

# Town of Longboat Key



Adopted Budget  
Fiscal Year 2014-15

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## Town of Longboat Key Overview

The Town of Longboat Key was incorporated in 1955 as a political subdivision of the State of Florida and operates under a Charter that was adopted in 1955. The voters approved a revised charter in 1998.

Longboat Key is a barrier island community located on Florida's west coast. The Town lies within two counties; the northern portion of Longboat Key is in Manatee County and the southern portion is in Sarasota County. The island is surrounded by the Gulf of Mexico on the west and Sarasota Bay on the east. Longboat Key covers 4.75 square miles.

The area is popular among retirees and is also a popular resort and second home community. Longboat Key has a population of approximately 8,000 permanent residents and grows to approximately 20,000 during peak tourist season.

Gulf of Mexico Drive (GMD), also referred to as State Road 789, is the only main thoroughfare and runs north-south through the island. The Town is accessed by bascule (draw) bridges, from the south by New Pass Bridge connecting Longboat Key and Lido Key and Longboat Pass Bridge on the north connecting Longboat Key to Anna Maria Island. Both bridges connect to secondary roads to the mainland in each county which lead to major regional facilities, including Interstate 75, US 41, and US 301. These regional facilities provide access to Bradenton and Tampa to the north and Sarasota, Fort Myers, and Naples to the south.

The citizens enjoy a full range of services including Police, Fire, Ambulance, Streets, Parks, Recreation, Public Improvements, Planning, Zoning and General Administrative Services. The Town also operates a Town-wide water and sewer transmission system. The Town purchases its water and waste treatment from Manatee County. Sanitation, electric, telephone, gas and cable television services are provided by franchisees.

The Town includes two dependent special districts consisting of Longboat Key Beach Erosion Control District A (all properties from Gulf of Mexico Drive West; also including all commercial properties located on either side of Gulf of Mexico Drive) and Longboat Key Beach Erosion Control District B (all other property)

The Town has a Commission/Manager form of government. Seven Commissioners are elected for two-year terms. The appointed Mayor is the Commission's presiding officer. Elections are held annually with either four or three seats to be decided upon. The Town has five election districts and two At Large Commission seats. The Town Manager is appointed by the Commission and administers the daily operations of the Town through appointed department heads.

The annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except the capital project funds, which adopt project-length budgets. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed the appropriations) is the line item level.

## 2014-2015 BUDGET CALENDAR

Town Manager meets with Finance to discuss budget calendar and Develop Budget Guidelines	3/7
Town Manager sends memo to Department Directors for preliminary budget planning and CIP	3/10 - 3/14
FY 14-15 Budget Development Open to Department Users.	3/17
Finance meets with each department's budget preparers	3/17 - 3/31
Department Directors contact support departments with their requests (i.e. IT support, building and auto maintenance)	3/17 - 3/31
Capital Improvement Requests Updated in System	4/4
Outline Budget Guidelines with Town Commission at April Regular Meeting	4/7 7pm
Department budgets completed for Finance Department review	4/18
Community Leaders Goals & Objectives Workshop	4/21 10am
Town Commission Regular Workshop - Budget discussions	4/21 1pm
Town Manager receives completed budget documents and schedules departmental review.	4/23 - 4/25
Town Manager meets with Department Heads for review	4/28 - 5/2
Town Manager, Finance and Departments complete Preliminary Budget based on estimated valuations	5/5 - 5/9
Budget Workshop #1 -Discuss Preliminary Budget and Capital Improvement Plan with Town Commission at May Regular Workshop	5/22 1pm
Town Manager delivers Preliminary Budget to Town Commission as basis for a Budget Workshop	6/1
Budget Workshop #2 -Discuss Preliminary Budget with Town Commission at May Regular Workshop General Fund	6/16 10am
Budget Workshop #3 -Discuss Preliminary Budget with Town Commission at Special Workshop - All Other Funds	6/30 10am
Town Commission sets the maximum millage for the General Operating Fund, Debt Service Funds, Dependent District A and B at a Special Meeting the day of the July Regular Commission Meeting	7/7 7pm
Deliver the Recommended Budget and Manager's Budget Message to the Town Commission	8/1
Budget Workshop #4 - (if needed)	9/8
First reading of millage and budget ordinances at September Regular Commission Meeting	9/8 7:00pm
Second reading and adoption of the millage and budget ordinances at Special Meeting.	9/22 5:01pm

# BUDGET SUMMARY

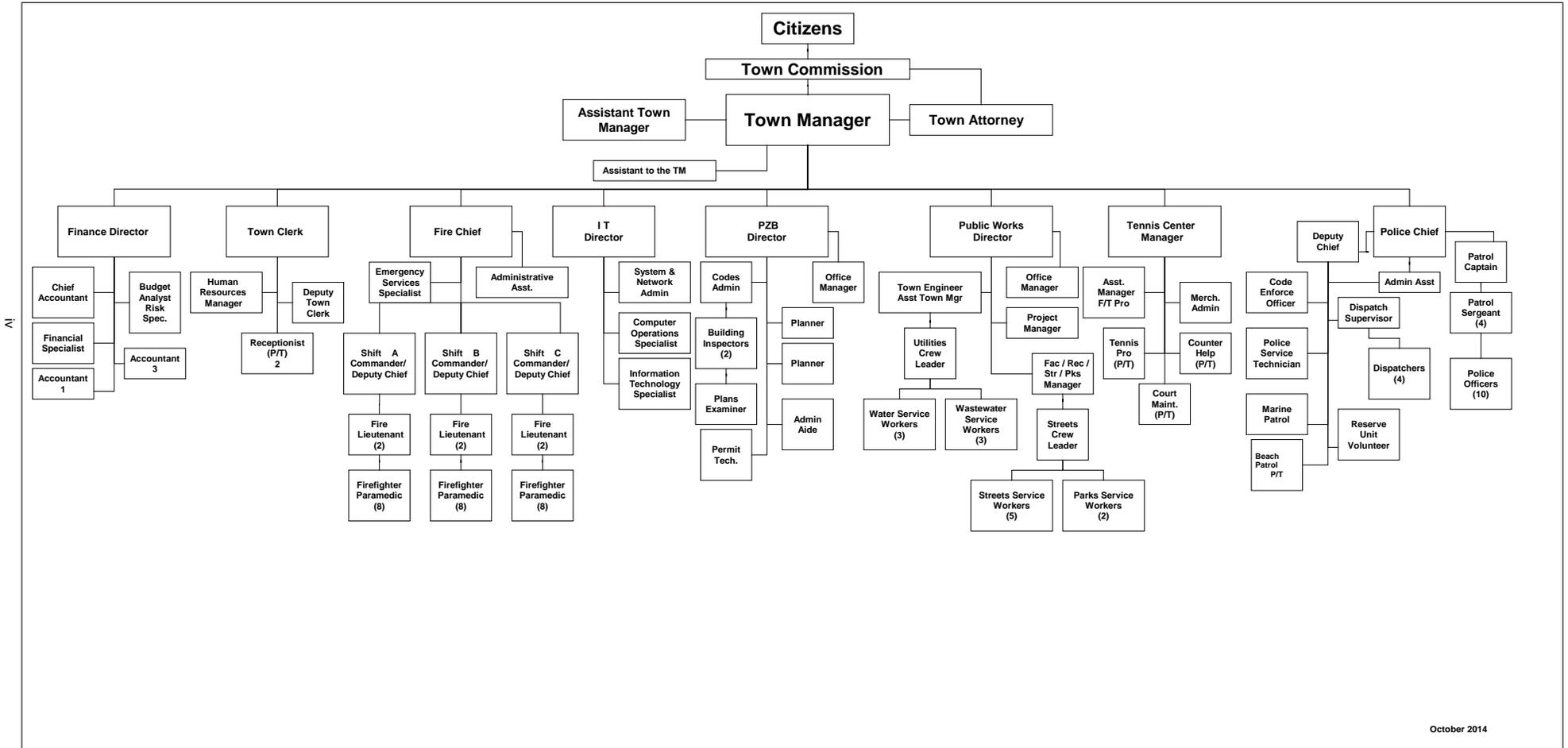
## Town of Longboat Key - Fiscal Year 2014 - 2015

\*THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF LONGBOAT KEY ARE 37.1%  
MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

General Fund	2.1763
Voted Debt	0.0605
Beach District A	0.8500
Beach District B	0.2125

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUNDS	TOTAL ALL FUNDS
<b>Taxes: Millage Per \$1000</b>						
Ad Valorem Tax 2.1763	10,409,124					10,409,124
Ad Valorem Tax 0.0605 (Voted Debt)			289,295			289,295
Ad Valorem Tax 0.8500 (Voted Debt)			2,423,312			2,423,312
Ad Valorem Tax 0.2125 (Voted Debt)			418,882			418,882
Other Taxes	156,000	1,474,000				1,630,000
Franchise Fees	896,000	-		-		896,000
Permits	27,500	4,050		-	1,200,000	1,231,550
Intergovernmental Revenues	1,243,000	87,150		2,335,034	-	3,665,184
Charges for Services	305,780	445,778		-	7,212,500	7,964,058
Grants	57,669			-	-	57,669
Fines & Miscellaneous	289,363	126,620		2,100,000	42,500	2,558,483
Bond Proceeds				15,680,000	13,000,000	28,680,000
Income on Investments	25,500	20,720	720	22,700	38,000	107,640
<b>TOTAL SOURCES</b>	<b>13,409,936</b>	<b>2,158,318</b>	<b>3,132,209</b>	<b>20,137,734</b>	<b>21,493,000</b>	<b>60,331,197</b>
Transfers In	2,083,855	-	105,125	2,290,000		4,478,980
Fund Balances/Reserves/Net Assets	3,224,874	5,716,400	6,399	5,745,998	15,932,607	30,626,278
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$ 18,718,665</b>	<b>\$ 7,874,718</b>	<b>\$ 3,243,733</b>	<b>\$ 28,173,732</b>	<b>\$ 37,425,607</b>	<b>\$ 95,436,455</b>
<b>EXPENDITURES</b>						
General Government	4,497,763					4,497,763
Public Safety	9,254,903					9,254,903
Cultural & Recreational	251,761					251,761
Transportation	622,289	-				622,289
Debt Service			289,295			289,295
Utility Services					6,921,170	6,921,170
Building Services					803,511	803,511
Capital	220,000	853,043	-	19,816,229	26,476,656	47,365,928
Other Financial Uses	212,000	865	-	3,540	250,600	467,005
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,058,716</b>	<b>\$853,908</b>	<b>\$ 289,295</b>	<b>\$ 19,819,769</b>	<b>\$ 34,451,937</b>	<b>\$ 70,473,625</b>
Transfers Out		3,095,125	-	-	1,383,855	4,478,980
Fund Balances/Reserves/Net Assets	3,659,949	3,925,685	2,954,438	8,353,963	1,589,815	20,483,850
<b>TOTAL APPROPRIATED EXPENDITURES</b>						
<b>TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$ 18,718,665</b>	<b>\$ 7,874,718</b>	<b>\$ 3,243,733</b>	<b>\$ 28,173,732</b>	<b>\$ 37,425,607</b>	<b>\$ 95,436,455</b>

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY  
AS A PUBLIC RECORD  
PUBLISHED: 09-17-14



# Manager's Message



## Town Of Longboat Key 2014 - 2015 Budget

# TOWN MANAGER'S MESSAGE



October 1, 2014

I am pleased to present the Town Commission with the enclosed spending plan for the 2014-15 fiscal year which preserves the current level of services and increases reserves to minimum policy levels. This proposal represents a balanced budget for the Town of Longboat Key for fiscal year 2014-15 and is prepared in compliance with Town Charter and applicable State and local laws.

In summary, funding for activities supported by the General Fund is \$15.1 million. The Town is benefitting through improved economic conditions as reflected in the 5.4% increase in assessed values of property and increased building permit activity with several substantial projects expected to begin. Some of the challenges we faced during the budget process were to maintain an adequate fund balance, maintain our ability to fund important planning initiatives, absorb pension contribution increases and various revenue reductions. My adopted operating millage rate of 2.1763 is a 0.1003 increase from the prior year rate of 2.0760 resulting in \$954,397 increase in taxes to its residents. I am also proposing beach millages of 0.8500 for District A (gulf side) and 0.2125 for District B (bay side) for major sand renourishment initiatives.

My budget guidelines for FY15 were as follows:

- Keep department operations expenditures flat
- No wage increases except for the police bargaining unit
- No new positions
- Maintain publicly visible service levels
- Continue business model review

For the last several years it has been necessary for the Town to use accumulated fund balance reserves to balance the budget. Understanding this is not the best long term strategy, the Town developed and adopted a Fund Balance Policy, where the desired level of fund balance should provide for 90 days of operating costs. Strategic planning workshops were held to bring ongoing expenditures in-line with revenues, however a millage rate increase was necessary in order to accomplish this goal.

The current fiscal year marked some notable events, such as freezing the pension plans for police, fire and general employees, ongoing zoning code changes, sand placement at the North End, increased Tourist Development Tax funding from Sarasota County, and the purchase of 2.8 acres of land which may develop into the new site for a cultural town center. The Town was also able to reduce solid waste collection costs to its residents through the procurement process.

The Town will continue to ensure existing revenues are being maximized and revisit what services are provided to determine if the most efficient models are being employed. To that end, over the next several months, staff will explore shared resource opportunities in dispatch, telecommunication, financial accounting information systems and outsourcing EMS billing. The Town will also be consolidating all the frozen pension plans into one new fund. The consolidated fund will have one board of trustees allowing for broader investment opportunities, lower plan expenses and reductions in staff time.

The Town budget presented provides the Town the resources it needs to accomplish some major projects over the next fiscal year. These projects include beach nourishment, proactive replacement of an aging subaqueous wastewater force main, and a technology assessment including the replacement of community development and financial reporting systems.

Development of the operating budget is one of the most important processes a town undertakes. It identifies the priorities for the organization and shapes the character of a community. It also provides the citizenry an opportunity to see how their tax dollars are being utilized. I want to commend the management team for understanding the importance of this process and what this document represents. Without their effort, it would be impossible to achieve the desired outcome. Their ability to re-evaluate their delivery models, using a team oriented approach, and careful ongoing management of their department budgets are key examples of that work in action.

Additionally, I want to thank the Town Commission for trusting in staff's ideas and for also taking an active role in the budget process. While we are all working toward the same goal of providing the residents with quality services during difficult financial times, it is important that all levels of the organization are united to achieve that objective. As I have stated before, we have an exceptional organization that has a long standing tradition of doing more with less, and serving the community to the best of its ability. I feel fortunate to have an opportunity to be a part of that team.

Respectfully submitted,

A handwritten signature in blue ink that reads "Dave Bullock".

Dave Bullock  
Town Manager

# Budget Discussion & Analysis



## Town Of Longboat Key 2014 - 2015 Budget

# BUDGET DISCUSSION AND ANALYSIS CONTENTS

## BUDGET SUMMARY

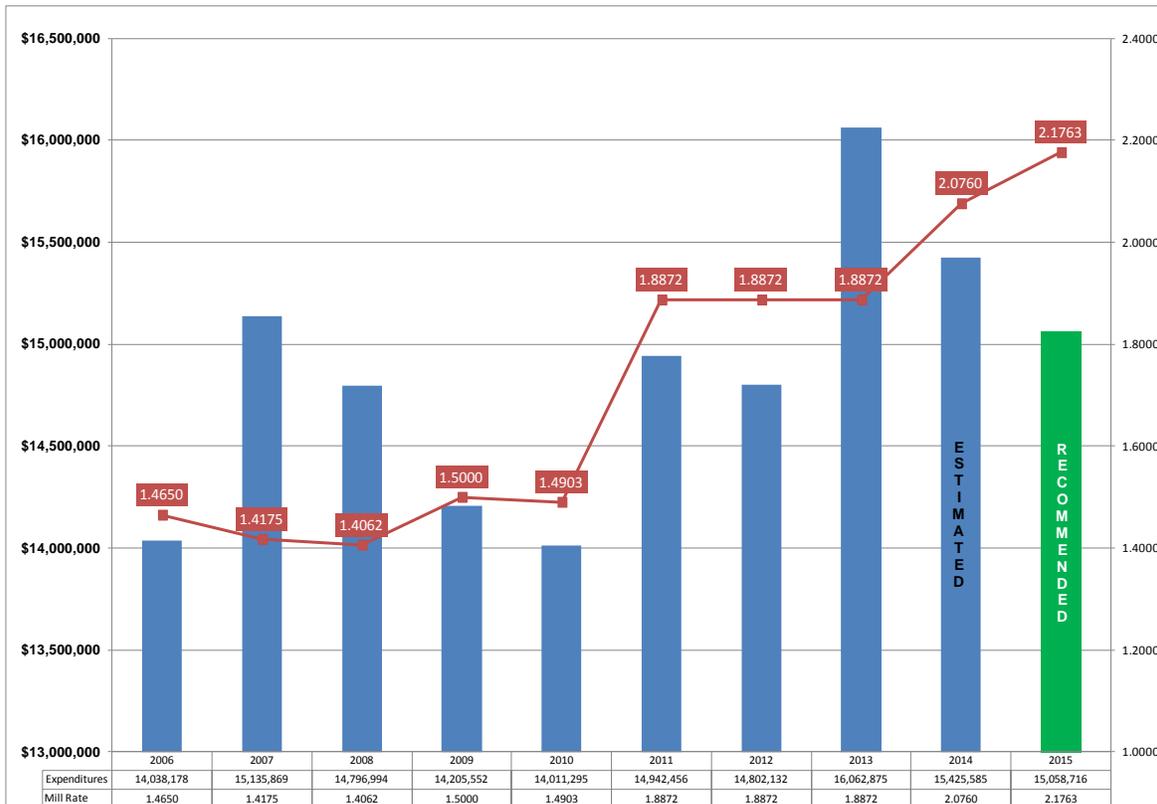
The general content of the Budget Message summarizes the major program goals within the following content:

- Budget Discussion & Analysis of General Fund
  - Budget in Brief - An overview of the budget being presented
  - General Fund Revenue - A discussion of the local tax funding, including assessed valuation and millage rates and trends in non-ad valorem revenue
  - General Fund Expenditures – A discussion of major changes in expenses from FY14 to FY15
  - Pension – A discussion of pension reform and impact on the budget.
  - Fund Balance – A discussion on General Fund reserves and projected outcomes FY 14 and FY15
  - Commission Contingency
- Budget Discussion & Analysis – Other Funds
  - Enterprise Funds - A discussion on the Utility Fund and Building Fund
  - Special Revenue Funds – A discussion of major special revenue funds
  - Capital Project Funds – A discussion of major capital project funds
- Debt Service Funds
- Capital Project Budgets for FY15 by Fund
- Operating Budget Variance Report

# BUDGET DISCUSSION AND ANALYSIS

## Budget in Brief – General Fund

The adopted operating budget of \$15,058,716 represents a \$366,869 (2.4%) decrease in spending from the previous year’s budget of \$15,425,585<sup>1</sup>. The adopted operating millage rate of 2.1763 is a 0.1003 increase from the prior year rate of 2.0760 resulting in \$954,397 increase in taxes to its residents. This increase in taxes was deemed necessary in order to cover declining non ad valorem revenues, increases in pension contributions and other benefits and also restoring the Town’s fund balance to desired minimum levels. The chart below shows the historical trend between total expenditures and millage rates.



The Total Proposed Town Millage rates that appeared on the TRIM Notice are Listed Below and were adopted at the September 22, 2014 Special Meeting.

	OPERATING MILLAGE	G. O. DEBT SERVICE	BEACH BOND MILLAGE	TOTAL MILLAGE
<b>DISTRICT A</b>	<b>2.1763</b>	<b>0.0605</b>	<b>0.8500</b>	<b>3.0868</b>
<b>DISTRICT B</b>	<b>2.1763</b>	<b>0.0605</b>	<b>0.2125</b>	<b>2.4493</b>

- The adopted operating millage of 2.1763 produces a 9.9% change from the Rolled-Back Rate of 1.9804 for 2014.
  - The Rolled-Back Rate is the rate which, exclusive of new construction, will provide the same property (ad valorem) tax revenue as was levied during the prior year.
- The maximum operating millage that can be levied:
  - Simple majority vote      2.0954
  - Two-thirds vote            2.1763

<sup>1</sup>The decrease in expenditures is due to the elimination of Tennis center activity and capital expenditures associated with the infrastructure surtax fund. Had those accounting changes not taken place, the General Fund would have shown an increase in spending in the amount of \$557,897.

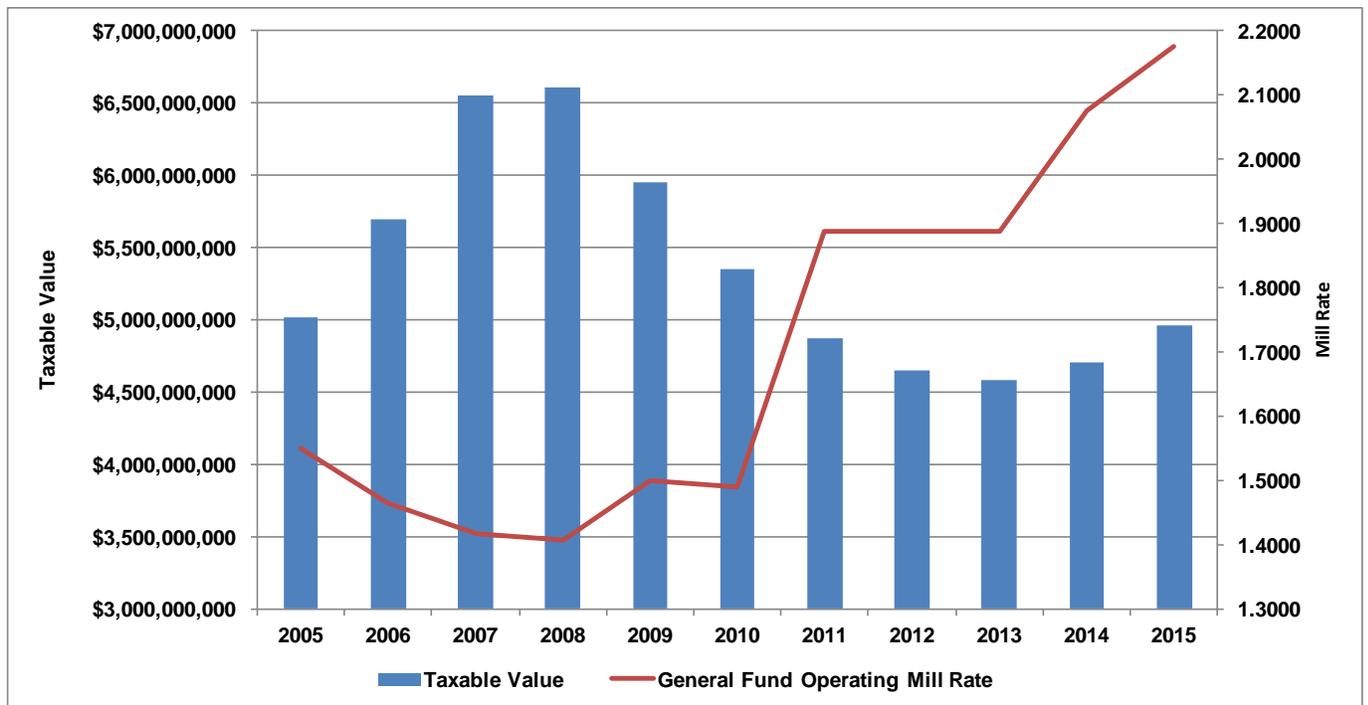
**General Fund Revenue**

The following is a brief analysis of major revenue sources and an analysis of assessed valuations and millage rates.

**Assessed Valuations / Millage Rates / Property Taxes**

The value of all taxable property is assessed as of January 1 of each year. Sarasota and Manatee County Property Appraisers provide the Town with preliminary estimates of taxable values on or before June 1st of each year. Certification of the tax rolls occurs on July 1st of each year. Due to the recession, taxable values declined every year from 2009 through 2013 and showed the first sign of improvement in 2014. The combined certified assessed value of \$4,956,422,312 for the fiscal year 2015 budget increased 5.4% (5.27% Sarasota County and 6.10% Manatee County).

The following chart shows a twelve year history of taxable values since 2005 and shows the inter-relationship between property values and mill rate.



Property taxes are the Town’s major source of revenue representing 65.4% of all revenue sources. Property taxes become due and payable on November 1 and a 4% discount is allowed if the taxes are paid in November, with the discount declining by 1% each month thereafter. Because of this discount, the Town applies a discount rate of 3.5% to the total taxable value before calculating the millage rate. The millage rate is applied to every \$1,000 of assessed property to determine your tax bill. The adopted millage rate of 2.1763 is a 0.1003 increase from the prior year rate of 2.0760 resulting in \$954,397 increase in taxes to its residents.

Based on the July 1 certified values, the Town's current FY14 millage rate of 2.0760 would generate \$9,929,394 or \$474,667 more revenue than last year. The proposed millage rate of 2.1763 will generate \$10,409,124 in property tax revenue or \$954,397 more revenue than last year.

The CPI factor to be applied to homestead properties for fiscal year 2014-15 is 1.5. This means that on properties that have the homestead exemption, and their 2014 assessed value is higher than their 2013 assessed value, the taxable value will go up by 1.5%, the maximum allowed by Statute.

**Non ad valorem revenue**

The proposed non ad valorem revenues shown below are estimated to be approximately \$451,116 lower when compared to last year's adopted budget.

	ADOPTED BUDGET FY 2013-14	PROJECTED ACTUAL FY 2013-14	ADOPTED BUDGET FY 2014-15	BUDGET \$ CHANGE
<b>Revenues:</b>				
Other Taxes	\$156,000	\$156,000	\$156,000	\$0
Franchise Fees	913,000	878,200	896,000	(\$17,000)
Licenses and Permits	29,000	26,600	27,500	(\$1,500)
Intergovernmental	1,226,000	1,221,245	1,243,000	\$17,000
Charges for Services	326,780	295,030	305,780	(\$21,000)
Tennis Center	492,500	525,300	0	(\$492,500)
Grants	89,780	57,155	57,669	(\$32,111)
Fines and Miscellaneous	306,743	294,611	289,363	(\$17,380)
Income on Investments	57,200	17,500	25,500	(\$31,700)
Transfers From Other Funds	<u>2,583,930</u>	<u>2,274,910</u>	<u>2,083,855</u>	<u>(\$500,075)</u>
<b>Subtotal</b>	6,180,933	5,746,551	5,084,667	(1,096,266)
(Increase) Decrease in Fund Balance	(210,075)	(142,693)	(435,075)	(\$225,000)
<b>Total Non Ad Valorem Revenues</b>	<u>\$5,970,858</u>	<u>\$5,603,858</u>	<u>\$4,649,592</u>	<u>(\$1,321,266)</u>

There were several items requiring adjustment based on historical trends and recent projections. Those items included a decrease in *franchise fees*, due to lower electricity utility rates and decreases in consumer demand. *Fire inspection fees* under Charges for services decreased significantly due to an ordinance change and Fines and Miscellaneous' largest decreases were *Violations of local ordinances* and *sale of fixed assets*. The decline in *investment income* has also been adjusted in the budget to be in line with current interest rates. For Intergovernmental Revenue, the State has projected a decrease in *Communications Service Taxes*, however the increase in the *half-cent sales tax* will more than offset.

*The Tennis Center* operating revenues and expenditures were completely eliminated from the General Fund and transferred into its own special revenue fund. The tennis center generates its own revenue through sales of merchandise and tennis lessons and can be self-supporting.

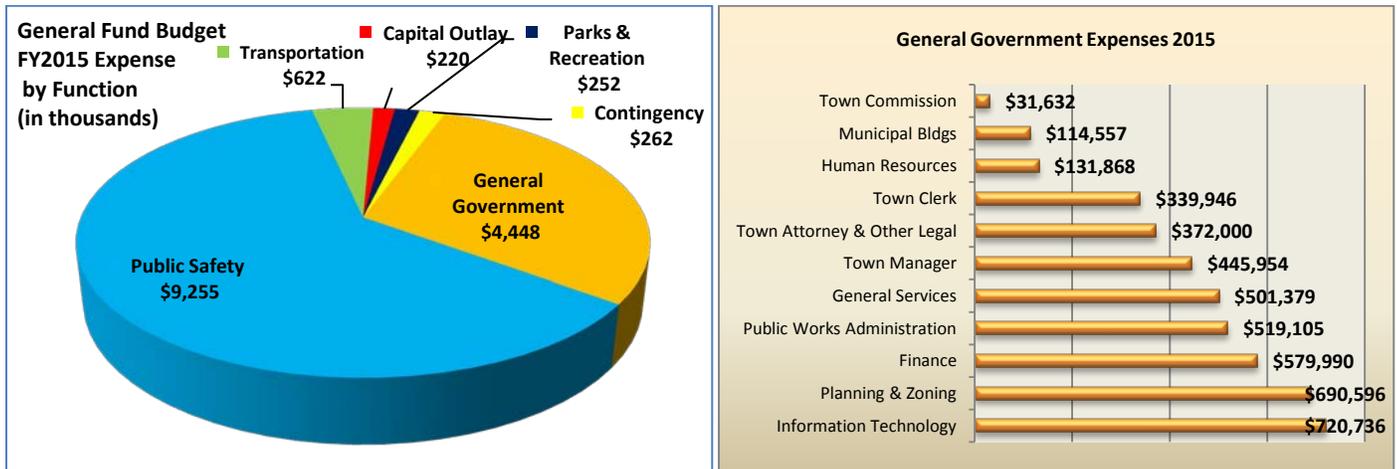
*Transfers In from Infrastructure Surtax Fund* and the related capital expenditures were completely eliminated from the General Fund due to a change in accounting method. All revenues and expenditures associated with Infrastructure surtax are now accounted for in their own special revenue fund.

*Transfers In from Building Enterprise Fund* were increased by \$100,000 based on the recalculation of the indirect cost allocation associated with administration and support costs paid by the General Fund.

The prior fiscal year budget anticipated a surplus of \$210,075 in fund balance resulting in a fund balance level of 80 operating days. The FY15 includes a tax increase in order to bring fund balance levels up to desired levels (90 operating days) in accordance with the Town's adopted fund balance policy, addressed later in this analysis. This proposed budget is anticipated to increase fund balance by \$435,075.

**General Fund Expenditures**

The chart (below left) provides a glimpse of spending by function with Fire and Police making up \$9.25 million or 61.5% of the General Fund budget, followed by general government of \$4.45 million or 29.5%. General government is further broken down by department in the chart at right.



The total budgeted expenditures, excluding capital outlay, are \$14,838,716, which is an increase of \$51,131 or 0.4% from the 2013-14 adopted budget. Capital outlay is budgeted at \$220,000, which is a significant decrease of \$418,000 or 65.6% from the prior fiscal year. As explained earlier the tennis center operating revenues and expenditures were completely eliminated from the General Fund and transferred into its own special revenue fund, thereby reducing General Fund expenditures by \$475,766 based upon last year's spending. In addition, by changing the accounting method for infrastructure surtax, capital outlay was reduced by moving those costs to another fund.

The information below show the major increases in expenditures in two categories; 1) uncontrollable costs such as wages, benefits and legal mandates and 2) discretionary expenses such as capital outlay, program expenses and funding for Town Commission goals and objectives.

**Increases to Uncontrollable Expenses**

- Contractual Wage Increase \$20,562
- Insurance: Property/Casualty/Work Comp \$45,655
- Pension and FRS Contributions \$412,322

**Increases to Discretionary Expenses**

- Zoning Code Changes \$170,000
- Legal Expense \$17,000
- Capital Outlay \$31,000

Wages. There are no cost of living adjustments (COLA) or merit increases for employees included in this proposed budget for FY 15, except for contractual increases for the police bargaining unit totaling \$20,562. The last increase granted for employees was a 3% general wage increase in fiscal year 2012-13. The Town has also saved \$43,744 through the hiring of lower paid employees who are replacing recent retirees or terminated employees.

Insurances. The Town's current health provider has increased rates by 2% which is far below the national average of 7%. However, due to staffing changes, there is a slight reduction in overall health insurance costs for the Town. The Town will seek bids for health insurance for the following fiscal year ending September 2016. The Town has budgeted an estimated increase in workers comp, and property & casualty insurance in the amount of \$25,655 and \$20,000, respectively, however the Town is considering a consultant to analyze all of the Town's insurance lines.

Zoning Code changes. The Town Commission supports a careful and thorough review and revision to the Town's dated Zoning Codes. Work began in FY14 and will continue into the next fiscal year.

Legal. An increase in legal fees is expected due to the collective bargaining required for the renewal of the firefighters' contract.

Capital Outlay. The Town's capital outlay decreased by \$418,000 due to the removal of capital projects associated with infrastructure surtax. Those projects are now accounted for in the Infrastructure Surtax Fund. The remaining capital outlay, contains only two projects shown below which reflect an increase in General Fund Capital Outlay of \$31,000. Capital outlay will be addressed in more detail later in this budget summary.

<b>FY 14 GENERAL FUND CAPITAL BUDGET</b>		189,000
<b>FY 15 GENERAL FUND CAPITAL BUDGET</b>		
• Finance - Software Suite *	150,000	
• Fire-Command Vehicle	<u>70,000</u>	
<b>Total FY 15 GENERAL FUND CAPITAL BUDGET</b>		220,000
<b>INCREASE FROM FY 14 TO FY 15</b>		<u><b>31,000</b></u>

\* General Fund's share of Software Suite is 50%, Utilities is 33.7% and Building is 16.3%

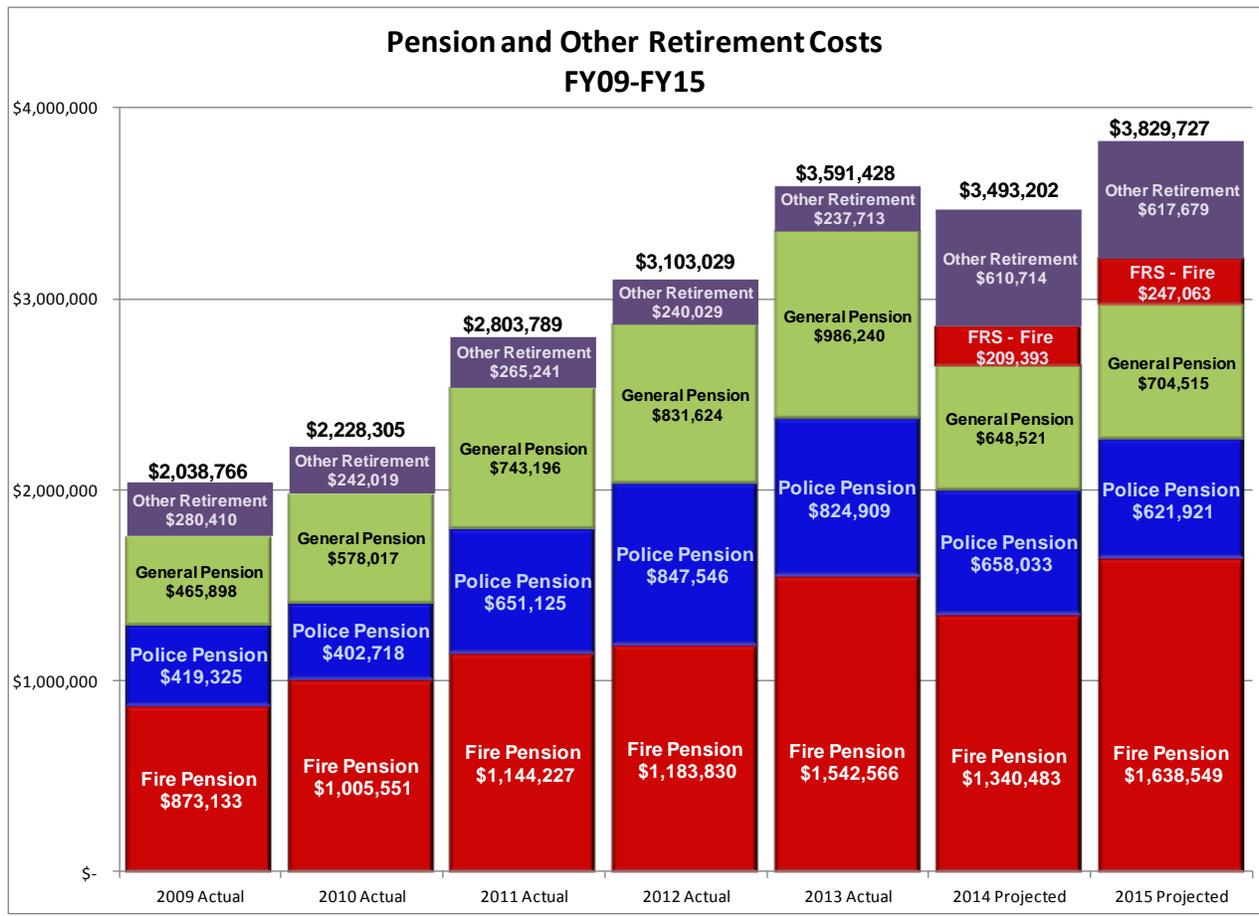
**Pension Discussion**

Pension reform was the theme of FY 13's goals and objectives to relieve the taxpayers' future unfunded liabilities. All three pension plans were frozen knowing that the impact of the freeze would cause an increase in the Town's pension contributions over the next several years with a negative budgetary impact. Freezing the plan means that employees will no longer accrue years of service after the date of freeze, which is used to calculate their monthly retirement benefit. The accrued benefits they have earned prior to this date will remain and the pension plans will continue to exist until the final benefit payments are made.

The Town has successfully negotiated the plan freeze for both the firefighters' plan and the general employees' plan effective September 30, 2013. Subsequently the Police pension plan was frozen effective February 1, 2014. In lieu of the defined benefit plan, the police officers and general employees opted for a Town sponsored defined contribution (401a) plan and the firefighters opted to join the Florida Retirement System (FRS).

As a result of the freeze the employees no longer make contributions to the Plan and the State premium revenue sharing money will cease. This among other actuarial assumption changes will require the Town's annual contributions to rise over the next several years and then decrease gradually over the remaining life of the Plan. All three pension Boards have analyzed the proper asset allocation mix and rate of return assumptions over the remaining life of the Plans. There is a consolidated pension board effective October 1, 2014 at which time the trustees will review an asset allocation mix and rate of return assumption for the combined plan.

This budget has been updated for changes in the Annual Required Contribution (ARC) based on impact studies received from the Town's actuary. The annual pension contribution increased \$366,981 for a total contribution of \$2,964,985 for FY15, which represents 19.7% of the total budget. Below is a history of Pension and Other Retirement Costs from FY 2009 to FY 2015.



**Fund Balance –General Fund**

The actual amount of fund balance is not known until the completion of the annual audit which takes place between three to six months after the end of the fiscal year being audited. Therefore, as part of the annual budget process an estimate of fund balance (also called *Projected ending fund balance*) must be made during the annual budget adoption process (July through September) which is prior to the end of the fiscal year, September 30<sup>th</sup>.

The Town's General Fund ended fiscal year 2012-13 with a total fund balance of \$3,082,181. For fiscal year ending September 30, 2014, we project FY14 revenues in the amount of \$15,154,278 to exceed our projected FY14 expenditures in the amount of \$15,011,585. This \$142,693 operating surplus will increase the Town's General Fund fund balance to \$3,224,874, which represents approximately 79 days of operating costs.

FY14 Beginning Balance (Budgetary)		<u>\$3,082,181</u>	76 days
Projected FY14 Revenues	15,154,278		
Projected FY14 Expenditures	<u>(15,011,585)</u>		
Projected FY14 Increase to Fund Balance	142,693		
Projected FY14 Ending Balance		<u>\$3,224,874</u>	79 days

Maintaining a healthy fund balance serves several purposes. It maintains investment-grade credit ratings so the Town pays less interest on its borrowings. It helps meet seasonal shortfalls in cash flow, and reduces susceptibility to emergency or unanticipated expenditures and/or revenue shortfalls. Fund balance information is also used to identify the available resources to repay long-term debt, reduce property taxes, add new services or expand existing ones, or enhance the financial position of the Town, in accordance with policies established by the Town Commission.

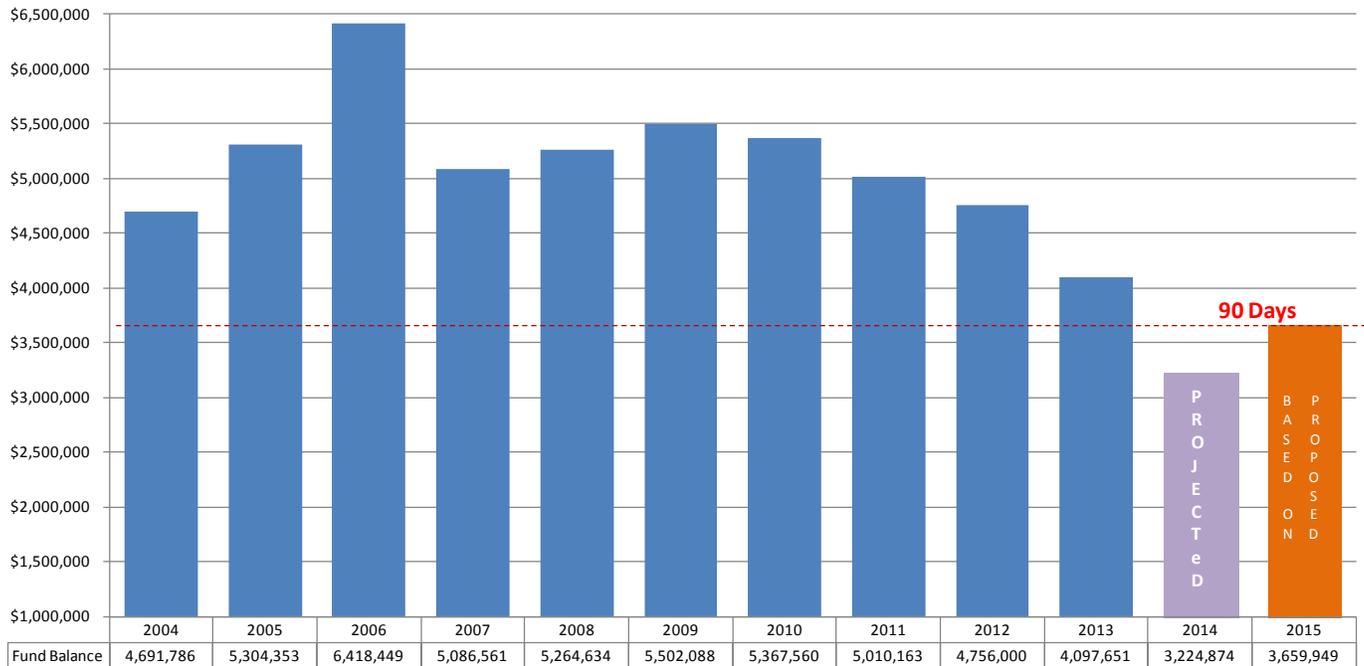
The Town's fund balance policy states, "The desired unassigned General Fund balance shall be not less than two months or 16% of General Fund operating expenditures. The desired combined unrestricted available fund balances should not be less than three months or 25%. The three month minimum is based on the caveat that there is sufficient cash available for borrowing in other funds in case of a natural disaster."

FY15 Beginning Balance (Budgetary)		<u>\$3,224,874</u>	79 days	
FY 15 Budgeted Revenues	15,493,791			
FY 15 Budgeted Expenditures	<u>(15,058,716)</u>			
FY 15 Fund Balance Increase	435,075			
FY 15 Ending Fund Balance		<u>\$3,659,949</u>	90 days	25%
Assigned to Pension		\$1,610,075		
Nonspendable and other assignments		<u>159,043</u>		
Projected FY15 Unassigned Fund Balance		<u>\$1,890,831</u>	47 days	13%

FY15 Operating cost per day = \$40,654

The proposed budget increases fund balance by \$45,075 providing 90 operating days in accordance with Town policy.

Below is a chart showing a fund balance history for the General Fund over the past ten years.



**Commission Contingency**

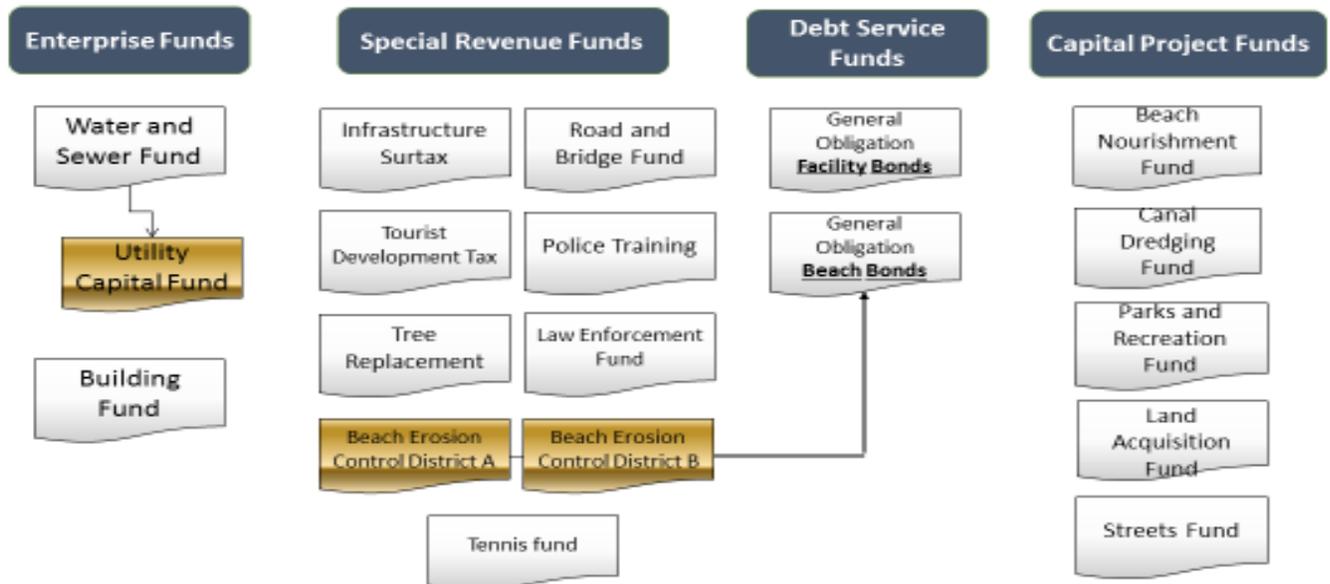
The town budgeted \$250,000 in contingency and expects to use all of this amount in FY14. In the 2013-14 Adopted Budget the use of contingency does not have any effect on fund balance as it is included in the total department expenditures. Commission Contingency was used for the following items:

- Resolution 2013-36 Planning & Zoning Consultant \$ 25,000
- Resolution 2014-06 Town Center Planning 25,000
- Resolution 2014-06 Zoning Code Update 175,000
- Resolution 2014-08 Solid Waste Franchise Consultant 13,000
- Resolution 2014-23 Consultant for Utility Undergrounding Study 12,000
- Total \$250,000**

The FY15 budget includes a Commission contingency line item in the amount of \$212,000. The original proposed amount of \$250,000 was reduced by \$38,000 and reallocated to consulting services for continued work on the utility undergrounding study.

**BUDGET DISCUSSION & ANALYSIS – OTHER FUNDS**

**Other Legally Adopted Budgets**



1

The Town maintains nineteen other funds, shown above, in addition to the General Fund, which are funds which were legally established for a specific purpose. Each fund has a self-balancing set of accounts and often have funding relationships to each other. The budget detail provided in this document also provides for anticipated carryover amounts for encumbrances and multi-year projects previously authorized in prior fiscal years. Some of the major funds are discussed below.

**Enterprise Funds**

Enterprise funds are business-type activities generally used for services for which the town charges a fee. These funds are summarized below.

**Water and Sewer Utility Fund**

The Public Works Utility Division bills its residents monthly for water, sewer, solid waste and recycling and continues to systematically repair and replace the water and wastewater infrastructure. Rates charged for solid waste and recycling are passed through to the resident’s bill based on contractually agreed upon rates with the Town’s service provider. The Town recently bid out the service and renewed its contract with Waste Management for another 7 years. As a result of the bid process, monthly rates were reduced from \$19.53 to \$14.56 for single family residences effective July 1, 2014 and we are now able to provide single-stream recycling.

The Town of Longboat Key pumps its collected raw wastewater from a master pump station on the Key to the Manatee Southwest regional Wastewater Treatment plant on the mainland, which is transported by a 20-in ductile iron forcemain that was installed in 1973. The Town is proactively planning its replacement of the pipeline across Sarasota Bay which will avoid the possibility of pipeline failure and potential environmental impacts. This is a large project with a considerable budget which can range from \$16 to \$25 million and we anticipate the design and construction to be completed in 2016. Therefore, staff has gathered information to conduct a utility rate review to evaluate funding needs and options. We expect to have results of the rate review mid fiscal year and will present a revised budget at that time.

The Town will internally account for this enterprise using two funds; one for operating costs (existing) and one for capital projects (new). The proposed budget for operations is \$15,939,044 and the capital

budget is proposed at \$26,559,656 for a total budget of \$42,498,700. A transfer of retained earnings in the amount of \$8 million will be transferred to the capital fund toward the capital improvement plan. Detail of this fund can be found later in the document.

### **Building Fund**

The Building Division accounts for all revenues collected from building permits and inspections as well as the costs of delivering those services. As a result of several major, approved projects coming online in FY15 and beyond, building permit activity is expected to increase. Such projects include the Hilton hotel renovation and expansion and the Aria condominium project. It is also anticipated that the Longboat Key Club will be expanded and the Colony will be redeveloped in the future. Due to the reduction in department inspectors/staff over the last several years, there will be a need to contract with an outside inspection company to assist with inspection and plan review services.

The total adopted budget for FY15 is \$1,336,111, which is a \$477,060 increase in spending. This includes a \$100,000 increase in transfers to the General Fund for administrative and support costs and new capital outlay needs of \$117,000. Revenues are also projected to increase by \$245,750 for a total of \$1,219,000. The projected ending fund balance for FY15 is estimated at \$515,496.

### **Special Revenue Funds**

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are legally restricted or committed for specific purposes other than debt and capital projects. Some of the major special revenue funds are described below.

#### **Infrastructure Surtax Fund**

The infrastructure surtax fund accounts for the collection of the discretionary 1% sales tax imposed by Sarasota County which is used for projects which are capital in nature and previously authorized by the Town Commission in a 15-year capital plan. The Town receives approximately \$540,000 annually. The Town plans on spending \$415,000 in the upcoming fiscal year on public facility improvements and public safety equipment. The projected ending fund balance for FY15 is \$1,242,489.

#### **Tennis Fund**

The Tennis Fund is a new fund created in FY15 to account for the tennis center activities including capital needs, which were formerly included in the General Fund. The Tennis Center produces income through memberships, sales of merchandise and tennis lessons and is deemed to be a self-sufficient operation. The added responsibility of maintaining some of the facility's capital assets can be a challenge in future years and will be monitored for needed increases in fees. The budget presented is a balanced budget.

#### **Tourist Development Tax Fund**

The Town has two interlocal agreements with Sarasota and Manatee Counties providing the Town of Longboat Key a share of the Tourist Development Tax (TDT). TDT funds are exclusively earmarked for beach nourishment related costs and more recently, an amendment with Sarasota County will allow a small portion to be used for beach maintenance costs on Sarasota County beaches on the Key. The Town historically collects \$500,000 to \$600,000 annually and has accumulated a sizable fund balance, of which \$2,290,000 will be transferred to the beach renourishment capital project fund discussed below. The projected ending fund balance is \$341,258 for FY15.

**Capital Project Funds**

Capital project funds are multi-year project budgets used to account for major infrastructure improvements including the bond proceeds or other financing sources. The major project funds are described below.

**Beach Capital Project Fund**

The intent of the beach capital fund is to capture all beach related costs in one place, such as renourishment, ongoing environmental monitoring, beach maintenance and legal, professional and memberships or conferences. The TDT fund will annually reimburse this fund for any "Sarasota County" beach related maintenance costs. Over the next two fiscal years this fund will be spending approximately \$23.8 million on various renourishment related projects, such as completing the north end structures, trucking sand on the south end of the Key, dredging of Longboat Pass and New Pass, and major sand placement in the central island area.

The revenue sources in the budget include a state grant of \$2,335,034 and a transfer from the TDT fund in the amount of \$2,290,000. The Town also has a borrowing authorization of \$16 million in place, which it intends to borrow in late FY15 with major sand renourishment in FY16. The intent is to pay for this new borrowing over six years in order to avoid overlapping debt for the next renourishment project, assumed to be needed by FY22. This budget imposes a debt millage for FY15 as follows: District A (Gulf side) = 0.8500 mills and District B (Bay side) = 0.2125. Further analysis is presented in the Debt service section. This millage covers the estimated first year of debt service payments on the borrowing.

**Land Acquisition Fund**

The land acquisition fund accounts for fees charged to developers to secure undeveloped land in the town to preserve open spaces and parks or provide for properties which serve the public. The Town recently utilized this fund to purchase 2.81 acres of vacant land located at 592 Bay Isles Road adjacent to the Tennis Center for \$1,508,000. If the Town decides to develop a cultural community center and/or park, this land will be utilized for such purpose. If the land is resold, proceeds will be returned to the Land Acquisition Fund.

The budget includes estimated revenue of \$2.1 million in fees associated the Hilton renovation and expansion and some minor expenditures related to open space properties. It is possible that some of the funds may be received prior to the beginning of FY15. The projected ending fund balance is \$2,157,270 for this fund.

**DEBT SERVICE****G.O. Facility Improvement Bonds**

For fiscal year 2014-15 General Obligation (G.O.) debt service is \$289,295. The G.O. bond debt service millage for fiscal year 2014-15 is 0.0605 mills compared to 0.0560 mills in fiscal year 2013-14. For the past two years the millage was made lower due to use of fund balance. The fund balance has been reduced so that the full debt service payment is coming from millage proceeds. These bonds will be retired in 2019.

**Beach District Debt Service Taxes**

The debt service millages for Special Districts A and B have not been levied since FY10. A referendum was passed in March 2011 to issue bonds up to \$16,000,000 for funding the next beach project that includes structures for the North End of the Key and sand placement in multiple locations.

The town intends to borrow in late FY15 with major sand renourishment in FY16. The intent is to pay for this new borrowing over six years in order to avoid overlapping debt for the next renourishment project, assumed to be needed by FY22. This budget imposes a debt millage for FY15 as follows: District A (Gulf side) = 0.8500 mills and District B (Bay side) = 0.2125. This millage covers the estimated first year of debt service payments on the borrowing expected to be paid in FY16.

Below represents the change in total tax bill for just the beach millage, highlighted in bold below, for both District A and B for Single Family Homes.

<b>DISTRICT A</b>				
<b>Net Effect of Beach Erosion Millage to District A Residential Households - FY 2015</b>				
	Median Value	Average Value	Med-High Val	High Value
Avg Home Taxable Value:	\$ 1,300,000	\$ 1,700,000	\$ 3,725,000	\$ 7,185,000
Percentile Rank:	50%	63%	90%	98%
<b>Change in Total Tax Bill:</b>	<b>\$ 1,104.98</b>	<b>\$ 1,444.97</b>	<b>\$ 3,166.19</b>	<b>\$ 6,107.13</b>
Eff Monthly Impact:	\$ 92.08	\$ 120.41	\$ 263.85	\$ 508.93
General Fund Millage:	2.2368	2.2368	2.2368	2.2368
Beach District A Millage	0.8500	0.8500	0.8500	0.8500

<b>DISTRICT B</b>				
<b>Net Effect of Beach Erosion Millage to District B Residential Households - FY 2015</b>				
	Median Value	Average Value	Med-High Val	High Value
Avg Home Taxable Value:	\$ 470,000	\$ 550,000	\$ 1,100,000	\$ 1,950,000
Percentile Rank:	50%	60%	90%	98%
<b>Change in Total Tax Bill:</b>	<b>\$ 99.87</b>	<b>\$ 116.87</b>	<b>\$ 233.75</b>	<b>\$ 414.37</b>
Eff Monthly Impact:	\$ 8.32	\$ 9.74	\$ 19.48	\$ 34.53
General Fund Millage:	2.2368	2.2368	2.2368	2.2368
Beach District B Millage	0.2125	0.2125	0.2125	0.2125

**FIVE YEAR CAPITAL IMPROVEMENT PLAN BY FUND**

The Capital Improvement Program (CIP) for the Town of Longboat Key is a community plan for short and long-range physical development. It is intended to link the community's comprehensive vision plan with a fiscal plan and provide a mechanism for estimating capital requirements; planning, prioritizing, scheduling, and implementing projects; developing revenue policies for proposed improvements; budgeting high priority projects and keeping the public informed.

 <b>Town of Longboat Key</b> <b>Capital Improvement Plan</b> <b>FY 2015 - FY 2019</b>						
<b>Fund Description</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>Total</b>
001 General Fund Ad Valorem Tax	\$ 220,000	\$ 726,801	\$ 779,000	\$ 1,106,259	\$ 381,500	\$ 3,213,560
101 Road & Bridge Fund	60,000	102,500	-	110,000	-	272,500
102 Infrastructure Fund	415,000	267,000	248,000	62,741	-	992,741
112 Tennis Fund	15,000	15,000	10,000	16,000	-	56,000
301 Streets Capital Fund	75,000	315,000	30,000	-	-	420,000
302 Land Acquisition Fund	25,000	10,000	-	-	-	15,000
303 Beach Capital Fund	7,923,000	16,610,000	560,000	500,000	610,000	26,203,000
306 Parks & Recreation Capital Fund	50,000	-	70,000	-	-	120,000
404 Utility Fund	20,995,000	1,420,000	1,285,000	1,335,000	1,195,000	26,230,000
402 Building Fund	117,000	-	25,000	-	-	142,000
	<b>\$ 29,895,000</b>	<b>\$ 19,466,301</b>	<b>\$ 3,007,000</b>	<b>\$ 3,130,000</b>	<b>\$ 2,186,500</b>	<b>\$ 57,664,801</b>

The capital plan shown above shows a summary of requested project totals for each fiscal year for the five year period FY15-FY19 broken down by Fund. There are approximately 42 projects valued at \$29,895,000 budgeted for FY15 which are described below. The complete capital improvement program details are included in their own section of this adopted budget book.

**CAPITAL OUTLAY BY FUND FOR FY15****General Fund (001)**

- 1. Financial & Community Development Software** Budget Amount \$150,000  
 Budgeted in Multiple Funds  
 (50% Ad Valorem taxes, 33.3% Utility Fund, 16.7% Building Fund )

An I.T. assessment is currently in process to analyze the functionality of the current financial accounting and reporting systems including finance, public safety, community development, utility billing and web based services. The current system was developed in the 1980's and has been improved in-house by outside programmers over the years, but lacks the basic accounting features and a robust internal reporting system offered by most systems on the market. The past investment in the system gives pause as to whether the Town should purchase new software or continue its investment in the system already in place. The Town has budgeted \$300,000 toward a new system or building an improvement to the current system, including professional consulting services and implementation. The Utility Fund will pay for 33.3% of the project and the Building Fund will pay for 16.7% of the project.

<b>2. Fire Command Vehicle</b> <i>(Ad Valorem Taxes)</i>	<u>Budget Amount</u>	<u>\$70,000</u>
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Replacement of the Fire Command vehicle (BAT9) which has steadily shown increasing costs of repair and maintenance. This vehicle has potentially compromised dependability as a first out response unit.

### **Road and Bridge Fund (101)**

<b>3. Pickup Truck 4X4</b> <i>(Gas Tax)</i>	<u>Budget Amount</u>	<u>\$30,000</u>
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<b>4. SUV 4X4</b> <i>(Gas Tax)</i>	<u>Budget Amount</u>	<u>\$30,000</u>
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Both vehicles are up for scheduled replacement due to extensive repairs and maintenance costs and are necessary for carrying out daily job responsibilities.

### **Infrastructure Fund (102)**

<b>5. Server replacement</b> <i>(Infrastructure Surtax)</i>	<u>Budget Amount</u>	<u>\$45,000</u>
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<b>6. Cisco Network Switch</b> <i>(Infrastructure Surtax)</i>	<u>Budget Amount</u>	<u>\$25,000</u>
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<b>7. Police Department Generator</b> <i>(Infrastructure Surtax)</i>	<u>Budget Amount</u>	<u>\$55,000</u>
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<b>8. South Fire Station Condition Assessment</b> <i>(Infrastructure Surtax)</i>	<u>Budget Amount</u>	<u>\$25,000</u>
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<b>9. Fire Dept Floor Covering</b> <i>(Infrastructure Surtax)</i>	<u>Budget Amount</u>	<u>\$10,000</u>
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<b>10. Fire Dept-Relocation of AC Condenser unit</b> <i>(Infrastructure Surtax)</i>	<u>Budget Amount</u>	<u>\$15,000</u>
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<b>11. South Fire Station Duct work</b> <i>(Infrastructure Surtax)</i>	<u>Budget Amount</u>	<u>\$60,000</u>
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<b>12. Fire Dept-SCBA Cylinders</b> <i>(Infrastructure Surtax)</i>	<u>Budget Amount</u>	<u>\$180,000</u>
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### **Tennis Center (112)**

<b>13. Reserve for Tennis Court resurfacing</b> <i>(Tennis center sales)</i>	<u>Budget Amount</u>	<u>\$15,000</u>
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### **Streets Fund (301)**

<b>14. Traffic Signal Replacement</b> <i>(Streets Fund Balance)</i>	<u>Budget Amount</u>	<u>\$15,000</u>
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<b>15. Village Stormwater Study</b> <i>(Streets Fund Balance)</i>	<u>Budget Amount</u>	<u>\$35,000</u>
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<b>16. Stormwater Mapping Upgrade</b> <i>(Streets Fund Balance)</i>	<u>Budget Amount</u>	<u>\$25,000</u>
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**Land Acquisition Fund (302)**

<b>17. 4110 Gulf of Mexico Drive-Tear Down Two Huts Property</b> <i>(Construction Developer Fees)</i>	<u>Budget Amount</u>	<u>\$5,000</u>
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<b>18. 592 Bay Isles Rd. -Town Center Overlay</b> <i>(Construction Developer Fees)</i>	<u>Budget Amount</u>	<u>\$20,000</u>
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**Beach Capital Project Fund (303)**

<b>19. Longboat Pass Dredging</b> <i>(Fund Balance)</i>	<u>Budget Amount</u>	<u>\$3,500,000</u>
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Design and dredging of Longboat Pass is planned through this budget line item. Design services to develop plans and obtain permits accounts for approximately \$100,000. The remaining funds will be utilized for the dredging project costs. The sand dredged from the pass will be placed in and around the north end of Longboat Key. The locations anticipated to receive sand are from the Broadway beach access to just north of 360 North Condominium.

<b>20. North End Structures</b> <i>(Fund Balance)</i>	<u>Budget Amount</u>	<u>\$2,500,000</u>
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Project consists of the construction of two stabilization structures (PAGs) that will slow down the erosive forces currently depleting the sand at the North End of Longboat Key. Sand placement will provide storm protection of homes and public infrastructure from wave action, as well as, protection of critical habitat for protected and endangered species.

<b>21. South End Interim Truck Haul</b> <i>(Fund Balance)</i>	<u>Budget Amount</u>	<u>\$1,500,000</u>
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Erosion conditions along the southern end of the island have created the need to place an interim beach renourishment to provide protection of further dune erosion, improve and maintain access, and enhance recreational beach space. The Town proposes to construct this project along approximately 3500 feet of beach between FDEP monuments R-24 and R-28. The project would deliver approximately 25,000 cubic yards of sand by truck hauls from an upland source.

<b>22. Islander Groin Adjustments</b> <i>(Fund Balance)</i>	<u>Budget Amount</u>	<u>\$3,000</u>
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<b>23. Post Construction Monitoring</b> <i>(Fund Balance)</i>	<u>Budget Amount</u>	<u>\$125,000</u>
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<b>24. Monitoring for Protected Species</b> <i>(Fund Balance)</i>	<u>Budget Amount</u>	<u>\$70,000</u>
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<b>25. Beach Monitoring Consultant</b> <i>(Fund Balance)</i>	<u>Budget Amount</u>	<u>\$50,000</u>
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<b>26. Artificial Reef Monitoring</b> <i>(Fund Balance)</i>	<u>Budget Amount</u>	<u>\$175,000</u>
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**Parks & Recreation Capital Fund (306)**

**27. Durante Park Playground Equipment** Budget Amount \$50,000  
*(Grants or Fund Balance)*

**Utility Fund**

**28. Financial & Community Development Software** Budget Amount \$100,000  
 Budgeted in Multiple Funds  
*(50% Ad Valorem taxes, 33.3% Utility Fund, 16.7% Building Fund )*

The Town has budgeted \$300,000 toward a new financial accounting and community development software system, of which the Utility Fund will contribute 33.3% of the project and the Building Fund will pay for 16.7%. See project (1) above for more information related to this project.

**Water Division**

**29. Water Main Inspection** Budget Amount \$60,000  
*(Funded by Utility Revenues)*

Inspection of the subaqueous water mains under New Pass and Longboat Pass proactively conducted every three years.

**30. Meters**

*(Funded by Utility Revenues)* Budget Amount \$15,000

This is an annual reserve for new, repair or replacement of meters.

**Wastewater Division**

**31. Wastewater Subaqueous Forcemain Replacement** Budget Amount \$19,000,000  
*(Funded by Utility Revenues and/or Debt)*

Wastewater generated on Longboat Key is collected and sent to the Manatee County Southwest Regional Treatment Facility via a 16,000 lineal foot, 20 inch diameter ductile iron pipe. The existing pipeline is 40 years old. This multi-year project began in fiscal year 2012-13 with an engineering design criteria review. This project will be executed via a Design Build delivery method for allowing collaborative solutions between the engineer and contractor. Planning level construction estimates of this major project range from \$17 to \$25 million. More accurate costs will be established as the design progresses.

**32. Slipline Gravity Lines** Budget Amount \$600,000  
*(Funded by Utility Revenues and/or Debt)*

This budget item is a continuation of the ongoing slipline project to reduce inflow, chlorides, and maintain the stability of the wastewater collection system. Reduction of chloride levels is required in the Town's wastewater contract with Manatee County. The areas of focus for the 2015 fiscal year are anticipated in the Bay Isles area.

**33. Rehab of Lift Station 8D** Budget Amount \$300,000  
*(Funded by Utility Revenues and/or Debt)*

Rehabilitation of Lift Station 8D, located at 3962 Royal Road, includes pumps, piping, control panel and lining the wet well. This lift station was constructed in the mid-1970s and has undergone some minor repair. This amount (\$300,000) covers design and construction efforts.

**34. GMD Gravity Crossing** Budget Amount \$300,000  
*(Funded by Utility Revenues and/or Debt)*

Project includes investigation of gravity wastewater pipelines crossing under Gulf of Mexico Drive (GMD). Preliminary investigations conclude that in depth inspection is warranted and repair and replacement may be necessary.

**35. Minor & Smaller Lift Station Rehabilitation** Budget Amount \$250,000  
*(Funded by Utility Revenues and/or Debt)*

Minor and smaller intermediate lift stations are being systematically rehabilitated including pumps, piping, control panel and lining the wet well/manhole. These lift stations were constructed in the mid 1970's and are in need of rehabilitation to ensure reliability. This project is being performed over several years.

**36. SCADA Upgrade** Budget Amount \$150,000  
*(Funded by Utility Revenues)*

The SCADA (supervisory control and data acquisition) system and programming is over seven years old and requires upgrades. SCADA systems play a vital role by providing utilities with valuable knowledge and capabilities that are key to primary business functions.

**37. Wetwell & Manhole Repair** Budget Amount \$75,000  
*(Funded by Utility Revenues)*

Systematic repair and rehabilitation for manholes and wetwells on an as needed basis.

**38. Lift Station Pumps** Budget Amount \$75,000  
*(Funded by Utility Revenues)*

**39. Heavy Truck replacement** Budget Amount \$100,000  
*(Funded by Utility Revenues)*

Replacement of two Ford F250 4x4's (age 2005) and utility bodies.

### Building Fund

**40. Financial & Community Development Software** Budget Amount \$50,000  
 Budgeted in Multiple Funds  
*(50% Ad Valorem taxes, 33.3% Utility Fund, 16.7% Building Fund )*

The Town has budgeted \$300,000 toward a new financial accounting and community development software system, of which the Utility Fund will contribute 33.3% of the project and the Building Fund will pay for 16.7%. See project (1) above for more information related to this project.

**41. Plotter/Scanner** Budget Amount \$17,000  
*(Building Fund fund balance)*

**42. Inspection Truck Replacement** Budget Amount \$50,000  
*(Building Fund fund balance)*

Scheduled replacement of two Ford Ranger pickups (age 2002 and 2003) with high maintenance costs.

**OPERATING BUDGET VARIANCE REPORT**

The following table shows the difference between the Adopted General Fund Budget for fiscal year 2013-14 compared to this Adopted Budget for fiscal year 2014-15. The comparison is broken down by the major categories of expenditures. Personnel costs are down in the General Fund by **(\$12,770)** or **(.11%)**. The operating/non-operating expenses are up by \$101,901 or 3.87% and do not include contingencies. Contingencies are down by **(\$38,000)** or **(15.20%)**. The capital outlay budget is down **(\$418,000)** or **(65.52%)** for fiscal year 2014-15. Most of the capital expenditures are funded by revenues other than ad valorem taxes. In summary, the expenditures for the General Fund are down by **(\$366,869)** or **(2.38%)** from fiscal year 2013-14.

<b>General Fund</b>	<b>FY 13/14 Adopted</b>	<b>FY 14/15 Recommended</b>	<b>Increase/ (Decrease)</b>	
Personnel	\$11,903,870	\$11,891,100	<b>(\$12,770)</b>	<b>(0.11%)</b>
Operating	2,633,715	2,735,616	101,901	3.87%
Contingency	250,000	212,000	<b>(38,000)</b>	<b>(15.20%)</b>
Capital Outlay	<u>638,000</u>	<u>220,000</u>	<b>(418,000)</b>	<b>(65.52%)</b>
<b>Totals</b>	<b>\$15,425,585</b>	<b>\$15,058,716</b>	<b>(\$366,869)</b>	<b>(2.38%)</b>

\* The following items that were included in the FY 14 Budget are not included in the General Fund Operating Budget for FY15:

* Infrastructure Surtax Transfer for Capital	\$449,000
* Tennis Center Expenditures	<u>\$475,766</u>
* Total Eliminated	\$924,766
* Subtracting the decrease shown above	<u>(\$366,869)</u>
results in an actual increase to expenditures of	\$557,897

The following page shows the "Operating Budget Variance Report" table indicating the changes or variances both for major revenue categories and departmental expenditure categories between the fiscal year 2013-14 Adopted Budget and the fiscal year 2014-15 Adopted Budget.

This Operating Budget Variance Report also provides an explanation for variances (See Footnotes).

	Millage Rate @ 2.1763		ADOPTED	AMENDED	ESTIMATED	RECOMMENDED		
	ACTUAL	BUDGET	BUDGET	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET
	FY 2012-13	FY 2013-14	FY 2013-14	FY 2013-14	FY 2013-14	FY 2014-15	\$ CHANGE	% CHANGE
<b>Revenues:</b>								
Property Taxes	8,327,274	9,454,727	9,454,727	9,454,727	9,407,727	10,409,124	\$954,397	10.09%
Other Taxes	502,206	156,000	156,000	156,000	156,000	156,000	\$0	0.00%
Franchise Fees	812,026	913,000	913,000	913,000	878,200	896,000	2. (\$17,000)	(1.86%)
Licenses and Permits	27,758	29,000	29,000	29,000	26,600	27,500	2. (\$1,500)	(5.17%)
Intergovernmental	1,187,617	1,226,000	1,226,000	1,226,000	1,221,245	1,243,000	2. \$17,000	1.39%
Charges for Services	287,217	326,780	326,780	326,780	295,030	305,780	2. (\$21,000)	(6.43%)
Tennis Center	527,676	492,500	492,500	492,500	525,300	0	3. (\$492,500)	(100.00%)
Grants	148,914	89,780	127,042	127,042	57,155	57,669	2. (\$32,111)	(35.77%)
Fines and Miscellaneous	148,543	306,743	306,743	306,743	294,611	289,363	2. (\$17,380)	(5.67%)
Income on Investments	11,981	57,200	57,200	57,200	17,500	25,500	2. (\$31,700)	(55.42%)
Transfers From Other Funds	2,742,668	2,583,930	2,134,930	2,134,930	2,274,910	2,083,855	4. (\$500,075)	(19.35%)
Prior Year Surplus/Deficit	1,338,995	(210,075)	(247,337)	(247,337)	(142,693)	(435,075)	(\$225,000)	107.10%
<b>Total Fund Revenues</b>	<b>\$16,062,875</b>	<b>\$15,425,585</b>	<b>\$14,976,585</b>	<b>\$15,011,585</b>	<b>\$15,011,585</b>	<b>\$15,058,716</b>	<b>(\$366,869)</b>	<b>(2.38%)</b>
<b>Expenditures:</b>								
Town Commission	19,971	34,632	34,632	34,632	34,632	31,632	(3,000)	(8.66%)
Town Attorney	295,747	315,000	315,000	315,000	315,000	315,000	0	0.00%
Outside Attorneys	72,292	40,000	40,000	40,000	75,000	57,000	17,000	42.50%
Town Manager	445,443	458,979	458,979	458,979	458,979	445,954	1. (13,025)	(2.84%)
Town Clerk	324,449	345,238	345,238	345,238	345,238	339,946	1. (5,292)	(1.53%)
Finance/Purchasing	633,376	567,967	567,967	567,967	567,967	579,990	1. 12,023	2.12%
Information Technology	701,071	690,024	690,024	690,024	690,024	720,736	1. 30,712	4.45%
Human Resources	109,974	119,657	119,657	119,657	119,657	131,868	1. 12,211	10.21%
Municipal Buildings	104,449	109,241	109,241	109,241	109,241	114,557	1. 5,316	4.87%
Police	3,220,750	3,141,232	3,179,117	3,179,117	3,179,117	3,132,449	1. (8,783)	(0.28%)
Fire/Rescue	5,942,209	5,755,544	5,755,544	5,755,544	5,755,544	6,112,109	5. 356,565	6.20%
Emergency Management	14,044	10,345	10,345	10,345	10,345	10,345	0	0.00%
Public Works	632,566	528,895	541,895	541,895	541,895	519,105	1. (9,790)	(1.85%)
Parks	194,019	219,306	219,306	219,306	219,306	221,612	1. 2,306	1.05%
Planning and Zoning	740,726	576,974	764,089	764,089	764,089	690,596	1,2. 113,622	19.69%
Recreation	18,056	32,519	32,519	32,519	32,519	30,149	(2,370)	(7.29%)
Tennis Center	543,353	475,766	475,766	475,766	475,766	0	3. (475,766)	(100.00%)
Streets	609,835	640,387	640,387	640,387	640,387	622,289	1. (18,098)	(2.83%)
General Services	550,361	425,879	425,879	425,879	425,879	501,379	75,500	17.73%
Town Commission Contingency	0	250,000	12,000	12,000	12,000	212,000	(38,000)	(15.20%)
Red Tide Contingency	0	50,000	50,000	50,000	50,000	50,000	0	0.00%
Total Expenditures	\$15,172,691	\$14,787,585	\$14,787,585	\$14,822,585	\$14,822,585	\$14,838,716	\$51,131	0.35%
Capital Outlay	890,184	638,000	189,000	189,000	189,000	220,000	4. -418,000	(65.52%)
<b>Total Expenditures</b>	<b>\$16,062,875</b>	<b>\$15,425,585</b>	<b>\$14,976,585</b>	<b>\$15,011,585</b>	<b>\$15,011,585</b>	<b>\$15,058,716</b>	<b>-\$366,869</b>	<b>(2.38%)</b>
<b>BEGINNING FUND BALANCE</b>	\$ 4,421,176	\$ 3,179,056	\$ 3,179,056	\$ 3,179,056	\$ 3,179,056	\$ 3,224,874		
Estimated Use/Surplus of Fund Balance	(1,338,995)	210,075	247,337	142,693	435,075			
Assigned to Encumbrances	96,875	(96,875)	(96,875)	(96,875)	(96,875)			
<b>ENDING FUND BALANCE</b>	<b>\$ 3,179,056</b>	<b>\$ 3,292,256</b>	<b>\$ 3,329,518</b>	<b>\$ 3,224,874</b>	<b>\$ 3,224,874</b>	<b>\$ 3,659,949</b>		
# of Operating Days	76	80	82	79	90			

⇒ \$1,769,118 of the General Fund Balance is assigned.

<sup>1</sup> **Change in Allocation of Pension Costs-** During the year, the Finance Department reviewed the methodology used to allocate pension costs amongst all the departments. Under the old method, the pension contributions were prorated to the departments based on wages. However, not all employees, used in the calculation, are entitled to a pension nor were departments being allocated a portion of costs associated with their retirees. The Town has now changed allocating pension contribution costs (general employees plan only) from a salary based allocation to a retirement benefit based allocation (including active employees and retirees). This new allocation represents a more accurate relationship between the cost and the benefits derived and will be used consistently in future years. The only impact this change had to Police or Fire was for the non special risk employees, however this caused some significant impact variances for the departments as shown below:

<b>Department</b>	<b>Allocation %</b>	<b>FY15 Allocation Dollars (New Method)</b>	<b>FY14 Allocation Dollars (Old Method)</b>	<b>Difference from FY14 Method</b>
Town Manager	1.67%	\$11,734	\$18,448	(\$6,714)
Town Clerk	4.59%	\$32,313	\$17,460	\$14,853
Finance	13.19%	\$92,942	\$46,394	\$46,548
IT	5.66%	\$39,849	\$20,686	\$19,163
HR	1.85%	\$13,037	\$0	\$13,037
Municipal Bldgs	0.75%	\$5,316	\$0	\$5,316
Police	10.06%	\$70,871	\$72,690	(\$1,819)
Fire	4.87%	\$34,307	\$36,570	(\$2,263)
Public Works	8.16%	\$57,481	\$66,152	(\$8,671)
Parks	4.81%	\$33,885	\$24,940	\$8,945
PZB	7.52%	\$52,945	\$47,517	\$5,428
Rec Ctr	0.23%	\$1,630	\$0	\$1,630
Tennis	3.68%	\$25,921	\$27,487	(\$1,566)
Streets	9.14%	\$64,400	\$83,258	(\$18,858)
Water	3.77%	\$26,586	\$56,292	(\$29,706)
Wastewater	7.06%	\$49,717	\$48,772	\$945
Building	<u>13.00%</u>	<u>\$91,581</u>	<u>\$81,855</u>	<u>\$9,726</u>
	100.00%	704,515	648,521	55,994

<sup>2</sup> Refer to pages 6 and 7 for variance explanations.

<sup>3</sup> Tennis Center was moved to its own special revenue fund, therefore eliminating both the revenue and expenses from the General Fund.

<sup>4</sup> Change in Infrastructure and Streets Capital Accounting – Capital projects will be paid directly out of the infrastructure fund and streets capital fund instead of transfers from the General Fund.

<sup>5</sup> Pension contribution increases.

# Ad Valorem Taxes



## Town Of Longboat Key 2014 - 2015 Budget

**AD VALOREM TAX SUMMARY  
FISCAL YEAR 2014 - 2015**

	<b><u>Final FY 2013</u></b>	<b><u>Certified FY 2014</u></b>	<b><u>July Certified FY 2015</u></b>
Sarasota County	3,301,513,064	3,400,782,934	3,579,862,920
Manatee County	<u>1,276,173,127</u>	<u>1,297,409,359</u>	<u>1,376,559,392</u>
Total Ad Valorem Value	\$4,577,686,191	\$4,698,192,293	\$4,956,422,312

**GENERAL FUND TAXES**

General Tax Millage	<b>1.8872</b>	<b>2.0760</b>	<b>2.1763</b>
Taxes Collectible	<u>\$8,319,912</u>	<u>\$9,450,704</u>	<u>\$10,409,124</u>

**GENERAL OBLIGATION DEBT SERVICE**

G.O. Millage	<b>0.0564</b>	<b>0.0560</b>	<b>0.0605</b>
G.O. Facility Bonds	<u>\$250,002</u>	<u>\$255,041</u>	<u>\$289,295</u>

**DISTRICT A**

**AD VALOREM VALUE**

Sarasota County	2,002,653,498	2,059,510,724	2,154,165,697
Manatee County	<u>727,675,955</u>	<u>732,685,510</u>	<u>773,213,635</u>
Total Ad Valorem Value	\$2,730,329,453	\$2,792,196,234	\$2,927,379,332

**DEBT SERVICE TAXES**

Beach Bond Millage	<b>0.0000</b>	<b>0.0000</b>	<b>0.8500</b>
Taxes Collectible	<u>\$0</u>	<u>\$0</u>	<u>\$2,400,920</u>

**DISTRICT B**

**AD VALOREM VALUE**

Sarasota County	1,298,759,566	1,340,693,073	1,425,697,223
Manatee County	<u>548,497,172</u>	<u>566,814,816</u>	<u>603,345,757</u>
Total Ad Valorem Value	\$1,847,256,738	\$1,907,507,889	\$2,029,042,980

**DEBT SERVICE TAXES**

Beach Bond Millage	<b>0.0000</b>	<b>0.0000</b>	<b>0.2125</b>
Taxes Collectible	<u>\$0</u>	<u>\$0</u>	<u>\$415,915</u>

**TOWN OF LONGBOAT KEY  
FISCAL YEAR 2014 - 2015  
LONGBOAT KEY'S TOTAL TAX BURDEN**

DESCRIPTION	<b>MILLAGE RATE MANATEE COUNTY</b>	<b>TAXES MANATEE COUNTY</b>	<b>MILLAGE RATE SARASOTA COUNTY</b>	<b>TAXES SARASOTA COUNTY</b>
County Government	5.7377	\$ 7,898,285	3.1386	\$ 11,235,758
Schools	7.3760	10,153,502	7.7770	27,840,594
Children's Services	0.3333	458,807	-	-
Transportation Trust Fund	0.2416	332,577	-	-
Mosquito district	0.1222	168,216	0.0805	288,179
WCIND	0.0394	54,236	0.0394	141,047
Water Management	0.3658	503,545	0.3658	1,309,514
Hospital	-	-	1.0863	3,888,805
County Debt Service	0.1200	165,187	0.1721	616,094
	<u>14.3360</u>	<u>\$ 19,734,355</u>	<u>12.6597</u>	<u>\$ 45,319,991</u>
<b>LONGBOAT KEY-DISTRICT A</b>				
Operating	2.1763	\$ 2,995,806	2.1763	\$ 7,790,856
Debt Service	0.0605	83,282	0.0605	216,582
Beach Debt	<u>0.8500</u>	<u>657,232</u>	<u>0.8500</u>	<u>1,831,041</u>
	3.0868	\$ 3,736,320	3.0868	\$ 9,838,479
<b>LONGBOAT KEY-DISTRICT B</b>				
Operating	2.1763	\$ 2,995,806	2.1763	\$ 7,790,856
Debt Service	0.0605	83,282	0.0605	216,582
Beach Debt	<u>0.2125</u>	<u>128,211</u>	<u>0.2125</u>	<u>302,961</u>
	2.4493	\$ 3,207,299	2.4493	\$ 8,310,399

# General Fund Revenues



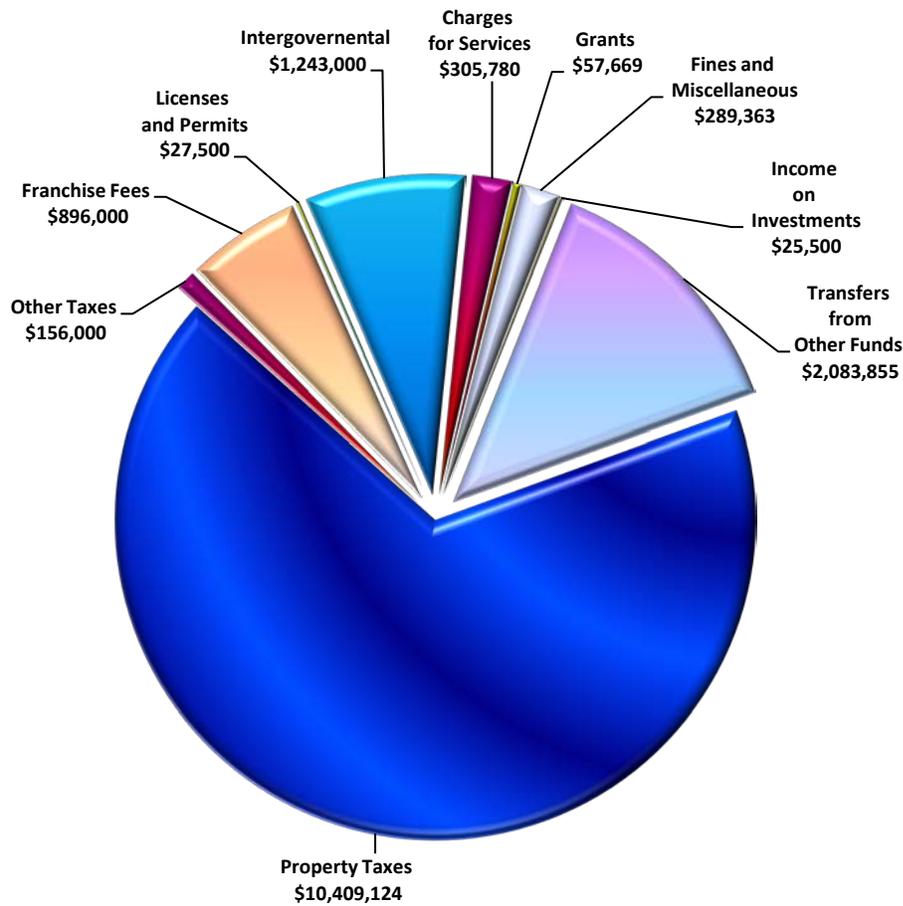
## Town Of Longboat Key 2014 - 2015 Budget

# GENERAL FUND REVENUES

General Fund Revenues of the Town consist of the following categories

- Property Taxes
- Other Taxes
- Franchise Fees
- Licenses and Permits
- Intergovernmental
- Charges for Services
- Grants
- Fines and Miscellaneous
- Income on Investments
- Transfers From Other Funds

**2015 General Fund Revenue Budget \*\$15,493,791**



\*Revenues needed to cover expenditures are \$15,058,716. The difference of \$435,075 is surplus that will become part of the Fund Balance.

## Property Taxes

### Historical information regarding property taxes.

#### Homestead Legislation

Homestead exemption has existed in Florida before Longboat Key was incorporated. If an owner establishes Florida as their primary residence they are entitled to receive a \$50,000 exemption from their property valuation before taxes are levied.

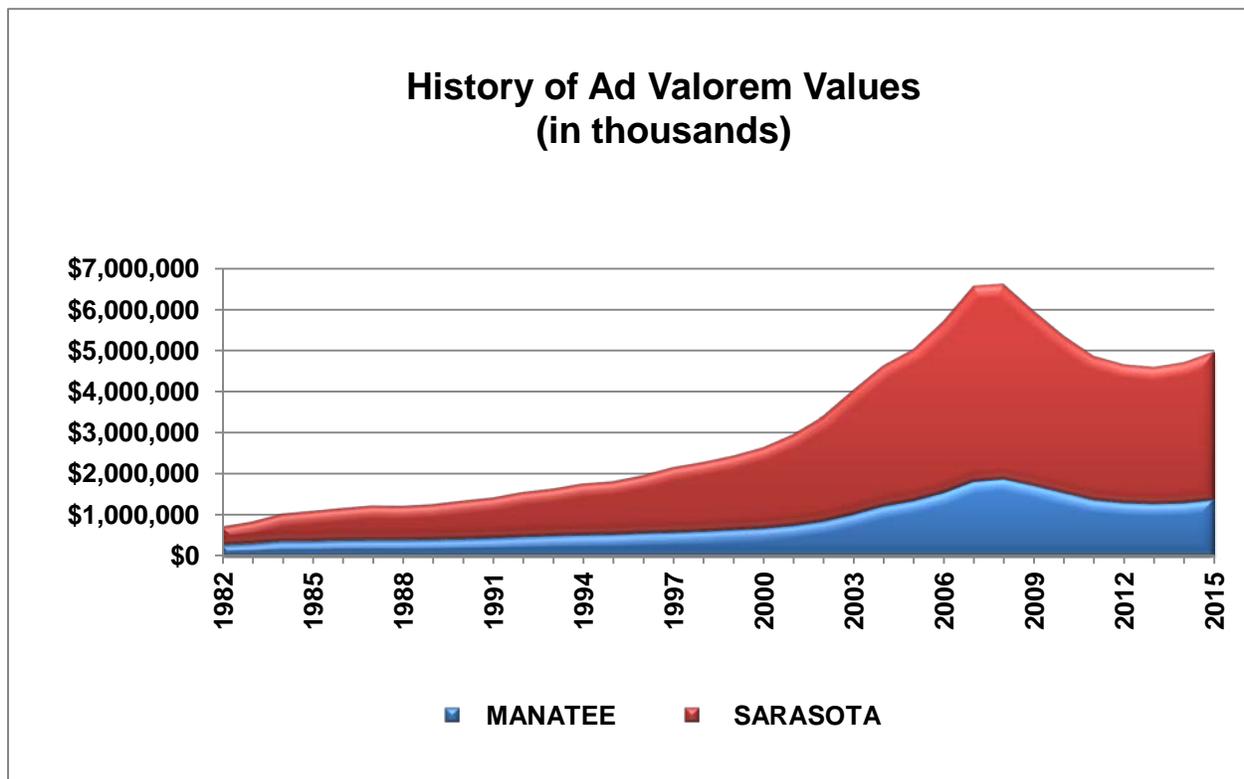
State legislation passed in 1994 referred to as "save our homes" has profoundly impacted homesteaded properties. The legislation states that the increase in property valuations on homestead properties cannot exceed the lesser of 3% or the CPI. The CPI for the 2014 tax roll is 1.5%.

#### Low Income Legislation

In 1999 the Town adopted a low-income ordinance that allows those with exceptionally low incomes (per household) to take advantage of an additional \$25,000 in homestead exemption; however, no families are participating on Longboat Key.

#### Other Minor Taxable Value Exemptions

There are other exemptions to taxable value for Florida residents, which include widow/widower's exemption, disability/blind exemption and the over age 65 exemption.



#### Millage Limitation

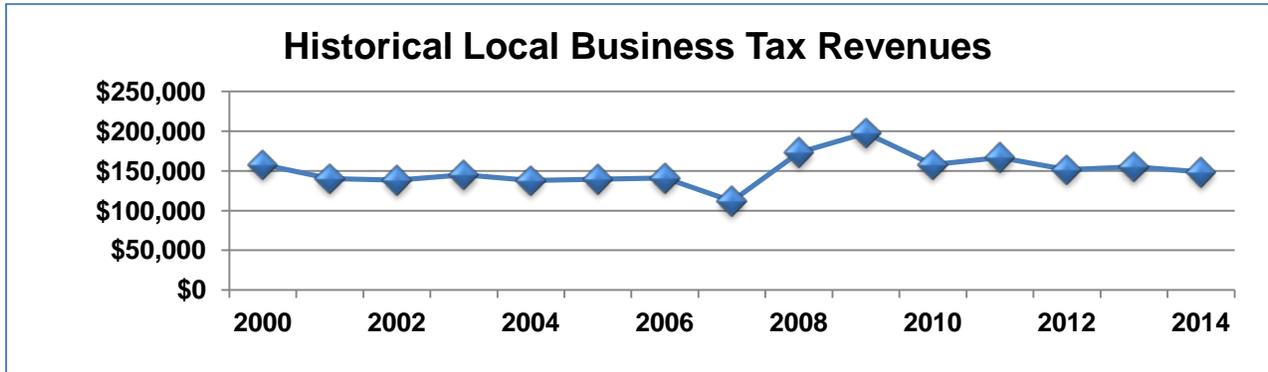
The millage for operating purposes is limited by the State of Florida to 10 mills. However, the Town Charter imposes a maximum of 5 mills unless previously approved by a majority of electors voting in a regular or special election or referendum. Based on the 2014 ad valorem value (\$4,956,422,312), 5 mills would produce \$24,782,112. The adopted millage rate of 2.1763 provides \$10,409,154 in revenue which is approximately 67.2% of the Town's total revenue.

## Other Taxes

This category consists primarily of the Local Business Tax (formerly Occupational License) and is provided for by Florida Statutes and enacted by ordinance within Municipalities. Charges are based on many factors depending on the class of business. The current classes and rates can be found in Town Code Chapter 111.

**Limitation:**

This tax may be increased by 5% every two years if approved by the Town Commission. There has been no change since 2002 effective fiscal year 2003.



## Franchise Fees

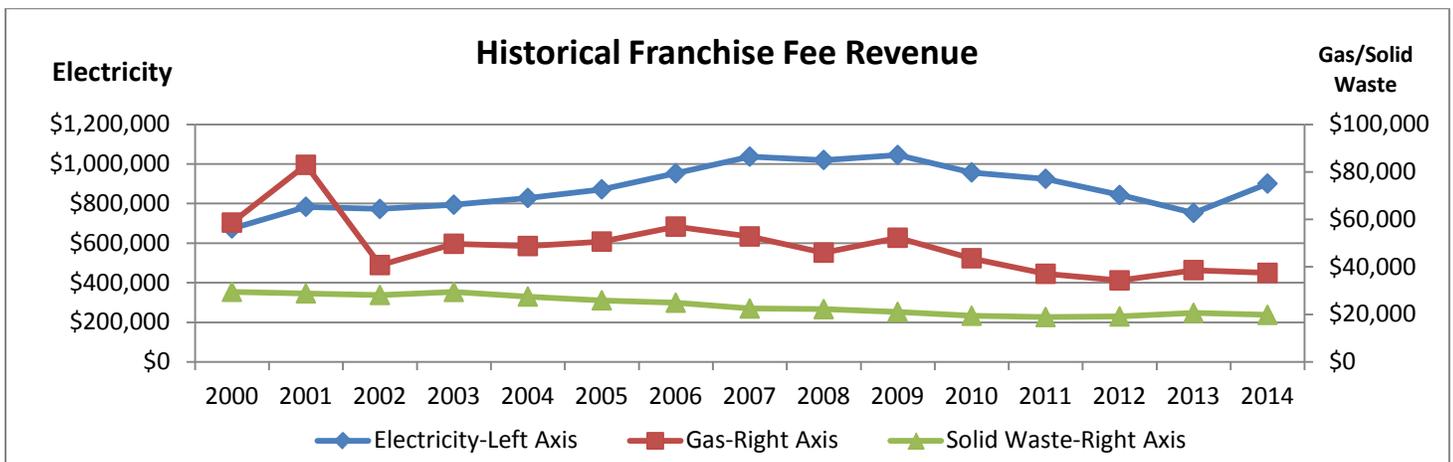
**Definition**

A franchise fee is a bargained for fee charged a private company for the privilege of using the city's rights-of-way. The franchise fee consists of three main components: it is fair rent for the use of the city's rights-of-way to derive a private profit; it is consideration for the city to agree not to compete with the private party during the term of the franchise agreement; and it is a fee paid the city to offset the costs incurred by the city as a result of the private party's disparate or exclusive use of public property.

The Town currently has franchise agreements for electricity, gas and solid waste.

1. Florida Power and Light - 6% of billed revenues (expires 2044)
2. People's Gas (TECO) - 4% on gross operating revenue receipts derived from monthly service charges (expires December, 2015)
3. Waste Management - 2% on gross receipts collected on all Commercial and Multifamily Collection Services (expires 2021)

The chart below illustrates the historical revenues received by the Town based on the franchise agreements.



## Licenses and Permits

**Definition**

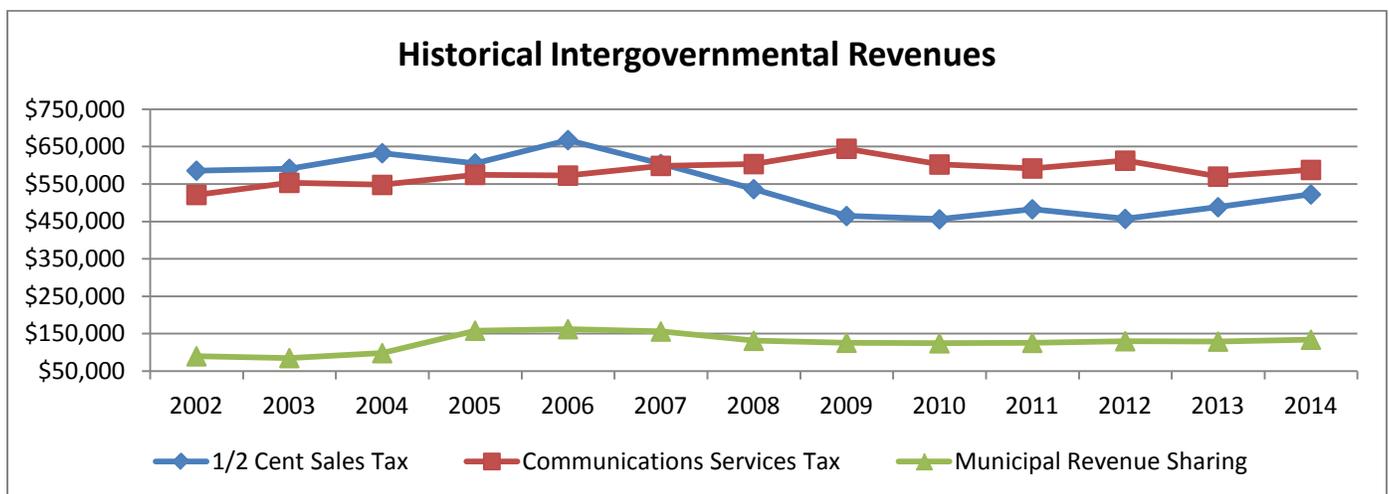
This category is made up of fire and sign permits, mobile home and alcoholic beverage licenses, boat registrations and other miscellaneous licenses and permits. This section previously included Occupational Licenses. In 2008 the State of Florida determined that this was actually a tax and renamed it Local Business Tax.

## Intergovernmental

**Definition**

Intergovernmental revenues are taxes established by Florida Statutes. The Town of Longboat Key participates in the following programs related to the General Fund that may be used for any legal governmental purpose.

- Local Government Half Cent Sales Tax
  - This is a portion of state sales tax collected. The municipal distribution formula is a compound ratio of Longboat Key's population, total county population, statewide total city/county population ratio and statewide sales tax collections.
- Local Communications Services Tax
  - The tax is imposed on retail sales of communications services which originate and terminate in the State, or originate and terminate in the State and are billed to an address within the State. The municipal distribution formula is a compound ratio using (1) Longboat Key's population; (2) total county population; (3) statewide total city/county population and (3) statewide sales tax collections.
- Municipal Revenue Sharing Sales Tax
  - This program is comprised of state sales taxes and municipal fuel taxes. Only a portion of the proceeds that the Town receives are eligible to be put in the General Fund for any legal purpose. This is usually around 74-75%. The remaining proceeds are required to be used for streets purposes and are deposited into the Road and Bridge Fund. The distribution is a complex formula composed of (1) adjusted municipal population; (2) derived municipal sales tax collections and (3) municipality's relative ability to raise revenue.



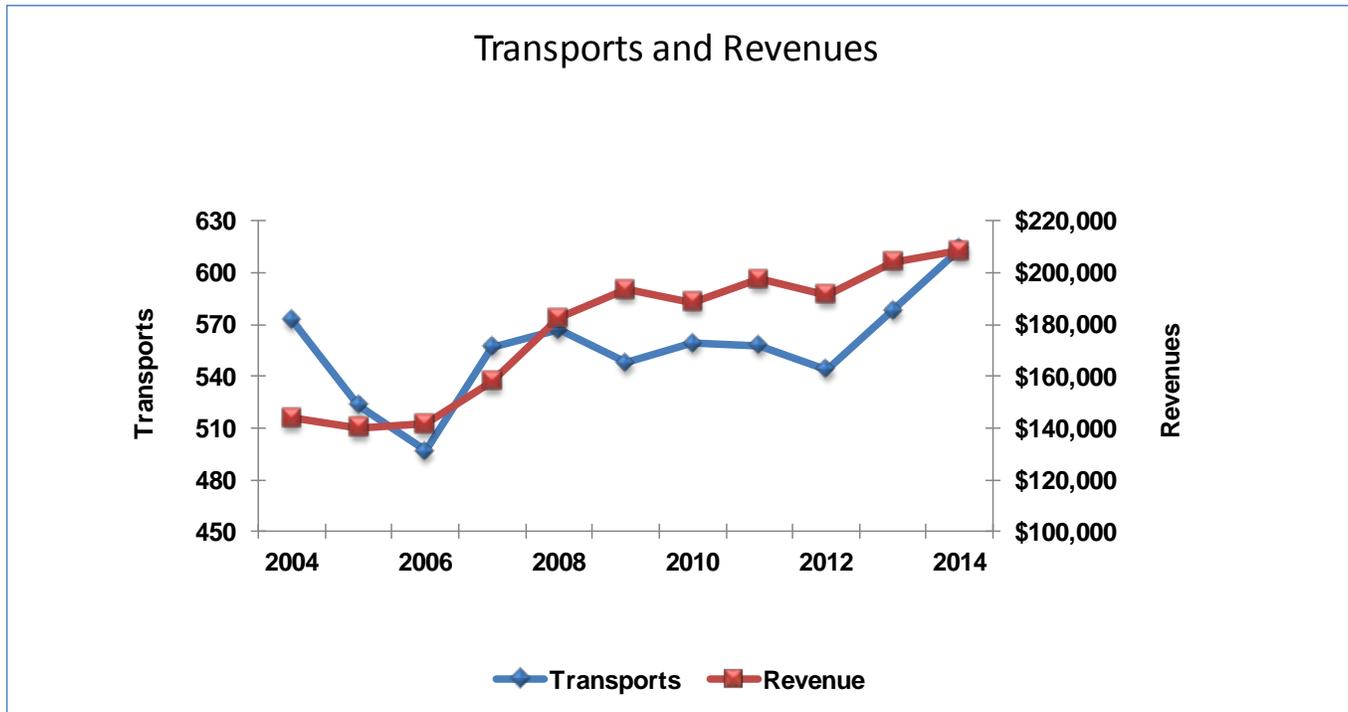
## Charges for Services

### Definition

Fees established by the Town Commission for certain services provided by Town staff, the largest of these being ambulance service. Some of the other fees include; zoning fees and petitions, fire inspection fees, recreation center memberships and event revenue and, most recently, lien search fees. Beginning in this fiscal year, the revenues from the operation of the Tennis Center are being accounted in their own special revenue fund and are shown in the Parks and Receptions section of this book.

The most meaningful historical revenue statistic in this category is ambulance service.

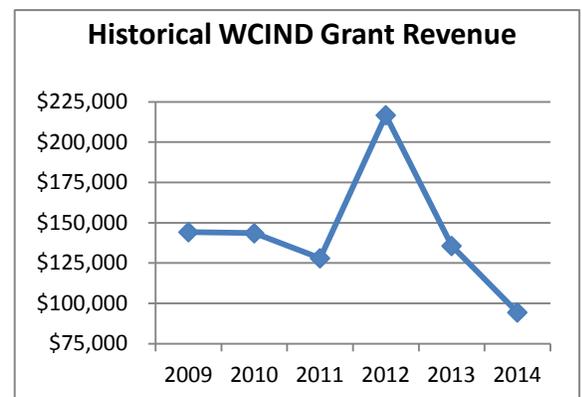
The chart below shows both the revenue trend since 2003 and the number of transports.



## Grants

The Town is currently receiving a grant from the West Coast Inland Navigational District (WCIND) eligible for costs associated with law enforcement on the water. There is another matching grant in the budget for fire boat equipment that is expected to be awarded. The corresponding expenditure in the Fire Department budget will be eliminated if this grant is not received.

The amount awarded from WCIND to the Town peaked in 2012 due to the purchase of the Fire Boat, but has been declining substantially in subsequent years. This chart illustrates the history of this grant for General Fund purposes only.

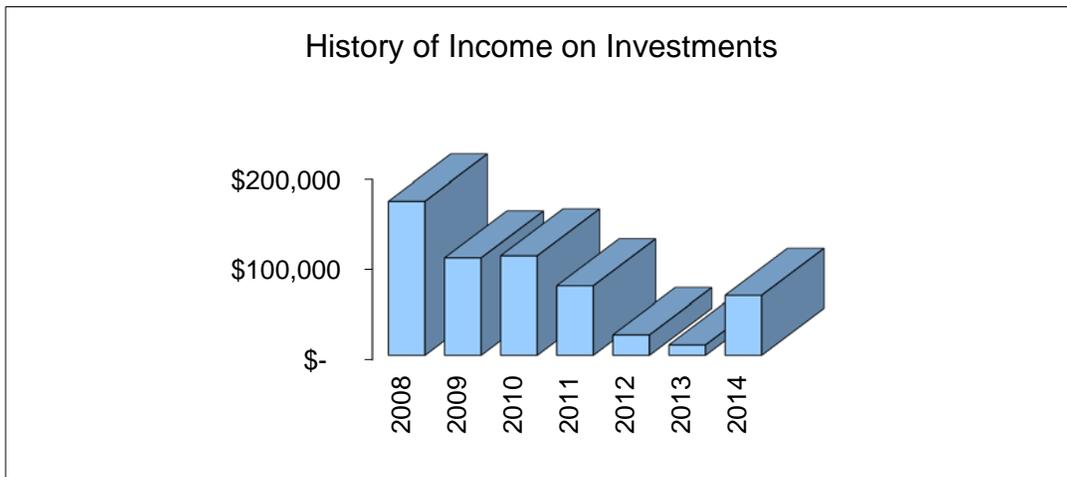


## Fines and Miscellaneous

This category is made up of revenues from violations of local ordinances, court fines from both Manatee and Sarasota County and miscellaneous revenues that don't apply to other categories.

## Income on Investments

Investment income for the General Fund reached a low point in fiscal year 2013. This was due in part to the market conditions and the Town's conservative investment policy as well as a lower fund balance to invest. The trend seems to be growing beginning in fiscal year 2014. We expect this to continue into 2015. The chart below shows a history of the this revenue source since 2008.



## Transfers From Other Funds

The General Fund receives transfers from other funds for various purposes. There are three annual transfers from the following funds:

- Utility Fund
- Building Fund
- Road and Bridge Fund

The annual transfers from the Utility and Building Funds are for direct and indirect costs that the General Fund performs on their behalf. The Utility Fund and Building Fund are enterprise funds which have revenues that are rate driven. The Town periodically has studies performed to ensure that the allocations are reasonable.

The Road and Bridge Funds is a special revenue fund whose revenues are mainly derived from gas taxes restricted to streets activities. The expenses of the Streets Department are accounted for in the General Fund. A portion of eligible expenses are recovered by this transfer.

Past practices also had transfers into General Fund from other funds for capital outlay. In fiscal year 2014, the Town changed the policy and accounts for the capital outlay expense directly in the fund which the revenues reside.

## GENERAL FUND REVENUES

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
Taxes	Actual	Actual	Actual	Budget	Budget	Actual	Budget
Ad Valorem Taxes / Sarasota County	6,374,389	6,189,461	6,000,416	6,839,590	6,839,590	6,850,851	7,518,170
Ad Valorem Taxes / Manatee County	2,528,833	2,271,968	2,326,858	2,615,137	2,615,137	2,601,834	2,890,954
<b>Total Taxes</b>	<b>8,903,222</b>	<b>8,461,429</b>	<b>8,327,274</b>	<b>9,454,727</b>	<b>9,454,727</b>	<b>9,452,685</b>	<b>10,409,124</b>
<b>Other Taxes</b>							
Tourist Dev. Tax - Beach Maint	-	-	-	-	-	64,826	-
Casualty Ins Prem Tax/Fire Pension	239,801	274,616	269,819	-	-	-	-
Casualty Ins Prem Tx/Police Pension	70,893	77,700	77,298	-	-	81,017	-
Local Business Tax	166,731	151,357	155,089	156,000	156,000	148,767	156,000
<b>Total Other Taxes</b>	<b>477,425</b>	<b>503,673</b>	<b>502,206</b>	<b>156,000</b>	<b>156,000</b>	<b>294,610</b>	<b>156,000</b>
<b>Franchise Fees</b>							
Franchise Fees / Electricity	925,047	843,299	752,764	850,000	850,000	900,863	839,000
Franchise Fees / Gas	37,069	34,301	38,623	44,000	44,000	37,466	38,000
Franchise Fees / Solid Waste	18,607	19,115	20,639	19,000	19,000	19,787	19,000
<b>Total Franchise Fees</b>	<b>980,723</b>	<b>896,715</b>	<b>812,026</b>	<b>913,000</b>	<b>913,000</b>	<b>958,116</b>	<b>896,000</b>
<b>Licenses &amp; Permits</b>							
Permits / Sign	5,980	5,860	6,575	6,000	6,000	8,695	6,000
Mobile Home Licenses	406	491	852	500	500	600	500
Alcoholic Beverage Licenses	10,895	10,235	9,649	13,000	13,000	9,958	10,000
Boat Registrations / Sarasota Cnty	3,914	3,732	3,832	4,000	4,000	3,495	4,000
Fire Prevention Permit & Inspection	-	7,998	4,950	4,000	4,000	10,903	5,000
Permits / Miscellaneous	2,600	3,655	1,900	1,500	1,500	2,935	2,000
<b>Total Licenses &amp; Permits</b>	<b>23,795</b>	<b>31,971</b>	<b>27,758</b>	<b>29,000</b>	<b>29,000</b>	<b>36,586</b>	<b>27,500</b>
<b>Intergovernmental Revenues</b>							
St Rev Sharing / Sales Tax	125,772	130,167	129,124	127,000	127,000	134,144	130,000
St Rev Sharing / Communications Tax	591,914	612,738	570,126	613,000	613,000	587,946	575,000
Local Govt 1/2 Cent Sales Tax	479,823	457,187	488,367	486,000	486,000	522,507	538,000
Manatee Interlocal / Marine Patrol	-	30,000	-	-	-	-	-
<b>Total Intergovernmental Revenues</b>	<b>1,197,509</b>	<b>1,230,092</b>	<b>1,187,617</b>	<b>1,226,000</b>	<b>1,226,000</b>	<b>1,244,597</b>	<b>1,243,000</b>
<b>Charges For Services</b>							
Zoning Fees / Petitions	20,100	64,529	6,255	40,000	40,000	14,678	30,000
Building Review Fees	1,265	58	-	-	-	-	-
Staff Reviw Fees	-	1,500	-	-	-	-	-
Firefighters Supplemental Comp	14,925	16,609	20,364	17,280	17,280	17,930	17,280
Lien Search Fee	-	-	-	-	-	4,260	6,000
Fire Inspection Fees	125,128	51,462	28,752	50,000	50,000	27,375	28,000
Re-Inspection Fees	-	-	-	500	500	-	500
Emergency Medical Service Fees	197,617	191,514	204,218	200,000	200,000	208,530	200,000
Rec Ctr / Registrations/Fees	17,251	15,560	13,988	16,000	16,000	13,613	16,000
Rec Ctr / Memberships	3,168	3,189	2,440	3,000	3,000	2,403	3,000
Rent / 4110 Gulf Of Mexico	-	8,500	11,200	-	-	11,750	5,000
<b>Total Charges For Services</b>	<b>379,454</b>	<b>352,921</b>	<b>287,217</b>	<b>326,780</b>	<b>326,780</b>	<b>300,539</b>	<b>305,780</b>
<b>Tennis Revenues</b>							
Tennis Ctr / Yearly-Family/Res	54,043	58,697	68,806	59,500	58,665	58,665	-
Tennis Ctr / Yearly-Single/Res	104,829	106,870	118,355	116,500	114,194	114,194	-
Tennis Ctr / Script Cards	26,632	25,622	26,946	26,000	30,339	30,339	-
Tennis Ctr / Walk-On Play	18,108	17,483	19,528	20,000	19,839	19,839	-
Tennis Ctr / Lessons	126,695	132,838	151,249	147,500	153,788	153,788	-
Tennis Ctr / Tournament/Spec Events	16,488	15,904	20,031	17,000	24,083	24,083	-
Contribution Private Organization	319	-	-	-	-	-	-
Misc Rev / Tennis Ctr Vend Machine	1,820	1,752	4,087	4,000	4,329	4,329	-
Misc Rev / Tennis Ctr Merch Sales	91,847	110,611	118,371	100,000	137,274	137,274	-
Misc Rev / Tennis Ctr Miscellaneous	2,119	375	303	2,000	300	300	-
<b>Total Tennis Revenues</b>	<b>442,900</b>	<b>470,152</b>	<b>527,676</b>	<b>492,500</b>	<b>542,811</b>	<b>542,811</b>	<b>-</b>

## GENERAL FUND REVENUES - Continued

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
	Actual	Actual	Actual	Budget	Budget	Actual	Budget
<b>Grant Revenues</b>							
Fed Grants / FEMA	-	-	9,242	-	-	-	-
Fed Grants / Dept Of Justice	2,854	-	-	-	-	-	-
Fed Grants / Dept Homeland Security	-	79,521	2,550	-	-	-	-
Othr Grants / Sarasota/Manatee Ems	-	1,357	1,461	32,625	32,625	-	-
Othr Grants / WCIND - Police Patrol	128,028	216,740	135,661	57,155	94,417	94,417	47,669
Othr Grants / WCIND - Fire Equipment	-	-	-	-	-	-	10,000
St Grants / FL Dept Of Health	-	14,466	-	-	-	-	-
<b>Total Grant Revenues</b>	<b>130,882</b>	<b>312,084</b>	<b>148,914</b>	<b>89,780</b>	<b>127,042</b>	<b>94,417</b>	<b>57,669</b>
<b>Fines &amp; Miscellaneous</b>							
Court Fines / Sarasota County	1,530	2,336	2,792	10,000	10,000	2,558	2,000
Court Fines / Manatee County	1,330	1,941	1,408	5,000	5,000	2,109	1,600
Violations / Fire Alarm Ordinance	100	350	200	3,000	3,000	700	200
Violations / Handicap Fines	-	-	100	300	300	100	100
Violations / Local Ordinances Misc	6,560	5,786	9,867	20,000	20,000	3,493	7,000
Other Fines / Police Parking Fines	1,320	570	870	2,500	2,500	2,790	1,000
Other Fines / Candidate Late Filing Fee	-	-	-	-	-	50	-
Other Fines / Tag Seizure	-	-	-	-	-	150	-
Copies / Maps / Ordinances / Etc	1,391	940	803	2,000	2,000	568	1,000
Firefighters Union Adm Fee	150	300	300	150	150	300	150
Sale Of Fixed Assets	13,980	42,650	57,305	20,000	20,000	29,363	-
Insurance Proceeds	-	-	10,009	-	-	1,098	-
Contribution Private Organization	-	-	-	209,393	209,393	182,074	247,063
Refund Of Prior Year Expenditures	504	718	14,964	-	-	6,338	-
Misc Rev / Workers Comp Reimburse	28,456	2,612	23,858	6,000	12,253	22,573	6,000
Misc Rev / Police Dept	275	517	277	200	200	269	200
Misc Rev / Other	1,824	4,360	10,403	2,000	2,000	7,392	3,500
Misc Rev / Vending Machine	720	534	487	700	700	344	550
Misc Rev / Tree Replacement 98.06	5,800	-	-	3,000	3,000	-	-
Misc Rev / Rec Ctr Rental	6,975	3,685	1,898	8,000	8,000	2,330	4,000
Misc Rev / P-card Rebate	9,571	14,087	13,002	14,500	14,500	15,157	15,000
<b>Total Fines &amp; Miscellaneous</b>	<b>80,486</b>	<b>81,386</b>	<b>148,543</b>	<b>306,743</b>	<b>312,996</b>	<b>279,756</b>	<b>289,363</b>
<b>Income on Investments</b>							
Interest On Investments	93,319	46,847	23,800	75,000	75,000	59,203	25,000
Gain Loss On Sale Of Investments	(16,502)	(24,233)	(12,275)	(25,000)	(25,000)	7,013	-
Interest / Sarasota Tax Collector	468	485	456	6,000	6,000	-	500
Interest / Manatee Tax Collector	-	-	-	1,200	1,200	-	-
<b>Total Income on Investments</b>	<b>77,285</b>	<b>23,099</b>	<b>11,981</b>	<b>57,200</b>	<b>57,200</b>	<b>66,216</b>	<b>25,500</b>
<b>Non-Revenues</b>							
If Transfer / Road & Bridge	492,000	507,800	762,000	841,750	841,750	797,004	700,000
If Transfer / Infrastructure Surtax	136,765	120,000	718,063	449,000	-	-	-
If Transfer / Tourist Development	-	-	-	-	-	-	-
If Transfer / G.O. Sewer Bond	-	-	-	9,325	9,325	9,305	-
If Transfer / Utility Fund	997,605	999,305	997,605	1,018,855	1,018,855	1,018,855	1,018,855
If Transfer / Building Fund	265,000	265,500	265,000	265,000	365,000	365,000	365,000
Prior Year Surplus	-	-	-	(210,075)	(310,075)	-	(435,075)
<b>Total Non-Revenues</b>	<b>1,891,370</b>	<b>1,892,605</b>	<b>2,742,668</b>	<b>2,373,855</b>	<b>1,924,855</b>	<b>2,190,164</b>	<b>1,648,780</b>
<b>Total Revenues and Tranfers</b>	<b>14,585,051</b>	<b>14,256,127</b>	<b>14,723,880</b>	<b>15,425,585</b>	<b>15,070,411</b>	<b>15,460,497</b>	<b>15,058,716</b>

# General Government



## Town Of Longboat Key 2014 - 2015 Budget

# TOWN COMMISSION

**Jim Brown, Mayor**  
**Jack Duncan, Vice Mayor**

## Vision Statement

**Longboat Key is a beautiful place to live, work, and visit, where the natural assets of a barrier island combine with cultural and recreational amenities, visionary planning, and proactive leadership to enhance your way of life.**



(Left to right Comm. Irwin Pastor, Comm. Lynn Larson, Comm. Phill Younger, Mayor Jim Brown, Vice-Mayor Jack Duncan, Comm. Patricia Zunz, Comm. Terry Gans)

**Town Commissioner  
District 1  
Lynn Larson  
(March 2014 - March 2016)**

**Vice-Mayor and Town Commissioner  
District 2  
Jack Duncan  
(March 2013 - March 2015)**

**Town Commissioner  
District 3  
Terry Gans  
(March 2014 - March 2016)**

**Mayor and Town Commissioner  
District 4  
Jim Brown  
(March 2013 - March 2015)**

**Town Commissioner  
District 5  
Pat Zunz  
(March 2014 - March 2016)**

**Town Commissioner  
At-Large  
Irwin Pastor  
(March 2014 - March 2016)**

**Town Commissioner  
At-Large  
Phill Younger  
(March 2013 - March 2015)**

Also included in this section is the budget for the Town Attorney who works at the pleasure of the Town Commission.

Maggie Mooney-Portale  
Persson and Cohen, P.A.

## Town Core Values and Objectives

- The **governance** of the town shall encourage **public involvement**, and maintain a high-quality, **stable workforce** that provides excellent **public services**, including **safety** and **disaster management**, within a framework of **sound fiscal planning**.
- The town shall support well-designed and well-maintained **neighborhoods, communities, and commercial areas** through the regulation and enforcement of **landscaping and property maintenance codes** for the beautification of the island and protection of **property values**.
- The town will identify and support **healthcare** providers, **adult education resources**, and **aging in place** facilities, which increase the ability of residents to locally access necessary services.
- The town will strengthen the ability of businesses to thrive year round on Longboat Key by encouraging **commercial revitalization, development, and maintenance** through clear regulations and incentives that support **long-term planning** for vibrant integrated **commercial centers**.
- The town will develop a **Gulf of Mexico Drive corridor plan** to ensure compatible development while creating attractive public spaces and sense of community.
- The town will maintain Longboat Key as a **premier vacation destination** and enhance year round **tourism** through continued **revitalization, development, and maintenance** of tourism-oriented businesses and amenities such as; lodging, cultural attractions, restaurants, golf courses, tennis facilities and beaches.
- The town will maintain and improve the quality and variety of island-based **recreational and educational opportunities**, including a high-quality **community center**, and will support and promote off-island recreational, cultural and urban attractions.
- The town will pursue long-term **transit system** solutions that provide reasonable travel options within the town and off-island for residents, visitors, businesses and the local workforce, while maintaining and improving **traffic circulation**.
- The town will protect the islands' invaluable **natural resources** through **Best Management Practices** (BMP) and **coordinated regional solutions** for water quality, green building, irrigation, energy conservation, waste management, storm water and shoreline protection.
- The town will continually identify and pursue appropriate **state-of-the-art technological infrastructures** that provide competitive advantages over other island resorts.
- The town recognizes the need to provide suitable amenities for **visitors and residents of all ages**.

## TOWN COMMISSION

General Fund							
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
<u>Operating Expenses</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
Travel / Conference / Training	25,890	11,033	5,990	15,000	15,000	4,406	12,000
Communications	4,398	9,932	6,533	8,000	8,000	5,226	8,000
Postage And Freight	416	175	718	500	842	842	500
Rental / Building	363	386	394	350	513	512	350
R/M Other Equipment	-	-	167	-	-	-	-
Printing And Forms	297	86	-	400	400	172	400
Duplication Costs	133	-	-	2,000	2,000	2,000	2,000
Miscellaneous	3,396	1,924	1,692	4,332	3,357	3,172	4,332
Office Supplies	2,349	1,556	2,285	1,500	1,970	1,969	1,500
Small Tools & Minor Equipment	650	4,410	200	-	-	-	-
Bks/Publications/Subscrip/Memb Dues	1,476	2,221	1,992	2,550	2,550	1,884	2,550
<b>Total Commission Expenses</b>	<b>39,368</b>	<b>31,723</b>	<b>19,971</b>	<b>34,632</b>	<b>34,632</b>	<b>20,183</b>	<b>31,632</b>

## LEGAL SERVICES - TOWN ATTORNEY

General Fund							
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
<u>Town Attorney</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<u>Operating Expenses</u>							
Contractual Services / Legal	351,327	235,585	242,938	250,000	181,857	180,870	250,000
Misc Legal Expenses	11,809	11,982	8,332	15,000	-	-	15,000
Town Attorney / Litigation	46,258	53,854	42,377	47,000	77,143	77,142	47,000
Duplication Costs	-	-	-	-	122	121	-
Bks/Publications/Subscrip/Memb Dues	3,000	3,418	2,100	3,000	2,878	-	3,000
<b>Total Town Attorney Expenses</b>	<b>412,394</b>	<b>304,839</b>	<b>295,747</b>	<b>315,000</b>	<b>262,000</b>	<b>258,133</b>	<b>315,000</b>
<u>Other Attorneys</u>							
<u>Operating Expenses</u>							
Other Attorneys	80,556	29,634	72,292	40,000	93,000	89,533	57,000
<b>Total Other Attorney Expenses</b>	<b>80,556</b>	<b>29,634</b>	<b>72,292</b>	<b>40,000</b>	<b>93,000</b>	<b>89,533</b>	<b>57,000</b>
<b>Total Legal Services</b>	<b>492,950</b>	<b>334,473</b>	<b>368,039</b>	<b>355,000</b>	<b>355,000</b>	<b>347,666</b>	<b>372,000</b>

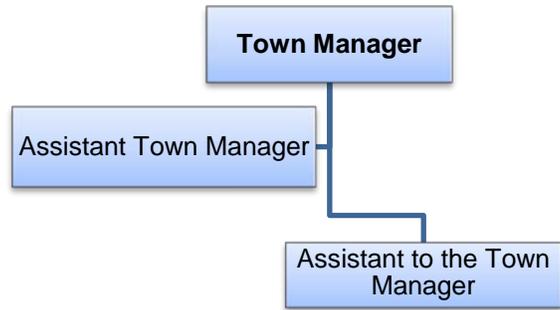
# TOWN MANAGER

**David R. Bullock, Town Manager**

**Anne L. Ross, P.E., Assistant Town Manager**

**Mission**

The Town Manager’s Office will provide the highest level of professional leadership, ethics, and exceptional customer service to the Town Commission, residents, visitors and commercial interest of the Town with the goal of preserving, and improving the quality of life afforded to those who live, work, interact with, and visit Longboat Key.



## Department Objectives

- **Directs and supervises all public safety operations of the Town as well as administration of all departments and their respective functions;**
- **Ensures interdepartmental coordination to assure delivery of services to all residents, business interests and visitors of the Town;**
- **Ensures that well-trained, ethical, and qualified employees are on staff to provide essential services to the residents and visitors of the Town. Providing exceptional customer service is a requirement and expectation of all who work for the Town;**
- **Establishes Town Commission meeting schedules to ensure the business of the Town is carried out in a timely and judicious manner;**
- **Prepares all Town Commission agendas to provide Commissioners with well-documented materials. Materials provide background information, current status, and possible solutions for Commission consideration;**
- **Prepares and submits an annual budget to ensure taxpayer dollars are expended prudently, transparently, and exclusively for valid public purposes;**
- **Approves all contracts and expenditures to achieve the most cost-effective acquisition/delivery of services;**
- **Enforces Charter provisions and all policies established by the Town Commission;**
- **Identifies and advises the Commission regarding future needs of the Town;**
- **Provides an efficient mechanism to implement Commission directed initiatives and leadership to staff to achieve measurable results;**
- **Serves as a primary source of information to the public regarding hurricane and severe weather events;**
- **Maintains positive relationships with media and provides relevant information for dissemination to the public;**
- **Addresses citizen concerns through direction to staff or advises Commission of issues that require policy direction or Code changes;**
- **Maintains open lines of communication with citizens, the Town Commission, employees, visitors, outside agencies, and Federal, State, and local elected officials;**
- **Ensures the Town Commission is apprised of Federal and State legislation that could positively, or adversely, impact the government and/or citizens of the Town;**
- **Provides clear and timely direction to staff regarding official actions of the Town Commission and ensures implementation of Town Commission policy.**

## TOWN MANAGER

General Fund							
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
	Actual	Actual	Actual	Budget	Budget	Actual	Budget
<b>Personnel Services</b>							
Wages / Executive	203,034	174,360	233,847	237,453	237,991	237,991	237,453
Wages / Supplemental Compensation	77,461	2,353	-	-	-	-	-
Wages / Regular	75,007	76,236	77,580	78,874	79,090	79,090	78,874
Wages / Severance	194,015	-	-	-	-	-	-
Wages / Temporary	2,449	1,125	967	1,250	781	781	1,250
Fica Taxes	19,281	17,213	19,363	19,756	19,946	19,946	20,388
Pension	-	-	21,669	18,448	18,099	18,099	11,734
Town Contrib Salary Savings / 401K	2,238	2,387	4,790	4,090	5,822	5,822	4,090
Town Contrib Def Comp / Icma 401-A	34,068	40,771	44,404	53,852	53,852	53,852	53,852
Insurance / Medical	18,003	22,871	24,341	31,854	31,312	31,312	20,728
Insurance / Disability	1,430	-	-	1,392	1,557	1,557	1,518
Insurance / Life	870	1,857	1,834	1,625	2,026	2,026	1,963
Workers Compensation	362	708	449	580	580	580	699
<b>Total Personnel Services</b>	<b>628,218</b>	<b>339,881</b>	<b>429,244</b>	<b>449,174</b>	<b>451,056</b>	<b>451,056</b>	<b>432,549</b>
<b>Operating Expenses</b>							
Prof Services / Other	750	1,400	1,100	-	-	-	-
Travel / Conference / Training	4,289	3,320	4,684	930	1,109	1,109	2,430
Car Allowance	2,000	2,000	462	-	-	-	-
Communications	4,363	6,284	5,825	5,350	6,225	6,225	4,150
Cell Phone Allowance	-	-	-	-	138	138	1,800
Postage And Freight	123	29	304	250	171	171	250
Rental / Building	172	205	185	200	248	248	200
R/M Automotive Equipment	1,074	335	-	500	-	-	500
Printing And Forms	-	105	105	-	-	-	-
Miscellaneous	19	293	-	75	20	20	75
Office Supplies	52	551	1,117	400	357	357	400
Fuel And Oil	3,636	373	157	100	363	363	100
Small Tools & Minor Equipment	200	630	-	-	200	200	-
Bks/Publications/Subscrip/Memb Dues	752	1,996	2,260	2,000	3,842	3,842	3,500
<b>Total Operating Expenses</b>	<b>17,430</b>	<b>17,521</b>	<b>16,199</b>	<b>9,805</b>	<b>12,673</b>	<b>12,673</b>	<b>13,405</b>
<b>Total Town Manager</b>	<b>645,648</b>	<b>357,402</b>	<b>445,443</b>	<b>458,979</b>	<b>463,729</b>	<b>463,729</b>	<b>445,954</b>

# TOWN CLERK/HUMAN RESOURCES

## Trish Granger, Town Clerk

### Introduction: Roles and Functions

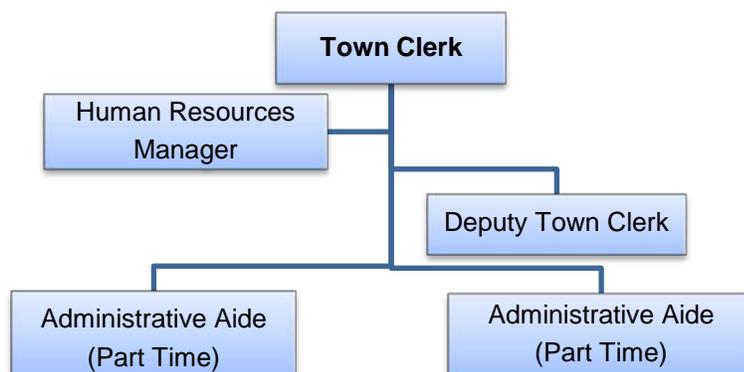
The Town Clerk is the head of the department of records and custodian of all official records of the Town and oversees and supervises the functions of the Human Resources Office. The Town Clerk is responsible to the Town Commission for the proper administration of all affairs concerning the records of the Town placed under the Town Clerk's authority and serves as Clerk to the Town Commission and recorder of all the Commission's official actions.

Additionally, the Town Clerk serves as the Election Official for the Town, attests all bonds, contracts, and other instruments on behalf of the Town, maintains Ordinances, Resolutions, and written contracts and bonds in accordance with statutory requirements, serves as recorder to the Town's three Retirement Boards, administers the Business Tax Receipt program, maintains compliance with laws relating to public records and Government in the Sunshine, maintains the Town Commission electronic mail box and forwards to electronic recipient group on a daily basis, performs such other duties as prescribed by law, the Town Charter or any ordinances to the Town, or by direction of the Town Commission or Town Manager.

The Human Resources Department is committed to providing support in all areas of human resources, which includes maintaining alignment with the Town's Goals and Objectives; recruiting and hiring those most qualified and best suited to provide exceptional service to the Town's residents and visitors; contributing to the Town's success by assisting employees to reach their maximum potential in their service to the Town of Longboat Key through on-going educational opportunities offered in-house, creating a culture of health and wellness to empower employees with the knowledge, support, and incentives to take control of their personal health, maintaining a safe workplace through education in avoiding hazardous situations and providing the tools and equipment to reduce the occurrence of on-the-job injuries, completing an annual comprehensive safety inspection of all Town facilities and parks to provide not only a safe work environment but safe and well maintained public facilities for our residents and visitors thus reducing possible property liability claims.

### Town Clerk/Human Resources Departmental Mission Statement:

Our customers are the most important visitors on our premises. The Town Clerk and Human Resources offices will provide the highest quality of service to our customers dedicated to interacting honestly, responsively, and consistently with respect, excellence, and pride in our community and those we serve.



## Department Objectives

- Ensure that the Town's records and assets are handled efficiently and preserved in accordance with Florida Statutes.
- Operate within a framework of sound fiscal planning through constant review of internal policies and procedures seeking additional efficiencies to improve services to our customers while reducing operating costs.
- Increase the skill and certification levels of staff to better serve the public and enhance the level of customer service provided.
- Provide educational opportunities for department personnel to insure optimal performance.
- Maintain alignment with the Town's Vision, Mission, and Core Values Statement.
- Assist other Departmental staff in the development of new regulations (through Ordinances or Resolutions) or amendments to the Town's existing Codes based on direction from the Town Commission.
- Initiate community programs, in conjunction with other governmental agencies, to raise awareness about health issues and engage residents by providing information on local health resources.
- Utilize partnerships with outside agencies such as the Chamber of Commerce by distributing information on local amenities and services provided by our businesses to new residents and visitors.

## Emerging Issues and Challenges Facing Department

- Due to the staffing size in the Department, approaching retirement age of team members within the next several years could create an impact on historical knowledge.
- Need for conversion of vast amounts of paper documents into digital format for long-term storage and protection from damage from weather events that may occur.
- Funding to accomplish necessary functions in preserving Town records.
- Increase in the number of scheduled Commission meetings reducing Staff's ability to handle unexpected assignments.
- Inability to accept on-line payments for Business Tax renewals.
- Lack of enforcement process, thus reducing revenue, for compliance with Town Code Chapter 111, Business Tax Receipts.

## Accomplishments

- Cross-training of administrative staff to provide seamless customer service on all functions of the Town Clerk's office and the Human Resources Office.
- Development of a "Newcomer's" packet providing information on the Town's governing process, amenities, and services available to new residents and seasonal visitors.
- Positive engagement of resident electors during annual election process
- Increased automation of the Business Tax Receipt program to allow for electronic mailing of annual invoices, reducing postage costs by approximately 25%.
- Coordination of the Community Health Fair (January 2014) and Community Open House (March 2014)

## TOWN CLERK

	General Fund						
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
<u>Personnel Services</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
Wages / Executive	84,191	85,475	90,195	88,379	88,623	88,622	88,379
Wages / Regular	86,984	92,285	74,615	97,195	91,795	86,533	94,073
Wages / Temporary	5,705	3,723	16,817	5,000	5,000	3,935	2,000
Wages / Overtime	390	72	403	750	750	706	750
Fica Taxes	13,498	13,599	13,693	14,636	14,636	13,536	14,168
Pension	-	-	36,888	17,460	18,420	18,420	32,313
Town Contrib Salary Savings / 401-K	4,245	5,189	4,841	4,301	4,304	4,304	4,305
Town Contrib Def Comp / Icma 401-A	13,408	13,408	14,376	19,034	19,621	19,621	19,034
Insurance / Medical	16,265	17,485	15,075	12,443	12,443	12,138	12,709
Insurance / Disability	1,132	-	-	628	629	628	685
Insurance / Life	606	543	477	346	398	397	418
Workers Compensation	256	496	313	345	345	345	408
<b>Total Personnel Services</b>	<b>226,680</b>	<b>232,275</b>	<b>267,693</b>	<b>260,517</b>	<b>256,964</b>	<b>249,185</b>	<b>269,242</b>
<u>Operating Expenses</u>							
Prof Services / Other	18,208	12,369	12,384	19,000	19,000	16,206	19,000
Travel / Conference / Training	68	1,363	2,164	2,089	2,089	1,163	2,072
Car Allowance	2,000	2,000	462	-	-	-	-
Communications	2,783	2,487	2,416	2,000	2,382	2,382	2,000
Cell Phone Allowance	-	-	-	-	-	-	-
Postage And Freight	3,160	2,877	3,029	2,500	2,667	2,667	2,500
Rental / Building	-	11	12	-	30	29	-
R/M Other Equipment	-	-	-	200	200	180	200
Printing And Forms	16,226	4,892	8,969	7,500	9,388	9,387	7,500
Duplication Costs	45	-	-	-	-	-	-
Miscellaneous	-	78	-	-	510	510	-
Advertising	53,040	37,436	25,598	49,812	44,795	32,479	35,812
Office Supplies	982	1,084	920	1,000	1,000	607	1,000
Misc Operating Supplies	-	-	-	100	100	-	100
Small Tools And Minor Equipment	500	-	72	-	-	-	-
Bks/Publications/Subscrip/Memb Dues	971	575	730	520	713	713	520
<b>Total Operating Expenses</b>	<b>97,983</b>	<b>65,172</b>	<b>56,756</b>	<b>84,721</b>	<b>82,874</b>	<b>66,323</b>	<b>70,704</b>
<b>Total Town Clerk Expenses</b>	<b>324,663</b>	<b>297,447</b>	<b>324,449</b>	<b>345,238</b>	<b>339,838</b>	<b>315,508</b>	<b>339,946</b>

# HUMAN RESOURCES DIVISION TOWN CLERK

**Trish Granger, Town Clerk**

**Lisa Silvertooth, Human Resources Manager**

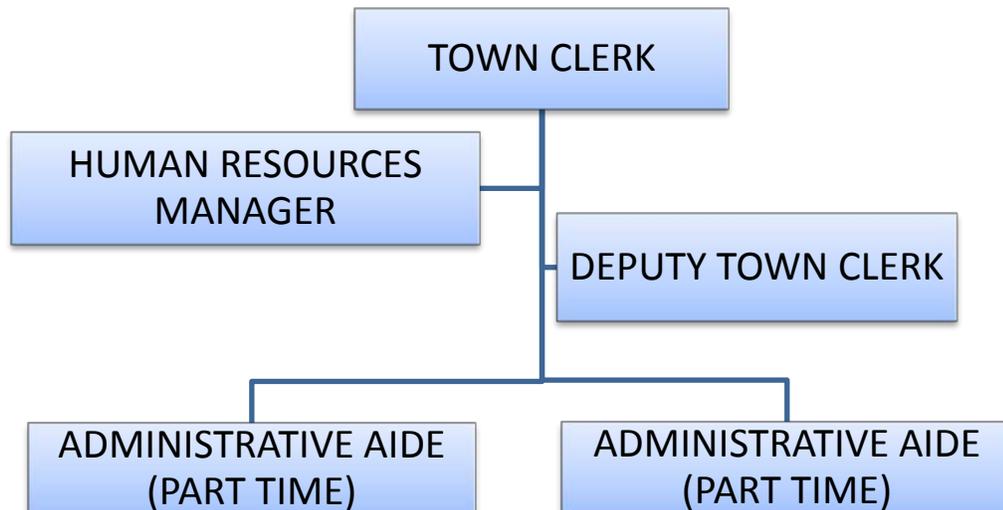
**Introduction: Roles and Functions**

The Human Resources Office is under the supervision of the Town Clerk's Department. The Town Clerk is the head of the department and oversees and supervises the functions of the Human Resources Office and is responsible for establishing, directing, and maintaining a quality human resources/risk management system which includes recruitment, training, compensation, benefits, and safety as well as minimizing the potential for risk and exposure to liabilities.

The Human Resources Manager works closely with all Town departments and the Town Attorney's office to ensure compliance with Town policies and State and Federal labor regulations. The Human Resources Manager coordinates with other governmental entities to provide free or low cost educational/training opportunities to Town staff to improve skills and maintain certifications required for the various positions.

**Town Clerk/Human Resources Departmental Mission Statement:**

Our customers are the most important visitors on our premises. The Town Clerk and Human Resources offices will provide the highest quality of service to our customers dedicated to interacting honestly, responsively, and consistently with respect, excellence, and pride in our community.



## Department Objectives

- **Maintain effective employer/employee relationships.**
- **Align HR Objectives to the Town's Vision, Mission, and Core Values Statement**
- **Establish stronger working relationships with Town businesses and Chamber.**
- **Provide competitive compensation and benefits to attract most qualified workforce.**
- **Maintain and improve established training and development programs operating within a framework of sound fiscal planning by identifying free or low cost programs.**
- **Minimize workplace injuries to maintain lower experience ratios reducing costs.**
- **Promote Work/Life balance through continuation of an Employee Wellness Program.**
- **Create a culture of health and wellness to empower employees with the knowledge, support, and incentives to take control of their personal health which will improve efficiency and productivity in the work place.**
- **Continue annual comprehensive safety inspections of all Town facilities and parks and resolving any issues in a timely manner to provide not only a safe work environment but safe and well maintained public facilities for our residents and visitors thus reducing possible property liability claims.**
- **Recruit and hire those most qualified and best suited for open positions to provide exceptional service to the Town's residents and visitors.**

## Emerging Issues and Challenges Facing Department

- **Increase in health insurance costs partially due to the Federal Affordable Care Act and employer mandates required under the legislation.**
- **Lack of a viable tuition reimbursement program for employees wishing to improve skills and knowledge.**
- **Locating a long term disability provider in compliance with the PBA contract with Police Officers**
- **Opening collective bargaining sessions in January 2015 with the International Association of Fire Fighters (Contract expires 9/30/15)**
- **Police Benevolent Association collective bargaining contract expires 9/30/16**

## Accomplishments

- **Maintained a low workers' compensation Experience Modification Rate (MOD) below 1% for the second consecutive year by providing on-site health and safety seminars during staff lunch breaks.**
- **Integral role in meeting the Town's objective in accomplishing the freeze on the defined benefit pension plans.**
- **Obtained 30% employee participation in the newly established Wellness program.**
- **Reduced Town's costs for employee training by utilizing shared resources with other local governmental entities.**
- **Successfully directed the Town's Mandatory Manager/Employee Training ( Drug Free Workplace and Harassment Avoidance) to maintain available credits on insurance premiums.**
- **Coordination of the Community Health Fair (January 2014)**

## HUMAN RESOURCES

General Fund							
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
	Actual	Actual	Actual	Budget	Budget	Actual	Budget
<b><u>Personnel Services</u></b>							
Wages / Regular	70,261	71,698	71,287	72,093	72,291	72,291	72,093
Fica Taxes	5,378	5,542	5,495	5,515	5,402	5,402	5,515
Pension	-	-	-	-	-	-	13,037
Town Contrib Salary Savings	1,050	1,333	2,131	2,163	2,163	2,163	2,163
Town Contrib Def Comp / Icma 401-A	11,199	11,199	11,367	11,535	11,831	11,830	11,535
Insurance / Medical	5,503	-	-	11,689	11,319	11,319	11,578
Insurance Opt Out Allowance	-	1,000	1,000	-	-	-	-
Insurance / Disability	458	-	-	317	318	317	346
Insurance / Life	244	218	193	175	202	201	212
Workers Compensation	95	195	122	126	126	125	159
<b>Total Personnel Services</b>	<b>94,188</b>	<b>91,185</b>	<b>91,595</b>	<b>103,613</b>	<b>103,652</b>	<b>103,648</b>	<b>116,638</b>
<b><u>Operating Expenses</u></b>							
Prof Service / Other	12,020	12,440	14,425	9,500	13,098	13,098	9,500
Travel / Conference / Training	235	210	274	1,494	523	523	1,000
Car Allowance	327	274	-	400	-	-	400
Communications	2,401	2,334	1,916	1,750	1,918	1,917	1,150
Cell Phone Allowance	-	-	-	-	-	-	600
Postage And Freight	105	101	151	200	78	78	200
Rental / Building	-	176	79	-	197	197	-
Printing And Forms	-	-	-	200	-	-	200
Miscellaneous	143	335	252	250	-	-	150
Advertising	1,542	272	1,040	1,500	25	25	1,500
Office Supplies	222	211	62	350	400	399	200
Small Tools And Minor Equipment	200	200	-	-	223	222	-
Bks/Publications/Subscrip/Memb Dues	450	260	180	400	193	185	330
<b>Total Operating Expenses</b>	<b>17,645</b>	<b>16,813</b>	<b>18,379</b>	<b>16,044</b>	<b>16,655</b>	<b>16,644</b>	<b>15,230</b>
<b><u>Total HR Expenses</u></b>	<b>111,833</b>	<b>107,998</b>	<b>109,974</b>	<b>119,657</b>	<b>120,307</b>	<b>120,292</b>	<b>131,868</b>

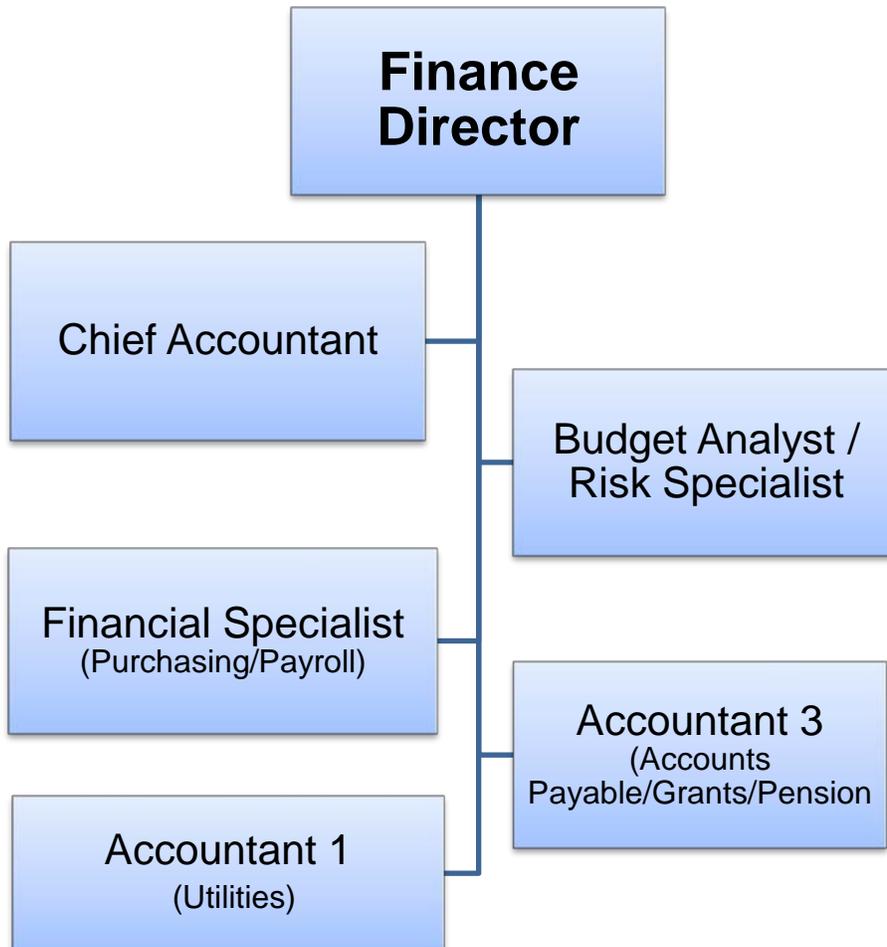
# FINANCE DEPARTMENT

**Susan L. Smith, Finance Director**

**Mission Statement** - The Finance Department continues pursuit of its goals: to provide the highest degree of public credibility and confidence in its operations; to provide accurate and timely financial information to internal and external users; to develop internal controls and policies to maintain fiscal accountability, efficiency, integrity and stability.

The Finance Department can be classified into five general functions or programs:

- Accounting & Analysis
- Budget and Audit
- Payroll, Benefits and Risk Management
- Pension Administration
- Purchasing Department



## Department Objectives

- Financial Analysis & Projections
- External and Internal Audits & Internal Controls
- Monthly and Annual Financial Reporting (CAFR)
- Debt Management and Debt Issuance
- Long-term Capital Planning
- Budgeting Preparation & Budget Oversight
- Financial Policy Development & Implementation
- Accounts Receivable, Utility Billing & Cash Receipts
- Project Accounting and Grant Compliance
- Cash Management & Investments
- Town Procurement & Accounts Payable
- Payroll Processing & Employee Benefits

## Emerging Issues and Challenges Facing Department

- The Town currently lacks a set of standard financial policies. The Finance Department's goal is to prepare formal written financial policies and internal processing procedures, some of which will be formally adopted. Such policies include but are not limited to, cash management, debt management, capital improvements, budget, year end close and pension administration.
- The Financial Accounting System is a UNIX based system which has been built in-house since the early 1980's. The system lacks some of the basic accounting function processes found in most off the shelf programs today. It also lacks the luster of robust reporting options and has many inefficiencies where manual entries are needed to correct the automated postings. The Town must decide whether to purchase a new financial accounting system or continue to the build up the current system.
- The Finance Director, who acts as liaison to three pension boards (fire, police & general employees), will assist in the consolidation of the three boards into a single board of trustees. This will include establishing a set of policies and procedures and consolidating and procurement of consultants (i.e. actuary, legal, investment advisors, and custodian).
- The Finance Department is researching the cost/benefit of outsourcing Emergency Medical Services instead of continuing to bill in-house.

## Accomplishments

- The Finance Department has received its 32<sup>nd</sup> consecutive Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report from the Government Financial Officers Association.
- The Finance Department assisted with the adoption of a new Fund Balance Policy in accordance with GASB Standard No. 54.
- The Finance Director had identified incorrect accounting practices and reporting errors in the financial statements since her arrival in May, 2013. The Town has since implemented/corrected the accounting changes for infrastructure taxes, reclassified two agency funds to special revenue funds and has changed the accounting practice for encumbrances.
- The Finance Department has begun to provide formal quarterly projection reports which are provided to the Finance Committee, and will be posted on the Town's website to complement the Town's revisions to the "Budget Live" Fiscal Transparency system.

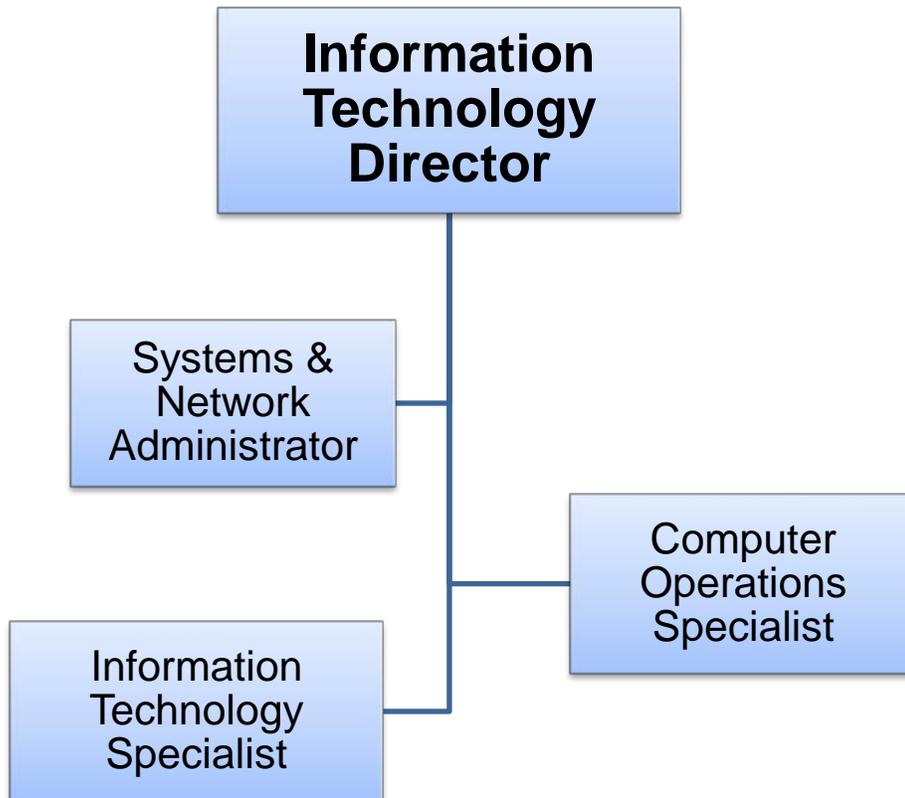
## FINANCE DEPARTMENT

	General Fund Expenditures						
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11 Actual	2011-12 Actual	2012-13 Actual	Adopted Budget	Amended Budget	Estimated Actual	2014-15 Budget
<b>Personnel Services</b>							
Wages / Executive	98,846	100,252	69,648	95,014	95,276	95,276	95,014
Severance	-	-	23,184	-	-	-	-
Wages / Regular	269,972	275,694	311,662	267,010	254,910	249,559	249,683
Wages / Temporary	76	191	940	200	4,175	4,174	200
Wages / Overtime	-	-	-	-	378	377	-
Fica Taxes	27,584	27,828	30,046	27,710	27,710	25,747	26,385
Pension	-	-	108,144	46,394	49,622	49,622	92,942
Town Contrib Salary Savings / 401-K	6,406	7,408	8,001	3,129	3,288	3,287	3,399
Town Contrib Def Comp / Icma 401-A	15,755	15,755	11,114	39,233	39,233	38,107	37,674
Insurance / Medical	48,710	54,986	52,503	73,232	62,409	54,370	56,750
Insurance Opt Out Allowance	385	-	-	-	593	593	1,000
Insurance / Disability	2,346	-	-	1,593	1,593	1,503	1,655
Insurance / Life	1,292	1,112	800	878	913	913	1,009
Workers Compensation	550	1,001	630	659	659	658	759
<b>Total Personnel Services</b>	<b>471,922</b>	<b>484,227</b>	<b>616,672</b>	<b>555,052</b>	<b>540,759</b>	<b>524,186</b>	<b>566,470</b>
<b>Operating Expenses</b>							
Prof Services / Other	12,502	585	5,435	440	12,540	6,862	440
Travel / Conference / Training	1,434	3,517	1,399	4,000	4,000	3,327	3,455
Car Allowance	2,015	2,000	462	-	-	-	-
Communications	2,849	3,094	2,862	3,100	3,100	2,645	2,500
Cell Phone Allowance	-	-	-	-	231	231	1,500
Postage And Freight	2,010	2,120	1,859	2,100	2,100	1,452	2,100
Rental / Building	252	402	436	150	1,190	1,190	400
R/M Other Equipment	68	110	-	75	75	-	75
Printing And Forms	154	306	617	200	200	132	200
Miscellaneous	43	79	127	300	300	287	300
Advertising	663	2,252	1,093	400	995	995	400
Office Supplies	961	1,082	1,320	850	1,177	1,176	850
Small Tools And Minor Equipment	1,082	244	297	-	-	-	-
Bks/Publications/Subscrip/Memb Dues	1,401	1,768	797	1,300	1,300	1,260	1,300
<b>Total Operating Expenses</b>	<b>25,434</b>	<b>17,559</b>	<b>16,704</b>	<b>12,915</b>	<b>27,208</b>	<b>19,557</b>	<b>13,520</b>
<b>Total Finance Expenses</b>	<b>497,356</b>	<b>501,786</b>	<b>633,376</b>	<b>567,967</b>	<b>567,967</b>	<b>543,743</b>	<b>579,990</b>

# Information Technology Department

## Jason Keen, Acting IT Director

The IT Department is responsible for the acquisition and management of Town technology assets and resources. This includes disaster recovery, maintenance, development of new software and workflow improvements and secure networking services to all Town departments. IT supports and maintains all enterprise core business software including enhancements and administration of the following systems: accounts payable, utility billing, payroll, business tax receipts, cash receipts, general ledger, budget, purchasing, HR management systems, accounts receivable, permitting, plan review, code enforcement, backflow, police and fire dispatch, fire logbook and pre-plan, EMS reporting, and office automation.



## Department Objectives

- Provide innovative technology solutions that enable efficiencies resulting in measureable value
- Ensure all mission-critical hardware and software continues to function 99% of the time.
- Ensure the integrity and availability of systems by enhancing security
- Efficient utilization of resources that preserve technology investments
- Provide secure and stable computing environment
- Provide integrated core business solutions across the enterprise
- Provide robust Disaster Recovery (D/R) systems; redundant/fail-over for all critical business functions for continuity purposes

## Emerging Issues and Challenges Facing Department

- Procurement and implementation of new enterprise resource planning (ERP) system within the next two years
- Replacing Town telephone system
- Changing technology requires constant training; competition for budget dollars
- Restrictions and security protocols required for electronic transactions
- Bring your own desktop (BYOD) challenges/social media
- Training new users

## Accomplishments

- Enhanced Disaster Recovery solution by replicating Core Business applications as well as core domain services. Successfully tested the D/R plan July 2014
- Firewall Upgrade/High Availability; enhanced web filter
- Enterprise electronic reporting; eliminated line printing, added archiving for automatic processes; eliminated special forms printing costs resulting in 12 added days of workflow productivity in the UTB area and reduced costs for forms
- Developed a fiscal transparency system that provides a "live" look into the Town's finances.
- 99.99% uptime for enterprise and network resources
- Designed and enhanced several of our current software applications to assist in increasing productivity and workflow:
- Local backups stored in cloud

## INFORMATION TECHNOLOGY

	General Fund						
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
<b>Personnel Services</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Wages / Executive	108,096	109,622	113,460	112,965	117,620	117,620	112,965
Wages / Regular	194,518	182,719	175,396	190,632	190,632	188,660	196,165
Wages / Overtime	56	11	210	500	642	641	500
Fica Taxes	22,900	21,886	21,855	22,881	22,881	22,606	23,687
Pension	-	-	59,867	20,686	25,881	25,881	39,849
Town Contrib Salary Savings / 401-K	9,045	8,446	7,959	7,877	5,470	5,470	5,336
Town Contrib Def Comp / Icoma 401-A	17,229	17,229	18,085	35,231	35,778	35,777	35,729
Insurance / Medical	34,017	34,146	31,791	38,779	43,323	43,322	47,318
Insurance / Disability	1,857	-	-	1,336	1,336	1,318	1,484
Insurance / Life	1,058	909	678	732	776	776	899
Workers Compensation	430	839	554	549	549	548	681
<b>Total Personnel Services</b>	<b>389,206</b>	<b>375,807</b>	<b>429,855</b>	<b>432,168</b>	<b>444,888</b>	<b>442,619</b>	<b>464,613</b>
<b>Operating Expenses</b>							
Prof Services / Other	132,133	137,252	143,954	136,000	127,200	127,187	135,000
Travel / Conference / Training	1,600	2,684	3,422	5,863	5,863	4,665	4,505
Car Allowance	2,060	2,171	597	250	341	340	250
Communications	36,720	22,168	28,472	36,000	33,000	32,868	30,000
Cell Phone Allowance	-	-	-	-	-	-	4,550
Postage And Freight	18	11	16	18	18	4	18
Rental / Building	1,012	1,062	1,061	2,000	2,000	1,093	2,000
R/M Other Equipment	46,275	27,388	53,680	45,000	45,242	45,241	43,500
Printing And Forms	5,920	4,486	4,575	4,000	1,900	1,897	675
Duplication Costs	709	-	-	25	25	-	25
Miscellaneous	617	246	11	-	-	-	-
Advertising	-	-	363	-	823	823	-
Office Supplies	279	226	138	250	250	-	250
Misc Operating Supplies	1,834	1,270	473	1,700	1,387	300	1,700
Small Tools And Minor Equipment	29,063	21,156	25,344	17,500	24,000	23,964	25,400
Computer Software	9,948	5,376	8,935	9,000	10,583	10,583	8,000
Bks/Publications/Subscrip/Memb Dues	50	175	175	250	1,504	1,504	250
<b>Total Operating Expenses</b>	<b>268,238</b>	<b>225,671</b>	<b>271,216</b>	<b>257,856</b>	<b>254,136</b>	<b>250,469</b>	<b>256,123</b>
<b>Capital Outlay</b>							
IT - Other Equipment	-	-	-	199,000	9,000	6,399	-
IT - Computer Software	4,150	16,726	-	-	-	-	-
<b>Capital Outlay</b>	<b>4,150</b>	<b>16,726</b>	<b>-</b>	<b>199,000</b>	<b>9,000</b>	<b>6,399</b>	<b>-</b>
<b>Total Information Technology</b>	<b>661,594</b>	<b>618,204</b>	<b>701,071</b>	<b>889,024</b>	<b>708,024</b>	<b>699,487</b>	<b>720,736</b>

## GENERAL SERVICES

**David R. Bullock, Town Manager**  
**Susan L. Smith, Finance Director**

This function includes costs that are not easily identified with specific departments and divisions within the General Fund. These may include costs of utilities, insurance, grants (Sarasota Estuary Program and Economic Development), Property, Casualty and Liability Insurance, transfers, Town Commission contingency and other budgetary items.

Costs associated with Governmental Accounting Standards Board (GASB) compliance are included in this cost center. Some examples of which are auditing services, special actuarial studies or legal costs and Other Post Employment Benefits (OPEB) calculations.

Some expenditures that fluctuate each year may be costs associated with studies for projects that may or may not become capital projects. These studies are usually directed by the Town Commission and accounted for in this cost center in order to keep the Town Commission budget from having major variances from year to year.

This cost center is administered by the Town Manager and Finance Director at the direction of the Town Commission.

## GENERAL SERVICES

	General Fund						
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
<u>Personnel Services</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
Pension	2,659,794	3,024,074	(2,888)	-	-	-	-
Wellness	-	-	1,529	-	1,296	1,296	3,000
Unemployment	14,575	200	15,025	-	9,169	9,169	-
<b>Total Personnel Services</b>	<b>2,674,369</b>	<b>3,024,274</b>	<b>13,666</b>	<b>-</b>	<b>10,465</b>	<b>10,465</b>	<b>3,000</b>
<b><u>Operating Expenses</u></b>							
Prof Service / Fin & Adm	92,377	38,482	29,686	39,500	30,000	9,705	47,500
Prof Service / Investment Expense	-	-	-	-	1,124	1,124	-
Accounting And Auditing	24,500	25,500	21,813	25,400	21,600	16,375	25,400
Rental / Equipment	8,798	8,051	2,820	8,379	4,379	3,880	8,379
R/M Other Equipment	-	-	2,677	-	-	-	-
Miscellaneous	2,681	2,274	44,241	2,400	2,440	2,439	2,400
Office Supplies	923	2,146	2,937	1,500	1,500	1,079	1,500
Bks/Publications/Subscrip/Membersh	12,500	12,500	12,500	7,500	7,500	7,500	7,500
Prof Services / Other	83,866	229,261	153,466	35,000	35,000	25,066	35,000
Prof Svcs / Underground Wiring	-	-	-	-	12,000	5,925	38,000
Communications	218	82	1,931	200	200	30	200
Television Media	17,990	14,847	13,108	18,000	18,000	13,565	18,000
Insurance / Property	124,850	96,710	103,601	134,000	132,370	107,860	144,000
Insurance / Other	136,104	132,580	112,064	120,000	120,020	120,019	130,000
Duplication Costs	7,987	7,830	4,660	1,500	5,952	5,951	7,000
Miscellaneous	492	2,676	2,921	5,000	5,000	2,421	5,000
Credit Card Fees	-	-	-	-	2,829	2,829	3,000
Miscellaneous Repairs	375	-	-	-	-	-	-
Misc Operating Supplies / Vend Mach	1,196	953	1,127	1,000	1,000	541	1,000
Solid Waste Recycling	3,144	-	3,156	2,000	2,000	-	-
<b>Total Operating Expenses</b>	<b>518,001</b>	<b>573,892</b>	<b>512,708</b>	<b>401,379</b>	<b>402,914</b>	<b>326,309</b>	<b>473,879</b>
<b><u>Grants and Aids</u></b>							
Trolley Subsidy	42,000	-	-	-	-	-	-
Grants	-	-	1,000	-	-	-	-
S.T.A.R.T.	25,000	17,000	-	-	-	-	-
S.C.O.P.E.	2,300	2,000	-	-	-	-	-
Sarasota Bay Estuary Program	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Economic Development Council	10,031	6,990	7,987	9,500	9,500	7,985	9,500
<b>Total Grants and Aids</b>	<b>94,331</b>	<b>40,990</b>	<b>23,987</b>	<b>24,500</b>	<b>24,500</b>	<b>22,985</b>	<b>24,500</b>
<b><u>Non-Operating Expenses</u></b>							
Contingencies	-	-	-	250,000	-	-	212,000
Prof Services / Red Tide Clean Up	-	-	-	50,000	19,888	-	50,000
Transfer to Tennis Special Revenue Fund	-	-	-	-	-	52,340	-
<b>Total Non-Operating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>19,888</b>	<b>52,340</b>	<b>262,000</b>
<b><u>Capital Outlay</u></b>							
Financial Software	-	-	-	-	-	-	150,000
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>
<b>Total General Services Expenses</b>	<b>3,286,701</b>	<b>3,639,156</b>	<b>550,361</b>	<b>725,879</b>	<b>457,767</b>	<b>412,099</b>	<b>913,379</b>

# Public Safety



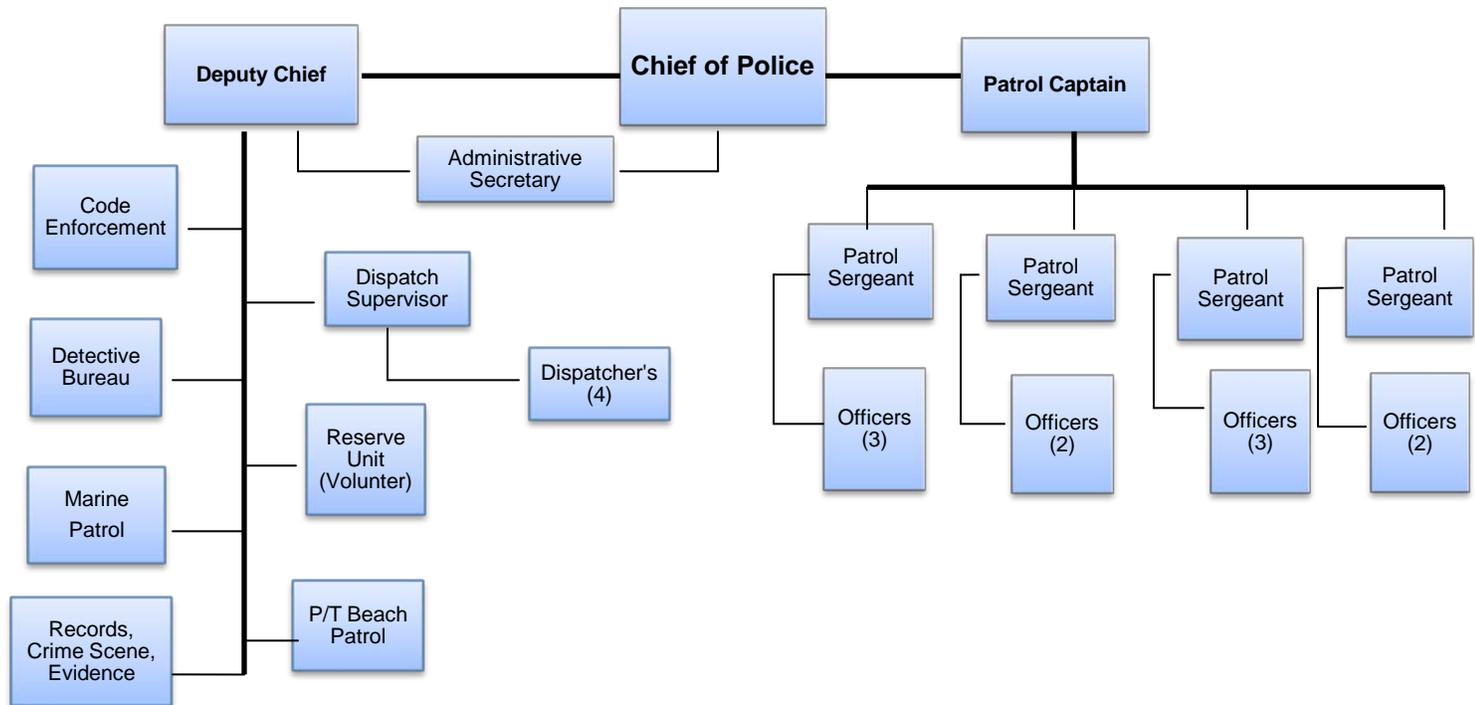
## Town Of Longboat Key 2014 - 2015 Budget

# POLICE DEPARTMENT

**Peter A. Cumming, Police Chief**

**Mission Statement**

The mission of the Longboat Key Police Department is to safeguard life and property, preserve the peace, prevent and detect crime, enforce the law, and protect the rights of all citizens. We are committed to working in partnership with the community to identify and resolve issues that impact public safety.



## Department Objectives

- 1: Continue to maintain the high level of public services and safety on Longboat Key with increased police visibility and positive community relationships.
- 2: : Impact quality of life through balanced enforcement and education
- 3: Research and implement ways to decrease the police department's impact on taxpayers.
- 4: Partner with other town departments and private organizations to preserve the positive town image.
- 5: Clearly communicate that the police are good stewards and goodwill ambassadors, while we lead by example to provide superior service.
- 6: Establish a Police Reserve Unit as a force multiplier and overtime reduction program.
- 7: Restructure the department's investigative position to maximize efficiency and reduce payroll.

## Emerging Issues and Challenges Facing Department

- 1: Maintaining and increasing the current levels of public service under a flat budget.
- 2: Retaining dispatch personnel during a potentially transitional period.
- 3: Educating the community on hurricane re-entry and preparation
- 4: Use the LPR system to its fullest potential in crime prevention.
- 5: Maximizing the Police Departments interaction with other town departments to improve overall effectiveness.

## Accomplishments

- Added Code Enforcement to the organizational responsibilities. Code Enforcement involves interacting with individuals within the community in potentially adverse situations. Placing the Code Enforcement Officer under the Police Department increases safety through communication along with a better channel to serve the public.
- Activated the first License Plate Recognition System by installing stationary cameras on either end of island. This technology has yielded remarkable results in increased safety to the community and assisting officers in enforcement, crime prevention, and investigative pursuits.

## Accomplishments-Continued

- Began the process of transforming the patrol fleet from outdated two-wheel drive sedans to all-wheel drive SUV's better equipped to deal with navigation after a storm and provide increased mobility during all conditions. The traditional color and graphics were also changed reflecting an overall change in appearance.
- Qualified to become a certified State approved training facility for communications dispatchers. (APCO) Association of Public Safety Officials granted the Longboat Key Police Department the authority to train and certify new dispatchers in compliance with State regulations.
- Cross-trained 6 police officers in Marine Enforcement, increasing the number qualified to patrol the waters surrounding Longboat Key by 4.
- Converted the Carolina Skiff to a fully functional patrol boat by equipping it with all appropriate emergency equipment and applying Police Department graphics. This, along with the added marine enforcement training is a force multiplier.
- The Police Department promoted the senior dispatcher to supervisor responsible for the communications center and related duties. This position had remained vacant since 2006. This promotion created stability and efficiency within the center.
- Instituted a monthly online training curriculum wherein each officer is responsible for completing a course of training ranging from domestic violence and social interaction to search and seizure and other high risk /high liability scenarios. This training provider is considered among the most comprehensive sources available and is minimizing the need to send officers to outside training with the added taxpayer expense.
- Reorganized the firearms training program. The range qualifications course has been modified to decrease the number of range rental dates scheduled per year and increased the level of training per date, making attendance mandatory.
- Reestablished the rank of Deputy Chief, promoting the Administrative Captain to occupy the vacated position of second in command. This is an essential position assuring qualified leadership within the Police Department in the absence of the Chief of Police
- The Police Department restructured the organizational arrangement for both civilian and sworn members. The reconfiguration reduced the number of administrative staff members and increased the number of first-line working supervisors. The reorganization increased the number of officers working in the community and created a higher level of accountability while reducing the payroll budget.

## POLICE DEPARTMENT

	General Fund						
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
<u>Personnel Services</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
Wages / Executive	108,096	127,546	91,742	92,706	92,961	92,960	92,706
Incentive Pay / Executive	1,566	1,624	1,564	1,560	1,560	1,521	1,560
Wages / Regular	1,323,746	1,280,092	1,303,517	1,311,869	1,328,158	1,296,983	1,326,443
Incentive Pay / Regular	34,816	30,015	28,624	28,059	28,059	26,105	25,499
Wages / Holiday	49,941	50,897	42,834	49,968	64,817	64,815	48,890
Shift Differential	31,382	28,150	28,058	30,171	30,171	27,027	29,513
Wages / Overtime	38,858	31,716	35,129	20,000	20,000	15,685	20,000
Fica Taxes	121,892	114,412	112,253	117,377	119,759	112,948	118,163
Pension	-	-	1,026,431	730,725	616,157	705,230	692,792
Town Contrib Salary Savings / 401-K	7,489	7,518	7,770	8,020	8,505	8,504	8,116
Town Contrib Def Comp / Icma 401-A	17,479	37,809	14,303	162,940	155,801	133,864	186,433
Insurance / Medical	216,360	234,413	236,101	283,314	284,064	276,272	293,778
Insurance / Disability	8,808	-	-	6,138	6,275	6,076	6,774
Insurance / Life	4,881	4,188	3,732	3,379	3,775	3,774	4,130
Workers Compensation	15,861	31,101	29,501	32,178	32,778	32,149	38,602
<b>Total Personnel Services</b>	<b>1,981,175</b>	<b>1,979,481</b>	<b>2,961,559</b>	<b>2,878,404</b>	<b>2,792,840</b>	<b>2,803,913</b>	<b>2,893,399</b>
<b><u>Operating Expenses</u></b>							
Prof Services / Other	12,800	1,606	10,528	14,500	10,500	2,378	9,500
Travel / Conference / Training	15,465	13,964	14,331	11,848	18,871	18,871	-
Communications	24,794	29,565	23,073	24,380	30,000	30,000	24,380
Insurance Opt Out Allowance	3,192	2,654	2,808	2,000	2,000	423	-
Postage And Freight	1,108	678	753	1,000	1,000	731	1,000
Electricity	13,730	12,535	11,758	12,550	12,550	12,142	12,550
Water	807	783	1,333	700	1,385	1,385	700
Rental / Building	1,760	1,760	2,675	1,800	6,105	6,105	1,800
Rental / Equipment	7,699	8,818	7,128	6,500	6,500	4,162	6,500
R/M Buildings	11,120	11,592	14,389	12,000	12,000	11,904	12,000
R/M Grounds	223	335	639	-	-	-	-
R/M Automotive Equipment	28,803	20,006	21,975	36,000	33,500	24,520	29,000
R/M Other Equipment	23,207	26,175	20,081	17,000	17,000	9,834	17,000
Printing And Forms	1,401	1,242	942	500	1,570	1,570	500
Duplication Costs	1,483	610	527	500	567	566	500
Licenses And Taxes	281	2,279	12	200	791	790	200
Miscellaneous	1,678	1,345	2,071	1,400	1,400	1,065	1,400
Advertising	110	1,378	599	-	1,000	426	-
Code Enforcement Board Actions	-	-	-	-	-	-	500
Office Supplies	3,943	4,262	2,079	3,500	3,500	3,432	3,500
Cleaning And Sanitation Supplies	263	50	88	250	348	348	250
Uniforms	27,039	20,010	17,384	11,000	13,530	13,529	11,000
Fuel And Oil	69,545	77,196	77,316	78,000	68,435	67,834	78,000
Misc Operating Supplies	4,934	4,032	2,365	3,000	3,000	1,709	3,000
Small Tools And Minor Equipment	9,933	21,460	7,171	9,300	7,800	2,667	7,300
Laundry And Clothing Allowance	13,444	13,031	13,707	11,700	14,657	14,657	15,270
Property & Evidence Supplies	1,823	1,132	935	1,700	1,700	-	1,700
Minor Equipment - WCIND Funded	-	-	-	-	5,139	3,178	-
Bks/Publications/Subscrip/Memb Dues	3,981	4,791	2,524	1,500	2,000	1,578	1,500
<b>Total Operating Expenses</b>	<b>284,566</b>	<b>283,289</b>	<b>259,191</b>	<b>262,828</b>	<b>276,848</b>	<b>235,804</b>	<b>239,050</b>
<b><u>Capital Outlay</u></b>							
Police - Patrol Cars / SUV	81,564	-	32,211	144,000	-	-	-
Police Other Equipment	29,903	3,000	6,247	104,000	-	-	-
Water Craft	29,903	3,000	6,247	-	32,123	32,123	-
<b>Total Capital Outlay</b>	<b>141,370</b>	<b>6,000</b>	<b>44,705</b>	<b>248,000</b>	<b>32,123</b>	<b>32,123</b>	<b>-</b>
<b>Total Police Dept Expenses</b>	<b>2,407,111</b>	<b>2,268,770</b>	<b>3,265,455</b>	<b>3,389,232</b>	<b>3,101,811</b>	<b>3,071,840</b>	<b>3,132,449</b>

# FIRE RESCUE DEPARTMENT

**Paul B. Dezzi, Fire Chief**

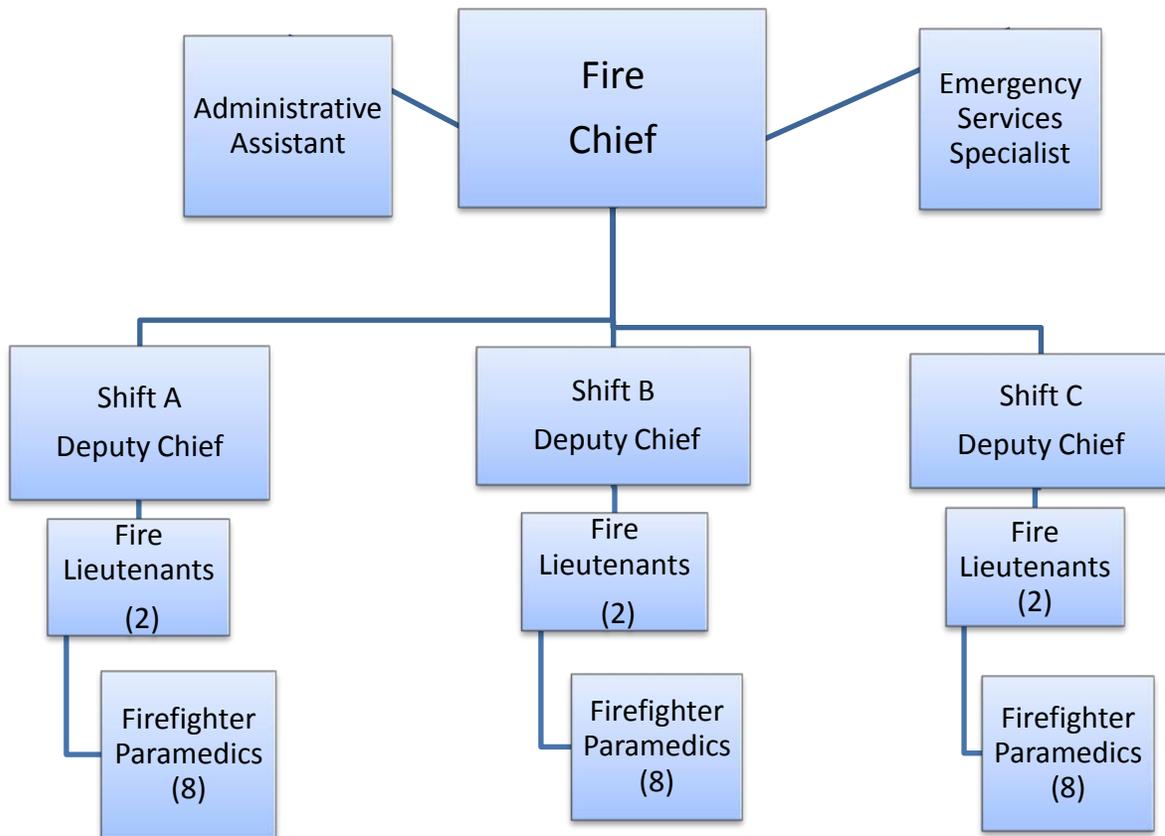
**Mission Statement**

To protect life and property and the environment by providing exceptional emergency services through training, education and customer service.

**Values**

Longboat Key firefighters take pride in our commitment and membership to the fire service. All members are committed to conducting ourselves in an ethical manner, upholding moral standards, and treating people like they want to be treated.

**Fairness, Integrity, Honesty, Respect, Teamwork, Compassion, Professionalism**



## Fire Rescue Department Objectives

- Answer life threatening emergencies within 8 minutes 90% of the time
- To access, extricate, treat and transport trauma patients to a designated trauma center within one hour of the occurrence of injury
- Maintain overall emergency response readiness
- Provide educational opportunities for department personnel to insure optimal performance and safety
- To develop, evaluate and maintain “best practices” ensuring personnel and citizen safety
- Continue preventive maintenance schedule of apparatus and tools ensuring readiness
- Ensure fire safety through timely, consistent code compliance services to all external customers
- Provide fire safety and injury prevention education to citizens and visitors
- Recruit and retain the most qualified personnel (Firefighter/Paramedics)
- Maintain an ISO rating of 5

## Fire Rescue Department Emerging Issues and Challenges

- Recruitment and Retention:
  - Attracting and retaining firefighter/paramedics with experience with current pension changes
  - Pending retirements
- Technology:
  - Modern incident report system (Fire and EMS)
- Financial:
  - Meeting the demands of the public with limited funding
  - Securing funds for a new public safety building (fire station)
  - EMS billing and collections
- Communications:
  - Lack of communication on emergency scenes (safety concern)
  - Future dispatch services
- Equipment/Vehicle Replacement
  - Command and Fire Chief vehicle and ambulance replacement
- Training

## **Fire Rescue Department Accomplishments**

- **Aligned Fire and Rescue objectives to Town Core Values**
- **Recertified personnel in state EMS curriculum**
- **Obtained a grant for personnel education**
- **Implemented new fire training program**
- **Established shift Fire Training Lieutenants**
- **Established performance measures for critical EMS incidents**
- **Increased public education programs (HOA's, Property Managers, etc)**
- **Quality over quantity of annual fire inspections and preplanning**
- **Replacement/update of medical equipment**
- **Consistency in operations including communication**

## FIRE / RESCUE DEPARTMENT

## General Fund Expenditures

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
<u>Personnel Services</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
Wages / Executive	93,718	94,089	97,653	95,160	95,496	95,496	95,160
Incentive Pay / Executive	3,514	3,510	3,510	3,501	3,501	3,414	3,501
Wages / Regular	2,456,566	2,424,817	2,545,877	2,379,986	2,361,885	2,361,885	2,349,386
Incentive Pay / Regular	50,476	50,239	51,798	51,565	63,671	63,670	61,595
Wages / Holiday	100,793	96,037	97,546	97,183	97,183	94,998	96,375
Wages / Temporary	1,865	940	765	1,500	1,500	510	1,500
Wages / Overtime	141,709	122,629	133,048	116,766	126,656	126,656	115,877
State Incentive	15,968	16,213	15,587	16,561	18,085	18,084	18,481
Fica Taxes	219,123	208,237	219,365	211,208	201,708	197,876	209,753
Pension	-	-	1,924,148	1,377,053	1,557,957	1,464,725	1,672,856
Town Contribution / FRS	-	-	-	418,785	370,550	353,270	494,126
Town Contrib Salary Savings / 401-K	30,139	3,177	3,069	4,548	4,548	3,345	4,548
Town Contrib Def Comp / Icma 401-A	32,643	15,439	16,229	25,250	26,741	26,740	24,262
Insurance / Medical	347,420	374,770	355,987	387,920	387,920	363,817	382,726
Insurance / Disability	16,115	-	-	10,576	10,576	10,467	11,398
Insurance / Life	8,617	7,628	6,420	5,810	6,533	6,533	6,940
Workers Compensation	36,009	68,953	77,890	86,862	86,862	86,755	102,315
<b>Total Personnel Services</b>	<b>3,554,675</b>	<b>3,486,678</b>	<b>5,548,892</b>	<b>5,290,234</b>	<b>5,421,372</b>	<b>5,278,241</b>	<b>5,650,799</b>
<b><u>Operating Expenses</u></b>							
Prof Services / Other	47,114	49,205	49,942	61,050	61,050	47,330	49,575
Travel / Conference / Training	21,384	23,005	20,051	25,600	25,600	14,465	25,600
Car Allowance	483	169	109	300	300	81	300
Communications	15,082	16,777	17,199	20,000	20,000	14,108	20,000
Cell Phone Allowance	-	-	-	-	47	46	-
Insurance Opt Out Allowance	-	-	-	-	1,347	1,346	-
Postage And Freight	385	332	800	350	415	415	350
Electricity	24,028	22,928	21,716	25,000	25,000	22,437	25,000
Water	3,715	2,705	3,244	1,900	2,607	2,606	1,900
Rental / Equipment	6,152	4,838	2,932	6,400	6,400	2,780	4,400
R/M Buildings	26,556	34,778	16,256	21,500	21,500	21,041	21,500
R/M Grounds	925	-	-	-	-	-	-
R/M Automotive Equipment	74,646	51,475	65,393	67,550	75,051	75,051	67,550
R/M Other Equipment	37,682	26,120	40,210	35,750	26,250	22,824	35,750
Printing And Forms	3,154	1,696	2,018	2,500	2,500	1,705	2,500
Duplication Costs	366	272	633	350	350	293	350
Licenses And Taxes	3,322	222	3,766	3,750	1,549	447	3,750
Miscellaneous	2,760	1,589	1,599	3,000	3,000	1,404	3,000
Advertising	-	-	-	200	200	-	200
Office Supplies	3,862	3,420	2,512	4,000	4,000	1,898	4,000
Chemicals	554	2,140	794	2,500	2,500	1,332	2,500
Cleaning And Sanitation Supplies	3,358	3,368	3,598	3,300	3,300	2,712	5,300
Uniforms	23,701	18,789	15,003	18,000	18,000	17,451	18,000
Fuel And Oil	34,210	37,284	35,473	49,000	36,894	36,860	39,000
Rescue Supplies	36,030	40,079	40,254	33,000	36,742	36,742	38,000
Misc Operating Supplies	2,646	1,852	3,266	3,000	3,301	3,300	3,000
Small Tools And Minor Equipment	19,725	20,555	14,175	24,150	24,150	20,535	24,150
Laundry And Clothing Allowance	9,576	9,524	13,511	24,960	17,335	17,335	17,435
Uniforms - Bunker Gear	18,620	19,339	5,533	13,200	13,200	9,400	13,200
Pharmaceuticals	7,645	10,667	12,469	12,000	13,152	13,152	12,000
Minor Equipment - WCIND Funded	-	-	-	-	-	-	20,000
Bks/Publications/Subscrip/Memb Dues	4,758	4,217	861	3,000	3,000	2,991	3,000
<b>Total Operating Expenses</b>	<b>432,439</b>	<b>407,345</b>	<b>393,317</b>	<b>465,310</b>	<b>448,740</b>	<b>392,087</b>	<b>461,310</b>

**FIRE / RESCUE DEPARTMENT - Continued**

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<b>Capital Outlay</b>							
Battalion Vehicle	-	-	-	-	-	-	70,000
Fire Engine	-	-	699,919	-	-	-	-
Fire - Improvements Other Than Bldgs	30,003	-	-	-	-	-	-
Fire - Other Equipment	32,131	110,075	68,635	56,000	56,000	54,496	-
Fire - Software	-	-	-	-	-	-	-
Fire - Boats / Fire Pump	-	<u>233,983</u>	<u>15,837</u>	-	-	-	-
<b>Total Capital Outlay</b>	<b>62,134</b>	<b>344,058</b>	<b>784,391</b>	<b>56,000</b>	<b>56,000</b>	<b>54,496</b>	<b>70,000</b>
<b>Total Fire Dept Expenses</b>	<b><u>4,049,248</u></b>	<b><u>4,238,081</u></b>	<b><u>6,726,600</u></b>	<b><u>5,811,544</u></b>	<b><u>5,926,112</u></b>	<b><u>5,724,824</u></b>	<b><u>6,182,109</u></b>

**EMERGENCY MANAGEMENT**

	General Fund			Fiscal Year 2013-14			Fiscal Year
	Fiscal Year	Fiscal Year	Fiscal Year	Adopted	Amended	Estimated	2014-15
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<b>Operating Expenses</b>							
Travel / Conference / Training	6,336	-	-	-	-	-	-
Communications	8,667	9,812	10,676	3,150	6,956	6,956	3,150
Postage & Freight	1,313	1,323	1,124	1,100	1,210	1,209	1,100
Rental / Buildings	3,015	-	-	3,350	-	-	3,350
R/M Other Equipment	-	147	-	100	45	-	100
Printing And Forms	1,860	1,976	2,027	1,845	2,134	2,134	1,845
Licenses And Taxes	13	-	-	-	-	-	-
Miscellaneous	-	396	77	400	-	-	400
Misc Operating Supplies	99	175	140	400	-	-	400
Small Tools And Minor Equipment	-	1,312	-	-	-	-	-
Bks/Publications/Subscrip/Memb Dues	<u>3,661</u>	<u>3,657</u>	-	-	-	-	-
<b>Total Emergency Management</b>	<b><u>24,964</u></b>	<b><u>18,798</u></b>	<b><u>14,044</u></b>	<b><u>10,345</u></b>	<b><u>10,345</u></b>	<b><u>10,299</u></b>	<b><u>10,345</u></b>

# Public Works



## Town Of Longboat Key 2014 - 2015 Budget

# PUBLIC WORKS DEPARTMENT

**Juan J. Florensa, Director**

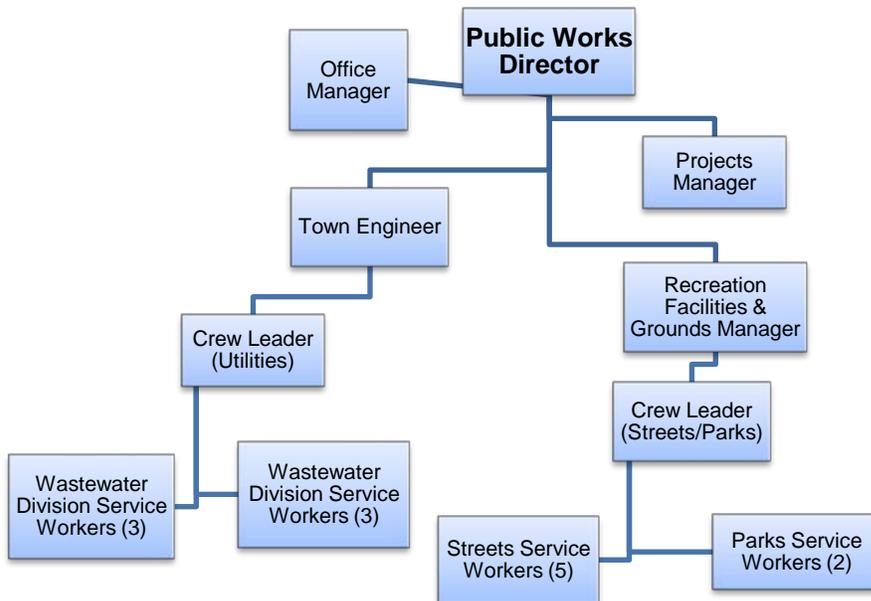
The Town of Longboat Key Public Works Department is responsible for the management and maintenance of the town’s public infrastructure including:

- Potable water and wastewater systems
- All town-owned roadways including lighting and signage
- Town parks and recreation facilities
- Public stormwater system
- Public canal maintenance
- Town buildings/structures, including Town Hall, Police and Fire Stations, Tennis Center
- 10 miles of Gulf beaches and public bay accesses
- Fleet services
- Solid waste

This work is accomplished by 19 professional and dedicated employees.

Our Core Values include:

- Customer Service  
Accountability
- Honesty  
Professionalism
- Excellence  
Integrity
- Respect  
Responsiveness



## Department Objectives

- Provide an excellent level of internal and external customer service
- Deliver safe drinking water and wastewater services utilizing efficient, effective methods at a minimal cost to the rate payer
- Protect public and private properties through beach nourishment and inlet management projects
- Protect and maintain public infrastructure including streets, parks, water distribution and wastewater collection systems
- Coordinate and maintain the town vehicles and facilities
- Maintain the Town's current status in the National Flood Insurance Program (NFIP) Community Rating System (CRS). Develop, implement and participate in community outreach and education of the CRS/NFIP in coordination with Manatee and Sarasota Counties

## Emerging Issues and Challenges Facing Department

- Limited funding levels
- Approaching retirement of several staff members within the next few years could create a gap in departmental knowledge of public works projects, policies and procedures
- Reduction of staff due to funding levels; since 2009 this department's staffing level has been reduced by 18%
- Sea level rise may be a real threat to the town's infrastructure, especially utilities.
- Wastewater Forcemain replacement project, crossing Sarasota Bay
- Aging infrastructure

## Accomplishments

- Obtained State grant funding of \$2.3 million in 2014 for beach project
- Obtained various permits for beach nourishment and inlet dredging projects
- Developed inventories and maintenance schedules for town roadway lights and signs, sidewalks, traffic devices, stormwater drains, public fleet maintenance, streets, facilities and parks
- Developed public outreach materials for CRS/NFIP, water quality and conservation, NPDES related issues; held annual outreach programs
- Completion of Water Meter Replacement Program with new, more accurate, drive-by read meters for all town water services
- Federal Environmental Protection Agency District 7 award for best Consumer Confidence Report (Water Quality)
- Keep Manatee County Beautiful Program Landscaping Award for Public Open Spaces

## PUBLIC WORKS ADMINISTRATION

## General Fund Expenditures

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
	Actual	Actual	Actual	Budget	Budget	Actual	Budget
<b><u>Personnel Services</u></b>							
Wages / Executive	106,619	107,813	111,192	109,262	109,563	109,563	109,262
Wages / Regular	292,449	297,936	272,307	206,003	206,570	206,569	206,003
Wages / Temporary	3,717	3,033	1,646	-	762	761	-
Wages / Overtime	1,929	2,559	782	-	288	287	-
Fica Taxes	30,578	30,973	30,212	23,965	23,846	23,845	24,118
Pension	-	-	97,763	66,152	66,977	66,976	57,481
Town Contrib Salary Savings / 401-K	10,114	10,127	9,599	7,525	7,549	7,549	7,525
Town Contrib Def Comp / Icma 401-A	16,973	16,973	17,227	36,022	37,096	37,095	36,022
Insurance / Medical	43,630	46,316	37,650	35,821	35,080	35,080	35,866
Insurance / Disability	2,478	-	-	1,387	1,388	1,387	1,513
Insurance / Life	1,382	1,190	973	763	878	878	922
Workers Compensation	<u>2,348</u>	<u>4,704</u>	<u>3,494</u>	<u>3,637</u>	<u>3,637</u>	<u>3,633</u>	<u>4,328</u>
<b>Total Personnel Services</b>	<b>512,217</b>	<b>521,624</b>	<b>582,845</b>	<b>490,537</b>	<b>493,634</b>	<b>493,623</b>	<b>483,040</b>
<b><u>Operating Expenses</u></b>							
Prof Services / Other	15,728	5,753	15,000	20,000	28,415	28,415	20,000
Travel / Conference / Training	7,133	5,478	5,162	2,293	2,293	2,028	-
Car Allowance	2,000	2,000	462	-	-	-	-
Communications	3,510	4,368	3,343	3,000	3,000	2,691	3,000
Cell Phone Allowance	-	-	-	-	381	381	-
Postage And Freight	1,066	893	1,367	600	620	620	600
Rental / Building	346	354	317	400	400	329	400
Rental / Equipment	3,509	2,962	2,962	3,815	3,061	3,060	3,815
R/M Automotive Equipment	4,090	3,129	9,717	1,000	1,136	1,136	1,000
R/M Other Equipment	-	-	362	-	362	362	-
Printing And Forms	42	114	305	100	100	78	100
Duplication Costs	1,348	1,456	1,383	1,450	1,034	993	1,450
Miscellaneous	204	152	13	150	150	138	150
Advertising	-	282	206	-	-	-	-
Office Supplies	658	612	670	800	824	824	800
Uniforms	806	724	-	-	-	-	-
Fuel And Oil	3,016	5,307	6,336	4,150	5,785	5,785	4,150
Small Tools And Minor Equipment	480	143	899	-	100	100	-
Bks/Publications/Subscrip/Memb Dues	<u>1,290</u>	<u>1,170</u>	<u>1,217</u>	<u>600</u>	<u>600</u>	<u>525</u>	<u>600</u>
<b>Total Operating Expenses</b>	<b>45,226</b>	<b>34,897</b>	<b>49,721</b>	<b>38,358</b>	<b>48,261</b>	<b>47,465</b>	<b>36,065</b>
<b>Total Public Works Expense</b>	<b><u>557,443</u></b>	<b><u>556,521</u></b>	<b><u>632,566</u></b>	<b><u>528,895</u></b>	<b><u>541,895</u></b>	<b><u>541,088</u></b>	<b><u>519,105</u></b>

## MUNICIPAL BUILDINGS

	General Fund						
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
<u>Personnel Services</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
Wages / Regular	31,426	-	-	-	-	-	-
FICA Taxes	2,319	-	-	-	-	-	-
Insurance / Medical	5,031	-	-	-	-	-	-
Insurance / Disability	205	-	-	-	-	-	-
Insurance / Life	110	-	-	-	-	-	-
Workers Compensation	476	-	-	-	-	-	-
Pension	-	-	-	-	-	-	5,316
<b>Total Personnel Services</b>	<b>39,567</b>	-	-	-	-	-	<b>5,316</b>
<u>Operating Expenses</u>							
Travel / Conference / Training	950	-	-	-	-	-	-
Communications	35	-	-	-	-	-	-
Electricity	30,065	26,124	24,957	29,000	27,284	26,708	29,000
Water	8,508	9,788	8,453	9,150	9,150	6,791	9,150
Rental / Equipment	-	-	-	-	150	150	-
R/M Buildings	16,703	23,027	25,983	22,366	22,366	19,490	22,366
R/M Grounds	2,771	1,472	570	2,500	2,500	871	2,500
R/M Other Equipment	6,344	7,167	10,698	15,525	15,525	4,722	15,525
R/M Buildings - Contractual	28,167	28,735	33,530	30,000	31,566	31,566	30,000
Miscellaneous	492	495	258	700	700	125	700
Fuel And Oil	1,147	-	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>95,182</b>	<b>96,808</b>	<b>104,449</b>	<b>109,241</b>	<b>109,241</b>	<b>90,423</b>	<b>109,241</b>
<u>Capital Outlay</u>							
Municipal Bldgs	-	-	-	20,000	-	-	-
Municipal Bldgs - Other Equipment	18,671	20,565	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>18,671</b>	<b>20,565</b>	-	<b>20,000</b>	-	-	-
<b>Total Municipal Building Expenses</b>	<b>134,749</b>	<b>96,808</b>	<b>104,449</b>	<b>129,241</b>	<b>109,241</b>	<b>90,423</b>	<b>114,557</b>

## STREETS DEPARTMENT

	General Fund Expenditures						
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
<u>Personnel Services</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
Wages / Regular	253,029	268,064	258,482	267,110	244,958	244,956	262,371
Wages / Overtime	3,563	4,428	2,450	4,000	2,014	2,014	4,000
Fica Taxes	19,450	20,560	19,598	20,740	18,411	18,410	20,377
Pension	-	-	103,608	83,258	83,258	82,994	64,400
Town Contrib Salary Savings / 401-K	4,770	4,912	4,676	3,516	3,516	2,664	2,587
Town Contrib Def Comp / Icm4 401-A	-	-	-	23,334	23,334	22,148	23,613
Insurance / Medical	41,768	44,585	47,500	53,802	53,802	52,102	59,022
Insurance / Disability	1,638	-	-	1,141	1,141	1,053	1,259
Insurance / Life	884	792	697	629	652	651	769
Workers Compensation	3,764	7,509	3,928	9,796	9,796	9,787	11,730
<b>Total Personnel Services</b>	<b>328,866</b>	<b>350,850</b>	<b>440,939</b>	<b>467,326</b>	<b>440,882</b>	<b>436,779</b>	<b>450,128</b>
<b><u>Operating Expenses</u></b>							
Prof Services / Other	1,712	-	-	-	6,000	5,828	-
Travel / Conference / Training	1,088	1,274	1,294	5,589	5,589	3,980	5,689
Communications	2,862	2,736	2,028	2,732	2,732	2,491	2,732
Cell Phone Allowance	-	-	-	-	231	231	-
Postage And Freight	-	-	384	50	50	30	50
Electricity	43,477	40,929	40,790	45,000	45,000	44,424	41,000
Water	170	169	209	400	400	174	400
Rental / Equipment	675	491	407	500	746	746	500
R/M Buildings	-	-	-	-	74	73	-
R/M Grounds	2,965	2,325	4,511	5,000	5,000	1,354	5,000
R/M Automotive Equipment	14,804	8,756	11,071	8,000	11,274	11,273	8,000
R/M Other Equipment	15,810	10,503	12,414	8,000	11,940	11,939	8,000
R/M Beach Accesses	-	178	-	-	-	-	-
R/M Right Of Way	44,402	36,872	42,201	33,500	40,591	40,590	33,500
R/M Storm	1,697	7,089	2,888	2,000	2,000	1,664	2,000
R/M Street Lights	6,316	2,115	6,185	5,000	5,000	3,738	5,000
R/M Traffic Signals	-	-	-	-	-	-	3,000
Licenses And Taxes	125	25	86	50	195	194	50
Miscellaneous	94	18	110	50	62	61	50
Advertising	-	-	-	-	1,108	1,108	-
Office Supplies	67	22	41	300	300	10	300
Chemicals	508	680	218	1,000	1,384	1,384	1,000
Cleaning And Sanitation Supplies	162	73	165	150	150	33	150
Uniforms	3,034	4,054	2,241	3,000	3,000	2,836	3,000
Fuel And Oil	19,106	18,087	16,491	25,700	25,700	19,108	25,700
Misc Operating Supplies	367	165	728	450	452	451	450
Small Tools And Minor Equipment	3,180	4,877	4,341	3,000	3,854	3,854	3,000
Laundry And Clothing Allowance	1,649	1,649	1,649	1,650	1,650	1,522	1,650
R/M Streets	5,869	3,774	9,285	4,700	4,700	3,717	4,700
R/M Drainage And Culverts	5,382	8,144	6,697	10,200	13,170	13,170	10,200
R/M Signs	2,747	1,880	2,462	7,000	7,113	7,113	7,000
Bks/Publications/Subscrip/Memb/Dues	-	-	-	40	40	-	40
<b>Total Operating Expenses</b>	<b>178,268</b>	<b>156,885</b>	<b>168,896</b>	<b>173,061</b>	<b>199,505</b>	<b>183,096</b>	<b>172,161</b>
<b><u>Capital Outlay</u></b>							
Streets - Street Light & Sign Replacements	-	-	-	-	-	-	-
Streets - Automotive Equipment	-	-	28,671	30,000	30,000	29,824	-
Streets - Other Equipment	-	-	8,664	85,000	85,000	84,622	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>37,335</b>	<b>115,000</b>	<b>115,000</b>	<b>114,446</b>	<b>-</b>
<b>Total Streets Expenses</b>	<b>507,134</b>	<b>507,735</b>	<b>647,170</b>	<b>755,387</b>	<b>755,387</b>	<b>734,321</b>	<b>622,289</b>

# Parks and Recreation



## Town Of Longboat Key 2014 - 2015 Budget

# PARKS AND RECREATION

**Juan J. Florensa, Director**

The parks and beaches on the Key are some of the most beautiful in the world. Residents, visitors, and animals alike are captivated by the natural beauty of Longboat Key. Many activities are available for all to enjoy.

## Parks

Parks and Recreation Facilities on Longboat Key include:

- Bayfront Park Recreation Center
- Joan M. Durante Park
- Bicentennial Park
- Quick Point Nature Preserve
- Overlook Park



## Beaches

Longboat Key has over 10 miles of shoreline on the Gulf of Mexico and 12 public beach accesses with varying degrees of available parking.



Additional information regarding parks and beaches is available in the capital section of this document and on the Town of Longboat Key official website.

[www.longboatkey.org](http://www.longboatkey.org)

## PARKS DEPARTMENT

## General Fund Expenditures

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
	Actual	Actual	Actual	Budget	Budget	Actual	Budget
<b>Personnel Services</b>							
Wages / Regular	98,715	78,491	76,797	77,667	73,216	72,995	70,013
Wages / Overtime	603	622	725	1,500	1,500	1,034	1,500
Fica Taxes	7,529	5,934	5,807	6,056	6,056	5,561	5,471
Pension	-	-	31,143	24,940	24,940	24,868	33,885
Town Contrib Salary Savings / 401-K	3,000	2,281	2,320	2,375	2,375	2,316	1,121
Town Contrib Def Comp / Icma 401-A	-	-	-	6,990	7,141	7,141	6,301
Insurance / Medical	19,111	16,508	16,508	17,981	17,981	16,562	21,360
Insurance / Disability	644	-	-	342	346	345	336
Insurance / Life	350	237	210	187	216	216	206
Workers Compensation	1,823	2,389	2,004	2,195	2,195	2,192	2,346
<b>Total Personnel Services</b>	<b>131,775</b>	<b>106,462</b>	<b>135,514</b>	<b>140,233</b>	<b>135,966</b>	<b>133,230</b>	<b>142,539</b>
<b>Operating Expenses</b>							
Prof Services / Other	-	4,746	-	-	1,600	1,600	-
Travel / Conference / Training	293	4	-	-	-	-	-
Communications	1,462	2,103	1,578	1,200	1,244	1,244	1,200
Cell Phone Allowance	-	-	-	-	35	35	-
Electricity	5,385	3,483	3,345	4,000	4,000	3,332	4,000
Water	2,690	4,942	1,791	4,000	4,000	1,259	4,000
Rental / Equipment	(109)	-	-	150	150	-	150
R/M Buildings	-	-	146	-	135	135	-
R/M Grounds	18,713	18,903	14,251	11,723	13,370	13,370	11,723
R/M Automotive Equipment	631	1,392	6,715	1,000	1,125	1,125	1,000
R/M Other Equipment	1,361	1,400	2,281	2,500	2,500	1,292	2,500
R/M Beach Accesses	10,035	11,496	6,216	13,000	13,000	9,250	13,000
R/M Grounds/Contractual	29,773	18,813	10,119	27,800	27,800	10,230	27,800
R/M Storm	949	580	715	1,000	1,000	143	1,000
R/M Channel Markers	-	750	-	1,000	1,000	-	1,000
R/M Canal Clearance / Trim	925	545	1,650	1,700	1,700	-	1,700
Printing And Forms	-	-	2,999	-	-	-	-
Licenses And Taxes	6	6	6	-	-	-	-
Miscellaneous	16	18	-	100	775	774	100
Chemicals	1,506	8	595	700	700	408	700
Cleaning And Sanitation Supplies	245	171	-	-	-	-	-
Uniforms	477	405	297	600	606	605	600
Fuel And Oil	3,979	3,857	4,629	5,550	5,550	2,070	5,550
Misc Operating Supplies	-	4	-	250	250	36	250
Small Tools And Minor Equipment	2,480	3,548	622	2,000	2,000	1,284	2,000
Laundry And Clothing Allowance	729	550	550	550	550	550	550
R/M Signs	-	40	-	100	100	-	100
Bks/Publications/Subscrip/Memb Dues	150	29	-	150	150	-	150
<b>Total Operating Expenses</b>	<b>81,696</b>	<b>77,793</b>	<b>58,505</b>	<b>79,073</b>	<b>83,340</b>	<b>48,742</b>	<b>79,073</b>
<b>Total Parks Expenses</b>	<b>213,471</b>	<b>184,255</b>	<b>194,019</b>	<b>219,306</b>	<b>219,306</b>	<b>181,972</b>	<b>221,612</b>

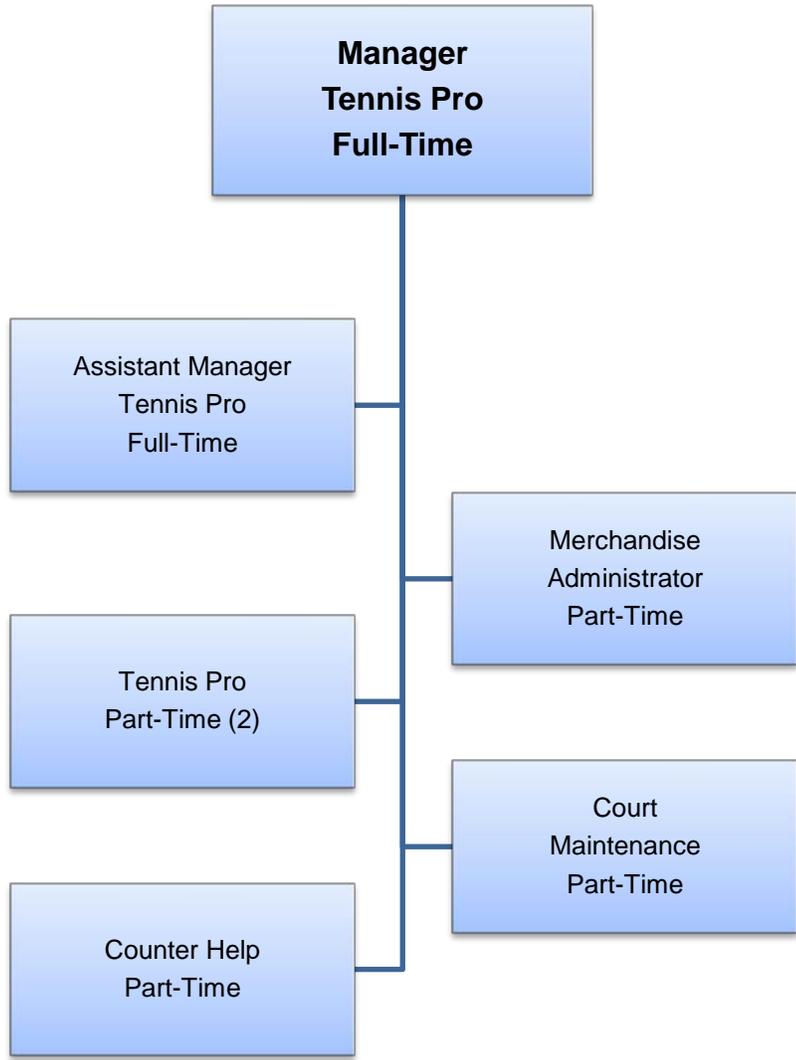
## BAYFRONT PARK RECREATION CENTER

	General Fund Expenditures						
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
<u>Personnel Services</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
Pension	-	-	-	-	-	-	1,630
<b>Total Personnel Services</b>	-	-	-	-	-	-	<b>1,630</b>
<b><u>Operating Expenses</u></b>							
Travel / Conference / Training	674	-	-	-	-	-	-
Communications	1,580	763	715	750	750	716	750
Postage And Freight	3	1	1	25	25	2	25
Electricity	4,478	4,215	3,668	4,930	4,930	4,098	4,930
Water	920	1,055	1,092	650	1,121	1,121	650
R/M Buildings	7,317	7,534	4,035	9,514	8,493	7,912	9,514
R/M Grounds	5,633	5,331	2,410	4,500	4,500	2,867	8,500
R/M Other Equipment	-	26	1,119	400	400	-	400
R/M Grounds/Contractual	8,384	5,069	2,535	8,000	8,000	960	-
Miscellaneous	-	-	-	25	25	-	25
Office Supplies	54	48	78	275	275	48	275
Cleaning And Sanitation Supplies	296	167	-	250	290	289	250
Misc Operating Supplies	944	551	304	1,000	1,000	481	1,000
Small Tools And Minor Equipment	2,614	1,131	1,939	2,000	2,510	2,510	2,000
Bks/Publications/Subscrip/Memb Dues	190	190	160	200	200	160	200
<b>Total Operating Expenses</b>	<b>33,087</b>	<b>26,081</b>	<b>18,056</b>	<b>32,519</b>	<b>32,519</b>	<b>21,164</b>	<b>28,519</b>
<b>Total Recreation Div Expenses</b>	<b>33,087</b>	<b>26,081</b>	<b>18,056</b>	<b>32,519</b>	<b>32,519</b>	<b>21,164</b>	<b>30,149</b>

# TENNIS CENTER

## Kay Thayer, Manager

The Tennis Center is responsible for providing Longboat Key residences and visitors an affordable place to play tennis that promotes a positive sport/social experience. The Center strives to meet the recreation and fitness needs by providing programs such as leagues, round robins, and tennis lessons with facilities that are well maintained, safe, and accessible, and beautiful.



## Department Objectives

- Coordinating leagues and tournaments
- Scheduling court time and lessons
- Promoting visitors to the island
- A place for social gathering of residents
- Create revenues to meet the expenses of our budget
- Maintaining affordable tennis on Longboat Key

## Emerging Issues and Challenges Facing Department

- Increasing demand for court time
- Maintaining the upkeep of the courts to be functional
- Increasing requests from public for more courts
- Adequate operating funds for periodic upgrades to the facility
- Creating fresh programs to generate and renew interest in players

## Accomplishments

- Added four additional courts in 2004 with the help of "Friends of Tennis"
- Host a Category 2 USTA Tournament each year
- Host the Observer Challenge Tournament each year, promoting community involvement
- Constructed a new Tennis Center Building in 2010.
- Created a source of community pride and identity through leagues, organized play, and social gatherings
- Improved and expanded Tennis Pro Shop to create additional revenue
- Added a new teaching court, increasing lesson and ball machine revenues
- Acquired a beer and wine sales license
- Addition of a Point of Sale (POS) computer system to be able to better track memberships, sales and merchandise inventory

**TENNIS CENTER - REVENUES**

Special Revenue Fund

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>	<b>For Comparison Purposes only (Revenues and Expenses recorded in General Fund)</b>						
Tennis Ctr / Yearly-Family/Res	54,043	58,697	68,806	59,500	58,665	58,665	68,800
Tennis Ctr / Yearly-Single/Res	104,829	106,870	118,355	116,500	114,194	114,194	118,500
Tennis Ctr / Script Cards	26,632	25,622	26,946	26,000	30,339	30,339	26,000
Tennis Ctr / Walk-On Play	18,108	17,483	19,528	20,000	19,839	19,839	20,000
Tennis Ctr / Lessons	126,695	132,838	151,249	147,500	153,788	153,788	151,000
Tennis Ctr / Tournament/Spec Events	16,488	15,904	20,031	17,000	24,083	24,083	21,878
Contribution Private Organization	319	-	-	-	-	-	-
Misc Rev / Tennis Work Comp	6,256	-	3,547	-	-	6,253	-
Misc Rev / Tennis Ctr Vend Machine	1,820	1,752	4,087	4,000	4,329	4,329	4,000
Misc Rev / Tennis Ctr Merch Sales	91,847	110,611	118,371	100,000	137,274	137,274	120,000
Misc Rev / Tennis Ctr Miscellaneous	2,119	375	303	2,000	300	300	2,000
If Transfer / Infrastructure Surtax	-	-	30,000	-	-	-	-
	<b><u>449,156</u></b>	<b><u>470,152</u></b>	<b><u>561,223</u></b>	<b><u>492,500</u></b>	<b><u>542,811</u></b>	<b><u>549,064</u></b>	<b><u>532,178</u></b>

## TENNIS CENTER- EXPENDITURES

## Special Revenue Fund

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
	Actual	Actual	Actual	Budget	Budget	Actual	Budget
<b>Personnel Services</b>	<b>For Comparison Purposes only (Revenues and Expenses recorded in General Fund)</b>						
Wages / Regular	177,290	186,518	180,359	163,739	179,866	179,866	180,343
Wages / Holiday	3,680	3,769	3,681	3,779	3,353	3,353	3,779
Wages / Supplemental - Lessons-Clinics	107,613	96,513	116,460	103,250	116,248	116,248	105,700
Fica Taxes	21,827	21,732	19,132	20,714	21,986	21,986	21,085
Pension	-	-	68,132	27,487	25,574	25,574	25,921
Town Contrib Salary Savings / 401-K	4,504	3,366	3,575	3,792	3,969	3,968	4,175
Town Contrib Def Comp / Icma 401-A	-	-	-	14,710	14,447	14,446	16,265
Insurance / Medical	15,565	15,678	16,508	17,981	17,611	17,610	17,870
Insurance / Disability	544	-	-	376	376	376	410
Insurance / Life	362	257	232	206	238	237	249
Workers Compensation	1,781	3,737	3,199	3,417	3,414	3,414	4,566
<b>Total Personnel Services</b>	<b>333,166</b>	<b>331,570</b>	<b>411,278</b>	<b>359,451</b>	<b>387,082</b>	<b>387,078</b>	<b>380,363</b>
<b>Operating Expenses</b>							
Communications	964	955	1,015	950	1,004	1,004	950
Postage And Freight	207	412	218	250	26	25	250
Electricity	3,502	2,940	2,971	2,875	3,593	3,592	2,875
Water	10,871	11,484	10,892	11,300	12,581	12,580	11,300
Gas	342	341	336	450	335	335	450
R/M Buildings	4,330	5,292	4,352	5,000	4,071	4,071	5,000
R/M Grounds	10,980	12,439	7,395	11,350	6,113	6,113	11,350
R/M Other Equipment	-	415	-	-	514	514	-
Printing & Forms	776	1,110	148	800	831	830	800
Costs / Promotion	1,780	1,912	2,152	-	-	-	2,000
Licenses and Taxes	-	355	588	-	784	784	-
Miscellaneous	178	123	104	100	-	-	100
Advertising	1,126	-	-	-	-	-	-
Visa/Mastercard Fees	8,909	8,610	9,897	9,000	16,155	16,189	9,000
Costs / Vending Machines	943	935	2,513	800	1,761	1,760	800
Costs / Merchandise	68,291	60,232	80,958	64,690	112,401	112,401	82,690
Costs / Special Events	4,645	4,065	2,670	5,500	10,324	9,403	5,500
Cost Of Lessons-Contractor	2,100	328	-	-	-	-	-
Office Supplies	590	622	524	600	299	299	600
Cleaning And Sanitation Supplies	-	19	-	50	29	29	50
Misc Operating Supplies	199	149	185	200	382	381	200
Small Tools And Minor Equipment	503	1,511	4,659	-	577	577	2,500
Bks/Publications/Subscrip/Memb Dues	385	245	498	400	510	510	400
<b>Total Operating Expenses</b>	<b>121,621</b>	<b>114,494</b>	<b>132,075</b>	<b>114,315</b>	<b>172,290</b>	<b>171,397</b>	<b>136,815</b>
<b>Capital Outlay</b>							
Capital Reserves	-	-	-	-	-	-	15,000
Tennis - Scarify Courts	-	-	30,000	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
<b>Total Tennis Expenditures</b>					<b>559,372</b>	<b>558,475</b>	<b>532,178</b>
<b>Tennis Center Revenue over Expenditure</b>					<b>(16,561)</b>	<b>(9,411)</b>	<b>-</b>

# Planning and Zoning

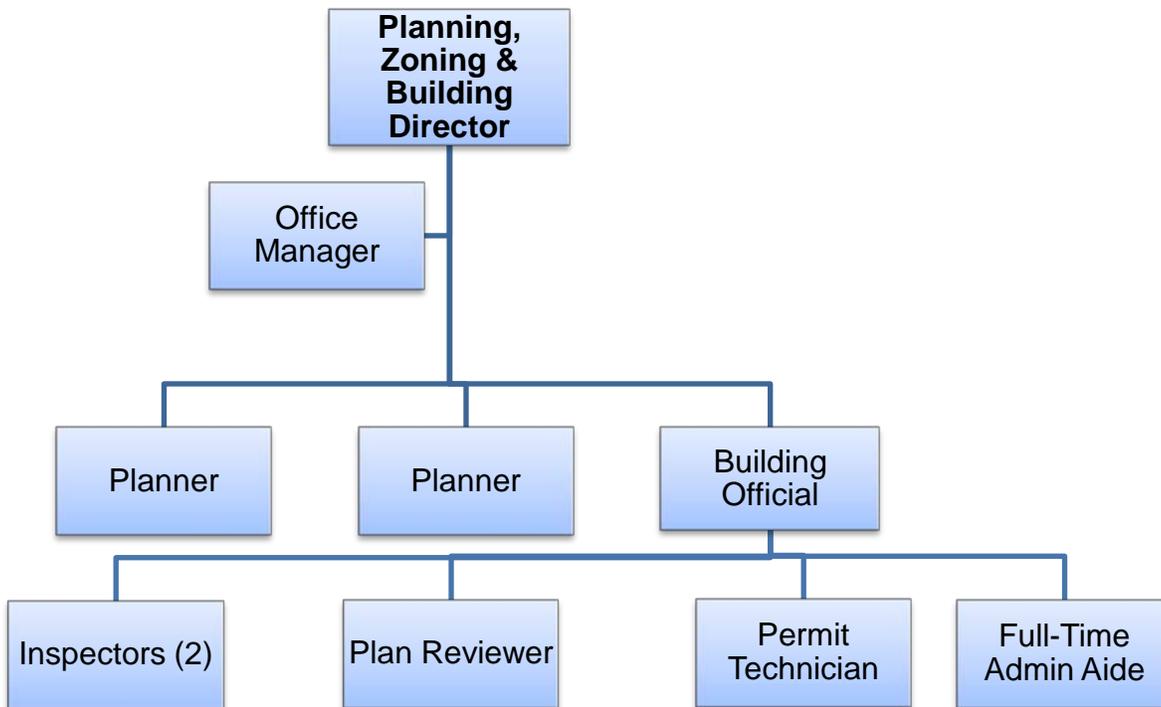


## Town Of Longboat Key 2014 - 2015 Budget

# Planning, Zoning & Building

## Alaina Ray, Director of Planning, Zoning & Building

The Planning, Zoning and Building Department is responsible for the functions of: long- and short- range planning; updating and implementing the Town’s Comprehensive Plan; amending and implementing the Town’s Zoning Code; Site Plan and Subdivision Review; Tree Permitting; Building Permitting; Building Inspections; Building Plans Review; Verification of Contractor Licensing and Insurance; Implementation of FEMA Regulations; and, Implementation of the Florida Statewide Building Code.



## Department Objectives

- To create a more user-friendly Zoning and Land Development Code
- To create a more streamlined development process
- To identify and address emerging trends in land use, demographics, the economy and the environment which could impact the future needs of the community
- To provide codes and processes to encourage renovation and redevelopment of aging properties
- To update the Comprehensive Plan to address current and projected needs of the community
- To increase the skill and certification levels of staff to better serve the public
- To enhance the level of customer service provided by the department
- To increase the level of online capabilities for both customers and field personnel

## Emerging Issues and Challenges

- Approaching retirement of several staff members within the next few years, which could create a knowledge drain on the department
- An increase in the number of development projects and permits submitted for review and inspections
- Increase in the number and complexity of long-term planning projects, including Town Center Overlay District and major revisions to the Land Development Code and Comprehensive Plan
- Reduction in staff since 2000 from 15 to 8.5 employees
- Lack of a full-time front desk position, which impacts the workload of remaining staff who must delay their normal duties in order to cover the front desk
- Need for conversion of vast amounts of paper documents into digital format for long-term storage

## Accomplishments

- Hosted the Urban Land Institute Technical Advisory Panel
- Entered into Interlocal Agreement with The University of Florida for planning assistance and services
- Conducted department-focused customer service workshop for entire department and hosted staff from other departments and jurisdictions
- Successfully coordinated the review and approval of major developments, including the Hilton Beach Resort and the Aria Condominiums
- Initiated Development Review Committee meetings and procedures to provide increased transparency, consistency, and adequate project review time
- Initiated Public Workshops for large-scale Land Development Code revisions to provide increased transparency and opportunity for public comment and involvement
- Creation and continued enhancement of web-based permitting program

## PLANNING &amp; ZONING

	General Fund						
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
<u>Personnel Services</u>	Actual	Actual	Actual	Budget	Budget	Actual	Budget
Wages / Executive	105,053	73,062	97,953	95,805	95,805	88,582	88,379
Wages / Regular	266,556	281,706	238,548	206,399	172,047	116,174	162,095
Wages / Auto Policy	1,004	1,003	209	-	-	-	-
Severance	-	26,130	22,109	-	-	-	-
Wages / Temporary	2,168	399	-	-	-	-	-
Wages / Overtime	881	956	-	-	-	-	-
Fica Taxes	28,069	26,295	26,543	23,119	20,737	14,780	19,161
Pension	-	-	68,435	47,517	47,990	47,989	52,945
Town Contrib Salary Savings / 401-K	7,254	5,032	6,106	5,244	5,244	3,832	3,999
Town Contrib Def Comp / Icma 401-A	16,723	8,654	15,106	36,320	33,518	25,688	31,144
Insurance / Medical	35,162	34,867	46,110	59,245	58,495	40,195	52,264
Insurance / Disability	1,794	-	-	1,448	1,311	979	1,331
Insurance / Life	1,009	713	754	794	718	558	809
Workers Compensation	1,722	3,064	2,068	1,270	1,269	1,268	610
<b>Total Personnel Services</b>	<b>467,395</b>	<b>461,881</b>	<b>523,941</b>	<b>477,161</b>	<b>437,134</b>	<b>340,045</b>	<b>412,737</b>
<u>Operating Expenses</u>							
Prof Services / Other	85,512	43,515	172,629	65,100	265,100	136,643	235,000
Prof Services / Town Center	-	-	-	-	25,000	1,434	-
Travel / Conference / Training	3,009	7,311	3,040	1,588	1,588	1,063	2,334
Car Allowance	3,000	1,665	231	-	-	-	-
Communications	3,938	5,067	4,145	4,000	4,000	3,235	4,000
Cell Phone Allowance	-	-	-	-	139	138	-
Postage And Freight	1,779	2,230	788	2,000	2,000	927	2,000
Rental / Building	648	1,054	1,054	1,000	1,000	979	1,000
Rental / Equipment	4,526	4,526	3,289	2,500	2,500	2,099	2,500
R/M Automotive Equipment	1,106	133	9,945	3,000	3,000	751	3,000
R/M Other Equipment	-	-	-	100	1,268	1,268	100
Printing And Forms	421	601	1,217	450	994	993	450
Duplication Costs	897	52	431	300	300	148	300
Licenses And Taxes	-	-	-	125	125	-	125
Miscellaneous	1,404	2,126	1,216	1,000	1,113	1,112	1,000
Advertising	-	17,006	12,953	12,000	12,000	10,082	20,000
Code Enforcement Board Actions	1,291	-	-	500	500	-	-
Office Supplies	954	1,468	979	1,000	1,000	989	1,000
Uniforms	447	222	89	250	250	54	250
Fuel And Oil	878	1,037	1,917	900	1,078	1,078	900
Misc Operating Supplies	810	254	3	500	500	313	500
Small Tools And Minor Equipment	624	400	504	500	500	210	400
Bks/Publications/Subscrip/Memb Dues	2,512	2,717	2,355	3,000	3,000	2,385	3,000
<b>Total Operating Expenses</b>	<b>113,756</b>	<b>91,384</b>	<b>216,785</b>	<b>99,813</b>	<b>326,955</b>	<b>165,901</b>	<b>277,859</b>
<b>Total Planning Expenditures</b>	<b>581,151</b>	<b>553,265</b>	<b>740,726</b>	<b>576,974</b>	<b>764,089</b>	<b>505,946</b>	<b>690,596</b>

# Enterprise Funds



## Town Of Longboat Key 2014 - 2015 Budget

# ENTERPRISE FUNDS

**Enterprise Funds** are business-type activities used to account for revenues and expenditures from the sales of goods and services to the general public and follow generally accepted accounting principles similar to business entities.

Dept Oversight	Fund	Reference	Description of Fund	Use Restrictions
Public Works	401		<b>Utility Fund- Operating</b> To account for charges for water and sewer fees, and related expenses, both operating and capital, associated with potable and waste water systems.	Debt Covenants Internal reserves
Public Works	404		<b>Utility Fund-Capital</b> To account for capital expenditures budgeted separately. This fund will roll up into the 401 Fund on the financial statements	Capital Assets
PZB	402		<b>Building Fund-</b> To account for the Town's fees associated with building inspections and related costs associated with inspections.	Building Code related

## UTILITY FUND REVENUES - 401

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
	Actual	Actual	Actual	Budget	Budget	Actual	Budget
<b>Intergovernmental Revenues</b>							
Other Grants / SWFWMD	613,668	-	-	-	-	-	-
Fed Grants / Fema (Disaster Relief)	-	-	31,022	-	-	-	-
<b>Total Intergovernmental Revenue</b>	<b>613,668</b>	<b>-</b>	<b>31,022</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Charges For Servicces</b>							
Water Sales	3,474,739	3,380,196	3,483,849	3,400,000	3,400,000	3,492,190	3,400,000
Service And Repair Income	-	222	-	-	-	-	-
Wastewater Collection Charges	3,741,751	3,789,022	3,869,922	3,800,000	3,800,000	3,886,261	3,800,000
<b>Total Charges For Services</b>	<b>7,216,490</b>	<b>7,169,440</b>	<b>7,353,771</b>	<b>7,200,000</b>	<b>7,200,000</b>	<b>7,378,451</b>	<b>7,200,000</b>
<b>Miscellaneous Revenue</b>							
Delinquent Penalty Charges	28,730	26,013	25,330	35,000	35,000	26,161	35,000
Interest On Investments	105,431	57,418	39,789	75,000	75,000	23,243	35,000
Miscellaneous Income	3,000	3,725	4,850	3,000	3,000	4,050	3,000
Refund Of Prior Year Expenditures	-	-	295	-	-	-	-
Sale Of Fixed Assets	5,794	3,944	-	-	-	-	-
Interest / '09 Go Note Proceeds	6,178	3,990	3,471	-	-	357	-
Misc Rev / Other	967	3,578	8,793	1,000	1,000	1,302	1,000
Gain (Loss) On Sale Of Investments	(14,688)	(31,067)	(14,736)	(25,000)	(25,000)	(47,229)	-
<b>Total Miscellaneous Revenue</b>	<b>135,412</b>	<b>67,601</b>	<b>67,792</b>	<b>89,000</b>	<b>89,000</b>	<b>7,884</b>	<b>74,000</b>
<b>Total Fund Revenues</b>	<b><u>7,965,570</u></b>	<b><u>7,237,041</u></b>	<b><u>7,452,585</u></b>	<b><u>7,289,000</u></b>	<b><u>7,289,000</u></b>	<b><u>7,386,335</u></b>	<b><u>7,274,000</u></b>

## WATER DIVISION EXPENDITURES

Utility Fund - 401							
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
	Actual	Actual	Actual	Budget	Budget	Actual	Budget
<b>Personnel Services</b>							
Wages / Executive	-	-	28,749	57,450	57,450	57,870	57,450
Wages / Regular	111,261	111,550	113,308	117,853	117,853	106,629	106,226
Severance	-	-	-	-	-	-	-
Wages / Temporary	-	-	2,877	4,300	4,300	2,109	4,300
Wages / Overtime	15,708	13,291	13,581	16,500	16,500	9,449	16,500
Fica Taxes	9,542	9,300	11,090	15,002	15,002	13,096	14,112
Pension	-	-	44,512	56,292	56,292	20,926	26,586
Town Contrib Salary Savings / 401-K	988	962	906	2,804	2,804	1,723	3,917
Town Contrib Def Comp / Icma 401-A	-	-	-	19,799	19,799	19,300	13,644
Insurance / Medical	18,458	23,483	32,263	34,625	34,625	41,022	43,871
Insurance / Disability	716	-	-	771	771	467	786
Insurance / Life	376	324	315	425	425	290	481
Workers Compensation	1,919	3,460	3,928	4,373	4,373	4,369	4,648
<b>Total Personnel Services</b>	<b>158,968</b>	<b>162,370</b>	<b>251,529</b>	<b>330,194</b>	<b>330,194</b>	<b>277,250</b>	<b>292,521</b>
<b>Operating Expenses</b>							
Prof Services / Engineering	8,588	25,849	-	30,000	30,000	26,125	30,000
Prof Services / Other	67,728	72,535	72,456	142,000	169,241	119,968	152,000
Travel / Conference / Training	2,731	5,140	3,585	1,692	1,692	2,980	3,689
Car Allowance	-	-	-	-	-	-	-
Communications	4,617	4,342	5,323	5,550	5,550	6,165	3,750
Cell Phone Allowance	-	-	-	-	-	104	2,700
Insurance Opt Out Allowance	769	38	-	-	-	-	-
Postage And Freight	2,771	2,235	2,790	2,500	2,500	2,195	2,500
Electricity	50,645	46,266	47,702	44,000	44,000	51,965	44,000
Water	1,233	920	401	800	800	551	800
Rental / Equipment	531	486	407	500	500	475	500
R/M Buildings	705	3,727	2,161	3,000	3,000	4,237	3,000
R/M Grounds	1,170	4,255	480	4,600	4,600	375	4,600
R/M Automotive Equipment	4,858	5,839	11,181	4,000	5,098	6,859	5,098
R/M Hydrants/Meters/Lines/Ls	122,333	182,636	152,724	251,923	250,825	154,732	250,825
R/M Other Equipment	4,357	4,632	7,559	5,000	5,000	3,788	5,000
R/M Storm	1,646	-	143	1,000	1,000	143	1,000
Printing And Forms	1,088	3,256	1,327	3,000	3,000	-	3,000
Duplication Costs	90	-	-	-	-	-	-
Licenses And Taxes	550	933	500	500	500	850	500
Miscellaneous	376	223	475	500	500	126	500
Advertising	-	-	652	-	-	651	-
Office Supplies	112	444	400	400	400	464	400
Chemicals	5,300	7,399	7,693	6,901	6,901	6,640	12,000
Uniforms	2,659	3,011	2,213	3,400	3,400	1,937	3,400
Fuel And Oil	5,479	5,991	9,651	7,000	7,000	10,541	7,000
Water Purchased For Resale	1,192,241	1,208,726	1,205,880	1,150,000	1,150,000	1,263,619	1,150,000
Misc Operating Supplies	269	471	348	500	500	90	500
Small Tools And Minor Equipment	5,608	5,730	10,432	10,000	10,000	4,537	8,000
Laundry And Clothing Allowance	772	782	803	825	825	824	825
Water Wise Program	2,191	455	-	2,000	2,000	1,265	2,000
Bks/Publications/Subscrip/Memb Dues	887	778	1,201	1,000	1,000	2,570	1,200
<b>Total Operating Expenses</b>	<b>1,492,304</b>	<b>1,597,099</b>	<b>1,548,487</b>	<b>1,682,591</b>	<b>1,709,832</b>	<b>1,674,776</b>	<b>1,698,787</b>
<b>Total Water Department Expenses</b>	<b>1,651,272</b>	<b>1,759,469</b>	<b>1,800,016</b>	<b>2,012,785</b>	<b>2,040,026</b>	<b>1,952,026</b>	<b>1,991,308</b>

## WASTEWATER DIVISION EXPENDITURES

Utility Fund-401							
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
	Actual	Actual	Actual	Budget	Budget	Actual	Budget
<b>Personnel Services</b>							
Wages / Regular	198,618	202,100	202,312	187,669	187,669	205,780	197,662
Wages / Overtime	34,269	29,846	21,821	30,000	30,000	27,078	30,000
Fica Taxes	17,352	17,232	16,645	16,652	16,652	17,485	17,416
Pension	-	-	74,444	48,772	48,772	18,193	91,581
Town Contrib Salary Savings / 401-K	2,294	3,436	2,707	3,943	3,943	4,198	5,545
Town Contrib Def Comp / Icma 401-A	-	-	-	16,743	16,743	20,808	17,790
Insurance / Medical	41,129	38,120	39,989	38,779	38,779	35,944	36,203
Insurance / Disability	1,246	-	-	819	819	870	949
Insurance / Life	675	596	533	451	451	549	577
Workers Compensation	2,754	5,804	6,628	6,818	6,818	6,812	8,719
<b>Total Personnel Services</b>	<b>298,337</b>	<b>297,134</b>	<b>365,079</b>	<b>350,646</b>	<b>350,646</b>	<b>337,717</b>	<b>406,442</b>
<b>Operating Expenses</b>							
Prof Services / Engineering	5,450	21,420	-	20,000	20,000	-	20,000
Prof Services / Other	1,989	7,683	7,272	20,500	20,500	5,606	20,500
Travel / Conference / Training	1,539	715	-	1,342	1,342	1,645	2,868
Communications	3,391	3,958	3,157	4,000	4,000	2,665	1,600
Cell Phone Allowance	-	-	-	-	-	69	3,600
Postage And Freight	44	55	91	50	50	57	50
Electricity	55,619	51,749	51,079	65,925	65,925	51,349	65,925
Water	6,431	9,135	9,294	7,000	7,000	8,349	9,000
Rental / Equipment	531	488	407	500	500	359	500
R/M Buildings	522	1,156	765	1,000	1,000	1,339	1,000
R/M Automotive Equipment	4,562	7,455	6,515	4,000	4,000	7,088	4,000
R/M Lift Stations And Sewer Lines	70,993	86,089	107,181	100,033	100,033	64,055	100,033
R/M Other Equipment	9,564	6,353	8,374	9,000	9,000	3,952	9,000
R/M Storm	456	80	143	2,000	2,000	143	2,000
Printing And Forms	-	25	-	50	50	13	50
Licenses And Taxes	132	25	346	100	100	-	100
Miscellaneous	145	191	376	550	550	-	550
Office Supplies	62	60	99	150	150	164	150
Chemicals	1,476	10,314	7,406	10,050	10,050	11,984	10,050
Uniforms	1,613	1,822	1,421	2,400	2,400	725	2,400
Fuel And Oil	15,029	29,317	5,899	17,000	17,000	8,050	17,000
Misc Operating Supplies	717	568	912	1,000	1,000	469	1,000
Wastewater Treatment	1,480,078	1,611,153	1,613,190	1,435,400	1,435,400	1,683,590	1,435,400
Small Tools And Minor Equipment	3,313	3,053	13,220	10,000	10,000	2,246	10,000
Laundry And Clothing Allowance	1,120	1,099	1,099	1,100	1,100	1,099	1,100
Bks/Publications/Subscrip/Memb Dues	200	531	130	500	500	397	500
<b>Total Operating Expenses</b>	<b>1,664,976</b>	<b>1,854,494</b>	<b>1,838,376</b>	<b>1,713,650</b>	<b>1,713,650</b>	<b>1,855,413</b>	<b>1,718,376</b>
<b>Total WasteWater Dept Expenses</b>	<b>1,963,313</b>	<b>2,151,628</b>	<b>2,203,455</b>	<b>2,064,296</b>	<b>2,064,296</b>	<b>2,193,130</b>	<b>2,124,818</b>

## UTILITY GENERAL SERVICES DIVISION

Utility Fund - 401							
	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14			Fiscal Year 2014-15
	Actual	Actual	Actual	Adopted Budget	Amended Budget	Estimated Actual	Budget
<b>Personnel Services</b>							
Compensating Vacation Pay	(1,664)	3,095	(6,892)	-	-	419	-
Compensating Medical Pay	11,370	435	361	-	-	(254)	-
Pension	100,045	116,522	5,711	-	-	-	-
Unemployment Compensation	6,922	-	-	-	-	-	-
<b>Total Personnel Services</b>	<b>116,673</b>	<b>120,052</b>	<b>(820)</b>	<b>-</b>	<b>-</b>	<b>165</b>	<b>-</b>
<b>Operating Expenses</b>							
Prof Services / Other	23,159	23,486	23,787	25,000	25,000	21,057	-
Accounting And Auditing	24,500	25,500	24,313	20,600	20,600	19,375	20,600
Insurance / Property	60,659	47,476	44,305	51,000	51,000	56,251	51,000
Insurance / Other	37,850	48,657	37,219	37,000	37,000	37,429	37,000
Miscellaneous	26,846	26,923	28,265	28,900	28,900	4,688	28,900
<b>Total Operating Expenses</b>	<b>173,014</b>	<b>172,042</b>	<b>157,889</b>	<b>162,500</b>	<b>162,500</b>	<b>138,800</b>	<b>137,500</b>
<b>Debt Services</b>							
Loan Principle	-	-	-	527,095	527,095	-	550,048
Interest On Ltd	661,972	567,948	564,967	540,455	540,455	554,587	517,496
<b>Total Debt Services</b>	<b>661,972</b>	<b>567,948</b>	<b>564,967</b>	<b>1,067,550</b>	<b>1,067,550</b>	<b>554,587</b>	<b>1,067,544</b>
<b>Non-Operating Expenses</b>							
Prof Services / Investment Expense	-	-	-	-	-	6,334	-
Depreciation Expense	809,732	1,164,416	1,470,873	1,200,000	1,200,000	1,350,320	1,600,000
Loss / Disposal of Fixed Assets	-	-	-	-	-	9,963	-
Amortization / Bond Discount	-	-	-	-	-	-	-
Amortization / Bond Issue Costs	-	-	-	-	-	-	-
Bad Debt Expense	157,357	78,043	95,271	-	-	4,578	-
If Transfer / Utility Cap Fund 404	-	-	-	-	-	-	8,000,000
If Transfer / General Fund	997,605	999,305	997,605	1,018,855	1,018,855	1,018,855	1,018,855
<b>Total Non-Operating Expenses</b>	<b>1,964,694</b>	<b>2,241,764</b>	<b>2,563,749</b>	<b>2,218,855</b>	<b>2,218,855</b>	<b>2,390,050</b>	<b>10,618,855</b>
<b>Total General Services</b>	<b>2,916,353</b>	<b>3,101,806</b>	<b>3,285,785</b>	<b>3,448,905</b>	<b>3,448,905</b>	<b>3,083,602</b>	<b>11,823,899</b>
<b>COMMISSION CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL FUND EXPENDITURES</b>	<b>6,530,938</b>	<b>7,012,903</b>	<b>7,289,256</b>	<b>7,725,986</b>	<b>7,553,227</b>	<b>7,228,758</b>	<b>15,940,025</b>
<b>Fund Revenues Over Expenditures</b>							<b>(8,666,025)</b>
<b>Beginnng Fund Balance</b>							<b>15,300,000</b>
<b>Projected Ending Fund Balance</b>							<b>6,633,975</b>

## Utility Capital Fund

	Actual	Adopted	Amended	Capital	Estimated	Recommend	Recommend
	Amount	Budget	Budget	Expended	PO/Capital	Budget	Budget (incl
Utility Capital Fund 404	Year 2013	2013-2014	2013-2014	2013-14	Carryover to	2014-15	Capital
					2014-15		Carryover)
							2014-15
<b>Revenues and Transfers</b>							
IF Transfer/Utility Fund	-	-	-	-	-	8,000,000	8,000,000
Bond Proceeds	-	-	-	-	-	13,000,000	13,000,000
<b>Total Revenues and transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,000,000</b>	<b>21,000,000</b>
<b>Capital Outlay All Utility Fund</b>							
Water Tank Inspections	-	100,000	100,000	-	-	-	-
Main Water Line Valve Replacement	-	-	50,000	-	-	-	-
Water System Hydraulic Model Update	-	-	-	-	-	-	-
Pressure Reducing Station	-	300,000	300,000	-	-	-	-
Water Main Inspection	-	-	-	-	-	60,000	60,000
Utility Maps	43,078	-	49,750	9,966	-	-	-
Lb Pass Subaqueous Replacement	174,126	75,000	2,082,590	20,149	1,662,441	-	1,662,441
Automotive Equipment - Water	52,659	-	-	-	-	100,000	100,000
Other Equipment - Water	123,127	-	26,873	-	-	-	-
Meters Installed	981,770	-	518,230	209,108	9,122	15,000	24,122
Software	-	-	-	-	-	100,000	100,000
Wetwell And Manhole Repair	-	75,000	150,000	-	10,000	75,000	85,000
Slipline Gravity Sewer Lines	70,464	600,000	1,271,982	5,375	66,607	600,000	666,607
Ww Collection Subaqueous Rehab	-	1,000,000	2,000,000	313,506	1,686,494	19,000,000	20,686,494
Scada System Replacement	-	-	-	-	-	150,000	150,000
Rehab Minor Lift Stations	216,397	175,000	224,234	113,400	-	250,000	250,000
Lift Station 5F Rehabilitation	16,686	-	276,095	-	-	-	-
Lift Station 7F Rehabilitation	2,408	-	85,869	-	-	-	-
Lift Station 6F Rehabilitation	148,016	-	72,159	296	-	-	-
Lift Station E Rehabilitation	108,662	150,000	1,041,338	35,086	1,006,252	-	1,006,252
Wastewater Collection Rehab	157,801	-	242,199	46,389	195,810	-	195,810
Lift Station 9C Rehabilitation	26,732	-	323,268	14,098	309,170	-	309,170
Lift Station 8F Rehabilitation	-	350,000	350,000	32,702	317,298	-	317,298
Lift Station 2D Rehabilitation	-	-	-	-	-	-	-
Lift Station 8D Rehabilitation	-	-	-	-	-	300,000	300,000
Gmd Gravity Crossing Replacement	-	-	-	-	-	300,000	300,000
Automotive Equipment - Sewer	-	-	-	-	-	-	-
Lift Station Pumps	62,161	100,000	201,462	-	101,462	45,000	146,462
Lift Station Control Panel Upgrades	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>2,184,087</b>	<b>2,925,000</b>	<b>9,366,049</b>	<b>800,076</b>	<b>5,364,656</b>	<b>20,995,000</b>	<b>26,359,656</b>
<b>Commission Contengency</b>	-	-	-	-	-	200,000	200,000
<b>Grand Total Fund Expenditures</b>	<b>2,184,087</b>	<b>2,925,000</b>	<b>9,366,049</b>	<b>800,076</b>	<b>5,364,656</b>	<b>21,195,000</b>	<b>26,559,656</b>
<b>Fund Revenue (Under) Expenditures</b>		<b>(2,925,000)</b>	<b>(9,366,049)</b>			<b>(195,000)</b>	<b>(5,559,656)</b>
<b>Beginning Balance</b>						-	-
<b>Projected Ending Balance</b>						<b>(195,000)</b>	<b>(5,559,656)</b>

**BUILDING FUND REVENUES**

	Actual	Adopted	Amended	Capital	Estimated	Recommend	Budget (incl
	Amount	Budget	Budget	Expended	PO/Capital	Budget	Capital
	Year 2013	2013-2014	2013-2014	2013-14	Carryover to	2014-15	Carryover)
					2014-15	2014-15	2014-15
<b>Permit &amp; License Revenues</b>							
Permits / Building	607,472	800,000	800,000	800,000		985,000	985,000
Permits / Plumbing	79,926	50,000	50,000			70,000	70,000
Permits / Electrical	73,390	40,000	40,000			63,000	63,000
Permits / Harv	76,881	60,000	60,000			70,000	70,000
Permits / Miscellaneous	7,000	5,000	5,000	-	-	12,000	12,000
<b>Total License And Permit Revenue</b>	<b>844,669</b>	<b>955,000</b>	<b>955,000</b>	<b>800,000</b>	<b>-</b>	<b>1,200,000</b>	<b>1,200,000</b>
<b>Service Revenues</b>							
Building Review Fees	6,603	10,000	10,000			6,500	6,500
Re-Inspection Fees	7,360	750	750			6,000	6,000
Interest On Investments	5,568	3,000	3,000			3,000	3,000
Gain (Loss) On Sale Of Investments	(2,582)	-	-			-	-
Misc Rev / Other	2,238	500	500			500	500
Misc Rev / Radon Fee Collect Allow	1,901	2,000	2,000			1,500	1,500
Misc Rev / Bldg Code Adm Coll Allow	1,931	2,000	2,000	-	-	1,500	1,500
<b>Total Charges for Services</b>	<b>23,019</b>	<b>18,250</b>	<b>18,250</b>	<b>-</b>	<b>-</b>	<b>19,000</b>	<b>19,000</b>
<b>Grand Total Revenues</b>	<b>867,688</b>	<b>973,250</b>	<b>973,250</b>	<b>800,000</b>	<b>-</b>	<b>1,219,000</b>	<b>1,219,000</b>

## BUILDING FUND EXPENDITURES

	Actual	Adopted	Amended	Capital	Estimated	Recommend	Budget (incl
	Amount	Budget	Budget	Expended	PO/Capital	Budget	Capital
	Year 2013	2013-2014	2013-2014	2013-14	Carryover to	2014-15	Carryover)
					2014-15	2014-15	2014-15
<b>Personnel Services</b>							
Wages / Regular	332,308	349,868	349,868	-	-	368,352	368,352
Wages / Temporary	48	-	-	-	-	5,400	5,400
Wages / Overtime	(539)	2,000	2,000	-	-	2,000	2,000
Compensating Vacation Pay	3,577	-	-	-	-	-	-
Compensating Medical Pay	(1,019)	-	-	-	-	-	-
Fica Taxes	25,145	26,918	26,918	-	-	26,724	26,724
Pension	127,547	81,855	81,855	-	-	91,581	91,581
Town Contrib Salary Savings / 401K	5,223	5,630	5,630	-	-	5,630	5,630
Town Contr Def Comp / Icma 401-A	10,665	31,349	31,349	-	-	31,349	31,349
Insurance / Medical	44,830	53,567	53,567	-	-	48,575	48,575
Insurance / Disability	-	1,301	1,301	-	-	1,419	1,419
Insurance / Life	798	715	715	-	-	864	864
Workers Compensation	3,909	3,934	3,934	-	-	4,632	4,632
<b>Total Personnel Services</b>	<b>552,492</b>	<b>557,137</b>	<b>557,137</b>	-	-	<b>586,526</b>	<b>586,526</b>
<b>Operating Expenses</b>							
Prof Services / Other	2,000	5,000	125,000	12,000	-	150,000	150,000
Prof Services / Colony	-	-	170,000	85,201	15,000	-	15,000
Prof Services / Investment Expense	-	-	-	-	-	600	600
Travel / Conference / Training	1,220	6,924	12,924	-	-	8,485	8,485
Communications	3,008	3,500	3,500	-	-	3,500	3,500
Duplication Costs	123	250	250	-	-	250	250
Rental / Building	3,352	3,300	3,300	-	-	3,300	3,300
Rental / Equipment	-	1,500	1,500	-	-	1,500	1,500
R/M Automotive Equipment	8,709	4,000	4,000	-	-	8,000	8,000
R/M Other Equipment	-	250	250	-	-	250	250
Printing And Forms	465	500	500	-	-	500	500
Duplication Costs	371	400	400	-	-	400	400
Licenses and Taxes	-	125	125	-	-	125	125
Miscellaneous	-	250	250	-	-	250	250
Visa/Mastercard Fees	-	-	-	-	-	12,000	12,000
Office Supplies	599	800	800	-	-	800	800
Uniforms	544	1,500	1,500	-	-	1,500	1,500
Fuel And Oil	4,572	6,000	6,000	-	-	6,000	6,000
Misc Operating Supplies	-	500	500	-	-	500	500
Small Tools And Minor Equipment	168	400	400	-	-	400	400
Bks/Publications/Subscrip/Memb Dues	727	1,715	1,715	-	-	4,225	4,225
<b>Total Operating Expenses</b>	<b>25,858</b>	<b>36,914</b>	<b>332,914</b>	<b>97,201</b>	<b>15,000</b>	<b>202,585</b>	<b>217,585</b>
If Transfer / General Fund	265,000	265,000	365,000	-	-	365,000	365,000
<b>Transfers</b>	<b>265,000</b>	<b>265,000</b>	<b>365,000</b>	-	-	<b>365,000</b>	<b>365,000</b>
Automotive Equipment	-	-	-	-	-	50,000	50,000
Office Equipment	-	-	-	-	-	17,000	17,000
Software	-	-	-	-	-	50,000	50,000
<b>Total Capital Outlay</b>	-	-	-	-	-	<b>117,000</b>	<b>117,000</b>
<b>Commission Contengency</b>	-	-	-	-	-	<b>50,000</b>	<b>50,000</b>
<b>Grand Total Fund Expenditures</b>	<b>843,350</b>	<b>859,051</b>	<b>1,255,051</b>	<b>97,201</b>	<b>15,000</b>	<b>1,321,111</b>	<b>1,336,111</b>
<b>Fund Revenue (Under) Expenditures</b>	<b>24,338</b>	<b>114,199</b>	<b>(281,801)</b>			<b>(102,111)</b>	<b>(117,111)</b>
<b>Beginning Balance</b>						<b>617,607</b>	<b>632,607</b>
<b>Projected Ending Balance</b>						<b>515,496</b>	<b>515,496</b>

# Special Revenue Funds



## Town Of Longboat Key 2014 - 2015 Budget

## SPECIAL REVENUE FUNDS

Special Revenue Funds account for and report the process of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt and capital projects. *Restricted or committed revenues is the foundation for a special revenue fund. When the fund was originally established, the highest level of decision making authority approved the fund, therefore the fund balance will be classified as committed. Other revenues such as grants would be considered restricted.*<sup>1</sup>

Dept Oversight	Fund	Reference	Description of Fund	Use Restrictions
Public Works	101		<b>Road and Bridge Fund-</b> To account for collection of County road funds and State fuel taxes and expenditures to maintain and improve the Town's roads and related facilities. Capital outlay is accounted for in Streets Capital Project Fund.	Road and Bridge Maintenance
<b>Town Manager</b>	102		<b>Infrastructure Surtax-</b> To account for the Town's portion of the Sarasota County option one-cent sales tax and expenditures to acquire and maintain governmental infrastructure.	Capital Outlay as Budgeted
Public Works	103		<b>Beach Erosion Control District A-</b> To account for special taxing district's bond construction funds and collection of district taxes.	Debt Service
Public Works	104		<b>Tourist Development Tax-</b> To account for beach nourishment portion of tourist development tax revenues.	For Beach Nourishment
Public Works	105		<b>Water Connection Fees-</b> This fund holds the accumulated connection fees and investment income associated with the water lines. For financial reporting, this fund is combined with the Utility fund and shown as a reserve for connection fees.	Expansion of the system
Public Works	106		<b>Sewer Connection Fees-</b> This fund holds the accumulated connection fees and investment income associated with the sewer lines. For financial reporting, this fund is combined with the Utility fund and shown as a reserve for connection fees.	Expansion of the system
Public Works	107		<b>Beach Erosion Control District B</b> –To account for special taxing district's bond construction funds and collection of district taxes.	Debt Service
Public Works	108	Town Code 98.06	<b>Tree Replacement Fund</b> –To account for fees collected through permits for tree removal or relocation for which funds may only be used to plant or replace trees on public property. Funds may be used for Town or State projects that include trees.	Tree replacement
Police	110		<b>Police Training</b> – To account for revenue received through the court system which may only be used for police education and training.	Police Training
Police	111	F.S. 932.7055	<b>Law Enforcement Fund (LETF)</b> – To account for receipt of awards for information or assistance leading to a civil or criminal forfeiture. Funds are restricted to crime prevention, safe neighborhood, drug abuse education and prevention, other law enforcement purposes, defibrillators, matching funds for federal grants, but may not be used to meet normal operating expenses of the agency.	Police law enforcement

<sup>1</sup> The Tennis Center is a new Special Revenue Fund #112, however it can be found in the Parks and Recreation section.

## Road &amp; Bridge Fund - 101

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<b>Road &amp; Bridge Fund Revenues</b>							
<b>Taxes</b>							
Loc Opt Gas Tax / Sarasota	76,297	104,238	63,282	76,000	76,000	69,592	69,000
Loc Opt Gas Tax / Manatee	97,095	44,719	40,150	97,000	97,000	38,987	45,000
Loc Opt Gas Tax / Sarasota 5 Cents	85,719	117,925	71,653	85,000	85,000	80,135	72,000
Loc Opt Gas Tax / Manatee 5 Cents	69,635	69,693	65,738	70,000	70,000	73,192	70,000
2 Cent Gas Tax / Sarasota	38,148	52,119	31,641	40,000	40,000	34,791	40,000
2 Cent Gas Tax / Manatee	31,498	31,499	34,341	30,000	30,000	31,599	34,000
<b>Total Taxes</b>	<b>398,392</b>	<b>420,193</b>	<b>306,805</b>	<b>398,000</b>	<b>398,000</b>	<b>328,296</b>	<b>330,000</b>
<b>Intergovernmental Revenue</b>							
8Th Cent Motor Fuel Tax	50,762	49,968	46,330	50,000	50,000	46,016	50,000
Rebate On Municipal Vehicles	4,209	7,073	4,054	5,000	5,000	6,871	4,000
9Th Cent Gas Tax / Sarasota	20,838	26,964	19,705	21,000	21,000	18,819	21,000
9Th Cent Gas Tax / Manatee	12,799	11,649	12,609	12,150	12,150	11,861	12,150
<b>Total Intergovernmental Revenue</b>	<b>88,608</b>	<b>95,654</b>	<b>82,698</b>	<b>88,150</b>	<b>88,150</b>	<b>83,567</b>	<b>87,150</b>
<b>Charges For Services</b>							
Maintenance GMD Right Of Way	13,623	10,899	16,348	13,600	13,600	10,460	13,600
Maintenance Traffic Signals	30,762	3,151	57,905	26,000	26,000	34,965	26,000
<b>Total Charges For Services</b>	<b>44,385</b>	<b>14,050</b>	<b>74,253</b>	<b>39,600</b>	<b>39,600</b>	<b>45,425</b>	<b>39,600</b>
<b>Miscellaneous Revenue</b>							
Interest On Investments	31,268	30,878	17,495	30,000	30,000	15,707	12,000
Gain Loss On Sale Of Investments	(1,480)	(6,818)	(11,484)	(5,000)	(5,000)	(7,481)	-
Misc Rev / Other	224	-	-	-	-	-	-
<b>Total Miscellaneous Revenue</b>	<b>30,012</b>	<b>24,060</b>	<b>6,011</b>	<b>25,000</b>	<b>25,000</b>	<b>8,226</b>	<b>12,000</b>
<b>Total Fund Revenues</b>	<b>561,397</b>	<b>553,957</b>	<b>469,767</b>	<b>550,750</b>	<b>550,750</b>	<b>465,514</b>	<b>468,750</b>
<b>Road &amp; Bridge Fund Expenditures</b>							
<b>Operating Expenses</b>							
Professional Services / Investment Expense	-	-	-	-	-	1,425	725
Storm Water Monitor / Regulation	-	-	-	-	-	8,187	-
<b>Total Operating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,612</b>	<b>725</b>
<b>Non-Operating Expenses</b>							
If Transfer / Beach Fund	-	-	337,814	-	-	-	-
If Transfer / General Fund	492,000	507,800	762,000	841,750	841,750	797,004	700,000
<b>Total Non-Operating / Transfers</b>	<b>492,000</b>	<b>507,800</b>	<b>1,099,814</b>	<b>841,750</b>	<b>841,750</b>	<b>797,004</b>	<b>700,000</b>
<b>Capital</b>							
Street Vehicles	-	-	-	-	-	-	60,000
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>
<b>Grand Total Fund Expenditures</b>	<b>492,000</b>	<b>507,800</b>	<b>1,099,814</b>	<b>841,750</b>	<b>841,750</b>	<b>806,616</b>	<b>760,725</b>
<b>Fund Revenues (Under) Expenditures</b>							<b>(291,975)</b>
<b>Beginning Balance</b>							<b>1,826,979</b>
<b>Projected Ending Fund Balance</b>							<b>1,535,004</b>

## INFRASTRUCTURE SURTAX FUND - 102

	Actual	Adopted	Amended	Capital	Estimated		Budget (incl
	Amount	Budget	Budget	Expended	PO/Capital	Recommend	Capital
	Year 2013	2013-2014	2013-2014	2013-14	Carryover to	Budget	Carryover)
					2014-15	2014-15	2014-15
<b>Tax Revenue</b>							
Infrastructure Surtax / Sarasota	<u>543,276</u>	<u>550,000</u>	<u>550,000</u>	-	-	<u>540,000</u>	<u>540,000</u>
<b>Total Taxes</b>	<b>543,276</b>	<b>550,000</b>	<b>550,000</b>	-	-	<b>540,000</b>	<b>540,000</b>
<b>Miscellaneous Revenue</b>							
Interest On Investments	9,183	12,000	12,000	-	-	4,000	4,000
Gain Loss On Sale Of Investments	<u>(5,311)</u>	<u>(5,000)</u>	<u>(5,000)</u>	-	-	-	-
<b>Total Miscellaneous Revenue</b>	<b>3,872</b>	<b>7,000</b>	<b>7,000</b>	-	-	<b>4,000</b>	<b>4,000</b>
<b>Grand Total Revenues</b>	<b><u>547,148</u></b>	<b><u>557,000</u></b>	<b><u>557,000</u></b>	-	-	<b><u>544,000</u></b>	<b><u>544,000</u></b>
<b>Infrastructure Surtax Expense</b>							
Prof Services / Investment Expense	-	-	-	-	-	700	700
Publ Facility - Interior Painting	-	-	10,000	-	10,000	-	10,000
Publ Facility - Floor Covering	-	-	10,000	-	10,000	-	10,000
Publ Facility - Roof Repairs	-	-	10,000	-	10,000	-	10,000
Pub Fac-Server Replacement	-	-	96,000	85,907	10,093	45,000	55,093
Publ Facility - Telephone System	-	-	85,000	-	85,000	-	85,000
Publ Facility-Cisco Network Switch	-	-	-	-	-	25,000	25,000
Generator Replacement - Police	-	-	-	-	-	55,000	55,000
Police Patrol Vehicles	-	-	219,789	85,839	133,950	-	133,950
Police Radio Equipment	-	-	104,000	-	104,000	-	104,000
South Fire Condition Assessment	-	-	-	-	-	25,000	25,000
Fire Station Floor Covering Replace	-	-	-	-	-	10,000	10,000
North Fire Relocate A/C Condensers	-	-	-	-	-	15,000	15,000
Duct Work Replacement - Fire Sta	-	-	-	-	-	60,000	60,000
Fire-Scba Cylinders	-	-	-	-	-	<u>180,000</u>	<u>180,000</u>
<b>Operating and Capital Outlay</b>	-	-	<b>534,789</b>	<b>171,746</b>	<b>363,043</b>	<b>415,700</b>	<b>778,743</b>
If Transfer / General Fund	718,063	449,000	-	-	-	-	-
If Transfer / Go Beach Bond Fund	-	-	-	-	-	-	-
If Transfer / Cap Proj - Beach	-	-	-	-	-	-	-
<b>Total Transfers</b>	<b>718,063</b>	<b>449,000</b>	-	-	-	-	-
<b>Grand Total Fund Expenditures</b>	<b><u>718,063</u></b>	<b><u>449,000</u></b>	<b><u>534,789</u></b>	<b><u>171,746</u></b>	<b><u>363,043</u></b>	<b><u>415,700</u></b>	<b><u>778,743</u></b>
<b>Fund Revenue (Under) Expenditures</b>	<b>(170,915)</b>	<b>108,000</b>	<b>22,211</b>			<b>128,300</b>	<b>(234,743)</b>
<b>Beginning Balance</b>						<b><u>1,114,189</u></b>	<b><u>1,477,232</u></b>
<b>Projected Ending Balance</b>						<b><u>1,242,489</u></b>	<b><u>1,242,489</u></b>

**Beach Erosion Control District A - 103**

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<b>Beach District A Revenue</b>							
<b>Taxes</b>							
Taxes/Sarasota 2004 Bonds	3,000	9,671	55	-	-	-	-
Taxes/Manatee 2004 Bonds	<u>24</u>	<u>1,572</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Taxes</b>	<b>3,024</b>	<b>11,243</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Miscellaneous Revenue</b>							
Interest On Investments	1,687	1,009	647	1,000	1,000	819	-
Gain Loss On Sale Of Investments	(16,676)	(166)	(326)	(200)	(200)	(358)	-
Interest / Sarasota Tax Collector	<u>-</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Miscellaneous Revenue</b>	<b>(14,989)</b>	<b>845</b>	<b>321</b>	<b>800</b>	<b>800</b>	<b>461</b>	<b>-</b>
<b>Total Revenues</b>	<b><u>(11,965)</u></b>	<b><u>12,088</u></b>	<b><u>376</u></b>	<b><u>800</u></b>	<b><u>800</u></b>	<b><u>461</u></b>	<b><u>-</u></b>
<b>Bch Er Cntrl Dist A Expenditures</b>							
Professional Services / Investment Expense	-	-	-	-	-	73	-
Miscellaneous	-	175	175	175	175	175	-
If Transfer / G O Beach Bond Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>103,500</u>
<b>Miscellaneous &amp; Transfers</b>	<b>-</b>	<b>175</b>	<b>175</b>	<b>175</b>	<b>175</b>	<b>248</b>	<b>103,500</b>
<b>Grand Total Fund Expenditures</b>	<b><u>-</u></b>	<b><u>175</u></b>	<b><u>175</u></b>	<b><u>175</u></b>	<b><u>175</u></b>	<b><u>248</u></b>	<b><u>103,500</u></b>
<b>Fund Revenue Over Expenditures</b>							<b>(103,500)</b>
<b>Beginning Balance</b>							<b><u>103,793</u></b>
<b>Projected Ending Fund Balance</b>							<b><u>293</u></b>

**Beach Erosion Control District B - 107**

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<b>Beach District B Revenue</b>							
<b>Taxes</b>							
Taxes/Sarasota 2004 Bonds	1	(1)	-	-	-	-	-
Taxes/Manatee 2004 Bonds	<u>296</u>	<u>27</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Taxes</b>	<b>297</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Miscellaneous Revenue</b>							
Interest On Investments	62	-	9	-	-	12	-
Gain Loss On Sale Of Investments	(2,618)	-	(3)	-	-	(1)	-
Interest / Sarasota Tax Collector	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Miscellaneous Revenue</b>	<b>(2,556)</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>11</b>	<b>-</b>
<b>Total Revenues</b>	<b><u>(2,259)</u></b>	<b><u>26</u></b>	<b><u>6</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>11</u></b>	<b><u>-</u></b>
<b>Bch Er Cntrl Dist B Expenditures</b>							
Professional Services / Investment Expense	-	-	-	-	-	1	-
Miscellaneous	175	175	175	175	175	175	-
If Transfer / G O Beach Bond Fund	<u>398,679</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,625</u>
<b>Grand Total Fund Expenditures</b>	<b>398,854</b>	<b>175</b>	<b>175</b>	<b>175</b>	<b>175</b>	<b>175</b>	<b>1,625</b>
<b>Fund Revenue Over Expenditures</b>							<b>(1,625)</b>
<b>Beginning Balance</b>							<b><u>1,792</u></b>
<b>Projected Ending Fund Balance</b>							<b><u>167</u></b>

**Tourist Development Fund - 104**

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<b>Tourist Development Revenue</b>							
<b>Taxes</b>							
TDT Tax-Maintenance	-	-	-	-	-	-	64,000
Tourist Development Tax / Sarasota	331,007	279,806	271,288	380,000	380,000	324,132	300,000
Tourist Development Tax / Manatee	<u>211,754</u>	<u>216,927</u>	<u>238,082</u>	<u>228,000</u>	<u>228,000</u>	<u>251,451</u>	<u>240,000</u>
<b>Total Tax Revenue</b>	<b>542,761</b>	<b>496,733</b>	<b>509,370</b>	<b>608,000</b>	<b>608,000</b>	<b>575,583</b>	<b>604,000</b>
<b>Miscellaneous Revenue</b>							
Interest On Investments	24,226	18,491	10,509	24,500	24,500	13,435	5,000
Gain Loss On Sale Of Investments	<u>(1,341)</u>	<u>(2,791)</u>	<u>(7,099)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>(6,755)</u>	<u>-</u>
<b>Total Miscellaneous Revenue</b>	<b>22,885</b>	<b>15,700</b>	<b>3,410</b>	<b>23,000</b>	<b>23,000</b>	<b>6,680</b>	<b>5,000</b>
<b>Total Fund Revenues</b>	<b><u>565,646</u></b>	<b><u>512,433</u></b>	<b><u>512,780</u></b>	<b><u>631,000</u></b>	<b><u>631,000</u></b>	<b><u>582,263</u></b>	<b><u>609,000</u></b>
<b>Non Operating Expenses</b>							
If Transfer / Beach Fund-Maint Reimb	-	-	-	-	-	-	40,000
If Transfer / Cap Proj - Beach Maintenance	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>2,250,000</u>
<b>Total Non Operating Expenses</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>2,290,000</b>
<b>Grand Total Fund Expenditures</b>	<b><u>400,000</u></b>	<b><u>400,000</u></b>	<b><u>400,000</u></b>	<b><u>400,000</u></b>	<b><u>400,000</u></b>	<b><u>400,000</u></b>	<b><u>2,290,000</u></b>
<b>Fund Revenues Over Expenditures</b>							<b>(1,681,000)</b>
<b>Beginning Balance</b>							<b><u>2,022,258</u></b>
<b>Projected Fund Ending Balance</b>							<b><u>341,258</u></b>

**Tree Replacement Fund - 108**

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<b>Tree Replacement Fund 108</b>							
<b>Revenues</b>							
Interest on Investments	-	-	-	-	-	312	50
Gain Loss On Sale Of Investments	-	-	-	-	-	(149)	-
Misc. Revenue / Tree Replacement	<u>5,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000</u>
<b>Interest &amp; Miscellaneous</b>	<b>5,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>163</b>	<b>4,050</b>
<b>Grand Total Revenues</b>	<b><u>5,800</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>163</u></b>	<b><u>4,050</u></b>
<b>Expenditures</b>							
Professional Services / Investment Exp.	-	-	-	-	-	28	20
R/M Grounds / Tree Replacement	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
<b>Miscellaneous &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,020</b>
<b>Grand Total Fund Expenditures</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>5,020</u></b>
<b>Fund Revenue Over Expenditures</b>							<b>(970)</b>
<b>Beginning Balance</b>							<b><u>42,981</u></b>
<b>Projected Ending Fund Balance</b>							<b><u>42,011</u></b>

**Police Training Fund 110**

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
	Actual	Actual	Actual	Budget	Budget	Actual	Budget
<b>Police Training Fund 110 Revenue</b>							
<b>Fines</b>							
Fines / Police Education / Sarasota	361	359	407	-	-	862	500
Fines / Police Education / Manatee	<u>206</u>	<u>138</u>	<u>110</u>	-	-	<u>229</u>	<u>120</u>
<b>Total Revenue Fines</b>	<b>567</b>	<b>497</b>	<b>517</b>	-	-		<b>620</b>
<b>Interest &amp; Miscellaneous Revenue</b>							
Interest On Investment	167	136	18	-	-	458	20
Gain (Loss) On Sale of Investments	-	-	-	-	-	(218)	-
<b>Total Revenue Interest &amp; Miscellaneous</b>	<b>167</b>	<b>136</b>	<b>18</b>	-	-	-	<b>20</b>
<b>Grand Total Revenues</b>	<b><u>734</u></b>	<b><u>633</u></b>	<b><u>535</u></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b><u>640</u></b>
<b>Expenditures</b>							
Professional Services / Investment Exp.	-	-	-	-	-	41	30
Travel / Conference / Training	-	-	-	-	-	-	<u>15,000</u>
<b>Total Expenditures Misc. &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41</b>	<b>15,030</b>
<b>Grand Total Fund Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41</b>	<b><u>15,030</u></b>
<b>Fund Revenue Over Expenditures</b>							<b>(14,390)</b>
<b>Beginning Balance</b>							<b><u>63,059</u></b>
<b>Projected Ending Fund Balance</b>							<b><u>48,669</u></b>

**Law Enforcement Trust Fund 111**

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
	Actual	Actual	Actual	Budget	Budget	Actual	Budget
<b>Law Enforcement Trust Fund 111 Revenue</b>							
Confiscations and Forfeitures	-	-	-	-	-	-	-
Interest On Investment	228	462	76	-	-	1,296	400
Gain (Loss) On Sale of Investments	-	-	-	-	-	(619)	-
Sale Of Fixed Assets	-	-	-	-	-	-	-
<b>Interest &amp; Miscellaneous</b>	<b>228</b>	<b>462</b>	<b>76</b>	<b>-</b>	<b>-</b>	<b>677</b>	<b>400</b>
<b>Grand Total Revenue</b>	<b><u>228</u></b>	<b><u>462</u></b>	<b><u>76</u></b>	<b>-</b>	<b>-</b>	<b>677</b>	<b><u>400</u></b>
<b>Expenditures</b>							
Professional Services / Investment Exp.	-	-	-	-	-	117	90
Professional Services Other	-	-	-	-	-	-	-
Travel / Conference / Training	-	-	-	-	-	-	-
<b>Miscellaneous &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>117</b>	<b>90</b>
Automotive Equipment	-	-	-	-	-	-	-
Other Equipment	-	-	<u>79,411</u>	-	-	-	-
<b>Total Capital Overlay</b>	<b>-</b>	<b>-</b>	<b>79,411</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total Fund Expenditures</b>	<b>-</b>	<b>-</b>	<b><u>79,411</u></b>	<b>-</b>	<b>-</b>	<b>117</b>	<b><u>90</u></b>
<b>Fund Revenue Over Expenditures</b>							<b>310</b>
<b>Beginning Balance</b>							<b><u>178,766</u></b>
<b>Projected Ending Fund Balance</b>							<b><u>179,076</u></b>

# Debt Service Funds



## Town Of Longboat Key 2014 - 2015 Budget

# DEBT SERVICE FUNDS

**Debt Service Funds** are funds which collect financial resources being accumulated for principle and interest payment maturing in future years.

Dept Oversight	Fund	Reference	Description of Fund	Restrictions
Finance	202		<b>General Obligation Beach Bonds.</b>	Debt payments
Finance	203		<b>General Obligation Facility Bonds -</b> Accounts for property tax collections from Sarasota and Manatee County collectors office and pays annual debt service payment on bonds. Current interest rate is 2.17% and matures in 2019.	Debt payments

The table below shows the total Town debt which includes debt issued in the Enterprise Fund

Fiscal Year	State Revolving Fund Loans			G.O. Facilities Bonds		
	Principal	Interest	Total Requirements	Principal	Interest	Total Requirements
2014-15	616,200	111,698	727,898	260,000	29,295	289,295
2015-16	199,353	106,192	305,545	265,000	23,653	288,653
2016-17	205,014	100,531	305,545	270,000	17,903	287,903
2017-18	210,837	94,709	305,546	275,000	12,044	287,044
2018-19	216,824	88,722	305,546	280,000	6,076	286,076
2020-24	1,180,056	347,672	1,527,728	-	-	-
2025-29	1,357,409	170,320	1,527,729	-	-	-
2030-31	445,694	12,627	458,321	-	-	-
	<u>\$ 4,431,384</u>	<u>\$ 1,032,471</u>	<u>\$ 5,463,855</u>	<u>\$ 1,350,000</u>	<u>\$ 88,971</u>	<u>\$ 1,438,971</u>

Fiscal Year	G.O. Note, Series 2009			Total		
	Principal	Interest	Total Requirements	Principal	Interest	Total Requirements
2014-15	356,200	405,798	761,998	1,232,400	546,791	1,779,191
2015-16	374,800	387,275	762,075	839,153	517,120	1,356,273
2016-17	394,200	367,786	761,986	869,214	486,220	1,355,434
2017-18	414,700	347,287	761,987	900,537	454,040	1,354,577
2018-19	436,300	325,723	762,023	933,124	420,521	1,353,645
2020-24	2,546,500	1,263,751	3,810,251	3,726,556	1,611,423	5,337,979
2025-29	3,281,100	529,136	3,810,236	4,638,509	699,456	5,337,965
	<u>\$ 7,803,800</u>	<u>\$ 3,626,756</u>	<u>\$ 11,430,556</u>	<u>\$ 13,139,493</u>	<u>\$ 4,735,571</u>	<u>\$ 17,875,064</u>

## G.O. Beach Nourishment Bond Fund - 202

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
	Actual	Actual	Actual	Budget	Budget	Actual	Budget
<b>G.O. Beach Nourishment Bond Fund 202</b>							
<b>Revenue</b>							
Taxes / Sarasota Dist A 2015 Bonds	-	-	-	-	-	-	1,784,670
Taxes / Manatee Dist A 2015 Bonds	-	-	-	-	-	-	638,642
Taxes / Sarasota Dist B 2015 Bonds	-	-	-	-	-	-	294,130
Taxes / Manatee Dist B 2015 Bonds	-	-	-	-	-	-	<u>124,752</u>
<b>Taxes</b>	-	-	-	-	-	-	<b>2,842,194</b>
Interest on Investments	-	-	-	-	-	-	350
If Transfer / Infrastructure Surtax	-	-	-	-	-	-	-
If Transfer / Beach Dist A Fund	2,462,311	-	-	-	-	-	103,500
If Transfer / Tourist Dev Tax Fund	-	-	-	-	-	-	-
If Transfer / Beach Dist B Fund	<u>398,679</u>	-	-	-	-	-	<u>1,625</u>
<b>Interest &amp; Miscellaneous</b>	<b>2,860,990</b>	-	-	-	-	-	<b>105,475</b>
<b>Grand Total Revenues</b>	<b><u>2,860,990</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>2,947,669</u></b>
<b>Debt Service Expenditures</b>							
Redemption Ltd/ Princ. 2004 Bonds	2,810,000	-	-	-	-	-	-
Redemption Ltd/Interest 2004 Bonds	49,175	-	-	-	-	-	-
Agents Fee	<u>1,814</u>	-	-	-	-	-	-
<b>Grand Total Fund Expenditures</b>	<b><u>2,860,989</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Fund Revenue Over Expenditures</b>							<b>2,947,669</b>
<b>Beginning Balance</b>							<b>-</b>
<b>Projected Ending Fund Balance</b>							<b><u>2,947,669</u></b>

## G.O. Facilities Bond Fund - 203

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2013-14			Fiscal Year
	2010-11	2011-12	2012-13	Adopted	Amended	Estimated	2014-15
	Actual	Actual	Actual	Budget	Budget	Actual	Budget
<b>G.O. Facilities Bond Fund 203</b>							
<b>Revenue</b>							
Ad Valorem Taxes / Sarasota	241,926	222,343	179,338	184,498	184,498	185,080	209,000
Ad Valorem Taxes / Manatee	<u>95,972</u>	<u>81,526</u>	<u>69,548</u>	<u>70,543</u>	<u>70,543</u>	<u>70,190</u>	<u>80,295</u>
<b>Taxes</b>	<b>337,898</b>	<b>303,869</b>	<b>248,886</b>	<b>255,041</b>	<b>255,041</b>	<b>255,270</b>	<b>289,295</b>
Interest On Investments	2,285	2,536	1,769	2,000	2,000	1,315	870
Gain Loss On Sale Of Investments	(705)	(1,042)	(907)	(500)	(500)	142	(500)
Interest / Sarasota Tax Collector	18	17	14	-	-	-	-
Bond Proceeds	47,134	-	-	-	-	-	-
If Transfer / Facilities Cap Proj Fund	-	-	-	<u>3,715</u>	<u>3,715</u>	<u>3,702</u>	-
<b>Interest &amp; Miscellaneous</b>	<b>48,732</b>	<b>1,511</b>	<b>876</b>	<b>5,215</b>	<b>5,215</b>	<b>5,159</b>	<b>370</b>
<b>Grand Total Revenues</b>	<b><u>386,630</u></b>	<b><u>305,380</u></b>	<b><u>249,762</u></b>	<b><u>260,256</u></b>	<b><u>260,256</u></b>	<b><u>260,429</u></b>	<b><u>289,665</u></b>
Redemption Of Ltd / Principal	260,000	245,000	245,000	255,000	255,000	255,000	260,000
Redemption Of Ltd / Interest	40,741	45,462	40,145	34,829	34,829	34,829	29,295
Agents Fee	781	-	-	-	-	-	-
Pmt to Refunded Bond Escrow Agent	<u>60,788</u>	-	-	-	-	-	-
<b>Miscellaneous &amp; Transfers</b>	<b>362,310</b>	<b>290,462</b>	<b>285,145</b>	<b>289,829</b>	<b>289,829</b>	<b>289,829</b>	<b>289,295</b>
<b>Grand Total Fund Expenditures</b>	<b><u>362,310</u></b>	<b><u>290,462</u></b>	<b><u>285,145</u></b>	<b><u>289,829</u></b>	<b><u>289,829</u></b>	<b><u>289,295</u></b>	<b><u>289,295</u></b>
<b>Fund Revenue Over Expenditures</b>							<b>370</b>
<b>Beginning Balance</b>							<b>6,399</b>
<b>Projected Ending Fund Balance</b>							<b><u>6,769</u></b>

# Capital Project Funds



## Town Of Longboat Key 2014 - 2015 Budget

## CAPITAL PROJECT FUNDS

**Capital Project Funds** are used to account for and report financial resources that are *restricted, committed or assigned* to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Dept Oversight	Fund	Reference	Description of Fund	Use Restrictions
Public Works	301		<b>Streets Capital Project Fund-</b> To account for collection of County road funds and State fuel taxes and expenditures to maintain and improve the Town's roads, storm water systems and drainage.	Road and Bridge Improvements
Town Manager	302		<b>Land Acquisition Fund-</b> To account for funds received from contractors to secure undeveloped land in the Town to preserve open spaces or provide improvements for public purpose.	Capital Outlay as Budgeted
Public Works	303		<b>Beach Capital Project Fund –</b> To account for expenditures of constructing a beach along with the Town's Gulf of Mexico coast.	Capital Outlay as Budgeted
Public Works	304		<b>Facilities Capital Project Fund –</b> To account for expenditures of constructing a new police station, a new public works complex and to remodel town hall (1999 Bond issue).	Project Authorization
Public Works	305		<b>Canal Dredging Fund –</b> To account for expenditures incurred in dredging of canals within Town.	Capital Outlay
Public works	306		<b>Park &amp; Recreation Capital Fund –</b> To account for grants / donations and expenditures of constructing new parks and recreational facilities.	Park & Recreation

## Streets Capital Project Fund - 301

	Actual Amount Year 2013	Adopted Budget 2013-2014	Amended Budget 2013-2014	Capital Expended 2013-14	Estimated PO/Capital Carryover to 2014-15	Recommend Budget 2014-15	Budget (incl Capital Carryover) 2014-15
<b>Streets Project Fund 301</b>							
<b>Revenues</b>							
Interest On Investments	3,114	7,000	7,000			1,500	1,500
Gain Loss On Sale Of Investments	(1,580)	(2,000)	(2,000)			-	-
If Transfer / Road And Bridge	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,534</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>
<b>Grand Total Revenues and Transfers</b>	<b>1,534</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>
<b>Capital Project Fund Expenditures</b>							
Drainage Improvements	-	-	-	-	-	60,000	60,000
Street Project	68,068	-	125,853	-	125,853	-	125,853
Traffic Signal Repair	-	-	-	-	-	15,000	15,000
Street Lighting	23,239	-	1,760	942	818	-	818
<b>Total Capital Outlay</b>	<b>91,307</b>	<b>-</b>	<b>127,613</b>	<b>942</b>	<b>126,671</b>	<b>75,000</b>	<b>201,671</b>
<b>Transfers &amp; Miscellaneous</b>							
Prof Services / Investment Expense	-	-	-	-	-	270	270
If Transfer/Road And Bridge	-	-	-	-	-	-	-
<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>270</b>	<b>270</b>
<b>Grand Total Fund Expenditure</b>	<b>91,307</b>	<b>-</b>	<b>127,613</b>	<b>942</b>	<b>126,671</b>	<b>75,270</b>	<b>201,941</b>
<b>Fund Revenue (Under) Expenditures</b>		<b>5,000</b>	<b>(122,613)</b>			<b>(73,770)</b>	<b>(200,441)</b>
<b>Beginning Balance</b>						<b>281,631</b>	<b>408,302</b>
<b>Projected Ending Balance</b>						<b>207,861</b>	<b>207,861</b>

## Land Acquisition Fund - 302

	Actual Amount Year 2013	Adopted Budget 2013-2014	Amended Budget 2013-2014	Capital Expended 2013-14	Estimated PO/Capital Carryover to 2014-15	Recommend Budget 2014-15	Recommend Budget (incl Capital Carryover) 2014-15
<b>Revenues and Transfers</b>							
Interest On Investments	9,692	25,000	25,000			5,000	5,000
Gain Loss On Sale Of Investments	(5,042)	(5,000)	(5,000)			-	-
Land Acquisition Fees	50,507	-	-	-	-	2,100,000	2,100,000
<b>Interest &amp; Miscellaneous</b>	<b>55,157</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>2,105,000</b>	<b>2,105,000</b>
<b>Grand Total Revenues and Transfers</b>	<b>55,157</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>2,105,000</b>	<b>2,105,000</b>
<b>Capital Outlay and Expenditures</b>							
Capital Outlay/Quick Point	-	-	3,400	3,400	-	-	-
Capital Outlay / Two Huts	-	-	-	-	-	5,000	5,000
Land Purchase / 594 Bay Isles Rd	-	-	1,520,754	1,520,754	-	-	-
Town Center Overlay (594 Bay Isles)	-	-	-	-	-	20,000	20,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,524,154</b>	<b>1,524,154</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>
<b>Grand Total Fund Expenditure / Trans</b>	<b>-</b>	<b>-</b>	<b>1,524,154</b>	<b>1,524,154</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>
<b>Fund Revenue (Under) Expenditures</b>		<b>20,000</b>	<b>(1,504,154)</b>			<b>2,080,000</b>	<b>2,080,000</b>
<b>Beginning Balance</b>						<b>72,270</b>	<b>72,270</b>
<b>Projected Ending Balance</b>						<b>2,152,270</b>	<b>2,152,270</b>

## Beach Capital Project - 303

	Actual	Adopted	Amended	Capital	Estimated	Recommend	Budget (incl
	Amount	Budget	Budget	Expended	PO/Capital	Budget	Capital
	Year 2013	2013-2014	2013-2014	2013-14	Carryover to	2014-15	Carryover)
					2014-15	2014-15	2014-15
<b>Beach Projects Revenue</b>							
<b>Intergovernmental Revenue</b>							
Fed Grants / FEMA	8,236	-	-	-	-	-	-
St Grant Beach Project	-	-	-	-	-	2,335,034	2,335,034
<b>Total Intergovernmental Revenue</b>	<b>8,236</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,335,034</b>	<b>2,335,034</b>
<b>Miscellaneous Revenue</b>							
Proceeds From 2015 Bond Sale	-	-	16,000,000	-	-	15,680,000	15,680,000
Interest On Investments	28,730	70,000	70,000	-	-	14,000	14,000
Gain Loss On Sale Of Investments	(12,308)	(40,000)	(40,000)	-	-	-	-
If Transfer / Tourist Dev Tax	400,000	400,000	400,000	-	-	2,290,000	2,290,000
<b>Interest, Miscellaneous &amp; Transfers</b>	<b>416,422</b>	<b>430,000</b>	<b>16,430,000</b>	<b>-</b>	<b>-</b>	<b>17,984,000</b>	<b>17,984,000</b>
<b>Grand Total Revenues and Transfers</b>	<b>424,658</b>	<b>430,000</b>	<b>16,430,000</b>	<b>-</b>	<b>-</b>	<b>20,319,034</b>	<b>20,319,034</b>
<b>Operating Expenses</b>							
Prof Services / Investment Expense	-	-	2,150	2,150	-	3,000	3,000
Personnel Services-Wages	-	-	-	-	-	46,941	46,941
Prof Svcs / Other - Beach	-	-	3,000	3,000	-	-	-
Revise Beach Districts Ordinance	-	-	100,000	9,274	90,726	-	90,726
Travel/Conf/Training-Beach	-	-	-	-	-	2,000	2,000
Grounds/Equip Maintenance-Beach	-	-	-	-	-	26,935	26,935
Beach Groin Maint-Sarasota	-	-	-	-	-	3,000	3,000
Beach Watch Membership	-	-	5,500	5,500	-	5,500	5,500
<b>Total Operating Expenses</b>	<b>-</b>	<b>-</b>	<b>110,650</b>	<b>19,924</b>	<b>90,726</b>	<b>87,376</b>	<b>178,102</b>
<b>Capital Outlay</b>							
High Erosion Area Sand Placement	176,320	3,000,000	12,275,868	132,087	10,983,193	-	10,983,193
Bch Monitor Annual Post Constr Surv	144,119	175,000	175,000	15,415	63,400	125,000	188,400
Beach Consulting	-	35,000	35,000	19,370	7,956	50,000	57,956
WCIND-LB Pass Inlet Mgmt	-	-	-	131,917	218,083	-	218,083
Longboat Pass Inlet Mgmt	-	1,100,000	1,100,000	-	-	3,500,000	3,500,000
Bch Plan / Design Consult-Sand Srch	36,405	300,000	300,000	-	-	-	-
Beach Management Plan Update	-	25,000	25,000	-	-	-	-
Islander Groin Construction	-	-	-	-	-	3,000	3,000
Islander Groin Permit And Design	-	-	-	-	-	-	-
Beach-Monitor Protected Species	25,098	150,000	144,500	35,467	76,445	70,000	146,445
North End Structures	-	-	6,200,000	-	-	2,500,000	2,500,000
Beach Tilling	-	30,000	30,000	-	30,000	-	30,000
Beach Other - Legal Expense	4,738	-	-	-	-	-	-
Beach - Litigation Defense	2,623	-	150,000	138,048	18,354	-	18,354
New Pass - Coastal Engineering	-	-	179,200	-	179,200	-	179,200
Environ Monitor Protected Species	5,899	-	-	-	-	-	-
Bch - Artificial Reef Monitoring	-	-	-	-	-	175,000	175,000
Beach-South End Interim Truck Haul	-	-	-	-	-	1,500,000	1,500,000
North End Structural Stabilization	-	-	4,700	(300)	5,000	-	5,000
<b>Total Capital Outlay</b>	<b>395,202</b>	<b>4,815,000</b>	<b>20,619,268</b>	<b>472,004</b>	<b>11,581,631</b>	<b>7,923,000</b>	<b>19,504,631</b>
<b>Grand Total Fund Expenditures</b>	<b>395,202</b>	<b>4,815,000</b>	<b>20,729,918</b>	<b>491,928</b>	<b>11,672,357</b>	<b>8,010,376</b>	<b>19,682,733</b>
<b>Fund Revenue (Under) Expenditures</b>	<b>29,456</b>	<b>(4,385,000)</b>	<b>(4,299,918)</b>	<b>(491,928)</b>	<b>(11,672,357)</b>	<b>12,308,658</b>	<b>636,301</b>
<b>Beginning Balance</b>							<b>4,699,677</b>
<b>Projected Ending Balance</b>							<b>5,335,978</b>

## Canal Dredging Project Fund - 305

	Actual Amount Year 2013	Adopted Budget 2013-2014	Amended Budget 2013-2014	Capital Expended 2013-14	Estimated PO/Capital Carryover to 2014-15	Recommend Budget 2014-15	Budget (incl Capital Carryover) 2014-15
<b>Miscellaneous Revenue</b>							
Interest On Investments	2,566	4,000	4,000			1,500	1,500
Gain Loss On Sale Of Investments	(1,297)	(1,300)	(1,300)	-	-	-	-
<b>Total Miscellaneous Revenue</b>	<b>1,269</b>	<b>2,700</b>	<b>2,700</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>
<b>Total Fund Revenues</b>	<b>1,269</b>	<b>2,700</b>	<b>2,700</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>
Prof Services / Investment Expense	-	-	-			270	270
Canal Monitoring & Maintenance	-	-	-	-	-	-	-
<b>Grand Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>270</b>	<b>270</b>
<b>Fund Revenue (Under) Expenditures</b>						<b>1,230</b>	<b>1,230</b>
<b>Beginning Balance</b>						<b>411,140</b>	<b>411,140</b>
<b>Projected Ending Balance</b>						<b>412,370</b>	<b>412,370</b>
<b>Reserved For Future Canal Dredging</b>						<b>300,000</b>	<b>300,000</b>
<b>Projected Unreserved Fund Balance</b>						<b>112,370</b>	<b>112,370</b>

## Parks and Recreation Capital Project Fund - 306

	Actual Amount Year 2013	Adopted Budget 2013-2014	Amended Budget 2013-2014	Capital Expended 2013-14	Estimated PO/Capital Carryover to 2014-15	Recommend Budget 2014-15	Budget (incl Capital Carryover) 2014-15
<b>Miscellaneous &amp; Grant Revenue</b>							
WCIND Matching Grant	40,973	-	-			-	-
Interest On Investments	1,429	2,500	2,500			700	700
Gain Loss On Sale Of Investments	(751)	(1,000)	(1,000)	-	-	-	-
<b>Total Grants &amp; Miscellaneous</b>	<b>41,651</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>700</b>	<b>700</b>
<b>Non Revenues</b>							
If Transfer / Infrastructure Surtax	-	-	-	-	-	-	-
<b>Total Non Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total Revenue and Transfers</b>	<b>41,651</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>700</b>	<b>700</b>
<b>Expense</b>							
Recreation Center Improvements	40,214	-	34,787	-	34,787	-	34,787
Recreation Ctr Improv Other Than Bldg	-	7,500	7,500	7,360	140	-	140
Village Boat Ramp	79,635	-	-			-	-
Town Dock Improvements	3,771	-	-			-	-
Durante Park Playground	-	-	-	-	-	50,000	50,000
<b>Grand Total Fund Expenditures</b>	<b>123,620</b>	<b>7,500</b>	<b>42,287</b>	<b>7,360</b>	<b>34,927</b>	<b>50,000</b>	<b>84,927</b>
<b>Fund Revenue (Under) Expenditures</b>	<b>(81,969)</b>	<b>(6,000)</b>	<b>(40,787)</b>			<b>(49,300)</b>	<b>(84,227)</b>
<b>Beginning Balance</b>						<b>119,682</b>	<b>154,609</b>
<b>Projected Ending Balance</b>						<b>70,382</b>	<b>70,382</b>

# Capital Plan



## Town Of Longboat Key 2014 - 2015 Budget



***Town of Longboat Key  
Capital Improvement Plan  
FY 2015 - FY 2019***

One of the primary responsibilities of local government officials is to preserve, maintain, and improve the community's buildings, roads, parks, sewer facilities, and equipment. Planning for capital improvements is a matter of prudent financial management as well as sound development practice. This Capital Improvement Program (CIP) for the Town of Longboat Key is a community plan for short and long-range physical development. It is intended to link the community's comprehensive vision plan with a fiscal plan and provide a mechanism for estimating capital requirements; planning, prioritizing, scheduling, and implementing projects; developing revenue policies for proposed improvements; budgeting high priority projects and keeping the public informed.

The Town of Longboat Key Multi-Year Capital Plan (the Capital Improvement Plan or CIP) provided in this section is an official statement of public policy regarding long-range physical development. A capital improvement is generally defined as a capital expenditure of \$5,000 or more, (thresholds vary by asset class), resulting in the acquisition, improvement or addition to fixed assets in the form of land, buildings or improvements, and durable equipment with a life expectancy of at least three years. The Capital Plan is a proposed funding schedule for five years, updated annually to add new projects, reevaluate project priorities and revise recommendations, with the first year of the plan being the Capital Budget in the proposed budget.

**Advantages of Multi-Year Capital Plans:**

- A. Lower costs are achieved by avoiding deferred maintenance and crisis financing, obtaining better interest rates and taking advantage of State and Federal loans and grants.**
- B. Taxpayers may readily see the various capital items and costs involved which are proposed for their Town.**
- C. Public support, which is essential for the success of any program, is fostered due to the publicity that is given to the proposed capital improvements program.**
- D. The Plan is a means for scheduling capital expenditures in order to maintain a sound financial position and balanced program of bonded indebtedness.**
- E. The needed annual tax revenue and bond issues may be anticipated without causing erratic fluctuations in the tax rate, and bond amounts may be reduced in the future.**

**Town of Longboat Key  
Capital Improvement Plan  
FY2015-FY2019**

The Multi-Year Capital Plan begins with departmental assessments and requests for improvements through the budget process. Town management and staff assign prioritization criteria to each project, analyze potential funding sources for each project and assign a fund for which the project will be accounted for. Funding sources include grants, current fund balances within the various funds, user fees such as utility rates and assessments and short and long-term debt financing.

**Prioritization Criteria:**

The Capital Improvement Plan process involves all departments to submit their list of projects which are self-prioritized by the Department Head. The Town then develops a hierarchy of criteria to rate the projects. Such criteria in order of importance are as follows:

1. **Life/Safety:** These projects are normally related to structural issues at Town facilities and demand immediate attention that could have a detrimental impact on the safety of residents or employees if not addressed. They are considered "emergency" projects as they are not always planned for or funded.
2. **Legal Requirements:** These projects are based on the need to comply with legally mandated requirements set forth by Federal, State and local government, some of which are usually considered unfunded mandates. They can also be related to settlements with other government agencies to meet current codes, ordinance or health concerns.
3. **Essential Improvements or Replacements:** These types of projects require funding for improvements necessary to the preservation of facilities, infrastructure, and maintaining the fleet of public safety and public works vehicles. This criterion measures the extent to which a facility or infrastructure has deteriorated and needs improvement relative to the overall condition of similar structures. Examples include storm water, wastewater water infrastructure improvements and repairs and roadway resurfacing. Facility roof replacements, repairing structural damage, HVAC maintenance, fire station renovations and replacement are examples of essential facility improvements. Regular fleet replacement ensures the quality of service provided to its residents and saves on overall maintenance costs.
4. **Quality of Life Improvements:** Projects of this type improve or maintain the overall quality of life for the residents of Longboat Key. Examples include traffic calming, streetscape, park improvements, beautification, neighborhood signs and landscaping and beach nourishment.
5. **Efficiency Improvements:** This criterion measures those projects that when completed will increase efficiency or result in overall cost savings to the Town. Such projects may benefit a greater number of people or more efficiently and effectively provide and support the defined functional requirements of the intended use. Examples include renovations to existing facilities, layout or workspace within a building, and technology enhancements providing a smoother and more fluid processing of transactions and reporting thereby providing time savings and increasing customer service.
6. **Revenue Producing:** These projects when complete would generate additional revenues to the Town. Projects of this nature show an overall return on investments and should be measured on the risk involved. Measurement includes the number of people who will benefit from the project, both directly and indirectly, and the associated costs versus revenues generated.

*Town of Longboat Key  
Capital Improvement Plan  
FY 2015 - FY 2019*

7. **Service Improvements:** These types of projects demonstrate an increased delivery capability when completed. Criterion measures the number of people served and benefits derived from a project. Examples include keeping up with technological changes including I.T., cellular service capabilities, boat ramps and expansion of sewer lines.
8. **Service/Space Expansion:** These projects which result in expansion of space to serve the needs of the community. Such projects are typically involve the expansion or new construction of recreation centers, fire stations, and police facilities.

The overall goal of the Capital Improvement Program works hand in hand with the Town's Vision Statement, Mission Statement and Core Values adopted by the Town Commission. The governance of the Town encourages public involvement, public investment in its infrastructure and sound fiscal planning, which this Plan attempts to provide.

The following pages provide a general description of the FY2014-15 improvements requested in this budget as well as projects needed in future years. Each project is presented in fund sections (i.e. General Fund, Infrastructure Fund, Beach Capital Project, Road and Bridge Fund) with subtotals by asset class (i.e. infrastructure, vehicles, equipment). Each fund presents itself as a funding source through either taxation, user fees or the use of existing fund balances within the fund.

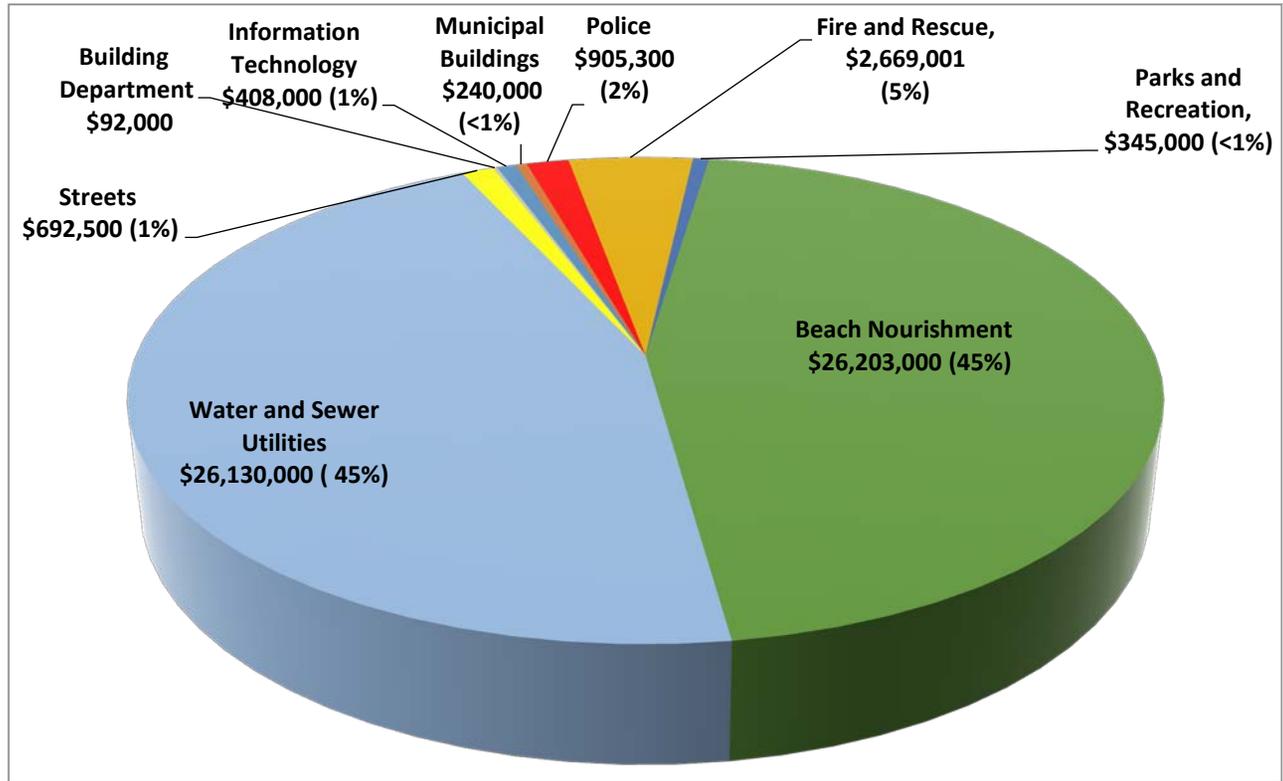
The Town expects to borrow funds based on prior authorized but unissued debt to complete projects associates with beach nourishment in the amount of \$16 million and the subaqueous wastewater main project in the amount of \$13 million.

**Mission Statement - "To vigorously maintain and preserve Longboat Key's status as a premier residential and visitor destination that supports the historic balance between residential, recreation, tourism, and commercial attributes, through a commitment to long-term and short-term planning excellence and measureable results."**

**Town of Longboat Key  
Capital Improvement Plan FY2015-FY2019**

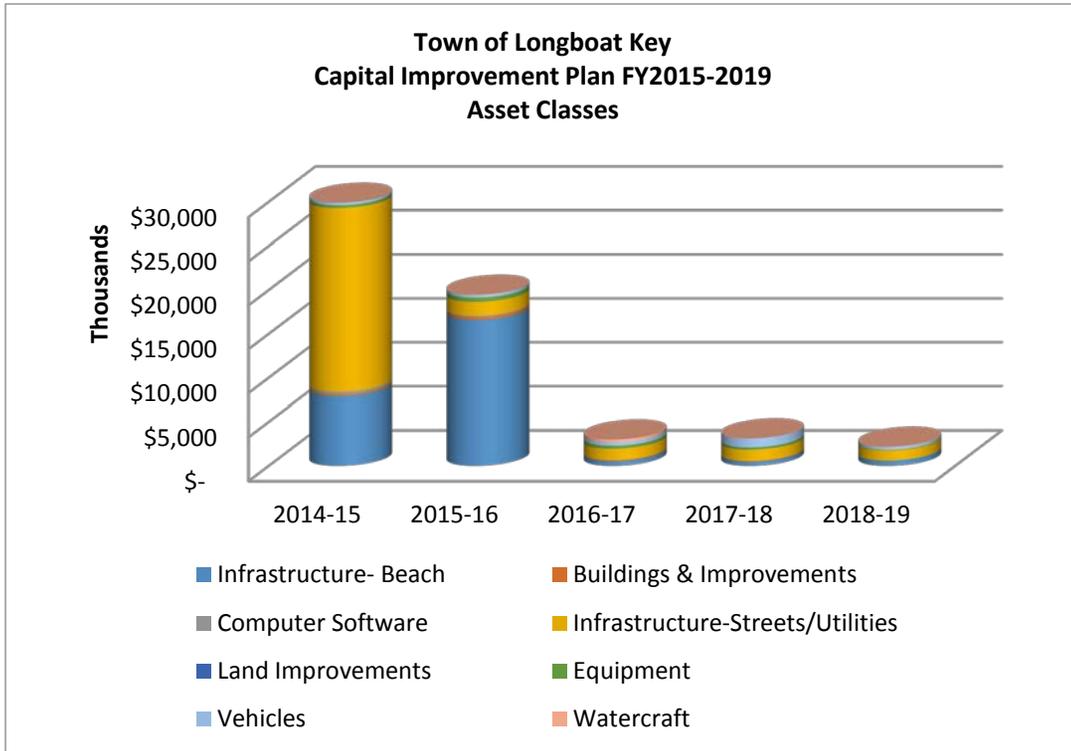
**Functional Area Spending**

There are 101 projects valued at \$57.7 million over the five year plan. The pie chart shows the breakdown of the functional areas where the funds will be spent over that five year period. The graph below breaks down further these same functional areas by year. The first two fiscal years are predominantly improvements related to beach renourishment and the installation of a new subaqueous wastewater main crossing at Gulf Bay Road to Southwest Regional Wastewater Facility (SWRWF). Fire and Rescue contains vehicles and equipment to maintain quality levels of service and adhere to mandates associates with aging equipment and safety standards. Police includes expenditures for the ongoing watercraft and patrol vehicle replacement program as well as police facility improvements. The Town also has made major commitments to technology upgrades and server and workstation replacement.



<i>Function</i>	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>	<i>Total</i>
Information Technology	\$ 370,000	\$ 38,000	\$ -	\$ -	\$ -	\$ 408,000
Municipal Buildings	\$ 25,000	\$ 165,000	\$ 25,000	\$ 25,000	\$ -	\$ 240,000
Police	\$ 55,000	\$ 170,800	\$ 459,000	\$ 149,000	\$ 71,500	\$ 905,300
Fire and Rescue	\$ 360,000	\$ 498,001	\$ 531,000	\$ 970,000	\$ 310,000	\$ 2,669,001
Parks and Recreation	\$ 65,000	\$ 147,000	\$ 92,000	\$ 41,000	\$ -	\$ 345,000
Beach Nourishment	\$ 7,923,000	\$ 16,610,000	\$ 560,000	\$ 500,000	\$ 610,000	\$ 26,203,000
Water and Sewer Utilities	\$ 20,895,000	\$ 1,420,000	\$ 1,285,000	\$ 1,335,000	\$ 1,195,000	\$ 26,130,000
Streets	\$ 135,000	\$ 417,500	\$ 30,000	\$ 110,000	\$ -	\$ 692,500
Building Department	\$ 67,000	\$ -	\$ 25,000	\$ -	\$ -	\$ 92,000
	<b>\$ 29,895,000</b>	<b>\$ 19,466,301</b>	<b>\$ 3,007,000</b>	<b>\$ 3,130,000</b>	<b>\$ 2,186,500</b>	<b>\$ 57,684,801</b>

**Town of Longboat Key  
Capital Improvement Plan FY2015-FY2019**



**Spending By Asset Class**

The chart at left breaks down spending by asset classes, such as vehicles, equipment, and building improvements for each year over the next five years. Fiscal years 2015 and 2016 are predominantly beach nourishment, shown in light blue and water & sewer infrastructure improvements, shown in gold.

The next most expensive items for the Town are vehicles, followed by Equipment, Building improvements and I.T. Infrastructure.

The graph below breaks down further these same asset classes by year.

**Asset**

<b>Class Description</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>Total</b>
6500 Infrastructure- Beach	\$ 7,923,000	\$ 16,610,000	\$ 560,000	\$ 500,000	\$ 610,000	\$ 26,203,000
6200 Buildings & Improvements	185,000	333,000	100,000	70,000	-	688,000
6400 Computer Software	300,000	138,000	-	-	-	438,000
6300 Infrastructure-Streets/Utilities	20,890,000	1,570,000	1,300,000	1,276,000	1,150,000	26,186,000
6530 Land Improvements	5,000	10,000	-	-	-	15,000
6403 Equipment	312,000	475,001	342,000	270,000	65,000	1,464,001
6401 Vehicles	280,000	300,300	399,000	994,000	334,000	2,307,300
6410 Watercraft	-	30,000	306,000	20,000	27,500	383,500
	<b>\$ 29,895,000</b>	<b>\$ 19,466,301</b>	<b>\$ 3,007,000</b>	<b>\$ 3,130,000</b>	<b>\$ 2,186,500</b>	<b>\$ 57,684,801</b>

**Town of Longboat Key  
Capital Improvement Plan FY2015-FY2019  
Spending By Fund**

The amounts shown below represent the fund where the expenditures will be accounted for. Aside from the general fund, the funds listed below will either utilize existing fund balances, grants or user fees to fund these projects.

<i>Fund Description</i>	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>	<i>Total</i>
001 General Fund Ad ValoremTax	\$ 220,000	\$ 726,801	\$ 779,000	\$ 1,106,259	\$ 381,500	\$ 3,213,560
101 Road & Bridge Fund	60,000	102,500	-	110,000	-	\$ 272,500
102 Infrastructure Fund	415,000	267,000	248,000	62,741	-	\$ 992,741
112 Tennis Fund	15,000	15,000	10,000	16,000	-	\$ 56,000
301 Streets Capital Fund	75,000	315,000	30,000	-	-	\$ 420,000
302 Land Acquisiton Fund	25,000	10,000	-	-	-	\$ 35,000
303 Beach Capital Fund	7,923,000	16,610,000	560,000	500,000	610,000	\$ 26,203,000
306 Parks & Recreation Capital Fund	50,000	-	70,000	-	-	\$ 120,000
404 Utility Fund	20,995,000	1,420,000	1,285,000	1,335,000	1,195,000	\$ 26,230,000
402 Building Fund	117,000	-	25,000	-	-	\$ 142,000
	<u>\$ 29,895,000</u>	<u>\$ 19,466,301</u>	<u>\$ 3,007,000</u>	<u>\$ 3,130,000</u>	<u>\$ 2,186,500</u>	<u>\$ 57,684,801</u>

The issuance of debt will be required in whole or in part for Beach Nourishment and the Subaqueous Wastewater force main projects:

Pursuant to resolution adopted on March 17, 2009, the Town authorized the issuance of tax-exempt debt not to exceed \$27,000,000 to reimburse various costs and expenditures relating to the acquisition, rehabilitation, replacement and equipping of various capital improvements to the Town's water and wastewater utility system. The Town has \$13,130,426 of unissued debt on this authorization. The Utility Department is currently in the Request for Qualifications Phase of the project.

Pursuant to a resolution adopted by referendum on March 15, 2011, the Town authorized the borrowing \$16,000,000 to finance the estimated costs of the Town's island wide rebuilding restoring and nourishing of the beaches of Longboat Key from the effects of erosion, including the construction and installation of erosion control structures and obtaining and depositing sand for the Districts' northerly Gulf of Mexico beaches.

**Town of Longboat Key  
Capital Improvement Plan FY2015-FY2019  
Infrastructure Surtax Fund**

**Fiscal 14-15 Infrastructure Fund** The infrastructure surtax fund accounts for the collection of the discretionary 1% sales tax imposed by Sarasota County. The Phase III Infrastructure Surtax referendum was passed in November of 2007 for revenue collection beginning in September of 2009 through December 31, 2024. Sarasota County Ordinance 2007-087 requires the Town to submit a Project List for utilization of the funds and provides authority for each governing body to designate changes to the projects and reallocate funds within the project list, following a public hearing. Resolution 2014-21 modifying the 15 year budget was adopted on July 7, 2014.

EXHIBIT F TOWN OF LONGBOAT KEY PROJECTS LIST - PHASE III INFRASTRUCTURE SURTAX FY 2010 - FY 2024						
Updated: 05/12/2014						
CATEGORIES	PROJECT TITLE	SURTAX FUNDING BUDGET	ADJUSTMENT	REVISED BUDGET	CUMULATIVE EXPENDITURES	SURTAX REMAINING
COMPREHENSIVE BEACH MANAGEMENT	Longboat Key Beach Nourishment Project 2014 and Erosion Control Structures	\$ 1,730,569		\$ 1,730,569	\$ (300,000)	\$ 1,430,569
STREETS and DRAINAGE	Street Resurfacing and Drainage Improvements	-		-	-	-
PARKS and RECREATION IMPROVEMENTS	Parks & Recreation Improvements	2,922,000		2,922,000	(34,040)	2,887,960
CANAL DREDGING	Dredging maintenance	900,000		900,000	-	900,000
PUBLIC SAFETY	Fire and Police Vehicles	1,291,000	297,168	1,588,168	(1,269,861)	318,307
IMPROVEMENTS TO PUBLIC FACILITIES	Facilities Maintenance	922,000		922,000	(272,259)	649,741
<b>Town of Longboat Key Infrastructure Surtax Project Grand T</b>		<b>\$ 7,765,569</b>	<b>\$ 297,168</b>	<b>\$ 8,062,737</b>	<b>\$ (1,876,160)</b>	<b>\$ 6,186,577</b>

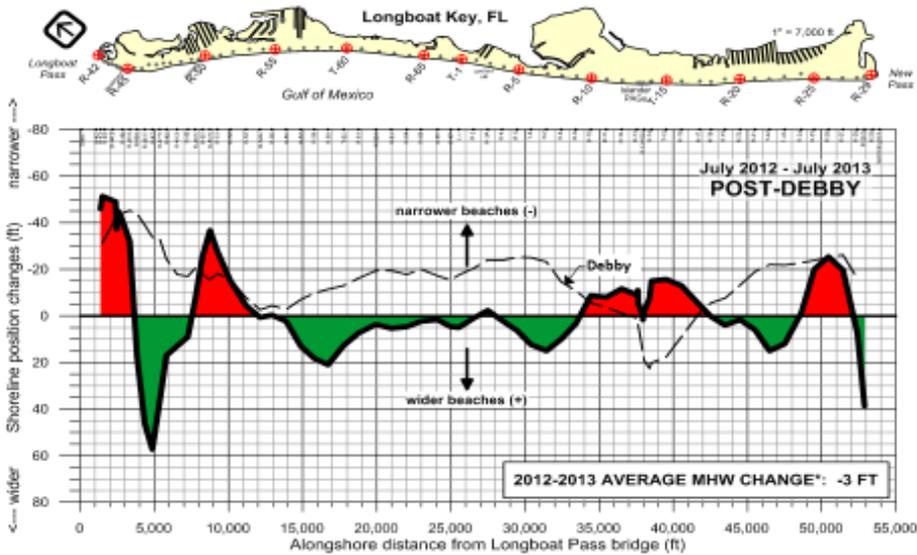
Estimated Town of Longboat Key Infrastructure Surtax Fund Balance as of 09-30-14			\$1,100,000
Available for allocation	Carryover Phase II fund balance	\$230,555	
	Investment Income	\$66,613	

FY2015 Expense Budget Improvements to Public Facilities:	
Email Server	\$45,000
Network Switch	\$25,000
Generator	\$55,000
South Fire Station Assessment	\$25,000
Floor Covering.....	\$10,000
North Fire Station AC Condensors	\$15,000
South Fire Station Duct Work	<u>\$60,000</u>
<b>TOTAL</b>	<b>\$235,000</b>
Public Safety	
Fire-SCBA Cylinders	<u>\$180,000</u>

The Capital Improvement Plan for the FY2015 budget provides for the use of \$235,000 of infrastructure funds for Public Facility Improvements including a new Email server, network switch, a new generator for the Police department, HVAC work and flooring at the fire stations as well as a condition assessment of the South Fire Station. The Fire Department also needs to replace SCBA Cylinders, breathing apparatus, (\$180,000) which are reaching the end of their service life of 15 years. Each must be hydrostatically pressure tested annually and the in service cylinders will no longer be eligible for testing per NFPA standards.

**Town of Longboat Key  
Capital Improvement Plan FY2015-FY2019  
Beach Fund**

**Recent Shoreline Changes: '12 – '13**



From; Olsen & Associates Jan.21<sup>st</sup> Presentation to Town Commission

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Over the next two fiscal years this fund will be spending approximately \$23.8 million on various renourishment related projects, such as completing the north end structures, trucking sand on the south end of the Key, dredging of Longboat Pass and New Pass, and major sand placement in the central island area. The revenue sources in the budget include a state grant of \$2,335,034 and a transfer from the TDT fund in the amount of \$2,290,000. The Town also has a borrowing authorization of \$16 million in place, which it intends to borrow in late FY15 with major sand renourishment in FY16. The intent is to pay for this new borrowing over six years in order to avoid overlapping debt for the next renourishment project, assumed to be needed by FY22.

**Sand Volume Requirements**



- (#1) North End (FY- 15): 125,000 cy
  - (#2) 6633 GMD Seawall/Gulfside Rd. (FY-15): 350,000 cy
  - (#3) Central Island (FY-16): 205,000 cy
  - (#4) South End @ New Pass (FY-16): 300,000 cy
- 980,000 cy\***

\*To restore design in **FY's 2015-16** and provide 8 years of advance nourishment

From; Olsen & Associates Jan.21<sup>st</sup> Presentation to Town Commission

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**Expenses FY15 and FY16**

Beach Maintenance	154,663
Misc Professional Servies (lobbying, legal, membership)	100,726
	255,389

**Project Expenses FY15 and FY16**

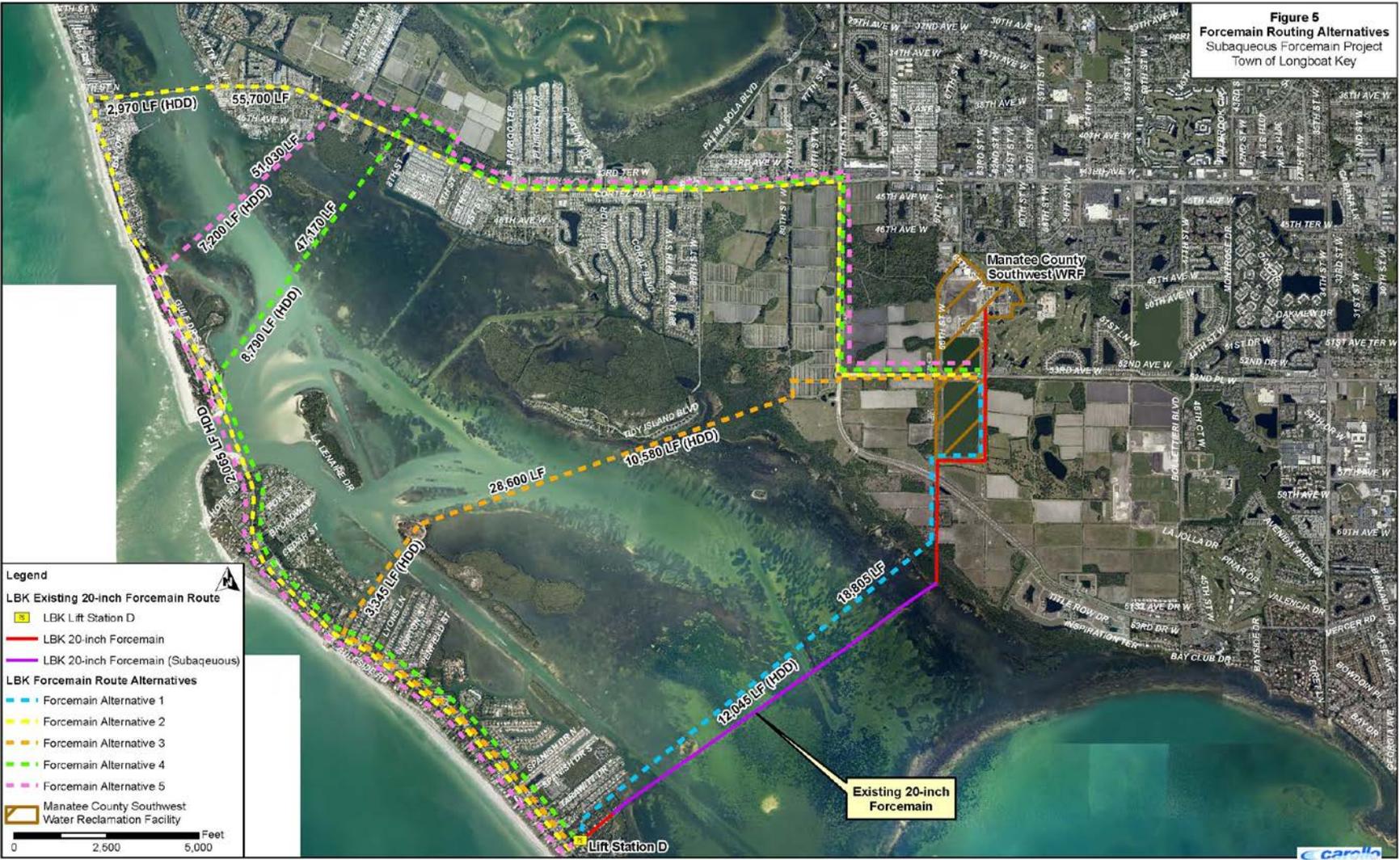
Northend Structures	\$ 2,500,000
South End Truck Haul	1,500,000
Longboat Pass Dredging	3,500,000
Central Island Area	10,983,192
New Pass Dredging	3,000,000
Monitoring all Projects	605,000
Maintenance & Equipment	38,000
Beach Consulting	150,000
Beach Tilling	70,000
USACOE Study	1,500,000
	23,846,192

\*\*25,000 cu yd. – Truck haul actual amount determined by engineering study

**Town of Longboat Key  
Capital Improvement Plan FY2015-FY2019  
Utility Fund**

**Wastewater Subaqueous Forcemain Replacement**

The Town of Longboat Key pumps its collected raw wastewater from a master pump station on the Key to the Manatee Southwest Regional Wastewater Treatment plant on the mainland, which is transported by a 20-in ductile iron forcemain that was installed in 1973. The Town is proactively planning its replacement of the pipeline across Sarasota Bay which will avoid the possibility of pipeline failure and potential environmental impacts. This is a large project with a considerable budget which can range from \$16 to \$25 million and we anticipate the design and construction to be completed in 2016.





***Town of Longboat Key  
Capital Improvement Plan  
FY 2015 - FY2019***

***Project Detail By Fund***

**Town of Longboat Key  
Capital Improvement Plan  
FY2015 - FY2019**

**Fund 001- General Fund**

Project	Department	Fund	Description	2014-15	2015-16	2016-17	2017-18	2018-19	Total	Priority	Comments
19-15-10	Police Department	1	Exterior Painting	\$ -	\$ 6,000				\$ 6,000	Essent Impr	The last time the exterior bldg was painted was 2009.
19-15-17	Police Department	102	Flooring Replacement	\$ -			\$ 7,259		\$ 7,259	Essent Impr	Replace carpet
20-15-15	Fire / Rescue	1	Assessment	\$ -	\$ 15,000				\$ 15,000	Needed	RFP for assessment of North Fire station facilities condition and required repairs
20-15-20	Fire / Rescue	1	South Fire Station Design Plans	\$ -	\$ 100,000				\$ 100,000	Scv/Space Expansion	Design plans to retrofit or rebuild South Fire station
20-15-21	Fire / Rescue	1	Exterior Painting - North Fire Station	\$ -	\$ 10,000				\$ 10,000	Essent Impr	Exterior prep/painting of North Fire station
26-15-04	Recreation Center	1	Floor Covering Replacement	\$ -	\$ 10,000				\$ 10,000	Essent Impr	Replace aging VCT floor.
			<b>Total Buildings</b>	\$ -	\$ 141,000	\$ -	\$ 7,259	\$ -	\$ 148,259		
15-15-03	Information Technology	1	Software - 2013 Office Upgrade	\$ -	\$ 38,000	\$ -	\$ -	\$ -	\$ 38,000	Effic Impr	Office 2013 Standard Upgrade Office 2013 is the most current version of the Office Suite. Currently we are 2 revisions behind. Costs are estimated to be \$292 per user x 130 users
20-15-04	Fire / Rescue	1	Patient Care Reporting Software	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	Rev Prod & Svc Impr ---- Legal Req in 2016	Electronic patient care reporting programs and equipment the fire department first officially submitted this request in the 2005 5-year projected(07/08) capital plan in the amount of \$50;000. Numerous grant sources as well as possible joint-jurisdiction procurements have been investigated without success. Florida Department of Health (DOH) to propose mandatory reporting of patient care records which require numerous data elements not currently captured. Existing program does not meet compliance with the NEMESIS and NHTSA minimum data set as required by the Florida EMSTARS system. Proposed replacement will allow scene-level entry of patient care data; integration of EMS treatment devices and pre-hospital data transmission for improved patient care and reporting.
30-15-01	General Services	1	Financial Software	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	Effic Imprv	Finance Accounting Suite is Obsolete. The Town is looking to either purchase or do an in house design build to get the system up to par with other suites out on the market. System lacks basic accounting features and lacks a robust internal reporting system. Many inefficiencies associated with the old system. The Cost will be shared with the Utility and Building Funds (Gen Fund \$150k, Utility \$100k, Building \$50k)
			<b>Total Software</b>	\$ 150,000	\$ 138,000	\$ -	\$ -	\$ -	\$ 288,000		
19-15-05	Police Department	1	Parking Lot Repair	\$ -			\$ 20,000		\$ 20,000	Essent Impr	Repair and re-stripe parking lot. The lot is showing signs of disrepair with large dips in the pavement.
			<b>Total Infrastructure</b>	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000		
19-15-04	Police Department	1	In-Car Cameras	\$ -	\$ 42,000	\$ -	\$ -	\$ -	\$ 42,000	Effic Imprv	In-Car Cameras The cameras are used for evidence; safety; and on occasion to reduce liability. The current cameras are obsolete and as of 2015 the company will no longer stock parts or service the old cameras. Current system is 7 years old.
19-15-13	Police Department	1	Computer Equipment-Law Enforcement	\$ -			\$ 15,000		\$ 15,000	Svc Imprv	Replace the computers in the police cars that were purchased in 2013. This price includes extended warranty
19-15-02	Police Department	102	Police Patrol Cars - Gen Fund portion (Infrastructure Fund pays FY16 and part of FY17)	\$ -	\$ -	\$ 31,000	\$ 94,000		\$ 125,000	Essent Impr	3 patrol vehicles will be needed to replace aging vehicles with high mileage. Police vehicles experience higher wear and tear due to constant running to support the electrical equipment. This price does not include trade in allowance.
20-15-05	Fire / Rescue	1	Defibrillators	\$ -	\$ 80,001	\$ -	\$ -	\$ -	\$ 80,001	Quality of Life	Replace (3) defibrillator devices on EMS units life-pak 12's have reached the end of their service life; parts and vendor support phased out
20-15-09	Fire / Rescue	1	Bunker Gear Replacement	\$ -			\$ 100,000		\$ 100,000	Legal Req	Replace department bunker gear
20-15-10	Fire / Rescue	1	AED Replacements	\$ -	\$ 30,000	\$ 30,000			\$ 60,000	Quality of Life	Replace (5) automatic external defibrillator units on I-1 fire boat polaris & jetski town hall @ \$6k ea
20-15-13	Fire / Rescue	1	Beach Rescue Vehicle	\$ -				\$ 20,000	\$ 20,000	Quality of Life	Beach rescue vehicle - replace 2011 polaris 6x6 beach rescue; F/A 20-7441
20-15-19	Fire / Rescue	1	Replace Above Ground Diesel Tanks	\$ -		\$ 120,000			\$ 120,000	Essent Impr	Replace above ground diesel tanks at North Fire station with 1000 gal tanks and automated recording (\$60K each; includes \$10K for data dispenser)

**Town of Longboat Key  
Capital Improvement Plan  
FY2015 - FY2019**

**Fund 001- General Fund**

Project	Department	Fund	Description	2014-15	2015-16	2016-17	2017-18	2018-19	Total	Priority	Comments
20-15-22	Fire / Rescue	1	Mobile Data Terminals (MDT's)	\$ -	\$ 45,000				\$ 45,000	Svc Imprv	(9) MDT Devices - @ \$5K each: This cost includes hardware (mounting brackets antenna and install). This purchase will allow personnel to communicate with Public Safety Communication (PSC) via a computer rather than communication. It will also allow for mapping Automatic Vehicle Locator (AVL) in order to
20-15-23	Fire / Rescue	1	Mobex Devices	\$ -	\$ 81,000				\$ 81,000	Svc Imprv	(9) Mobex Devices - @ \$9K each: This cost includes hardware (mounting antenna and install). This purchase will enhance communication between interior and exterior personnel when operating in high-rise structures. This is greatly needed for the safety and accountability of firefighters when in dangerous atmospheres.
23-15-01	Parks Department	1	Utility Cart Replacement	\$ -	\$ 12,000	\$ 12,000			\$ 24,000	Effic Imprv	Utility golf cart is necessary to carry out day-to-day responsibilities. (15% beach related expenses). May be funded by Parks, Beach and Streets fund
26-15-01	Recreation Center	1	Playground Equipment-Bayfront Park	\$ -	\$ 100,000				\$ 100,000	Quality of Life	New playground to replace old ones.
			<b>Total Other Equipment</b>	\$ -	\$ 390,001	\$ 193,000	\$ 209,000	\$ 20,000	\$ 812,001		
19-15-07	Police Department	1	Marine Patrol Pick-up 4x4	\$ -		\$ 30,000			\$ 30,000	Essent Impr	Replace the marine patrol truck used to tow the two vessels.
19-15-08	Police Department	1	Detective SUV 4x2	\$ -				\$ 20,000	\$ 20,000	Essent Impr	Detective vehicle to replace the one purchased in 2014
19-15-09	Police Department	1	Van - Crime Scene / Evidence	\$ -				\$ 24,000	\$ 24,000	Essent Impr	Replace Crime scene and evidence van. This price does not include trade in allowance.
19-15-16	Police Department	1	Code Enforcement SUV 4x4	\$ -	\$ 27,800	\$ -	\$ -	\$ -	\$ 27,800	Effic Imprv	2015 ford interceptor AWD As of 2013 Code enforcement falls under the command and budget of the police department. The vehicle currently assigned to code enforcement is a 2003 and in need of replacement.
20-15-02	Fire / Rescue	1	Fire Command Vehicle	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000	Essent Impr	Replacement fire command vehicle (BAT9) steadily increasing cost of repair and maintenance (2013 approx \$3k); potential compromised dependability as a first-out response unit
20-15-06	Fire / Rescue	1	Ambulance Replacement	\$ -		\$ 250,000		\$ 260,000	\$ 510,000	Essent Impr	Replacement ambulance (r93); 2003 medic master f/a 20-6700
20-15-07	Fire / Rescue	1	SUV 4x4 Replacement	\$ -	\$ 30,000			\$ 30,000	\$ 60,000	Essent Impr	Replace staff vehicle chief 900; 2007 Ford Explorer / Fire Marshal
20-15-08	Fire / Rescue	1	Fire Truck Replacement	\$ -			\$ 850,000		\$ 850,000	Essent Impr	Replace Reserve Aerial truck - 2003 Pierce 75' Ladder F/A 20-6884
			<b>Total Vehicles</b>	\$ 70,000	\$ 57,800	\$ 280,000	\$ 850,000	\$ 334,000	\$ 1,591,800		
19-15-11	Police Department	1	Marine Patrol Boat - 30'	\$ -		\$ 240,000			\$ 240,000	Essent Impr	Replace the 2007 30 foot Intrepid marine boat used to patrol the 26 miles of shoreline on Longboat Key. This vessel is used for patrol and rescue inland and off shore. This price does not include trade in allowance.
19-15-12	Police Department	1	Marine Patrol Boat - 24'	\$ -				\$ 27,500	\$ 27,500	Essent Impr	Replace the 2006 24 foot Carolina Skiff and trailer used to Patrol the 26 miles of shoreline on Longboat Key. Because of the shallow draft this vessel is also used to transfer personel and equipment to and from the Island in the event of a major disaster. This price does not include trade in allowance.
19-15-14	Police Department	1	Outboard Motors (Intrepid)	\$ -		\$ 30,000			\$ 30,000	Essent Impr	If Intrepid is not replaced outboard motors on the Intrepid will be out of warranty and in need of replacement.
20-15-12	Fire / Rescue	1	Jet Ski Water Rescue	\$ -			\$ 20,000		\$ 20,000	Essent Impr	Marine jet ski - replace 2013 Yamaha Jetski; F/A 20-7485
20-15-14	Fire / Rescue	1	Outboard Motor	\$ -		\$ 36,000			\$ 36,000	Essent Impr	Replace 2 outboard motors on fire-rescue boat
			<b>Total Watercraft</b>	\$ -	\$ -	\$ 306,000	\$ 20,000	\$ 27,500	\$ 353,500		
			<b>Total General Fund</b>	\$ 220,000	\$ 726,801	\$ 779,000	\$ 1,106,259	\$ 381,500	\$ 3,213,560		

**Town of Longboat Key  
Capital Improvement Plan  
FY2015- FY2019**

**Fund 101 - Road Bridge Fund**

Project	Department	Fund	Description	2014-15	2015-16	2016-17	2017-18	2018-19	Total	Priority	Comments
31-15-04	Road & Bridge Fund	101	Deck / Pontoon Boat	\$ -	\$ 30,000				\$ 30,000	Effic Impr	Replacement work Deck/pontoon boat. Replaces 18 ft. aluminum boat/skiff motor and trailer.
			<b>Total Watercraft</b>	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000		
31-15-02	Road & Bridge Fund	101	Front End Loader	\$ -			\$ 110,000		\$ 110,000	Essent Impr	Replace Front-end Loader
			<b>Total Other Equipment</b>	\$ -	\$ -	\$ -	\$ 110,000	\$ -	\$ 110,000		
31-15-05	Road & Bridge Fund	101	Pick-up Truck 4x4 Replacement	\$ 30,000	\$ 37,500				\$ 67,500	Essent Impr	Ford F150 Replacing the oldest vehicle in our fleet that has needed significant repairs as of late. This truck is needed to perform daily job responsibilities.
31-15-03	Road & Bridge Fund	101	SUV 4x4 Replacement	\$ 30,000	\$ 35,000				\$ 65,000	Essent Impr	Ford Explorer Needed to carry out day to day responsibilities including being on the beach. Replaces vehicle that has needed substantial repairs over the past two years
			<b>Total Vehicles</b>	\$ 60,000	\$ 72,500	\$ -	\$ -	\$ -	\$ 132,500		
<b>Total Road &amp; Bridge Fund</b>				\$ 60,000	\$ 102,500	\$ -	\$ 110,000	\$ -	\$ 272,500		

**Town of Longboat Key  
Capital Improvement Plan  
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**Fund 102 - Infrastructure Fund**

Project	Department	Fund	Description	2014-15	2015-16	2016-17	2017-18	2018-19	Total	Priority	Comments	Y=Infr	Infr Cat
26-15-03	Recreation Center	102	Roof Replacement	\$ -			\$ 25,000		\$ 25,000	Essent Impr	Replace Shingle Roof	Y	PARKS
15-15-01	Information Technology	102	Server Replacement	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000	Svc Impr	Full server replacement for all existing servers which includes 10 TB of disk space and full redundancy to Sarasota County DR facility VM Ware will enable all servers to be virtualized for high availability in 2 physical servers that will span two sites (LBK and SRQ D/R facility)	Y	PUB FAC
15-15-02	Information Technology	102	Cisco Network Switch	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	Svc Impr	Cisco SwitchCisco Switch Catalyst 4510R+E 10 slot Switch that provides 48 GB of bandwidth per slot; redundant power supplies; and gives us the ability to go to 10GB to the County over fiber The current Cisco Switch support ends in August 2014. The equipment will no longer be supported	Y	PUB FAC
17-15-01	Municipal Buildings	102	Floor Covering Replacement	\$ -	\$ 15,000				\$ 15,000	Essent Impr	Replace carpet at Town Hall	Y	PUB FAC
17-15-03	Municipal Buildings	102	Roof Replacement	\$ -	\$ 150,000				\$ 150,000	Essent Impr	Replacement of Town Hall Single-Ply Membrane roof.	Y	PUB FAC
17-15-04	Municipal Buildings	102	HVAC Upgrade/Replace - 501 Bay Isles Rd	\$ -		\$ 25,000	\$ 25,000		\$ 50,000	Essent Impr	Replacement/Upgrade HVAC Systems	Y	PUB FAC
19-15-03	Police Department	102	Generator	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000	Life Safety	Police Department building generator This is a replacement generator. Public Works along with the generator company evaluated current generator and determined there is approximately one year left before it starts to fail.	Y	PUB FAC
19-15-06	Police Department	102	Roof Replacement	\$ -		\$ 35,000			\$ 35,000	Essent Impr	Replace the single flat membrane roof over the police Department.	Y	PUB FAC
19-15-15	Police Department	102	HVAC Replacement	\$ -		\$ 30,000			\$ 30,000	Essent Impr	Replace the HVAC AC handlers	Y	PUB FAC
19-15-17	Police Department	102	Flooring Replacement	\$ -			\$ 12,741		\$ 12,741	Essent Impr	Replace carpet Total Project \$20,000 less \$7259 paid by General Fund	Y	PUB FAC
19-15-18	Police Department	102	Police-Long Term Structure Strengthening	\$ -	\$ 20,000				\$ 20,000	Essent Impr	Long term structural strengthening on the Police Building. This includes shutters and tie downs.	Y	PUB FAC
20-15-01	Fire / Rescue	102	South Fire Station Condition Assessment	\$ 25,000					\$ 25,000	Svc/Space Expansion	Contract to assess improvements needed to the South Fire Station which reesults will determine if improvements or replacement of Station is warranted or needed.	Y	PUB FAC
20-15-24	Fire / Rescue	102	Fire Alarm Replcement-South Firestation		\$ 7,000				\$ 7,000	Essent Impr	Replace Fire Alarm system at South Fire Station; alarm board obsolete.	Y	PUB FAC
20-15-11	Fire / Rescue	102	Floor Covering Replacement	\$ 10,000		\$ 10,000			\$ 20,000	Essent Impr	Replace carpets throughout administration and living quarters at North Fire station Existing carpet approximately 15 years old; heavy daily traffic and wear; periodic cleaning no longer effective	Y	PUB FAC
20-15-16	Fire / Rescue	102	Generator Replacement - North Station	\$ -		\$ 85,000			\$ 85,000	Life Safety	Replace 200 kw generator and transfer switch at North Fire station	Y	PUB FAC
20-15-17	Fire / Rescue	102	Relocation of AC Condensers-North Fire	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	Essent Impr	Relocate air conditioning condensers at North Fire station Current location of condensers is too far from the air handling unit resulting in excessive moisture and compromised system performance	Y	PUB FAC
20-15-18	Fire / Rescue	102	Replace Duct Work - South Fire Station Pending a condition assessment	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000	Essent Impr	Replace all A/C system duct work at South Fire station pending an overall condition assessment of the firestation	Y	PUB FAC
20-15-03	Fire / Rescue	102	SCBA Cylinders	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000	Legal Req	Replace department breathing apparatus reaching end of service life SCBA cylinders have a defined service life of 15 years. Each must be hydrostatically pressure tested annually and current in-service cylinders will no longer be eligible for testing per NFPA standards.	Y	PUB SAF
19-15-02	Police Department	102	Police Patrol Cars	\$ -	\$ 75,000	\$ 63,000	\$ -		\$ 138,000	Essent Impr	3 patrol vehicles will be needed to replace aging vehicles with high mileage. Police vehicles experience higher wear and tear due to constant running to support the electrical equipment. This price does not include trade in allowance.	Y	PUB SAF
	Funds												
	\$ 2,887,960		Total Park Improvements	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000				
	\$ 649,741		Total Public Facility Improvements	\$ 235,000	\$ 192,000	\$ 185,000	\$ 37,741	\$ -	\$ 649,741				
	\$ 318,307 (*)		Total Public Safety	\$ 180,000	\$ 75,000	\$ 63,000	\$ -	\$ -	\$ 318,000				
			TOTAL INFRASTRUCTURE SURTAX FUND	\$ 415,000	\$ 267,000	\$ 248,000	\$ 62,741	\$ -	\$ 992,741				

(\*) Total funds available for public safety if \$297,168 of unallocated funds from Phase II and investment income are shifted to Public Safety

**Town of Longboat Key  
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**Fund 112 - Tennis Center**

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Description</i>	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>	<i>Total</i>	<i>Priority</i>	<i>Comments</i>
27-15-01	Tennis Center	112	Tennis Court Resurfacing (Clay)-reserve	\$ 15,000	\$ 15,000		\$ 16,000		\$ 46,000	Revenue Producing	Set aside \$15K each year for Resurfacing courts 1-6 in FY16
27-15-02	Tennis Center	112	Cabana Replacement - Tennis Center	\$ -		\$ 10,000			\$ 10,000	Revenue Producing	replace cabana's at the 590 bay isles site
			<b>Total Infrastructure</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 10,000</b>	<b>\$ 16,000</b>	<b>\$ -</b>	<b>\$ 56,000</b>		
			<b>Total Tennis CenterFund</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 10,000</b>	<b>\$ 16,000</b>	<b>\$ -</b>	<b>\$ 56,000</b>		

**Fund 301 - Streets Capital Project Fund**

**Town of Longboat Key  
Capital Improvement Plan  
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Project	Department	Fund	Description	2014-15	2015-16	2016-17	2017-18	2018-19	Total	Priority	Comments
42-15-03	Streets Capital Projects Fund	301	Traffic Signal Repair/Replace	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	Life Safety	Location: Fire station -Replace Astro Brackets; regrou lower uprights; wire brush corrosion; reseal pole caps and replace banding strap Repairs are needed due to traffice signals that are aging and parts are corroded
42-15-01	Streets Capital Projects Fund	301	Village Stormwater Study	\$ 35,000	\$ 35,000				\$ 70,000	Svc/Space Expansion	Drainage System Evaluation conducted by Engineer to assess current system conditions and future needs for system upgrades. Provide analysis of system and current trends in technology to insure adequacy of system capacity; preventative maintenance and future capital programs.
42-15-02	Streets Capital Projects Fund	301	Stormwater Mapping Upgrade	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	Svc Impr	Provide technical and professional services to upgrade storm water system mapping into GIS format. Meet current and future needs for NPDES Permit compliance for maintenance and reporting activities.
42-15-05	Streets Capital Projects Fund	301	Storm Drain Repair/Replace	\$ -	\$ 15,000	\$ 15,000			\$ 30,000	Essent Impr	Storm Drains
42-15-04	Streets Capital Projects Fund	301	Street Light Repair/Replacement Program	\$ -	\$ 15,000	\$ 15,000			\$ 30,000	Quality of Life	Street light and sign replacement program
42-15-06	Streets Capital Projects Fund	301	Streets Resurfacing	\$ -	\$ 250,000				\$ 250,000	Essent Impr	Streets Re-Surfacing and drainage improvements.
			<b>Total Infrastructure</b>	<b>\$ 75,000</b>	<b>\$ 315,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 420,000</b>		
			<b>Total Streets Capital Project Fund</b>	<b>\$ 75,000</b>	<b>\$ 315,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 420,000</b>		

Fund 302-Land Acquisition Fund

Town of Longboat Key  
 Capital Improvement Plan  
 FY2015 - FY2019

Project	Department	Fund	Description	2014-15	2015-16	2016-17	2017-18	2018-19	Total	Priority	Comments
50-15-03	Parks	302	Sister Keys	\$ -	\$ 10,000				\$ 10,000	Essent Impr	Sister Keys Invasive species monitoring and removal.
35-15-01	PZB	302	Town Center Overlay	\$ 20,000					\$ 20,000	Quality of Life	Professional services related to design of Community center
17-15-02	Municipal Buildings	302	4110 GMD (Two Huts Property)	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	Essent Impr	Roofing; plumbing and HVAC repairs are needed. If the Town wants to continue to rent out this property located at 4110 Gulf of Mexcio Drive; significant repairs will be needed to bring up to code. Option 2 is to tear down building for \$5,000.
			<b>Total Land improvements</b>	\$ 25,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 35,000		
			<b>Total Land Acquisition Fund</b>	\$ 25,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 35,000		

**Town of Longboat Key  
Capital Improvement Plan  
FY2015 - FY2019**

**Fund 303 - Beach Capital Improvement Plan**

Project	Department	Fund	Description	2014-15	2015-16	2016-17	2017-18	2018-19	Priority	Total	Comments
46-15-01	Beach Capital Project Fund	303	New Pass Dredging	\$ -	\$ 3,000,000				Quality of Life	\$ 3,000,000	This project includes the dredging of the federally authorized navigational channel that will provide a source of inexpensive sand for the southern reaches of Longboat Key. The Town and the City of Sarasot are currently in discussions regarding collaborative efforts similar to the ones the Town and Manatee County have had at Longboat Pass.
46-15-02	Beach Capital Project Fund	303	Longboat Pass Dredging	\$ 3,500,000	\$ -	\$ -	\$ -	\$ -	Quality of Life	\$ 3,500,000	This project consists of the dredging of the Longboat Pass federally authorized navigational channel as an inexpensive source of sand for the Town's northern beaches. The Joint Coastal Permit application has been submitted to FDEP and is currently under review. This project is consistent with the Town's and Manatee County's Inlet Management Study of Longboat Pass. Manatee County is funding the permit effort; the Town will fund the first dredging of the Pass and all the sand generated from it will be placed on the Longboat Key side of the Pass. Locations anticipated are from Boradway beach access to just north of 360 North Condominium. Storm protection of homes and public infrastructure from wave action and surge. Protection of critical habitat for protected and endangered species.
46-15-03	Beach Capital Project Fund	303	Islander Groin Adjustment	\$ -			\$ 40,000		Quality of Life	\$ 40,000	Conduct structural adjustment per requirements of permit.
46-15-04	Beach Capital Project Fund	303	Islander Groin Maintenance	\$ 3,000	\$ 30,000				Essent Impr	\$ 33,000	Maintenance as permit requires of completed project. Insure compliance with permit.
46-15-05	Beach Capital Project Fund	303	Beach Equipment	\$ -	\$ 5,000		\$ 10,000		Effic Impr	\$ 15,000	Purchase of beach mainatenance equipment.
46-15-06	Beach Capital Project Fund	303	Beach Post Construction Monitoring	\$ 125,000	\$ 125,000	\$ 180,000	\$ 180,000	\$ 180,000	Quality of Life	\$ 790,000	Annual Island-wide Monitoring; Aerials; North End post construction; Permeable Adjustable Groin monitoring (recurring for the next 10 years) Post Construction FDEP Permit requirements
46-15-07	Beach Capital Project Fund	303	Beach Monitoring Protected Species	\$ 70,000	\$ 110,000	\$ 110,000	\$ 80,000	\$ 80,000	Legal Require	\$ 450,000	Environmental Monitor - shorebirds and sea turtles Comply with FDEP Permit requirements
46-15-08	Beach Capital Project Fund	303	Beach Monitoring Consultant	\$ 50,000	\$ 100,000	\$ 50,000	\$ 100,000	\$ 50,000	Quality of Life	\$ 350,000	For peer review and additional beach monitoring consultants Confirm designs and technical review
46-15-09	Beach Capital Project Fund	303	Beach Artificial Reef Monitoring	\$ 175,000	\$ 200,000	\$ 180,000			Legal Require	\$ 555,000	Monitoring of hard bottom in the vicinity of R-50 +/- required by permit conditions JCP0296464-001-JC Permit required monitoring of hard bottom.
46-15-10	Beach Capital Project Fund	303	High Erosion Area Sand Placement	\$ -	\$ 11,500,000				Quality of Life	\$ 11,500,000	This project encompasses placement of sand along the shoreline that has seen excessive amounts of erosion. These areas are documented by annual shoreline surveys performed by our beach consultants. Storm protection of homes and public infrastructure from wave action and surge. Protection of critical habitat for protected and endangered species.
46-15-13	Beach Capital Project Fund	303	Army Corp Shore Protection Program Assessment	\$ -	\$ 1,500,000				Quality of Life	\$ 1,500,000	Assessment for Federal assistance
46-15-14	Beach Capital Project Fund	303	South End Interim Truck Haul	\$ 1,500,000					Quality of Life	\$ 1,500,000	Erosion conditions along the southern end of the island have created the need to place an interim beach renourishment to provide protection fo further dune erosion, improve and maintain access, and enhance recreational space. The Town proposes to construct this project along approximately 3500 feet of beach between FDEP monuments R-24 and R-28. The project would deliver approximately 25,000 cubic yards of sand by truck hauls from an upland source.
46-15-15	Beach Capital Project Fund	303	Beach Planning & Design					\$ 300,000	Quality of Life	\$ 300,000	Design and Planning for Sand Replacement
46-15-11	Beach Capital Project Fund	303	Beach North End Structures	\$ 2,500,000			\$ 50,000		Essent Impr	\$ 2,550,000	This project consists of the construction of two (maybe three) stabilization structions (PAGs) that will slow down the erosive forces currently depleting the sand at the North End of Longboat Key. Storm protection of homes and public infrastructure from wave action and surge. Protection of critical habitat for protected and endangered species.
46-15-12	Beach Capital Project Fund	303	Beach Tilling		\$ 40,000	\$ 40,000	\$ 40,000		Legal Require	\$ 120,000	This project includes tilling of beach sand for turtle nesting as a permit condition based on post-construction sand conditions.
			<b>Total Infrastructure- Beach</b>	<b>\$ 7,923,000</b>	<b>\$ 16,610,000</b>	<b>\$ 560,000</b>	<b>\$ 500,000</b>	<b>\$ 610,000</b>		<b>\$ 26,203,000</b>	
			<b>Total Beach Capital Project Fund</b>	<b>\$ 7,923,000</b>	<b>\$ 16,610,000</b>	<b>\$ 560,000</b>	<b>\$ 500,000</b>	<b>\$ 610,000</b>		<b>\$ 26,203,000</b>	



**Town of Longboat Key  
Capital Improvement Plan  
FY2015 - FY2019**

**Fund 404-Water and Sewer Fund**

Project	Department	Fund	Description	2014-15	2015-16	2016-17	2017-18	2018-19	Total	Priority	Comments	
30-15-01	Water/Sewer	401	Financial Software	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	Effic Impr	Finance Accounting Suite is Obsolete. The Town is looking to either purchase or do an in house design build to get the system up to par with other suites out on the market. System lacks basic accounting features and lacks a robust internal reporting system. Many inefficiencies associated with the old system. The Cost will be shared with the Utility and Building Funds (Gen Fund \$150k, Utility \$100k, Building \$50k)	
			<b>Total Software</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>			
52-15-06	Water Department	401	Water Main Inspection	\$ 60,000				\$ 60,000	\$ 120,000	Legal Req	Inspection of the subaqueous water mains under New Pass and Longboat Pass. Proactive inspections every 3 years.	
52-15-01	Water Department	401	Mid Key Water Storage Tank Inspection	\$ -				\$ 50,000	\$ 50,000	Legal Req	Water storage tank inspection (required every 5 years)	
52-15-02	Water Department	401	South Key Water Storage Tank Inspection	\$ -				\$ 50,000	\$ 50,000	Legal Req	Water storage tank inspection (required every 5 years)	
52-15-03	Water Department	401	Water Distribution Rehab	\$ -			\$ -		\$ -	Essent Impr	Rehabilitation of aging distribution system sections.	
52-15-08	Water Department	401	Meters	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000	Essent Impr	Annual meter installations	
53-15-01	Wastewater Department	401	GMD Gravity Crossing Replace	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	Essent Impr	Investigation of gravity wastewater pipelines crossing under GMD. In depth inspections is warranted and repair and possible replacement needed.	
53-15-02	Wastewater Department	401	Lift Station 2D Rehab	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000	Essent Impr	Systematic rehabilitation of the wastewater lift stations to extend service life. Next wastewater lift station in priority sequence of rehabilitation.	
53-15-03	Wastewater Department	401	Lift Station 8D Rehab	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	Essent Impr	Systematic rehabilitation of the wastewater liftstations to extend service life. Next in priority sequence list for rehabilitation.	
53-15-09	Wastewater Department	401	SCADA Upgrade	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	Effic Impr	SCADA (supervisory control and data acquisition system) review and program upgrades System over 7 years old; software upgrades needed. SCADA provides vital role in knowledge and capabilities key to primary business function.	
53-15-08	Wastewater Department	401	Wetwell & Manhole Repair	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000	Essent Impr	Wetwell and manhole repair and maintenance. Systematic work and repair on manholes and wetwells.	
53-15-04	Wastewater Department	401	Slipline Gravity Sewer Lines	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 3,000,000	Essent Impr	This budget item is a continuation of the ongoing project to reduce inflow; chlorides; and maintain the wastewater system. These funds have been requested to aggressively pursue the infiltration Age; reliability; rehabilitation needed.	
53-15-10	Wastewater Department	401	Wastewater Collection Subaqueous	\$ 19,000,000	\$ -				\$ 19,000,000	Essent Impr	Subaqueous Wastewater Collection System Subaqueous replacement 20 inch DIP under Sarasota Bay to the Manatee Co WWTP. Pipeline at end of service life and is 40 years old. This project will be executed via a Design-build delivery method for allowing collaborative solutions between engineer and contractor. Planning level construction estimates range from \$17-\$25 million.	
53-15-05	Wastewater Department	401	Lift Station Rehab (Minor Stations)	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000		\$ 1,000,000	Essent Impr	Minor and smaller intermediatelift stations will be systematically rehabilitated including pumps; piping; control panel and lining the wet well/manhole. The Town has approximately 12 minor lift stations. These lift stations were constructed in the mid 1970's. This project will be performed over several years. Older stations needing attention.	
53-15-06	Wastewater Department	401	Lift Station Rehab (Intermediate)	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 900,000	Essent Impr	Rehabilitation of intermediate lift stations that are at their life expectancy	
			<b>Total Infrastructure</b>	<b>\$ 20,750,000</b>	<b>\$ 1,240,000</b>	<b>\$ 1,240,000</b>	<b>\$ 1,240,000</b>	<b>\$ 1,150,000</b>	<b>\$ 25,620,000</b>			
52-15-05	Water Department	401	Jetter Trailer	\$ -	\$ 40,000				\$ 40,000	Essent Impr	Jetter Trailer equipment and appurtenances for water break well point installation blocked pipelines.	
53-15-07	Wastewater Department	401	Lift Station Pumps	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 225,000	Essent Impr	Pumps and appurtenances Reaching their life expectancy.	
			<b>Total Other Equipment</b>	<b>\$ 45,000</b>	<b>\$ 85,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 265,000</b>			
52-15-04	Water Department	401	Heavy Truck Replacement	\$ 100,000	\$ 45,000				\$ 145,000	Essent Impr	Replacement of Truck 15 F250 4x4 (2005) with Ford 250 4x4 Utility Body. Replacement of Truck 20 F250 4x4(2005) with Ford 250 4x4 Utility Body. Truck 15 at end of servicable life.	
53-15-11	Wastewater Department	401	SUV 4x4 Replacement	\$ -	\$ 50,000		\$ 50,000		\$ 100,000	Essent Impr	Replacement of Truck 10 F250 4x4(2008) with Ford 250 4x4 Utility Body.	
			<b>Total Vehicles</b>	<b>\$ 100,000</b>	<b>\$ 95,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 245,000</b>			
			<b>Total Water &amp; Sewer Fund</b>	<b>\$ 20,995,000</b>	<b>\$ 1,420,000</b>	<b>\$ 1,285,000</b>	<b>\$ 1,335,000</b>	<b>\$ 1,195,000</b>	<b>\$ 26,230,000</b>			
			Excludes estimated carryover from FY14 projects									

Fund 402 - Building Fund

Town of Longboat Key  
Capital Improvement Plan  
FY2015 - FY2019

Project	Department	Fund	Description	2014-15	2015-16	2016-17	2017-18	2018-19	Total	Priority	Comments
30-15-01	Building Fund	402	Financial Software	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	Effic Impr	Finance Accounting Suite is Obsolete. The Town is looking to either purchase or do an in house design build to get the system up to par with other suites out on the market. System lacks basic accounting features and lacks a robust internal reporting system. Many inefficiencies associated with the old system. The Cost will be shared with the Utility and Building Funds (Gen Fund \$150k, Utility \$100k, Building \$50k)
			<b>Total Software</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>		
55-15-02	Building Fund	402	Plotter / Scanner (Large Format)	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ 17,000	Svc Impr	Town Commission is currently receiving paper copies of large plans and would prefer electronic versions. Would have to send to outside vendor to do this.
			<b>Total Office Equipment</b>	<b>\$ 17,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,000</b>		
55-15-01	Building Fund	402	Pick-up Truck Replacements (Inspectors)	\$ 50,000		\$ 25,000			\$ 75,000	Essent Impr	2002 and 2003 Ford Rangers.(Building Inspectors) One is over 90,000 miles and the other 100,000. Both have been requiring more and more repairs each year. This past year was about \$3500 for each truck.
			<b>Total Vehicles</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>		
			<b>Total Building Fund</b>	<b>\$ 117,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 142,000</b>		

# Ordinances



## Town Of Longboat Key 2014 - 2015 Budget

**ORDINANCE 2014-27**

**AN ORDINANCE OF THE TOWN OF LONGBOAT KEY, FLORIDA, LEVYING FOR GENERAL OPERATION PURPOSES A 2.1763 MILL AD VALOREM TAX ON ALL REAL AND PERSONAL PROPERTY WITHIN THE TOWN OF LONGBOAT KEY; LEVYING A 0.0605 MILL AD VALOREM TAX ON ALL REAL AND PERSONAL PROPERTY WITHIN THE TOWN OF LONGBOAT KEY TO PAY FOR GENERAL OBLIGATION FACILITY IMPROVEMENTS BOND; LEVYING AN ADDITIONAL 0.8500 MILL AD VALOREM TAX ON ALL REAL AND PERSONAL PROPERTY WITHIN LONGBOAT KEY BEACH EROSION CONTROL DISTRICT A TO PAY PRINCIPAL AND INTEREST ON GENERAL OBLIGATION BEACH BONDS; LEVYING A TOTAL MILLAGE INCLUSIVE OF GENERAL OPERATION AND DEBT SERVICE OF 3.0868 MILLS AD VALOREM TAX FOR ALL REAL AND PERSONAL PROPERTY WITHIN LONGBOAT KEY BEACH EROSION CONTROL DISTRICT A FOR FISCAL YEAR 2015, BEGINNING OCTOBER 1, 2014, AND ENDING SEPTEMBER 30, 2015; LEVYING AN ADDITIONAL 0.2125 MILL AD VALOREM TAX ON ALL REAL AND PERSONAL PROPERTY WITHIN LONGBOAT KEY BEACH EROSION CONTROL DISTRICT B TO PAY PRINCIPAL AND INTEREST ON GENERAL OBLIGATION BEACH BONDS; LEVYING A TOTAL MILLAGE INCLUSIVE OF GENERAL OPERATION AND DEBT SERVICE OF 2.4493 MILLS AD VALOREM TAX FOR ALL REAL AND PERSONAL PROPERTY WITHIN LONGBOAT KEY BEACH EROSION CONTROL DISTRICT B FOR FISCAL YEAR 2015, BEGINNING OCTOBER 1, 2014, AND ENDING SEPTEMBER 30, 2015; PROVIDING FOR CERTIFICATION OF ADJUSTED ADOPTED RATE; PROVIDING FOR A COPY OF THIS ORDINANCE TO BE FURNISHED TO THE COUNTY COMMISSIONS, PROPERTY APPRAISERS, TAX COLLECTORS, AND FLORIDA DEPARTMENT OF REVENUE; PROVIDING FOR COMPLIANCE WITH APPLICABLE FLORIDA LAW FOR PARTICIPATION IN LOCAL GOVERNMENT REVENUE SHARING AND HALF-CENT SALES TAX PROGRAMS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Section 200.065, Florida Statutes, provides a method of fixing millage, the notice of ad valorem tax levy and public hearing; and

**WHEREAS**, pursuant to applicable Florida law the Town Commission of the Town of Longboat Key (hereinafter "Town Commission") conducted duly noticed public hearings on September 8, 2014, and September 22, 2014, and determined that a 2.1763 mill ad valorem tax shall be levied on all real and personal property within the Town of Longboat Key; and

**WHEREAS**, at said public hearings, the Town Commission also determined that a 0.0605 mill ad valorem tax shall be levied on all real and personal property within the Town of Longboat Key for purposes of paying for general obligation facility improvement bonds; and

**WHEREAS**, at said public hearings, the Longboat Key Beach Erosion Control District A decided to levy a 0.8500 mill ad valorem tax on all real and personal property located within said dependent special district for Fiscal Year 2015 for purposes of paying the principal and interest on general obligation bonds associated with beach renourishment project(s); and

**WHEREAS**, at said public hearings, the Longboat Key Beach Erosion Control District B decided to levy a 0.2125 mill ad valorem tax on all real and personal property located within said dependent special district for Fiscal Year 2015 for purposes of paying the principal and interest on general obligation bonds associated with beach renourishment project(s); and

**WHEREAS**, the aforementioned millage rates produces a 9.9 percent change from the rolled-back rate for the Fiscal Year 2014 on properties within the Town of Longboat Key; and

**WHEREAS**, a copy of this Ordinance shall be filed with the Boards of County Commissioners, the Property Appraisers, and the Tax Collectors of Sarasota and Manatee Counties, Florida, and with the Florida Department of; and

**WHEREAS**, Part II of Chapter 218, Florida Statutes, sets forth the requirements for a municipality to be eligible to participate in revenue sharing funds; and

**WHEREAS**, Part VI of Chapter 218, Florida Statutes, sets forth the requirements for a municipality to receive a portion of the local government half-cent sales tax and specifies the uses of such tax; and

**WHEREAS**, the Town Commission has determined that the Town shall comply with all statutory requirements provided for in Part II and of Chapter 218, Florida Statutes, to avail itself of and participate in revenue sharing and in half-cent sales tax proceeds programs, respectively.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF LONGBOAT KEY, FLORIDA, THAT:**

SECTION 1. The above Whereas clauses are true and correct and are hereby ratified and confirmed.

SECTION 2. In accordance with the Charter of the Town of Longboat Key and Section 218.33, Florida Statutes, the Town Commission does hereby levy a **2.1763** mill ad valorem tax on all real and personal property located within the Town, and a **0.0605** mill ad valorem tax for general obligation facility improvements bond, and an additional **0.8500** mill ad valorem tax on all real and personal property located within the Longboat Key Beach Erosion Control District A, and an additional **0.2125** mill ad valorem tax on all real and personal property located within the Longboat Key Beach Erosion Control District B, which when combined produces a **9.9** percent change from the rolled-back rate for Fiscal Year 2014, and the funds to be received therefrom shall be deposited into general governmental funds for the purposes of meeting the expenses and expenditures of the budget adopted for the Town of Longboat Key and for Longboat Key Beach Erosion Control Districts A and

B for the Fiscal Year beginning October 1, 2014, and ending September 30, 2015, and the same is hereby appropriated for such purposes.

SECTION 3. The total millage for the Town of Longboat Key for Fiscal Year 2015 shall be **2.2368** mills and shall be levied on all real and personal property within the Town of Longboat Key. The total millage for real and personal property located within the Longboat Key Beach Erosion Control District A shall be **3.0868** mills; and the total millage for the Longboat Key Beach Erosion Control District B shall be **2.4493** mills.

SECTION 4. In accordance with Section 200.065(6), Florida Statutes, each taxing district may adjust its adopted millage rate if the taxable value within the jurisdiction of the taxing authority as certified is at variance from the taxable value shown on the roll to be extended; the adjustment shall be such that the taxes computed by applying the adopted millage rate against the certified taxable value are equal to the taxes computed by applying the adjusted adopted rate to the taxable value on the roll to be extended, and the Town Manager of the Town shall certify to the property appraiser the Town's adjusted adopted rate.

SECTION 5. In accordance with Part II and VI of Chapter 218, Florida Statutes, and other applicable Florida law, the Town of Longboat Key shall take all actions necessary to participate in the revenue sharing and in half-cent sales tax proceeds programs.

SECTION 6. Copies of this Ordinance shall be furnished to the Boards of County Commissioners, the Property Appraisers, and the Tax Collectors of Sarasota and Manatee Counties, Florida, and to the Florida Department of Revenue for their immediate attention.

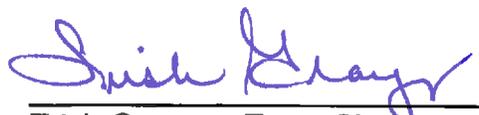
SECTION 7. All ordinances and parts of ordinances in conflict herewith shall be and the same are hereby repealed.

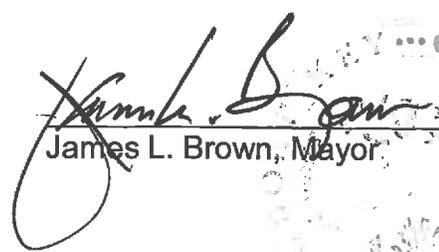
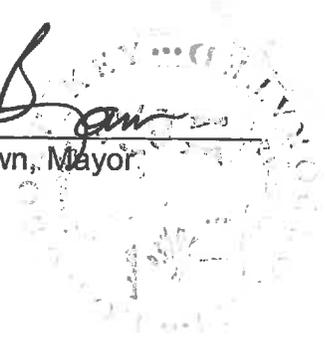
SECTION 8. This Ordinance shall take effect upon second reading in accordance with Law, and the Charter of the Town of Longboat Key.

PASSED on first reading and public hearing the 8<sup>th</sup> day of September, 2014.

ADOPTED on second reading and public hearing the 22<sup>nd</sup> day of September, 2014.

ATTEST:

  
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Trish Granger, Town Clerk

  
James L. Brown, Mayor  


**ORDINANCE 2014-28**

**AN ORDINANCE OF THE TOWN OF LONGBOAT KEY, FLORIDA, ADOPTING A BUDGET, FOR THE TOWN OF LONGBOAT KEY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014, AND ENDING SEPTEMBER 30, 2015; MAKING APPROPRIATIONS FOR THE PURPOSE OF MEETING EXPENSES AND EXPENDITURES IN SAID BUDGET; PROVIDING FOR FINAL ACTION ON SAID ORDINANCE; PROVIDING FOR PUBLICATION OF SAID ORDINANCE; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Longboat Key Town Manager has filed his Recommended Budget and Budget Message setting forth work programs, capital programs, estimates of expenditures, revenues and financings of the Town for the fiscal year beginning October 1, 2014, and ending September 30, 2015; and,

**WHEREAS**, such estimates have been compiled from detailed information of income and expenditures from prior years, projections of future revenues and costs provided from staff, outside professionals, state and local governments and other sources deemed necessary; and,

**WHEREAS**, the estimates contained in such report constitute a recommendation of the Town Manager as to the amount necessary to be appropriated for the fiscal year beginning October 1, 2014, and ending September 30, 2015; and,

**WHEREAS**, the Town Commission has carefully considered the programs and estimates of the revenues and expenditures contained in such report by the Town Manager; and,

**WHEREAS**, the Town Commission has voted to set a millage rate prior to adoption of this budget; and,

**WHEREAS**, copies of the Tentatively Adopted and Budget Message are on file in the Office of the Town Clerk for inspection by the public.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF LONGBOAT KEY, FLORIDA, THAT:**

**SECTION 1.** The above Whereas clauses are true and correct and are hereby ratified and confirmed.

**SECTION 2.** The expenditures necessary for the operation of the Town for the fiscal year beginning October 1, 2014, and ending September 30, 2015, are hereby adopted as the Budget for the said fiscal year and the revenues set forth are hereby appropriated for the purposes indicated according to the "2014-2015 Budget" incorporated herein by reference.

**SECTION 3.** This Budget shall take effect the thirtieth day of September, 2014, at 12:00 midnight.

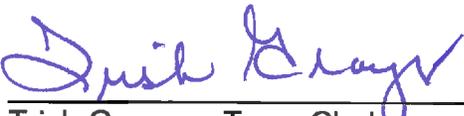
SECTION 4. This Ordinance shall be published in the *Sarasota Herald-Tribune* in accordance with advertising requirements.

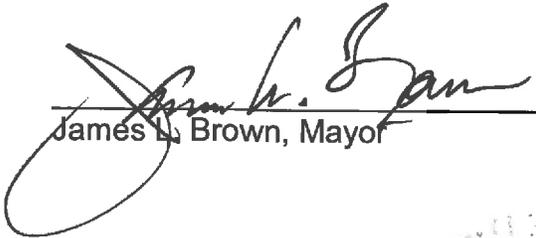
SECTION 5. This Ordinance shall take effect upon second reading in accordance with Law and the Charter of the Town of Longboat Key.

PASSED on first reading and public hearing the 8<sup>th</sup> day of September, 2014.

ADOPTED on second reading and public hearing the 22<sup>nd</sup> day of September, 2014.

ATTEST:

  
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Trish Granger, Town Clerk

  
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James L. Brown, Mayor

