

**CITIZENS OVERSIGHT COMMITTEE FOR INFRASTRUCTURE SALES TAX ADVISORY
BOARD**

**COUNTY ADMINISTRATION BUILDING, 7TH FLOOR,
THE VAULT CONFERENCE ROOM**

1112 Manatee Avenue West, Bradenton, Florida

April 8, 2025

Committee Members in attendance:

Mr. Bruce Stamm – In Person

Mr. Allen Morrell – In Person

Mr. Richard Hagenbach – In Person

Mr. Leland Taylor – In Person

Committee Members not in attendance:

Mr. Jack May

Mr. Andre-Rousseau Pegues

Mr. George Nicolopoulos

Manatee County representatives in attendance:

Ms. Sheila McLean, Chief Financial Officer – In Person

Ms. Candi Cruz, Budget Division Manager - CIP, Financial Management – In Person

Ms. Meghan Thorpe – Senior Budget Analyst - CIP, Financial Management - In Person

Citizens from the public in attendance:

None

Ms. Sheila McLean called the meeting to order at 5:30 p.m.

Agenda

I. Introduction

- Committee members and county staff introduced themselves.
- There was discussion about the absence of some committee members and the need to proceed with the events of the agenda as scheduled.

II. Election of New Chairperson and Vice Chairperson

- Committee decided to elect the new Chairperson and Vice Chairperson with the members present as there is a quorum.
- Ms. Candice Cruz initiated the nominations, Mr. Leland Taylor volunteered to be Chairperson and Mr. Allen Morrell seconded.
- Mr. Bruce Stamm was nominated as Vice Chairperson by Mr. Taylor and Mr. Morrell seconded.

III. Approval of Minutes

- Mr. Taylor asked for a motion to approve the minutes from the November 14, 2024, meeting.

- Mr. Richard Hagenbach made the motion to approve the meeting minutes which was then seconded by Mr. Morrell.
- Motion passed with unanimous approval, Mr. Bruce Stamm abstaining due to non-membership on the committee at the time of the previous meeting.

IV. Presentations

- **Ms. Sheila McLean presented the FY24 Audited Report and Summary of Changes**
 - i. Ms. McLean reviewed the approximate total of \$3,328,316 of changes from the unaudited to audited financial reporting.
 - ii. Ms. McLean and Ms. Cruz explained that variances from the unaudited to audited financial records can be attributed to various factors to include timing and accrual adjustments.
 - iii. Ms. McLean stated that the November unaudited report fulfills compliance requirements per county ordinance, with audited financial changes presented approximately 3-4 months post-fiscal year-end.
- **Citizens Oversight Committee Infrastructure Sales Tax Advisory Board- PowerPoint**
 - i. Ms. Candice Cruz reviewed the Citizens Oversight Committee Infrastructure Sales Tax (IST) Advisory Board roles and responsibilities, goals, establishment of the tax, establishment of the committee, and the Financial Management team's roles and responsibilities.
 - ii. Ms. McLean presented the following reports to the Committee:
 - a. **Summary of Changes to the Category Percentages (Slide 10)**
 - Per Resolution R-24-155, the addition of a Stormwater subcategory within Transportation led to a shift in IST allocation percentages: Transportation increased by 2.9%, and Public Safety decreased by 2.9%, maintaining a zero net change.
 - Ms. McLean stated that the change brought approximately \$13 million to the Stormwater Improvements category that was not being realized appropriated in the Public Safety and Law Enforcement category.
 - b. **Summary of Funds Received and Expended (Slide 11)**
 - The summary of financials are audited revenues shown through February 28, 2025.
 - Mr. Taylor questioned the potential impact of Hurricanes Milton and Helene on IST revenue collection. Ms. McLean responded that while no significant revenue impact is currently observed, ongoing monitoring will provide a clearer picture in the coming months.
 - Ms. McLean noted that there is a two-month delay in revenue collection for the IST.
 - Mr. Hagenbach inquired about the 7% sales tax. Ms. McLean clarified the breakdown: 0.5% for IST, 0.5% for the School Board, and 6% for the County.
 - Ms. McLean reported that there has been \$155,000,000 of IST funds spent of about \$300,000,000 committed which aligns with the schedule as we are halfway through the lifetime of this tax.
 - c. **Summary of Infrastructure Sales Tax Changes (Slide 12)**
 - Changes to the Project and Equipment List from September 30, 2024, through February 28, 2025, are reviewed.
 - The new Project and Equipment List total is \$594,796,055.
 - Ms. Cruz adds that there is now a line item that identifies the bond and interfund loan repayment on the Project and Equipment List.
 - d. **Summary of Expense Appropriations (Slide 13)**
 - Total IST project appropriations as of February 28, 2025, are \$268,820,007.

e. Summary of Revenues (Slide 14)

- Summary of revenue projections over the next 15 years are presented.
- Ms. McLean stated that the projections are conservative in nature, however, the revenues have exceeded expectations thus far. This methodology prevents the need to cancel or make changes to projects as a result of underperforming revenues.
- Mr. Bruce Stamm questioned whether the Board of County Commissioners could modify the current uncommitted appropriations. Ms. McLean confirmed.

f. Infrastructure Sales Tax Dashboard (Slide 15-16)

- Adopted 5-Year plan for FY25-29 IST projects dashboard is reviewed by Ms. McLean. This dashboard is available on the Manatee County website.
- Mr. Hagenbach sought clarification on the difference between the \$339,807,712 IST Dashboard total (slide 15) and the \$599,796,851 total as of February 28, 2025 (slide 14). Ms. McLean clarified that the \$339M reflects projects in the Capital Improvement Plan, while the \$599M includes projects pending further action and closed projects.
- Ms. Cruz clarified that approved projects on the Project and Equipment List are never removed, but their status may change, indicated by color coding.
- Mr. Hagenbach proposed including a separate line on the dashboard presentation to identify projects not in the CIP, to prevent confusion regarding the Project and Equipment List total. Ms. McLean concurred.

g. Project and Equipment List (Slide17)

- The new county website IST webpage is reviewed.
- iii. Next meeting date of August 21, 2025, was agreed upon.

V. Discussion

- Mr. Taylor inquired about the IST reauthorization timeline, emphasizing the need for a referendum. He cautioned against potential conflicts with other concurrent tax proposals, which could lead to public confusion. Ms. McLean acknowledged awareness of these other tax priorities and stated she would need to research their intent before providing further input.
- Mr. Stamm asked about the due date of the 2031 IST referendum. Ms. McLean responded that the Board of County Commissioners is considering a 2026 referendum, but discussions are ongoing, and a definitive plan has not been established.
- Mr. Hagenbach requested an update on the Board of County Commissioners' IST plans at the next meeting.
- Ms. McLean stated that collaborative strategic planning between the commissioners and the committee regarding the future of IST will take place.
- A brief discussion was held regarding the desire to reduce the number of hardcopy documents distributed.

VI. Action Items

- Send Calendar invite for next meeting on August 21, 2025, at 5:30 p.m.
- Add line to IST Dashboard to identify total of projects yet to be placed in the Capital Improvement Plan.

VII. Adjournment

- Mr. Leland Taylor asked for a motion to adjourn the meeting at 6:30 p.m. The motion was made by Mr. Hagenbach and seconded by Mr. Taylor.

Welcome Meeting
04/08/25

CITIZENS OVERSIGHT COMMITTEE INFRASTRUCTURE SALES TAX ADVISORY BOARD



GOALS

Compliance with:

- *Ordinance 16-035 – Infrastructure Sales Tax*
- *Resolution 18-130 – Amended & 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

Ordinance 16-035 – Infrastructure Sales Tax

- Establishes the levy of the tax
- Determines a 15-year time frame for the tax
 - Beginning January 1, 2017
 - Expiring December 31, 2031
- Created Citizen's Oversight Advisory Committee
- Compliance with
 - Sunshine Law Chapter 286 Florida Statutes
 - Florida Public Records Law – Chapter 119 Florida Statutes
 - Florida Public Ethics Code, Chapter 112 Florida Statutes



ESTABLISHMENT OF TAX

Resolution 18-130 – Amended and Restated R-16-128

- Establishes further definition of the Committee
- Defines Expenditures of Tax – (Section 3)
 - Sales Tax proceeds will be spent in agreement - Exhibit A
 - Provides a master list of projects – Exhibit B
- Establishment of Committee
 - Annual Report to Board of County Commissioners
 - Provide report by December 31
 - Committee will comply with
 - » Sunshine Law Chapter 286 Florida Statutes
 - » Florida Public Records Law – Chapter 119 Florida Statutes
 - » Florida Public Ethics Code, Chapter 112 Florida Statutes
 - Composition of Committee/Terms



ESTABLISHMENT OF COMMITTEE

Structure of Committee

- Committee is composed of 7 members
- Initial Establishment of Committee
 - Four members – 3-year terms
 - Three members – 2-year terms
- After Initial Establishment of Committee
 - All members shall serve two-year terms
- All members must reside in unincorporated Manatee County
- Committee shall sunset December 31, 2032
- Meet minimum of once annually
- Committee by majority vote elect:
 - Chairperson
 - Vice-Chairperson



ROLE OF THE COMMITTEE

Confirm the following

- *Subcategories and percentages are being used on agreement with the IST Funding Categories List*
- *Changes to the IST Funding Categories List were approved by the Board of the County Commissioners*
- *Expenditures were used on the IST Project and Equipment List*
- *Changes to the IST Project and Equipment List were approved by the Board*



ROLE OF FINANCIAL MANAGEMENT DEPARTMENT

- *Prepare all reports*
- *Provide all backup documentation for verification of appropriate approval*
- *Provide information requested by the Committee*



Your team at Financial Management

- *Sheila McLean, Chief Financial Officer*
- *Candi Cruz, Budget Division Manager – CIP*
- *Tarynn Jenna, Budget Manager - CIP*
- *Meghan Thorpe, Senior Budget Analyst - CIP*

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Financial Management Department



REPORTS BEING PRESENTED

- *Summary of Changes to the Category Percentages*
- *Summary of Funds Received and Expended*
- *Summary of Infrastructure Sales Tax Changes*
- *Summary of Expense Appropriations*
- *Summary of Projects*
- *Infrastructure Sales Tax Dashboard*
- *Project and Equipment List*



Exhibit 1

	Resolution R-24-159	Changes through 2/28/25	Resolution R-24-155
Transportation			
Sidewalks	5.3%	-	5.3%
Intersections	9.9%	-	9.9%
Roads	55.5%	-	55.5%
Stormwater	0.0%	2.9%	2.9%
	<u>70.7%</u>	<u>2.9%</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	2.9%	-2.9%	0.0%
Animal Services & Sheltering	2.1%	-	2.1%
	<u>17.0%</u>	<u>-2.9%</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>-</u>	<u>12.3%</u>
Grand Totals	100.0%	0.0%	100.0%

SUMMARY OF CHANGES TO CATEGORY PERCENTAGES



SUMMARY OF FUNDS RECEIVED AND EXPENDED

Infrastructure Sales Tax
 Summary of Funds Received and Expended
 February 28, 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	783,885	100,586	5,369,157	-	5,369,157
Intersections	9.9%	696,431	1,464,239	1,751,056	409,615	-	409,615
Roads	55.5%	81,963,617	8,208,613	5,391,949	84,780,281	-	84,780,281
Stormwater	2.9%	-	428,919	-	428,919	-	428,919
	73.6%	87,345,906	10,885,656	7,243,591	90,987,971	-	90,987,971
Public Safety & Law Enforcement							
Law Enf Facilities & Equipment	7.3%	10,594,754	875,469	642,346	10,827,877	-	10,827,877
Criminal Justice/PS Facility Improve	4.7%	5,184,418	563,658	1,338,341	4,409,734	-	4,409,734
911 & PS Technology Upgrades	0.0%	3,618,219	-	19,984	3,598,235	-	3,598,235
Animal Services & Sheltering	2.1%	2,978,727	251,847	182,296	3,048,278	-	3,048,278
	14.1%	22,376,118	1,690,974	2,182,967	21,884,124	-	21,884,124
Parks & Community Facilities							
District Parks & Aquatic Facilities	3.5%	472,290	649,225	688,523	432,992	-	432,992
Athletic Fields	2.1%	(167,357)	389,535	141,801	80,377	-	80,377
Recreation Bldgs & Playgrounds	2.0%	1,219,351	370,986	129,338	1,460,999	-	1,460,999
Preserves & Boat Ramps	2.3%	4,377,810	506,160	117,528	4,766,442	-	4,766,442
Libraries & Comm Facilities	2.4%	1,453,707	445,183	358,683	1,540,206	-	1,540,206
	12.3%	7,355,801	2,361,089	1,435,873	8,281,016	-	8,281,016
Grand Totals	100.0%	117,077,825	14,937,719	10,862,430	121,153,110	-	121,153,110

* Please note revenues shown are through February 28, 2025.

SUMMARY OF IST CHANGES

SUMMARY OF INFRASTRUCTURE SALES TAX CHANGES

Exhibit 2

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					13,819,774	13,819,774
		10/1/2024				\$ 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
				-	1,328,132	1,328,132
Project and Equipment List New Total						\$ 595,615,180
		12/10/2024				
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)
				(2,849,125)	2,030,000	(819,125)
Project and Equipment List New Total						\$ 594,796,055
		1/14/2025				

ABOVE REVIEWED BY THE CITIZENS OVERSIGHT COMMITTEE April 8, 2025

SUMMARY OF EXPENSE APPROPRIATIONS

Infrastructure Sales Tax
Summary of Expense Appropriations
Through February 28, 2025 - Unaudited

	Prior Years Appropriation	FY25 Adopted	FY25 Amended	Total Project Expense Budget as of 2.28.25
Transportation				
Sidewalks	8,443,327	677,122	1,186,489	9,629,816
Intersections	27,616,167	1,374,779	1,374,779	28,990,946
Roads	109,988,219	37,465,362	37,465,362	147,453,581
Stormwater			3,327,831	3,327,831
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	146,047,713	39,517,263	43,354,461	189,402,174
Public Safety				
Law Enf Facilities & Equipment	18,447,206	-	-	18,447,206
Criminal Justice/PS Facility Improve	15,775,141	-	-	15,775,141
911 & PS Technology Upgrades	2,570,700	-	-	2,570,700
Animal Services & Sheltering	6,050,000	3,000,000	3,000,000	9,050,000
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	42,843,047	3,000,000	3,000,000	45,843,047
Parks and Community Projects				
District Parks & Aquatic Facilities	7,924,140	-	1,459,289	9,383,429
Athletic Fields	3,835,161	-	-	3,835,161
Recreation Bldgs & Playgrounds	4,845,490	-	-	4,845,490
Preserves & Boat Ramps	6,176,986	3,170,696	1,533,720	7,710,706
Libraries & Comm Facilities	7,800,000	-	-	7,800,000
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	30,581,777	3,170,696	2,993,009	33,574,786
Total Infrastructure Sales Tax	<hr/>	<hr/>	<hr/>	<hr/>
	219,472,537	45,687,959	49,347,470	268,820,007

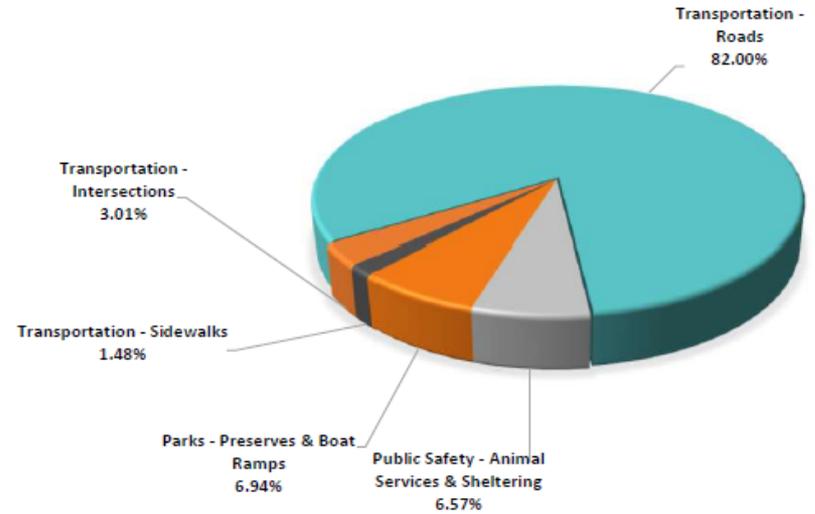


SUMMARY OF REVENUES

Summary of IST over 15 years

	R-24-155	Total Revenues over 15 Years	Total List as of 2.28.25	Remaining Balance
Transportation				
Sidewalks	5.3%	\$ 35,748,782	\$ 27,324,488	\$ 8,424,294
Intersection Improvements	9.9%	66,776,028	56,949,844	9,826,185
Major Road Improvements	55.5%	374,678,022	363,050,828	11,627,194
Stormwater Improvements	2.9%	14,526,467	13,819,774	706,693
	<u>73.6%</u>	<u>491,729,298</u>	<u>461,144,934</u>	<u>30,584,365</u>
Public Safety & Law Enforcement				
Law Enforcement Facilities & Equip	7.3%	49,218,358	33,871,070	15,347,289
Criminal Justice & Public Safety Facility	4.7%	31,688,369	22,077,634	9,610,735
911 & Public Safety Technology Upgrades	0.0%	5,025,931	4,956,807	69,124
Animal Services & Sheltering	2.1%	13,146,410	10,666,287	2,480,122
	<u>14.1%</u>	<u>99,079,068</u>	<u>71,571,798</u>	<u>27,507,270</u>
Parks & Community Facilities				
District Parks & Aquatic Facilities	3.5%	23,969,204	21,045,779	2,923,426
Athletic Fields	2.1%	14,962,290	14,714,455	247,835
Recreation Buildings & Playgrounds	2.0%	14,863,449	9,671,026	5,192,424
Environmental Preserves & Boat Ramps	2.3%	15,350,533	12,143,239	3,207,294
Libraries & Community Facilities	2.4%	15,314,015	9,505,622	5,808,393
	<u>12.3%</u>	<u>84,459,492</u>	<u>67,080,120</u>	<u>17,379,372</u>
TOTAL	100.0%	<u>\$ 675,267,858</u>	<u>\$ 599,796,851</u>	<u>\$ 75,471,007</u>

INFRASTRUCTURE SALES TAX DASHBOARD



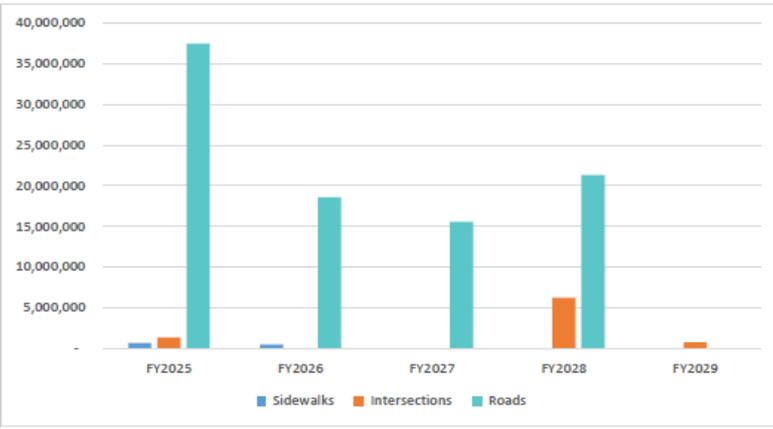
Infrastructure Sales Tax

FY25-29 Capital Improvement Plan

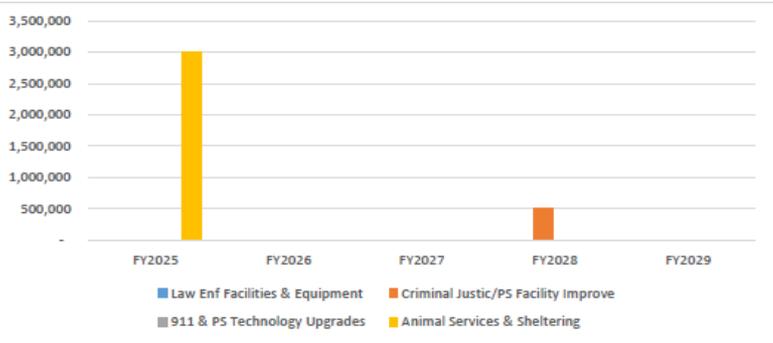
	Appropriated to Date	FY2025	FY2026	FY2027	FY2028	FY2029	Future	Total
Transportation								
Sidewalks	\$ 8,443,327	\$ 677,122	\$ 464,100	\$ -	\$ -	\$ -	\$ -	\$ 9,584,549
Intersections	27,616,167 *	1,374,779	-	-	6,207,365	735,000	-	35,933,311
Roads	109,988,219	37,465,352	18,580,329	15,552,885	21,327,618	-	6,615,000	209,529,413
	\$ 146,047,713	\$ 39,517,263	\$ 19,044,429	\$ 15,552,885	\$ 27,534,983	\$ 735,000	\$ 6,615,000	\$ 255,047,273
Public Safety								
Law Enf Facilities & Equipment	\$ 18,447,206	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,447,206
Criminal Justice/PS Facility Improve	15,775,141	-	-	-	500,000	-	-	16,275,141
911 & PS Technology Upgrades	2,570,700	-	-	-	-	-	-	2,570,700
Animal Services & Sheltering	6,050,000	3,000,000	-	-	-	-	-	9,050,000
	\$ 42,843,047	\$ 3,000,000	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 46,343,047
Parks and Community Projects								
District Parks & Aquatic Facilities	\$ 7,924,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,924,140
Athletic Fields	3,835,161	-	294,358	-	-	-	2,418,936	6,548,455
Recreation Bldgs & Playgrounds	4,845,490	-	-	-	-	-	-	4,845,490
Preserves & Boat Ramps	6,176,986	3,170,696	532,500	1,419,125	-	-	-	11,299,307
Libraries & Comm Facilities	7,800,000	-	-	-	-	-	-	7,800,000
	\$ 30,581,777	\$ 3,170,696	\$ 826,858	\$ 1,419,125	\$ -	\$ -	\$ 2,418,936	\$ 38,417,392
Total Infrastructure Sales Tax	\$ 219,472,537	\$ 45,687,959	\$ 19,871,287	\$ 16,972,010	\$ 28,034,983	\$ 735,000	\$ 9,033,936	\$ 339,807,712

*Corrected Scriveners Error Identified During FY25-29 CIP Process

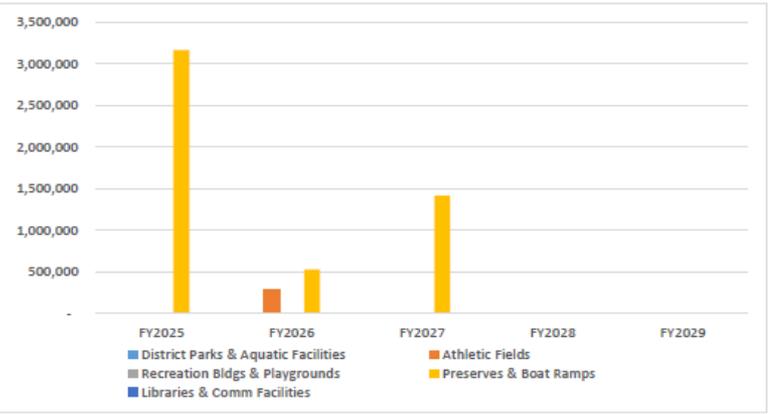
TRANSPORTATION



PUBLIC SAFETY



PARKS AND COMM



FY25-29 PROJECTS

Number of Projects Started:

Category	FY25-29 List
Transportation	
Sidewalks	60
Intersections	33
Road Improvements	39
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	132
Public Safety	
Law Enf Fac & Equipment	14
Crim Justice/PS Facility	22
911 & PS Technology Upgrades	4
Animal Services & Sheltering	3
	<hr/>
	43
Parks	
District Parks & Aquatics	26
Athletic Fields	22
Recreation Bldgs & Playgrounds	9
Preserves & Boat Ramps	15
Libraries & Comm Facilities	2
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	74

Total Projects 249

INFRASTRUCTURE SALES TAX DASHBOARD CONTINUED



PROJECT AND EQUIPMENT LIST

Services and Amenities +

Government and Agencies +



Community +

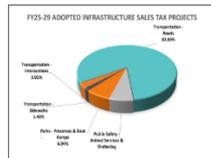
Departments +

Connect +



INFRASTRUCTURE SALES TAX

Manatee County Board of County Commissioners recognized that it would be in the best interest of Manatee County to provide for safer neighborhoods, reduce traffic congestion, and improve roadways and public facilities as authorized by law, and to levy and collect a half cent sales surtax to pay the cost thereof. A referendum on the Sales Surtax was held and passed by Manatee County voters in the general election on November 8, 2016. Unless extended by voters in a lawful referendum, the Sales Surtax shall sunset and expire on December 31, 2031



[FY25-29 Infrastructure Dashboard](#)

Infrastructure Sales Tax Project and Equipment List

- [Infrastructure Sales Tax Project & Equipment List FY25-29](#)

FY25-29 Adopted IST Budget Materials

- [FY25-29 Adopted Infrastructure Sales Tax \(IST\) Capital Improvement Plan](#)



NEXT Infrastructure Sales Tax Citizens Oversight
Committee Meeting will be August 21st

QUESTIONS OR COMMENTS?

