

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

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
	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
	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
	30,581,777	3,170,696	2,993,009	33,574,786
Total Infrastructure Sales Tax	219,472,537	45,687,959	49,347,470	268,820,007



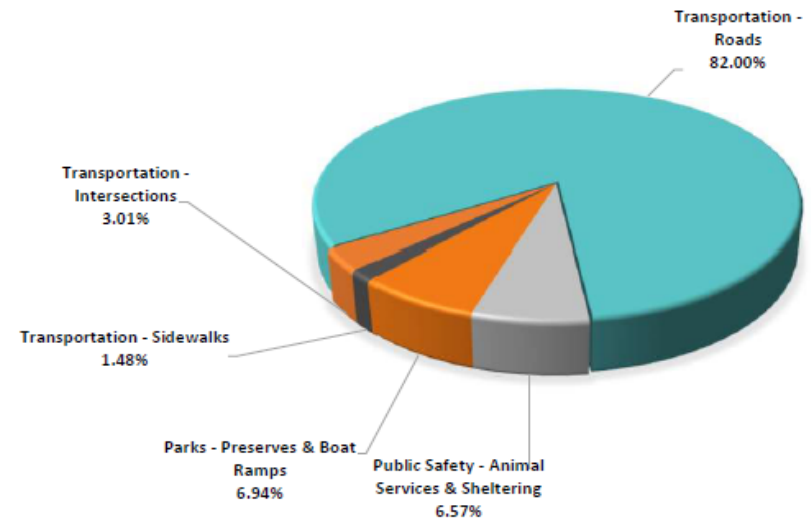
SUMMARY OF REVENUES

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
	73.6%	491,729,298	461,144,934	30,584,365
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
	14.1%	99,079,068	71,571,798	27,507,270
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
	12.3%	84,459,492	67,080,120	17,379,372
TOTAL	100.0%	<u>\$ 675,267,858</u>	<u>\$ 599,796,851</u>	<u>\$ 75,471,007</u>

INFRASTRUCTURE SALES TAX DASHBOARD

FY25-29 ADOPTED INFRASTRUCTURE SALES TAX PROJECTS

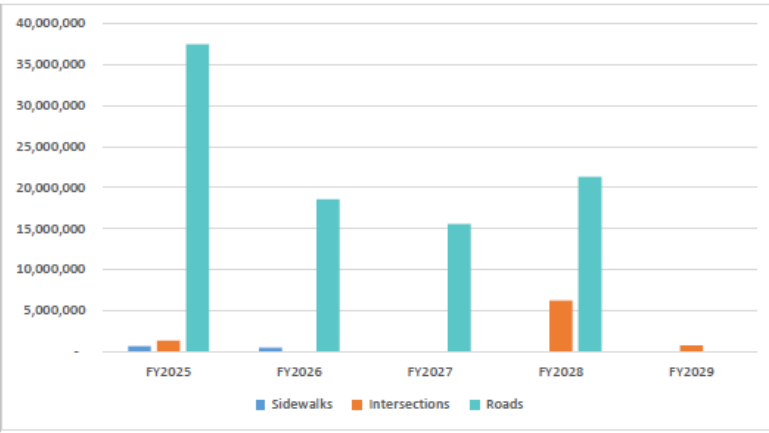


Infrastructure Sales Tax

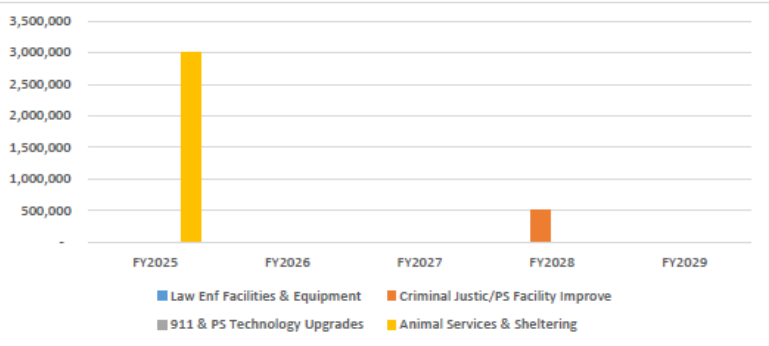
	Appropriated to Date	FY2025	FY2026	FY2027	FY2028	FY2029	Future	Total
Transportation								
Sidewalks	\$ 8,443,327	\$ 677,122	\$ 464,100	\$ -	\$ -	\$ -	\$ -	\$ 9,584,549
Intersections	27,616,167 *	1,374,779	-	-	6,207,365	735,000	-	35,933,311
Roads	109,988,219	37,465,352	18,580,329	15,552,885	21,327,618	-	6,615,000	209,529,413
	<u>\$ 146,047,713</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>\$ 255,047,273</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	\$ 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
	<u>\$ 30,581,777</u>	<u>\$ 3,170,696</u>	<u>\$ 826,858</u>	<u>\$ 1,419,125</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,418,936</u>	<u>\$ 38,417,392</u>
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

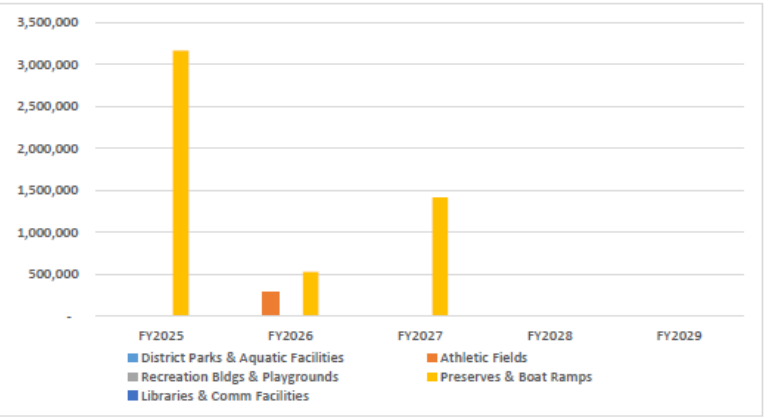
TRANSPORTATION



PUBLIC SAFETY



PARKS AND COMM



FY25-29 PROJECTS

Number of Projects Started:

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

FY25-29 List

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



PROJECT AND EQUIPMENT LIST

Services and Amenities +

Government and Agencies +



Community +

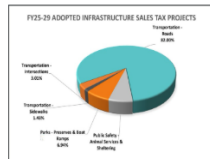
Departments +

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?

