

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

**Manatee County Administration East Campus
1st Floor, The River Conference Room
9000 Town Center Parkway, Lakewood Ranch, FL 34202
April 23, 2026**

Committee Members in attendance:

Mr. Bruce Stamm – In Person
Mr. Leland Taylor – Online/Phone, Chair
Mr. Jack May – In Person
Mr. John Mele – In Person

Committee Members not in attendance:

Mr. Wayne Stellfox

Manatee County representatives in attendance:

Ms. Claudia Campos, Interim 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. Claudia Campos called the meeting to order at 5:30 p.m.

Agenda

- I. Introduction**
 - Ms. Claudia Campos welcomed attendees and facilitated introductions.
 - New committee member, Mr. John Mele, was welcomed.
 - A quorum was achieved and the meeting proceeded.
- II. Election for New Chairperson and Vice Chairperson**
 - Mr. Bruce Stamm nominated Mr. Leland Taylor to be Chairperson and volunteered to be the Vice Chairperson.
 - Motion to nominate Mr. Taylor as Chairman and Mr. Stamm as Vice Chairman was seconded and passed unanimously.
- III. Approval of Minutes – November 20, 2025**
 - Mr. Stamm requested approval of the November 20, 2025 meeting minutes.
 - Motion passed unanimously with Mr. Mele abstaining.

IV. Presentations**i. IST Project Funding, Appropriations, and Expenditure Tracking**

1. Staff presented an overview of IST governance, financial summaries, revenue projections, and the Project and Equipment List.
2. Financial data through March 28, 2026 showed approximately \$142.9 million in ending balance.
3. Revenue projections through 2031 total approximately \$702.9 million with remaining capacity of approximately \$105.5 million.

ii. Committee Roles, Scope, and Next Steps Reviewed

1. Committee's role: verify accuracy of financial data, not project cost validation; separate action committee exists for deeper oversight.
2. Audited FY25 Annual Report was presented, showing changes from Unaudited FY25 report to Audited FY25. Changes reflected were in the expenditures.
3. Reviewed project and budget changes from November 20, 2025 to April 23, 2026.

V. Discussion**i. IST Reauthorization and Future Planning**

1. Discussed the anticipated expiration of the Infrastructure Sales Tax in 2031 and the need for a future referendum.
2. It was noted that IST represents a critical funding source for infrastructure, particularly transportation, and noted the importance of early planning and coordination with the Board of County Commissioners (BOCC).

ii. Funding Allocation and Transportation Emphasis

1. Discussed the allocation of IST funds – roughly 40%, noting that a substantial portion is dedicated to transportation projects. IST continues to play a significant role in supporting roadway and mobility improvements.

iii. Stormwater Funding and Infrastructure Coordination

1. The Committee discussed the recent addition of stormwater as an IST subcategory and the limited funding currently available. Staff noted that funding will increase over time as revenues accumulate.

iv. Project Cost Variances and Budget Oversight

1. Examples of project cost increases were reviewed, including land acquisition, legal expenses, and inflation.
2. Staff clarified that overall project budgets remain within approved totals.

v. Transparency and Reporting Tools

1. The Committee discussed the IST dashboard and requested additional clarity in reporting, including breakdowns of funding allocations and project status distinctions.

vi. Committee Role and Oversight Responsibilities

1. Staff reiterated that the Committee provides oversight to ensure compliance, while policy decisions remain with the BOCC.

vii. Next Meeting

1. The next meeting is scheduled for August 27, 2026 at 5:30 p.m.

VI. Action Items

- Send Calendar invite for next meeting on August 27, 2026 at 5:30 p.m.
- Provide ordinance and resolution documents to Committee members.
- Distribute audited report and dashboard link.
- Provide detailed breakdown of the approximately \$30 million allocated to roadway projects in FY27.

VII. Adjournment

- Mr. Leland Taylor made a motion to adjourn the meeting, which was acknowledged by Mr. Stamm. The meeting adjourned at approximately 6:26 p.m.

Welcome Meeting
04/23/26

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

- *Claudia Campos, Interim 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 Projects*
- *Infrastructure Sales Tax Dashboard*
- *Project and Equipment List*



Infrastructure Sales Tax
Summary of Changes to Category Percentages
March 31, 2026

Exhibit 1

	Resolution R-24-155 8/13/24	Changes through 3/31/26	3/31/26
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



SUMMARY OF FUNDS RECEIVED AND EXPENDED

Infrastructure Sales Tax
Summary of Funds Received and Expended
March 31, 2026 - Unaudited

Exhibit 3

	Resolution 24-155	Beginning Balance (A)	Revenues (B)	Expenses (C)	Ending Balance Σ (A+B-C)	Debt Service (Loan Activity)	Adjusted Ending Balance with Loans
Transportation							
Sidewalks	5.3%	6,100,151	456,682	441,117	6,115,716	-	6,115,716
Intersections	9.9%	1,685,761	855,821	40,840	2,500,741	-	2,500,741
Roads	55.5%	100,347,474	4,782,446	2,682,080	102,447,841	-	102,447,841
Stormwater	2.9%	1,466,810	247,726	57,036	1,657,501	-	1,657,501
	73.6%	109,600,196	6,342,675	3,221,073	112,721,799	-	112,721,799
Public Safety & Law Enforcement							
Law Enf Facilities & Equipment	7.3%	12,580,203	594,556	1,679,706	11,495,053	-	11,495,053
Criminal Justice/PS Facility Improve	4.7%	5,595,228	382,292	165,559	5,811,960	-	5,811,960
911 & PS Technology Upgrades	0.0%	3,570,376	-	-	3,570,376	-	3,570,376
Animal Services & Sheltering	2.1%	279,609	171,023	1,546,599	(1,095,967)	-	(1,095,967)
	14.1%	22,025,416	1,147,871	3,391,864	19,781,422	-	19,781,422
Parks & Community Facilities							
District Parks & Aquatic Facilities	3.5%	(14,349)	279,363	167,635	97,379	-	97,379
Athletic Fields	2.1%	785,947	168,208	-	954,155	-	954,155
Recreation Bldgs & Playgrounds	2.0%	1,870,698	160,339	-	2,031,036	-	2,031,036
Preserves & Boat Ramps	2.3%	5,390,822	183,947	4,950	5,569,819	-	5,569,819
Libraries & Comm Facilities	2.4%	1,638,304	191,816	-	1,830,120	-	1,830,120
	12.3%	9,671,422	983,673	172,585	10,482,510	-	10,482,510
Grand Totals	100.0%	141,297,034	8,474,219 *	6,785,522	142,985,731	-	142,985,731

*Please note revenues are shown through March 28, 2026.

SUMMARY OF IST CHANGES

SUMMARY OF INFRASTRUCTURE SALES TAX CHANGES

Exhibit 2

IST Project #	Description	Resolution	Accounting Project #	Total Removed	Total Added	Change
						FY24 Ending Balance
						\$ 580,467,274
						Changes during FY25
						\$ 15,606,428
						FY25 Ending Balance
						\$ 596,073,702
ABOVE REVIEWED BY THE CITIZENS OVERSIGHT COMMITTEE November 20, 2025						
PCAF01722	Lincoln Park Improvements - Amenities	B-26-099/2	6023508	(85)		(85)
PCAF01822	Lincoln Park Improvements - Press Box	B-26-099/2	6023509	(71,936)		(71,936)
PCAF01922	Lincoln Park Improvements - Restrooms	B-26-099/2	6023510	(112,977)		(112,977)
PCAF02022	Lincoln Park Improvements - Bleachers	B-26-099/2	6023511	(9,452)		(9,452)
PCAF02422	Buffalo Creek Park Shade Structure	B-26-099/2	6113502	(71,503)		(71,503)
TRII03524	Lakewood Ranch Blvd at Clubhouse Dr-Traffic signal and Intersection Imprv	B-26-099/1	6099760	(177,499)		(177,499)
TRSW08821	Memphis Neighborhood Sidewalks	B-26-099/1	6107260	(34,098)		(34,098)
TRRI05025	59th St W from Cortez to Manatee Ave	B-26-099/1	6108360	(276,896)		(276,896)
Project and Equipment List New Total						\$ 595,319,256
10/7/2025						
PCAF01418	Lincoln Park- Artificial Turf	Formula Corrections	6023506		15,943	15,943
PCEP006	Robinson Preserve Improvements - Ranger Office	Formula Corrections	6085213		450	450
Project and Equipment List New Total						\$ 595,335,649
11/1/2025						
PCEP006	Robinson Preserve Improvements - Pavilions (3)	B-26-011	6085216	(166,248)		(166,248)
Project and Equipment List New Total						\$ 595,169,401
11/4/2025						
TRSW012	26th St W from Cortez Rd to 21st Ave W	B-26-019/1	6102560		251,746	251,746
TRRI02819	Moccasin Wallow Road - Segment 1	B-25-130	6071261		811,786	811,786
Project and Equipment List New Total						\$ 596,232,933
11/18/2025						
PSLE01724	MCSO - Boat Storage at Fort Hamer	B-26-038/2	5400048		79,580	79,580
PSLE01924	Manatee Search and Rescue Boat Storage at Fort Hamer	B-26-038/3	5400049		88,418	88,418
Project and Equipment List New Total						\$ 596,400,931
1/6/2026						
PSCJ02626	PSD Additional ALS Ambulance	R-26-018		(688,986)		(688,986)
PCDP02726	Lakewood Ranch Park Improvements	R-26-018		(537,000)		(537,000)
PCRP00126	King Middle Neighborhood Park - Other Improvements	B-26-051			537,000	537,000
PSAS002	New Animal Shelter - Animal Services	R-26-018		(1,000,000)		(1,000,000)
Project and Equipment List New Total						\$ 594,711,945
2/10/2026						

SUMMARY OF IST CHANGES

SUMMARY OF INFRASTRUCTURE SALES TAX CHANGES

Exhibit 2

IST Project #	Description	Resolution	Accounting Project #	Total Removed	Total Added	Change
PSCJ01921	Myakka Ambulance - Addition of a 24 Hour	B-26-050/3	6105700	(1,593)		(1,593)
						(1,593)
	Project and Equipment List New Total	2/17/2026				\$ 594,710,352
PCDP004	G.T. Bray Park - Tennis Court Replacement	B-26-053/1	6007517	(14,609)		(14,609)
PCAF01722	Lincoln Park Improvements - Amenities	B-26-053/1	6023508	(2,245)		(2,245)
PCAF01822	Lincoln Park Improvements - Press Box	B-26-053/1	6023509	(4,622)		(4,622)
PCAF01922	Lincoln Park Improvements - Restrooms	B-26-053/1	6023510	(2,420)		(2,420)
TRRI02719	Moccasin Wallow Rd - US 41 to Gateway Blvd	B-26-053/2	6092560	(57,895)		(57,895)
						(81,791)
	Project and Equipment List New Total	3/3/2026				\$ 594,628,561
PCAF01722	Parrish Community Park	B-26-056/1	6105800	(5,339)		(5,339)
						(5,339)
	Project and Equipment List New Total	3/24/2026				\$ 594,623,222
PCEP01726	Perico Preserve Trailhead Restrooms	B-26-070/1	6071304	(200,575)		(200,575)
PCDP012	Washington Park Phase II	B-26-070/1	6012610		200,575	200,575
TRRI03022	Canal Rd - 37th St E - 49th St E - Segment 3	B-26-068/2	6094362	(6,000,000)		(6,000,000)
TRST00325	Cedar Creek Channel Improvements	B-26-068/2	N/A	(1,700,000)		(1,700,000)
						(7,700,000)
	Project and Equipment List New Total	4/21/2026				\$ 586,923,222

ABOVE REVIEWED BY THE CITIZENS OVERSIGHT COMMITTEE April 23, 2026

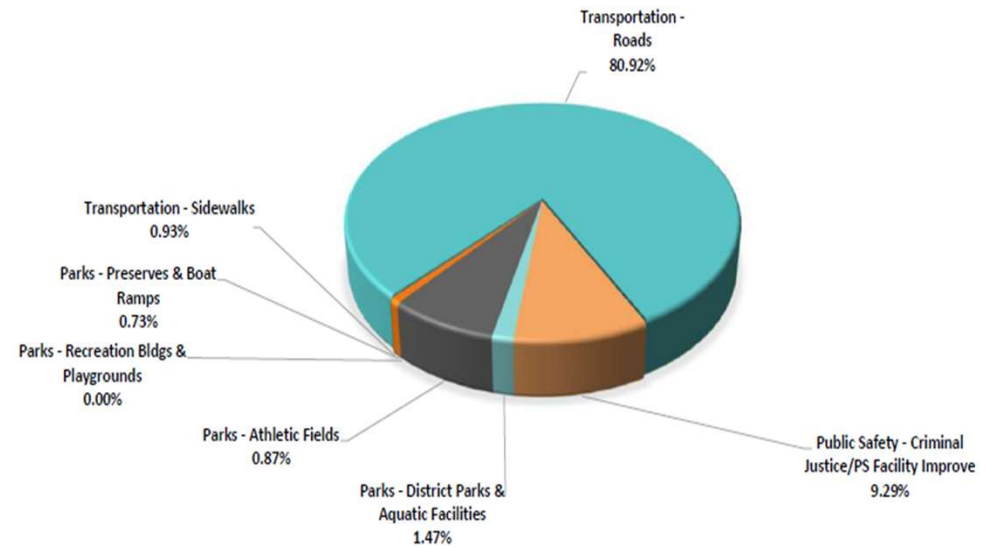
SUMMARY OF REVENUES

Summary of IST over 15 years

	R-24-155	Estimated 15 Year Revenue	Total List as of 4.21.26	Remaining Balance
Transportation				
Sidewalks	5.3%	\$ 37,255,007	\$ 29,068,040	\$ 8,186,967
Intersection Improvements	9.9%	69,589,542	61,015,257	8,574,284
Major Road Improvements	55.5%	390,123,188	353,503,931	36,619,257
Stormwater Improvements	2.9%	12,699,837	12,119,774	580,063
	73.6%	509,667,573	455,707,002	53,960,570
Public Safety & Law Enforcement				
Law Enforcement Facilities & Equip	7.3%	51,313,500	29,188,389	22,125,111
Criminal Justice & Public Safety Facility	4.7%	33,037,459	31,642,694	1,394,765
911 & Public Safety Technology Upgrades	0.0%	7,684,979	4,996,119	2,688,859
Animal Services & Sheltering	2.1%	13,984,610	10,044,596	3,940,015
	14.1%	106,020,548	75,871,799	30,148,750
Parks & Community Facilities				
District Parks & Aquatic Facilities	3.5%	24,774,987	23,773,342	1,001,645
Athletic Fields	2.1%	15,279,290	12,072,654	3,206,636
Recreation Buildings & Playgrounds	2.0%	15,007,925	5,747,416	9,260,509
Environmental Preserves & Boat Ramps	2.3%	15,994,643	14,100,339	1,894,305
Libraries & Community Facilities	2.4%	16,179,696	10,151,999	6,027,698
	12.3%	87,236,541	65,845,749	21,390,793
TOTAL	100.0%	<u>\$ 702,924,662</u>	<u>\$ 597,424,549</u>	<u>\$ 105,500,113</u>

INFRASTRUCTURE SALES TAX DASHBOARD

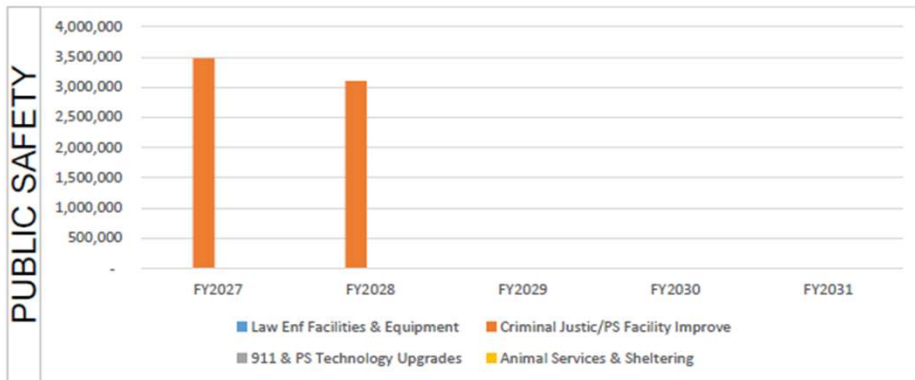
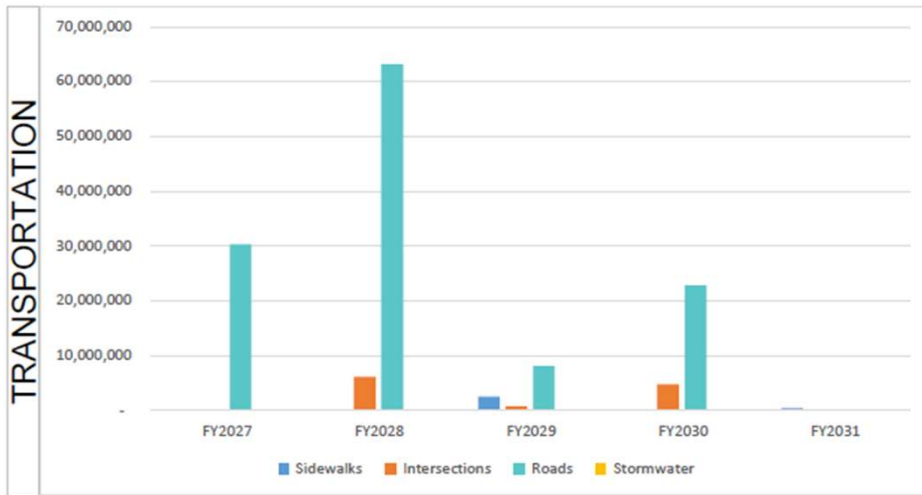
FY26 ADOPTED INFRASTRUCTURE SALES TAX PROJECTS



Infrastructure Sales Tax

FY26-30 Capital Improvement Plan

	Appropriated to Date	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Transportation							
Sidewalks	\$ 5,437,652	\$ 16,050	\$ -	\$ 2,500,000	\$ -	\$ 473,135	\$ 8,426,837
Intersections	21,647,029	-	6,207,365	735,000	4,843,000	-	33,432,394
Roads	130,412,741	30,324,580	63,245,502	8,112,811	22,863,654	-	254,959,288
Stormwater	3,327,831	-	-	-	-	-	3,327,831
	<u>\$ 160,825,253</u>	<u>\$ 30,340,630</u>	<u>\$ 69,452,867</u>	<u>\$ 11,347,811</u>	<u>\$ 27,706,654</u>	<u>\$ 473,135</u>	<u>\$ 300,146,350</u>
Public Safety							
Law Enf Facilities & Equipment	\$ 20,107,967	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,107,967
Criminal Justice/PS Facility Improve	14,481,760	3,482,151	3,102,735	-	-	-	21,066,646
911 & PS Technology Upgrades	2,746,225	-	-	-	-	-	2,746,225
Animal Services & Sheltering	9,723,937	-	-	-	-	-	9,723,937
	<u>\$ 47,059,889</u>	<u>\$ 3,482,151</u>	<u>\$ 3,102,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,644,775</u>
Parks and Community Projects							
District Parks & Aquatic Facilities	\$ 7,268,956	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ 7,818,956
Athletic Fields	-	2,828,522	-	-	-	-	2,828,522
Recreation Bldgs & Playgrounds	3,517,000	-	-	-	-	-	3,517,000
Preserves & Boat Ramps	8,751,383	273,750	-	-	-	-	9,025,133
Libraries & Comm Facilities	7,800,000	-	-	-	-	-	7,800,000
	<u>\$ 27,337,339</u>	<u>\$ 3,652,272</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,989,611</u>
Total Infrastructure Sales Tax	\$ 235,222,481	\$ 37,475,053	\$ 72,555,602	\$ 11,347,811	\$ 27,706,654	\$ 473,135	\$ 384,780,736



FY26-30 PROJECTS

Number of Projects Started:

Transportation

Sidewalks
Intersections
Road Improvements
Stormwater

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

**FY26-30
List**

18

15

24

2

59

10

6

1

2

19

10

1

4

17

1

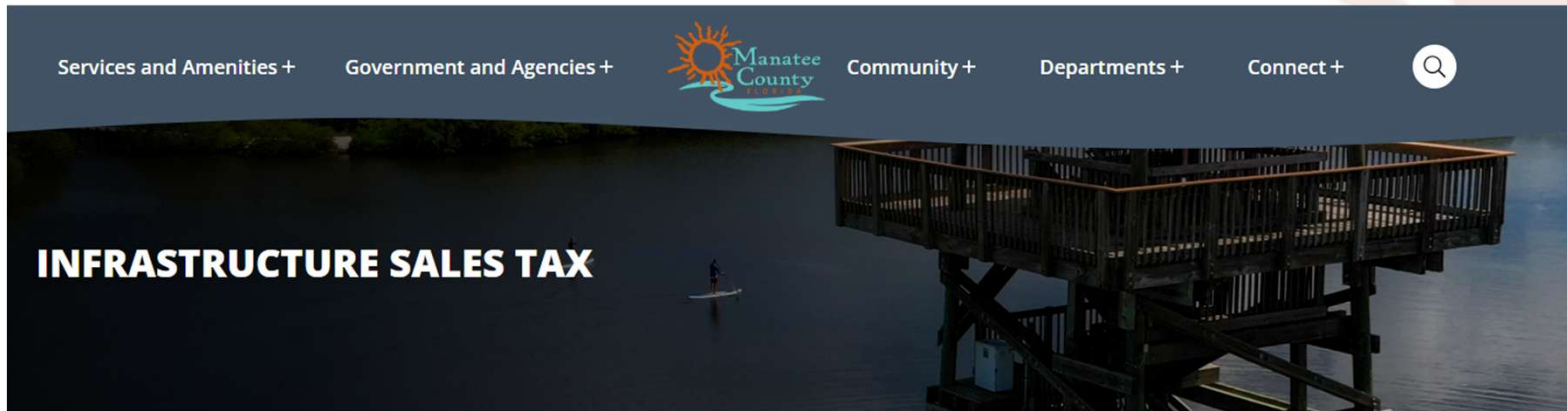
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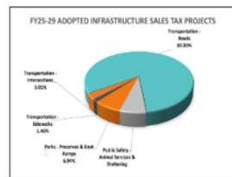
INFRASTRUCTURE SALES TAX DASHBOARD CONTINUED



PROJECT AND EQUIPMENT LIST



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 20, 2026.

QUESTIONS OR COMMENTS?

