



MEMORANDUM

TO: Honorable Mayor and City Commissioners

THROUGH: A. Jerome Fletcher II, ICMA-CM, MPA, City Manager
Jason Yarborough, ICMA-CM, Deputy City Manager
Juliana B. Bellia, Assistant City Manager

FROM: Citizen Tax Oversight Committee

DATE: September 24, 2024

SUBJECT: Review of the City of North Port Surtax III Expenditure Reports for Fiscal Year 2019, Fiscal Year 2020, Fiscal Year 2021, Fiscal Year 2022, and Fiscal Year 2023.

Sarasota County Code of Ordinances sections 114-2 through 114-4 requires each municipality to establish a citizen tax oversight committee. On September 8, 1997, the City of North Port's committee was established by Resolution No. 97-R-14. This committee will continue for the duration of the existence of the one-cent infrastructure sales tax.

Ordinance 2023-11, identified the powers and duties of the committee as follows:

1. Conduct an annual review of expenditures made by the City Commission from the sales tax proceeds to ensure that expenditures have been made in accordance with the City's infrastructure project list and any changes thereto.
2. Review any changes made by the City Commission to the infrastructure projects or to the allocation of sales tax proceeds, for the sole purpose of ensuring that all procedural requirements have been followed.
3. Provide a written report to the City Commission annually, including the committee's findings as to subsection (1) and (2) above.

The Citizen Tax Oversight Committee reviewed annual expenditures from the sales tax proceeds (Surtax III) for Fiscal Years 2019, 2020, 2021, 2022, and 2023. Based on the information provided by staff, all prescribed procedural requirements have been followed by the City Commission and expenditures have been made in accordance with the city's infrastructure project list and any changes thereto.