

# **AGENDA AND PUBLIC NOTICE CITIZEN TAX OVERSIGHT COMMITTEE**

THERE WILL BE A PUBLIC MEETING OF THE  
CITIZEN TAX OVERSIGHT  
AT 501 BAY ISLES RD, LONGBOAT KEY FLORIDA  
ON MARCH 11, 2022 AT 9:00 am

1. Call to Order, Roll Call.
2. Swearing in New Appointees
3. Opportunity for Public to be heard.
4. Approve Minutes (March 12, 2021).
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. Resolution 2021-13 Amend Schedule F
  - f. Audited Financial Reports of Infrastructure Surtax for the Fiscal Year Ended Sept 30, 2017 (FY17) through 2021 (FY21)
  - g. Project Commitments FY22
6. Review Draft of Memo to Town Commission
7. Committee Comments
8. Adjourn

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.

# CITIZEN TAX OVERSIGHT COMMITTEE

MINUTES  
MARCH 12, 2021 AT 10:00 AM

IN PERSON/VIRTUAL

## 1. Call to Order and Overview of Hybrid Meeting Process

Sandi Henley called the meeting to order at 10:00am, gave overview of hybrid meeting process and reported that there had been no requests for the public to be heard

**Present:** Penny Gold, Jack Brill, Paul Levine, Chris Carman, Ken Gorman.

**Excused:** Kevin Magnus, Leonard Garner

**Also Present:** Sandi Henley, Budget Manager; Susan Smith, Finance Director

## 2. Swearing in New Appointees

Savannah Cobb, Deputy Town Clerk, performed the swearing in of new appointees

### 2a. Election of Chairman

Jack Brill moved to nominate Chris Carman for Chairman seconded by Paul Levine. Motion approved unanimously

Sandi Henley handed over the gavel to the newly appointed Chairman.

## 3. Opportunity for Public to be heard.

Sandi Henley affirmed that there had been no requests to speak submitted prior to this meeting. No attendees were participating in the virtual meeting.

## 4. Approve Minutes (April 14, 2020).

A motion to approve the minutes of April 14, 2020 was made by Jack Brill and seconded by Ken Gorman. Minutes approved unanimously

## 5. Finance Presentation and Discussion

Sandi Henley, Budget Manager presented a PowerPoint presentation which covered the role of the committee, review of Town process and compliance, forecasting of revenue, a review of budget and uses of Infrastructure Surtax Funds and a summary of the audited financials for the Fund for FY2016 through FY2020 as well as the project commitments for FY2021. (A copy of the PowerPoint presentation is attached as reference).

Discussion ensued regarding the methods of estimating revenues and when we would know how much phase IV would generate. Sue Smith; Finance Director stated that the original amount for Phase IV was estimated to be between \$600,000 and \$650,000 in year one (2024) and increase incrementally to \$800,000 by 2029, but may be impacted by Covid

## 6. Review Draft of Memo to Town Commission

Sandi Henley stated that she would change the Chairman on the memo to reflect the newly appointed Chairman.

Committee member Levine noted that, on page one of the memo, it should say Expenditures over Revenues rather than Revenues over Expenditures. Sandi Henley stated that she would make that change.

Chairman Carman asked if the Manatee County Infrastructure monies were included in the report and Sandi Henley confirmed that they were not.

Committee member Levine stated that he was uncomfortable with item 4 language since the committee had not been provided the actual audit report. Committee member Brill suggested adding “subject to the final audit report to be issued” to item 4.

Committee member Brill asked to be on the record that, given the smaller funding amount, and the restrictions placed on the Town by Manatee County for their Infrastructure Surtax program, that there was even more reason for the Town Commission to consider a move to a single County being Sarasota County

Discussion ensued regarding the audited expenses and what would occur if the expenditures exceeded the Fund Balance. Finance Director, Sue Smith, stated that we do not budget for the fund balance to be exceeded and that if revenues came up short, some of the projects could be delayed until funding became available.

Chairman Carman restated the change to the language on item number 4 as follows: “The Citizens’ Tax Oversight Committee has reviewed, but has not verified actual, expenditures, subject to the final audit report to be issued, 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.” The memo was changed to reflect the new language. Chairman Carman asked for a motion to approve the Commission Report as amended. Moved by Jack Brill, seconded by Paul Levine, motion passed unanimously.

## **7. Committee Comments**

Chairman Carman welcomed new members and thanked everyone for their service.

Committee member Gorman suggested that maybe there should be two meetings a year instead of one. Committee member Brill commented that the instrument that created the committee would govern how often it meets and would need to be officially amended by the action of the Town Commission. Sandi Henley suggested that we could send budget in advance and financial statements when they were issued.

## **8. Adjourn**

Meeting adjourned at 10:45am.

**Minutes were transcribed from the zoom meeting recording of March 12, 2021.**



TOWN OF LONGBOAT KEY

# **Citizen Tax Oversight Committee and Infrastructure Surtax**

March 11, 2022



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
- Referendum to extend the Sarasota County Surtax from 2024-2039 (Phase IV) will be on the November 8<sup>th</sup> 2022 ballot.



# 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 \$9,929,868.
- 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.

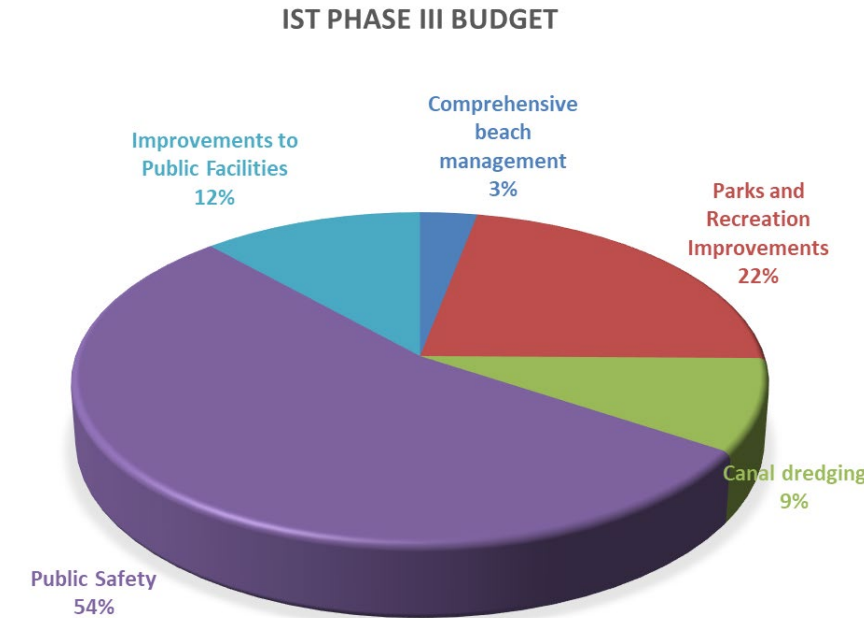


# Infrastructure Surtax III Categories

## *Functional categories*

Current 15 Year Budget for functional areas-Phase III:

1. Comprehensive beach management	\$ 300,000
2. Parks and Recreation Improvements	\$2,202,494
3. Canal dredging	\$ 900,000
4. Public Safety Vehicles and Equipment	\$5,366,773
5. Improvements to Public Facilities	<u>\$1,160,601</u>
Total	\$9,929,868





# FY22 Uses of Funds

## PUBLIC SAFETY

- **Fire Battalion/Command Vehicles** Budget Amount \$116,000  
Scheduled replacement.
- **Fire ATV and Trailer** Budget Amount \$22,000  
ATV used for Beach Rescue Operations
- **Defibrillators** Budget Amount \$35,000  
Scheduled replacement and upgrade of heart monitors and defibrillators used on the ALS units.
- **Fire Video Airway** Budget Amount \$6,000  
Enhances the airway placement during a medical emergency.



# FY22 Uses of Funds Continued

## PUBLIC SAFETY Continued

- **Fire Extrication Equipment** Budget Amount \$15,000  
Scheduled replacement of “Jaws of Life”
- **Police Tasers** Budget Amount \$53,200  
Scheduled replacement of 20 tasers
- **Police In-Car Cameras** Budget Amount \$60,000  
Scheduled replacement for the collection and preservation of evidence and to reduce liability.
- **Police ATV** Budget Amount \$22,000  
Scheduled replacement of Beach/Emergency Response Patrol Vehicle.



# FY22 Uses of Funds (Continued)

## PARKS AND RECREATION

- **Tennis Center Fencing** Budget Amount \$10,000  
Replacement of fencing at courts 7-10, built in 2003.
- **Tennis Center Canopies** Budget Amount \$15,000  
Replacement of six canopies.

## PUBLIC FACILITIES

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



# History of Audited Expenditures FY2017-FY2021

	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual
Fiscal Year 2017-2021	FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021
<b>Revenue:</b>					
Infrastructure Surtax	\$ 653,046	\$ 685,829	\$ 725,744	\$ 707,970	\$ 814,929
Proceeds from Sale of Fixed Assets	0	0	0	26,350	0
Net Investment Income	5,360	4,395	22,554	9,826	536
<b>Total Revenues</b>	<b>\$ 658,406</b>	<b>\$ 690,224</b>	<b>\$ 748,298</b>	<b>\$ 744,146</b>	<b>\$ 815,465</b>
<b>Expenditures:</b>					
Canals- Transfer to Canal Fund		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	17,310
Parks/Rec- Tennis Court Underground Watering			7,515	43,939	35,766
Parks/Rec- Tennis Court Monument Sign					10,590
Parks/Recs- Transfer to Bayfront Park	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- Office Furniture					34,242
Public Facilities- HVAC	64,196	16,619	14,057		9,409
Public Facilities- Roofing, Floor covering, etc.		83,986		53,539	
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	57,727
Public Safety- Police Radio Equipment			4,755		
Public Safety- Police Vehicles & Upfitting	99,983			\$ 44,000	\$ 10,082
<b>Total Expenditures</b>	<b>\$ 544,856</b>	<b>\$ 1,184,679</b>	<b>\$ 218,983</b>	<b>\$ 1,383,780</b>	<b>\$ 175,126</b>





# Future Phase IV

- **Sarasota County will ask the voters to approve Phase IV which would extend the surtax to 2039 on November 8, 2022.**
- **Additional information may be found at:**  
**<https://www.sarasotacountysurtax.net/>**





TOWN OF LONGBOAT KEY

# Questions?

## **M E M O R A N D U M**

**To:** Town Commission

**From:** Tom Harmer, Town Manager  
Sue Smith, Finance Director

**Report date:** June 21, 2021

**Meeting date:** July 2, 2021

**Subject:** Resolution 2021-13, Reallocation and Amendment of Revenues for Sarasota County Infrastructure Surtax (IST) Phase III FY10-FY24 Budget

### **Recommended Action**

Pass Resolution 2021-13.

### **Background**

The IST is a 1% sales tax collected on the first \$5,000 of the sale, use, lease, rental, or license to use any item of tangible personal property. The IST was originally approved by referendum and effective on September 1, 1989 for a ten-year period. It was renewed, (known as IST Phase II) on September 1, 1999 for another ten-year period.

The Sarasota County Phase III Infrastructure Surtax referendum was passed in November of 2007 for revenue collection beginning in September 1, 2009 and continuing through December 31, 2024, a fifteen-year plus 3-month period. The Town provided the County with a list of areas to be funded with the anticipated Infrastructure Surtax revenue, as well as Project Titles, and probable amounts to be allocated to each as reflected in Exhibit "F" of the County Ordinance.

During the May 18, 2021 Special Workshop Meeting for the FY22 Budget, Town staff provided estimated projections of remaining Infrastructure Surtax Funds available for Infrastructure Surtax Phase III through December 2024. In addition, staff also reviewed requested projects in the five-year (FY22 through FY26) Capital Improvement Plan (CIP), for eligibility under the IST program and presented a five-year capital project list schedule with applicable IST Functional Categories (Parks and Recreation, Public Facilities and Public Safety).

The amounts requested for Public Safety and Public Facilities in future years exceed the projected balances remaining in these categories in the IST 2010-2024 Budget, by \$1,563,605 and \$238,601, respectively.

Sarasota County Ordinance 2007-087, Section 5.H. addresses the authorization of the local governing body to adopt changes to the local funding allocations. Each Local Governing Body shall have authority, after a public hearing, to adopt by Resolution changes to the infrastructure projects to be funded and to reallocate its share of the Sales Tax proceeds.

The Town has previously made changes to Exhibit “F” of the Original Ordinance 2007-087, through the adoption of Resolution 2012-13, Resolution 2013-31, Resolution 2014-21, Resolution 2016-17, and Resolution 2018-20.

A sixth amendment to the IST 2010-2024 budget is being proposed to reallocate Infrastructure Surtax Phase III balances remaining in Beach Management and Parks and Recreation Categories to the Public Safety and Public Facilities Categories in order to complete the requested projects contained in the CIP.

This amendment leaves \$310,000 available for use in the Parks & Recreation Function. In order to provide that balance, the five year CIP was amended to move the Police Communication Equipment to IST Phase IV.

In addition, based on cumulative receipts and estimated projected growth, the budget is being increased \$367,131. The fund earned investment income and received proceeds from the sale of surplus assets that were paid with IST funds.

Further amendments may be necessary for future changes in the five-year Capital Plan and for the close out of Phase III.

**Proposed Reallocation of Funds:**

PUBLIC SAFETY	\$1,563,605
PUBLIC FACILITIES	238,601
COMPREHENSIVE BEACH MANAGEMENT	(715,569)
PARKS AND RECREATION IMPROVEMENTS	<u>(719,506)</u>
NET INCREASE TO BUDGET	\$367,131

Resolution 2021-13 is being presented at the July 2, 2021 Regular Meeting for public hearing and formal action.

**Staff Recommendation**

Pass Resolution 2021-13.

**Attachments**

- A. Resolution 2021-13 (Available in Town Clerk’s Office)
- B. Exhibit F (Available in Town Clerk’s Office)
- C. PowerPoint presentation (Available in Town Clerk’s Office)

## **RESOLUTION 2021-13**

**A RESOLUTION OF THE TOWN OF LONGBOAT KEY, FLORIDA, INCREASING THE SARASOTA COUNTY PHASE III LOCAL GOVERNMENT INFRASTRUCTURE SURTAX BUDGET, AMENDING THE PHASE III FUNCTIONAL PROJECT CATEGORIES INCLUDED ON EXHIBIT F IN SARASOTA COUNTY ORDINANCE 2007-087, REALLOCATING THE COMPREHENSIVE BEACH MANAGEMENT AND PARKS AND RECREATION REMAINING FUNDS TO PUBLIC SAFETY AND PUBLIC FACILITIES; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, in 1997, Sarasota County enacted Ordinance 97-083 (the "County Ordinance") which provided for a one percent local government Infrastructure Sales Tax for the construction of infrastructure projects subject to referendum approval; and

**WHEREAS**, the voters within Sarasota County subsequently approved the Infrastructure Sales Tax (also known as Infrastructure Surtax); and

**WHEREAS**, pursuant to Section 212.055(2), Florida Statutes, Sarasota County voters approved the extension of Phase II of the Sales Tax be continued commencing September 1, 2009, through December 31, 2024, with the extension known as Phase III; and

**WHEREAS**, at the request of Sarasota County, the Town of Longboat Key provided the County with a list of areas to be funded with the anticipated Infrastructure Surtax revenue, as well as Project Titles, and probable amounts to be allocated to each as reflected in Exhibit "F" of the County Ordinance; and

**WHEREAS**, in accordance with Sarasota County Ordinance 2007-087, Section 5.H., each Local Governing Body shall have the authority, after a public hearing, to designate changes to the infrastructure projects to be funded and to reallocate its share of the sales tax; and

**WHEREAS**, the Town has previously made changes to Exhibit "F" through the adoption of Resolution 2012-13, Resolution 2013-31, Resolution 2014-21, Resolution 2016-17, and Resolution 2018-20; and

**WHEREAS**, the requested capital projects for Public Safety and Public Facility Improvements exceed the revenue sources available as provided for in the Capital Improvement Plan FY22 through FY26; and

**WHEREAS**, a revised projection of revenue through the end of December 31, 2024, including accumulated investment income and other revenue sources will provide additional income to the Infrastructure Surtax III Fund, estimated at \$367,131; and

**WHEREAS**, the Town Commission wishes to amend Exhibit "F" - "Functional Area" Comprehensive Beach Management, decreasing "Longboat Key Beach Nourishment Project and Erosion Control Structures" from \$1,015,569 to \$300,000, a reduction of \$715,569; and

**WHEREAS**, the Town Commission wishes to amend Exhibit “F” - “Functional Area” for Parks and Recreation Improvements, decreasing “Park and Recreation Improvements” from \$2,922,000 to \$2,202,494, a reduction of \$719,506; and

**WHEREAS**, the Town Commission wishes to amend Exhibit “F” - “Functional Area” for Public Safety, increasing “Fire and Police Vehicles and Equipment” from \$3,803,168 to \$5,366,773, an increase of \$1,563,605; and

**WHEREAS**, the Town Commission wishes to amend Exhibit “F” - “Functional Area” for Improvements to Public Facilities, increasing “Facilities Maintenance” from \$922,000 to \$1,160,601, an increase of \$238,601.

**NOW, THEREFORE, BE IT RESOLVED 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, confirmed and fully incorporated by reference.

SECTION 2. The Town Commission hereby amends Exhibit “F” of the Phase III Infrastructure Surtax program by increasing the funding allocation for the Functional Area of Public Safety by \$1,563,605, increasing the Functional Area of Improvements to Public Facilities by \$238,601, decreasing the Functional Area of Comprehensive Beach Management by \$715,569, and decreasing the Functional Area of Parks and Recreation Improvements by \$719,506.

SECTION 3. If any section, subsection, sentence, clause, or provision of this Resolution is held invalid, the remainder of the Resolution shall not be affected.

SECTION 4. This Resolution shall become effective immediately upon adoption.

Passed, following public hearing, by the Town Commission of the Town of Longboat Key, Florida, on the 2nd day of July, 2021.

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Kenneth Schneier, Mayor

ATTEST:

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Trish Shinkle, Town Clerk

Exhibit A – Exhibit “F” of Sarasota County Ordinance 2007-087

EXHIBIT "A"

EXHIBIT "F"  
TOWN OF LONGBOAT KEY PROJECTS LIST  
FOR INFRASTRUCTURE SURTAX FY 2010 - FY 2024

CATEGORIES	PROJECT TITLE	CURRENT SURTAX FUNDING	SURTAX FUNDING REVISED	PROJECT IMPLEMENTATION DATE
COMPREHENSIVE BEACH MANAGEMENT	Longboat Key Beach Nourishment Project and Erosion Control Structures	\$1,015,569	\$300,000	2010 - 2024
	Comprehensive Beach Management Total	\$1,015,569	\$300,000	
STREETS and DRAINAGE	Street Resurfacing and Drainage Improvements	\$0	\$0	2010 - 2024
	Streets & Drainage Total	\$0	\$0	
PARKS and RECREATION IMPROVEMENTS	Parks & Recreation Improvements	\$2,922,000	\$2,202,494	2010 - 2026
	Parks & Recreation Total	\$2,922,000	\$2,202,494	
CANAL DREDGING	Dredging maintenance	\$900,000	\$900,000	2010 - 2026
	Canal Dredging Total	\$900,000	\$900,000	
PUBLIC SAFETY	Fire and Police Vehicles and Equipment	\$3,803,168	\$5,366,773	2010 - 2026
	Public Safety Total	\$3,803,168	\$5,366,773	
IMPROVEMENTS TO PUBLIC FACILITIES	Facilities Maintenance	\$922,000	\$1,160,601	2010 - 2026
	Public Facilities Improvements Total	\$922,000	\$1,160,601	
	Town of Longboat Key Infrastructure Surtax Project Grand Total	\$9,562,737	\$9,929,868	
	Town of Longboat Key Estimated Infrastructure Surtax Revenue FY 2010-FY 2024	\$9,562,737	\$9,929,868	

# MEMORANDUM

DATE: MARCH 11, 2022

TO: TOWN COMMISSION

FROM: CHRISTOPHER CARMAN, TAX OVERSIGHT COMMITTEE

SUBJECT: ANNUAL COMMITTEE REPORT

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The Citizens Tax Oversight Committee held its annual meeting on March 11, 2022 9:00 am in a public meeting and reviewed the following:

## 1. Audited Results

The Budget Manager reviewed the 2021 audited results of operations with the Citizens' Tax Oversight Committee which showed that the fund balance increased \$640,339 for a total fund balance of \$1,053,776 as follows:

	<b>Audited Actual FY2021</b>
<b>Revenue:</b>	
Infrastructure Surtax	\$814,929
Proceeds from Sale of Fixed Assets	0
Net Investment Income	536
<b>Total Revenue</b>	<b>\$815,465</b>
<b>Expenditures:</b>	
Public Facilities – HVAC Replacements	\$9,409
Public Facilities – Office Furniture Replacement	34,242
Parks and Recreation– Tennis Courts Resurfacing	17,310
Parks and Recreation – Tennis Center Monument Sign	10,590
Parks and Recreation– Tennis Court Underground Watering System Replacement (Partial)	35,766
Public Safety- Police; Outfit Patrol Cars (Vehicles purchased with Manatee County Infrastructure Surtax)	10,082
Public Safety- Fire; Communication Equipment	57,727
<b>Total Expenditures</b>	<b>\$175,126</b>
Revenues over expenditures	<b>\$640,339</b>
<b>Fund Balance, Beginning</b>	<b>\$413,437</b>
<b>Fund Balance, Ending</b>	<b>\$1,053,776</b>

## 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 Town Commission passed Resolution 2021 with reallocated the functional categories (Project List). The current budget covering Phase III allocation of funds for the period FY2009-FY2024 is presented below:

<b><u>Project List</u></b>	<b>PHASE III <u>ALLOCATION</u></b>
Beach Nourishment	\$300,000
Streets & Drainage	0
Park& Recreation Improvements	2,202,494
Canal Dredging	900,000
Public Safety	5,366,773
Public Facility Improvements	<u>1,160,601</u>
	<u><u>\$9,929,868</u></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 for both FY21 and FY22.

	<b><u>Public Safety Improvements</u></b>	<b><u>Facility Improvements</u></b>	<b><u>Parks Improvements</u></b>	<b><u>Canal Dredging</u></b>
<b><u>FY 2020-21 BUDGET</u></b>				
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	



	<b><u>Public Safety Improvements</u></b>	<b><u>Facility Improvements</u></b>	<b><u>Parks Improvements</u></b>	<b><u>Canal Dredging</u></b>
<b><u>FY 2021-22 BUDGET</u></b>				
Fire Battalion Vehicles	\$116,000			
Fire ATV and Trailer	\$22,000			
Fire Defibrillators	\$35,000			
Fire Video Airway	\$6,000			
Fire Extrication Equipment (Jaws of Life)	\$15,000			
Police Tasers	\$53,200			
Police In Car Cameras	\$60,000			
Police ATV	\$22,000			
HVAC Upgrades/Replacement		\$25,000		
Tennis Center Canopies			\$15,000	
Tennis Center Fencing			\$10,000	

The Current budget is shown below with respective balances after FY2022 budgeted expenses have been paid, providing for a remaining budget of \$2,447,674 for future use.

<b><u>Project List</u></b>	<b>PHASE III</b>	<b>AMOUNT EXPENDED OR COMMITTED</b>	<b><u>BALANCE</u></b>
	<b><u>ALLOCATION</u></b>	<b><u>THROUGH FY22</u></b>	
Beach Nourishment	\$300,000	\$300,000	\$0
Streets & Drainage	0	0	0
Park& Recreation Improvements	2,202,494	1,797,495	404,999
Canal Dredging	900,000	900,000	0
Public Safety	5,366,773	3,617,168	1,749,605
Public Facility Improvements	1,160,601	281,001	67,399
	<u>\$9,929,868</u>	<u>\$6,895,063</u>	<u>\$2,447,674</u>

#### **4. Conclusion**

The Citizens' Tax Oversight Committee has reviewed, but has not verified actual, expenditures, subject to the final audit report to be issued, 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.

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Christopher Carman  
Citizens' Tax Oversight Committee