



January 20, 2021

Board of County Commissioners
Sarasota County Administration Center
1660 Ringling Boulevard
Sarasota, FL 34236

Re: Infrastructure Surtax Review Report for expenditures as of September 30, 2019

To the Honorable Alan Maio, Chairman, Board of County Commissioners

On November 4, 1997, with the continuation of the Local Government Infrastructure Sales Tax (Surtax 2), a Citizen Tax Oversight Committee (CTOC) was formed. As the Chair of that Committee, it is my pleasure to present to the Sarasota County Board of County Commissioners (the Board) the Infrastructure Surtax Review Report for expenditures as of September 30, 2019.

Resolution No. 2010-089, provides that "The sole purpose of the Sarasota County Citizen Tax Oversight Committee (the "Committee") is to verify that the Board of County Commissioners follows the procedural requirements for changing Sales Tax projects and for reallocating the Sales Tax proceeds among the projects."

Paragraph 4, of the resolution, states that the Committee in its oversight capacity shall: "a) Conduct an annual review of the expenditures made by the Board from the Sales Tax proceeds; b) Review any changes made by the Board to the list of Sales Tax projects or to the allocation of Sales Tax proceeds among projects; and c) On an annual basis, submit a report to the County Commissioners regarding the above referenced reviews."

Since the Committee meeting, held on October 29, 2019, there have been no subsequent amendments to Ordinance No. 97-083. With respect to Surtax 3, to modify project implementation dates and the allocation of proceeds among projects; address the impact of the local economic stimulus program on project funding and timelines; due to fluctuations in the economy and the projected decline in anticipated revenues; adjust for emerging project needs; balance the five year Capital Improvement Program; and provide for a financially sustainable fifteen year Surtax program; there were a multitude of resolutions, which culminated in the most recent resolution, Resolution No. 2020-149, which was approved, on July 2, 2020, re-prioritizing the Surtax 3 projects by amending the project implementation dates and the allocation of proceeds among projects to reflect the amount of surtax funding currently programmed for projects.

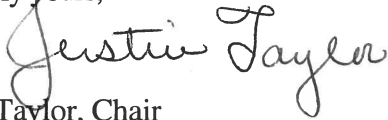
In a meeting called on January 20, 2021, Financial Management briefed the Committee on changes to the infrastructure project list, including implementation dates and the reallocation of surtax proceeds among projects. The Committee reviewed the Surtax 2 projects, as listed in Ordinance No. 2020-034, as amended, and the Surtax 3 projects as listed in Ordinance No. 2007-087, as amended, to verify that the Board followed the procedural requirements for changing Sales Tax projects and for reallocating the Sales Tax proceeds among the projects. In addition, the Committee reviewed the annual expenditures made by the Board from the Sales Tax proceeds, as prepared in reports provided by staff.

The Committee notes that the interest for borrowing for Surtax 3 projects totals \$62,830,246 through FY19, projected to be a total of \$75,943,211 through FY24, based on current projections. In addition, the estimated shortfall in revenues through FY24, is projected to be \$102,176,615 with an anticipated unallocated balance of approximately \$26,506,445, excluding any reserved amount. The Committee also verified that transportation projects for Surtax 2 and 3 are at least 50% of projected revenue, less interest expense. They also confirmed the Economic Development surtax trust fund allocation does not exceed the 15% maximum requirement.

Therefore, as Chair of the Committee, I affirm to you, in this Infrastructure Surtax Review Report for expenditures as of September 30, 2019 that the Committee found, based on information provided by staff, that all prescribed procedural requirements have been followed by the Board and that the Capital Improvement Projects contained in the Capital Improvement Program Financial Plan, are in conformance with Ordinance No. 97-083, as amended, and Ordinance No. 2007-087, as amended.

On behalf of Sarasota County, I want to thank all the Committee members for their due diligence in this matter and to Financial Management for their support to this Committee.

Sincerely yours,



Justin Taylor, Chair

Citizen Tax Oversight Committee for Sarasota County

cc: Members of the Citizen Tax Oversight Committee
Jonathan R. Lewis, County Administrator
Steve Botelho, Deputy County Administrator and Chief Financial Management Officer
Clerk of the Circuit Court Board Records
Kim Radtke, Director, Office of Financial Management

Unincorporated Sarasota County Infrastructure Surtax Phase III
FY08 - FY24
Project Status/Update¹

Section I - Revenues	FY08-FY18 Revenues	FY19 Revenues		FY20-FY24 Estimates	Total Revenues	Unassigned	FY08 - FY24 Totals
Revenues	\$ 288,100,519	\$ 41,686,337		\$ 218,787,950	\$ 548,574,806		
Interest Earnings & Other Revenues	\$ 33,182,762	\$ 2,496,163		\$ 2,045,455	\$ 37,724,380		
Total Revenues	\$ 321,283,281	\$ 44,182,500		\$ 220,833,405	\$ 586,299,186	\$ 102,176,615	\$ 688,475,801

Section II - Project Allocations by Functional Areas	Totals	FY08-FY18 Expenditures	FY19 Expenditures	FY08-FY19 Unspent	FY20-FY24 Allocation	Total Programmed	Unassigned	FY08 - FY24 Allocation	%
Criminal Justice	\$ -	\$ -	\$ -	\$ -	\$ 9,028,000	\$ 9,028,000	\$ 47,100,000	\$ 56,128,000	8.2%
Public Safety	\$ 17,722,299	\$ -	\$ 8,766,709	\$ -	\$ -	\$ 26,489,008	\$ 8,118,750	\$ 34,607,758	5.0%
Environment	\$ 9,319,229	\$ 54,451	\$ 912,574	\$ -	\$ -	\$ 10,286,254	\$ 800,000	\$ 11,086,254	1.6%
Water and Sewer	\$ 14,093,966	\$ 1,448,651	\$ 4,351,549	\$ 700,000	\$ 20,594,166	\$ 55,670,066	\$ 76,264,232	\$ 11.1%	
Libraries	\$ 27,738,788	\$ 2,470,629	\$ 2,861,292	\$ 2,429,291	\$ 35,500,000	\$ -	\$ 35,500,000	\$ 5.2%	
Historical	\$ 166,472	\$ -	\$ -	\$ -	\$ 166,472	\$ 1,833,528	\$ 2,000,000	\$ 0.3%	
Parks	\$ 50,600,884	\$ 1,979,941	\$ 4,889,154	\$ 5,529,569	\$ 62,999,548	\$ 1,535,746	\$ 64,535,294	\$ 9.4%	
Neighborhoods	\$ 921,887	\$ 2,855	\$ 2,272,258	\$ 2,000,000	\$ 5,197,000	\$ 3,803,000	\$ 9,000,000	\$ 1.3%	
Health Systems Facilities	\$ 2,197,182	\$ -	\$ -	\$ -	\$ 2,197,182	\$ 5,842,818	\$ 8,040,000	\$ 1.2%	
General Government	\$ 3,366,786	\$ 1,923,068	\$ 7,107,126	\$ 11,432,181	\$ 23,829,161	\$ 1,255,000	\$ 25,084,161	\$ 3.6%	
Economic Development Surtax Trust Fund	\$ 1,881,040	\$ 4,047	\$ 177,463	\$ -	\$ 2,062,550	\$ 5,775,025	\$ 7,837,575	\$ 1.1%	
Transportation	\$ 165,062,528	\$ 18,805,902	\$ 30,790,165	\$ 70,841,594	\$ 285,500,189	\$ 72,892,338	\$ 358,392,527	\$ 52.1%	
Total Project Allocations	\$ 293,071,061	\$ 26,689,544	\$ 62,128,290	\$ 101,960,635	\$ 483,849,530	\$ 204,626,271	\$ 688,475,801	\$ 100.1%	
Interest on Borrows	\$ 58,020,142	\$ 4,810,104	\$ -	\$ 13,112,965	\$ 75,943,211				
Total Project Allocations and Interest on Borrows	\$ 351,091,203	\$ 31,499,648	\$ 62,128,290	\$ 115,073,600	\$ 559,792,741				
Difference (Revenues less Interest on Borrows and Project Allocations)					\$ 26,506,445				

Section III - Project Allocations Projects by Functional Areas	FY08-FY18 Expenditures	FY19 Expenditures	FY08-FY19 Unspent	FY20-FY24 Allocation	Total Surtax III Programmed	Unassigned	FY08 - FY24 Allocation
Criminal Justice							
Judicial Center II and School Ave. Garage Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000,000	\$ 20,000,000
Detention Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000,000	\$ 16,000,000
Medical Examiner Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000	\$ 7,000,000
Criminal Justice Center Remodel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,100,000	\$ 4,100,000
South County Courts	\$ -	\$ -	\$ -	\$ 9,028,000	\$ 9,028,000	\$ -	\$ 9,028,000
Public Safety		\$ -					
Upgrade & Update 800MHz Emergency Communicatns System	\$ 8,833,291	\$ -	\$ 5,766,709	\$ -	\$ 14,600,000	\$ 460,879	\$ 15,060,879
Traffic Control Signal Priority System Opticom	\$ 1,861,733	\$ -	\$ -	\$ -	\$ 1,861,733	\$ 1,829,371	\$ 3,691,104
Sheriffs Trunk Radio Replacement	\$ 5,827,275	\$ -	\$ -	\$ -	\$ 5,827,275	\$ -	\$ 5,827,275
Hurricane Shelter Retrofit Program	\$ 750,000	\$ -	\$ 3,000,000	\$ -	\$ 3,750,000	\$ 5,828,500	\$ 9,578,500
Public Safety Training Center ²	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sheriff Modem Replacement	\$ 450,000	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ 450,000
Environment		\$ -		\$ -			
Spoil Island Restoration	\$ 336,254	\$ -	\$ -	\$ -	\$ 336,254	\$ -	\$ 336,254
Red Bug Slough Restoration	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000
Dona Bay Watershed Management Plan	\$ 8,232,975	\$ 54,451	\$ 912,574	\$ -	\$ 9,200,000	\$ 800,000	\$ 10,000,000
Water and Sewer							

Section III - Project Allocations Projects by Functional Areas	FY08-FY18 Expenditures	FY19 Expenditures	FY08-FY19 Unspent	FY20-FY24 Allocation	Total Surtax III Programmed	Unassigned	FY08 - FY24 Allocation
Central Wastewater Collection System Extension	\$ 7,118,589	\$ 1,297,702	\$ 213,708	\$ -	\$ 8,630,000	\$ 27,670,000	\$ 36,300,000
Water Service Program to Support Septic Systems	\$ 217,999	\$ -	\$ 32,001	\$ -	\$ 250,000	\$ 16,527,332	\$ 16,777,332
Sediment Abatement	\$ 2,819,067	\$ 129,770	\$ 551,163	\$ -	\$ 3,500,000	\$ 4,786,900	\$ 8,286,900
South County/Alligator Creek Stormwater Reuse or other Water Quality Improvement Projects	\$ 1,972,230	\$ -	\$ 641,936	\$ 700,000	\$ 3,314,166	\$ 3,635,834	\$ 6,950,000
Riverview Drive Sediment Baffleboxes	\$ 10,358	\$ -	\$ -	\$ -	\$ 10,358	\$ -	\$ 10,358
North County/Phillippi Creek Stormwater Reuse or other Water Quality Improvement Projects	\$ 1,266,081	\$ 21,178	\$ 2,912,741	\$ -	\$ 4,200,000	\$ 3,050,000	\$ 7,250,000
Brother Geenen Way Storm Culvert	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000
Nokomis Sewer Line	\$ 289,642	\$ -	\$ -	\$ -	\$ 289,642	\$ -	\$ 289,642
Libraries							
Gulf Gate Library Replacement	\$ 7,492,634	\$ -	\$ -	\$ -	\$ 7,492,634	\$ -	\$ 7,492,634
Selby Library Remodel	\$ 1,478,076	\$ -	\$ -	\$ -	\$ 1,478,076	\$ -	\$ 1,478,076
Library Technology	\$ 3,871,824	\$ 379,036	\$ 2,349,139	\$ 2,429,291	\$ 9,029,290	\$ -	\$ 9,029,290
Elsie Quirk Library Remodel	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
Library at North Port STC Camp	\$ 6,000,000	\$ -	\$ -	\$ -	\$ 6,000,000	\$ -	\$ 6,000,000
Venice Public Library (Phase1)	\$ 8,396,254	\$ 2,091,593	\$ 512,153	\$ -	\$ 11,000,000	\$ -	\$ 11,000,000
North Port II Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Historical							
Sarasota County Historical Museum	\$ 166,472	\$ -	\$ -	\$ -	\$ 166,472	\$ 1,833,528	\$ 2,000,000
Parks							
Siesta Key Beach Enhancements	\$ 20,862,968	\$ -	\$ 101,286	\$ -	\$ 20,964,254	\$ 1,535,746	\$ 22,500,000
Community Parks/Sports Complexes	\$ 2,109,808	\$ -	\$ -	\$ -	\$ 2,109,808	\$ -	\$ 2,109,808
South Beach Enhancements	\$ 8,004,560	\$ -	\$ 34,155	\$ -	\$ 8,038,715	\$ -	\$ 8,038,715
School Partnerships	\$ 162,044	\$ -	\$ -	\$ -	\$ 162,044	\$ -	\$ 162,044
Neighborhood Parks ³	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Natural Areas	\$ 1,943,169	\$ -	\$ 122,763	\$ 1,591,289	\$ 3,657,221	\$ -	\$ 3,657,221
Selected County Parks	\$ 9,122,444	\$ 1,979,941	\$ 4,501,794	\$ 3,938,280	\$ 19,542,459	\$ -	\$ 19,542,459
Beach & Shoreline Preservation & Access	\$ 8,395,891	\$ -	\$ 129,156	\$ -	\$ 8,525,047	\$ -	\$ 8,525,047
Environmental Learning Center ⁴	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Neighborhoods							
Neighborhood Improvements	\$ 921,887	\$ 2,855	\$ 2,272,258	\$ 2,000,000	\$ 5,197,000	\$ 3,803,000	\$ 9,000,000
Health Systems Facilities		\$ -		\$ -	\$ -		
Health Department Facility South County	\$ 2,197,182	\$ -	\$ -	\$ -	\$ 2,197,182	\$ 842,818	\$ 3,040,000
Drug Rehabilitation Transitional Housing Facility (Contingent upon Public Ownership)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000
General Government							
R. L. Anderson Remodel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration Center Garage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,255,000	\$ 1,255,000
Jail Facility Renovations, Replacements, and Upgrades	\$ 2,275,880	\$ 789,435	\$ 1,375,591	\$ 4,900,000	\$ 9,340,906	\$ -	\$ 9,340,906
Facilities Renovations, Upgrades, and Replacements	\$ -	\$ 1,133,633	\$ 5,731,535	\$ 6,532,181	\$ 13,397,349	\$ -	\$ 13,397,349
Terrace Building Remodel	\$ 1,090,906	\$ -	\$ -	\$ -	\$ 1,090,906	\$ -	\$ 1,090,906
Economic Development Surtax Trust Fund							
Fairgrounds Arena Economic Development	\$ 849,805	\$ -	\$ -	\$ -	\$ 849,805	\$ 3,500,195	\$ 4,350,000
Fairgrounds Arena Improvements	\$ 607,176	\$ -	\$ 42,824	\$ -	\$ 650,000	\$ -	\$ 650,000
Celery Fields Economic Development	\$ 325,170	\$ -	\$ -	\$ -	\$ 325,170	\$ 2,274,830	\$ 2,600,000
Lemon Bay Performing Arts Center/BCC Challenge Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
West Dearborn Street Plaza	\$ 98,889	\$ 4,047	\$ 134,639	\$ -	\$ 237,575	\$ -	\$ 237,575

Section III - Project Allocations Projects by Functional Areas	FY08-FY18 Expenditures	FY19 Expenditures	FY08-FY19 Unspent	FY20-FY24 Allocation	Total Surtax III Programmed	Unassigned	FY08 - FY24 Allocation
Transportation⁵				\$ -			
Roadway Resurfacing	\$ 57,926,134	\$ 13,396,369	\$ 10,488,011	\$ 49,891,100	\$ 131,701,615	\$ -	\$ 131,701,615
Sidewalk Program	\$ 5,037,843	\$ 2,528,447	\$ 3,485,460	\$ 5,408,900	\$ 16,460,650	\$ 3,099,281	\$ 19,559,931
Operations, Safety, and Signalization Program	\$ 6,785,557	\$ 1,065,627	\$ 1,883,817	\$ 5,400,000	\$ 15,135,000	\$ 17,896,000	\$ 33,031,000
Railroad Crossings Program	\$ -	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000
Bridge Replacement and Rehabilitation Program	\$ 13,626,623	\$ 1,354,805	\$ 4,001,624	\$ 5,000,000	\$ 23,983,052	\$ -	\$ 23,983,052
Street Tree Program	\$ 2,384,964	\$ 135,000	\$ 29,036	\$ 500,000	\$ 3,049,000	\$ 6,308,000	\$ 9,357,000
Honore Ave - Laurel Road to State Road 681	\$ 21,488,110	\$ -	\$ 9,875	\$ -	\$ 21,497,985	\$ 3,250,000	\$ 24,747,985
4 Lane Bee Ridge Road E of I-75	\$ 13,500,000	\$ -	\$ -	\$ -	\$ 13,500,000	\$ 7,000,000	\$ 20,500,000
Widen Fruitville Road East of I-75	\$ 19,945,485	\$ -	\$ -	\$ -	\$ 19,945,485	\$ -	\$ 19,945,485
Honore Ave - Bee Ridge Road to Fruitville Road	\$ 17,500,000	\$ -	\$ -	\$ -	\$ 17,500,000	\$ -	\$ 17,500,000
Transit (SCAT) Maintenance Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,400,000	\$ 4,400,000
Transit (SCAT) Vehicle Purchases	\$ 4,386,974	\$ 38,161	\$ 3,331,638	\$ 2,120,000	\$ 9,876,773	\$ 16,454,134	\$ 26,330,907
Transit (SCAT) Stop and Shelter Improvements	\$ 1,797,396	\$ 167,451	\$ 185,153	\$ 1,250,000	\$ 3,400,000	\$ -	\$ 3,400,000
Honore Avenue - Fruitville Road to 17th Street	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000
Honore Avenue - 17th Street to Cooper Creek Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000
Honore Avenue - Clark Road to Proctor Road	\$ 630,215	\$ 120,042	\$ (24,449)	\$ 1,271,594	\$ 1,997,402	\$ 2,502,598	\$ 4,500,000
Transit Greenway - Sawyer Loop Road to Sarasota Bradenton Intl Airport	\$ 53,227	\$ -	\$ -	\$ -	\$ 53,227	\$ -	\$ 53,227
Lockwood Ridge Road - Fruitville Road to 17th Street	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,836,000	\$ 2,836,000
Myrtle St Ph 2	\$ -	\$ -	\$ 4,900,000	\$ -	\$ 4,900,000	\$ -	\$ 4,900,000
McIntosh Road - Sawyer Loop Road to Proctor Road	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000
Transportation System Improvements - Countywide	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,325	\$ 146,325
Totals	\$ 293,071,061	\$ 26,689,542	\$ 62,128,290	\$ 101,960,635	\$ 483,849,529	\$ 204,626,271	\$ 688,475,801

Legend:

FY08-FY19 Expenditures - Project expenditures occurring in previous years

FY19 Expenditures - Annual expenditures requiring review

Footnotes:

¹ FY20-FY24 based on Resolution No. 2020-149

² Funding for this project was eliminated on 5/25/11.

³ Funding for this project was eliminated on 5/25/11.

⁴ Funding for this project was eliminated on 5/25/11.

⁵ Transportation projects 50% spending requirements is base on project allocations not total revenue.