCEP01626	Living Lab at Geraldson Farm Barn	Tentative FY26-30 CIP	6053922	(36,300)		(36,300)
TRII04726	University Parkway at Legacy Boulevard/Deer Drive Intersection Improvements	Tentative FY26-30 CIP	PJTR02284	(350,000)		(350,000)
PSLE02126	Musgrave Property EMS/MSO Combined Substation and Ambulance Addition	Tentative FY26-30 CIP	TP26056	(1,282,147)		(1,282,147)
PSCJ02726	Musgrave Property EMS/MSO Combined Substation and Ambulance Addition	Tentative FY26-30 CIP	TP26056		3,741,966	3,741,966
Project and Equipment List New Total						(14,444,630)
						\$ 601,460,338

FY25 Summary of IST Changes



PCEP01225 Living Ag Land Lab at Geraldson Farm - Community Gardens

B-25-120/1

6053924

97,000

97,000

Project and Equipment List New Total

9/16/2025

97,000

\$ 601,557,338

TRII02721 Creekwood Boulevard Improvements
 TRII04726 University Parkway at Legacy Boulevard/Deer Drive Intersection Improvements
 TRII04926 University Pkwy at Covenant Way Roundabouts - NEW
 TRRI04225 Creekwood Blvd - SR 70 E to 44th Ave E - Pavement Reconstruction
 TRRI04826 Lena Road - SR 70 to SR 64
 TRRI04126 North Rye Rd 4-Lane Widening
 TRRI018 Canal Rd - US 301 - US 41 Canal Rd - US301 to 17th St E - Segment 1
 TRRI04425 Erie Road - Martha Road to US 301 in Parrish
 TRRI04825 63rd Ave E - US 301 to Tuttle
 TRRI015 60th Ave E - US 301 / Outlet Mall Entrance
 TRRI03022 Canal Rd - 37th St E - 49th St E - Segment 3
 TRRI025 Whitfield Ave E from 301 Blvd to US 301
 TRRI03725 Kay Rd over Cypress Strand/Port Harbour Pkwy
 TRRI04726 Upper Manatee River Road - Mill Creek Bridge 134023
 TRRI05126 Countywide Bridge Rehabilitation Projects
 TRRI05226 Sun Trail East-West Trail
 TRRI05326 Gateway Greenway North-South Trail
 TRRI05526 127th St West over Palma Sola Bay Wast Bridge Replacement
 TRSW09126 Sidewalk Infill
 TRRI05026 Carter/Sawgrass Roadway and Roundabouts
 TRRI04326 Palma Sola Blvd - Bridge 134015 Replacement

Adopted FY26-30 CIP	6105160	(5,115,115)		(5,115,115)
Adopted FY26-30 CIP	PJTR02284		3,900,000	3,900,000
Adopted FY26-30 CIP	PJTR02290		1,215,115	1,215,115
Adopted FY26-30 CIP	PJTP25039	(6,355,372)		(6,355,372)
Adopted FY26-30 CIP	6107561	(15,000,148)		(15,000,148)
Adopted FY26-30 CIP	6118362	(11,000,000)		(11,000,000)
Adopted FY26-30 CIP	6094360	(32,805,858)		(32,805,858)
Adopted FY26-30 CIP	6108662	(35,757,298)	1,000,000	(34,757,298)
Adopted FY26-30 CIP	6107860		32,112,818	32,112,818
Adopted FY26-30 CIP	6083160		10,000,000	10,000,000
Adopted FY26-30 CIP	6094362		6,021,742	6,021,742
Adopted FY26-30 CIP	6102760	(6,615,000)		(6,615,000)
Adopted FY26-30 CIP	6109360	(2,504,820)		(2,504,820)
Adopted FY26-30 CIP	6030662		2,504,820	2,504,820
Adopted FY26-30 CIP	PJTP26071		5,000,000	5,000,000
Adopted FY26-30 CIP	PJTP26063		7,431,753	7,431,753
Adopted FY26-30 CIP	PJTP26067		7,431,753	7,431,753
Adopted FY26-30 CIP	PJTP26068		5,000,000	5,000,000
Adopted FY26-30 CIP	TP26070		2,500,000	2,500,000
Adopted FY26-30 CIP	PJTR02293		25,000,000	25,000,000
Adopted FY26-30 CIP	PJTP26030		551,974	551,974

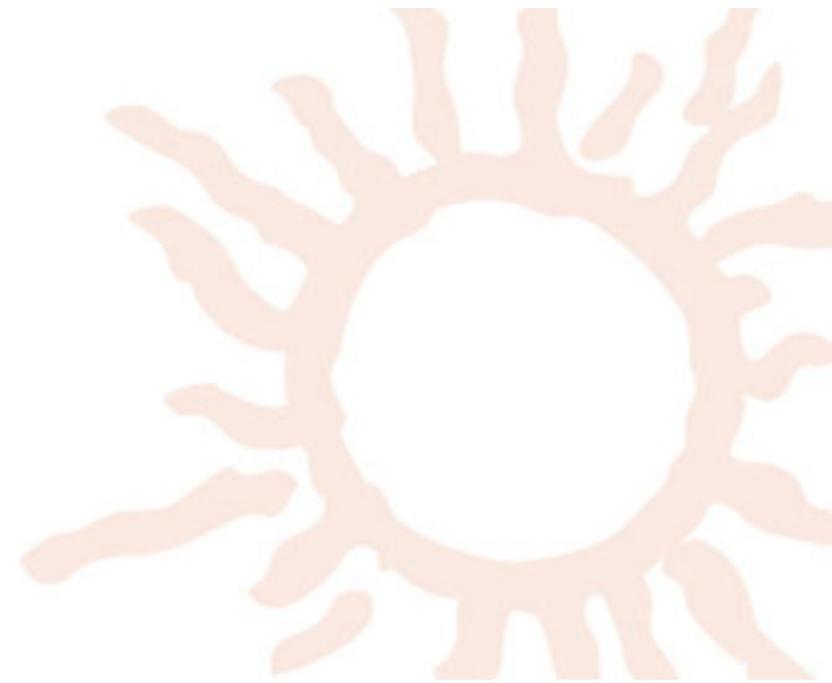
Project and Equipment List New Total

Adopted FY26-30 CIP

(5,483,636)

\$ 596,073,702

FY25 Summary of IST Changes

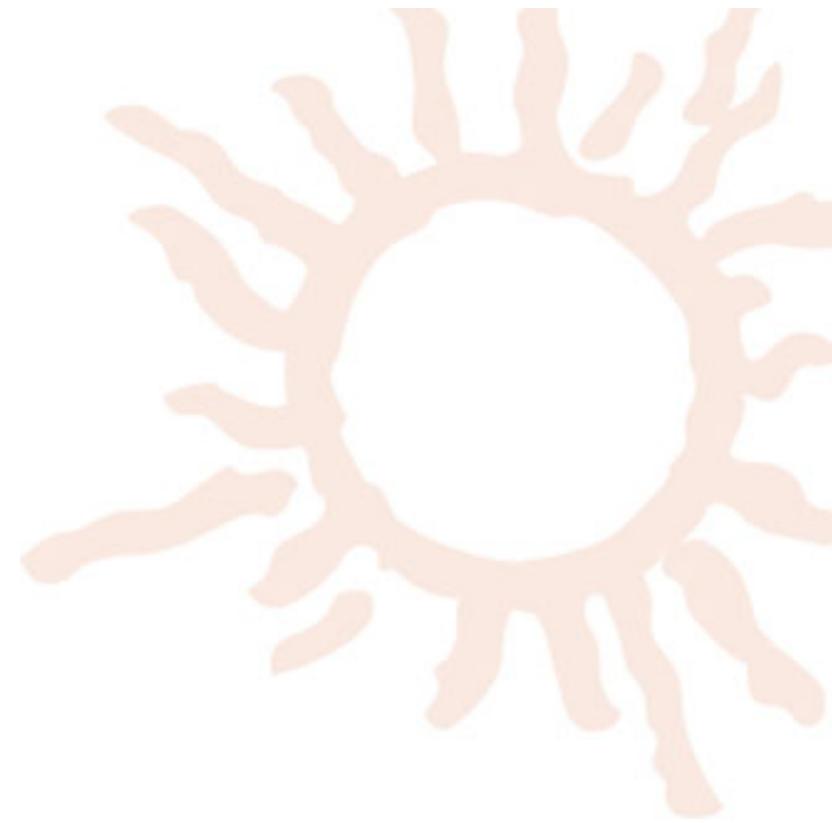


SUMMARY OF INFRASTRUCTURE SALES TAX CHANGES

Exhibit 2

IST Project #	Description	Resolution	Accounting Project #	Total Removed	Total Added	Change
						\$ 580,467,274
						\$ 15,606,428
						\$ 596,073,702

ABOVE REVIEWED BY THE CITIZENS OVERSIGHT COMMITTEE November 20, 2025



SECTION 3 PAGE 18

SUMMARY OF FUNDS RECEIVED AND EXPENDED



SUMMARY OF FUNDS RECEIVED AND EXPENDED



**Infrastructure Sales Tax
Summary of Funds Received and Expended
September 30, 2025 - Unaudited**

Exhibit 3

	Resolution 24-155	Beginning Balance	Revenues	Expenses	Ending Balance	Debt Service (Loan Activity)	Adjusted Ending Balance with Loans
Transportation							
Sidewalks	5.3%	4,685,858	2,873,790	1,459,927	6,099,721	-	6,099,721
Intersections	9.9%	696,431	5,388,173	4,379,476	1,705,128	-	1,705,128
Roads	55.5%	81,963,617	30,094,871	11,520,366	100,538,122	-	100,538,122
Stormwater	2.9%	- *	1,547,767	96,881	1,450,886	-	1,450,886
	73.6%	87,345,906	39,904,601	17,456,650	109,793,857	-	109,793,857
Public Safety & Law Enforcement							
Law Enf Facilities & Equipment	7.3%	10,594,754	4,110,451	2,111,118	12,594,087	-	12,594,087
Criminal Justice/PS Facility Improve	4.7%	5,184,418	2,642,442	2,234,270	5,592,590	-	5,592,590
911 & PS Technology Upgrades	0.0%	3,618,219	-	47,843	3,570,376	-	3,570,376
Animal Services & Sheltering	2.1%	2,978,727	1,182,350	3,876,513	284,564	-	284,564
	14.1%	22,376,118	7,935,243	8,269,744	22,041,617	-	22,041,617
Parks & Community Facilities							
District Parks & Aquatic Facilities	3.5%	472,290	1,792,037	2,265,064	(737)	-	(737)
Athletic Fields	2.1%	(167,357)	1,079,000	171,698	739,945	-	739,945
Recreation Bldgs & Playgrounds	2.0%	1,219,351	1,028,518	438,430	1,809,439	-	1,809,439
Preserves & Boat Ramps	2.3%	4,377,810	1,259,489	173,719	5,463,580	-	5,463,580
Libraries & Comm Facilities	2.4%	1,453,707	1,230,445	1,024,958	1,659,194	-	1,659,194
	12.3%	7,355,801	6,389,489	4,073,869	9,671,421	-	9,671,421
Grand Totals	100.0%	117,077,825	54,229,333 **	29,800,263	141,506,895	-	141,506,895

*Please note Stormwater is a new FY25 subcategory - No Beginning balance

**Please note revenues are shown through September 30, 2025.

SUMMARY OF REVENUES

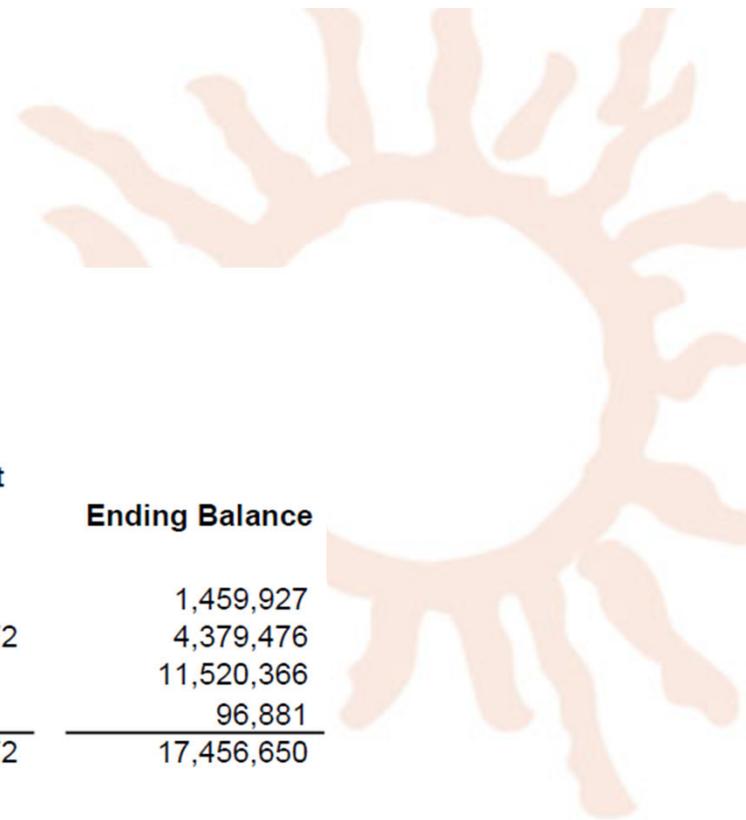
**Infrastructure Sales Tax
Summary of Revenues Received
September 30, 2025 - Unaudited**

	Resolution 24-155	IST Tax	Interest Income	Transfers In	Loan Interest Income	Ending Balance
Transportation						
Sidewalks	5.3%	2,561,190	296,161	-	16,439	2,873,790
Intersections	9.9%	4,802,231	555,255	-	30,687	5,388,173
Roads	55.5%	26,821,348	3,101,456	-	172,067	30,094,871
Stormwater	2.9%	1,387,311	160,456	-	-	1,547,767
	<u>73.6%</u>	<u>35,572,080</u>	<u>4,113,328</u>	<u>-</u>	<u>219,193</u>	<u>39,904,601</u>
Public Safety & Law Enforcement						
Law Enf Facilities & Equipment	7.3%	3,590,668	519,783	-	-	4,110,451
Criminal Justice/PS Facility Improve	4.7%	2,308,287	334,155	-	-	2,642,442
911 & PS Technology Upgrades	0.0%	-	-	-	-	-
Animal Services & Sheltering	2.1%	1,032,837	149,513	-	-	1,182,350
	<u>14.1%</u>	<u>6,931,792</u>	<u>1,003,451</u>	<u>-</u>	<u>-</u>	<u>7,935,243</u>
Parks & Community Facilities						
District Parks & Aquatic Facilities	3.5%	1,692,284	99,753	-	-	1,792,037
Athletic Fields	2.1%	1,018,946	60,054	-	-	1,079,000
Recreation Bldgs & Playgrounds	2.0%	971,276	57,242	-	-	1,028,518
Preserves & Boat Ramps	2.3%	1,114,286	65,677	79,526	-	1,259,489
Libraries & Comm Facilities	2.4%	1,161,956	68,489	-	-	1,230,445
	<u>12.3%</u>	<u>5,958,748</u>	<u>351,215</u>	<u>79,526</u>	<u>-</u>	<u>6,389,489</u>
Grand Totals	100.0%	48,482,620	5,467,994	79,526	219,193	54,229,333

SUMMARY OF EXPENSES

**Infrastructure Sales Tax
Summary of Expenses
September 30, 2025 - Unaudited**

	Resolution 24-155	YTD Exp 9/30/25	Loan Interest Expense	Ending Balance
Transportation				
Sidewalks	5.3%	1,459,927	-	1,459,927
Intersections	9.9%	4,237,004	142,472	4,379,476
Roads	55.5%	11,520,366	-	11,520,366
Stormwater	2.9%	96,881	-	96,881
	<u>73.6%</u>	<u>17,314,178</u>	<u>142,472</u>	<u>17,456,650</u>
Public Safety & Law Enforcement				
Law Enf Facilities & Equipment	7.3%	982,157	1,128,961	2,111,118
Criminal Justice/PS Facility Improve	4.7%	1,472,207	762,063	2,234,270
911 & PS Technology Upgrades	0.0%	-	47,843	47,843
Animal Services & Sheltering	2.1%	3,846,206	30,307	3,876,513
	<u>14.1%</u>	<u>6,300,570</u>	<u>1,969,174</u>	<u>8,269,744</u>
Parks & Community Facilities				
District Parks & Aquatic Facilities	3.5%	1,495,018	770,046	2,265,064
Athletic Fields	2.1%	12,463	159,236	171,698
Recreation Bldgs. & Playgrounds	2.0%	-	438,430	438,430
Preserves & Boat Ramps	2.3%	47,912	125,807	173,719
Libraries & Comm Facilities	2.4%	-	1,024,958	1,024,958
	<u>12.3%</u>	<u>1,555,393</u>	<u>2,518,477</u>	<u>4,073,870</u>
Grand Totals	100.0%	25,170,141	4,630,123	29,800,264



SUMMARY OF INTERFUND LOANS

Infrastructure Sales Tax
 Summary of Interfund Loans
 September 30, 2025 - Unaudited

Exhibit 3

	100% per Category		FY25 Beginning Balance	Payment	FY25 Adjusted Ending Balance
Transportation					
Sidewalks	5.3%	7.5%	(365,127)	-	(365,127)
Intersections	9.9%	14.0%	(681,570)	-	(681,570)
Roads	55.5%	78.5%	(3,821,663)	-	(3,821,663)
	70.7%	100.0%	(4,868,361)	-	(4,868,361)
Public Safety & Law Enforcement					
Law Enf Facilities & Equipment	7.3%	51.8%	49,976	-	49,976
Criminal Justic/PS Facility Improve	4.7%	33.3%	611,032	-	611,032
911 & PS Technology Upgrades	2.9%	0.0%	-	-	-
Animal Services & Sheltering	2.1%	14.9%	400,000	-	400,000
	17.0%	100.0%	1,061,008	-	1,061,008
Parks & Community Facilities					
District Parks & Aquatic Facilities	3.5%	28.4%	2,190,015	-	2,190,015
Athletic Fields	2.1%	17.1%	1,558,246	-	1,558,246
Recreation Bldgs & Playgrounds	2.0%	16.3%	58,983	-	58,983
Preserves & Boat Ramps	2.3%	18.7%	109	-	109
Libraries & Comm Facilities	2.4%	19.5%	-	-	-
	12.3%	100.0%	3,807,353	-	3,807,353
Grand Totals	100.0%		-	-	-



BOARD OF COUNTY COMMISSIONERS MEETING

DATE TO PRESENT THE
FY25 ANNUAL REPORT
DECEMBER 16, 2025

NEXT INFRASTRUCTURE SALES TAX
CITIZENS OVERSIGHT COMMITTEE
MEETING
APRIL 7TH OR 9TH 2026



QUESTIONS OR COMMENTS?