

# **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.



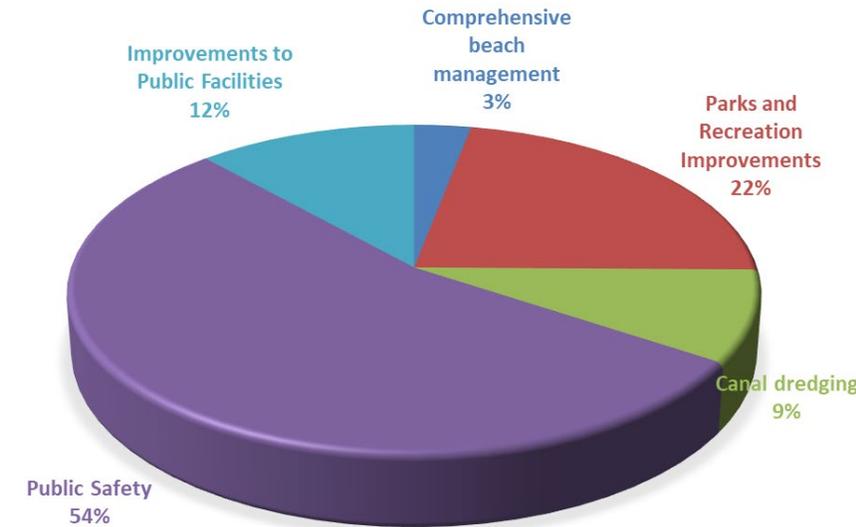
# Infrastructure Surtax III Categories

## *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>
<b>Total</b>	<b>\$9,929,868</b>

IST PHASE III BUDGET





# 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

TOWN OF LONGBOAT KEY

	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/>



# Questions?