

AGENDA AND PUBLIC NOTICE CITIZEN TAX OVERSIGHT COMMITTEE

THERE WILL BE A PUBLIC MEETING OF THE
CITIZEN TAX OVERSIGHT COMMITTEE IN PERSON AND VIRTUAL
AT 501 BAY ISLES RD, LONGBOAT KEY FLORIDA
ON MARCH 12, 2021 AT 10:00 AM at

VIRTUAL MEETING ATTENDANCE DIAL IN INSTRUCTIONS PROVIDED IN THE ATTACHMENT TO THIS AGENDA

1. Call to Order, Roll Call, and Overview of Hybrid Meeting Process.
2. Swearing in New Appointees
3. Opportunity for Public to be heard.
4. Approve Minutes (April 14, 2020).
5. Finance Presentation and Discussion
 - a. Role of the Committee.
 - b. Review Town process and compliance
 - c. Forecasting of Revenue
 - d. Review of Budget and Uses of Infrastructure Surtax Funds
 - e. Audited Financial Reports of Infrastructure Surtax for the Fiscal Year Ended Sept 30, 2016 (FY16) through 2020 (FY20)
 - f. Project Commitments FY21
6. Review Draft of Memo to Town Commission
7. Committee Comments
8. Adjourn

Please be advised that the Florida Governor's Office has declared a State of Emergency due to the Coronavirus (COVID-19) pandemic. As reported by the Center for Disease Control and World Health Organization, COVID-19 can spread from person-to-person through small droplets from the nose or mouth, including when an individual coughs or sneezes. These droplets may land on objects and surfaces. Other people may contract COVID-19 by touching these objects or surfaces, then touching their eyes, nose or mouth. Therefore, merely cleaning facilities, while extremely important and vital in this crisis, may not be enough to stop the spread of this virus. Those with weakened immune systems may want to avoid the Town Commission's meeting in order to avoid a potential exposure to the virus.

It is required that a physical quorum of the Citizens Tax Oversight Committee will gather in person for the meeting within the Town Commission Chamber at Town Hall, 501 Bay Isles Road, Longboat Key, Florida, and other members of the Citizens Tax Oversight Committee "Committee" may appear and utilize CMT, specifically Zoom, to participate in the public meeting. When a physical quorum of the Committee gathers at Town Hall for such meetings, then the public will also be permitted to attend the meeting in person. In person gatherings by the public at Town Hall shall be governed by applicable Gubernatorial Executive Orders in effect at the time, CDC and Health Department recommendations, Town Emergency Ordinance 2020-21 and the Town Manager's Emergency Executive Orders. The Town will require that all persons attending the public meeting/hearing within Town Hall observe and follow applicable CDC and Health Department guidelines on social distancing and public gathering size limitations.

No verbatim record by a certified court reporter is made of these proceedings. Accordingly, any person who may seek to appeal any decision involving the matters noticed herein will be responsible for making a verbatim record of the testimony and evidence at these proceedings upon which any appeal is to be based (see Section 286.0105, Fla. Stat.).

In accordance with the Americans with Disabilities Act and Section 286.26, F.S., persons needing a special accommodation to participate in this proceeding should contact the Town Clerk's office at 941-316-1999 forty-eight (48) hours in advance of this proceeding. If you are hearing impaired, please call 941-316-8719. No verbatim record by a certified court reporter is made of these proceedings. Accordingly, any person who may seek to appeal any decision involving the matters noticed herein will be responsible for making a verbatim record of the testimony and evidence at these proceedings upon which any appeal is to be based (see Section 286.0105, Fla. Stat.).

In accordance with the Americans with Disabilities Act and Section 286.26, F.S., persons needing a special accommodation to participate in this proceeding should contact the Town Clerk's office at 941-316-1999 forty-eight (48) hours in advance of this proceeding. If you are hearing impaired, please call 941-373-7002.

Virtual Meeting Instructions

The March 12, 2021 Citizens Tax Oversight Committee ("Committee") public meeting will be conducted both **in-person** and **virtually** with limited seating for the public and limited staff in attendance in the Commission Chamber at Town Hall. A physical quorum of the Committee will gather in person for the meeting within the Town Commission Chamber at Town Hall, 501 Bay Isles Road, Longboat Key, Florida and other members of the Committee may appear and utilize ZOOM, to participate in the public meeting.

The public will also be permitted to attend the meeting/hearings in person. In person gatherings by the public at Town Hall shall be governed by applicable Gubernatorial Executive Orders in effect at the time, CDC and Health Department recommendations, Town Emergency Ordinance 2020-13, and the Town Manager's Emergency Executive Orders. The Town will require that all persons attending the public meeting/hearings within Town Hall observe and follow applicable CDC and Health Department guidelines on social distancing and public gathering size limitations. The public must also observe the face covering requirements set forth in Emergency Ordinance 2020-13 within Town Hall.

To participate virtually in the Citizens Tax Oversight Committee meeting on March 12, 2021, which begins at 10:00 a.m., you have the following options:

1. Listen to the meeting via phone

You may listen to the audio only from your phone by dialing 1-646-558-8656, and when the meeting ID is requested, enter 880 716 74555 and then press the # key.

2. Watch the meeting and participate during the public comment in the meeting using Zoom:

Request to Speak instructions:

To request to speak during the virtual meeting, you must send an email request to the Budget Manager at shenley@longboatkey.org on or prior to 5:00 PM on March 11, 2021, to be placed on a participant list. All Public to be Heard comments will be taken at the beginning of the meeting for both Agenda and Non-Agenda items.

Zoom instructions:

For the March 12, 2021, meeting, please use the meeting link <https://us02web.zoom.us/j/88071674555> to virtually attend and watch the meeting by computer, tablet, or smartphone. Those whom have pre-registered to speak, will be called upon and the Town's 3-minute time limit will be enforced. If joining from a tablet or smartphone, you will need to download the free Zoom app from your device's app store. If joining from a computer, your computer will automatically download and install (if needed) the Zoom program. If you currently have Zoom installed on your computer, tablet, or smartphone, you may join the meeting by entering the meeting ID 880 716 74555. In the event you encounter difficulties in participating, please check the Town's website for any updated information.

For additional information or assistance please contact the following prior to the meeting:

1. For public comment questions: Sandi Henley, shenley@longboatkey.org or (941) 316-1999
2. For questions on connecting to the meeting: Jason Keen, Information Technology Director, jkeen@longboatkey.org or (941) 316-1999.

3. Listen to the meeting via phone or watch the meeting using Zoom without participating, and provide public comments prior to the meeting:

Please follow all of the phone or zoom instructions, as provided in #1 or 2 above. In addition to listening or watching the meetings, you may also provide written comments by e-mailing the Budget Manager at shenley@longboatkey.org no later than 5:00 PM on March 11, 2021, or by regular mail at 501 Bay Isles Road, Longboat Key, FL, 34228. If requested by the commenter within the requestor's email, timely submitted written comments will be read into the record by the Budget Manager during the public comment portion of the meeting. If not specifically requested within the written comments, all other written comments received by the deadline will be distributed to the Committee members prior to the start of the meeting. Time limits will be enforced for written comments that are read into the record, so all written comments must be limited to 3 minutes.

CITIZEN TAX OVERSIGHT COMMITTEE

MINUTES

APRIL 14, 2020 AT 9:30 AM.

VIRTUAL MEETING HELD IN ACCORDANCE WITH EXECUTIVE ORDER #20-69

1. Call to Order, Roll Call, and Overview of Virtual Meeting Process.

Chairman Garner called the meeting to order at 9:30 am.

A Roll Call took place.

Members Present:

Christopher W Carman, Leonard Garner, Chairman, Cheryl Loeffler, Kevin Magnus

Members Excused:

(Melvin) Michael Sherrow, Penny Gold

Town Staff Present:

Sandi Henley, Susan Smith, Elizabeth Ramsden, Jason Keen

Susan Smith, Finance Director, read for record:

Thank you for participating in the April 14, 2020, Tax Oversight Committee public meeting. This virtual public meeting is being held pursuant to Executive Order #20-69 and is being conducted to provide the public with as much access to the virtual meeting as is feasible during the COVID-19 pandemic threat. The Town encourages public participation in all of its public meetings, including those meetings that are held virtually. Participants have been provided three choices with instructions.

1. Listen to the meeting by phone

2. Watch the meeting and participate during the public comment in the meeting using Zoom.
or

3. Listen or watch the meeting using Zoom and provide public comments prior to the meeting by emailing me.

There have been no requests to speak submitted to me prior to this meeting. And I have received no written public comments prior to the meeting.

2. Opportunity for Public to be heard.

There have been no requests to speak submitted to me prior to this meeting. And I have received no written public comments prior to the meeting. No attendees were participating in the virtual meeting.

3. Approve Minutes (July 8 2019).

A motion to approve the minutes was made by Cheryl Loeffler and Seconded by Chris Carman. Minutes approved unanimously.

4. Finance Presentation and Discussion

Elizabeth Ramsden, Accounting and Budget Manager for the Town, presented a PowerPoint presentation which covered the role of the committee, Town process and compliance, forecasting of revenue for FY20 and beyond, a review of the Budget and uses of Infrastructure surtax funds and a summary of audited financials for the fund for FY2015 through F2019. A copy of the PowerPoint Presentation is attached as reference.

CITIZEN TAX OVERSIGHT COMMITTEE

MINUTES

APRIL 14, 2020 AT 9:30 AM.

VIRTUAL MEETING HELD IN ACCORDANCE WITH EXECUTIVE ORDER #20-69

Committee member, Ken Magnus, pointed out a mathematical error on Parks & Recreation on slide 8. Sue Smith confirmed that the amount expended had a typo and should be \$1,674,040 instead of \$1,694,040. All other totals and balances are correct as shown.

5. Review Draft of Memo to Town Commission

A memo addressed to the Commission from the Committee was drafted to summarize all the elements discussed today. The memo was corrected to reflect the change to the Parks and Recreation Power Point slide noted above. A motion was made by approve the memo as amended by Chairman Garner and seconded by Chris Carman. The memo was unanimously approved. Chairman Garner will sign the memo and return it to Town Hall Finance Department and Finance will deliver it to the Town Commission .

6. Committee Comments

Chairman commented that with the amount of money we produced we have ample backup.

7. Adjourn

The Committee adjourned at 10:00 AM.

Notes transcribed from Recorded meeting on 4.14.2020.



TOWN OF LONGBOAT KEY

Citizen Tax Oversight Committee and Infrastructure Surtax

March 12, 2021



TOWN OF LONGBOAT KEY

Infrastructure Surtax



Overview

- The infrastructure surtax is a one-cent sales tax that funds many capital improvement projects.
- Expenditures shall comply with Florida Statutes Section 212.055 (2)
- It's imposed by most Florida counties, is also called local option county sales tax
- The rates varies in each county
 - Sarasota County 1%
 - Manatee County .5% (Effective Jan 1, 2017)
- Proceeds are distributed based on population



Background

- Sarasota County established the 1% Tax by Referendum
 - Ordinance 89-040 – Term of 10 years (Fiscal Year 1989-1998)
 - Ordinance 97-083 – Renewal - Term of 10 years (Fiscal Year 1999-2009)
 - Ordinance 2007-087 – Renewal - Term of 15 years (Fiscal Year 2010-2024)
- Manatee County established .5% Tax by Referendum
 - Ordinance 16-35 – Term of 15 years (Jan 1, 2017-Dec 31, 2031)
- Sarasota County provided an estimate of revenues for all municipalities in a 15 year budget



Citizens Tax Oversight Committee

- Formed in 1998 (Resolution 98-04) in Accordance with Sarasota County Ordinance 97-083 and 2007-087
- Committee shall act solely in an oversight capacity to conduct:
 - Annual Review of expenditures from sales tax proceeds to ensure they are in accordance with the project list and any changes thereto;
 - Review any changes made by the Town to the project list or to the allocation of the sales tax proceeds, to ensure all procedural requirements have been followed;
 - Report the Committee's findings to the Town Commission



Infrastructure Surtax Phase III

- Phase III Revenue collections began September, 2009 and end December 31, 2024 and are estimated at \$9,562,737.
- The Town sets aside all revenue in a special revenue fund.
- An Expenditure Budget was put in place for certain functional areas:
 - Comprehensive Beach Management
 - Streets and Drainage
 - Parks and Recreation Improvements
 - Canal Dredging
 - Public Safety
 - Improvements to Public Facilities



Permitted Uses of Funds

- To acquire land for public recreation, land conservation or for the protection of natural resources
- To finance, plan and construct capital assets and infrastructure.
- To finance the closure of government owned solid waste landfills

Infrastructure are costs associated with the construction, reconstruction or improvement of public facilities having a life expectancy of five or more years and any related land acquisition, land improvement, design and engineering costs.



Infrastructure Surtax III Categories

<u>Project Categories</u>	PHASE III	AMOUNT EXPENDED OR COMMITTED THROUGH FY21	AMOUNT REMAINING
Beach Nourishment	\$1,015,569	\$300,000	\$715,569
Streets & Drainage	0	0	0
Park& Recreation Improvements	2,922,000	1,772,494	1,149,506
Canal Dredging	900,000	900,000	0
Public Safety	3,803,168	3,287,968	515,200
Public Facility Improvements	922,000	854,601	67,399
	\$9,562,737	\$7,115,063	\$2,447,674



FY21 Uses of Funds

PUBLIC SAFETY

- **Crime Scene / Evidence Van** Budget Amount \$30,000
Scheduled replacement of Crime Scene Van.
- **Fire/Rescue Gear Extractor** Budget Amount \$35,000
Equipment to clean the fire gear after a fire or Haz-mat incident which removes the toxins in the fire gear.
- **Defibrillators** Budget Amount \$10,000
Scheduled replacement and upgrade of heart monitors and defibrillators used on the ALS units.
- **Police Boat Motors** Budget Amount \$20,000
Scheduled replacement of boat motors on the 24' Marine Patrol Boat, replaced every two years.



FY21 Uses of Funds (Continued)

PARKS AND RECREATION

- **Tennis Court Resurfacing** Budget Amount \$12,000
Periodic resurfacing schedule for tennis courts.
- **Tennis Court Watering System** Budget Amount \$178,831
Replacement of court underground watering system originally installed in 1998.
- **Tennis Center Monument Sign/Landscape** Budget Amount \$15,000
Expansion of pickleball courts at Bayfront Park

PUBLIC FACILITIES

- **HVAC Upgrades/Replacement** Budget Amount \$25,000
Ongoing replacement/upgrade of facilities HVAC Systems as necessary



History of Audited Expenditures FY2016-FY2020

	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual
Fiscal Year 2016-2020	FY2015-2016	FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020
Revenue:					
Infrastructure Surtax	\$ 638,229	\$ 653,046	\$ 685,829	\$ 725,744	\$ 707,970
Proceeds from Sale of Fixed Assets	0	0	0	0	26,350
Net Investment Income	4,146	5,360	4,395	22,554	9,826
Total Revenues	\$ 642,375	\$ 658,406	\$ 690,224	\$ 748,298	\$ 744,146
Expenditures:					
Canals- Transfer to Canal Fund	200,000		700,000		
Parks/Rec- Fencing Tennis Courts		7,266	4,900		
Parks/Rec- Pickle Ball Courts				7,515	43,939
Parks/Rec- Tennis Court Resurfacing		29,734	15,529	137,023	25,817
Parks/Recs- Transfer to Bayfront Park	960,000	300,000			
Public Facilities - Police Space Renovation			44,012	2,624	
Public Facilities- Chamber Audio				34,000	
Public Facilities- Fire Fitness Equipment			26,427	8,203	
Public Facilities- HVAC		64,196	16,619	14,057	
Public Facilities- Roofing, Floor covering, etc.	7,700		83,986		53,539
Public Facilities- South Fire Assessments	2,530				
Public Facilities- Telephone System	4,337				
Public Safety- Defibrilators	76,653				
Public Safety- Ambulances		21,624	288,550		277,644
Public Safety- Fire Trucks					850,000
Public Safety- Fire CBA Cylinders		22,053	4,656	3,291	
Public Safety - Fire Radio Equipment					44,902
Public Safety- Police Radio Equipment				4,755	
Public Safety- Police Vehicles		99,983			\$ 44,000
Total Expenditures	\$ 1,251,221	\$ 544,856	\$ 1,184,679	\$ 211,468	\$ 1,339,841



Future Phase IV

- **Sarasota County will ask the voters to approve Phase IV which would extend the surtax to 2039.**
- **We have begun preparing our project list to submit to the County in March 2022 as they prepare for a referendum.**
- **The Town Commission will be receiving an update from the Town Manager in April or May 2021.**
- **There will be a discussion with the Town Commission at the October 2021 Workshop Meeting.**



Questions?

MEMORANDUM

DATE: MARCH 12, 2021

TO: TOWN COMMISSION

FROM: LEONARD GARNER, TAX OVERSIGHT COMMITTEE

SUBJECT: ANNUAL COMMITTEE REPORT

The Citizens Tax Oversight Committee held its annual meeting on March 12, 2021 10:00 am in a public meeting and reviewed the following:

1. Audited Results

The Budget Manager reviewed the 2020 audited results of operations with the Citizens' Tax Oversight Committee which showed that the fund balance decreased \$595,695 for a total fund balance of \$413,437 as follows:

	Audited Actual FY2020
Revenue:	
Infrastructure Surtax	\$707,970
Proceeds from Sale of Fixed Assets	26,350
Net Investment Income	9,826
Total Revenue	<hr/> \$744,146
Expenditures:	
Public Facilities – Roof Replacement	\$53,539
Parks and Recreation– Tennis Courts Resurfacing	25,817
Parks and Recreation– Pickleball Courts	43,939
Public Safety- Police; Marine Patrol Pickup (Tow Police Boat)	44,000
Public Safety- Fire; Communication Equipment	44,902
Public Safety- Fire; Ambulance	277,644
Public Safety – Fire; Aerial Fire Truck	850,000
Total Expenditures	<hr/> \$1,339,841
Revenues over expenditures	<hr/> \$595,695
Fund Balance, Beginning	\$1,009,132
Fund Balance, Ending	\$413,437

2. Town Process Compliance

The Citizen Tax Oversight Committee's role is to ensure the Town is complying with proper procedures with regards to the infrastructure surtax budget process.

The Committee has determined, based on the materials provided, that the Town has complied with the proper process regarding infrastructure surtax approvals.

The current budget covering Phase III Allocation of Funds for the period FY2009-FY2024 is presented below:

<u>Project List</u>	PHASE III ALLOCATION
Beach Nourishment	\$1,015,569
Streets & Drainage	0
Park& Recreation Improvements	2,922,000
Canal Dredging	900,000
Public Safety	3,803,168
Public Facility Improvements	922,000
	<u>\$9,562,737</u>

3. Project Commitments (Budget)

There have been no expenditures of Infrastructure Surtax funds except for items on the approved project list. The approved project list was developed as part of the five-year capital plan during the budget process and are shown below.

	<u>Public Safety Improvements</u>	<u>Facility Improvements</u>	<u>Parks Improvements</u>	<u>Canal Dredging</u>
<u>FY 2019-20 BUDGET</u>				
Aerial Fire Truck	\$850,000			
Fire Rescue Ambulance	\$315,000			
Portable Radios	\$10,000			
Marine Patrol Pickup Truck	\$45,000			
HVAC Upgrades/Replacement		\$25,000		
Tennis Court Resurfacing			\$10,000	
Tennis Teaching Court			\$5,000	
Pickleball Court			\$80,000	

	<u>Public Safety Improvements</u>	<u>Facility Improvements</u>	<u>Parks Improvements</u>	<u>Canal Dredging</u>
<u>FY 2020-21 BUDGET</u>				
Crime Scene/Evidence Van	\$30,000			
Defibrillator	\$35,000			
Boat Motors-Police (Boston Whaler)	\$20,000			
Gear Extractor-Fire	\$25,000			
HVAC Upgrades		\$25,000		
Tennis Watering System			\$178,831	
Tennis Center Monument Sign/Landscape			\$15,000	
Tennis Court Resurfacing			\$12,000	

The Current budget is shown below with respective balances after FY2021 budgeted expenses have been paid, providing for a remaining budget of \$2,447,674 for future use.

<u>Project List</u>	<u>PHASE III ALLOCATION</u>	<u>AMOUNT EXPENDED OR COMMITTED THROUGH FY21</u>	<u>BALANCE</u>
Beach Nourishment	\$1,015,569	\$300,000	\$715,569
Streets & Drainage	0	0	0
Park& Recreation Improvements	2,922,000	1,772,494	1,149,506
Canal Dredging	900,000	900,000	0
Public Safety	3,803,168	3,287,968	515,200
Public Facility Improvements	922,000	854,601	67,399
	<u>\$9,562,737</u>	<u>\$7,115,063</u>	<u>\$2,447,674</u>

4. Conclusion

The Citizens' Tax Oversight Committee has reviewed expenditures to ensure they are in accordance with the scope of the project budget and we have no findings to report to you at this time.

Leonard Garner
Citizens' Tax Oversight Committee