

Infrastructure Sales Tax Citizens Oversight Committee
Meeting Minutes
August 15, 2024

Opening

The meeting was brought to order at 5:30 pm by Allen Morrell, Committee Chairperson.

Board Attendees

Committee Members in attendance:

Andre-Rousseau Pegues – In Person

Leland Taylor – In Person

George Nicolopoulos – In Person

Allen Morrell – In Person

Committee Members in attendance virtually:

Richard Hagenbach

Committee Members not in attendance:

Jack May

Cynthia Warren

Manatee County representatives:

Evan Pilachowski, Deputy County Administrator – In Person

Victor Ortiz, Deputy Director, Financial Management – In Person

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

Jessica Pollard – Senior Budget Analyst – CIP, Financial Management - In Person

Rebekah Rafferty – Budget Analyst – CIP, Financial Management – Virtually

Meghan Thorpe - Budget Analyst – CIP, Financial Management – Virtually

Citizens from the public present:

None

Introduction

Candi Cruz introduced herself and explained that Sheila McLean was out of town on family business. Ms. Cruz explained that this is the mid-year meeting with the committee. This meeting is to update the committee on our plans for the FY25-FY29 Capital Improvement Plan and the Infrastructure Sales Tax. Ms. Cruz then proceeded to explain that the previous

meeting minutes needed to be voted on. George Nikolopoulos asked if there had been any amendments to the meeting minutes after the initial email was sent out on April 15, 2024, with the meeting minutes attached? Ms. Cruz explained there had not been any amendments.

Approval of Minutes

Allen Morrell, Chairperson, asked for a motion to approve the minutes from the April 4, 2024, meeting. George Nicolopoulos made the motion to approve the meeting minutes which was then seconded by Andre-Rousseau Pegues. Unanimous by all – passes.

Presentation of Summary of Funds, Changes and FY24-28 Tentative Budget

Candi Cruz commenced with a PowerPoint presentation for the Citizens Oversight Committee. Starting with the goals of the Citizens Oversight Committee, Ms. Cruz presented the Summary of Changes to Category percentages as of July 31, 2024. She went on to explain that the category percentages had not changed however as of Tuesday, August 13, 2024, a new subcategory, and percentage of 2.9% in Transportation had been added for Stormwater giving them approximately \$14 million over the remainder of the life of the tax. The percentage was reduced from 911 and Public Safety Technology Upgrades subcategory in the Public Safety and Law Enforcement category because most of those items seemed to be cloud based which the Clerk's Office deemed ineligible.

Ms. Cruz went on to the Summary of Funds Received and Expended as of July 31, 2024, explaining that we started out the year with \$104 million, with \$34 million in revenues to date, \$15 million in expenditures for an ending balance of \$123 million. Mr. Nicolopoulos asked what was budgeted for year to date? Ms. Cruz explained for FY24 we adopted \$40.7 million. She also explained that the tax comes in two months in arrears, that these numbers are through July 31, 2024, and we have an annual true up at the end of the fiscal year. Ms. Cruz explained that even when we meet again in November those will not be audited numbers. Richard Hagenbach asked how quickly do the revenues show up in the revenue column, in other words if I bought something July 25th, does that show up in July? Ms. Cruz explained that the state reconciles the tax at the end of the month, then it's two months before it comes to the county.

Moving to the summary of Infrastructure Sales Tax changes, Candi Cruz explained that every time the committee meets, we update them on all the changes that have taken place since the last meeting. Last meeting we were at \$494 million and as of July 31, 2024, we are at \$496 million. Mr. Hagenbach asked is this since the inception of the IST and Ms. Cruz answered yes it was.

After the summary of changes was the FY24 amended as of July 31, 2024. Ms. Cruz explained that the FY24 adopted budget for IST was \$46 million and the FY24 Amended is now \$57 million with a total project expense budget of \$242 million. She also explained that about \$4 million was left in the 911 and Public Safety Technology Upgrades subcategory to cover the projects and the debt owed in that subcategory and next meeting you will see that change.

Richard Hagenbach asked is it his understanding that we have roughly \$495 million however only have \$242 million budgeted expenses? Candi explained that the \$495 million is the whole of Project and Equipment (P&E) list. Ms. Cruz also went into depth about the colors on the P&E list, the projects on the list and the money set aside for each category and subcategory. George Nikolopoulos said so basically half a billion in projects over the life of the tax, is that correct and Evan Pilachowski answered yes.

Next was the five-year plan for the FY25-29 tentative IST. Ms. Cruz stated the amounts listed are what are planned in each category and subcategory for each fiscal year. She also explained that for the moment the IST total over the next five years is \$342 million. Ms. Cruz elaborated on the graph showing 88.12% in Transportation – Roads, 7.06% Public Safety – Animal Services & Sheltering, 3.23% in Transportation – Intersections and 1.59% in Transportation – Sidewalks. George Nikolopoulos said that those percentages do not match the percentages that each category and subcategory are to get so are these percentages more of a guideline over the life of the tax? She explained that the percentages that allotted to the category and subcategories are set and cannot be changed and the percentages in the graph are just for this fiscal year and this is how the tax is broken down for the fiscal year. Ms. Cruz stated that the number of projects on the tentative list are projects that are in motion. Over the life of the IST, we are projecting \$672.9 million dollars. Mr. Nikolopoulos asked when will IST sunset again, whereas Ms. Cruz answered with December 31, 2031, and the committee sunsets in 2032. George Nikolopoulos asked who has influence on if it will be renewed. Jessica Pollard explained that the committee members past and present do. Leland Taylor explained the process for a referendum and that he would rather have tourist pay the bulk of the tax than property taxes or other taxes in the county being raised. Ms. Cruz explained that people would need to lobby for it and that is where the committee members would be the most beneficial. George Nikolopoulos asked what are the plans for excess capital? Leland asked don't you adjust the list every year? Ms. Cruz explained yes. Leland went on to explain to George that there is always need for funding for projects. Ms. Cruz went on to elaborate that some subcategories do not have much band width left to spend in. George said, so there are enough projects to fund. To which Candi Cruz answered yes. Evan Pilchowski stated that there are far more needs than we can possibly fund. Richard Hagenbach asked if a department or subcategory hasn't used their whole percentage amount, do we ask them to submit projects? Mr. Pilachowski explained that the bigger picture is making sure that the departments are bringing their projects forward on a timely basis. Candi Cruz also stated that we do monitor the list very closely and try to utilize IST money first if that is where the need is.

Candi Cruz addressed the next meeting date recommendation of November 15, 2024. All members agreed upon the date.

Public Comments

None

Action Items for Next Meeting:

- Schedule the next meeting for Citizens Oversight Committee members for November 14, 2024. Annual report will be submitted and reviewed for approval.

Adjournment

Allen Morrell, Chairperson, asked for a motion to adjourn the meeting at 6:09pm. The motion was made by Andre-Rousseau Pegues and a seconded by Leland Taylor. Unanimous by all – passes.

The next meeting is scheduled for Thursday, November 14, 2024, at 5:30 pm in Conference Room A located on the 7th floor of the Manatee County Administration Building.

CITIZENS OVERSIGHT
COMMITTEE
INFRASTRUCTURE SALES TAX
ADVISORY BOARD

08/15/24



**Infrastructure Sales Tax
Summary of Changes to Category Percentages
July 31, 2024 - Unaudited**

Exhibit 1

	Resolution 19-046	Changes through 7/31/24	Resolution R-24-088
Transportation			
Sidewalks	5.3%	-	5.3%
Intersections	9.9%	-	9.9%
Roads	55.5%	-	55.5%
Stormwater	0.0%	-	0.0%
	<u>70.7%</u>	<u>-</u>	<u>70.7%</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%
Animal Services & Sheltering	2.1%	-	2.1%
	<u>17.0%</u>	<u>-</u>	<u>17.0%</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%	-	100.0%

Summary of
Changes to
Category
Percentages
as of 7/31/24

Approval of Changes to Category Percentages and add a subcategory of Stormwater Improvements on 8/13/24

Infrastructure Sales Tax
 Summary of Changes to Category Percentages
 August 13, 2024 - Unaudited

Exhibit 1

	Resolution 19-046	Changes through 7/31/24	Resolution R-24-088	Approval of Changes 8/13/24	Resolution R-24-155
Transportation					
Sidewalks	5.3%	-	5.3%	-	5.3%
Intersections	9.9%	-	9.9%	-	9.9%
Roads	55.5%	-	55.5%	-	55.5%
Stormwater	0.0%	-	0.0%	2.9%	2.9%
	<u>70.7%</u>	<u>-</u>	<u>70.7%</u>	<u>2.9%</u>	<u>73.6%</u>
Public Safety & Law Enforcement					
Facilities & Equipment	7.3%	-	7.3%	-	7.3%
Criminal Justice/PS Facility Improve	4.7%	-	4.7%	-	4.7%
911 & PS Technology Upgrades	2.9%	-	2.9%	-2.9%	0.0%
Animal Services & Sheltering	2.1%	-	2.1%	-	2.1%
	<u>17.0%</u>	<u>-</u>	<u>17.0%</u>	<u>-2.9%</u>	<u>14.1%</u>
Parks & Community Facilities					
District Parks & Aquatic Facilities	3.5%	-	3.5%	-	3.5%
Athletic Fields	2.1%	-	2.1%	-	2.1%
Recreation Bldgs & Playgrounds	2.0%	-	2.0%	-	2.0%
Preserves & Boat Ramps	2.3%	-	2.3%	-	2.3%
Libraries & Comm Facilities	2.4%	-	2.4%	-	2.4%
	<u>12.3%</u>	<u>-</u>	<u>12.3%</u>	<u>-</u>	<u>12.3%</u>
Grand Totals	100.0%	-	100.0%	0.0%	100.0%

Summary of Funds Received and Expended as of 7/31/24

Infrastructure Sales Tax
Summary of Funds Received and Expended
July 31, 2024 - Unaudited

Exhibit 3

	Resolution 19-046	Beginning Balance	Revenues	Expenses	Ending Balance	Debt Service (Loan Activity)	Adjusted Ending Balance with Loans
Transportation							
Sidewalks	5.3%	3,597,199	1,842,963	1,118,035	4,322,127	-	4,322,127
Intersections	9.9%	2,138,230	3,442,516	4,923,568	657,178	-	657,178
Roads	55.5%	74,847,769	19,298,950	4,771,755	89,374,964	-	89,374,964
	70.7%	80,583,198	24,584,429	10,813,358	94,354,269	-	94,354,269
Public Safety & Law Enforcement							
Law Enf Facilities & Equipment	7.3%	9,093,116	2,494,826	982,391	10,605,551	-	10,605,551
Criminal Justice/PS Facility Improve	4.7%	4,008,233	1,606,257	606,851	5,007,639	-	5,007,639
911 & PS Technology Upgrades	2.9%	2,232,856	991,096	39,297	3,184,655	-	3,184,655
Animal Services & Sheltering	2.1%	2,378,677	717,690	336,565	2,759,802	-	2,759,802
	17.0%	17,712,882	5,809,869	1,965,104	21,557,647	-	21,557,647
Parks & Community Facilities							
District Parks & Aquatic Facilities	3.5%	691,185	1,132,511	567,923	1,255,773	-	1,255,773
Athletic Fields	2.1%	435,164	679,507	1,119,176	(4,505)	-	(4,505)
Recreation Bldgs & Playgrounds	2.0%	610,900	647,149	249,294	1,008,755	-	1,008,755
Preserves & Boat Ramps	2.3%	3,641,365	744,220	195,580	4,190,005	-	4,190,005
Libraries & Comm Facilities	2.4%	1,216,349	776,579	679,647	1,313,281	-	1,313,281
	12.3%	6,594,963	3,979,966	2,811,620	7,763,309	-	7,763,309
Grand Totals	100.0%	104,891,043	34,374,264	15,590,082	123,675,225	-	123,675,225

* Please note revenues shown are through July 31st.

Summary of Infrastructure Sales Tax Changes as of BOCC meeting 7/30/24

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		2/27/2024				\$ 494,518,614
ABOVE REVIEWED BY THE CITIZENS OVERSIGHT COMMITTEE April 4, 2024						
Recreation Buildings & Playgrounds						
PCR01221	G.T. Bray Recreation Center Playground	B-24-060/1	6007524	(6,363)	-	(6,363)
				(6,363)	-	(6,363)
Project and Equipment List New Total		3/12/2024				\$ 494,512,251
Transportation - Intersection Improvements						
TRII03524	Lakewood Ranch Blvd at Clubhouse Dr-Traffic signal and Intersection Imprv	B-24-066	6099760	-	328,332	328,332
				-	328,332	328,332
Recreation Buildings & Playgrounds						
PCR01524	G.T. Bray Second Floor Buildout	B-24-076/1	6007525	(800,000)	-	(800,000)
				(800,000)	-	(800,000)
Project and Equipment List New Total		4/23/2024				\$ 494,040,583
Transportation - Intersection Improvements						
TRII02821	Honore Avenue at Old Farm Road	B-24-081	6105060	-	1,939,186	1,939,186
				-	1,939,186	1,939,186
Project and Equipment List New Total		5/14/2024				\$ 495,979,769

Summary of Infrastructure Sales Tax Changes Continued

Transportation - Sidewalks

TRSW09024	Moccasin Wallow Rd at Gillet Dr to Buffalo Rd Shared Use Path	B-24-085/2	6093961	-	130,033	130,033
TRSW011	26th Ave E from 27th St E to 45th St E	B-24-093/1	6098660	(433,922)	-	(433,922)
TRSW022	36th St E (Prospect Rd) - Whitfield Ave -70th Ave E	B-24-093/1	5400002	(270,815)	-	(270,815)
TRSW023	36th St E (Prospect Rd) - Whitfield Ave - Cottages - Blue Vista	B-24-093/1	5400001	(199,903)	-	(199,903)
TRSW046	Rubonia Community Sidewalks	B-24-093/1	6093460	(7,622)	-	(7,622)
TRSW055	Bayshore Rd - 72nd St Ct E - US 41	B-24-093/1	6080060	(170,877)	-	(170,877)
TRSW062	Florida Blvd - 34th St W - 26th St W	B-24-093/1	5400021	(65,426)	-	(65,426)
				<u>(1,148,565)</u>	<u>130,033</u>	<u>(1,018,532)</u>

Transportation - Intersection Improvements

TRII003	26th St W - 30th Ave W	B-24-093/1	6092460	(224,665)	-	(224,665)
TRII011	66th St Ct E/64th St Ct E - SR 64	B-24-093/1	6015061	(221,901)	-	(221,901)
TRII023	Whitfield Ave - Prospect Rd	B-24-093/1	6068361	(655,234)	-	(655,234)
				<u>(1,101,800)</u>	<u>-</u>	<u>(1,101,800)</u>

Transportation - Major Road Improvements

TRRI018	Canal Rd - US 301 - US 41 Canal Rd - US301 to 17th St E - Segment 1	B-24-085/5	6094360	(15,108,931)	-	(15,108,931)
TRRI03624	44th Ave E - 44th Ave Plaza E - Lakewood Ranch Blvd	B-24-085/5	6045662	-	15,108,931	15,108,931
				<u>(15,108,931)</u>	<u>15,108,931</u>	<u>-</u>

Criminal Justice & Public Safety Facility Improvements

PSCJ02222	Moccasin Wallow Rd EMS Station w Ambulance (Removed - ARP Funded)	B-24-085/3	6105600	-	2,800,588	2,800,588
PSLE01924	Manatee Search and Rescue Boat Storage at Fort Hamer	B-24-085/4	5400049	-	164,631	164,631
				<u>-</u>	<u>2,965,219</u>	<u>2,965,219</u>

District Parks & Aquatic Facilities

PCDP02024	Lincoln Park Splashpad - Phase II Features	B-24-085/1	6023514	-	8,245	8,245
PCDP02124	Lincoln Park Splashpad - Phase II Shade Structures	B-24-085/1	6023515	-	4,366	4,366
PCDP02224	Lincoln Park Splashpad - Phase II Lighting	B-24-085/1	6023516	-	3,396	3,396
PCDP010	Lincoln Park Pool	B-24-085/1	6023507	(16,007)	-	(16,007)
				<u>(16,007)</u>	<u>16,007</u>	<u>-</u>

Project and Equipment List New Total

5/28/2024 **\$ 496,824,656**

District Parks & Aquatic Facilities

PCRP004	East Bradenton Park Improvements	B-24-105/1	6006704	(73,387)	-	(73,387)
				<u>(73,387)</u>	<u>-</u>	<u>(73,387)</u>

Athletic Fields

PCAF02722	Lincoln Park Shade Structure	B-24-105/1	6113507	(51,505)	-	(51,505)
PCAF02822	Palma Sola Park Shade Structure	B-24-105/1	6113501	(146,275)	-	(146,275)
				<u>(197,780)</u>	<u>-</u>	<u>(197,780)</u>

Project and Equipment List New Total

7/30/2024 **\$ 496,553,489**

ABOVE REVIEWED BY THE CITIZENS OVERSIGHT COMMITTEE August 15, 2024

FY24 Amended as of 7/31/24

Infrastructure Sales Tax Summary of Expense Appropriations Through July 31, 2024 - Unaudited

	Prior Years Appropriation	FY24 Adopted	FY24 Amended	Total Project Expense Budget as of 7/31/24
Transportation				
Sidewalks	14,076,433	787,712	202,062	14,278,495
Intersections	37,321,222	828,021	1,274,401	38,595,623
Roads	77,359,928	32,628,291	32,628,291	109,988,219
	<u>128,757,583</u>	<u>34,244,024</u>	<u>34,104,754</u>	<u>162,862,337</u>
Public Safety				
Law Enf Facilities & Equipment	7,855,750	6,775,250	10,756,087	18,611,837
Criminal Justice/PS Facility Improve	11,431,950	-	4,178,560	15,610,510
911 & PS Technology Upgrades	1,147,700	-	-	1,147,700
Animal Services & Sheltering	4,050,000	2,000,000	2,000,000	6,050,000
	<u>24,485,400</u>	<u>8,775,250</u>	<u>16,934,647</u>	<u>41,420,047</u>
Parks and Community Projects				
District Parks & Aquatic Facilities	11,598,254	3,600,000	2,866,360	14,464,614
Athletic Fields	5,297,661	-	-	5,297,661
Recreation Bldgs & Playgrounds	3,737,214	-	1,576,777	5,313,991
Preserves & Boat Ramps	3,138,135	364,501	2,394,501	5,532,636
Libraries & Comm Facilities	7,800,000	-	-	7,800,000
	<u>31,571,264</u>	<u>3,964,501</u>	<u>6,837,638</u>	<u>38,408,902</u>
Total Infrastructure Sales Tax	184,814,247	46,983,775	57,877,039	242,691,286

FY25-29 Tentative IST

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	27,223,616	1,374,779	-	-	6,207,365	735,000	-	35,540,760
Roads	109,988,219	37,465,362	18,580,329	15,552,885	21,327,618	-	6,615,000	209,529,413
	<u>\$ 145,655,162</u>	<u>\$ 39,517,263</u>	<u>\$ 19,044,429</u>	<u>\$ 15,552,885</u>	<u>\$ 27,534,983</u>	<u>\$ 735,000</u>	<u>\$ 6,615,000</u>	<u>\$ 254,654,722</u>
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
	<u>\$ 42,843,047</u>	<u>\$ 3,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,343,047</u>
Parks and Community Projects								
District Parks & Aquatic Facilities	\$ 6,635,174	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	\$ 10,635,174
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	1,711,407	1,991,789	1,419,125	-	-	-	11,299,307
Libraries & Comm Facilities	7,800,000	-	-	-	-	-	-	7,800,000
	<u>\$ 29,292,811</u>	<u>\$ 1,711,407</u>	<u>\$ 2,286,147</u>	<u>\$ 5,419,125</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,418,936</u>	<u>\$ 41,128,426</u>
Total Infrastructure Sales Tax	\$ 217,791,020	\$ 44,228,670	\$ 21,330,576	\$ 20,972,010	\$ 28,034,983	\$ 735,000	\$ 9,033,936	\$ 342,126,195

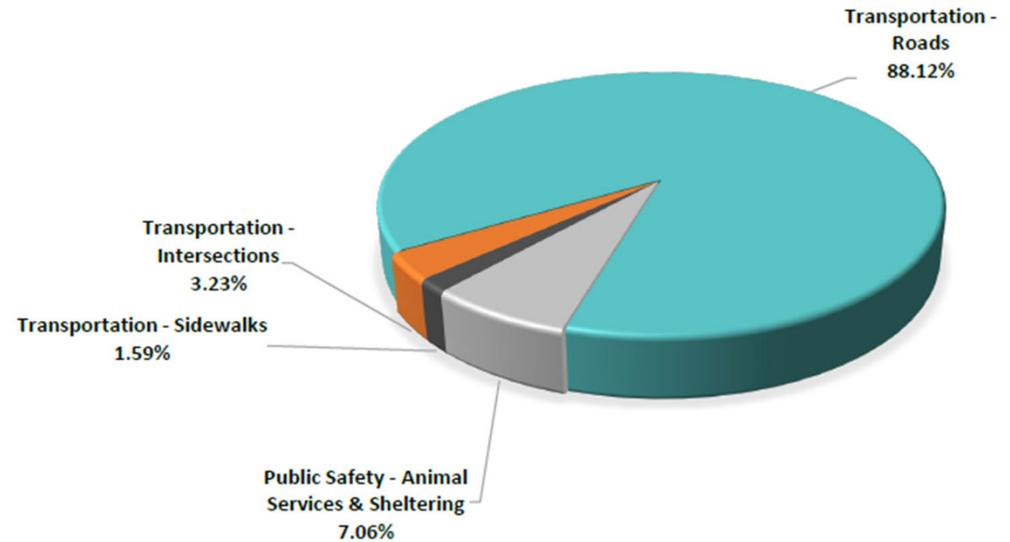
FY24 Tentative IST

FY25-29 Capital Improvement Plan

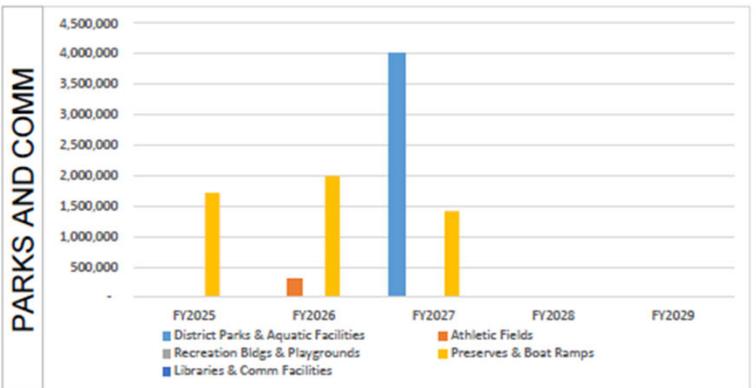
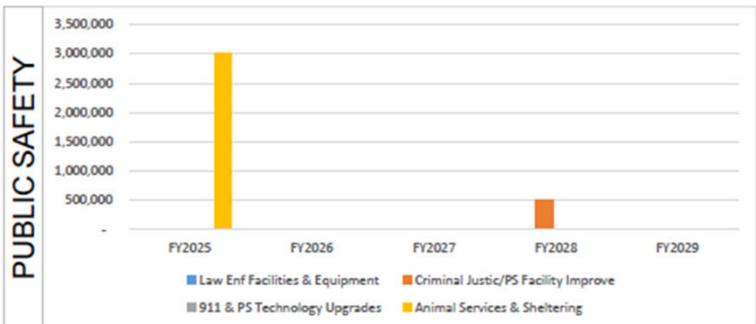
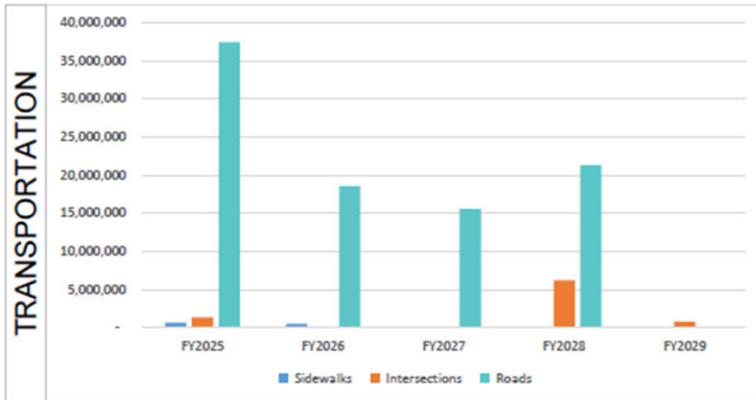
Infrastructure Sales Tax

	FY2025
Transportation	
Sidewalks	\$ 677,122
Intersections	1,374,779
Roads	37,465,362
	\$ 39,517,263
Public Safety	
Law Enf Facilities & Equipment	\$ -
Criminal Justice/PS Facility Improve	-
911 & PS Technology Upgrades	-
Animal Services & Sheltering	3,000,000
	\$ 3,000,000
Parks and Community Projects	
District Parks & Aquatic Facilities	\$ -
Athletic Fields	-
Recreation Bldgs & Playgrounds	-
Preserves & Boat Ramps	1,711,407
Libraries & Comm Facilities	-
	\$ 1,711,407
Total Infrastructure Sales Tax	\$ 44,228,670

FY25 TENTATIVE INFRASTRUCTURE SALES TAX PROJECTS



FY25-29 Tentative IST



TENTATIVE PROJECTS

Number of Projects Started:

Transportation

- Sidewalks
- Intersections
- Road Improvements

Public Safety

- Law Enf Fac & Equipment
- Crim Justice/PS Facility
- 911 & PS Technology Upgrades
- Animal Services & Sheltering

Parks

- District Parks & Aquatics
- Athletic Fields
- Recreation Bldgs & Playgrounds
- Preserves & Boat Ramps
- Libraries & Comm Facilities

Total Projects

Tentative List

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

249

NEXT INFRASTRUCTURE SALES TAX CITIZENS
OVERSIGHT COMMITTEE MEETING WILL BE
NOVEMBER 14, 2024

QUESTIONS OR COMMENTS?

