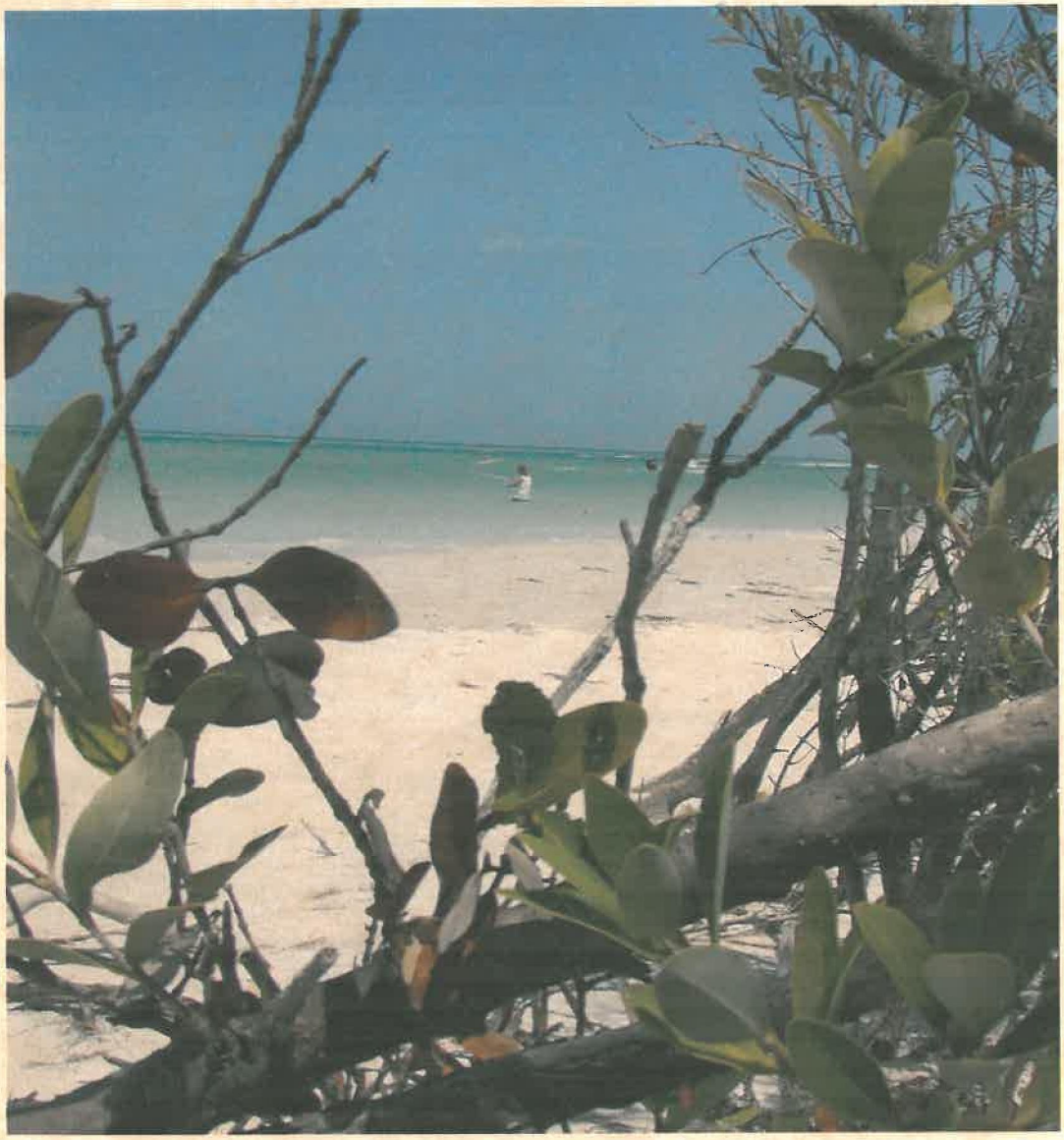
The Town of Longboat Key



Adopted Budget
Fiscal Year 2006-2007

LONGBOAT KEY
TOWN GOVERNMENT

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, 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 townwide 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.

TOWN COMMISSION

MAYOR – Joan M. Webster
VICE-MAYOR – Lee Rothenberg



District 1
Lee Rothenberg
(March 2006 – March 2008)
Seated Left

District 2
George Spoll
(March 2005 – March 2007)
Seated Right

District 3
Peter O'Connor
(March 2006 – March 2008)
Standing Left

At Large
Randall Clair
(March 2005 – March 2007)
Standing second from left

District 4
Joan Webster
(March 2005 – March 2007)
Seated Center

District 5
Jeremy Whatmough
(March 2004 – March 2006)
Standing Right

At Large
Robert Siekmann
(March 2006 – March 2008)
Standing second from right

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BUDGET MESSAGE

Date: August 1, 2006

To: Town Commission

From: Bruce St. Denis, Town Manager

Subject: Recommended Budget For Fiscal Year 2006-07

I. INTRODUCTION

This proposal represents a balanced budget for the Town of Longboat Key for Fiscal Year 2006-07 and is prepared in compliance with applicable State and local laws.

BUDGET MESSAGE

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

Budget Summary - a listing of major budget components and a summary explanation of related costs.

Budget Analyses - a discussion of the local tax funding, including assessed valuation and millage rates, and the Operating Budget Variance Report.

Concluding Remarks and Recommendations.

OTHER CONTENTS

In addition to the Budget Message this proposal contains the following documents:

- Summary of Ad Valorem Taxes;
- Comparative Budget Summary of Revenues and Expenditures for FY 2006-07;
- Listing of the Capital Improvement Budget for FY 2006-07;
- Five-Year Capital Plan;
- A Table of Contents for the Green Bar;
- Budget Detail by Department (Green Bar).

II. MAJOR BUDGET COMPONENTS

Descriptive listings of major budget items being funded in this Recommended budget include major goals established by the Town Commission and Town Manager at the April 27, 2006 Goals and Objectives Workshop.

1. Continuation of Beach Monitoring Program — Budget Amount: $ 335,000

This budget includes Turtle and Shore Bird monitoring performed by Mote Marine, sand layering beach monitoring, annual surveys, aerials and geotechnical data collection performed by the Town's beach consultant. This is required by State of Florida as part of the post-construction beach permit conditions. These activities are anticipated to be funded from Tourist Tax funds.

Turtle and Shore Birds (Mote)	110,000
Monitoring, surveys and aerials	110,000
Geotechnical data collection	115,000
	$335,000

2. Artificial Reef Monitoring Program — Budget Amount: $ 110,000

This is biological compliance/hardbottom monitoring. The beach project permit requires creation and ongoing monitoring of approximately 1.5 acres of artificial reefs to mitigate impacts to the hardbottom from placing sand on the beaches.

This monitoring is anticipated to be funded from Tourist Tax funds.

3. Beach Advisory Services — Budget Amount: $ 25,000

Provide the Town with technical advisory services on coastal issues.

This is anticipated to be funded from Tourist Tax funds.

4. Islander T-Head Groins — Budget Amount: $ 100,000

The FY 2006-07 budget includes costs for possible additional permitting and design but construction costs are deferred to FY 2007-08.

The schedule can be accelerated if bidding occurs at a point construction can start before 10-1-07.

5. Northshore Area Groins — Budget Amount: $100,000

The FY 2006-07 budget includes costs for permitting and design but construction costs are deferred to FY 2007-08.

The schedule can be accelerated if bidding occurs at a point construction can start before 10-1-07.

6. **Canal Dredging Permit Post-Construction Compliance** Budget Amount: $ 120,000

This monitoring is in the last year of the FDEP permit requirement of the FY 2004 canal dredging. The budget also adds $100,000 to the future maintenance reserve; this year's contribution will bring the future canal funding balance to $300,000. These canal costs are anticipated to be funded from General Fund transfers.

Sea grass monitoring for FDEP permit	20,000
Future canal maintenance reserve	100,000
	$120,000

7. **Sister Keys Habitat Improvements** Budget Amount: $50,000

The terms in which St. Joe's Towns and Resorts agrees to do mitigation and habitat restoration work on Sister Keys appear to have been worked out, but the document has not yet been executed. In the event no agreement is reached the Town will need to move forward with some level of maintenance and mitigation work. If we move forward with St. Joe's then this $50,000 could be removed from the budget.

This is anticipated to be funded from Land Acquisition funds.

8. **Sister Keys Habitat Improvements Monitoring** Budget Amount: $ 15,000

If St. Joe's Towns and Resorts move forward to perform much of the mitigation required on Sister Keys, the Town will HIRE a consultant to monitor St. Joe's progress and quality of work to protect the Town's interests.

9. **Police Marine Patrol Boat** Budget Amount: $131,000

Currently the 1996, 28ft. patrol boat has seen extended service and is past its normal serviceable life for routine or emergency service. The motors currently have over 1500 hours of running time and the hull is showing clear signs of fatigue. The entire purchase price has been budgeted. A matching grant for $65,000 has been approved by WCIND.

10. **Two Mobile (In-Car) Police Radios** Budget Amount: $6,000

The current radios are 8-10 years old. Looking to the future, we plan to replace two radios each year to stay more in line with technology and communication strategies of surrounding agencies.

11. Two Portable Police Radios, Handheld Units Budget Amount: $6,000

The department has no spare portable radios for officers to utilize if one unit goes down for service. Purchasing these 2 portable radios will ensure officers will always have a radio when theirs is out for service or for use during critical incidents.

12. Replace 2 Marked Police Cars Budget Amount: $40,000

Marked police vehicles are replaced normally every 2 years. This cycle replaces the vehicles at or near the time they achieve 100,000 miles and helps reduce the increasing costs of maintenance on older vehicles.

13. Replace 1 Marked Police Car With A Utility Vehicle Budget Amount: $28,000

This will be used as a regular marked police vehicle, and It will be more compatible for use in other emergency situations.

14. Fire Equipment Budget Amount: $228,550

These items include the following:

Replace (2) 12- lead EKG, monitor, defibrillators	50,000
Lifepak-12 required upgrade	8,000
Fire pump for Fireboat	16,000
Replace fire hose	5,000
Level C hazard suits (lowest level hazmat exposure)	3,750
AED replacement	15,600
Command vehicle (including light package)	48,000
Repair shower areas Station 2	12,000
Replace (1) 4 x 4 staff vehicle	25,000
(2) 5-ton a/c units for Station 1	16,000
Security locks Stations 1 & 2	2,500
Floating fire pump	3,600
5" hose handling unit	2,300
Replacement patient stair chair for Rescue 3	2,300
Replace carpet Station 2	14,000
Dayroom chairs Station 1	6,000
Air compressor	3,500
	$233,550

15. MIS PC Replacements Budget Amount: $35,800

Computer workstations that are 5 years old are considered for replacement if they are not compatible with current software and are approaching or have reached the expiration of their warranty. Printers are scheduled for replacement at 7 years.

16. Network Upgrades Budget Amount: $15,000

The Town computer network is the backbone that supports all devices in every Town department. The network servers control logins, email, faxing, and internet access. In addition, firewalls, switches, routers, hubs etc., are required to keep all communications flowing and ensure network security. This item would provide for upgrades or additions to the network or any device connected to the network in order to keep it operational (including upgrades to the operating systems).

17. Microsoft Office 2007 Licenses Budget Amount: $26,500

Microsoft corporation stops supporting older versions of their software after a certain period of time. The version the Town uses is 7 years old. At some point older versions of Word (2000) will not be able to open document attachments created in the new Word (2007) format. The Town has experienced this with Word 95 when Word 97 was released.

18. ArcView Software (GIS) Budget Amount: $4,800

Purchase ArcView software as part of development of a geographic information system (GIS) that provides extensive mapping, data use, and analysis along with simple editing and geoprocessing capabilities for employees in Police, Fire, Public Works and the Planning, Zoning, & Building Departments who needs access to such data. We hope to tie into Sarasota County GIS system to avoid the cost of building the system. User costs for GIS development are expected to increase in the next two years as the system' capabilities develop.

19. Facsimile Software Budget Amount: $5,300

This facsimile server is for use in Emergency AED Notification System to send instant emergency alerts to all AED certified administrators in the area of a medical emergency. This would allow a neighbor to start CPR or use the AED in advance of the arrival of our paramedics.

Dell Fax Server	3,450
ActFax Software-50 user license	1,450
Brooktrout TruFax fax board for network fax	400
	$5,300

20. MIS Consulting Services Budget Amount: $50,000
DELETED

21. Replace Code Enforcement Vehicle Budget Amount: $28,000

This will replace the 1999 Code Enforcement vehicle which will be used for daily enforcement activity but is also compatible for emergency response and recovery.

22. Replace Broom Tractor in Streets Division Budget Amount: $15,000

The replacement for this 1990 tractor that is used to clean sidewalks and bikepaths as well as other small projects will be equipped with a broom attachment and safety strobe lights.

23. Storm Drain and Culvert Repair Budget Amount: $ 25,000

DELETED

24. Street Lighting Budget Amount: $ 25,000

This adds 15 streetlights to Hideway Bay subdivision to improve safety and security as requested by the Hideaway Bay community.

These lights are anticipated to be funded from Road & Bridge funds.

25. Beach Rake Budget Amount: $60,000

This unit is pulled behind a tractor to pick up dead fish and other debris. It replaces the 12-year old rake that is small, less efficient and has extensive salt damage.

The beach rake is anticipated to be purchased as beach capital project expenditures.

26. Public Parks Maintenance Budget Amount: $4,900

Continue replacement of deteriorating wooden benches and picnic tables in Durante Park and Overlook Park.

27. Water Division Budget Amount: $2,372,000

This is a continuation of the 7-year capital improvement program.

Second year of AC Water main replacement (18,000 linear ft.)	800,000
Sarasota potable water Interconnect (2nd year)	750,000
Rehabilitate pumps, controls and generator at the South Water Station 2	400,000
Water main inspection	60,000
Station 1 physical improvements (hardening)	100,000
Station 2 physical improvements (hardening)	100,000
Replace and/or add water valves	50,000
Mini Excavator for line replacement projects	47,000
Utility Maps (conversion to digital for GPS and GIS)	35,000
Continuing water meter replacement	30,000
	$2,372,000

28. Wastewater Division Budget Amount: $2,729,950

This is a continuation of the 7-year capital improvement program.

Replace Supervisory Control and Data Acquisition System (SCADA system)	1,000,000
Rehab Lift station G in Country Club Shores	520,000
Slipline gravity sewers	400,000
Rehab Lift station 4 F at Harbourside Drive	405,000
Master Station D hardening	200,000
Ongoing repairs to wetwells and manholes	75,000
Upgrade to mobile crane truck for lift station maintenance	59,950
Lift station pumps, control panels	45,000
Ongoing replacement of force mains	25,000
	$2,729,950

These capital expenditures are anticipated to be funded from the Utility fund.

29. Commission Contingency Account for Utility Fund Budget Amount: $500,000

Over the next 5 years the Utility Fund will be working to complete a series of projects that were estimated at $15.9 million in FY 2003-04. Costs of utility construction are rising so many of the project bids will be higher than originally estimated. In order to keep pace with these rising costs, it is imperative that projects are undertaken expeditiously. That amount is less than 10% of estimated projected costs.

Having a contingency account in the Utility Fund would allow the Town Commission to review and approve budget changes based on actual bids received and will also allow transfers with a single Town Commission vote.

30. Resurface Bayfront Tennis Courts Budget Amount: $9,500

Resurface the two tennis courts at the Bayfront Recreation Center for better playability and safety.

31. Tennis Center Facility Budget Amount: $25,000

In preparation for the USTA sanctioned tournament the Town will use these funds to complete the brick paver walkways to reduce shell tracked into the clay, resurfacing of the original 6 tennis courts, and to pay special attention to landscaping, ground maintenance and parking.

32. Hazard Mitigation Budget Amount: $25,000

The primary purpose of these funds will be used for a match for grants to harden certain Town structures. Funds can be used to replace old window covers in the PZB building and harden windows and doors at Station 1. If grants are not available we will move forward with the funds that are budgeted.

33. Town Manager Vehicle Budget Amount: $34,000

The lease for the Town Manager's vehicle expires in March 2007. The comparisons show that the average monthly cost for the vehicle will be less if the Town purchases a new vehicle as opposed to either a new lease or extending the present lease. The cost of the new vehicle will be offset by eliminating the lease payments from the operating budget over three years.

34. Grants and Programs Budget Amount: $51,000

S.T.A.R.T.	$25,000
S.C.O.P.E.	2,300
Longboat Key Center for the Arts Mayor's Exhibit	3,700
Sarasota Bay Estuary Program	15,000
Economic Development Council	5,000
	$51,000

35. Planning Consultants Budget Amount: $60,000

Continuation of Comprehensive Plan update	50,000
Other consulting for new projects	10,000
	$60,000

36. Baseline Wage Increase Budget Amount: $329,414

Representing a baseline increase of 4.11% to the Town's pay and classification plan. This increase is based on the CPI, Consumer Price Index - Southern States, minus medical. This includes $312,926 in General Funds and $16,488 in the Utility Funds in addition to the standard step raises.

Because many of the employee expenditures are "flat costs" and are not influenced by salary changes the actual impact of the 4.11% wage increase is 3.45% across all pay and benefit costs.

37. Step Increase Budget Amount: $202,300

Merit steps among the employees in the General Fund are anticipated to cost $170,000 while Utility Fund employees are estimated at $32,300. Increases to eligible employees range from 5% for Step 2 through Step 6 and 1.5% for the remaining 13.This year's employee-wide average is 2.12%.

38A. Reclassification Allowance Budget Amount: $250,000

Approximately every 3 years the Town performs a Pay and Benefit Study. We intend to do this year's study in-house over the summer and provide a cost of the changes to the Town Commission at the September budget hearings. At this time we are putting in an allocation of $250,000. The actual number could be higher or lower.

38B. Health Insurance Budget Amount: $166,600

Health insurance is expected to rise by 14.3% this upcoming year.

39. General Government Other Professional Services Budget Amount: $50,000

Consulting fees for appraisals, property surveys, consulting for small, unanticipated projects, and other necessary assignments arising throughout the fiscal year. This budget is located in General Services.

40. Building Department Revenue Reduction Budget Amount: $-300,000

Town staff is currently working through the construction phase of projects such as La Firenza and Positano so there is a great deal of activity however, fees for this work were posted in FY 2005 and FY 2006. Because we are not aware of many major projects coming up in the next fiscal year we are reducing the revenue projections for building fees from the current level of $1,090,000 to $800,000. This revenue source will be updated as part of the August 1, 2006 Recommended Budget document and again before the public hearings regarding the budget in September.

41. Increases in Miscellaneous Revenues Budget Amount: $279,550

The State of Florida prescribes the account numbers and titles of the "State Chart of Accounts," and buried in miscellaneous revenues is "earnings on investments." Interest on the Town's investments is currently over 4%; because of this our forecast for interest is up by $275,000 over last year's level.

42. Annual Fireworks/Concert Event Budget Amount: $15,000

This is an encore presentation of the Town of Longboat Key's 50th. Anniversary fireworks and music celebration scheduled for a weekend in November. We intend to keep this a small scale event for Longboat Key residents.

43. Red Tide Cleanup Contingency Budget Amount: $100,000

The Town Commission has allocated $100,000 for red tide cleanup in required.

44. Code Enforcement Officer Budget Amount: $52,220

At the July 10th Commission Meeting it was determined that an additional Code Enforcement Officer was needed to raise the level of service.

III. BUDGET ANALYSIS

The following are brief analyses of major budget features including: Analyses of Assessed Valuations and Millage Rates, the Beach Districts A and B Debt Service Tax Millage Rates and an Operating Budget Variance Report.

A. ASSESSED VALUATIONS/MILLAGE RATES

General Fund.

Property values have risen remarkably over the past several years.

FISCAL YEAR	VALUE	INCREASE
FY 2000	2,643,821,463	8.3%
FY 2001	2,959,417,542	11.9%
FY 2002	3,395,861,821	14.7%
FY 2003	4,028,202,211	18.6%
FY 2004	4,618,875,625	14.7%
FY 2005	5,014,504,388	8.6%
FY 2006	5,695,624,611	13.6%
FY 2007	6,555,048,538	15.1%

At the time Preliminary budget was prepared County Tax Assessors would not speculate on the FY 2007 values. In the absence of their estimates the Town Staff forecasted a conservative increase of 7%.

However, on July 1st the Certified taxable values were released showing an overall 15.09% increase. The difference between the actual 15.09% and the estimated 7% resulted additional collections of $649.996.

This budget proposes no increase in the operating millage rate over FY 2006 (1.4650 mills). The proposed millage applied to the certified tax rolls will provide the General Fund with $9,247,830 representing a $1,212,471 increase over the prior year (see Ad Valorem Tax Summary).

The Town Commission will be presented several options for adjusting the millage rate at the September budget hearings.

G.O. Water, G.O. Sewer Bonds and G.O. Facility Improvement Bonds.

For FY 2007 General Obligation (G.O.) debt is $526,022 as compared to $657,573 in FY 2006. This $131,551 reduction is because the final coupons on the G.O. Water Bonds will be paid in FY 2007, and the G.O. Water bonds have a "reserve requirement" equal to one-years debt service. Thus, the required reserves are available to make the final bond payment. There is a small surplus and because the reserve was established through taxes the surplus will be transferred to the General Fund.

Based on the increase in property values, the G.O. bond debt service millage for FY 2006-07 is .0836 mills compared to .0899 mills in FY 2005-06. Note that (see Ad Valorem Tax Summary).

Beach District Debt Service Taxes.

This budget recommendation contemplates using $400,000 from Tourist Development Taxes and $300,000 Infrastructure Surtax to offset the annual debt service as follows:

FY 2007 debt service requirement	$2,915,786
Transfer from Infrastructure Fund	-300,000
Transfer from TDC	-400,000
Amount to be funded	$2,215,786

Based on the increase the millage rate for Beach District A will be 0.5044 mills or $1,896,401, and the millage rate for Beach District B will be 0.1261 mills or $319,385 (see Ad Valorem Tax Summary).

B. OPERATING BUDGET VARIANCE REPORT

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 current FY 2005-06 budget and the preliminary FY 2006-07 budget. These comparisons incorporate all of the recommended budget changes. This report lists separately the Capital Improvement Budget to better facilitate a comparative evaluation of the change in the Operating Budget.

The purpose of this report is to show where program changes (up or down) are being recommended from last year's Budget. We have also included the FY 2004-05 actuals, which is the last full audited fiscal year to further assist the Town Commission in their budget analysis. More detailed information is contained on the green bar reports that accompany this budget document.

This operating budget variance report also provides an explanation for variances of greater than +/- 10%.

Town of Longboat Key
Operating Budget Variance Report

	ACTUAL FY 2004-05	BUDGET FY 2005-06	BUDGET FY 2006-07	BUDGET $ CHANGE	BUDGET % CHANGE
Beginning Balance	4,332,640	3,555,006	3,674,066	119,060	3.35%
REVENUES					
Taxes	7,468,162	8,035,359	9,247,830	1,212,471	15.09%
Franchise Fees	1,987,559	904,050	940,000	35,950	3.98%
Building Permits	1,525,893	1,270,000	970,000	-300,000	-23.62%
Intergovernmental	578,355	1,374,200	1,562,200	188,000	13.68%
Charges for Services	948,406	563,400	579,050	15,650	2.78%
Occupational Licenses	138,585	140,000	135,000	-5,000	-3.57%
Fines & Forfeits	802,707	40,200	40,200	0	0.00%
Miscellaneous	226,076	804,400	1,083,950	279,550	34.75%
Transfers:					
All Funds	0	24,370	54,963	30,593	125.54%
Total Revenues	13,675,743	13,155,979	14,613,193	1,457,214	11.08%
OPERATING EXPENDITURES					
Town Commission	58,223	70,969	79,770	8,801	12.40%
Town Attorney	345,125	354,000	354,000	0	0.00%
Town Manager	308,570	326,402	334,642	8,240	2.52%
Town Clerk	309,689	315,426	303,728	-11,698	-3.71%
Finance	367,963	382,928	414,486	31,558	8.24%
MIS	457,110	556,102	528,581	-27,521	-4.95%
Personnel	80,879	89,701	97,179	7,478	8.34%
Municipal Buildings	115,268	148,079	156,579	8,500	5.74%
Admin Services	212,526	179,365	131,747	-47,618	-26.55%
Police	2,166,115	2,354,048	2,489,240	135,192	5.74%
Fire/Rescue	3,475,773	3,663,460	3,816,947	153,487	4.19%
Emergency Management	32,724	28,055	42,065	14,010	49.94%
Public Works	347,552	434,255	480,820	46,565	10.72%
Parks	266,033	340,406	362,527	22,121	6.50%
Purchasing	83,883	87,171	92,025	4,854	5.57%
PZB	414,698	465,228	476,026	10,798	2.32%
Recreation	153,763	168,828	182,015	13,187	7.81%
Tennis	329,152	270,873	307,661	36,788	13.58%
Building Division	495,946	796,594	913,309	116,715	14.65%
Streets	735,787	574,154	609,192	35,038	6.10%
General Services	1,596,383	2,336,011	2,770,105	434,094	18.58%
Total Operating	12,353,162	13,942,055	14,942,644	1,000,589	7.18%
Capital	856,053	587,280	679,625	147,345	25.09%
Transfers out:					
Capital projects	268,970	125,000	120,000	-5,000	-4.00%
Total Expenditures	13,478,185	14,654,335	15,742,269	1,142,934	7.80%
Ending Balance	4,530,198	2,056,650	2,544,990	488,340	23.74%

EXPLANATION OF OPERATING BUDGET CHANGES/VARIANCE REPORT

General Fund Revenues:

1. **Increased Ad Valorem Tax Revenues** **$649,996 (15.09%)**

   The 7% assumed increase in property values produced $8,597,834 in ad valorem tax revenues. Now, based on the certified valuations, the ad valorem tax revenue has risen by 15.09% to $9,247,830.

2. **Intergovernmental Revenues** **$188,000 (13.68%)**

   This is primarily due to sales tax revenues sharing increases of $120,000 and recognition of the WCIND grant for $65,000.

3. **Building Permits** **$-300,000 (-23.62)**

   There are no motel/hotel conversions being presented to Planning, Zoning and Building that would create large building fees in FY 2007. Therefore, revenue estimates are estimated to $300,000 less than the FY 2006 budget.

4. **Miscellaneous Revenues** **$279,550 (34.75%)**

   An increase in interest income represents $275,000 of this change. Interest for the Town's investments are currently earning over 4%.

5. **Transfers to General Fund** **$30,593 (125.54%)**

   The FDOT provides $24,800 for traffic signs/signal maintenance which is posted to the Road & Bridge fund, but any work on signs/signals are performed in the General Fund Streets Division. Also, the G.O. Water bonds have a reserve large enough to make its final bond payment and have $5,793 of tax funds remaining; this amount is transferred to the General Fund.

General Fund Departmental Expenditures:

6. **Town Commission** **$8,801 (12.40%)**

   The training budget has risen to allow five Commissioners to attend the National and State Hurricane Conferences.

   There is no funding for Town Commission attendance at social events included because the budget will be published before the Town Commission decides the issue at the June Regular Meeting.

7. Administrative Services **$-47,618 (-26.55%)**

The salary for the Director's of Administrative Services and Town Clerk is split between the two departments.

8. Emergency Management **$14,010 (49.94%)**

The Town has added a subscription service to Ready Alert Notification System and the cost of "CodeRED Emergency Notification" system (including training) at a cost of $10,000. The remaining $4,000 is an increase in conference expense because the National Hurricane conference is in New Orleans.

9. Public Works Administration **$44,565 (10.72%)**

This increase is primarily due to adding a debris management consultant to the Public Works budget.

10. Tennis Center **$36,788 (13.58%)**

The primary increase is for preparation for the USTA sanctioned tournament. The Town will use these funds to complete the brick paver walkways to reduce shell being tracked onto clay surfaces, and it will be used to pay special attention to landscaping, ground maintenance, parking and resurfacing the original 6 tennis courts. The remaining balance is related to normal cost increases.

11. General Services **$434,094 (18.58%)**

The increase, primarily due to reclassification of personnel at $250,000, Red Tide funding of $100,000 and Commission Contingencies of 5% of the operating expenditures has risen by $64,348.

C. Recommended Capital

General Fund	$679,625
Utility Fund	$5,101,950
Capital Project Funds	$940,000

These capital items are detailed in the Recommended Capital Section.

IV. CONCLUDING REMARKS AND RECOMMENDATIONS

This *Recommended Budget* is believed to provide necessary funding for meeting the program goals and the service requirements of the Town of Longboat Key during the coming fiscal year.

The recommended operating budget forecasts an increase in revenues of 11.08% and an increase in expenses of 7.80%.

The proposed budget recommends no change to the general fund operating millage rate. Accordingly, the General Fund operating millage rate for Fiscal Year 2006-07 is proposed at 1.4650 mills. There is an unreserved surplus of $2,544,990, and thus, there may be an opportunity to further reduce the millage rate as part of the September budget hearings.

Over the summer staff will be working with our consulting engineers and rate consultants to review both the status of current projects as well as the proposed project schedule. This will be the basis for the analysis of the need for water and wastewater rate adjustments as well as to determine the Town's annual project management capacity.

I wish to express my appreciation to the Town Commission for your leadership in identifying major program goals for the coming year, as well as for your continuing support of staffs' efforts. Also, I wish to commend staff for their evaluation of our community needs and the great work they do year round.

I am pleased to recommend this budget for your approval.

Respectfully submitted,

Bruce St. Denis

Bruce St. Denis,
Town Manager

Attachments
cc: Department Heads
Administrative Staff

MEMORANDUM

DATE: July 14, 2006

TO: Town Commission

FROM: Bruce F. St. Denis, Town Manager

SUBJECT: Developing the Recommended Budget

The following changes are being made to the Preliminary Budget to create your final recommendation.

Increases in Revenue

1. Increased Ad Valorem Tax Revenues **$649,996**

The 7% assumed increase in property values produced $8,597,834 in ad valorem tax revenues. Now, based on the certified valuations, the ad valorem tax revenue has risen by 15.09% to $9,247,830.

2. WCIND Grant Revenue for Police Boat **$65,000**

The Sarasota County Commission approved the Town's grant request and moved it forward to be funded by WCIND. This was presented to the Town Commission as a possibility (Preliminary Budget Item 9).The General Fund budget will recognize this in the General Fund grants revenue.

Decreases In Expenditures

3. Restatement of Beach Monitoring **$5,000**

See the adjustment in the description of the Beach Project for FY 2007 (Preliminary Budget Item 1 and Item 2). This will not effect the General Fund.

4. Design and Install Web Based Building Permit System **$50,000**

There are still funds committed in the FY 2006 Budget to develop this program during this summer. This consulting budget (Preliminary Budget Item 20) has been dropped.

5. Phased Approach to Replacing AED's **$25,000**

The Fire Department will replace the 6 critical response AED's in FY 2007. During the upcoming year the Fire Department will seek a grant to replace 11 remaining AED's that are located in the police vehicles (Preliminary Budget Item 14).

6. Storm Drain and Culverts Repair **$15,000**

There are funds available within the Streets Department Operating Maintenance accounts to cover the proposed repairs to drains and culverts. This item (Item 22 of the Preliminary Budget) has been dropped.

7. Repair to Wooden Beach Walkovers and Ramps **$15,000**

There are funds available within the Parks Department Operating Maintenance accounts to cover the proposed repairs beach walkovers and ramps. These capital repairs (Preliminary Budget Item 25) have been dropped.

8. Increased Health Reimbursement from Employees **$13,181**

This is the annual increase to employee health reimbursements.

9. Parks Grounds Contractual Maintenance **$10,000**

A contract with a new grounds maintenance company will allow the Parks Department operating budget to be trimmed by $10,000

10. Miscellaneous Internal adjustments **6,537**

There are numerous non-consequential budget adjustments from June to August estimates the total of which is under $7,000.

Increases In Expenditures

11. Red Tide Contingency Account **$100,000**

There as been $100,000 added to the budget to handle fish clean up during the summer.

12. Code Enforcement Officer **$52,220**

At the July 10th Commission Meeting it was determined that an additional Code Enforcement Officer was needed to raise the level of service.

Other Items of Note

13. Sister Keys Habitat Improvement (unchanged) $50,000

We continue to wait for the attorneys to make their recommendations. If/when the final contract is acceptable to the Town Commission we will remove this item from the budget (Preliminary Budget Item 7).

Recommended Budget

Adjusting the FY 2007 Preliminary Budget documents for these 12 items will constitute the Manager's 2007 Recommended Budget. The impact on the budget will be net increase in the General Fund reserves of $697,494 which is an increase in revenues of $714,996 and an increases of expenditures of $17,502.

MEMORANDUM

Date: August 01, 2006

TO: Town Commission

FROM: Bruce St. Denis, Town Manager

SUBJECT: Recommended Budget FY 2006-07

Attached is the Recommended Budget for FY 2006-07.

The Recommended Budget contains several changes from the Preliminary Budget that was delivered to the Town Commission on June 1, 2006. This memorandum summarizes the changes made to the Preliminary Budget to develop the Recommended Budget. Where appropriate there is a reference to the Major Budget Component (MBC) item number that corresponds to both the Preliminary and Recommended Budget documents.

Increases in Revenue

1. Increased ad valorem tax revenues **$649,996**

The Recommended Budget was based on a 7% assumed increase in property values which produced $8,597,834 in ad valorem revenues. Since that budget was published the certified valuations have been received and show a property value increase of 15.09% for a total ad valorem revenue of $9,247,830.

This represents a $649,996 increase in revenues.

2. WCIND Grant Revenue for Police Boat (MBC 9) **$ 65,000**

The Sarasota County Commission approved the Town's grant request for $65,000 and moved it forward to be funded by WCIND. The General Fund budget will recognize this in the General Fund grants revenue.

Decreases in Expenditures

3. Restructuring of Beach Monitoring (MBC 1) and Artificial Reef Program (MBC 2) **($5,000)**

The Preliminary Budget included the funding but not the explanation for all the items that are included under the Beach Monitoring and Artificial Reef Programs. $110,000 for turtle and shorebird monitoring was incorrectly assigned to the artificial reef monitoring program. This modification has had the affect of increasing the beach monitoring program cost to $335,000 (MBC 1) and reducing the artificial reef monitoring program $110,000 (MBC 2).

There has been a net reduction of $5,000 between these two programs.

4. Phased Approach to Replace AED's (MBC 14) **($25,000)**

The Fire Department has modified their request to replace six AED's this fiscal year and apply for grants to replace the remaining eleven AED's currently located in the Town's Police vehicles.

5. MIS Consulting Services (MBC 20) **($50,000)**

There are funds committed in the FY 2006 Budget to develop this project through the summer and that can be carried over into the next fiscal year. This results in our ability to eliminate this $50,000 from the FY 2006-07 Budget.

6. Storm Drain and Culvert Repairs (MBC 23) **($15,000)**

There are funds available within the Street Department Operating Maintenance Accounts to cover the proposed capital repairs to drains and culverts. This $15,000 has been deleted from the budget.

7. Repair to Wooden Beach Walkovers and Ramps (MBC 26) **($15,000)**

There are funds available within the Parks Department Operating Maintenance Accounts to cover the proposed repairs to beach walkovers and ramps. The $15,000 in capital repairs has been eliminated from the Recommended Budget.

8. Parks Grounds Contractual Maintenance **($10,000)**

A contract with a new grounds maintenance company will allow the Parks Department Operating budget to be reduced by $10,000.

9. Miscellaneous Internal Adjustments **($6,537)**

There are numerous nonconsequential budget adjustments from June to August that result in an adjustment of $6,537 to the operating budget.

Increases in Expenditures

10. Red Tide Contingency Account **$100,000**

There has been $100,000 added to the budget to handle fish cleanup during the summer.

11. Code Enforcement Officer **$52,220**

At the July 10, 2006 Regular Meeting the Town Commission directed staff to add a Code Enforcement Officer to raise the level of service. The cost of the new Code Enforcement Officer is estimated at $52,220.

Other Items of Note

12. Sister Keys Habitat Improvement

At this time St. Joe has indicated their agreement with the Town's proposed terms but the contract has not yet been signed. We project that this issue will be resolved before first reading of the FY 2006-07 budget. At this point $50,000 is still included in the FY 2006-07 Budget. It will be removed if the agreement is signed before the first reading of the budget in September.

13. Town Manager's Vehicle

Staff has investigated several options for continuing the lease on the existing vehicle. All of them result in a significant increase in expenditure each month for a vehicle that will be 5 years old at the lease termination. Details regarding the lease extension will be provided to the Town Commission for your consideration under separate memorandum.

Summary

Adjusting the FY 2006-07 Preliminary Budget document for these 13 items will constitute the Manager's 2007 Recommended Budget. The impact on the budget will be a net increase in the General Fund Reserves of $697,494 which is the result of an increase in revenues of $714,996 and a net increase in expenditures of $17,502.

DEPARTMENT HEADS

Town Manager
Bruce F. St. Denis

Administrative Service Director/
Town Clerk
Jane M. O'Connor

Finance Director
Terence 0. Sullivan

Fire Chief
Julius E. Halas

Police Chief
Albert F. Hogle

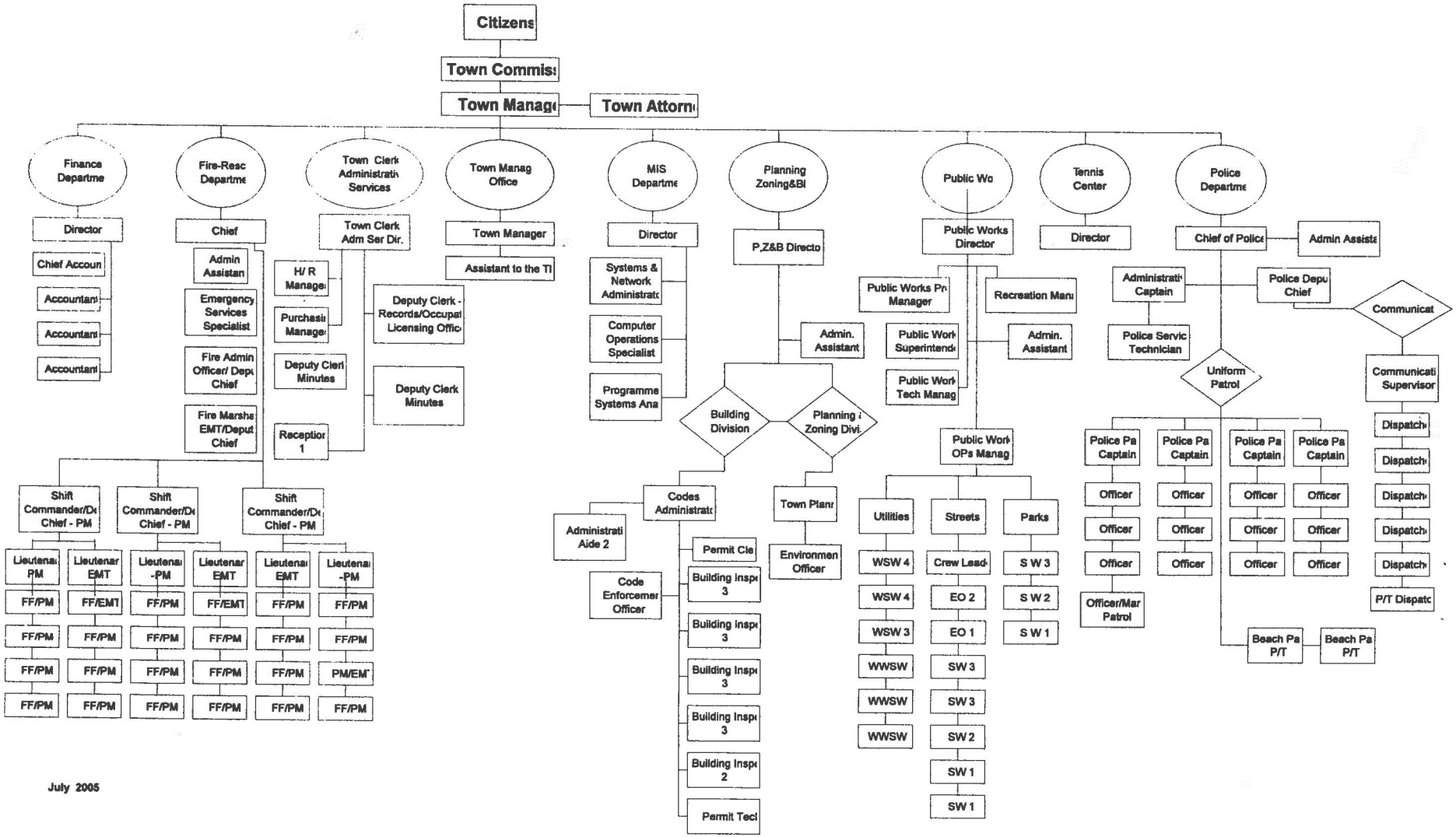
Planning, Zoning & Building Director
Monica L. Daigle

Public Works Director
Juan J. Florensa

Town Attorney
David Persson

Management Information Systems Director
Katherine J. Pletzke

Town of Longboat Key Organization Chart



July 2005

BUDGET SUMMARY BY FUND
FY 2007

GENERAL FUND

Beginning balance		$3,674,066
Transfer from R&B	49,170	
Transfer from G.O. Water	5,793	
Revenues	14,258,385	
Operating Expenses	-14,942,644	
Capital Expenditures	-679,625	
Transfer to Canal Dredging	-120,000	
Ending Balance		$2,245,145

SPECIAL REVENUE FUNDS

ROAD AND BRIDGE FUND 101

Beginning balance		$1,026,788
Revenues	$659,170	
Transfer from Streets Capital	500,000	
Transfer to General Fund	-49,170	
Ending Balance		$2,136,788

INFRASTRUCTURE SURTAX FUND 102

Beginning balance		$1,819,243
Revenues	$828,000	
Transfer to Beach Debt Service	-300,000	
Ending Balance		$2,347,243

TOURIST DEVELOPMENT TAX FUND 104

Beginning balance		$1,258,438
Revenues	$573,500	
Transfer to Beach Debt Service	-400,000	
Transfer to Beach Nourishment	-730,000	
Ending Balance		$701.938

BEACH DISTRICT A FUND 103

Beginning balance		$1,931,265
Revenues	$1,948,577	
Operating Expense	-175	
Transfer to Debt Service	-1,866,555	
Ending Balance		$2,013,112

BUDGET SUMMARY BY FUND
FY 2007

BEACH DISTRICT B FUND 107

Beginning balance		$324,241
Revenues	$326,060	
Operating Expense	-175	
Transfer to Debt Service	-312,059	
Ending Balance		$336,067

DEBT SERVICE FUNDS

G.O. BEACH NOURISHMENT BOND FUND 202

Beginning balance		$0
Transfer from Districts A	$1,866,555	
Transfer from Districts B	312,059	
Transfer from Infrastructure Fund	300,000	
Transfer from TDC	400,000	
FY 2006 Debt Service	-2,878,614	
Ending Balance		$0

G.O. FACILITY BOND FUND 203

Beginning balance		$2,402
Taxes and Interest	$335,597	
Debt Service	-335,597	
Ending Balance		$2,402

G.O. WATER BOND FUND 204

Beginning balance		$138,108
Interest	$2,500	
Debt Service	-134,815	
Transfer to General Fund	-5,793	
Ending Balance		$0

G.O. SEWER BOND FUND 205

Beginning balance		$0
Taxes and Interest	$194,025	
Debt Service	-194,025	
Ending Balance		$0

BUDGET SUMMARY BY FUND
FY 2007

CAPITAL PROJECT FUNDS

STREETS CAPITAL PROJECT FUND 301

Beginning balance		$561,906
Transfer to Road and Bridge Fund	-500,000	
Street lighting project	-25,000	
Ending Balance		$36,906

LAND ACQUISITION FUND 302

Beginning balance		$1,187,510
Revenues	$125,000	
Transfer to Sister Keys Monitoring	-15,000	
Ending Balance		$1,297,510

BEACH NOURISHMENT FUND 303

Beginning balance		$0
Transfer from TDC	730,000	
Islander Groin Continuation	-100,000	
Northshore Groin Continuation	-100,000	
Beach Consulting	-25,000	
Geotechnical data collection	-115,000	
Beach Monitoring surveys/aerials	-110.000	
Turtle/environ Monitoring	-110,000	
Artificial Reef Monitoring	-110,000	
Beach Rake	-60,000	
Ending Balance		$0

PARKS AND RECREATION CAPITAL PROJECT 306

Beginning balance		$0
Transfer from Land Acquisition	15,000	
Sister Keys Monitoring	-15,000	
Ending Balance		$0

BUDGET SUMMARY BY FUND
FY 2007

CANAL DREDGING FUND 305

Beginning balance		$30,944
Canal Maintenance Reserve		200,000
		230,944
Transfer from General Fund	120,000	
Post Construction Seagrass Monitoring	-20,000	
To Canal Maintenance Reserve	-100,000	
Canal Maintenance Reserve		300,000
Unreserved Ending Balance		$30,944

UTILITY FUND

Beginning balance		$797,083
Revenues	8,560,779	
Operating Expenses	-5,490,912	
Capital Expenditures	-3,016,950	
Bond Principal	-350,000	
Commission Contingency	-500,000	
Ending balance		$0

28,547,532

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	GENERAL FUND REVENUES - 0900						
	TAXES						
311.1001	AD VALOREM TAXES / SARASOTA COUNTY	5,864,881	5,864,881	5,864,881	410,542	198,257	6,473,680
311.1002	AD VALOREM TAXES / MANATEE COUNTY	2,170,478	2,170,478	2,170,478	151,933	151,894	2,474,305
	TOTAL TAXES	8,035,359	8,035,359	8,035,359	562,475	350,151	8,947,985
	FRANCHISE FEES						
313.1000	FRANCHISE FEES / ELECTRICITY	832,000	832,000	832,000	33,000	-	865,000
313.2000	FRANCHISE FEES / TELEPHONE	-	-			-	
313.4000	FRANCHISE FEES / GAS	42,750	42,750	42,750	7,250	-	50,000
313.5000	FRANCHISE FEES / CABLE TV	-	-			-	
313.7000	FRANCHISE FEES / SOLID WASTE	29,300	29,300	29,300	(4,300)	-	25,000
	TOTAL FRANCHISE FEES	904,050	904,050	904,050	35,950		940,000
	LICENSES AND PERMITS						
321.0001	OCCUPATIONAL LICENSES	140,000	140,000	140,000	(5,000)	-	135,000
322.0001	PERMITS / BUILDING	1,090,000	1,090,000	1,090,000	(290,000)	-	800,000
322.0002	PERMITS / PLUMBING	60,000	60,000	60,000	(10,000)	-	50,000
322.0003	PERMITS / ELECTRICAL	50,000	50,000	50,000	-	-	50,000
322.0004	PERMITS / HARV	38,000	38,000	38,000	-	-	38,000
322.0005	PERMITS / SIGN	5,000	5,000	5,000	-	-	5,000
329.0001	PERMITS / MISCELLANEOUS	27,000	27,000	27,000	-	-	27,000
	TOTAL LICENSES AND PERMITS	1,410,000	1,410,000	1,410,000	-305,000	0	1,105,000
	INTERGOVERNMENTAL REVENUES						
331.5001	FED GRANTS / FEMA	-	-	-	-	-	-
331.5002	FED GRANTS / DEPT OF JUSTICE	-	-	-	-	-	-
334.1001	ST GRANTS / DEPT COMMUNITY AFFAIRS	-	-	-	-	-	-
334.2000	SBNEP GRANT	-	-	-	-	-	-
334.3901	ST GRANTS / FL RECYCLING AWARD(DER)	-	-	-	-	-	-
334.3902	ST GRANTS / FDOT	-	-	-	-	-	-
334.3903	ST GRANTS / FL DEPT NATURAL RESOURC	-	-	-	-	-	-
334.7001	FED GRANTS / FRDAP	-	-	-	-	-	-
335.1100	2 CENT CIGARETTE TAX	-	-	-	-	-	-
335.1201	ST REV SHARING / SALES TAX	115,000	115,000	115,000	94,000	-	209,000
335.1205	ST REV SHARING / COMM TAX	562,000	562,000	562,000	4,000	-	566,000
335.1210	11 CENT CIGARETTE TAX	-	-		-	-	
335.1400	MOBILE HOME LICENSES	500	500	500	-	-	500
335.1500	ALCOHOLIC BEVERAGE LICENSES	15,000	15,000	15,000	(5,000)	-	10,000
335.1810	LOCAL GOVT 1/2 CENT SALES TAX	670,000	670,000	670,000	27,000	-	697,000
335.2301	FIREFIGHTERS SUPPLMENTAL COMP	9,000	9,000	9,000	3,000	-	12,000
337.2001	OTHR GRANTS / MANATEE COUNTY EMS	-	-	-	-	-	
337.2002	OTHR GRANTS / WCIND	-	-	-	-	65,000	65,000
337.9002	OTHR GRANTS / MISC	-	-	-	-	-	-
338.9001	BOAT REGIS / SARASOTA CNTY	2,700	2,700	2,700	-	-	2,700
	TOTAL INTERGOVERNMENTAL REVENUES	1,374,200	1,374,200	1,374,200	123,000	65,000	1,562,200
	CHARGES FOR SERVICES						
341.2000	ZONING FEES / PETITIONS	25,000	25,000	25,000	-	-	25,000
341.2001	SITE PLAN REVIEW FEES	-	-	-	-	-	-
341.2002	BUILDING REVIEW FEES	34,000	34,000	34,000	-	-	34,000
341.2003	STAFF REVEIW FEES	-	-	-	-	-	-
341.3000	COPIES / MAPS / ORDINANCES / ETC	1,500	1,500	1,500	-	-	1,500
342.5000	FIRE INSPECTION FEES	8,000	8,000	8,000	-	-	8,000
342.5001	FIRE PREVENTION INSPECTION FEES	1,500	1,500	1,500	-	-	1,500
342.5002	RE-INSPECTION FEES	15,000	15,000	15,000	-	-	15,000
342.6001	EMERGENCY MEDICAL SERVICE FEES	155,000	155,000	155,000	5,000	-	160,000
347.2001	REC CTR / REGISTRATIONS/FEES	33,700	33,700	33,700	(8,700)	-	25,000

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

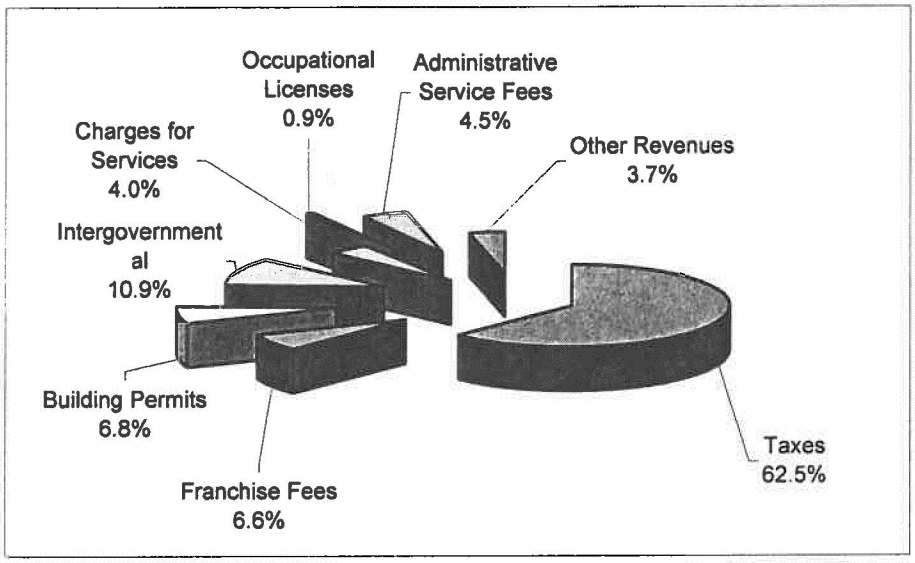
ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
347.2002	REC CTR / MEMBERSHIPS	4,700	4,700	4,700	600	-	5,300
347.2101	TENNIS CTR / YEARLY-FAMILY/RES	48,330	48,330	48,330	3,285	-	51,615
347.2102	TENNIS CTR / YEARLY-FAMILY/NON-RES	-	-	-	-	-	-
347.2103	TENNIS CTR / YEARLY-SINGLE/RES	96,670	96,670	96,670	6,715	-	103,385
347.2104	TENNIS CTR / YEARLY-SINGLE/NON-RES	-	-	-	-	-	-
347.2105	TENNIS CTR / SCRIPT CARDS	12,000	12,000	12,000	8,000	-	20,000
347.2106	TENNIS CTR / WALK-ON PLAY	28,000	28,000	28,000	(8,000)	-	20,000
347.2107	TENNIS CTR / LESSONS	70,000	70,224	70,000	8,000	-	78,000
347.2108	TENNIS CTR / TOURNAMENT/SPEC EVENTS	30,000	30,200	30,000	750	-	30,750
347.2109	TENNIS CTR / LIFE-TIME USER FEES	-	-	-	-	-	-
349.0001	FIREFIGHTERS UNION ADM FEE	-	-	-	-	-	-
349.0002	INTERIM PROPRIETARY & GEN SRVC FEE	-	-	-	-	-	-
	TOTAL CHARGES FOR SERVICES	563,400	563,824	563,400	15,650	-	579,050
	FINES AND FORFEITS						
351.1001	COURT FINES / SARASOTA COUNTY	12,000	12,000	12,000	-	-	12,000
351.1002	COURT FINES / MANATEE COUNTY	14,000	14,000	14,000	-	-	14,000
354.0001	VIOLATIONS / FIRE ALARM ORDINANCE	10,000	10,000	10,000	-	-	10,000
354.0002	VIOLATIONS / HANDICAP FINES	300	300	300	-	-	300
354.0003	VIOLATIONS / LOCAL ORDINANCES MISC	900	900	900	-	-	900
359.0001	OTHER FINES / POLICE PARKING FINES	3,000	3,000	3,000	-	-	3,000
	TOTAL FINES AND FORFEITS	40,200	40,200	40,200	-	-	40,200
	MISCELLANEOUS REVENUE						
361.1000	INTEREST ON INVESTMENTS	-	-	-	-	-	-
361.1001	GAIN (LOSS) ON SALE OF INVESTMENTS	-	-	-	-	-	-
361.2000	INTEREST / SBA	125,000	125,000	125,000	275,000	-	400,000
361.3201	INTEREST / SARASOTA TAX COLLECTOR	3,000	3,000	3,000	3,000	-	6,000
361.3202	INTEREST / MANATEE TAX COLLECTOR	1,000	1,000	1,000	1,000	-	2,000
364.4100	SALE OF FIXED ASSETS	-	17,733	-	-	-	-
364.4200	INSURANCE PROCEEDS	-	-	-	-	-	-
366.9001	CONTRIBUTION PRIVATE ORGANIZATION	100	100	100	-	-	100
366.9002	CONTRIBUTION PRIVATE ORG / REC CTR	100	100	100	-	-	100
366.9003	CONTRIBUTION / REC CTR BLDG FUND	-	-	-	-	-	-
366.9004	CONTRIBUTION PRIVATE ORG / TENNIS	-	-	-	-	-	-
369.3000	REFUND OF PRIOR YEAR EXPENDITURES	-	-	-	-	-	-
369.4001	ADM FEE / UTILITY FUND	630,000	630,000	630,000	-	-	630,000
369.4002	ADM FEE / STREETS FUND	-	-	-	-	-	-
369.4003	ADM FEE / MUNICIPAL GARAGE FUND	-	-	-	-	-	-
369.9001	MISC REV / WORKERS COMP REIMBURSE	-	-	-	-	-	-
369.9002	MISC REV / POLICE DEPT	-	-	-	-	-	-

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
369.9003	MISC REV / OTHER	1,000	1,000	1,000	-	-	1,000
369.9004	MISC REV / RADON FEE COLLECT ALLOW	-	-	-	100	-	100
369.9006	MISC REV / VENDING MACHINE	700	700	700		-	700
369.9007	MISC REV / RECYCLING	-	-	-	-	-	-
369.9008	MISC REV / TREE REPLACEMENT (98.06)	-	-	-	-	-	-
369.9009	MISC REV / BLDG CODE ADM COLL ALLOW	-	-	-	-	-	-
369.9010	MISC REV / COLLECTION ALLOWANCE	-	-	-	-	-	-
369.9011	MISC REV / REC CTR/VENDING MACHINE	700	700	700	50	-	750
369.9012	MISC REV / REC CTR/MERCHANDISE SALE	300	300	300	(100)	-	200
369.9013	MISC REV / REC CTR MISCELLANEOUS	-	-	-	-	-	-
369.9014	MISC REV / REC CTR RENTAL	2,500	2,500	2,500	500	-	3,000
369.9015	MISC REV / REC CTR FUND RAISERS	-	-	-	-	-	-
369.9016	MISC REV / TLBK 50TH MERCHANDISE	-	-	-	-	-	-
369.9101	MISC REV / TENNIS CTR VEND MACHINE	-	328	-	-	-	-
369.9102	MISC REV / TENNIS CTR MERCH SALES	40,000	40,000	40,000		-	40,000
369.9103	MISC REV / TENNIS CTR MISCELLANEOUS	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	804,400	822,461	804,400	279,550	-	1,083,950
	NON-REVENUES						
381.0005	IF TRANSFER / ELEC FRAN REV BOND	-	-	-	-	-	-
381.0101	IF TRANSFER / ROAD & BRIDGE	24,370	24,370	24,370	24,800	-	49,170
381.0102	IF TRANSFER / INFRASTRUCTURE SURTAX	-	-	-	-	-	-
381.0103	IF TRANSFER / BCH ER CNTRL DIST A	-	-	-	-	-	-
381.0204	IF TRANSFER / G O WATER BOND	-	-	-	5,793	-	5,793
381.0205	IF TRANSFER / G O SEWER BOND	-	-	-	-	-	-
381.0301	IF TRANSFER / CAP PROJ - STREETS	-	-	-	-	-	-
381.0303	IF TRANSFER / BEACH CAP PROJ	-	-	-	-	-	-
381.0304	IF TRANSFER / FACILITIES CAP PROJ	-	-	-	-	-	-
381.0608	IF TRANSFER / SARA CNTY DUAL TAX	-	-	-	-	-	-
381.0614	IF TRANSFER / FORFEITURE FUND	-	-	-	-	-	-
382.0004	IF TRANSFER / WAREHOUSE FUND	-	-	-	-	-	-
382.0401	IF TRANSFER / UTILITY FUND	-	-	-	-	-	-
382.0404	IF TRANSFER / WAREHOUSE FUND	-	-	-	-	-	-
	TOTAL NON-REVENUES	24,370	24,370	24,370	30,593	-	54,963
	TOTAL FUND REVENUES	13,155,979	13,174,464	13,155,979	742,218	415,151	14,313,348

GENERAL FUND REVENUES



- **Ad Valorem Taxes**

- **Franchise Fees**
  - Electric Franchise Fees
  - Heating and Cooking Gas Franchise Fee
  - Solid Waste Franchise Fee
  - Telephone and Cable TV Franchise Fee

- **Building Fees**
  - Building Permit Fee
  - Building Inspection Fee

- Occupational License Tax

- **Intergovernmental Revenues**
  - Half-Cent Sales Tax
  - State Tax (replacing cigarette taxs)
  - Communications Tax

- **Charges for Services**
  - Utility Administration Fee
  - Emergency Medical Service Fee
  - Recreation and Tennis Centers

- **Other Revenues**
  - Investment Earnings
  - Other Charges

AD VALOREM TAXES

BASIS:
The basis to levy ad valorem taxes is provided by Florida Statutes.

LIMITATION:

The millage for operating purposes is limited by the State of Florida to 10.0 mills. Based on FY 2006 ad valorem values that would produce $56,956,246.

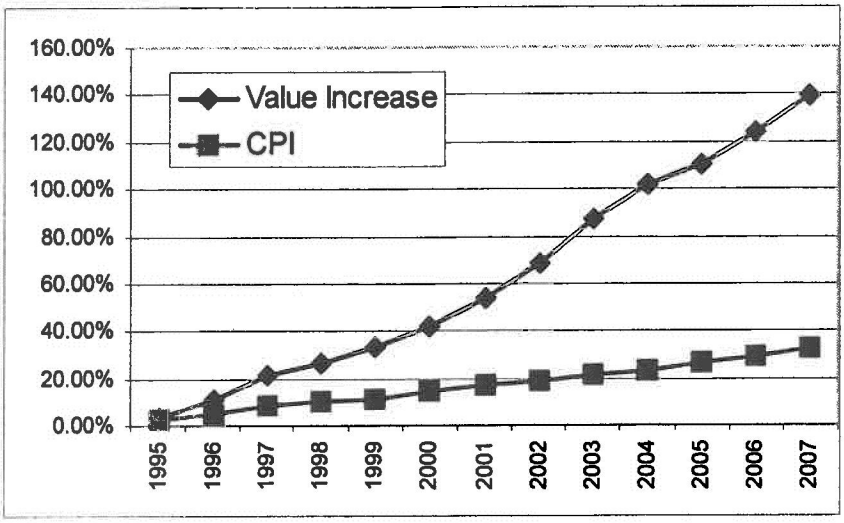
HOMESTEAD LEGISLATION. Homestead exemption has existed in Florida before Longboat Key was incorporated. If an owner establishes Florida as their primary residence they are entitled to receive a $25,000 exemption from their property valuation before taxes are levied; 3,160 (or 30%)of the homes on Longboat Key are homesteaded. This removed $78,925,000 (or 1.57%) from the tax rolls in FY 2005. Sales of homes (including homesteaded properties) are at record levels, and this allows the property appraiser to reassess the sold properties up to market value for the new owner.

SAVE OUR HOMES LEGISLATION. State legislation passed in 1994 referred to as "save our homes" has profoundly impacted homesteaded properties. The legislation states that property valuations on homestead properties cannot exceed the lesser of 3% or the CPI.

This legislation highly favors Florida residents compared to part-time residents or rental properties. Using the data below compare the owner of a $300,000 home purchased in 1995. By 2007 a homesteaded property would be paying taxes based on $411,865 while a non-homesteaded property would be paying taxes on $1,113,563.

YEAR	ACTUAL	CPI
FY 1995	3.02%	2.70%
FY 1996	7.98%	2.50%
FY 1997	10.05%	3.00%
FY 1998	5.80%	1.70%
FY 1999	6.72%	1.60%
FY 2000	8.30%	2.70%

YEAR	ACTUAL	CPI
FY 2001	11.94%	3.00%
FY 2002	14.75%	1.60%
FY 2003	18.44%	2.40%
FY 2004	14.84%	1.90%
FY 2005	8.57%	3.00%
FY 2006	13.58%	3.00%
FY 2007	15.09%	3.00%



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 over age 65 exemption.

PERMITTED USE OF FUNDS:

Tax levies may be used for any legal governmental purposes.

HISTORICAL TAXABLE VALUES AND TAXES

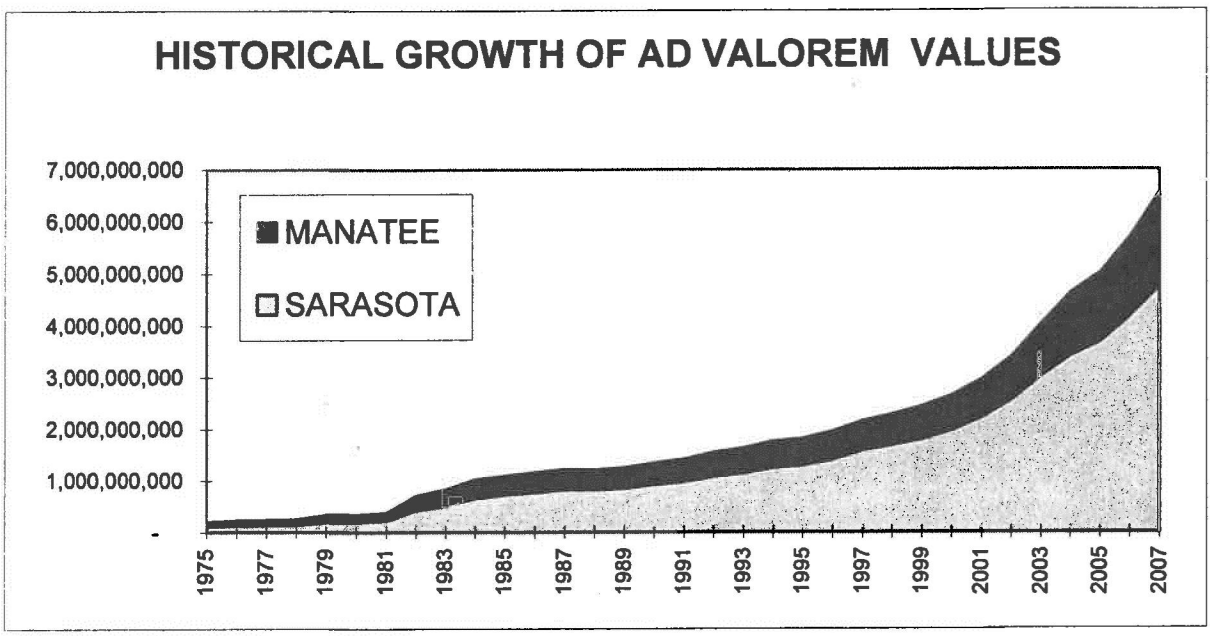
FISCAL YEAR	OPERATING MILLAGE	AD VALOREM VALUE	GROSS REVENUES	TAX NET* REVENUE
1992/93	2.3478	1,640,614,276	3,851,834	3,709,316
1993/94	2.3478	1,766,156,962	4,146,583	3,993,160
1994/95	2.3220	1,819,432,408	4,224,722	4,068,407
1995/96	2.3220	1,964,635,422	4,561,883	4,393,094
1996/97	2.3220	2,162,145,416	5,020,502	4,834,743
1997/98	2.3220	2,287,512,240	5,311,603	5,115,074
1998/99	2.3220	2,441,221,720	5,668,517	5,458,782
1999/00	2.3220	2,643,821,453	6,138,953	5,911,812
2000/01	2.3220	2,959,417,542	6,871,768	6,617,512
2001/02	2.1500	3,395,861,821	7,301,103	7,030,962
2002/03	2.0000	4,028,202,211	8,056,404	7,758,317
2003/04	1.8500	4,618,875,625	8,544,920	8,228,758
2004/05	1.5500	5,014,504,388	7,772,482	7,484,900
2005/06	1.4650	5,695,624,611	8,344,090	8,035,359
2006/07	1.4175	6,555,048,538	9,291,781	8,947,985

*Net revenues reflect discounts paid for early property tax payments; it has averaged approximately 96.3% of the gross.

Growth over the last 15 years has increased dramatically. For example, from the table below it shows that Longboat Key has grown on average 15.8% (see table for more details).

Growth Ave.	Sarasota	Manatee	Total
5 Year	11.51%	15.51%	12.52%
10 Year	18.25%	19.79%	18.66%
15 Year	21.07%	17.46%	19.97%

Why has this value dramatically increased? In a few very recognizable words: Starting in 1990 and moving forward: The Pierre, L'Ambiance, Tangerine Bay, Grand Bay, Water Clubs, Vizcaya, Villa Di Lancia, Regents Court/Place, Corey's Landing, Queen's Harbour, Lighthouse Point, En Provence, Conrad Beach, La Firenza, Positano--not to mention that Country Club Shores is reinventing itself.



Any projection of ad valorem values must be market driven and based on the creativity of entrepreneurs to develop outdated beach front rental property, older single family residents and develop marginal properties. Conversion of commercial property to single family and multifamily residences is being considered.

Tax levies are based on need and inability to raise funds from other sources. For example, the Town is charging the maximum franchise fees to the franchise operators, communication service taxes are at the maximum percentage and building fees are at their maximum recovery rate. Although these revenue sources are slowly rising the town has slowly become more dependent on taxes for operations. The table below shows ad valorem tax revenues as a percentage of total revenue in the General Fund.

FISCAL YEAR	TAX REVENUES	TOTAL REVENUES	TAXES AS % OF TOTAL
FY 1995	$4,084,113	$7,084,473	57.65%
FY 1996	$4,410,851	$7,820,184	56.40%
FY 1997	$4,834,743	$8,387,214	57.64%
FY 1998	$5,140,698	$9,737,478	52.79%
FY 1999	$5,468,769	$9,739,210	56.15%
FY 2000	$5,928,883	$10,276,568	57.69%
FY 2001	$6,653,962	$11,630,921	57.21%
FY 2002	$7,030,962	$11,347,439	61.96%
FY 2003	$7,782,385	$12,863,438	60.50%
FY 2004	$8,166,762	$13,367,794	61.09%
FY 2005	$7,468,162	$13,675,743	54.61%

FRANCHISE FEES

1. ELECTRIC FRANCHISE

BASIS:

Total franchise fees are budgeted at $904,050 in FY 2006 or 7% of total General Fund revenues. Of this, Electric Franchise Fees represents $832,000 or 92% of all franchise revenues. Franchise ordinances grant the use of the town's easements and rights-of-way to serve customers of the franchise operators.

LIMITATION:

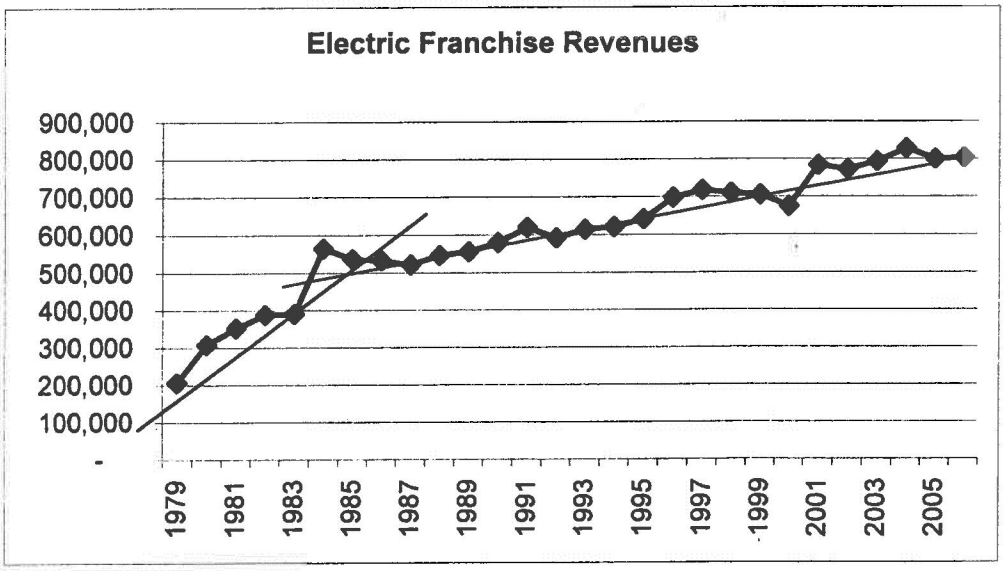
The town is charging the maximum fee of 6% that may be charged to the electric franchisee.

PERMITTED USES OF FUNDS:

These funds are intended to cover the cost of maintaining the easements and rights-of-ways and to compensate for the restriction they cause on other rights-of-ways users.

REVENUE PROJECTION:

Electric franchise fees were $200,000 in FY 1979; and by 1984 it had climbed to $575,000, but 20 years later in 2004 it was only $828,000. Because rates for electric utilities are controlled by the Public Service Commission, this flattening of the curve demonstrates the buildout of Longboat Key better than some other statistics. Electric franchise revenues will continue to rise with other proposed units, but converting the hotels/motels will have a negative impact on these fees.



2. HEATING AND COOKING GAS FRANCHISE

BASIS:

This franchise fee is 4% of operator's revenues authorized through a franchise ordinance granted by the town to use the town's easements and rights-of-way to serve their customers.

LIMITATION:

A maximum of 4% may be charged to this franchisee.

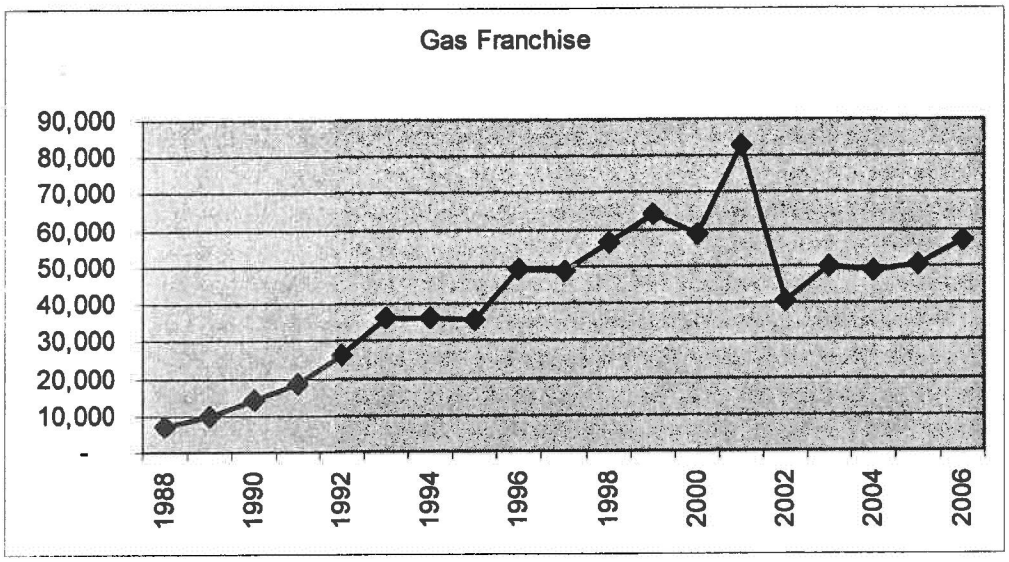
PERMITTED USE OF FUNDS:

These funds can be used for any legal governmental purpose.

REVENUE PROJECTION:

The gas franchise started in FY 1988 at $7,000 and rose steadily to $83,000 by FY 2001. It appears that the gas company has reached the optimum number of customers. Its rates are controlled by the Florida Public Service Commission; if it cannot profit from increasing service areas then there is little incentive to expand. The newest condos have plumbed for gas.

FY 2001 saw extremely high natural and propane gas prices. In an effort to save money commercial users have contracted with outside providers. This deprives our franchise operator from charging more than a pass-through line usage fee which is outside of the town's franchise. Legislation is needed in order to recapture these revenues. Until such legislation is enacted the prospects of revenues is to continue to decline. Gas Franchise revenues are 0.3% of the General Fund revenue.



3. SOLID WASTE FRANCHISE

BASIS:

This franchise fee is budgeted at $29,300 in FY 2006 or 0.2% of the operating revenue. This revenue is a 2% fee of the franchisee's revenue collected through the use of the town's easements and rights-of-ways. This fee is levied on all residential pick-up and commercial roll-off containers.

LIMITATION:

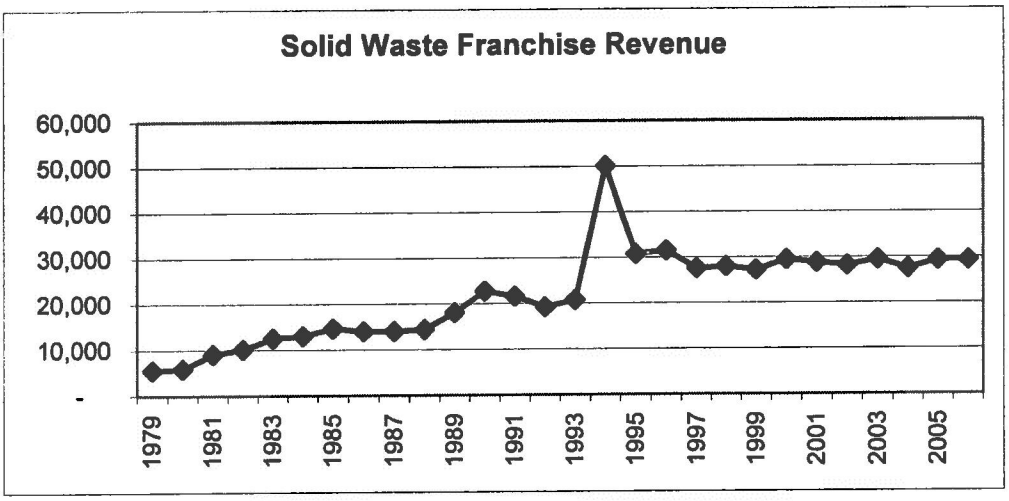
A maximum franchise fee is established through negotiation with franchisees.

PERMITTED USE OF FUNDS:

These funds can be used for any legal governmental purpose.

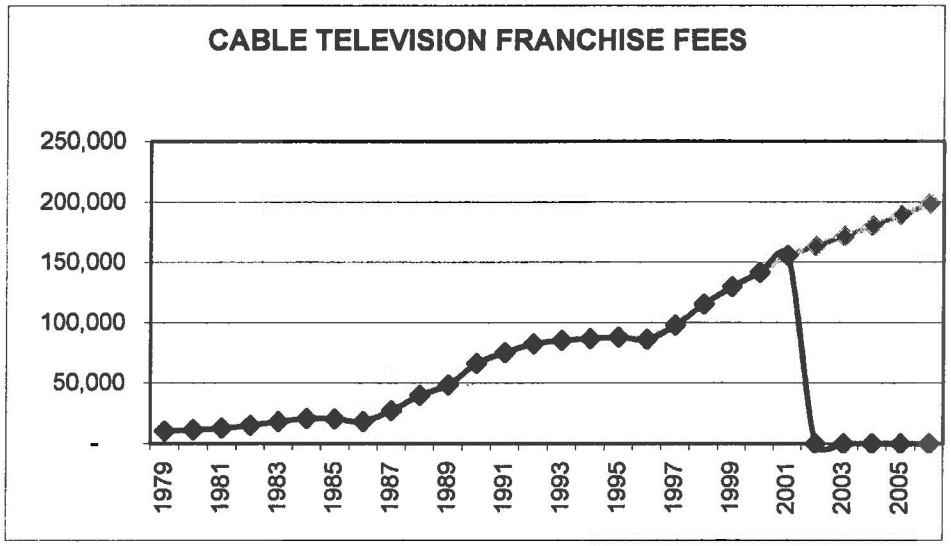
REVENUE PROJECTION:

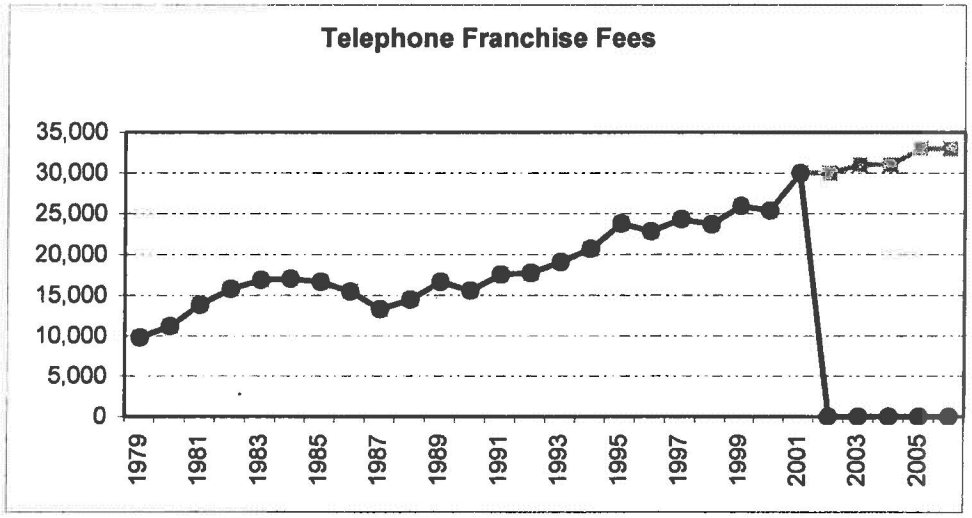
The town's franchise fees are collected on residential service and construction debris hauling. The town has historically attempted to limit the charges for waste collections to the residents and commercial establishments on Longboat Key. This is evidenced by the growth rate of the franchise fee. In FY 1979 revenues were $14,000; by FY 2003 (24 years later) they were only $29,400 (the spike in 1994 was an adjustment of commercial revenues). As the era of large construction projects are ending the commercial portion of the fees are sharply declining. Even though there is a CPI adjustment each year to this revenue source it is not predicted to change greatly over the foreseeable future.



4. TELEPHONE AND CABLE TELEVISION FRANCHISES

The Florida Legislature has passed the "Communications Services Tax Simplification Law," F.S. Chapter 2000-260 that effects the taxation on all forms of communications. This legislation effectively terminated the cable television franchise and telephone franchise fees for the town as of 9/30/01. There are literally hundreds of telephone services in Florida. Trying to collect from the ever "morphng" companies was impossible. Thus, the State of Florida began collecting communication taxes throughout the State on behalf of local units of governments. This move has been instrumental for cities in collection of Telephone Franchise revenues. This will be further discussed under the heading Revenue Sharing.





BUILDING PERMIT FEES; ELECTRICAL, PLUMBING, HARV, FIRE, INSPECTION FEES

BASIS:

These fees are established pursuant to a town ordinance.

LIMITATION:

Florida Statutes provide that the fees be set to recover reasonable costs to provide this service.

PERMITTED USE OF FUNDS:

These fees can be used for any legal governmental purpose provided collections do not exceed all recoverable costs to provide these services.

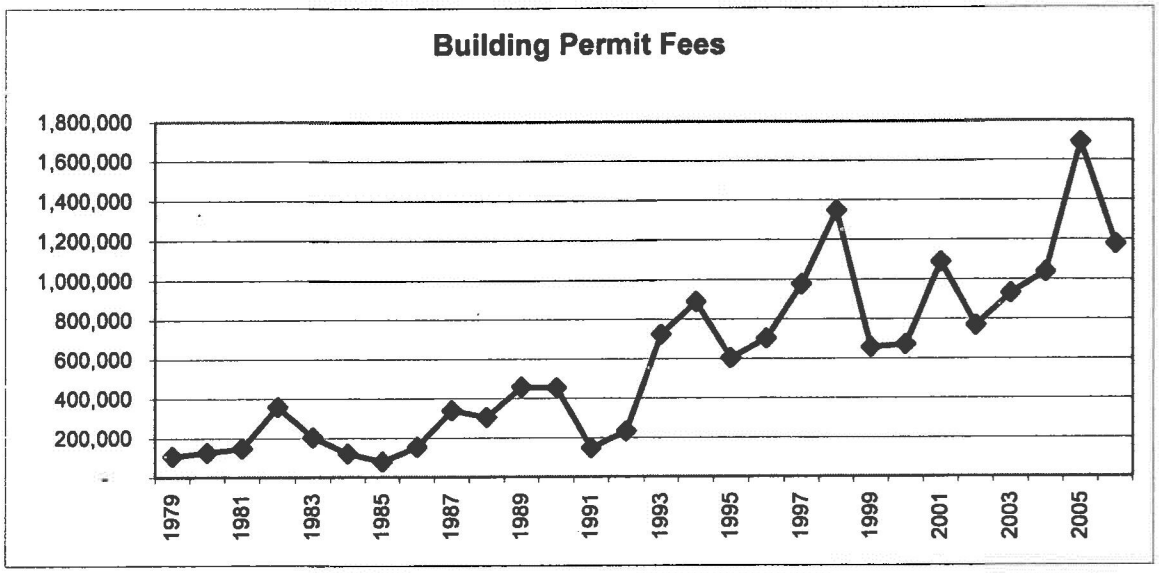
REVENUE PROJECTION:

1. BUILDING PERMIT FEES

   Building related revenues include building permit fees, electric, plumbing and HARV inspection fees. Total building permit and inspection fees are budgeted at $1,395,000 for FY 2006 which is 10.6% of total revenue; however, of that Building Permit fees are $1,200,000 or 86% of the total. Historically, 75% of the building permit revenues have been derived from new construction, but fees from remodeling, additions and reconstruction are rising.

   The town has set construction related fees to recover the maximum allowable under the State guidelines. The last fee increase was October 1998 when building fees increased from $18.75 (per $1,000 of construction value) to $21.50. Fire inspection fees rose from $5.30 to $6.00. Other inspection fee increases ranged from 15% to 50% over a group of individual components.

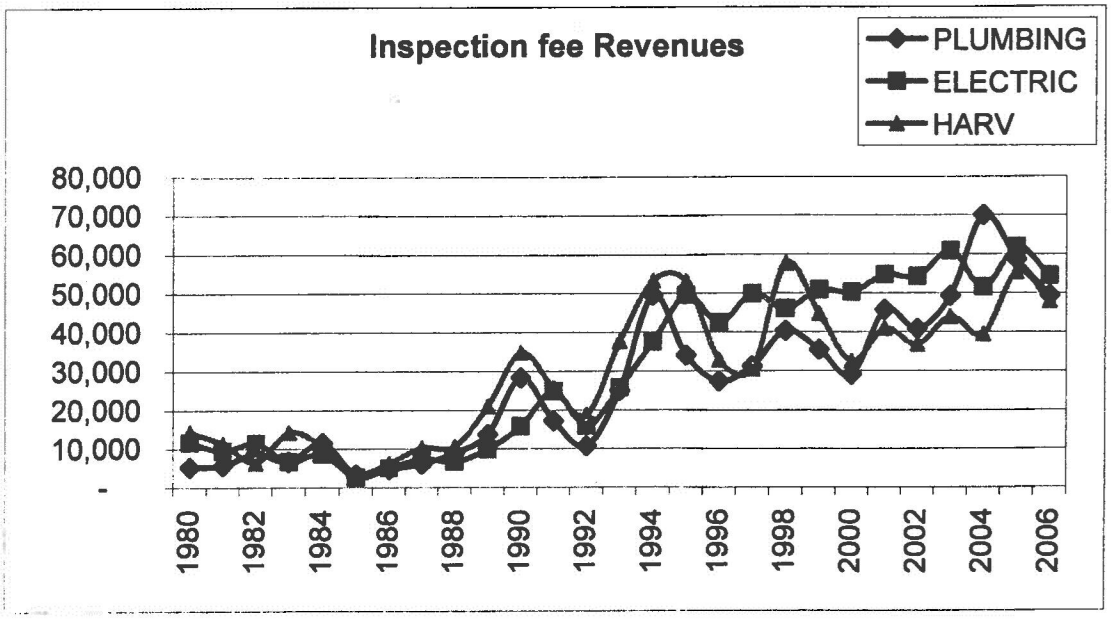
   However, in 2004 the Fire inspection fees were adjusted downward from $6.00 to $1.00 (per $1,000 of construction value) and FY 2006 building permit fees will move downward from $21.50 to $19.50 (per $1,000 of construction value).



2. INSPECTION FEES

Inspection fees (Electric, Plumbing, Fire and HARV) vary from $30,000 to $50,000 per year but they are trending upward. In FY 2006 they were as follows: Plumbing--$49,448; Electrical--$54,530; HARV--$47,913.

3. Other Building related fees include sign fees and miscellaneous permits such as tree removal, demolition, Certificates of Occupancy, etc.



OCCUPATIONAL LICENSE TAXES

BASIS:

Occupational license fees are a tax provided by Florida Statutes and enacted by ordinance within municipalities. The current rate structure was established pursuant to an Equity Study Committee recommendation in 1994. These fees can be adjusted each two years. Also, a small occupational license fee is received from Sarasota County that is passed through to the Longboat Key Chamber of Commerce.

LIMITATION:

Every two years these fees may rise by a maximum of 5% if approved by the Town Commission.

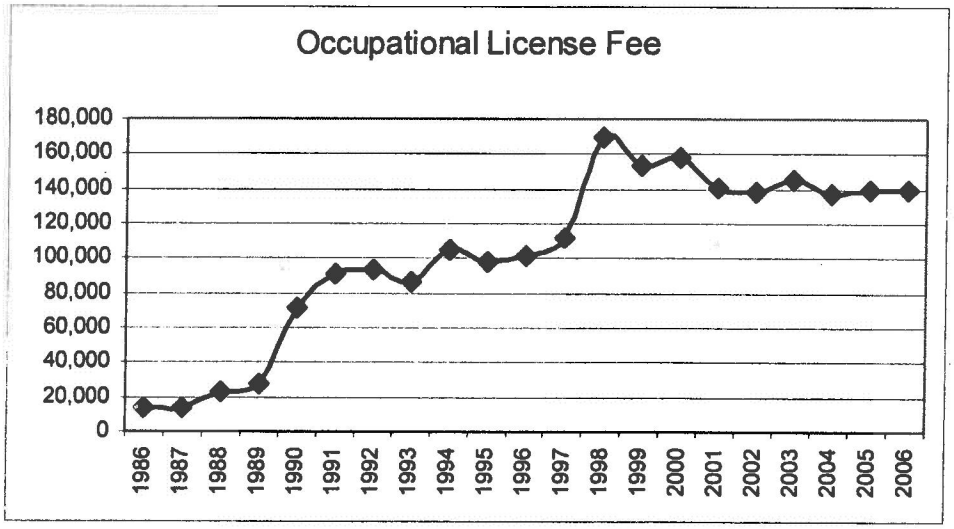
PERMITTED USE OF FUNDS:

These fees can be used for any legal governmental purpose.

REVENUE PROJECTION:

In FY 1987 occupational license fees were $13,500, but the Town Clerk's office began an aggressive program to find insurance providers and charge them an occupational license fee. By FY 2000 these fees exceeded $158,000. As of October 1, 2000 the license fees were increased by 5% and again in FY 2002; however, rates have not been increased since then. Commercial enterprises are declining on Longboat Key.

Occupational license tax is the area where towns with a large commercial, industrial and rental base can bolster their general revenue. For example, the City of Sarasota received $630,000in FY 2005 from this source.



INTERGOVERNMENTAL REVENUES

1. HALF-CENT SALES TAX

BASIS:

This tax was established by Florida Statutes.

LIMITATION:

This is the fifth-cent of sales tax that was enacted in 1983. The State of Florida collects sales taxes on products and services from various sources and records the sales by city and county. One-half of this fifth-cent is distributed to cities and counties. The municipal distribution formula is a compound ratio of Longboat Key's population, total county population, State wide total city/county population ratio and Statewide sales tax collections.

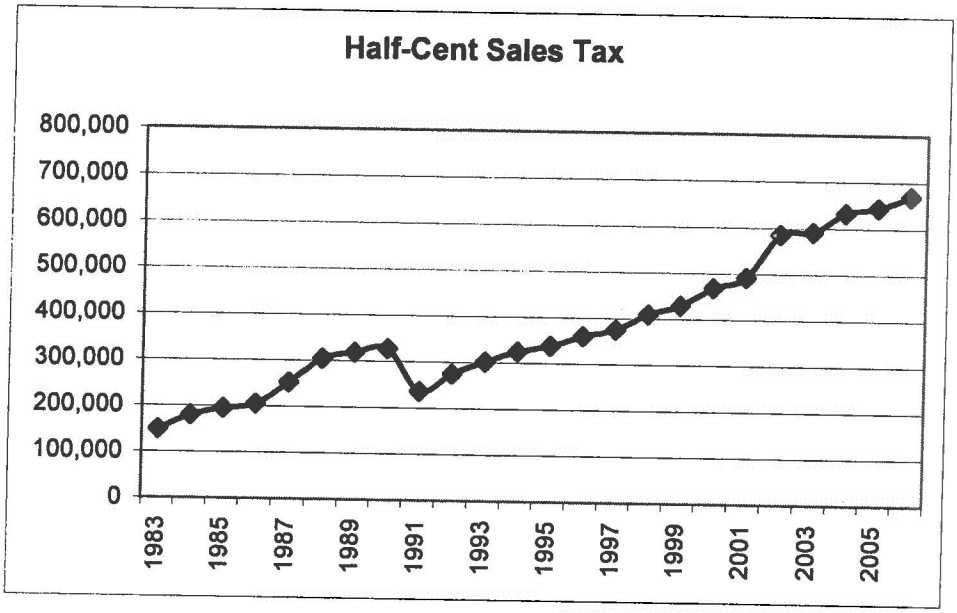
PERMITTED USE OF FUNDS:

These fees can be used for any legal governmental purpose. However, the State uses these revenue sources to force local governments to comply with State mandates; for example, each year the Police and Fire Chief must certify that certain training incentives are provided to their officers; if not, the State Revenue Sharing could be forfeited.

REVENUE PROJECTION:

In its first year it provided Longboat Key $150,000; by FY 2006 it was $670,000. However, it can vary widely based the strength of the economy and tourism. For example, in FY 1991 revenues were $326,500, but dipped in FY 1992 to $275,500; from 1992 through 2006 half-cent sales tax has recovered at an average of approximately 7.3%.

Florida's largest revenue is still tourism, and statewide 30-35% of sales taxes are paid by tourists. A thriving economy and unseasonably cold northern winters improve Florida tourism. International news coverage of crime in metropolitan areas, hurricanes and shark bites will have obvious negative effects on tourism. Also, other states have allocated large advertising budgets to improve their reputation as tourist destinations.



2. TWO-CENT CIGARETTE TAX AND ELEVENTH-CENT CIGARETTE TAX

The State Revenue Sharing of these two declining revenues were terminated as of 8/1/00. In its place is an additional portion of sales tax.

3. STATE SALES TAX REPLACEMENT FOR CIGARETTE TAXES.

BASIS:

This tax commenced 8/1/2000 and replaces the 2-cent and 11th-cent cigarette taxes that once were part of the State revenue sharing formula.

LIMITATION:

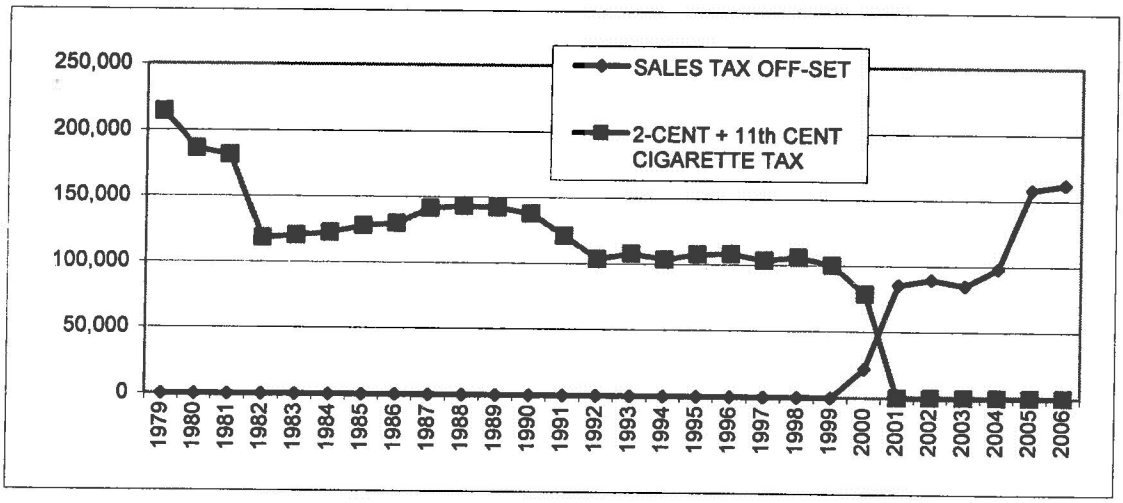
The municipal distribution is based on the sales tax formula as described in the discussion of the Half-Cent Sales Tax (above).

PERMITTED USE OF FUNDS:

These fees can be used for any legal governmental purpose.

REVENUE PROJECTION:

In 2000 (the first year of its existence) the town received $22,000. In the same year the town received $78,600 from the two cigarette taxes. However, cigarette taxes had been declining rapidly. The new revenue has been rising and perhaps it will eventually reach the $214,000 that the cigarette taxes provided.



4. COMMUNICATION TAX

BASIS:

The Florida Legislature has passed the "Communications Services Tax Simplification Law," F.S. Chapter 2000-260 which effects the taxation on coaxial, telephone line and satellite transmitted cable providers, all digital, cellular, and line-based telephone providers as well as beeper, phone card, telephone on CATV and all future forms of communications. This legislation effectively terminated the cable television/telephone franchise fees and utility excise taxes on these services as of 9/30/01 (see previous discussion under franchise fees).

The State of Florida interfaces with all providers, collects communication taxes throughout the State and passes the collections to the local units of government (less their fee).

Longboat Key used this opportunity to maximize the excise tax on communication services and selected an available option to waive permit fees for construction in the right-of-ways.

LIMITATION:

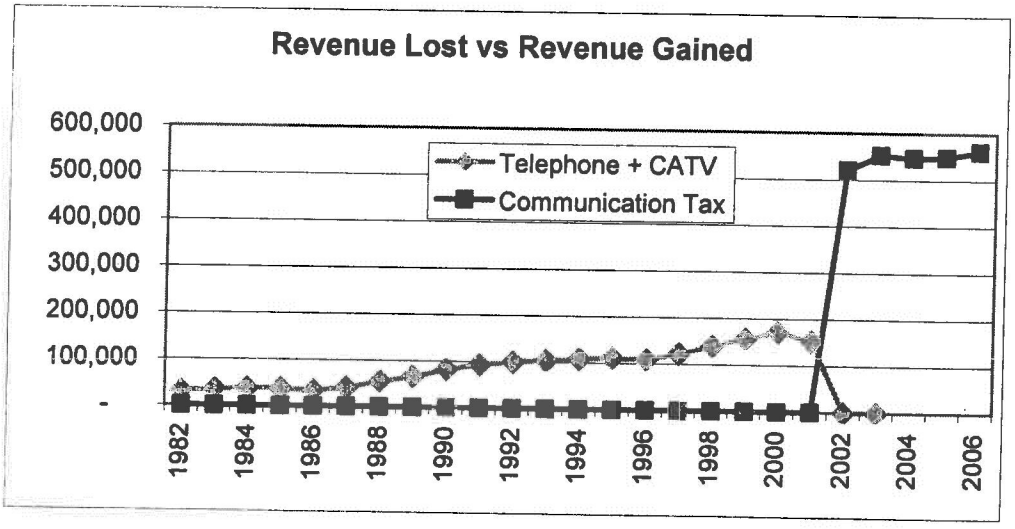
The municipal distribution formula is a compound ratio using (1) Longboat Key's population; (2) total county population; (3) State wide total city/county population and (3) Statewide sales tax collections.

PERMITTED USE OF FUNDS:

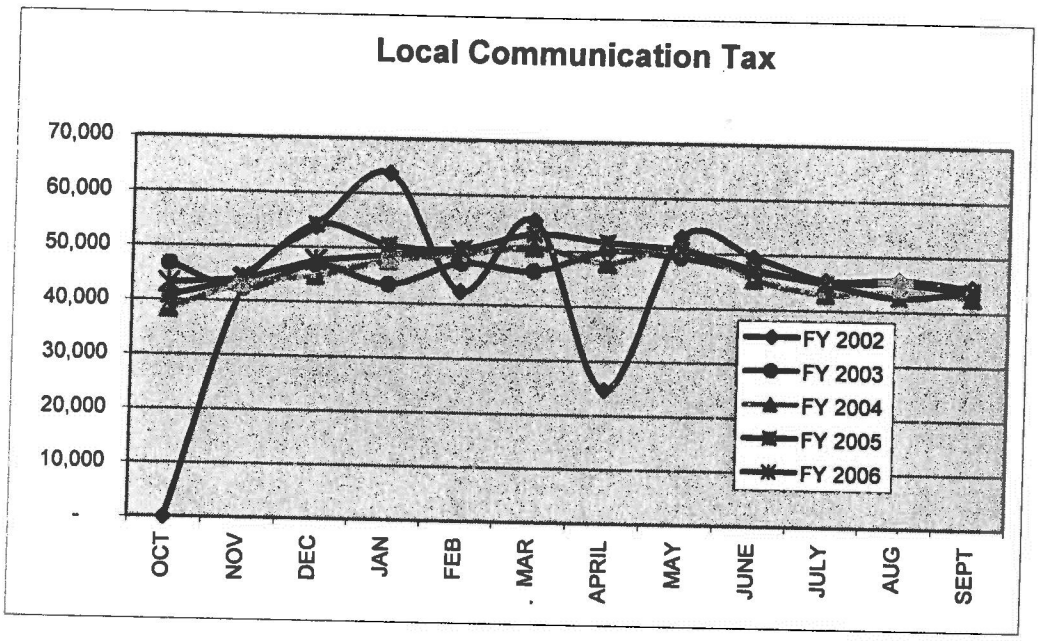
These fees compensate the loss of franchise fees and excise taxes no longer available. Thus, they can be used for easement and right-of-ways maintenance and can be used for any other legal governmental purpose.

REVENUE PROJECTION:

Longboat Key's share is based on the current total percentage of franchise fees and/or excise taxes being levied compared to a base year of 1999 collections from all providers in each area. This area's total estimates (which are provided by the communications industry) were $5,140,077 in 1999. Longboat Key will receive 3.2% of that total.



This startling graphic show just how under served the town was in receiving its share of revenues using the former vehicle of franchise fees. The FY 2006 Budgeted revenue is $562,000 (or 4.2% of the General Fund revenue). However, looking at the month-over-month we see the revenue quickly flattening out.



5. **Other Intergovernmental Revenues**

Other Intergovernmental Revenues include grants, mobile home license taxes, alcoholic beverage tax and boat licenses and other small revenue sources.

CHARGES FOR SERVICE

1. UTILITY ADMINISTRATION FEES

BASIS:

Enterprise funds charge fees to users to cover costs. Adequate fees include the oversight costs of general government. These costs are reimbursed to the General Fund as "administration fees."

LIMITATION:

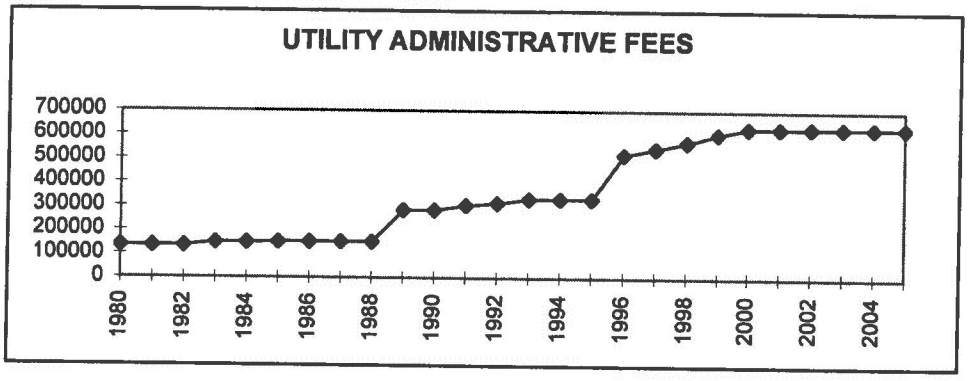
To be fair to the proprietary fund users, the administration fees should be no greater then the actual cost. However, if applying actual costs create deficits or violates bond covenants than new utility rates must be established.

PERMITTED USE OF FUNDS:

These offset general fund expenditures made on behalf of the utility fund; and, therefore, may be used for any legal governmental purpose.

REVENUE PROJECTION:

Administrative fees need to be raised based on the participation of general government agencies in the administration and operation of the Utility Fund. These fees should be revised annually to reflect the changes in budget in the general fund; however, they are infrequently adjusted. They were reviewed as part of the FY 2003 utility rate study.



The departmental participation used below is not based on a particular year but trends of participation over time. Using the FY 2006 Budget the fee should be adjusted to $690,000:

DEPARTMENTAL CONTRIBUTION	CONTRIBUTION PERCENTAGE
Town Commission	5%
Town Attorney	6%
Town Manager	10%
Town Clerk	2%
Finance	20%
Administrative Services	5%
Personnel	8%
Municipal Building	5%
Police	3%
Fire/Rescue	1%
Public Works	22%
Purchasing	17%
Planning, Zoning, Building	8%
Streets	10%
General Services	8%
Parks	2%
Recreation	0%

2. EMERGENCY MEDICAL SERVICE FEES

BASIS:

These fees are established pursuant to a town ordinance.

LIMITATION:

In FY 2003 the town tied its billing rates to the level for which Medicare will reimburse. These fees were formerly billed to the patient, and it became the responsibility of the patient irrespective of insurance reimbursements. However, in 1993 the town changed its policy whereby the town now collect fees directly from patients' insurance carriers. Uncollectible balances are not billed to the patient (e.g. deductibles, excess of "normal and customary" charges and charges to uninsured persons); they are written off.

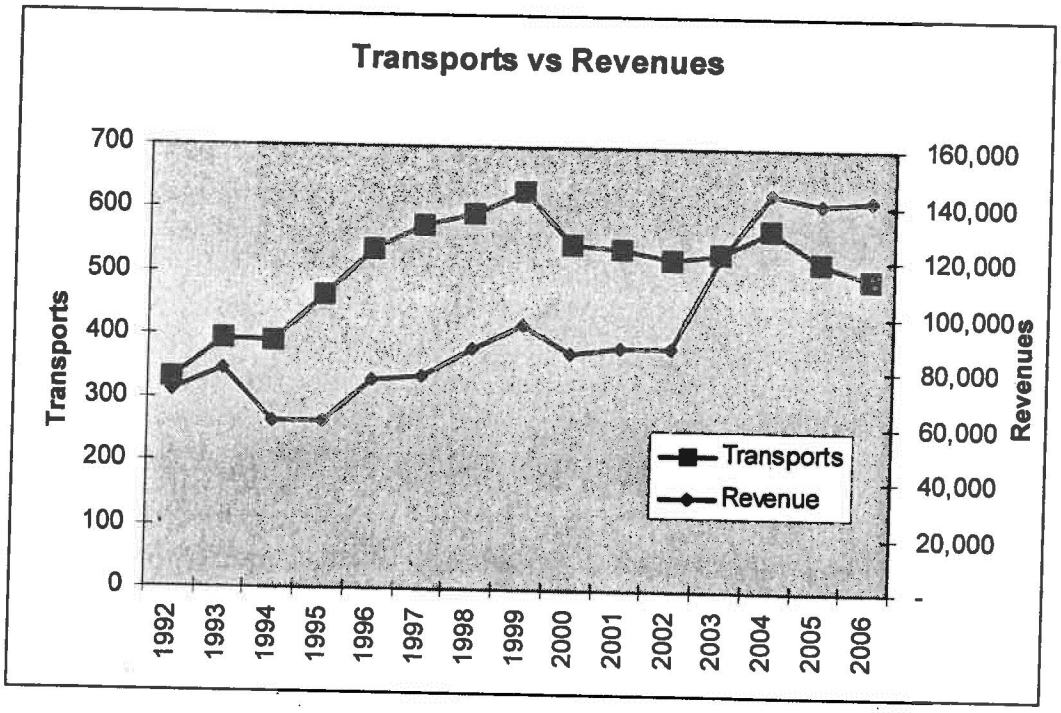
PERMITTED USE OF FUNDS:

These fees are reimbursements of Fire/Rescue costs; thus, the fees can be used for any legal governmental purpose.

REVENUE PROJECTION:

Tying the rates to Medicare reimbursements will double the current rates. However, Medicare is phasing in these increases. The change began to show up in FY 2003 and by FY 2005 it was $140,000; the FY 2007 budget calls for 160,000. Revenues are also a function of how many transports are made to local hospitals. The table below shows recent data on the number of transports have declined, but the revenues remain steady.

This graphic shows the increase in Medicare reimbursement rates.



Fiscal Year	Number Transports	Fiscal Year	Number Transports
1988	349	1989	363
1990	383	1991	343
1992	331	1993	394
1994	390	1995	463
1996	537	1997	577
1998	595	1999	629
2000	546	2001	542
2002	526	2003	536
2004	573	2005	523
2006	497		

3. RECREATION CENTER

Short history--In May of 1990 the town received a gift of bay front property from a private, not-for-profit organization that ran the Recreation Center. This gift included several small buildings and a ball field and was valued at $629,775. In exchange the town assumed a small mortgage of approximately $60,000 that was paid off by FY 1992. Next, the town negotiated with GTE (in a land swap) valued at $162,670 to purchase the adjoining bay front property located behind GTE's switching station; thus, Bayfront Park Recreation Center was established. Finally, in December 1998 the town purchased 4100 Gulf of Mexico Drive (an additional 100' X 300' parcel adjoining the Recreation Center) for $422,560.

BASIS:

The Bay Front Recreation Center is used as a service to all of Longboat's residents, and offers a large variety of recreational programs. Fees are regularly adjusted to market value.

LIMITATION:

Fees are self-limiting by market acceptance and the competition for the limited space.

PERMITTED USE OF FUNDS:

The revenues received help defray the cost of operating the Recreation Center.

REVENUE PROJECTION:

Recreation Center revenues are posted both in "charges for services" and "miscellaneous revenues" accounts in the General Fund. Their recent operations have been as follows:

	1999	2000	2001	2002	2003	2004	2005
Revenues	51,800	46,500	39,300	39,600	37,886	31,114	21,485
Expenses	83,800	97,200	118,900	127,900	139,746	152,254	167,643
Net	-32,000	-50,700	-79,600	-88,300	-101,860	-121,140	-146,158

In FY 2000 the town hired a professional recreation director and began to greatly expand the types of program available. Although the revenues have declined about 6% per year, the expenses have risen by 13% per year. The increased maintenance of this aging facility will be addressed in the near future.

4. TENNIS CENTER

BASIS:

These fees were established pursuant to a Town Commission initiative in 1999 to construct 6 clay tennis courts. Initially the town's rates were set higher than the mainland public tennis. However, rates did not change until 2004 with the addition of four courts for a total of ten.

LIMITATION:

User fees are limited by the market, and total revenues are limited by the number of courts and willingness of players to brave the elements.

PERMITTED USE OF FUNDS:

Originally the Tennis Center was to run as an enterprise fund that's management would be bid out to an operating company. The revenues of the Tennis Center, available after operating expenses, were to become available to repay a construction loan.

This concept was eventually defeated because two private tennis clubs objected to a town-sponsored competition for memberships. Instead the town operates the facility with full-time management and part-time staff.

REVENUE PROJECTION:

In FY 2004 the Friends of Tennis provided $175,000 and infusion of the town provided $150,000 to build four additional courts (bringing the total to 10). The Tennis Center has been operating at about break-even for the past several years. Future revenues will increase commensurately with the addition of the four courts and the higher rates. Operations for the past several years has been about break-even as follows:

	1999	2000	2001	2002	2003	2004	2005
Revenues	133,270	197,580	196,950	223,250	232,769	283,991	257,750
Expenses	151,100	181,260	194,000	222,700	234,938	288,425	337,810
Net	-17,830	16,320	2,950	550	-2,169	-4,434	-80,060

5. OTHER CHARGES FOR SERVICE

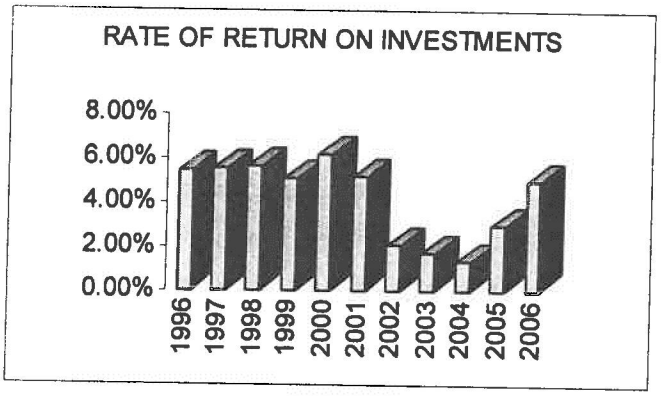
1. Zoning/Petition fees include variances, site plan amendments, staff review fees, subdivisions, petitions for appeal and others. This revenue varies based on both type and complexity of requests. For, budget purposes the revenue is estimated at $25,000.

2. Fines and Forfeitures include the town's share of citations written by the Police Department for vehicle infractions, handicapped parking and enforcement of other local ordinances. These revenues have been declining because the courts are keeping more of the available revenue.

6. OTHER REVENUES

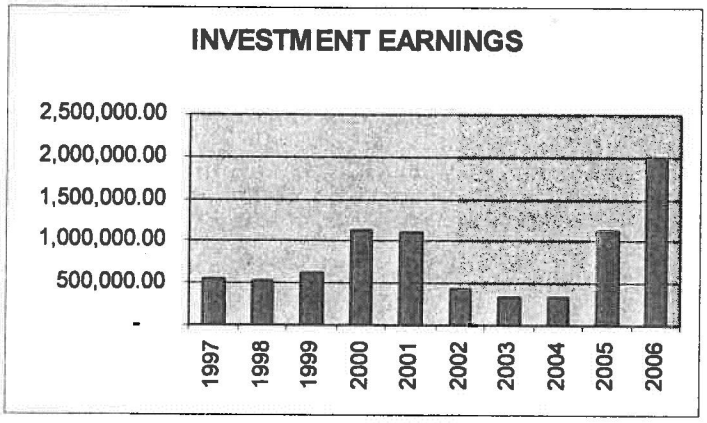
3. Earnings On Investments
Funds are invested pursuant to the town's investment policies. At the end of FY 2006 the town's portfolio was in excess of $24 million.

Most investments are held by the Florida State Board of Administration that sponsors investment pools for local units of government. The interest rates have been higher than the 2-year treasury.



Interest earnings for FY 2005 was $1,137,714 at 2.95% while FY 2006 was $1,706,706 at 4.97%. Future economic trends that effect interest earnings are, at best, unclear. Because the town's investments are short term they are at the mercy of Federal Reserve Chairman Ben Bernanke. In FY 2007 the Town will hire an Investment Manager. In FY 2007 the Town will hire and investment manager to try to maximize the return on investments.

Additionally, the town has three pension funds with combined assets of $19 million. Pension assets are managed by multiple money managers, directed by the retirement system's boards of trustees through investment policies and monitored by a third party consultant.



LIMITATION

The earnings are a function of the amount of cash available, the time available for investment and the investment rate.

PERMITTED USES OF INVESTMENT EARNINGS

- General Fund earnings can be used for any governmental purpose.
- Capital Improvements funds often have bond proceeds that can only be used for a specific project. Earnings are also restricted to the same use.
- Earnings on utility fund operations are to be used for utility activity.
- Special revenues have revenues set aside for a specific purpose. Earnings on those funds are for the same purpose.
- Trust funds earnings can be used only for the trust activity.

TOWN COMMISSION

FUND: GENERAL FUND 001

DEPARTMENT: #1000

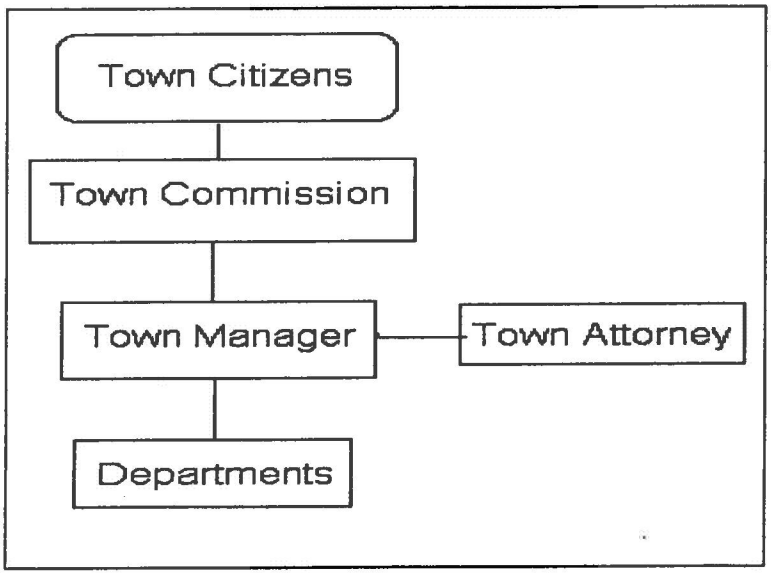
REPORTS TO: TOWN CITIZENS

PROGRAM DESCRIPTION

The Town has a Commission/Manager form of government. Seven Commissioners are elected without compensation for two year terms. The appointed Mayor is the Commission's presiding officer. Commission 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 Commission establishes the policies that regulate and guide all town boards and authorities, appoints the Town Manager, the Town Attorney, the Town Fiscal Agent, the Town Auditors, and the Town's other consulting personnel. All contracts and agreements are approved by the Town Commission. Ordinances and resolutions must be approved by the Town Commission. In addition, the Commission adopts the budget, determines the level of services to be offered and decides tax rate to be levied.

ORGANIZATIONAL CHART



TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	TOWN COMMISSION - 1000						
	OPERATING EXPENSES						
511.3104	PROF SERVICES / OTHER	6,000	6,000	-	6,000	(3,000)	3,000
511.4001	TRAVEL / CONFERENCE / TRAINING	37,000	37,000	-	50,400	-	50,400
511.4002	CAR ALLOWANCE	-	-	-	-	-	-
511.4101	COMMUNICATIONS	5,000	5,000	5,000			5,000
511.4201	POSTAGE AND FREIGHT	4,580	4,580	4,580		(1,580)	3,000
511.4605	R/M OTHER EQUIPMENT	-	-	-	-	-	-
511.4701	PRINTING AND FORMS	2,000	2,000	2,000	-	-	2,000
511.4702	DUPLICATION COSTS	-	-	-	-	-	-
511.4902	MISCELLANEOUS	8,700	8,700	8,700	-	-	8,700
511.4903	ADVERTISING	3,000	3,000	3,000	-	-	3,000
511.4912	BEACH ADVISORY COMMITTEE ACTIVITIES	-	-	-	-	-	-
511.4913	WATER ADVISORY COMMITTEE	-	-	-	-	-	-
511.4914	COMMUNITY CENTER ADVISORY COMMITTEE	-	-	-	-	-	-
511.5101	OFFICE SUPPLIES	770	770	770	-	-	770
511.5210	SMALL TOOLS & MINOR EQUIPMENT	1,400	1,400	1,400	-	-	1,400
511.5401	BKS/PUBLICATIONS/SUBSCRIP/MEMB DUES	2,519	2,519	-	2,519	(19)	2,500
	TOTAL OPERATING EXPENSES	70,969	70,969	25,450	58,919	(4,599)	79,770
	CAPITAL OUTLAY						
511.6402	OFFICE EQUIPMENT AND FURNITURE	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
	TOTALCOMMISSION EXPENDITURES	70,969	70,969	25,450	58,919	(4,599)	79,770

TOWN ATTORNEY

DEPARTMENT

FUND: GENERAL FUND 001 #1100

REPORTS TO: TOWN MANAGER AND TOWN COMMISSION

PROGRAM DESCRIPTION

The Town has contractual legal services which reviews ordinances, resolutions, contracts and other documents to which the town is a party. This Town Attorney furnishes oral and written opinions to the Town Commission and Town departments. The Town Attorney and his appointees prosecute and defend all legal actions the town is a party in interest. The attorney attends all meetings of the Town Commission and appointed boards as necessary to protect the legal interests of the Town.

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	TOWN ATTORNEY - 1100						
	OPERATING EXPENSES						
514.3102	CONTRACTUAL SERVICES / LEGAL	200,000	200,000	200,000	50,000	-	250,000
514.3104	PROF SERVICES / OTHER	75,000	75,000	75,000	-	-	75,000
514.3105	MISC LEGAL EXPENSES	4,000	4,000	4,000	-	-	4,000
514.3106	OTHER ATTORNEYS	70,000	70,000	70,000	(50,000)	-	20,000
514.3107	OTHER ATTORNEYS/ETHICS	-	-		-	-	
514.4001	TRAVEL / CONFERENCE / TRAINING	2,000	2,000	2,000	-	-	2,000
514.4101	COMMUNICATIONS	-	-	-	-	-	-
514.4201	POSTAGE AND FREIGHT	-	-	-	-	-	-
514.4702	DUPLICATION COSTS	-	-	-	-	-	-
514.5101	OFFICE SUPPLIES	-	-	-	-	-	-
514.5401	BKS/PUBS/SUBSCRIP/MEMB DUES	3,000	3,000	3,000	-	-	3,000
	TOTAL TOWN ATTORNEY EXPENDITURES	354,000	354,000	354,000	-	-	354,000

TOWN MANAGER

GENERAL FUND: 001

DEPARTMENT: #1200

REPORTS TO: TOWN COMMISSION

PROGRAM DESCRIPTION

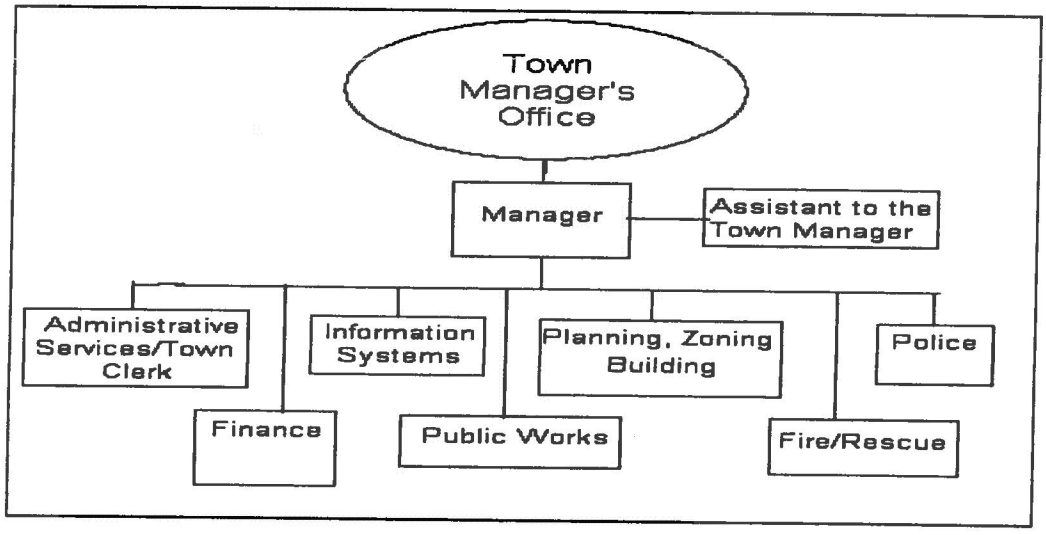
As established by charter the Town Manager is the chief administrative officer of the town. In effectively supervising the affairs of the town the Town Manager establishes departments and divisions as necessary for the performance of its municipal functions and appoints and removes all employees.

The Town Manager is the chief of public safety; and is, thus, responsible for the preservation of the peace.

He submits the annual budget, capital programs and other reports as necessary concerning the current and future operations of the town.

He makes recommendations to the Town Commission on legislation, policies, and services offered to the citizens of the town

ORGANIZATIONAL CHART



TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	TOWN MANAGER - 1200						
	PERSONNEL SERVICES						
512.1101	WAGES / EXECUTIVE	134,846	134,846	141,606	-	-	141,606
512.1112	WAGES / SUPPLEMENTAL COMPENSATION		-	-	-	-	-
512.1201	WAGES / REGULAR	62,506	62,506	68,327	-	-	68,327
512.1220	ADDITIONAL TAXABLE BENEFITS	-	-	-	-	-	-
512.1302	WAGES / TEMPORARY	1,000	1,000	1,000	-	-	1,000
512.1402	WAGES / OVERTIME	-	-		-	-	
512.2101	FICA TAXES	15,213	15,213	16,165	-	-	16,165
512.2201	TOWN CONTRIB DEF COMP / PEBSCO 457	-	-		-	-	-
512.2202	TOWN CONTRIB DEF COMP / ICMA 457	-	-		-	-	-
512.2203	TOWN CONTRIB SALARY SAVINGS / 401K	1,875	1,875	2,050	-	-	2,050
512.2204	TOWN CONTRIB DEF COMP / ICMA 401-A	37,757	37,757	39,650	-	-	39,650
512.2301	INSURANCE / MEDICAL	22,370	22,370	25,684	-	(343)	25,341
512.2302	INSURANCE / DISABILITY	1,512	1,512	1,175	-	-	1,175
512.2304	INSURANCE / LIFE	755	755	908	-	-	908
512.2401	WORKERS COMPENSATION	578	578	865	-	-	865
	TOTAL PERSONNEL SERVICES	278,412	278,412	297,430	-	(343)	297,087
	OPERATING EXPENSES						
512.3104	PROF SERVICES / OTHER	5,000	5,000	-	5,000	-	5,000
512.4001	TRAVEL / CONFERENCE / TRAINING	10,375	10,375	-	11,085	-	11,085
512.4002	CAR ALLOWANCE	2,000	2,000	2,000	-	-	2,000
512.4101	COMMUNICATIONS	4,040	4,040	4,040	-	-	4,040
512.4102	CELL PHONE ALLOWANCE	-	-	-	-	-	-
512.4201	POSTAGE AND FREIGHT	1,600	1,600	1,600	-	-	1,600
512.4401	RENTAL / BUILDING	250	250	250	-	-	250
512.4402	RENTAL / EQUIPMENT	4,236	4,236	4,236	(4,236)	-	-
512.4603	R/M AUTOMOTIVE EQUIPMENT	2,000	2,000	2,000	-	-	2,000
512.4605	R/M OTHER EQUIPMENT	539	539	539	-	-	539
512.4701	PRINTING AND FORMS	1,506	1,506	1,506	-	-	1,506
512.4702	DUPLICATION COSTS	2,000	2,000	2,000	-	-	2,000
512.4901	LICENSES AND TAXES	100	100	100	-	-	100
512.4902	MISCELLANEOUS	1,300	1,300	1,300	-	-	1,300
512.4903	ADVERTISING	-	-		-	-	-
512.5101	OFFICE SUPPLIES	895	895	895	-	-	895
512.5204	FUEL AND OIL	2,109	2,109	2,109		191	2,300
512.5208	MISC OPERATING SUPPLIES	80	80	80	-	-	80
512.5210	SMALL TOOLS AND MINOR EQUIPMENT	-	-	-	-	-	-
512.5401	BKS/PUBLICATIONS/SUBSCRIP/MEMB DUES	9,960	9,960	-	2,860	-	2,860
	TOTAL OPERATING EXPENSES	47,990	47,990	22,655	14,709	191	37,555
	CAPITAL OUTLAY						
512.6401	AUTOMOTIVE EQUIPMENT	-	-	-	34,000	-	34,000
512.6402	OFFICE EQUIPMENT AND FURNITURE	-	-	-	-	-	-
512.6403	OTHER EQUIPMENT	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	34,000	-	34,000
	TOTAL MANAGER EXPENDITURES	326,402	326,402	320,085	48,709	(152)	368,642

TOWN CLERK

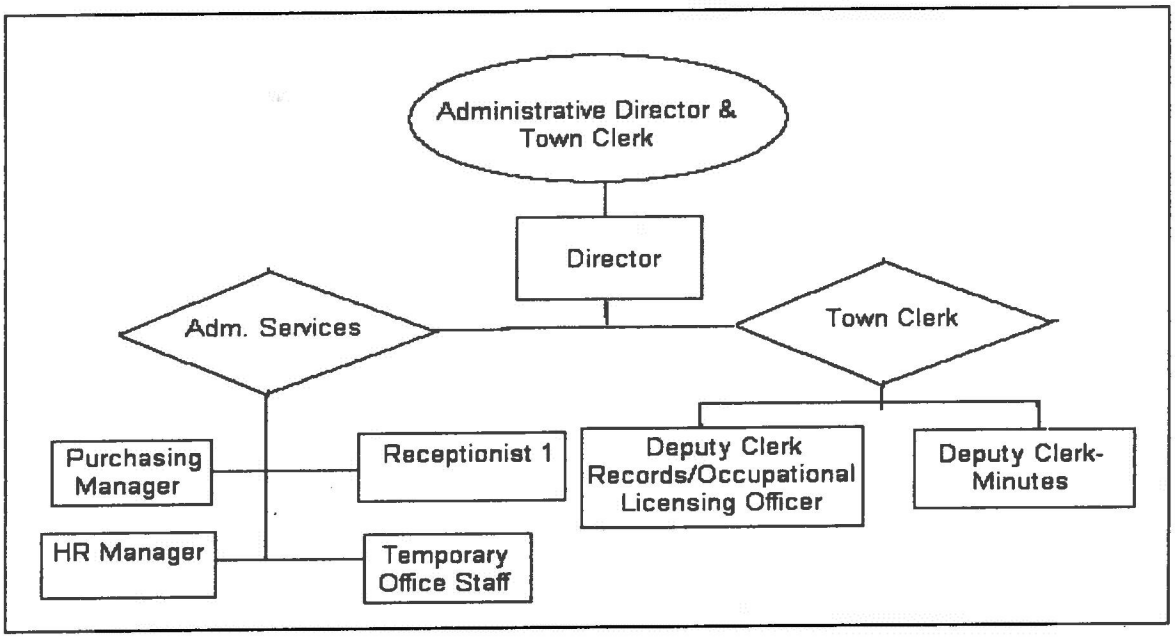
FUND: GENERAL FUND 001

DEPARTMENT: #1300

REPORTS TO: TOWN MANAGER

PROGRAM DESCRIPTION

The Town Clerk is responsible for archiving and maintaining the files of all ordinances, resolutions, contracts, and other significant documents. The Town Clerk is also responsible for the recording and preparation of the minutes of the meetings of the Town Commission. The Clerk oversees legal compliance in advertisements meetings and documents that require publication. This official is also responsible for conducting all town elections. Occupational licensing is conducted through the Town Clerk's office.



TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	TOWN CLERK - 1300						
	PERSONNEL SERVICES						
512.1101	WAGES / EXECUTIVE	83,760	83,760	-	-	47,877	47,877
512.1201	WAGES / REGULAR	81,536	81,536	87,485	-	-	87,485
512.1220	ADDITIONAL TAXABLE BENEFITS	-	-	-	-	-	-
512.1302	WAGES / TEMPORARY	1,900	1,900	1,900	-	-	1,900
512.1402	WAGES / OVERTIME	1,500	1,500	1,500	-	-	1,500
512.2101	FICA TAXES	12,905	12,905	6,953	-	3,665	10,618
512.2203	TOWN CONTRIB SALARY SAVINGS / 401-K	4,317	4,317	1,944	-		1,944
512.2301	INSURANCE / MEDICAL	23,740	23,740	21,820	-	6,986	28,806
512.2302	INSURANCE / DISABILITY	1,240	1,240	499	-	258	757
512.2304	INSURANCE / LIFE	621	621	327	-	179	506
512.2401	WORKERS COMPENSATION	479	479	371	-	196	567
	TOTAL PERSONNEL SERVICES	211,998	211,998	122,799	-	59,161	181,960
	OPERATING EXPENSES						
512.3104	PROF SERVICES / OTHER	10,000	10,000	-	16,000	(5,000)	11,000
512.4001	TRAVEL / CONFERENCE / TRAINING	13,400	13,400	-	13,200	-	13,200
512.4002	CAR ALLOWANCE	2,000	2,000	-		-	
512.4101	COMMUNICATIONS	2,446	2,446	2,446	(660)	-	1,786
512.4102	CELL PHONE ALLOWANCE	-	-	-	-	-	-
512.4201	POSTAGE AND FREIGHT	3,000	3,000	3,000	-	-	3,000
512.4401	RENTAL / BUILDING	1,800	1,800	1,800	-	-	1,800
512.4605	R/M OTHER EQUIPMENT	1,654	926	1,654	-	-	1,654
512.4701	PRINTING AND FORMS	32,500	32,500	32,500	-	-	32,500
512.4702	DUPLICATION COSTS	318	318	318	-	-	318
512.4901	LICENSES AND TAXES	450	450	450	-	-	450
512.4902	MISCELLANEOUS	500	500	500	-	-	500
512.4903	ADVERTISING	30,000	30,000	30,000	20,000	-	50,000
512.5101	OFFICE SUPPLIES	3,300	3,300	3,300	-	-	3,300
512.5208	MISC OPERATING SUPPLIES	400	400	400	-	-	400
512.5210	SMALL TOOLS AND MINOR EQUIPMENT	500	500	500	-	-	500
512.5401	BKS/PUBS/SUBSCRIP/MEMB DUES	1,160	1,160	-	1,360	-	1,360
	TOTAL OPERATING EXPENSES	103,428	102,700	76,868	49,900	(5,000)	121,768
	CAPITAL OUTLAY					-	
512.6402	OFFICE EQUIPMENT AND FURNITURE	-	728	-	1,000	-	1,000
512.6403	OTHER EQUIPMENT	-	-	-	5,000	(5,000)	-
	TOTAL CAPITAL OUTLAY	-	728	-	6,000	(5,000)	1,000
	TOTAL TOWN CLERK EXPENDITURES	315,426	315,426	199,667	55,900	49,161	304,728

FINANCE DEPARTMENT

FUND: GENERAL FUND 001

DEPARTMENT #1400

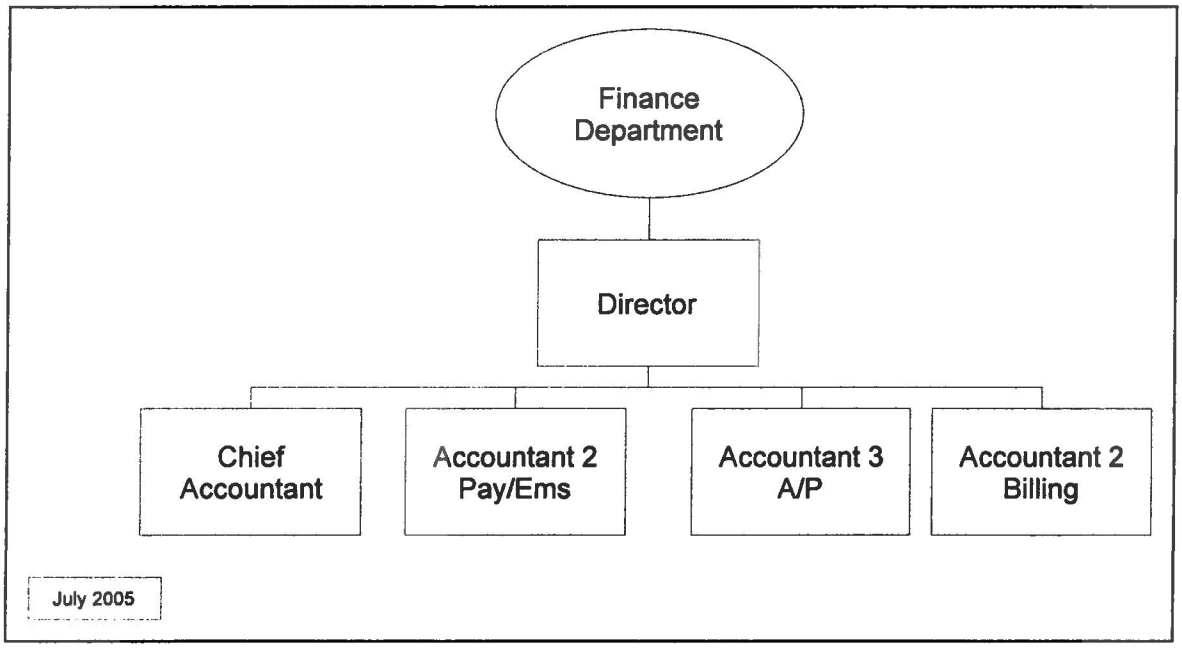
Reports to: ADMINISTRATIVE SERVICES DIRECTOR

PROGRAM DESCRIPTION

The finance department is responsible for administering the financial affairs of the town. This department collects, invests, maintains custody of and disburses all monies belonging to the town.

The department establishes all accounting procedures, furnishes financial statements and provides the town manager such other fiscal services which he may require.

ORGANIZATIONAL CHART



TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	FINANCE - 1400						
	PERSONNEL SERVICES						
513.1101	WAGES / EXECUTIVE	99,106	99,106	98,159	-	-	98,159
513.1201	WAGES / REGULAR	186,680	186,680	198,578	-	-	198,578
513.1220	ADDITIONAL TAXABLE BENEFITS	-	-	-	-	-	-
513.1302	WAGES / TEMPORARY	-	-	-	-	-	-
513.1402	WAGES / OVERTIME	400	400	400	-	-	400
513.2101	FICA TAXES	21,893	21,893	22,739	-	-	22,739
513.2203	TOWN CONTRIB SALARY SAVINGS / 401-K	7,365	7,365	6,249	-	-	6,249
513.2301	INSURANCE / MEDICAL	28,532	28,532	36,001	-	(1,176)	34,825
513.2302	INSURANCE / DISABILITY	2,143	2,143	1,798	-	-	1,798
513.2304	INSURANCE / LIFE	1,071	1,071	1,116	-	-	1,116
513.2401	WORKERS COMPENSATION	815	815	1,218	-	-	1,218
	TOTAL PERSONNEL SERVICES	348,005	348,005	366,258	-	(1,176)	365,082
	OPERATING EXPENSES						
513.3104	PROF SERVICES / OTHER	425	425	-	13,225	-	13,225
513.4001	TRAVEL / CONFERENCE / TRAINING	5,213	5,213	-	6,619	-	6,619
513.4002	CAR ALLOWANCE	2,000	2,000	2,500	-	-	2,500
513.4101	COMMUNICATIONS	1,770	1,770	1,770	-	-	1,770
513.4102	CELL PHONE ALLOWANCE	-	-	-	-	-	-
513.4201	POSTAGE AND FREIGHT	21,900	21,900	21,900	-	-	21,900
513.4401	RENTAL / BUILDING	300	300	300	-	-	300
513.4605	R/M OTHER EQUIPMENT	100	100	100	-	-	100
513.4701	PRINTING AND FORMS	850	850	850	(350)	-	500
513.4702	DUPLICATION COSTS	100	100	100	-	-	100
513.4902	MISCELLANEOUS	150	150	150	-	-	150
513.4903	ADVERTISING	-	-	-	-	-	-
513.5101	OFFICE SUPPLIES	1,250	1,165	1,250	-	-	1,250
513.5210	SMALL TOOLS AND MINOR EQUIPMENT	300	385	300	-	-	300
513.5401	BKS/PUBLICATIONS/SUBSCRIP/MEMB DUES	565	565	-	690	-	690
	TOTAL OPERATING EXPENSES	34,923	34,923	29,220	20,184	-	49,404
	CAPITAL OUTLAY						
513.6402	OFFICE EQUIPMENT AND FURNITURE	-	-	-	-	-	-
513.6403	OTHER EQUIPMENT	-	-	-	-	-	-
513.6606	BOOKS AND PUBLICATIONS	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
	TOTAL FINANCE EXPENDITURES	382,928	382,928	395,478	20,184	(1,176)	414,486

GENERAL SERVICES

FUND: 001 GENERAL

DEPARTMENT: #3000

REPORTS TO: TOWN MANAGER, FINANCE, ADMINISTRATIVE SERVICES

PROGRAM DESCRIPTION

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, pension contributions, grants, transfers, general contingency account and other budgetary items.

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	GENERAL SERVICES - 3000						
	PERSONNEL SERVICES						
513.1209	SEVERANCE	-	-	-	-	-	-
513.1601	COMPENSATING VACATION PAY	12,000	12,000	12,000	-	-	12,000
513.1602	COMPENSATING MEDICAL PAY	19,000	19,000	19,000	5,000	-	24,000
513.2201	PENSION	977,254	977,254	977,254	86,596	-	1,063,850
513.2202	ADDITIONAL RETIREMENT PAYMENTS	-	-	-	-	-	-
513.2303	MEDICAL / OTHER	-	-	-	-	-	-
513.2501	UNEMPLOYMENT	-	-	-	-		
513.2906	CONTINGENCIES	-	-	-	-	250,000	250,000
	TOTAL PERSONNEL SERVICES	1,008,254	1,008,254	1,008,254	91,596	250,000	1,349,850
	OPERATING EXPENSES						
512.4902	MISCELLANEOUS	-	-	-	-	-	-
512.5401	BKS/PUBS/SUBSCRIP/MEMB DUES	-	-	-	-	-	-
513.3104	PROF SERVICE / FIN & ADM	50,000	91,150	50,000	-	-	50,000
513.3201	ACCOUNTING AND AUDITING	19,000	19,000	19,000	-	-	19,000
513.4402	RENTAL / EQUIPMENT	6,000	6,000	6,000	1,000	-	7,000
513.4605	R/M OTHER EQUIPMENT	2,239	2,239	2,239	-	-	2,239
513.4902	MISCELLANEOUS	20,000	20,000	20,000	4,400	-	24,400
513.4910	REFUND REC CTR DONATIONS (PRIOR YR)	-	-	-	-	-	
513.5101	OFFICE SUPPLIES	3,000	3,000	3,000	-	-	3,000
513.5401	BKS/PUBLICATIONS/SUBSCRIP/MEMBERSH	32,500	32,500	32,500	-	(15,000)	17,500
514.3104	PROF SERVICE / LEGAL	-	-	-	-	-	-
519.3104	PROF SERVICES / OTHER	-	-	-	-	-	-
519.4101	COMMUNICATIONS	600	600	600	-	-	600
519.4104	TELEVISION MEDIA	22,000	22,000	22,000	-	-	22,000
519.4502	INSURANCE / PROPERTY	120,000	120,000	122,400	-	-	122,400
519.4503	INSURANCE / OTHER	145,000	145,000	188,300	-	-	188,300
519.4702	DUPLICATION COSTS	4,000	4,000	4,000	-	-	4,000
519.4902	MISCELLANEOUS	100	100	100	-	-	100
519.4910	LBK ANNIVERSARY	47,750	47,750	-	15,000	-	15,000
519.4930	LEGAL SETTLEMENTS	-	-	-	-	-	-
519.4931	MISCELLANEOUS REPAIRS	-	-	-	-	-	-
519.5208	MISC OPERATING SUPPLIES / VEND MACH	1,500	1,500	1,500	-	-	1,500
525.3110	PROF SERVICES / RED TIDE CLEAN UP	100,000	100,000	-	-	100,000	100,000
525.3111	PROF SERVICES / STORM CLEAN UP	-	150,000	-	-	-	
531.4301	ELECTRICITY	37,419	37,419	37,419	7,500	-	44,919
534.4304	SOLID WASTE RECYCLING	2,000	2,000	2,000	-	-	2,000
	TOTAL OPERATING EXPENSES	613,108	804,258	511,058	27,900	85,000	623,958
	CAPITAL OUTLAY						
519.6201	BUILDINGS	-	-	-	-	-	-
519.6202	IMPROVEMENTS TO BUILDINGS	-	-	-	-	-	-
519.6301	BEACH RENOURISHMENT	-	-	-	-	-	-
519.6402	OFFICE EQUIPMENT AND FURNITURE	-	-	-	-	-	-
519.6403	OTHER EQUIPMENT	-	-	-	-	-	-
534.6403	OTHER EQUIP / SOLID WASTE RECYCLING	-	-	-	-	-	-
572.6101	LAND	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	GRANTS AND AIDS						
559.8200	GRANTS	30,000	30,000	-	-	-	-
559.8210	S.T.A.R.T.	-	-	-	25,000	-	25,000
559.8211	GRANT RECEPIENT #1	-	-	-	-	-	
559.8212	AUSTRALIAN PINE TREE REMOVAL GRANT	35,000	43,500	35,000	-	-	35,000
559.8213	S.C.O.P.E.		-	-	2,300	-	2,300
575.8202	SARASOTA BAY ESTUARY PROGRAM	-	-	-	15,000	-	15,000
579.8204	ECONOMIC DEVELOPMENT COUNCIL	-	-	-	5,000	-	5,000
579.8209	LBK ART AWARD	3,700	3,700	3,700	-	-	3,700
	TOTAL GRANTS AND AIDS	68,700	77,200	38,700	47,300	0	86,000
	NON-OPERATING EXPENSES						
519.9901	CONTINGENCIES	645,949	427,499	645,949	-	64,348	710,297
581.0101	IF TRANSFER / ROAD AND BRIDGE FUND	-	-	-	-	-	-
581.0102	IF TRANSFER / INFR SURTAX	-	-	-	-	-	-
581.0103	IF TRANSFER / BCH ER CNTRL DIST A	-	-	-	-	-	-
581.0201	IF TRANSFER / PROMISSORY NOTES-201	-	-	-	-	-	-
581.0204	IF TRANSFER / G O WATER BOND FUND	-	-	-	-	-	-
581.0205	IF TRANSFER / G O SEWER BOND FUND	-	-	-	-	-	-
581.0301	IF TRANSFER / STREET CAPITAL PROJ	-	-	-	-	-	-
581.0302	IF TRANSFER / LAND ACQUISITION	-	-	-	-	-	-
581.0303	IF TRANSFER / BEACH CAPITAL PROJ	-	-	-	-	-	-
581.0304	IF TRANSFER / CAPITAL FACILITIES	-	-	-	-	-	-
581.0305	IF TRANSFER / CANAL DREDGING	125,000	125,000	125,000	(5,000)		120,000
581.0306	IF TRANSFER / PARKS & REC CAP PROJ	-	-	-	-	-	-
581.0401	IF TRANSFER / UTILITY FUND	-	-	-	-	-	-
581.0402	IF TRANSFER / AQUIFER MONITORING	-	-	-	-	-	-
581.9611	IF TRANSFER / PUBLIC WKS DONATION	-	-	-	-	-	-
	TOTAL NON-OPERATING EXPENSES	770,949	552,499	770,949	(5,000)	64,348	830,297
	TOTAL GENERAL EXPENDITURES	2,461,011	2,442,211	2,328,961	161,796	399,348	2,890,105

MANAGEMENT INFORMATION SYSTEMS

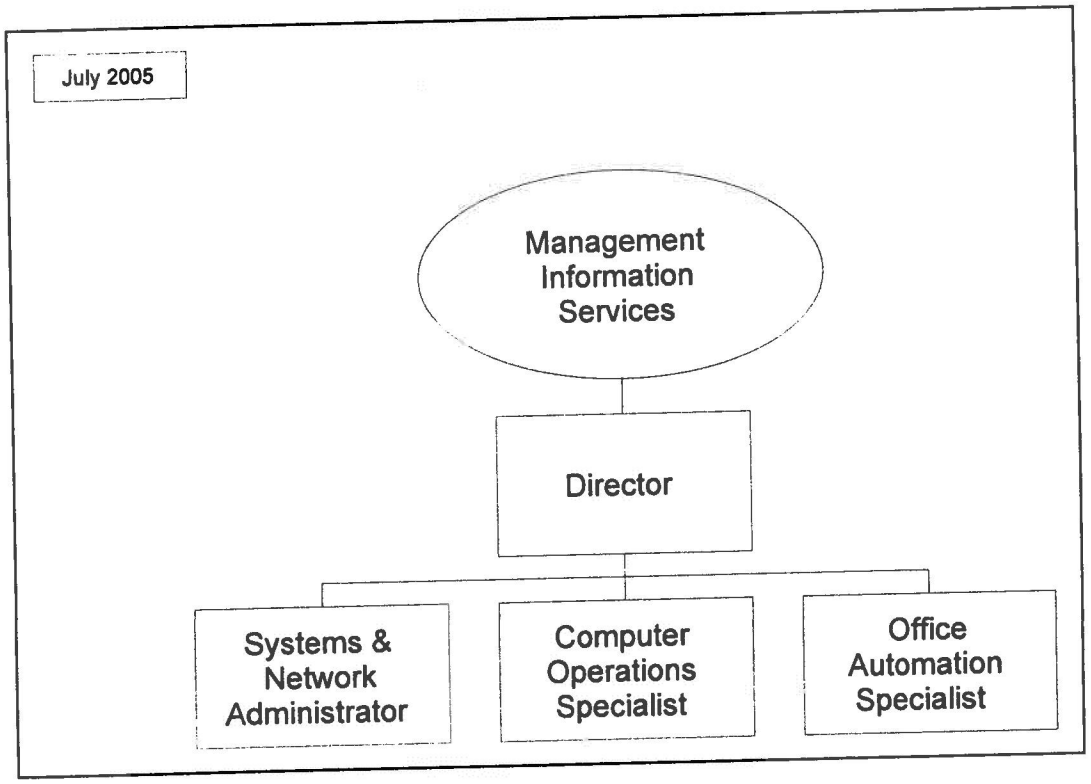
DEPARTMENT: #1500

FUND: 001

REPORTS TO: TOWN MANAGER

The department is responsible for the design, development, implementation and maintenance of all computerized systems, associated data transmissions, electronic storage and data interfaces within the town.

ORGANIZATIONAL CHART



TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	MANAGEMENT INFORMATION SYSTEM - 1500						
	PERSONNEL SERVICES						
519.1101	WAGES / EXECUTIVE	93,373	93,373	98,665			98,665
519.1201	WAGES / REGULAR	151,278	151,278	160,035	41,558	(41,558)	160,035
519.1220	ADDITIONAL TAXABLE BENEFITS	-	-	-	-	-	-
519.1302	WAGES / TEMPORARY	-	-	-	-	-	-
519.1402	WAGES / OVERTIME	935	935	935	-	-	935
519.2101	FICA TAXES	19,387	19,387	19,871	3,179	(3,179)	19,871
519.2203	TOWN CONTRIB SALARY SAVINGS / 401-I	5,985	5,985	6,277	-	-	6,277
519.2301	INSURANCE / MEDICAL	27,272	27,272	29,957	-	(27)	29,930
519.2302	INSURANCE / DISABILITY	1,835	1,835	1,443	237	(237)	1,443
519.2304	INSURANCE / LIFE	944	944	971	156	(156)	971
519.2401	WORKERS COMPENSATION	672	672	1,063	170	(170)	1,063
	TOTAL PERSONNEL SERVICES	301,681	301,681	319,217	45,300	(45,327)	319,190
	OPERATING EXPENSES						
519.3104	PROF SERVICES / OTHER	140,000	140,000	-	142,000	(50,000)	92,000
519.4001	TRAVEL / CONFERENCE / TRAINING	10,000	13,000	-	14,650	(4,650)	10,000
519.4002	CAR ALLOWANCE	2,346	2,346	2,346			2,346
519.4101	COMMUNICATIONS	34,265	34,265	34,265	85		34,350
519.4102	CELL PHONE ALLOWANCE	-	-	-	-	-	-
519.4201	POSTAGE AND FREIGHT	200	200	200			200
519.4401	RENTAL / BUILDING	-	-	-	-	-	-
519.4502	INSURANCE / PROPERTY	-	-	-	-	-	-
519.4603	R/M AUTOMOTIVE EQUIPMENT	-	-	-	1,200	(1,200)	-
519.4605	R/M OTHER EQUIPMENT	36,000	40,972	36,000	4,000	-	40,000
519.4701	PRINTING AND FORMS	7,800	7,800	7,800	-	-	7,800
519.4702	DUPLICATION COSTS	100	100	100	-	-	100
519.4902	MISCELLANEOUS	2,300	2,300	2,300	-	-	2,300
519.4903	ADVERTISING	-	-	-	-	-	
519.5101	OFFICE SUPPLIES	550	550	550	-	-	550
519.5204	FUEL AND OIL		-	-	1,500	(1,500)	
519.5208	MISC OPERATING SUPPLIES	4,800	4,800	4,800	(1,800)	-	3,000
519.5210	SMALL TOOLS AND MINOR EQUIPMENT	6,000	4,500	6,000	-	-	6,000
519.5212	COMPUTER SOFTWARE	8,500	7,105	8,500	-	-	8,500
519.5401	BKS/PUBLICATIONS/SUBSCRIP/MEMB DU	1,560	1,560	-	2,245	-	2,245
	TOTAL OPERATING EXPENSES	254,421	259,498	102,861	163,880	(57,350)	209,391
	CAPITAL OUTLAY						
519.6401	AUTOMOTIVE EQUIPMENT		-	-	22,000	(22,000)	-
519.6402	OFFICE EQUIPMENT AND FURNITURE	-	-	-	5,300	-	5,300
519.6403	OTHER EQUIPMENT	28,800	127,400	-	185,600	(133,200)	52,400
519.6409	COMPUTER SOFTWARE	-	9,790	-	35,150	(1,200)	33,950
	TOTAL CAPITAL OUTLAY	28,800	137,190	-	248,050	(156,400)	91,650
	TOTAL MGMT INFO SYSTEMS	584,902	698,369	422,078	457,230	(259,077)	620,231

ADMINISTRATIVE SERVICES

DEPARTMENT
#1800

FUND: GENERAL FUND 001
REPORTS TO: TOWN MANAGER

DIRECTS DIVISIONS:
PERSONNEL #1600
PURCHASING #2400

PROGRAM DESCRIPTION

The Administrative Services Department is the town's risk manager and participates in collective bargaining; institutes safety training and programs to protect Town staff; the administrator oversees the staffing of the switchboard; public information; and directs the personnel and purchasing divisions.

The Personnel Division is responsible for the administration of all personnel actions, including records maintenance, employee applications, employee profiles, insurance, education and various other personnel benefits and compensation related programs (e.g. Life, health, COBRA, pension, 401K, 457). Monitors compliance with HIPPA and other Federal and State program.

The Purchasing division is responsible for purchasing goods and services required by the town in an efficient and economical manner in accordance with Federal laws, laws of the State of Florida and town ordinances. As such, the department administers specifications, competitive bids, negotiations, selection of vendors and timely delivery of such goods and services to the town.

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	ADMINSTRATIVE SERVICES - 1800						
	PERSONNEL SERVICES						
519.1101	WAGES / EXECUTIVE	90,617	90,617	95,754	-	(47,877)	47,877
519.1201	WAGES / REGULAR	31,262	31,262	33,051	-	-	33,051
519.1209	SEVERANCE		-		-	-	-
519.1220	ADDITIONAL TAXABLE BENEFITS	-	-		-	-	-
519.1302	WAGES / TEMPORARY	8,000	8,000	8,000	-	-	8,000
519.1402	WAGES / OVERTIME	500	500	500	-	-	500
519.2101	FICA TAXES	9,974	9,974	10,508	-	(3,665)	6,843
519.2203	TOWN CONTRIB / 401-K	2,312	2,312	1,725	-	(359)	1,366
519.2301	INSURANCE / MEDICAL	14,266	14,266	20,285	-	(7,482)	12,803
519.2302	INSURANCE / DISABILITY	914	914	703	-	(257)	446
519.2304	INSURANCE / LIFE	458	458	484	-	(179)	305
519.2401	WORKERS COMPENSATION	371	371	562	-	(196)	366
	TOTAL PERSONNEL SERVICES	158,674	158,674	171,572	-	(60,015)	111,557
	OPERATING EXPENSES						
519.3104	PROF SERVICES / OTHER	8,025	8,025	-	8,025	(1,000)	7,025
519.4001	TRAVEL / CONFERENCE / TRAINING	4,346	4,346	-	3,950	-	3,950
519.4002	CAR ALLOWANCE	2,000	2,000	2,000		-	2,000
519.4101	COMMUNICATIONS	1,760	1,760	1,760	700	-	2,460
519.4102	CELL PHONE ALLOWANCE	-	-		-	-	-
519.4201	POSTAGE AND FREIGHT	230	230	230	-	-	230
519.4701	PRINTING AND FORMS	-	-	-	-	-	-
519.4702	DUPLICATION COSTS	-	-	-	-	-	-
519.4902	MISCELLANEOUS	400	400	400	-	-	400
519.4903	ADVERTISING	3,000	3,000	3,000	-	-	3,000
519.5101	OFFICE SUPPLIES	100	100	100	-	-	100
519.5208	MISC OPERATING SUPPLIES	300	300	300	-	-	300
519.5210	SMALL TOOLS AND MINOR EQUIPMENT	400	400	400	-	-	400
519.5401	BKS/PUBLICATIONS/SUBSCRIP/MEMB DU	130	130	-	325	-	325
	TOTAL OPERATING EXPENSES	20,691	20,691	8,190	13,000	(1,000)	20,190
	CAPITAL OUTLAY						
519.6402	OFFICE EQUIPMENT AND FURNITURE	-	-	-	-	-	-
519.6403	OTHER EQUIPMENT	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
	TOTAL ADMIN SERV EXPENDITURES	179,365	179,365	179,762	13,000	(61,015)	131,747

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	PERSONNEL - 1600						
	PERSONNEL SERVICES						
513.1201	WAGES / REGULAR	53,477	53,477	58,469	-	-	58,469
513.1220	ADDITIONAL TAXABLE BENEFITS	-	-	-	-	-	-
513.1302	WAGES / TEMPORARY	-	-	-	-	-	-
513.1402	WAGES / OVERTIME	-	-	-	-	-	-
513.2101	FICA TAXES	4,091	4,091	4,474	-	-	4,474
513.2203	TOWN CONTRIB SALARY SAVINGS	1,604	1,604	1,754	-	-	1,754
513.2301	INSURANCE / MEDICAL	12,896	12,896	14,158	-	(27)	14,131
513.2302	INSURANCE / DISABILITY	401	401	333	-	-	333
513.2304	INSURANCE / LIFE	201	201	219	-	-	219
513.2401	WORKERS COMPENSATION	152	152	240	-	-	240
	TOTAL PERSONNEL SERVICES	72,822	72,822	79,647	-	(27)	79,620
	OPERATING EXPENSES						
513.3104	PROF SERVICE / OTHER	6,975	6,975	-	8,135	-	8,135
513.4001	TRAVEL / CONFERENCE / TRAINING	4,542	4,542	-	3,867	-	3,867
513.4002	CAR ALLOWANCE	424	424	424	-	-	424
513.4101	COMMUNICATIONS	1,246	1,246	1,246	-	-	1,246
513.4102	CELL PHONE ALLOWANCE	-	-	-	-	-	-
513.4201	POSTAGE AND FREIGHT	350	350	350	100	(100)	350
513.4401	RENTAL / BUILDING	507	507	507	-	-	507
513.4605	R/M OTHER EQUIPMENT	18	18	18	-	-	18
513.4701	PRINTING AND FORMS	400	400	400	-	(200)	200
513.4702	DUPLICATION COSTS	-	-		-	-	-
513.4902	MISCELLANEOUS	500	500	500	-	-	500
513.4903	ADVERTISING	-	-		-	-	-
513.5101	OFFICE SUPPLIES	350	350	350	-	-	350
513.5210	SMALL TOOLS AND MINOR EQUIPMENT	400	400	400	-	-	400
513.5401	BKS/PUBLICATIONS/SUBSCRIP/MEMB DU	1,167	1,167	-	1,562	-	1,562
	TOTAL OPERATING EXPENSES	16,879	16,879	4,195	13,664	(300)	17,559
	CAPITAL OUTLAY						
513.6402	OFFICE EQUIPMENT AND FURNITURE	-	-	-	-	-	-
513.6403	OTHER EQUIPMENT	-	-	-	-	-	-
513.6601	CAPITAL PUBLICATIONS	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
	TOTAL PERSONNEL EXPENDITURES	89,701	89,701	83,842	13,664	(327)	97,179

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	PURCHASING - 2400						
	PERSONNEL SERVICES						
513.1101	WAGES / EXECUTIVE	-	-	-	-	-	-
513.1201	WAGES / REGULAR	60,757	60,757	64,210	-	-	64,210
513.1220	ADDITIONAL TAXABLE BENEFITS	-	-		-	-	-
513.1302	WAGES / TEMPORARY	-	-		-	-	-
513.2101	FICA TAXES	4,648	4,648	4,918	-	-	4,918
513.2203	TOWN CONTRIB SALARY SAVINGS / 401-I	1,823	1,823	1,926	-	-	1,926
513.2301	INSURANCE / MEDICAL	9,474	9,474	10,910	-	(153)	10,757
513.2302	INSURANCE / DISABILITY	456	456	366	-	-	366
513.2304	INSURANCE / LIFE	227	227	242	-	-	242
513.2401	WORKERS COMPENSATION	173	173	263	-	-	263
	TOTAL PERSONNEL SERVICES	77,558	77,558	82,835	-	(153)	82,682
	OPERATING EXPENSES					-	
513.4001	TRAVEL / CONFERENCE / TRAINING	4,820	4,820	-	4,270	-	4,270
513.4002	CAR ALLOWANCE	100	100	100	-	-	100
513.4101	COMMUNICATIONS	1,210	1,210	1,210	550	-	1,760
513.4102	CELL PHONE ALLOWANCE	-	-	-	-	-	-
513.4201	POSTAGE AND FREIGHT	603	603	603	-	(300)	303
513.4401	RENTAL / BUILDING	150	150	150	-	-	150
513.4605	R/M OTHER EQUIPMENT	55	55	55	-	-	55
513.4701	PRINTING AND FORMS	300	300	300	-	-	300
513.4702	DUPLICATION COSTS	-	-		-	-	
513.4902	MISCELLANEOUS	200	200	200	-	-	200
513.4903	ADVERTISING	1,100	1,100	1,100	-	-	1,100
513.5101	OFFICE SUPPLIES	200	200	200	-	-	200
513.5208	MISCELLANEOUS OPERATING SUPPLIES	-	-	-	-	-	-
513.5210	SMALL TOOLS AND MINOR EQUIPMENT	200	200	200		-	200
513.5401	BKS/PUBLICATIONS/SUBSCRIP/MEMB DU	675	675	-	705	-	705
	TOTAL OPERATING EXPENSES	9,613	9,613	4,118	5,525	(300)	9,343
	CAPITAL OUTLAY						
513.6402	OFFICE EQUIPMENT AND FURNITURE	-	-	-	-	-	-
513.6403	OTHER EQUIPMENT	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
	TOTAL PURCHEXPENDITURES	87,171	87,171	86,953	5,525	-453	92,025

POLICE DEPARTMENT

FUND: GENERAL FUND 001

DEPARTMENT: #1900

REPORTS TO: TOWN MANAGER

PROGRAM DESCRIPTION

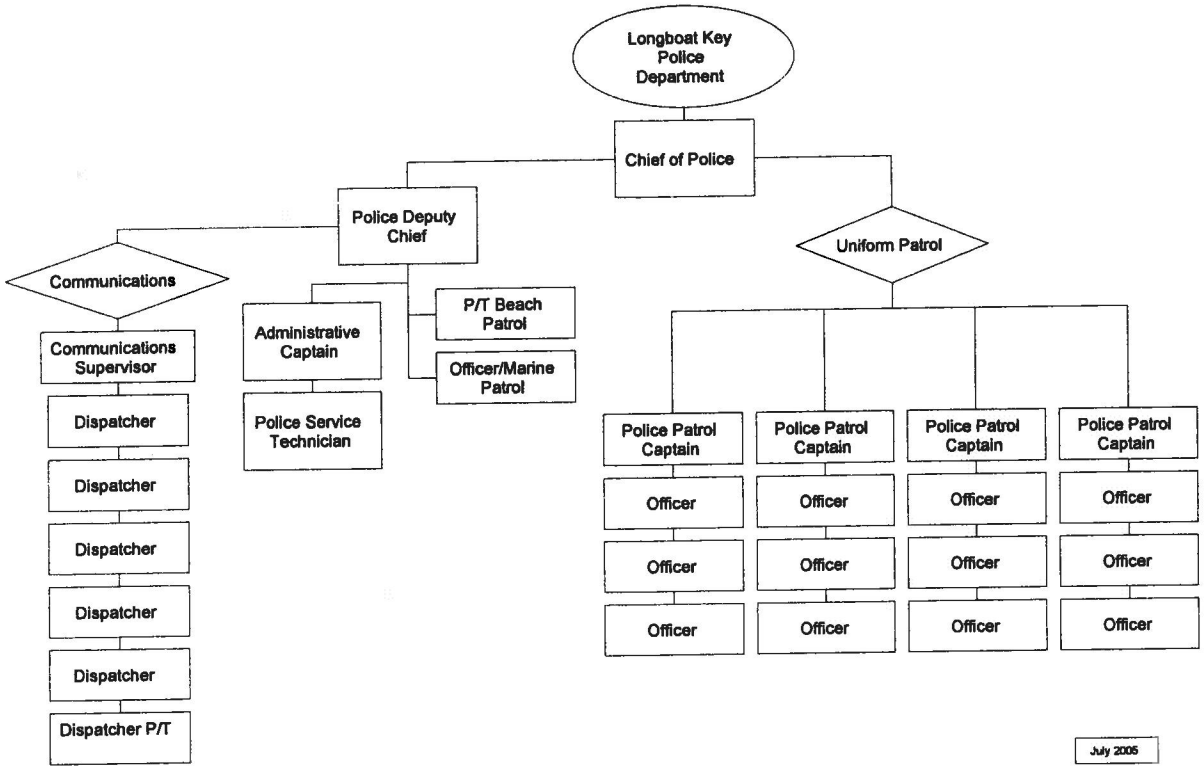
This department provides a systematic program that protects the public peace and order, assures the observance of law, and enforces all of the police ordinances of the town, and all of the laws of the State and the United States made within the town.

To that end the department investigates all crimes and other matters of law assigned to the department. Enforces safety, crime prevention and detention. It has arrest powers against all law violators.

The Police department supervises the 911 emergency dispatch program within the Town.

The Police Chief with the Town Commission, Town Manager and Fire Chief operate as the division of local government which is responsible for the preparation of the town against all type of disasters.

ORGANIZATIONAL CHART



TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	POLICE DEPARTMENT - 1900						
	PERSONNEL SERVICES						
521.1101	WAGES / EXECUTIVE	88,088	88,088	93,080	-	-	93,080
521.1104	INCENTIVE PAY / EXECUTIVE	1,560	1,560	1,560	-	-	1,560
521.1201	WAGES / REGULAR	1,327,176	1,327,176	1,409,806	-	-	1,409,806
521.1204	INCENTIVE PAY / REGULAR	36,837	36,837	34,317	-	-	34,317
521.1206	WAGES / HOLIDAY	50,232	50,232	53,437	-	-	53,437
521.1208	SHIFT DIFFERENTIAL	30,719	30,719	32,653	-	-	32,653
521.1220	ADDITIONAL TAXABLE BENEFITS	-	-	-	-	-	-
521.1302	WAGES / TEMPORARY	5,000	5,000	5,000	-	-	5,000
521.1402	WAGES / OVERTIME	50,000	50,000	50,000	-	(18,000)	32,000
521.2101	FICA TAXES	122,684	122,684	129,689	-	-	129,689
521.2203	TOWN CONTRIB SALARY SAVINGS / 401-K	27,761	27,761	30,694	-	-	30,694
521.2204	TOWN CONTRIB DEF COMP / ICMA 401-A	14,094	14,094	14,893	-	-	14,893
521.2301	INSURANCE / MEDICAL	264,088	264,088	297,821	-	(3,169)	294,652
521.2302	INSURANCE / DISABILITY	2,191	2,191	2,319	-	-	2,319
521.2304	INSURANCE / LIFE	5,294	5,294	5,613	-	-	5,613
521.2401	WORKERS COMPENSATION	34,660	34,660	44,453	-	-	44,453
	TOTAL PERSONNEL SERVICES	2,060,384	2,060,384	2,205,335	-	(21,169)	2,184,166
	OPERATING EXPENSES						
521.1209	SEVERANCE	-	-	-	-	-	-
521.3104	PROF SERVICES / OTHER	20,000	11,000	-	24,600	(2,000)	22,600
521.4001	TRAVEL / CONFERENCE / TRAINING	33,315	28,825	-	45,125	(3,000)	42,125
521.4002	CAR ALLOWANCE	-	-	-	-	-	-
521.4101	COMMUNICATIONS	21,420	20,420	21,420	-	-	21,420
521.4102	CELL PHONE ALLOWANCE	-	-	-	-	-	-
521.4201	POSTAGE AND FREIGHT	1,128	1,128	1,128	-	-	1,128
521.4301	ELECTRICITY	14,989	14,989	14,989	-	-	14,989
521.4302	WATER	720	720	720	-	-	720
521.4401	RENTAL / BUILDING	1,967	1,967	1,967	-	-	1,967
521.4402	RENTAL / EQUIPMENT	6,000	6,000	6,000	-	-	6,000
521.4601	R/M BUILDINGS	20,000	17,000	20,000	-	-	20,000
521.4602	R/M GROUNDS	-	500		-	-	-
521.4603	R/M AUTOMOTIVE EQUIPMENT	37,000	41,000	37,000	-	-	37,000
521.4605	R/M OTHER EQUIPMENT	12,000	14,000	12,000	-	-	12,000
521.4701	PRINTING AND FORMS	4,000	4,000	4,000	-	-	4,000
521.4702	DUPLICATION COSTS	1,000	1,000	1,000	-	-	1,000
521.4901	LICENSES AND TAXES	191	441	191	-	-	191
521.4902	MISCELLANEOUS	7,000	4,000	7,000	-	-	7,000
521.4903	ADVERTISING	1,000	1,000	1,000	-	-	1,000
521.5101	OFFICE SUPPLIES	5,600	5,600	5,600	-	-	5,600
521.5202	CLEANING AND SANITATION SUPPLIES	500	500	500	-	-	500
521.5203	UNIFORMS	24,500	21,750	24,500	-	-	24,500
521.5204	FUEL AND OIL	53,108	53,108	53,108	-	-	53,108
521.5208	MISC OPERATING SUPPLIES	6,250	6,250	6,250	-	-	6,250
521.5210	SMALL TOOLS AND MINOR EQUIPMENT	6,300	6,300	6,300	-	-	6,300
521.5211	LAUNDRY AND CLOTHING ALLOWANCE	8,131	8,131	8,131	-	-	8,131
521.5213	PROPERTY & EVIDENCE SUPPLIES	2,500	2,500	2,500	-	-	2,500
521.5401	BKS/PUBLICATIONS/SUBSCRIP/MEMB DUES	5,045	5,045	-	5,045	-	5,045
	TOTAL OPERATING EXPENSES	293,664	277,174	235,304	74,770	(5,000)	305,074

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	POLICE DEPARTMENT - 1900						
	CAPITAL OUTLAY						
521.6202	IMPROVEMENTS TO BUILDINGS	9,000	9,000	-	-	-	-
521.6301	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	4,000	-	4,000
521.6401	AUTOMOTIVE EQUIPMENT	93,000	95,200	-	68,000	-	68,000
521.6402	OFFICE EQUIPMENT AND FURNITURE	-	23,657	-	-	-	-
521.6403	OTHER EQUIPMENT	69,515	101,538	-	176,000	(33,000)	143,000
	TOTAL CAPITAL OUTLAY	171,515	229,395	-	248,000	(33,000)	215,000
	TOTAL POLICE DEPT EXPENSE	2,525,563	2,566,953	2,440,639	322,770	(59,169)	2,704,240

FIRE/RESCUE DEPARTMENT

GENERAL FUND 001
REPORTS TO: TOWN MANAGER

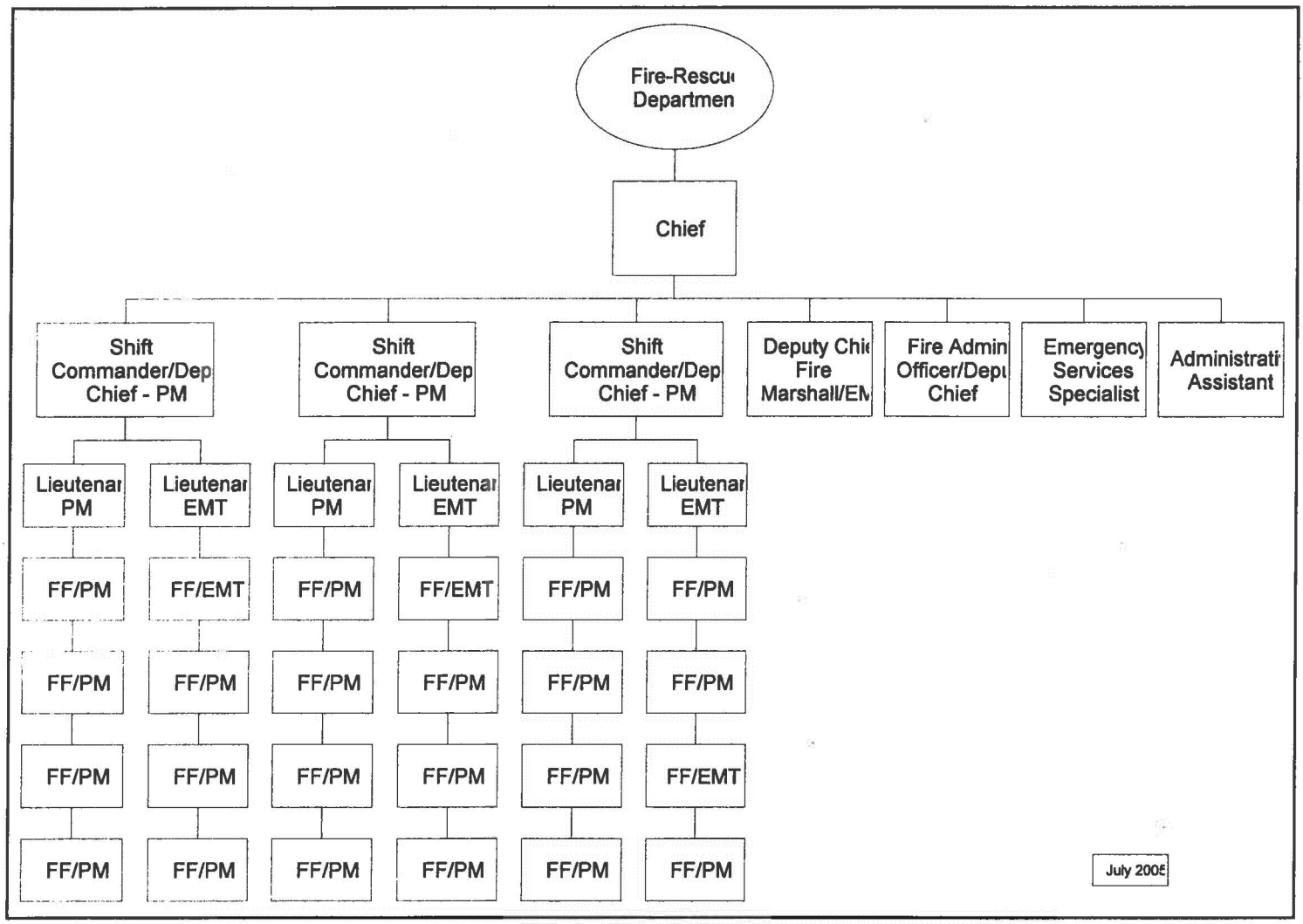
DEPARTMENT:
#2000

PROGRAM DESCRIPTION

The Fire Chief supervises the overall operation of the fire and rescue department. This department is responsible for the training of all rescue and firefighters, the control of fires, the maintenance of fire fighting/rescue equipment and fire inspections of all buildings.

The Fire Chief with the Town Commission, Town Manager and Police Chief operate as the division of local government which is responsible for the preparation of the town against all type of disasters.

ORGANIZATIONAL CHART



TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	FIRE/RESCUE - 2000						
	PERSONNEL SERVICES						
522.1101	WAGES / EXECUTIVE	93,373	93,373	98,665	-	-	98,665
522.1104	INCENTIVE PAY / EXECUTIVE	1,250	1,250	1,250	-	-	1,250
522.1201	WAGES / REGULAR	2,164,863	2,155,363	2,268,955	-	-	2,268,955
522.1204	INCENTIVE PAY / REGULAR	16,191	16,191	15,951	-	-	15,951
522.1206	WAGES / HOLIDAY	83,079	83,079	86,834	-	-	86,834
522.1209	SEVERANCE	-	-	-	-	-	-
522.1220	ADDITIONAL TAXABLE BENEFITS	-	-				
522.1302	WAGES / TEMPORARY	4,500	7,500	4,500	-	-	4,500
522.1402	WAGES / OVERTIME	148,494	145,494	135,675	-	-	135,675
522.1504	STATE INCENTIVE	14,641	14,641	13,321	-	-	13,321
522.2101	FICA TAXES	193,269	193,269	200,919	-	-	200,919
522.2203	TOWN CONTRIB SALARY SAVINGS / 401-K	46,030	46,030	49,916	-	-	49,916
522.2301	INSURANCE / MEDICAL	384,152	384,152	448,427	-	(4,697)	443,730
522.2302	INSURANCE / DISABILITY	697	697	560	-	-	560
522.2304	INSURANCE / LIFE	8,474	8,474	8,872	-	-	8,872
522.2401	WORKERS COMPENSATION	115,131	115,131	119,382	-	-	119,382
	TOTAL PERSONNEL SERVICES	3,274,144	3,264,644	3,453,227	-	(4,697)	3,448,530
	OPERATING EXPENSES						
522.3104	PROF SERVICES / OTHER	44,200	53,700	-	46,200	-	46,200
522.4001	TRAVEL / CONFERENCE / TRAINING	40,555	40,555	-	46,197	-	46,197
522.4002	CAR ALLOWANCE	303	303	303	-	-	303
522.4101	COMMUNICATIONS	15,365	15,365	15,365	-	-	15,365
522.4102	CELL PHONE ALLOWANCE	-	-	-	-	-	
522.4201	POSTAGE AND FREIGHT	1,000	1,000	1,000	-	-	1,000
522.4301	ELECTRICITY	27,492	27,492	27,492	-	-	27,492
522.4302	WATER	1,880	1,880	1,880	-	-	1,880
522.4303	WASTE DIPOSAL SERVICE	-	-		-	-	
522.4401	RENTAL / BUILDING	1,000	1,000	1,000	4,000	(4,000)	1,000
522.4402	RENTAL / EQUIPMENT	4,790	4,790	4,790	-	-	4,790
522.4501	INSURANCE / VEHICLE	-	-	-	-	-	-
522.4502	INSURANCE / PROPERTY	-	-	-	-	-	-
522.4503	INSURANCE / OTHER	-	-	-	-	-	-
522.4601	R/M BUILDINGS	26,603	19,465	26,603	-	(10,000)	16,603
522.4602	R/M GROUNDS	4,100	4,100	4,100	-		4,100
522.4603	R/M AUTOMOTIVE EQUIPMENT	60,052	58,052	60,052	-	(15,000)	45,052
522.4605	R/M OTHER EQUIPMENT	25,411	23,411	25,411	3,000	-	28,411
522.4610	R/M STORM	-	-		-	-	-
522.4701	PRINTING AND FORMS	2,000	2,000	2,000	-	-	2,000
522.4702	DUPLICATION COSTS	500	500	500	-	-	500
522.4901	LICENSES AND TAXES	3,250	3,250	3,250	-	-	3,250
522.4902	MISCELLANEOUS	5,000	7,000	5,000	-	-	5,000
522.4903	ADVERTISING	200	200	200	-	-	200
522.5101	OFFICE SUPPLIES	2,900	4,900	2,900	-	-	2,900
522.5201	CHEMICALS	6,000	4,400	6,000	-	-	6,000
522.5202	CLEANING AND SANITATION SUPPLIES	3,300	3,300	3,300	-	-	3,300
522.5203	UNIFORMS	12,000	12,000	12,000	-	-	12,000
522.5204	FUEL AND OIL	20,134	20,134	20,134	-	-	20,134
522.5206	RESCUE SUPPLIES	35,000	35,000	35,000	-	-	35,000
522.5208	MISC OPERATING SUPPLIES	4,600	4,600	4,600	-	-	4,600
522.5210	SMALL TOOLS AND MINOR EQUIPMENT	25,525	22,418	25,525	(5,000)	-	20,525
522.5211	LAUNDRY AND CLOTHING ALLOWANCE	9,344	9,344	9,344	-	-	9,344
522.5401	BKS/PUBS/SUBSCRIP/MEMB DUES	6,812	8,412	-	5,271	-	5,271
	TOTAL OPERATING EXPENSES	389,316	388,571	297,749	99,668	-29,000	368,417

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	FIRE/RESCUE - 2000						
	CAPITAL OUTLAY						
522.6201	BUILDINGS	-	38,962	-			
522.6202	IMPROVEMENTS TO BUILDINGS	11,494	33,427	-	70,500	(42,000)	28,500
522.6301	IMPROVEMENTS OTHER THAN BLDGS	-	-	-	-	-	-
522.6401	AUTOMOTIVE EQUIPMENT	168,000	168,000	-	116,500	(37,000)	79,500
522.6402	OFFICE EQUIPMENT AND FURNITURE	-	-	-	6,000	-	6,000
522.6403	OTHER EQUIPMENT	70,171	77,428	-	151,050	(31,500)	119,550
522.6410	BOATS	-	-	-	-	-	-
522.6601	BOOKS AND PUBLICATIONS	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	249,665	317,817	-	344,050	(110,500)	233,550
	TOTAL FIRE	3,913,125	3,971,032	3,750,976	443,718	(144,197)	4,050,497

EMERGENCY MANAGEMENT

FUND: GENERAL FUND 001

DEPARTMENT: #2100

REPORTS TO: POLICE CHIEF

FUNCTION--PUBLIC SAFETY

PROGRAM DESCRIPTION

The Town Commission, Town Manager, Police Chief and Fire Chief operate as the division of local government which is responsible for the preparation of the town for hurricanes and other types of disasters.

The budget is comprised of training funds, maintenance of certain emergency equipment and dissemination of equipment for emergency communications.

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	EMERGENCY MANAGEMENT - 2100						
	OPERATING EXPENSES						
525.3104	PROF SERVICES / OTHER	-	-	-	10,000	(8,000)	2,000
525.4001	TRAVEL / CONFERENCE / TRAINING	19,490	12,258	-	28,035	(8,035)	20,000
525.4101	COMMUNICATIONS	2,000	13,000	-	8,000	-	10,000
525.4401	RENTAL / BUILDINGS	-	-	-	-	-	-
525.4402	RENTAL / EQUIPMENT	212	212	212		-	212
525.4603	R/M AUTOMOTIVE EQUIPMENT	-	-			-	
525.4605	R/M OTHER EQUIPMENT	291	291	291		-	291
525.4701	PRINTING AND FORMS	1,500	5,500	1,500		-	1,500
525.4702	DUPLICATION COSTS	27	27	27		-	27
525.4901	LICENSES AND TAXES	-	9			-	
525.4902	MISCELLANEOUS	234	234	234		-	234
525.5204	FUEL AND OIL	276	276	276		-	276
525.5208	MISC OPERATING SUPPLIES	1,000	4,000	1,000		-	1,000
525.5210	SMALL TOOLS AND MINOR EQUIPMENT	-	-	-	3,500	-	3,500
525.5401	BKS/PUBLICATIONS/SUBSCRIP/MEMB DUES	3,025	3,025	-	3,025	-	3,025
	TOTAL OPERATING EXPENSES	28,055	38,832	3,540	52,560	(16,035)	42,065
	CAPITAL OUTLAY						
525.6202	IMPROVEMENTS TO BUILDINGS	-	-	-	-	-	-
525.6401	AUTOMOTIVE EQUIPMENT	-	-	-	-	-	-
525.6403	OTHER EQUIPMENT	4,900	9,065	-	7,500	(7,500)	-
	TOTAL CAPITAL OUTLAY	4,900	9,065	-	7,500	(7,500)	-
	TOTAL DEPT. OF EMERG MGT	32,955	47,897	3,540	60,060	-23,535	42,065

PLANNING AND ZONING

DEPARTMENT: #2500

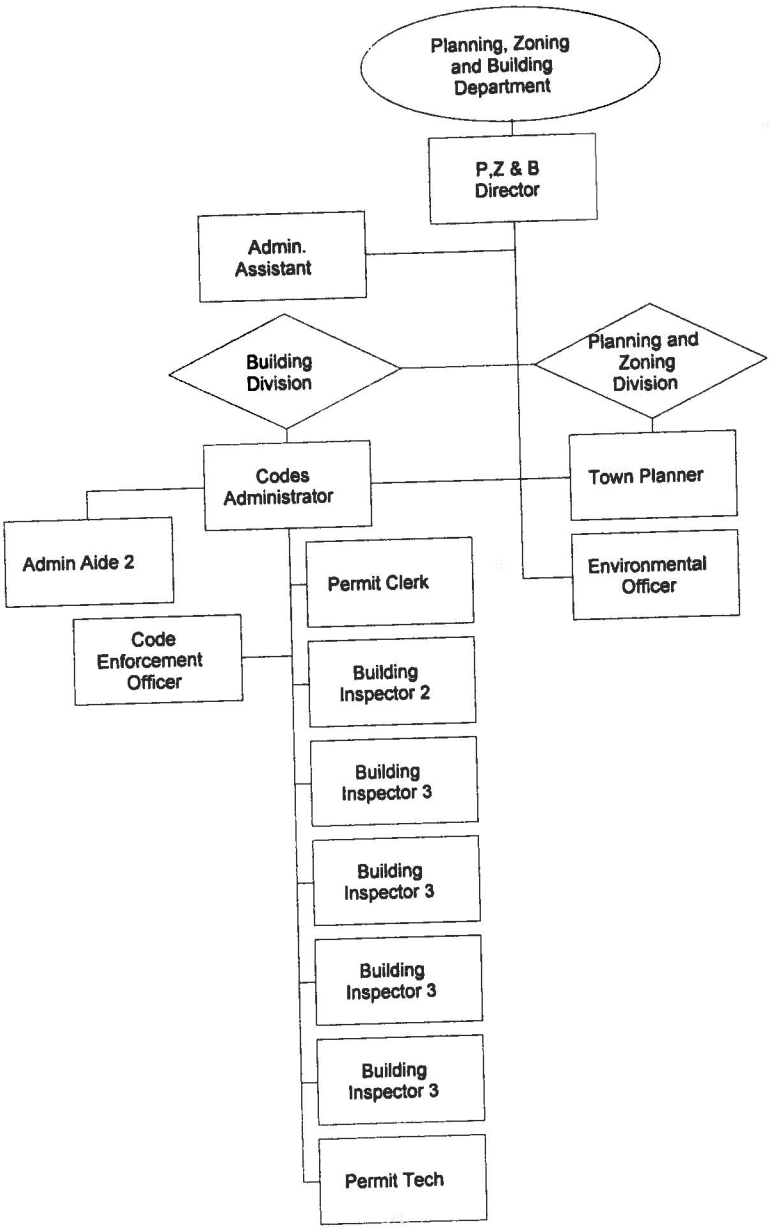
FUND: GENERAL FUND 001

REPORTS TO: TOWN MANAGER

DIRECTS DIVISIONS: BUILDING DIVISION

PROGRAM DESCRIPTION

Planning and Zoning--This department is responsible for updating elements of the comprehensive plan, reviewing master plans, rezoning, variances, and subdivision plats. The department consults with developers, citizens and public officials on all matters concerning community development.


Planning, Zoning and Building Department
P,Z & B Director
Admin. Assistant
Building Division
Planning and Zoning Division
Codes Administrator
Town Planner
Admin Aide 2
Permit Clerk
Environmental Officer
Code Enforcement Officer
Building Inspector 2
Building Inspector 3
Building Inspector 3
Building Inspector 3
Building Inspector 3
Permit Tech

July 2005

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	PLANNING AND ZONING - 2500						
	PERSONNEL SERVICES						
515.1101	WAGES / EXECUTIVE	89,272	89,272	95,754	-	-	95,754
515.1201	WAGES / REGULAR	172,058	172,058	178,859	-	-	178,859
515.1202	WAGES / AUTO POLICY	1,000	1,000	1,000	-	-	1,000
515.1209	SEVERANCE	-	-	-	-	-	-
515.1220	ADDITIONAL TAXABLE BENEFITS	-	-	-	-	-	-
515.1302	WAGES / TEMPORARY	1,500	3,098	1,500	1,500	-	3,000
515.1402	WAGES / OVERTIME	5,000	9,115	5,000	5,000	-	10,000
515.2101	FICA TAXES	20,489	20,489	21,517	498	-	22,015
515.2203	TOWN CONTRIB SALARY SAVINGS / 401-K	7,047	7,047	6,984	150	-	7,134
515.2301	INSURANCE / MEDICAL	40,058	40,058	44,737	-	(207)	44,530
515.2302	INSURANCE / DISABILITY	1,960	1,960	1,534	-	-	1,534
515.2304	INSURANCE / LIFE	978	978	1,027	-	-	1,027
515.2401	WORKERS COMPENSATION	759	759	1,146	20	-	1,166
	TOTAL PERSONNEL SERVICES	340,121	345,834	359,058	7,168	(207)	366,019
	OPERATING EXPENSES						
514.3104	PROF SERVICES / LEGAL	-	-	-	-	-	-
515.3104	PROF SERVICES / OTHER	79,000	161,920	-	70,000	(10,000)	60,000
515.4001	TRAVEL / CONFERENCE / TRAINING	14,810	14,810	-	18,200	-	18,200
515.4002	CAR ALLOWANCE	2,500	2,500	2,500	-	-	2,500
515.4101	COMMUNICATIONS	3,717	3,717	3,717	-	-	3,717
515.4102	CELL PHONE ALLOWANCE	-	-		-	-	
515.4201	POSTAGE AND FREIGHT	1,250	1,250	1,250	-	-	1,250
515.4401	RENTAL / BUILDING	1,800	1,800	1,800	-	-	1,800
515.4402	RENTAL / EQUIPMENT	-	-		-	-	
515.4603	R/M AUTOMOTIVE EQUIPMENT	890	890	890	-	-	890
515.4605	R/M OTHER EQUIPMENT	1,000	1,000	1,000	-	-	1,000
515.4701	PRINTING AND FORMS	5,000	5,000	5,000	-	-	5,000
515.4702	DUPLICATION COSTS	1,515	1,515	1,515	-	-	1,515
515.4901	LICENSES AND TAXES	100	100	100	-	-	100
515.4902	MISCELLANEOUS	1,050	1,092	1,050	300	-	1,350
515.4903	ADVERTISING	-	-		-	-	
515.5101	OFFICE SUPPLIES	3,000	3,000	3,000	-	-	3,000
515.5203	UNIFORMS	900	900	900	-	-	900
515.5204	FUEL AND OIL	1,365	1,365	1,365	-	-	1,365
515.5208	MISC OPERATING SUPPLIES	500	500	500	-	-	500
515.5210	SMALL TOOLS AND MINOR EQUIPMENT	1,000	1,000	1,000	-	-	1,000
515.5211	LAUNDRY AND CLOTHING ALLOWANCE	-	-	-	-	-	-
515.5401	BKS/PUBLICATIONS/SUBSCRIP/MEMB DUES	5,710	5,710	-	5,920	-	5,920
	TOTAL OPERATING EXPENSES	125,107	208,069	25,587	94,420	(10,000)	110,007
	CAPITAL OUTLAY						
515.6202	IMPROVEMENTS TO BUILDINGS	-	-	-	-	-	-
515.6401	AUTOMOTIVE EQUIPMENT	-	-	-	-	-	-
515.6402	OFFICE EQUIPMENT AND FURNITURE	-	-	-	-	-	-
515.6403	OTHER EQUIPMENT	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
	TOTAL PLANNING EXPENDITURES	465,228	553,903	384,645	101,588	(10,207)	476,026

BUILDING DIVISION

DEPARTMENT: #2900

FUND: GENERAL FUND 001

REPORTS TO: DIRECTOR OF PLANNING, ZONING AND BUILDING

PROGRAM DESCRIPTION

Building--This division is responsible for enforcement of the town's building codes through plans review, inspections and code enforcement. The division consults with developers, citizens and public officials on matters concerning building construction.

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	BUILDING AND CODE ENFORCEMENT - 2900						
	PERSONNEL SERVICES						
524.1201	WAGES / REGULAR	502,882	477,658	531,627	-	35,901	567,528
524.1202	WAGES / AUTO POLICY	3,000	3,000	3,000	-	-	3,000
524.1206	WAGES / HOLIDAY	-	-	-	-	-	-
524.1220	ADDITIONAL TAXABLE BENEFITS	-	-	-	-	-	-
524.1302	WAGES / TEMPORARY	3,500	5,137	3,500	3,000	-	6,500
524.1402	WAGES / OVERTIME	10,000	10,000	10,000	2,500	-	12,500
524.2101	FICA TAXES	39,503	39,503	41,723	421	2,746	44,890
524.2203	TOWN CONTRIB SALARY SAVINGS / 401K	12,809	12,809	13,465	75	-	13,540
524.2301	INSURANCE / MEDICAL	84,476	84,476	98,302	-	9,533	107,835
524.2302	INSURANCE / DISABILITY	3,772	3,772	3,030	-	205	3,235
524.2304	INSURANCE / LIFE	1,890	1,890	2,001	-	134	2,135
524.2401	WORKERS COMPENSATION	20,561	20,561	22,511	120	2,324	24,955
	TOTAL PERSONNEL SERVICES	682,393	658,806	729,159	6,116	50,843	786,118
	OPERATING EXPENSES						
524.3104	PROF SERVICES / OTHER	39,000	57,250	-	54,000	(2,500)	51,500
524.4001	TRAVEL / CONFERENCE / TRAINING	21,720	21,720	-	22,210	-	22,210
524.4002	CAR ALLOWANCE	1,500	1,500	1,500	-	-	1,500
524.4101	COMMUNICATIONS	8,000	8,000	8,000	-	-	8,000
524.4102	CELL PHONE ALLOWANCE	-	-		-	-	-
524.4201	POSTAGE AND FREIGHT	1,250	1,250	1,250	-	-	1,250
524.4401	RENTAL / BUILDING	3,200	3,200	3,200	-	-	3,200
524.4402	RENTAL / EQUIPMENT	7,000	7,000	7,000	-	-	7,000
524.4603	R/M AUTOMOTIVE EQUIPMENT	4,000	4,000	4,000	(1,000)	-	3,000
524.4605	R/M OTHER EQUIPMENT	3,000	3,000	3,000	-	-	3,000
524.4701	PRINTING AND FORMS	2,000	2,000	2,000	1,000	(500)	2,500
524.4702	DUPLICATION COSTS	1,000	1,000	1,000	-	-	1,000
524.4901	LICENSES AND TAXES	100	100	100	-	-	100
524.4902	MISCELLANEOUS	850	850	850	-	-	850
524.5101	OFFICE SUPPLIES	4,060	4,060	4,060	-	(500)	3,560
524.5203	UNIFORMS	3,950	3,950	3,950	-	-	3,950
524.5204	FUEL AND OIL	5,076	5,076	5,076	-	-	5,076
524.5208	MISC OPERATING SUPPLIES	500	926	500	-	-	500
524.5210	SMALL TOOLS AND MINOR EQUIPMENT	500	1,548	500	1,000	-	1,500
524.5211	LAUNDRY AND CLOTHING ALLOWANCE	1,650	1,650	1,650	-	-	1,650
524.5401	BKS/PUBLICATIONS/SUBSCRIP/MEMB DUES	5,845	5,845	-	5,845	-	5,845
	TOTAL OPERATING EXPENSES	114,201	133,925	47,636	83,055	(3,500)	127,191
	CAPITAL OUTLAY						
524.6401	AUTOMOTIVE EQUIPMENT	25,000	26,663		28,000		28,000
524.6402	OFFICE EQUIPMENT AND FURNITURE	-	4,450	-	-	-	-
524.6403	OTHER EQUIPMENT	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	25,000	31,113	-	28,000	-	28,000
	TOTAL BLDG DEPT EXPENDITURES	821,594	823,844	776,795	117,171	47,343	941,309

PUBLIC WORKS ADMINISTRATION

DEPARTMENT:

FUND: GENERAL FUND 001

REPORTS TO: TOWN MANAGER

DIRECTS DIVISIONS:

PUBLIC WORKS ADMINISTRATION	#2200
MUNICIPAL BUILDINGS	#1700
PARKS	#2300
RECREATION	#2600
TENNIS**	#2800
STREETS	#3200
GARAGE	#2800
UTILITIES	#5200/5300/5400

**Tennis department reports directly to the Town Manager, but it is included here due to its close association with parks and recreation.

PROGRAM DESCRIPTION

The Public Works Director is responsible for the supervision of all operating departments of the town.

1. Municipal Buildings--Repair, maintenance and improvements to town owned buildings.

2. Parks--Repair, maintenance and improvements to town owned parks and open space.

3. Recreation-- This division develops, implements and supervises recreational activities associated with the Town's Bay Front Recreation Center.

PROGRAM DESCRIPTION (Continued)

4. Tennis-- This department develops, implements and supervises recreational activities associated with the Town of Longboat Key Tennis Facility. The department supervises all repairs, maintenance and improvements to the town owned tennis facility.

5. Streets--Repair, maintenance and improvements to town owned signs, streets, easements, sidewalks and right-of-ways.

6. Utilities--See Separate tab.

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	PUBLIC WORKS - 2200						
	PERSONNEL SERVICES						
513.1101	WAGES / EXECUTIVE	91,984	91,984	97,188	-	-	97,188
513.1201	WAGES / REGULAR	194,579	194,579	202,030	-	-	202,030
513.1202	WAGES / AUTO POLICY	-	-	-	-	-	-
513.1220	ADDITIONAL TAXABLE BENEFITS	-	-	-	-	-	-
513.1302	WAGES / TEMPORARY	5,200	5,200	5,200	-	-	5,200
513.1402	WAGES / OVERTIME	300	300	300	-	-	300
513.2101	FICA TAXES	22,343	22,343	23,330	-		23,330
513.2203	TOWN CONTRIB SALARY SAVINGS / 401-K	6,482	6,482	6,707	-		6,707
513.2301	INSURANCE / MEDICAL	43,912	43,912	42,105	-	(496)	41,609
513.2302	INSURANCE / DISABILITY	2,149	2,149	1,674	-	-	1,674
513.2304	INSURANCE / LIFE	1,071	1,071	1,120	-	-	1,120
513.2401	WORKERS COMPENSATION	5,279	5,279	5,521	-	-	5,521
	TOTAL PERSONNEL SERVICES	373,299	373,299	385,175	-	(496)	384,679
	OPERATING EXPENSES						
513.3101	ENGINEERING/DESIGN	-	-	-	30,000	-	30,000
513.3104	PROF SERVICES / OTHER	25,000	25,255	-	15,000	-	15,000
513.4001	TRAVEL / CONFERENCE / TRAINING	10,340	10,340	-	18,283	-	18,283
513.4002	CAR ALLOWANCE	2,000	2,000	2,000	-	-	2,000
513.4101	COMMUNICATIONS	6,000	6,000	6,000	-	-	6,000
513.4102	CELL PHONE ALLOWANCE	1,000	1,000	-	1,800	-	1,800
513.4201	POSTAGE AND FREIGHT	600	700	600	-	-	600
513.4401	RENTAL / BUILDING	400	400	400		-	400
513.4402	RENTAL / EQUIPMENT	3,694	3,694	3,694	6,000	-	9,694
513.4603	R/M AUTOMOTIVE EQUIPMENT	2,000	1,745	2,000	-	-	2,000
513.4605	R/M OTHER EQUIPMENT	300	1,100	300	-	-	300
513.4701	PRINTING AND FORMS	175	75	175	-	-	175
513.4702	DUPLICATION COSTS	475	475	475	-	-	475
513.4902	MISCELLANEOUS	50	250	50	-	-	50
513.4903	ADVERTISING	-	-	-	-	-	-
513.5101	OFFICE SUPPLIES	800	800	800	-	-	800
513.5203	UNIFORMS	1,000	1,000	1,000	-	-	1,000
513.5204	FUEL AND OIL	3,762	2,962	3,762	377	-	4,139
513.5210	SMALL TOOLS AND MINOR EQUIPMENT	1,000	1,000	1,000	-	-	1,000
513.5211	LAUNDRY AND CLOTHING ALLOWANCE	550	550	550	-	-	550
513.5401	BKS/PUBLICATIONS/SUBSCRIP/MEMB DUES	1,810	1,610	-	1,875	-	1,875
	TOTAL OPERATING EXPENSES	60,956	60,956	22,806	73,335	-	96,141
	CAPITAL OUTLAY						
513.6401	AUTOMOTIVE EQUIPMENT	25,000	25,000	-	-	-	-
513.6402	OFFICE EQUIPMENT	-	-	-	-	-	-
513.6403	OTHER EQUIPMENT	4,000	4,000	-	-	-	-
	TOTAL CAPITAL OUTLAY	29,000	29,000	-	-	-	-
	TOTAL PUBLIC WORKS EXPENSE	463,255	463,255	407,981	73,335	-496	480,820

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	MUNICIPAL BUILDINGS - 1700						
	PERSONNEL SERVICES						
519.1201	WAGES / REGULAR	-	-	-	-	-	-
519.1402	WAGES / OVERTIME	-	-	-	-	-	-
519.2101	FICA TAXES	-	-	-	-	-	-
519.2203	TOWN CONTRIB SALARY SAVINGS / 401-K	-	-	-	-	-	-
519.2301	INSURANCE / MEDICAL	-	-	-	-	-	-
519.2302	INSURANCE / DISABILITY	-	-	-	-	-	-
519.2304	INSURANCE / LIFE	-	-	-	-	-	-
519.2401	WORKERS COMPENSATION	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
	OPERATING EXPENSES						
519.3104	PROF SERVICES / OTHER	15,000	15,000	-	-	-	-
519.4001	TRAVEL / CONFERENCE / TRAINING	500	500	-	500	-	500
519.4002	CAR ALLOWANCE	-	-	-	-	-	
519.4101	COMMUNICATIONS	900	900	900	-	-	900
519.4201	POSTAGE AND FREIGHT	-	-		-	-	
519.4301	ELECTRICITY	30,492	30,492	30,492	4,000	-	34,492
519.4302	WATER	9,120	9,120	9,120	-	-	9,120
519.4402	RENTAL / EQUIPMENT	4,620	6,916	4,620	-	-	4,620
519.4502	INSURANCE / PROPERTY	-	-		-	-	-
519.4601	R/M BUILDINGS	22,100	22,100	22,100	19,500	-	41,600
519.4602	R/M GROUNDS	2,513	7,413	2,513	-	-	2,513
519.4605	R/M OTHER EQUIPMENT	22,650	22,650	22,650	-	-	22,650
519.4608	R/M BUILDINGS - CONTRACTUAL	37,000	37,000	37,000	-	-	37,000
519.4702	DUPLICATION COSTS	-	-		-	-	-
519.4902	MISCELLANEOUS	1,800	1,800	1,800	-	-	1,800
519.5101	OFFICE SUPPLIES	-	-	-	-	-	-
519.5201	CHEMICALS	-	-	-	-	-	-
519.5202	CLEANING AND SANITATION SUPPLIES	1,000	1,000	1,000	-	-	1,000
519.5203	UNIFORMS	-	-	-	-	-	-
519.5204	FUEL AND OIL	134	134	134	-	-	134
519.5208	MISC OPERATING SUPPLIES	-	-	-	-	-	-
519.5210	SMALL TOOLS AND MINOR EQUIPMENT	250	250	250	-	-	250
519.5211	LAUNDRY AND CLOTHING ALLOWANCE	-	-	-	-	-	-
519.5401	BKS/PUBLICATIONS/SUBSCRIP/MEMB DUES	-	-	-	-	-	-
	TOTAL OPERATING EXPENSES	148,079	155,275	132,579	24,000	-	156,579
	CAPITAL OUTLAY						
519.6201	BUILDINGS	-	-	-	-	-	-
519.6202	IMPROVEMENTS TO BUILDINGS	-	-	-	50,000	(25,000)	25,000
519.6301	IMPROVEMENTS OTHER THAN BLDGS	-	-	-	-	-	-
519.6402	OFFICE EQUIPMENT AND FURNITURE	-	-	-	-	-	-
519.6403	OTHER EQUIPMENT	-	56,837	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	56,837	-	50,000	(25,000)	25,000
	TOTAL MUN BLDGS EXPENDITURES	148,079	212,112	132,579	74,000	(25,000)	181,579

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	PARKS DIVISION - 2300						
	PERSONNEL SERVICES						
572.1201	WAGES / REGULAR	96,782	96,782	103,002	-	-	103,002
572.1220	ADDITIONAL TAXABLE BENEFITS	-	-		-	-	
572.1302	WAGES / TEMPORARY	1,000	1,000	1,000	-	-	1,000
572.1402	WAGES / OVERTIME	2,960	2,960	2,960	-	-	2,960
572.2101	FICA TAXES	7,707	7,707	8,183	-	-	8,183
572.2203	TOWN CONTRIB SALARY SAVINGS / 401-K	2,141	2,141	2,293	-	-	2,293
572.2301	INSURANCE / MEDICAL	23,740	23,740	27,331	-	(306)	27,025
572.2302	INSURANCE / DISABILITY	726	726	587	-	-	587
572.2304	INSURANCE / LIFE	368	368	391	-	-	391
572.2401	WORKERS COMPENSATION	4,757	4,757	5,023	-	-	5,023
572.2501	UNEMPLOYMENT COMPENSATION	-	-		-	-	-
	TOTAL PERSONNEL SERVICES	140,181	140,181	150,770	-	(306)	150,464
	OPERATING EXPENSES						
572.3101	ENGINEERING	-	-	-	-	-	-
572.3104	PROF SERVICES / OTHER	-	-	-	-	-	-
572.4001	TRAVEL / CONFERENCE / TRAINING	1,445	1,445		1,445		1,445
572.4101	COMMUNICATIONS	3,360	3,360	3,360	-	-	3,360
572.4102	CELL PHONE ALLOWANCE	-	-		-	-	-
572.4301	ELECTRICITY	5,144	5,144	5,144	-	-	5,144
572.4302	WATER	10,080	10,080	10,080	-	-	10,080
572.4401	RENTAL / BUILDING	-	-		-	-	
572.4402	RENTAL / EQUIPMENT	500	500	500	-	-	500
572.4503	INSURANCE / OTHER	1,004	1,004	1,004	-	-	1,004
572.4601	R/ M BUILDINGS		-		-	-	-
572.4602	R/M GROUNDS	36,690	36,690	36,690	-	-	36,690
572.4603	R/M AUTOMOTIVE EQUIPMENT	2,440	2,440	2,440	-	-	2,440
572.4605	R/M OTHER EQUIPMENT	5,000	9,000	5,000	-	-	5,000
572.4606	R/M BEACH ACCESSES	44,500	40,500	44,500	-	-	44,500
572.4608	R/M GROUNDS/CONTRCTUAL	74,360	74,360	74,360	4,500	(10,000)	68,860
572.4610	R/M STORM	2,500	2,500	2,500	-	-	2,500
572.4613	R/M CHANNEL MARKERS		-	-	10,000	-	10,000
572.4614	R/M CANAL CLEARANCE/TRIM		-	-	10,000	-	10,000
572.4701	PRINTING AND FORMS	-	-	-	1,500	-	1,500
572.4901	LICENSES AND TAXES	-	-	-	-	-	
572.4902	MISCELLANEOUS	480	480	480	-	-	480
572.4905	COST APPLIED TO OTHER DEPTS	-	-	-	-	-	
572.5201	CHEMICALS	1,850	1,850	1,850	-	-	1,850
572.5202	CLEANING AND SANITATION SUPPLIES	500	500	500	-	-	500
572.5203	UNIFORMS	1,500	1,500	1,500	-	-	1,500
572.5204	FUEL AND OIL	3,285	3,285	3,285	-	-	3,285
572.5208	MISC OPERATING SUPPLIES	1,000	1,000	1,000	-	-	1,000
572.5210	SMALL TOOLS AND MINOR EQUIPMENT	1,250	1,250	1,250	-	-	1,250
572.5211	LAUNDRY AND CLOTHING ALLOWANCE	825	825	825	-	-	825
572.5303	R/M SIGNS	2,200	2,200	2,200	800	-	3,000
572.5401	BKS/PUBLICATIONS/SUBSCRIP/MEMB DUES	312	312		350	-	350
	TOTAL OPERATING EXPENSES	200,225	200,225	198,468	28,595	(10,000)	217,063

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	PARKS DIVISION - 2300						
	CAPITAL OUTLAY						
572.6201	BUILDINGS	-	-	-	-	-	-
572.6202	IMPROVEMENTS TO BUILDINGS	-	15,000	-	-	-	-
572.6301	IMPROVEMENTS OTHER THAN BUILDINGS	15,000	-	-	80,000	(80,000)	-
572.6303	DUNE WALKOVERS / BEACH ACCESSES	-	-	-	15,000	(15,000)	-
572.6401	AUTOMOTIVE EQUIPMENT	-	-	-	-	-	-
572.6402	OFFICE EQUIPMENT	-	-	-	-	-	-
572.6403	OTHER EQUIPMENT	21,600	21,600	-	64,900	(60,000)	4,900
	TOTAL CAPITAL OUTLAY	36,600	36,600	-	159,900	(155,000)	4,900
	TOTAL PARKS EXPENDITURES	377,006	377,006	349,238	188,495	(165,306)	372,427

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	RECREATION CENTER - 2600						
	PERSONNEL SERVICES						
572.1201	WAGES / REGULAR	50,731	50,731	53,622	-	-	53,622
572.1220	ADDITIONAL TAXABLE BENEFITS	-	-		-	-	
572.1302	WAGES / TEMPORARY	26,226	26,226	27,057	-	-	27,057
572.1402	WAGES / OVERTIME	-	-		-	-	
572.2101	FICA TAXES	5,887	5,887	6,173	-	-	6,173
572.2203	TOWN CONTRIB SALARY SAVINGS / 401-K	507	507	1,072	-	-	1,072
572.2301	INSURANCE / MEDICAL	4,792	4,792	5,511	-	-	5,511
572.2302	INSURANCE / DISABILITY	380	380	306	-	-	306
572.2304	INSURANCE / LIFE	190	190	201	-	-	201
572.2401	WORKERS COMPENSATION	3,670	3,670	3,824	-	-	3,824
	TOTAL PERSONNEL SERVICES	92,383	92,383	97,766	-	-	97,766
	OPERATING EXPENSES						
572.3104	PROF SERVICES / OTHER	-	-	-	-	-	-
572.4001	TRAVEL / CONFERENCE / TRAINING	13,070	13,070		11,815	-	11,815
572.4002	CAR ALLOWANCE	425	425	425	-	-	425
572.4101	COMMUNICATIONS	2,500	2,500	2,500	-	-	2,500
572.4102	CELL PHONE ALLOWANCE	-	-		-	-	
572.4201	POSTAGE AND FREIGHT	250	250	250	-	-	250
572.4301	ELECTRICITY	4,800	4,800	4,800	960	-	5,760
572.4302	WATER	3,300	3,300	3,300	-	-	3,300
572.4402	RENTAL EQUIPMENT	200	200	200	-	-	200
572.4502	INSURANCE / PROPERTY	-	-		-	-	
572.4503	INSURANCE / OTHER	-	-		-	-	
572.4601	R/M BUILDINGS	8,690	8,690	8,690	-	-	8,690
572.4602	R/M GROUNDS	5,400	5,400	5,400	600	-	6,000
572.4605	R/M OTHER EQUIPMENT	3,690	3,690	3,690	-	-	3,690
572.4608	R/M GROUNDS/CONTRACTUAL	25,190	25,190	25,190	4,000	-	29,190
572.4702	DUPLICATION COST	100	100	100	-	-	100
572.4901	LICENSES AND TAXES	75	75	75	-	-	75
572.4902	MISCELLANEOUS	200	200	200	-	-	200
572.4903	ADVERTISING	200	200	200	-	-	200
572.5101	OFFICE SUPPLIES	500	500	500	-	-	500
572.5202	CLEANING AND SANITATION SUPPLIES	565	565	565	-	-	565
572.5208	MISC OPERATING SUPPLIES	4,000	4,000	4,000	-	-	4,000
572.5210	SMALL TOOLS AND MINOR EQUIPMENT	2,880	2,880	2,880	3,499	-	6,379
572.5401	BKS/PUBLICATIONS/SUBSCRIP/MEMB DUES	410	410	-	410	-	410
	TOTAL OPERATING EXPENSES	76,445	76,445	62,965	21,284	-	84,249
	CAPITAL OUTLAY						
572.6101	LAND	-	-	-	-	-	-
572.6201	BUILDINGS	-	1,775	-	-	-	-
572.6202	IMPROVEMENTS TO BUILDINGS	-	64,700	-	55,000	(55,000)	-
572.6301	IMPROVEMENTS OTHER THAN BUILDINGS	19,500	165,294	-	15,500	(6,000)	9,500
572.6402	OFFICE EQUIPMENT AND FURNITURE	-	-	-	-	-	-
572.6403	OTHER EQUIPMENT	1,500	10,700	-	10,000	(10,000)	-
	TOTAL CAPITAL OUTLAY	21,000	242,469	-	80,500	(71,000)	9,500
	TOTAL REC DIV EXPENDITURES	189,828	411,297	160,731	101,784	-71,000	191,515

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	TENNIS CENTER - 2700						
	PERSONNEL SERVICES						
572.1101	WAGES / EXECUTIVE	-	-	-	-	-	-
572.1201	WAGES / REGULAR	149,175	143,485	168,426	-	-	168,426
572.1206	WAGES / HOLIDAY	4,926	4,926	5,736	-	-	5,736
572.1210	WAGES / SUPPLEMENTAL - LESSONS	22,750	22,750	22,750	-	-	22,750
572.1211	WAGES / SUPPLEMENTAL - SPEC EVENTS	6,500	6,500	6,500	-	-	6,500
572.1220	ADDITIONAL TAXABLE BENEFITS	-	-		-	-	-
572.1302	WAGES / TEMPORARY	-	-		-	-	-
572.1402	WAGES / OVERTIME	-	-		-	-	-
572.2101	FICA TAXES	11,789	11,345	13,324	-	-	13,324
572.2203	TOWN CONTRIB SALARY SAVINGS / 401-K	2,460	2,460	2,921	-	-	2,921
572.2301	INSURANCE / MEDICAL	19,058	19,058	21,600	-	(18)	21,582
572.2302	INSURANCE / DISABILITY	835	835	739	-	-	739
572.2304	INSURANCE / LIFE	420	420	487	-	-	487
572.2401	WORKERS COMPENSATION	2,816	2,545	4,252	-	-	4,252
	TOTAL PERSONNEL SERVICES	220,729	214,324	246,735	-	(18)	246,717
	OPERATING EXPENSES						
572.3104	PROF SERVICE / OTHER	-	-	-	-	-	-
572.4002	CAR ALLOWANCE	-	-	-	-	-	-
572.4101	COMMUNICATIONS	600	600	600	-	-	600
572.4102	CELL PHONE ALLOWANCE	-	-		-	-	
572.4201	POSTAGE AND FREIGHT	200	200	200	(100)	-	100
572.4301	ELECTRICITY	1,219	1,219	1,219		-	1,219
572.4302	WATER	5,000	5,000	5,000	(2,000)	-	3,000
572.4502	INSURANCE / PROPERTY	-	-			-	-
572.4601	R/M BUILDINGS	600	600	600	600	-	1,200
572.4602	R/M GROUNDS	5,000	11,405	5,000	13,500	-	18,500
572.4605	R/M OTHER EQUIPMENT	500	500	500		2,000	2,500
572.4701	PRINTING & FORMS	600	600	600	400	-	1,000
572.4702	DUPLICATION COST	200	200	200	(200)	-	-
572.4902	MISCELLANEOUS	100	100	100	-	-	100
572.4903	ADVERTISING	1,600	1,600	1,600	(800)	-	800
572.4910	VISA/MASTERCARD FEES	2,200	2,200	2,200	-	-	2,200
572.4920	COSTS / VENDING MACHINES	-	328	-	400	-	400
572.4921	COSTS / MERCHANDISE	28,000	26,377	28,000	(3,000)	-	25,000
572.4922	COSTS / SPECIAL EVENTS	-	200		-	-	-
572.4923	COSTS / START-UP / PROMOTION	1,200	1,200	1,200	-	-	1,200
572.4924	COST OF LESSONS	-	224	-	-	-	-
572.5101	OFFICE SUPPLIES	300	300	300	-	-	300
572.5202	CLEANING AND SANITATION SUPPLIES	200	200	200	-	-	200
572.5208	MISC OPERATING SUPPLIES	200	200	200	-	-	200
572.5210	SMALL TOOLS AND MINOR EQUIPMENT	2,400	2,400	2,400	-	-	2,400
572.5401	BKS/PUBLICATIONS/SUBSCRIP/MEMB DUES	25	25		25	-	25
	TOTAL OPERATING EXPENSES	50,144	55,678	50,119	8,825	2,000	60,944
	CAPITAL OUTLAY						
572.6202	IMPROVEMENTS TO BUILDINGS	-	-	-	-	-	-
572.6301	IMPROVEMENTS OTHER THAN BUILDINGS	10,000	10,000	-	10,000	-	10,000
572.6402	OFFICE EQUIPMENT AND FURNITURE	-	-	-	-	-	-
572.6403	OTHER EQUIPMENT	-	1,623	-	-	-	-
	TOTAL CAPITAL OUTLAY	10,000	11,623	-	10,000	-	10,000
	TOTAL TENNIS EXPENDITURES	280,873	281,625	296,854	18,825	1,982	317,661

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	STREETS DIVISION - 3200						
	PERSONNEL SERVICES						
541.1201	WAGES / REGULAR	271,461	271,461	294,923	-	-	294,923
541.1220	ADDITIONAL TAXABLE BENEFITS	-	-		-	-	
541.1302	WAGES / TEMPORARY	1,000	1,000	1,000	-	-	1,000
541.1402	WAGES / OVERTIME	3,937	3,937	3,937	-	-	3,937
541.2101	FICA TAXES	21,144	21,144	22,939	-	-	22,939
541.2203	TOWN CONTRIB SALARY SAVINGS / 401-K	4,835	4,835	5,103	-	-	5,103
541.2301	INSURANCE / MEDICAL	73,272	73,272	78,811	-	(839)	77,972
541.2302	INSURANCE / DISABILITY	2,036	2,036	1,681	-	-	1,681
541.2303	MEDICAL / OTHER	-	-	-	-	-	-
541.2304	INSURANCE / LIFE	1,023	1,023	1,116	-	-	1,116
541.2401	WORKERS COMPENSATION	13,675	13,675	15,176	-	-	15,176
541.2501	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	392,383	392,383	424,686	-	(839)	423,847
	OPERATING EXPENDITURES						
541.3101	PROF SERVICES / ENGINEERING	-	-	-	-	-	-
541.3104	PROF SERVICES / OTHER	5,500	5,500	-	4,000	-	4,000
541.4001	TRAVEL / CONFERENCE / TRAINING	3,235	3,235	-	3,235	-	3,235
541.4002	CAR ALLOWANCE	25	25	25	-	-	25
541.4101	COMMUNICATIONS	8,160	8,160	8,160	-	-	8,160
541.4201	POSTAGE AND FREIGHT	75	75	75	-	-	75
541.4301	ELECTRICITY	4,300	4,300	4,300	-	-	4,300
541.4302	WATER	375	375	375	-	-	375
541.4401	RENTAL / BUILDING	-	-		-	-	-
541.4402	RENTAL / EQUIPMENT	1,000	1,000	1,000	-	-	1,000
541.4601	R/M BUILDINGS	100	100	100	-	-	100
541.4602	R/M GROUNDS	7,600	7,600	7,600	-	-	7,600
541.4603	R/M AUTOMOTIVE EQUIPMENT	4,000	4,000	4,000	-	-	4,000
541.4605	R/M OTHER EQUIPMENT	6,000	6,000	6,000	-	-	6,000
541.4606	R/M BEACH ACCESSES	-	-		-	-	-
541.4607	R/M RIGHT OF WAY	50,500	46,440	50,500	4,000	-	54,500
541.4610	R/M STORM	7,700	7,700	7,700	-	-	7,700
541.4612	R/M STREET LIGHTS	12,000	12,000	12,000	-	-	12,000
541.4701	PRINTING AND FORMS	130	130	130	-	-	130
541.4702	DUPLICATION COSTS	-	-	-	-	-	-
541.4901	LICENSES AND TAXES	55	55	55	-	-	55
541.4902	MISCELLANEOUS	400	400	400	-	-	400
541.4903	ADVERTISING	50	50	50	-	-	50
541.4905	COST APPLIED TO CONSTR FIXED ASSETS	-	-	-	-	-	-
541.4907	COSTS APPLIES TO MAINTENANCE	-	-	-	-	-	-
541.4908	COSTS APPLIED TO REC CTR	-	-	-	-	-	-
541.5101	OFFICE SUPPLIES	325	325	325	-	-	325
541.5201	CHEMICALS	300	300	300	-	-	300
541.5202	CLEANING AND SANITATION SUPPLIES	300	300	300	-	-	300
541.5203	UNIFORMS	3,700	3,700	3,700	-	-	3,700
541.5204	FUEL AND OIL	10,814	10,814	10,814	1,086	-	11,900
541.5208	MISC OPERATING SUPPLIES	450	450	450	-	-	450
541.5210	SMALL TOOLS AND MINOR EQUIPMENT	3,000	3,000	3,000	-	-	3,000
541.5211	LAUNDRY AND CLOTHING ALLOWANCE	1,925	1,925	1,925	-	-	1,925
541.5301	R/M STREETS	16,800	16,800	16,800	-	-	16,800
541.5302	R/M DRAINAGE AND CULVERTS	30,000	30,000	30,000	-	-	30,000
541.5303	R/M SIGNS	2,900	2,900	2,900	-	-	2,900
541.5401	BKS/PUBS/SUBSCRIP/MEMB/DUES	52	52	-	-	-	40
	TOTAL OPERATING EXPENSES	181,771	177,711	172,984	12,321	0	185,345

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

GENERAL FUND 001

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	STREETS DIVISION - 3200						
	CAPITAL OUTLAY						
541.6201	BUILDINGS	-	-	-	-	-	-
541.6301	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	15,000	(15,000)	-
541.6303	DUNE WALKOVERS / BEACH ACCESSES	-	-	-	-	-	-
541.6401	AUTOMOTIVE EQUIPMENT	-	-	-	-	-	-
541.6402	OFFICE EQUIPMENT AND FURNITURE	-	-	-	-	-	-
541.6403	OTHER EQUIPMENT	10,800	14,860	-	27,025		27,025
	TOTAL CAPITAL OUTLAY	10,800	14,860	-	42,025	(15,000)	27,025
	TOTAL STREETS EXPENDITURES	584,954	584,954	597,670	54,346	(15,839)	636,217

UTILITY FUND 401

BASIS:

History--The Utility Fund is the only remaining enterprise fund for the Town of Longboat Key. The Utility Fund started in 1970 as a way to obtain potable water a reliable source. The town issued a Water General Obligation Bonds (G.O.) with a principal amount of $1,170,000 to (1) construct a water line from a Manatee County water plant, (2) build a water tower booster station on Cortez Road, (3) install water mains and service lines throughout Longboat Key and (4) purchase private water production companies on the island. Once the water project was nearing completion in 1973 the town issued a G.O. Sewer Bonds at a principal amount of $2,765,000 to (1) purchase several small sewer package plants on Longboat Key and (2) install a subaqueous wastewater line to a Manatee County treatment facility. In the same year the town issued a Water and Sewer Revenue Bond to (1) build 40 lift stations along the wastewater transmission system and (2) provide wastewater connections which were required and imposed on all residents and businesses throughout the Town Longboat Key.

Rates and Charges--Revenue to operate the system and pay the debt service is derived from rates and charges to the Utility Fund customer base. These rates are set and amended by ordinance of the Town of Longboat Key.

System of Charges for Utility Services--From the beginning there was a simple 2-tier system for water usage until 2004 when the Town embarked on a 7-year capital improvement plan that is estimated to cost $19,000,000. To perform these major improvements the Town Commission has determined that, in lieu of bonding, the funding should be pay-as-you-go. A series of three rate increases were proposed, but the rate structure will be adjusted as needed for any changes in the wholesale water or sewer rates imposed by Manatee County. Phase II rates for are scheduled as follows:

Water	Adopted Rates
(a) Service charge per month per equivalent living unit	$11.50
(b) Meter/billing charge per month per meter	$2.50
(c) Usage charge per 1,000 gallons per month per equivalent living unit:	
0 to 5,000 gallons of usage	$1.87
5,001 to 10,000 gallons of usage	$2.81
10,001 to 15,000 gallons of usage	$3.74
15,001 to 25,000 gallons of usage	$5.61
25,001 to 50,000 gallons of usage	$7.48
Over 50,000 gallons of usage	$9.35

Wastewater	
(1) Single Family Residences.	
(a) Service charge per month per living unit	$16.00
(b) Usage charge per 1,000 gallons per living unit of water consumption up to a maximum of 7,000 gallons per living unit per month.	$5.44
(2) Condominiums and commercial units are not subject to the 7,000 gallon maximum.	

LIMITATION:

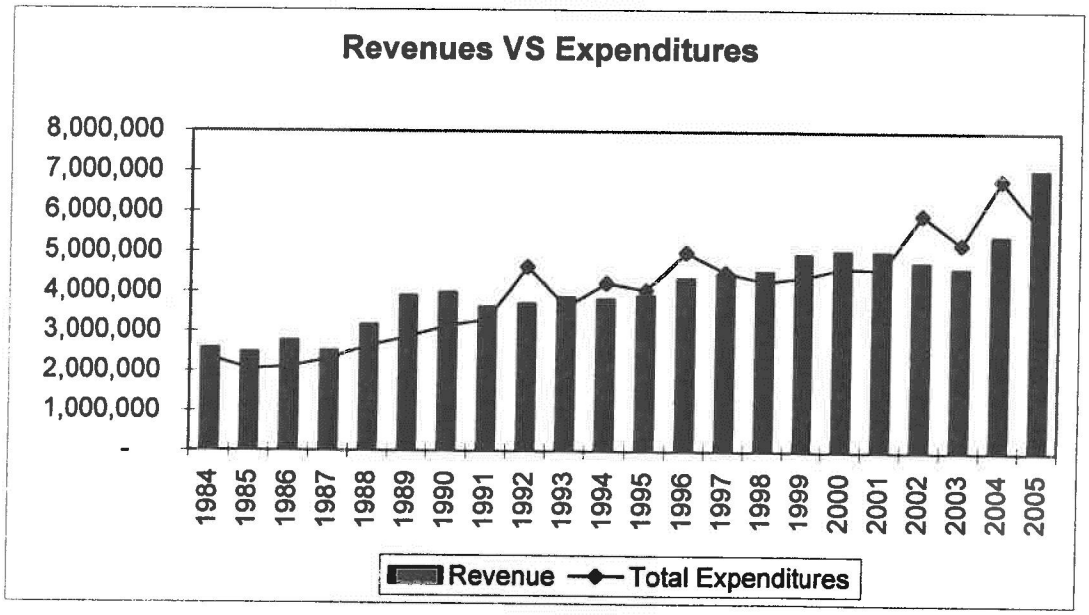
Utility rates are under the purview of the Florida Public Service Commission or the Manatee County Commission (from whom we receive the water and who treats the wastewater). Rates are established by the Town Commission with assistance from their rate consultants.

PERMITTED USE OF FUNDS:

Utility Fund revenues are intended to cover operating expenses, utility capital expenditures, bond indebtedness and bond reserve requirements. After all of these needs are met, other funds generated can be used for any lawful governmental purpose.

REVENUE PROJECTION:

The graphic below shows gross revenues (including interest earned, connection fees and misc.) and expenditures that include operating expenses, depreciation, capital improvements and principal debt payments.



Rate Management--Currently, revenues and expenditures from the utility system are monitored by the town's rate consultant to insure there will be cash available to cover the 7-year capital improvement plan. Major rate increases were implemented in FY 2005 and are additional rate increases are scheduled for the beginning of FY 2006 and FY 2007 (rates will be "tweaked" to pass through any Manatee County wholesale rate increases).

Utility Divisions--The Utility Fund, the 5 Water Division employees and 3 Wastewater Division employees are supervised within the Public Works Department. The Utility budget expenditures are separated into three distinct divisions:

Water Division #5200:
This division is responsible for the installation, repair, maintenance and preventative maintenance of water mains, secondary lines, water meters, fire hydrants and other water related services.

Wastewater Division #5300
This division is responsible for the installation, repair, maintenance and preventative maintenance of all lines and lift station in the wastewater collection and distribution system for all untreated wastewater transported to the Manatee County treatment plant.

General Service #5400:
This activity reflects certain costs that are easier to express as a total rather than splitting them among the other divisions.

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

UTILITY FUND FUND - 401

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	UTILITY FUND REVENUES - 5100						
343.3001	OTHR GRANTS / SWFWMD	260,000	260,000	260,000	(260,000)	-	-
343.5001	FED GRANTS / FEMA (DISASTER RELIEF)	-	-	-	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	260,000	260,000	260,000	(260,000)	-	-
	CHARGES FOR SERVICES						
343.6101	WATER SALES	3,626,620	3,626,620	3,626,620	-	-	3,626,620
343.6102	METER INSTALLATION FEES	-	-	-	-	-	-
343.6103	SERVICE AND REPAIR INCOME	-	-	-	-	-	-
343.6104	WASTEWATER COLLECTION CHARGES	4,602,159	4,602,159	4,602,159	-	-	4,602,159
	TOTAL CHARGES FOR SERVICES	8,228,779	8,228,779	8,228,779	-	-	8,228,779
	MISCELLANEOUS REVENUE						
343.6502	DELINQUENT PENALTY CHARGES	32,000	32,000	32,000	-	-	32,000
343.6503	INTEREST ON INVESTMENTS	-	-	-	-	-	-
343.6504	INTEREST / SBA	100,000	100,000	100,000	200,000	-	300,000
343.6505	MISCELLANEOUS INCOME	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	132,000	132,000	132,000	200,000	-	332,000
	TOTAL FUND REVENUES	8,620,779	8,620,779	8,620,779	(60,000)	-	8,560,779

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

UTILITY FUND FUND - 401

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	WATER DIVISION EXPENDITURES - 5200						
	UTILITIES FUND EXPENSES						
	PERSONNEL SERVICES						
536.1201	WAGES / REGULAR	229,029	229,029	245,232	-		245,232
536.1302	WAGES / TEMPORARY	3,787	3,787	3,787	-	-	3,787
536.1402	WAGES / OVERTIME	11,000	11,000	11,000	-	-	11,000
536.2101	FICA TAXES	18,652	18,652	19,899	-	-	19,899
536.2203	TOWN CONTRIB 401-K	5,596	5,596	5,974	-	-	5,974
536.2301	INSURANCE / MEDICAL	57,636	57,636	68,158	-	(424)	67,734
536.2302	INSURANCE / DISABILITY	1,718	1,718	1,398	-	-	1,398
536.2304	INSURANCE / LIFE	863	863	458	-	-	458
536.2401	WORKERS COMPENSATION	5,516	5,516	8,342	-	-	8,342
	TOTAL PERSONNEL SERVICES	333,797	333,797	364,248	-	(424)	363,824
	OPERATING EXPENSES						
536.3101	PROF SERVICES / ENGINEERING	35,000	36,464		35,000	-	35,000
536.3103	PROF SERVICES / ADMINISTRATION	315,000	315,000	315,000		-	315,000
536.3104	PROF SERVICES / OTHER	23,850	32,704	-	202,200	-	202,200
536.4001	TRAVEL / CONFERENCE / TRAINING	10,404	10,404	-	12,874	-	12,874
536.4002	CAR ALLOWANCE	75	75	75	-	-	75
536.4101	COMMUNICATIONS	7,040	7,040	7,040	-	-	7,040
536.4102	CELL PHONE ALLOWANCE	-	-	-	-	-	-
536.4201	POSTAGE AND FREIGHT	690	690	690	-	-	690
536.4301	ELECTRICITY	50,000	50,000	50,000	-	-	50,000
536.4302	WATER	375	375	375	-	-	375
536.4303	WASTE DISPOSAL SERVICE	-	-	-	-	-	-
536.4401	RENTAL / BUILDING	-	-	-	-	-	-
536.4402	RENTAL / EQUIPMENT	600	600	600	-	-	600
536.4601	R/M BUILDINGS	2,500	2,500	2,500	15,000	-	17,500
536.4602	R/M GROUNDS	2,900	2,900	2,900	-	-	2,900
536.4603	R/M AUTOMOTIVE EQUIPMENT	2,600	2,600	2,600	-	-	2,600
536.4604	R/M HYDRANTS/METERS/LINES/LS	100,422	100,422	100,422	-	-	100,422
536.4605	R/M OTHER EQUIPMENT	2,500	2,500	2,500	-	-	2,500
536.4610	R/M STORM	1,000	1,000	1,000	-	-	1,000
536.4701	PRINTING AND FORMS	266	266	266	-	-	266
536.4702	DUPLICATION COSTS	-	-		-	-	-
536.4901	LICENSES AND TAXES	-	-		-	-	-
536.4902	MISCELLANEOUS	500	500	500	-	-	500
536.4903	ADVERTISING	1,200	1,200	1,200	-	-	1,200
536.4904	COST APPLIED TO MTR INSTALL/REPAIRS	(7,878)	(7,878)	(7,878)	-	-	(7,878)
536.4905	COST APPLIED TO CONSTR FIXED ASSETS	-	-	-	-	-	-
536.4906	COST APPLIED TO RECYCLING	-	-	-	-	-	-
536.4907	COST APPLIED TO PARKS MAINTENANCE	-	-	-	-	-	-
536.5101	OFFICE SUPPLIES	450	450	450	-	-	450
536.5201	CHEMICALS	1,215	1,215	1,215	-	-	1,215
536.5202	CLEANING AND SANITATION SUPPLIES	250	250	250	-	-	250
536.5203	UNIFORMS	2,191	2,191	2,191	-	-	2,191
536.5204	FUEL AND OIL	5,000	5,000	5,000	2,000	-	7,000
536.5205	PLANT SUPPLIES	350	350	350	-	-	350
536.5207	WATER PURCHASED FOR RESALE	1,333,300	1,333,300	1,333,300	53,300	-	1,386,600
536.5208	MISC OPERATING SUPPLIES	400	400	400	-	-	400
536.5210	SMALL TOOLS AND MINOR EQUIPMENT	1,600	1,600	1,600	-	-	1,600
536.5211	LAUNDRY AND CLOTHING ALLOWANCE	1,375	1,375	1,375	-	-	1,375
536.5212	WATER WISE PROGRAM	40,000	40,000	40,000	(20,000)	-	20,000
536.5301	R/M STREETS	100	100	100	-	-	100
536.5401	BKS/PUBLICATIONS/SUBSCRIP/MEMB DUE	526	526	-	539	-	539
	TOTAL OPERATING EXPENSES	1,935,801	1,946,119	1,866,021	300,913	-	2,166,934

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

UTILITY FUND FUND - 401

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	WATER DIVISION EXPENDITURES - 5200						
	CAPITAL OUTLAY						
536.6101	LAND	-	-	-	-	-	-
536.6201	BUILDINGS	-	-	-	-	-	-
536.6202	IMPROVEMENTS TO BUILDINGS	-	18,933	-	-	-	-
536.6301	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-	-	-
536.6302	WATER DISTRIBUTION LINES	-	-	-	-	-	-
536.6310	2005-MAIN WATER LINE VALVE REPLACE	10,000	20,000	-	50,000	(50,000)	-
536.6311	2005-A/C WATER MAIN REPLACEMENT	500,000	700,000	-	800,000	(800,000)	-
536.6312	2005-EMERG INTERCONNECT W/SARA	500,000	658,547	-	750,000	(375,000)	375,000
536.6320	2005-WTR SYS HYDRAULIC MODEL	-	188,449	-	-	-	-
536.6321	2005-MIDKEY STATION 1 REHAB	-	812,158	-	100,000	-	100,000
536.6322	2005-VA IMPROVEMENTS	-	56,067	-		-	
536.6323	2005-SOUTH KEY STATION 2 REHAB	394,800	494,800	-	500,000	-	500,000
536.6324	2005-WATER USE PERMIT COND	75,000	141,027	-	-	-	-
536.6325	2006-VA REQUIREMENTS	50,000	50,000	-	-	-	-
536.6326	2004-IN-LINE BOOSTER REHAB CONSTR	-	309,892	-	-	-	-
536.6327	2007-WATER MAIN INSPECTION	-	-	-	60,000	-	60,000
536.6328	2007-UTILITY MAPS	-	-	-	35,000	(35,000)	-
536.6401	AUTOMOTIVE EQUIPMENT	25,000	28,712	-	-	-	-
536.6402	OFFICE EQUIPMENT AND FURNITURE	-	-	-	-	-	-
536.6403	OTHER EQUIPMENT	21,800	134,031	-	47,000	-	47,000
536.6404	METERS INSTALLED	30,000	30,000	-	30,000	-	30,000
536.6601	BOOKS AND PUBLICATIONS	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	1,606,600	3,642,616	-	2,372,000	(1,260,000)	1,112,000
	TOTAL WATER DEPT EXPENSES	3,876,198	5,922,532	2,230,269	2,672,913	(1,260,424)	3,642,758

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

UTILITY FUND FUND - 401

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	WASTEWATER EXPENDITURES - 5300						
	PERSONNEL SERVICES						
536.1201	WAGES / REGULAR	111,093	111,093	121,472	-	-	121,472
536.1209	HOLIDAY BONUS	-	-	-	-	-	-
536.1220	ADDITIONAL TAXABLE BENEFITS	-	-	-	-	-	-
536.1302	WAGES / TEMPORARY	3,787	3,787	3,787	-	-	3,787
536.1402	WAGES / OVERTIME	17,080	17,080	17,080	-	-	17,080
536.2101	FICA TAXES	10,095	10,095	10,889	-	-	10,889
536.2201	TOWN CONTRIB DEF COMP / PEBSCO 457	-	-		-	-	-
536.2203	TOWN CONTRIB SALARY SAVINGS / 401-K	456	456	949	-	-	949
536.2301	INSURANCE / MEDICAL	31,844	31,844	36,594	-	(496)	36,098
536.2302	INSURANCE / DISABILTIY	833	833	692	-	-	692
536.2304	INSURANCE / LIFE	417	417	458	-	-	458
536.2401	WORKERS COMPENSATION	3,675	3,675	5,671	-	-	5,671
	TOTAL PERSONNEL SERVICES	179,280	179,280	197,592	-	(496)	197,096
	OPERATING EXPENSES						
536.3101	PROF SERVICES / ENGINEERING	35,000	36,464	-	35,000	-	35,000
536.3103	PROF SERVICES / ADMINISTRATION	315,000	315,000	315,000	-	-	315,000
536.3104	PROF SERVICES / OTHER	100,600	100,600	-	600	-	600
536.4001	TRAVEL / CONFERENCE / TRAINING	5,199	5,199	-	5,199	-	5,199
536.4002	CAR ALLOWANCE	-	-	-	-	-	-
536.4101	COMMUNICATIONS	4,221	4,221	4,221	-	-	4,221
536.4102	CELL PHONE ALLOWANCE	-	-	-	-	-	-
536.4201	POSTAGE AND FREIGHT	50	50	50	-	-	50
536.4301	ELECTRICITY	51,000	51,000	51,000	9,000	-	60,000
536.4302	WATER	4,500	4,500	4,500	3,000	-	7,500
536.4303	WASTE DISPOSAL SERVICE	100	100	100	-	-	100
536.4401	RENTAL / BUILDING	-	-	-	-	-	-
536.4402	RENTAL / EQUIPMENT	500	500	500	-	-	500
536.4601	R/M BUILDINGS	4,750	4,750	4,750	-	-	4,750
536.4602	R/M GROUNDS	3,200	3,200	3,200	-	-	3,200
536.4603	R/M AUTOMOTIVE EQUIPMENT	2,500	2,500	2,500	-	-	2,500
536.4604	R/M LIFT STATIONS AND SEWER LINES	110,000	157,430	110,000	-	-	110,000
536.4605	R/M OTHER EQUIPMENT	5,000	5,000	5,000	-	-	5,000
536.4610	R/M STORM	1,000	1,000	1,000	-	-	1,000
536.4701	PRINTING AND FORMS	153	153	153	-	-	153
536.4702	DUPLICATION COSTS	-	-	-	-	-	-
536.4901	LICENSES AND TAXES	-	-	-	-	-	-
536.4902	MISCELLANEOUS	550	550	550	-	-	550
536.4903	ADVERTISING	50	50	50	-	-	50
536.4905	COST APPLIED TO CONSTR FIXED ASSETS	-	-	-	-	-	
536.4906	COST APPLIED TO RECYCLING	-	-	-	-	-	
536.4907	COST APPLIED TO PARKS MAINTENANCE	-	-	-	-	-	
536.4909	COSTS APPLIED TO R/M	-	-	-	-	-	
536.5101	OFFICE SUPPLIES	205	205	205	-	-	205
536.5201	CHEMICALS	36,365	54,523	36,365	-	-	36,365
536.5202	CLEANING AND SANITATION SUPPLIES	250	250	250	-	-	250
536.5203	UNIFORMS	1,450	1,450	1,450	-	-	1,450
536.5204	FUEL AND OIL	3,000	3,000	3,000	4,500	-	7,500
536.5205	PLANT SUPPLIES	100	100	100	-	-	100
536.5208	MISC OPERATING SUPPLIES	300	300	300	-	-	300
536.5209	WASTEWATER TREATMENT	1,312,910	1,312,910	1,312,910	52,500	-	1,365,410
536.5210	SMALL TOOLS AND MINOR EQUIPMENT	1,174	1,174	1,174	-	-	1,174
536.5211	LAUNDRY AND CLOTHING ALLOWANCE	825	825	825	-	-	825
536.5301	R/M STREETS	-	-	-	-	-	-
536.5401	BKS/PUBLICATIONS/SUBSCRIP/MEMB DUE	222	222	-	210	-	210
	TOTAL OPERATING EXPENSES	2,000,174	2,067,226	1,859,153	110,009	-	1,969,162

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

UTILITY FUND FUND - 401

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	WASTEWATER EXPENDITURES - 5300						
	CAPITAL OUTLAY						
536.6101	LAND	-	-	-	-	-	-
536.6201	BUILDINGS	-	-	-	-	-	-
536.6202	IMPROVEMENTS TO BLDGS	25,000	25,000	-	-	-	-
536.6301	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-	-	-
536.6350	2005-LIFT STATION B REHAB	-	433,792	-	-	-	-
536.6351	2005-LIFT STATION 2-H REHAB	-	727,351	-	-	-	-
536.6352	2005-LIFT STATION 6-D REHAB	-	299,407	-	-	-	-
536.6353	2005-LIFT STATION 7-D REHAB	-	299,407	-	-	-	-
536.6354	2005-FORCE MAIN 2-C REPLACE	-	30,147	-	-	-	-
536.6355	2005-WETWELL & MANHOLE REPAIR	75,000	150,000	-	75,000	-	75,000
536.6356	2005-SLIPLINE GRAVITY SEWER LINES	400,000	490,765	-	400,000	-	400,000
536.6357	2006-MASTER STATION D REHAB	733,900	733,900	-	200,000	-	200,000
536.6358	2006-LIFT STATION C REHAB	450,000	450,000	-	-	-	-
536.6359	2006-LIFT STATION 2D-A REHAB	368,000	368,000	-	-	-	-
536.6360	2006-SUBAQ FORCE MAIN INSP	50,000	50,000	-	-	-	-
536.6361	2006-FORCE MAIN REPLACE	25,000	25,000	-	25,000	-	25,000
536.6362	2007-LIFT STATION G REHAB	-	-	-	520,000	(520,000)	-
536.6363	2007-LIFT STATION 4F REHAB	-	-	-	405,000	(305,000)	100,000
536.6364	2007-SCADA SYSTEM REPLACEMENT	-	-	-	1,000,000	-	1,000,000
536.6401	AUTOMOTIVE EQUIPMENT	-	1,199	-	59,950	-	59,950
536.6402	OFFICE EQUIPMENT AND FURNITURE	-	-	-	-	-	-
536.6403	OTHER EQUIPMENT	87,300	131,135	-	45,000	-	45,000
536.6601	BOOKS AND PUBLICATIONS	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	2,214,200	4,215,103	-	2,729,950	(825,000)	1,904,950
	TOTAL WASTEWATER DEPT EXPENSES	4,393,654	6,461,609	2,056,745	2,839,959	(825,496)	4,071,208

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

UTILITY FUND - 401

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	UTILITY GENERAL SERVICES - 5400						
	PERSONNEL SERVICES						
536.1601	COMPENSATING VACATION PAY	-	-	-	-	-	-
536.1602	COMPENSATING MEDICAL PAY	-	-	-	-	-	-
536.2201	PENSION	22,125	22,125	22,125	22,124	-	44,249
536.2303	MEDICAL / OTHER	-	-	-	-	-	-
536.2501	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	22,125	22,125	22,125	22,124	-	44,249
	OPERATING EXPENSES						
536.3104	PROF SERVICES / OTHER	-	4,000	-	-	-	-
536.3110	PROF SERVICES / BOND ISSUANCE COST:	-	-	-	-	-	-
536.3120	PROF SERVICES / RECLAIMED WATER	-	-	-	-	-	-
536.3201	ACCOUNTING AND AUDITING	19,000	19,000	19,000	-	-	19,000
536.4502	INSURANCE / PROPERTY	37,097	37,097	55,800	-	-	55,800
536.4503	INSURANCE / OTHER	42,227	42,227	52,300	-	-	52,300
536.4902	MISCELLANEOUS	900	900	900	-	-	900
	TOTAL OPERATING EXPENSES	99,224	103,224	128,000	-	-	128,000
	DEBT SERVICE						
536.7101	PRINCIPAL REV. BOND	335,000	335,000	335,000	15,000	-	350,000
536.7201	INTEREST ON LTD	134,940	134,940	134,940	(13,675)	-	121,265
536.7301	AGENTS FEE	800	800	800	-	-	800
	TOTAL DEBT SERVICE	470,740	470,740	470,740	1,325	-	472,065
	NON-OPERATING EXPENSES						
536.9901	DEPRECIATION EXPENSE	454,000	450,000	454,000	36,000	-	490,000
536.9902	LOSS / DISPOSAL OF FIXED ASSETS	-	-				
536.9903	AMORTIZATION / BOND DISCOUNT	2,262	2,262	2,262	-	-	2,262
536.9904	AMORTIZATION / BOND ISSUE COSTS	7,320	7,320	7,320	-	-	7,320
536.9910	COMMISSION CONTINGENCY	-	-	-	-	500,000	500,000
	TOTAL NON-OPERATING EXPENSE	463,582	459,582	463,582	36,000	500,000	999,582
	TOTAL GENERAL SERVICES	1,055,671	1,055,671	1,084,447	59,449	500,000	1,643,896
	GRAND TOTAL FUND EXPENSES	9,325,523	13,439,812	5,371,461	5,572,321	(1,585,920)	9,357,862
	FUND REVENUE OVER EXPENSES	(704,744)	(4,819,033)	3,249,318	(5,632,321)	1,585,920	(797,083)
	BEGINNING BALANCE	954,744	-		-	(2,085,920)	797,083
	PROJECTED ENDING FUND BALANCE	250,000	(4,819,033)	3,249,318	(5,632,321)	(500,000)	-

SPECIAL REVENUE FUNDS

Special Revenue Funds are governmental fund types used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. Special Revenue Funds are also used to account for Town Commission designated revenues.

The Town of Longboat Key has five active Special Revenue Funds.

- **FUND 101 ROAD & BRIDGE FUND**
- **FUND 102 INFRASTRUCTURE SURTAX FUND**
- **FUND 104 TOURIST DEVELOPMENT FUND**
- **FUND 103 BEACH EROSION CONTROL DISTRICT A**
- **FUND 107 BEACH EROSION CONTROL DISTRICT B**

ROAD & BRIDGE FUND 101 - GAS TAXES

1. FOUR-CENT, TWO-CENT, NINTH-CENT, SARASOTA FIFTH-CENT GAS TAXES, STATE MOTOR FUEL REVENUE SHARING

BASIS:

These gas taxes are permitted by the Florida Statutes if enacted by the individual counties. Both Sarasota and Manatee have instituted these taxes. The municipalities share in these taxes by formula. In Sarasota County the municipalities receive all these taxes according to their population compared to the total County. In Manatee County the municipalities receive the four-cent tax by population distribution but the others are by an initial county/municipal wide comparison of 5 - 10 years data on costs of transportation, streets and rights-of-way construction and maintenance. This initial ratio remains the same for 5 to 10 years.

On September 1, 2000, Sarasota County levied an additional five-cent ELMS gas tax, and in 2005 Manatee County levied the five-cent ELMS gas tax.

LIMITATION:

These tax rates are a county initiative and cannot be amended by town action.

PERMITTED USE OF FUNDS:

The use of these taxes are mandated by Florida Statutes for transportation as follows:

a. Public transportation operations and maintenance.
b. Roadway and right-of-way maintenance, and equipment and structures used primarily for the storage and maintenance of such equipment.
c. Roadway and right-of-way drainage.
d. Street lighting.
e. Traffic signs, traffic engineering, signalization, and pavement markings
f. Bridge maintenance and operation,
g. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

REVENUE PROJECTION:

These taxes increase and decrease as a function of a strong economy and tourism. Tax distribution is a function of Longboat Key's population compared to the County. Gas taxes as a county revenue source is slowly growing; however, Longboat Key is not growing at the same rate as the two Counties and therefore the town's gas taxes are rising but not at the same rate as either county.

2. EIGHTH-CENT MOTOR FUEL TAX

BASIS:

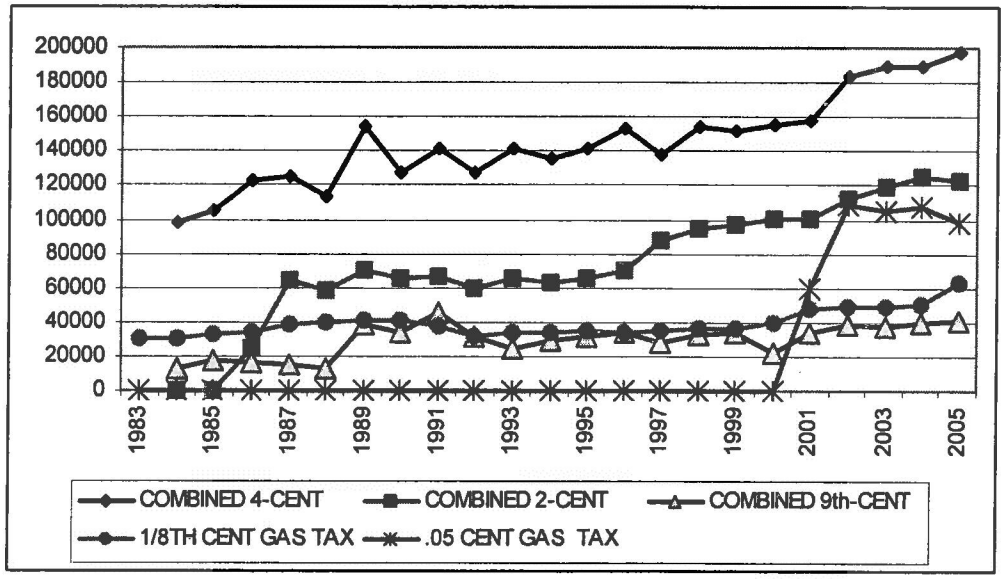
This is part of the State Revenue Sharing.

LIMITATION:

Longboat Key cannot affect an increase in this revenue.

PERMITTED USE OF FUNDS:

Permitted uses are identical to those listed for gas taxes. Here is a graphic representation that shows the relative increases in revenues from each of the 5 taxes under discussion.



(See Detailed Budget on Page125)

LOCAL OPTION INFRASTRUCTURE SURTAX FUND 102

BASIS:

This is a one-cent sales tax initiated by Sarasota County and passed by referendum. The funds are distributed to the municipalities by the gas tax formula (which is percent of population).

LIMITATION:

The county ordinance can be enacted for up to 15 years without a new referendum. In June 1999, Manatee County's Infrastructure Surtax ended, and Manatee's attempt to extend this tax has failed.

In September 1999, Sarasota County approved a 10-year tax which will end August 2009. In 1999 Sarasota County estimated that Longboat Key would receive $5.2 million over the proposed ten years.

In the process of providing a "report card for the public" Longboat Key has indicated they will use the proceeds in the following proportions:

Beaches	$3,000,000	57.70%
Streets	1,000,000	19.23%
Water interconnect	800,000	15.38%
Canal dredging	300,000	5.77%
Parks	100,000	1.92%
	$5,200,000	

PERMITTED USE OF FUNDS:

According to the Florida Statutes the proceeds are to be used as follows:

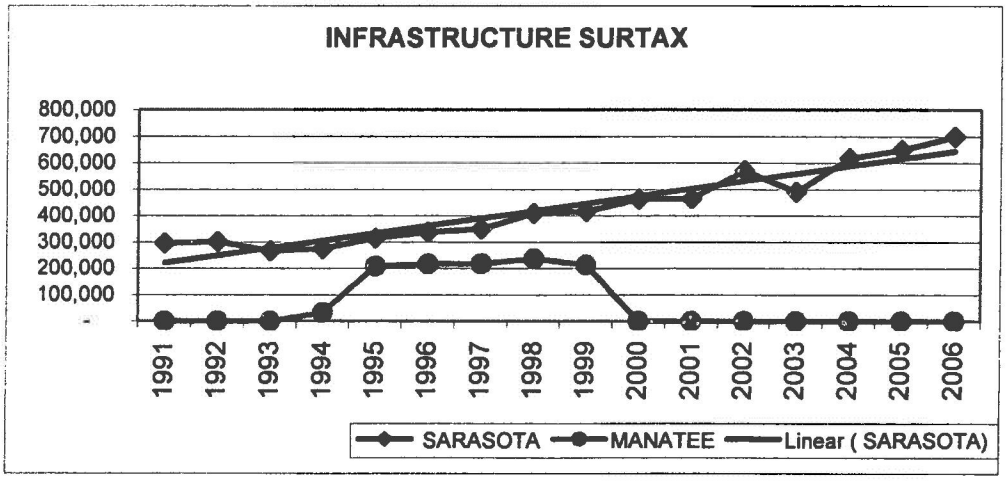
a. To finance, plan and construct infrastructure.
b. To acquire land for public recreation, land conservation or protection of natural resources.
c. To finance the closure of local government-owned solid waste landfills that are already closed or are required to close by order of the FDER.

NOTE: Infrastructure in this context means any fixed capital expenditure or cost 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.

REVENUE PROJECTION:

The one-cent local option infrastructure surtax is a county initiative. Sarasota County predicted that it would rise by 4% per year; the revenues have been erratic, but Longboat Key's 14 year experience it has been an average of 7.3% which is superimposed as a straight line in the graph below. FY 2005 budgeted $650,000 and FY 2006 budget is $700,000. The town now projects that revenues will exceed $6.2 million by the end of the levy.

Manatee County imposed this tax for 5 years starting in 1994. It provided the town with $1,105,124 in revenues. It is hoped that Manatee County will renew their efforts to re-institute this tax.



(See Detailed Budget on Page 126)

TOURIST DEVELOPMENT TAX FUND 104

BASIS:

Up to three cents tax for Tourist Development are permitted by the Florida Statutes if passed within a county by referendum. This tax is charged on food, beverages and certain facilities within the tourist community of the counties. Both Sarasota and Manatee Counties have enacted all three cents of tax; however, one cent is exclusively for beach maintenance. The Counties distribute funds to Longboat Key by agreement. For ten years, starting in 1999, each County will return to Longboat Key the one-cent that Longboat Key collects that is exclusively for beach related expenditures.

LIMITATION:

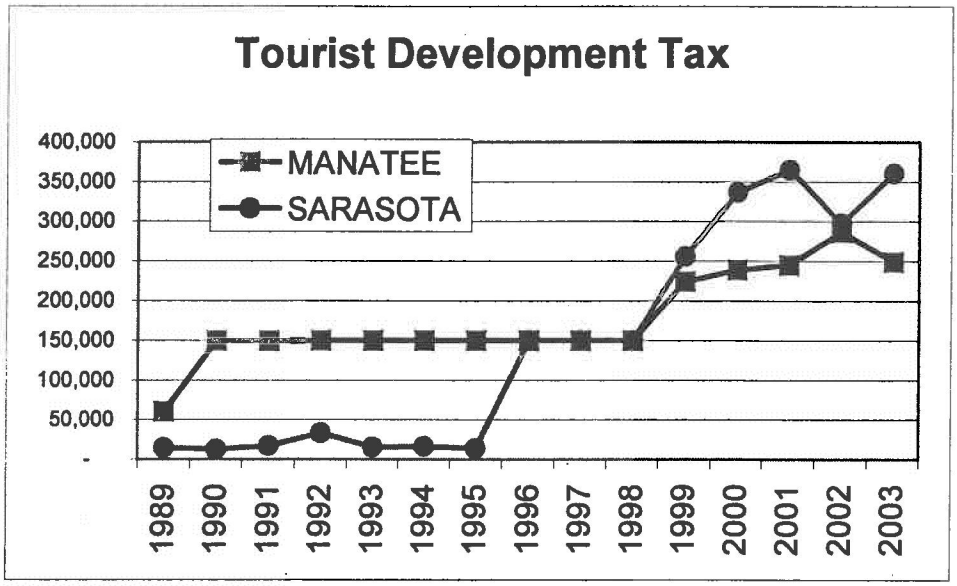
Tourist taxes received may be used only for beach related projects and cannot be used to secure debt unless approved by a county commission super majority.

PERMITTED USE OF FUNDS:

The portion of the revenues Longboat Key receives from the counties is exclusively for beach related expenditures.

REVENUE PROJECTION:

Tourist development tax is a county initiative. Sarasota County had been distributing the funds by population. This provided little revenues to Longboat Key. However, starting in 1996, Sarasota committed $150,000 per year to Longboat Key. Manatee County has been providing annual $150,000 since 1991. However, with the 1999 agreement, the revenues rose from $300,000 per year in FY 1998 to $480,100 in the first year; it has risen steadily since. In 2004 it was at $572,500. The Counties expect the growth to be approximately 4%. However, it depends on tourists renting, eating and shopping on Longboat Key.



In fact each of the town's sales tax based revenues depend on Longboat Key's generation of sales. In just a few short years the town has lost many tax generating parcels. Where sales tax revenues may be lost, property values have risen.

YEAR	Facility	Units	Proposed Use	Units
2003	Holiday Inn	146	Positano Condominium	29
2004	Silver Beach Resort	50	La Firenza Condominium	10
2004	Poseiden Restaurant	na	Single family	3
2004	Buccaneer Restaurant	na	Grand Mariner Condominium	14
2004	Lynches Restaurant	na	Demolished	0
2005	Holiday Beach Resort	25	Bleu Clair Condominium	11
2005	Starfish Motel	6	Single family	1

(See Detailed Budget on Page 127)

BEACH EROSION DISTRICTS A (Fund 103) AND B (Fund 107)

BASIS:

These two erosion districts were first developed in 1992 and they would theoretically cease to exist after the last bond payment February 2003. However, they were reconstituted in 1999. All dependent special districts are required by the Governmental Accounting Standards Board to be set up as "special revenue funds."

LIMITATION:

After the beach bonds are retired these districts will sunset.

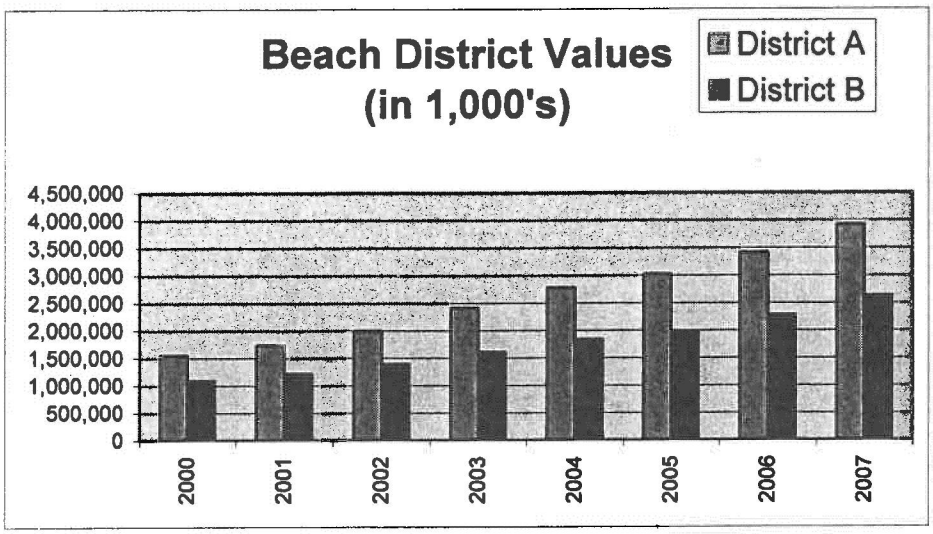
PERMITTED USES OF FUNDS

The revenues are derived by a debt service tax levy and can only be used to provide construction funds for beach projects and transfer tax revenues to the beach nourishment debt service fund.

REVENUE PROJECTION

In FY 2004 the town issued bonds for a $15,650,000 toward a $21 million beach project. The bonds will be retired in fiscal year 2010 and the annualized debt payments are approximately $2.9 million (see the debt schedule attached to the discussion of the Town's Debt Service Funds).

	Beach Nourishment District A			Beach Nourishment District B		
Fiscal Year	Sarasota County	Manatee County	District A Total	Sarasota County	Manatee County	District B Total
2000	1,157,449,409	388,868,377	1,546,317,786	804,314,812	293,188,865	1,097,503,677
2001	1,314,328,760	425,491,834	1,739,820,594	896,741,836	322,855,112	1,219,596,948
2002	1,507,403,770	489,802,290	1,997,206,060	1,037,722,088	360,933,673	1,398,655,761
2003	1,824,065,347	586,708,952	2,410,774,299	1,179,638,907	431,637,766	1,611,276,673
2004	2,071,512,134	703,644,524	2,775,156,658	1,329,108,083	514,610,884	1,843,718,967
2005	2,238,771,632	784,094,102	3,022,865,734	1,427,809,576	563,829,078	1,991,638,654
2006	2,531,457,043	881,675,531	3,413,132,574	1,625,689,069	656,802,968	2,282,492,037
2007	2,884,097,684	1,032,486,082	3,916,583,766	1,858,342,490	780,122,282	2,638,464,772



Millage Rate Calculation - The District millage rate is based on individual residences (not the size of each district). The millage rate on a $500,000 residence Beach District A is 80% of the annual millage, while the millage rate of a $500,000 residence in Beach District B is 20%. For those who are not math challenged the districts' millage rates are calculated as follows:

Let : Millage = M
Valuation = V
District A = A
District B = B

If Milliage District A = 80% of millage rate
and Millage District B = $\frac{20\%}{100\%}$ of millage rate
Then, Millage B=25% of Millage A

So: MAXVA+MBXVB=Debt Service
Substitute MAXVA+.25MAXVB
MA(VA+.25XVB)=Debt Service
MA=Debt Service/(VA+.25XVB)

Inserting the actual values will solve District A millage rate.

Then, the millage rate for District B is 25% of District A's millage rate.

(See Detailed Budget on Page 128)

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

ROAD AND BRIDGE REVENUES - 101

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	ROAD AND BRIDGE REVENUES - 3100						
	TAXES						
312.4101	LOC OPT GAS TAX / SARASOTA	97,000	97,000	97,000	-	-	97,000
312.4102	LOC OPT GAS TAX / MANATEE	105,000	105,000	105,000	-	-	105,000
312.4111	LOC OPT GAS TAX / SARASOTA 5 CENTS	100,000	100,000	100,000	-	-	100,000
312.4112	LOCAL OPT GAS TAX / MANATEE 5 CENTS	-	-	-	50,000	-	50,000
312.4201	LOCAL ALT FUEL DECAL FEE / SARASOTA	-	-	-	-	-	-
312.4202	LOCAL ALT FUEL DECAL FEE / MANATEE	-	-	-	-	-	-
312.4301	2 CENT GAS TAX / SARASOTA	49,000	49,000	49,000	-	-	49,000
312.4302	2 CENT GAS TAX / MANATEE	74,000	74,000	74,000	-	-	74,000
	TOTAL TAXES	425,000	425,000	425,000	50,000	-	475,000
	INTERGOVERNMENTAL REVENUE						
331.5001	FED GRANTS / FEMA (DISASTER RELIEF)	-	-	-	-	-	-
335.1220	8TH CENT MOTOR FUEL TAX	53,000	53,000	53,000	17,000	-	70,000
335.4100	REBATE ON MUNICIPAL VEHICLES	5,000	5,000	5,000	-	-	5,000
338.3001	9TH CENT GAS TAX / SARASOTA	25,000	25,000	25,000	-	-	25,000
338.3002	9TH CENT GAS TAX / MANATEE	13,800	13,800	13,800	1,200	-	15,000
	TOTAL INTERGOVERNMENTAL REVENUE	96,800	96,800	96,800	18,200	-	115,000
	CHARGES FOR SERVICES					-	
343.9002	MAINTENANCE GMD RIGHT OF WAY	24,370	24,370	24,370	-	-	24,370
343.9003	MAINTENANCE TRAFFIC SIGNALS	-	-	-	24,800	-	24,800
	TOTAL CHARGES FOR SERVICES	24,370	24,370	24,370	24,800	-	49,170
	MISCELLANEOUS REVENUE					-	
361.1000	INTEREST ON INVESTMENTS	-	-	-	-	-	-
361.2000	INTEREST / SBA	4,000	4,000	4,000	16,000		20,000
369.9003	MISC REV / OTHER	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	4,000	4,000	4,000	16,000	-	20,000
	NON-REVENUES						-
381.0001	IF TRANSFER / GENERAL FUND	-	-	-	-	-	-
381.0002	IF TRANSFER / INFRASTRUCTURE SURTAX	-	-	-	-	-	-
381.0101	IF TRANSFER/STREETS CAPITAL	-	-	-	500,000	-	500,000
381.0401	IF TRANSFER / UTILITY FUND	-	-	-	-	-	-
	TOTAL NON-REVENUES	-	-	-	500,000	-	500,000
	TOTAL FUND REVENUES	550,170	550,170	550,170	609,000	-	1,159,170
	NON-OPERATING EXPENSE						
519.9901	CONTINGENCIES	-	-	-	-	-	
541.9001	IF TRANSFER / GENERAL FUND	24,370	24,370	24,370	24,800	-	49,170
541.9301	IF TRANSFER / STREETS CAPITAL	-	-	-	-	-	-
541.9304	IF TRANSFER FACILITY PROJECT	-	-	-	-	-	-
	GRAND TOTAL FUND EXPENDITURES	24,370	24,370	24,370	24,800	-	49,170
	FUND REVENUE OVER EXPENDITURE	525,800	525,800	525,800	584,200	-	1,110,000
	BEGINNING BALANCE	395,000	395,000	1,026,788	-	-	1,026,788
	PROJECTED ENDING FUND BALANCE	920,800	920,800	1,552,588	584,200	-	2,136,788

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

INFRASTRUCTURE SURTAX FUND - 102

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	INFRASTRUCTURE SURTAX REVENUE - 3300						
	TAXES						
312.6001	INFRASTRUCTURE SURTAX / SARASOTA	700,000	700,000	700,000	28,000	-	728,000
312.6002	INFRASTRUCTURE SURTAX / MANATEE	-	-	-	-	-	-
	TOTAL TAXES	700,000	700,000	700,000	28,000	-	728,000
	MISCELLANEOUS REVENUE						
361.1000	INTEREST ON INVESTMENTS	-	-	-	-	-	-
361.2000	INTEREST / SBA	30,000	30,000	30,000	70,000	-	100,000
	TOTAL MISCELLANEOUS REVENUE	30,000	30,000	30,000	70,000	-	100,000
	NON-REVENUES						
381.0001	IF TRANSFER / GENERAL FUND	-	-	-	-	-	-
381.0101	IF TRANSFER / ROAD AND BRIDGE FUND	-	-	-	-	-	-
381.9305	IF TRANSFER / CAP PROJ - TENNIS	-	-	-	-	-	-
	TOTAL NON-REVENUES	-	-	-	-	-	-
	TOTAL FUND REVENUES	730,000	730,000	730,000	98,000	-	828,000
	INFRASTRUTURE SURTAX EXPENSES - 3400						
	CAPITAL OUTLAY						
572.6101	LAND	-	-	-	-	-	-
572.6301	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-	-	-
572.6303	DUNE WALKOVERS / BEACH ACCESSES	-	-	-	-	-	-
572.6401	AUTOMOTIVE EQUIPMENT	-	-	-	-	-	-
572.6403	OTHER EQUIPMENT	-	-	-	-	-	-
572.6411	MAPS	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
	NON-OPERATING EXPENSE						
572.9001	IF TRANSFER / GENERAL FUND	-	-	-	-	-	-
572.9101	IF TRANSFER / ROAD AND BRIDGE FUND	-	-		-	-	-
572.9202	IF TRANSFER / GO BEACH BOND FUND	300,000	300,000	300,000	-	-	300,000
572.9301	IF TRANSFER / CAP PROJ - STREETS	182,000	182,000	182,000	(182,000)	-	-
572.9303	IF TRANSFER / CAP PROJ - BEACH	-	-	-	-	-	-
572.9305	IF TRANSFER / CANAL DREDGING	-	-	-	-	-	-
572.9401	IF TRANSFER / UTILITY FUND	-	-	-	-	-	-
572.9625	IF TRANSFER / BEACH TRUST	-	-	-	-	-	-
	TOTAL NON-OPERATING EXPENSE	482,000	482,000	482,000	(182,000)	-	300,000
	GRAND TOTAL FUND EXPENDITURES	482,000	482,000	482,000	(182,000)	-	300,000
	FUND REVENUE OVER EXPENDITURES	248,000	248,000	248,000	280,000	-	528,000
	BEGINNING BALANCE	1,400,197	1,400,197	1,819,243	-	-	1,819,243
	PROJECTED ENDING FUND BALANCE	1,648,197	1,648,197	2,067,243	280,000	-	2,347,243

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

TOURIST DEVELOPMENT FUND - 104

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	TOURIST DEVELOPMENT REVENUES - 3700						
	TAXES						
312.1201	TOURIST DEVELOPMENT TAX / SARASOTA	340,000	340,000	340,000	-30,000	-	310,000
312.1202	TOURIST DEVELOPMENT TAX / MANATEE	260,000	260,000	260,000	-36,500	-	223,500
	TOTAL TAXES	600,000	600,000	600,000	-66,500	-	533,500
	MISCELLANEOUS REVENUE						
361.1000	INTEREST ON INVESTMENTS	-	-	-	-	-	-
361.2000	INTEREST / SBA	-	-	-	40,000	-	40,000
369.9003	MISC REV / OTHER	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	-	-	-	40,000	-	40,000
	TOTAL FUND REVENUES	600,000	600,000	600,000	(26,500)	-	573,500
	TOURIST DEVELOP TAX FUND EXPENDITURE						
	NON-OPERATING EXPENSES						
581.0202	IF TRANSFER / GO BEACH BOND FUND	400,000	400,000	400,000	-	-	400,000
581.0303	IF TRANSFER / CAP PROJ - BEACH	360,000	360,000	360,000	370,000	-	730,000
581.0625	IF TRANSFER / BEACH TRUST	-	-	-	-	-	-
	GRAND TOTAL FUND EXPENDITURES	760,000	760,000	760,000	370,000	-	1,130,000
	FUND REVENUE OVER EXPENDITURES	(160,000)	(160,000)	(160,000)	(396,500)	-	(556,500)
	BEGINNING BALANCE	983,238	983,238	1,258,438	-	-	1,258,438
	PROJECTED ENDING FUND BALANCE	823,238	823,238	1,098,438	(396,500)	-	701,938

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

BEACH EROSION CONTROL DISTRICT A - 103

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	BEACH DISTRICT A REVENUES - 3600						
	TAXES						
311.1001	TAXES/SARASOTA 1993 BONDS	-	-	-	-	-	-
311.1002	TAXES/MANATEE 1993 BONDS	-	-	-	-	-	-
311.1003	TAXES/SARASOTA 1996 BONDS	-	-	-	-	-	-
311.1004	TAXES/MANATEE 1996 BONDDS	-	-	-	-	-	-
311.1005	TAXES/SARASOTA 2004 BONDS	1,409,219	1,409,219	1,409,219	(1,209)	-	1,408,010
311.1006	TAXES/MANATEE 2004 BONDS	490,814	490,814	490,814	(422)	-	490,392
312.1201	TOURIST DEVELOPMENT TAX / SARASOTA	-	-	-	-	-	-
312.1202	TOURIST DEVELOPMENT TAX / MANATEE	-	-	-	-	-	-
	TOTAL TAXES	1,900,033	1,900,033	1,900,033	(1,631)	-	1,898,402
	INTERGOVERNMENTAL REVENUES						
331.5001	FED GRANTS / FEMA (DISASTER RELIEF)	-	-	-	-	-	-
334.3301	ST GRANT / FL BEACH EROSION	-	-	-	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUES	-	-	-	-	-	-
	MISCELLANEOUS REVENUE	-	-	-	-	-	-
361.1000	INTEREST ON INVESTMENTS	-	-	-	-	-	-
361.2000	INTEREST / SBA	5,000	5,000	5,000	45,000	-	50,000
361.3201	INTEREST / SARASOTA TAX COLLECTOR	175	175	175	-	-	175
361.3202	INTEREST / MANATEE TAX COLLECTOR	-	-	-	-	-	-
369.9003	MISC REV / OTHER	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	5,175	5,175	5,175	45,000	-	50,175
	NON-REVENUES						
381.0001	IF TRANSFER / GENERAL FUND	-	-	-	-	-	-
384.0001	PROCEEDS FROM THE SALE OF BONDS	-	-	-	-	-	-
384.0002	PROCEEDS FOR BOND ISSSUANCE COSTS	-	-	-	-	-	-
	TOTAL NON-REVENUES	-	-	-	-	-	-
	TOTAL FUND REVENUES	1,905,208	1,905,208	1,905,208	43,369	-	1,948,577
	BCH ER CNTRL DIST A EXPENDITURES						
	OPERATING EXPENSES						
519.4902	MISCELLANEOUS	175	175	175	-	-	175
	TOTAL OPERATING EXPENSES	175	175	175	-	-	175
	DEBT SERVICE						
582.7201	INTEREST	-	-	-	-	-	-
582.7301	AGENTS FEE	-	-	-	-	-	-
582.7302	BEACH BOND ISSUANCE COSTS	-	-	-	-	-	-
	TOTAL DEBT SERVICE	-	-	-	-	-	-
	NON-OPERATING EXPENSES						
581.0001	IF TRANSFER / GENERAL FUND	-	-	-	-	-	-
581.0202	IF TRANSFER / G O BEACH BOND FUND	1,900,033	1,900,033	1,900,033	(33,478)	-	1,866,555
581.0303	IF TRANSFER / BEACH CAP PROJ FUND	-	-	-	-	-	-
	TOTAL NON-OPERATING EXPENSES	1,900,033	1,900,033	1,900,033	(33,478)	-	1,866,555
	GRAND TOTAL FUND EXPENDITURES	1,900,208					
	FUND REVENUE OVER EXPENDITURES	5,000	5,175	5,175	76,847	-	82,022
	BEGINNING BALANCE	-	-	1,931,265	-	-	1,931,265
	PROJECTED ENDING FUND BALANCE	5,000	5,175	1,936,440	76,847	-	2,013,287
	PROJECTED ENDING FUND BALANCE	5,000	730,622	(2,573,388)	2,578,388	-	5,000

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

BEACH EROSION CONTROL DISTRICT B - 107

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	BEACH DISTRICT B REVENUES - 4300						
	TAXES						
311.1005	TAXES/SARASOTA 2004 BONDS	226,248	226,248	226,248	(1,296)	-	224,952
311.1006	TAXES/MANATEE 2004 BONDS	91,408	91,408	91,408	3,025	-	94,433
	TOTAL TAXES	317,656	317,656	317,656	1,729	-	319,385
	MISCELLANEOUS REVENUE						
361.1000	INTEREST ON INVESTMENTS	-	-	-	-	-	-
361.2000	INTEREST / SBA	500	500	500	6,000	-	6,500
361.3201	INTEREST / SARASOTA TAX COLLECTOR	175	175	175	-	-	175
361.3202	INTEREST / MANATEE TAX COLLECTOR	-	-	-	-	-	-
369.9003	MISC REV / OTHER	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	675	675	675	6,000	-	6,675
	TOTAL FUND REVENUES	318,331	318,331	318,331	7,729	-	326,060
	BCH ER CNTRL DISTRICT B EXPENDITURES						
	OPERATING EXPENSES						
519.4902	MISCELLANEOUS	175	175	175	-	-	175
	TOTAL OPERATING EXPENDITURES	175	175	175	-	-	175
	NON-OPERATING EXPENSES						
581.0202	IF TRANSFER / G O BEACH BOND FUND	317,656	317,656	317,656	(5,597)	-	312,059
581.0303	IF TRANSFER / BEACH CAP PROJ	-	-	-	-	-	-
	TOTAL NON-OPERATING EXPENSES	317,656	317,656	317,656	(5,597)	-	312,059
	GRAND TOTAL FUND EXPENDITURES	317,831	317,831	317,831	(5,597)	-	312,234
	FUND REVENUE OVER EXPENDITURES	500	500	500	13,326	-	13,826
	BEGINNING BALANCE	-	-	324,241	-	-	324,241
	PROJECTED ENDING FUND BALANCE	500	500	324,741	13,326	-	338,067

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for the acquisition or construction of major capital facilities. These projects are of a size that no single General Fund division would budget the project within their department.

The Town of Longboat Key has five active Capital Project Funds.

- **FUND 301 - STREETS CAPITAL IMPROVEMENTS**
- **FUND 302 - LAND ACQUISITION**
- **FUND 303 - BEACH NOURISHMENT**
- **FUND 305 - CANAL DREDGING CAPITAL PROJECT**
- **FUND 306 - PARKS and RECREATION CAPITAL PROJECT**

STREETS CAPITAL IMPROVEMENTS FUND 301.

This fund records the activity of street major construction projects. The FY 2007 Budget of $25,000 is to add 15 streetlights to Hideway Bay subdivision to improve safety and security as requested by the Hideaway Bay community. The Town and the Florida Department of Transportation are negotiating the cost to install certain sidewalks. The Town may be required to participate in the construction of these sidewalks; if so, the cost of construction will be assigned to this fund.

(See detailed budget on page 132)

LAND ACQUISITION FUND 302.

This fund was established to account for impact fees received from builders to secure undeveloped lands. The town buys and preserve open spaces from this impact fee. Some money in this fund was used in 1992 and 1993 to pre-fund a $1 million donation to be used to improve a public park. The benefactor arranged to repay the fund in $50,000 installments each December over 18 years. Five payments of $50,000 each remain. This annual contribution is reflected within the Land Acquisition Fund. FY 2007 is a low construction year; and includes only a transfer of $15,000 to the Parks and Recreation Capital Project Fund to cover Sister Keys (a nature park) monitoring.

(See detailed budget on page 133)

BEACH CAPITAL PROJECT FUND FUND 303. This fund records the activity of the beach nourishment capital project. Following the FY 2005 beach construction there are continuing costs including permit-required monitoring and consulting services. The FY 2007 budget includes turtle and shore bird monitoring performed by Mote Marine; sand layering beach monitoring; artificial reef monitoring; annual surveys/aerials; geotechnical data collection; and design of two jetties or groins.

Turtle and Shore Birds (Mote)	110,000
Monitoring, surveys and aerials	110,000
Geotechnical data collection	115,000
Artificial reef monitoring	110,000
Truitt Beach consulting	25,000
Islander T-Head groin design	100,000
Northshore area groin design	100,000
Beach rake	60,000
	$730,000

(See detailed budget on page 134)

CANAL DREDGING PROJECT FUND 305. This fund was established to record revenues and expenditures to dredge and maintain most of the Town's canals. This sea grass monitoring is in the last year of the FDEP permit requirement of the FY 2004 canal dredging capital project. This budget also adds $100,000 to the future maintenance reserve; this year's contribution will bring the future canal funding balance to $300,000. These canal costs are anticipated to be funded from General Fund transfers.

Sea grass monitoring for FDEP permit	20,000
Future canal maintenance reserve	100,000
	$120,000

(See detailed budget on page 135)

PARKS AND RECREATION FUND 306. This fund was set up to record the major capital improvements of the Town's parks and recreation facilities. St. Joe's Towns and Resorts Corporation will perform approximately $700,000 of mitigation on Sister Keys, The Town will hire a consultant for $15,000 to monitor the progress and quality of this mitigation to protect the interests of the Town.

(See detailed budget on page 136)

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

STREET PROJECTS - 301

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	STREET PROJECTS REVENUES - 4200						
	MISCELLANEOUS REVENUE						
361.1000	INTEREST ON INVESTMENTS	-	-	-	-	-	-
361.2000	INTEREST / SBA	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	-	-	-	-	-	-
	NON-REVENUE						
381.0001	IF TRANSFER / GENERAL FUND	-	-	-	-	-	-
381.0004	IF TRANSFER / ROAD AND BRIDGE	-	-	-	-	-	-
381.0005	IF TRANSFER / UTILITIES FUND	-	-	-	-	-	-
381.0006	IF TRANSFER / INFRASTRUCTURE SURTAX	182,000	182,000	182,000	(182,000)	-	-
	TOTAL NON-REVENUES	182,000	182,000	182,000	(182,000)	-	-
	TOTAL FUND REVENUES	182,000	182,000	182,000	(182,000)	-	-
	CAPITAL PROJECTS FUND EXPENDITURES						
541.6501	STREETS, VILL. DRAINAGE & SIDEWALK	-	17,185	-	-	-	-
541.6502	DRAINAGE IMPROVEMENTS	-	292,210	-	-	-	-
541.6503	GMD RESURFACING PROJECT / STATE	-	-	-	-	-	-
541.6504	STREET PROJECT	182,000	625,943	-	-	-	-
541.6505	SIDEWALK - F.D.O.T.	-	-	-	-	-	-
541.6506	TRANSPORTATION ENHANCEMENT GRANT	-	389,320	-	-	-	-
541.6507	CONGESTION MANAGEMENT SYSTEM	-	48,845	-	-	-	-
541.6510	2007 - STREETS IMPROVEMENTS		-	-	-	-	-
541.6511	2007 - STREET LIGHTING	-	-	-	15,000	10,000	25,000
	TOTAL CAPITAL OUTLAY	182,000	1,373,503	-	15,000	10,000	25,000
	NON-OPERATING EXPENSES						
581.0001	IF TRANSFER / GENERAL FUND	-	-	-	-	-	-
581.0101	IF TRANSFER/ROAD AND BRIDGE	-	-	-	500,000	-	500,000
	TOTAL NON-OPERATING EXPENSES	-	-	-	500,000	-	500,000
	GRAND TOTAL FUND EXPENDITURES	182,000	1,373,503	-	515,000	10,000	525,000
	FUND REVENUE OVER EXPENDITURE	-	(1,191,503)	182,000	(697,000)	(10,000)	(525,000)
	BEGINNING BALANCE	-	-	561,906	-	-	561,906
	PROJECTED ENDING FUND BALANCE	-	(1,191,503)	743,906	(697,000)	(10,000)	36,906

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

LAND ACQUISITION FUND - 302

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	LAND ACQUISITION REVENUES - 3500						
	MISCELLANEOUS REVENUE						
361.1000	INTEREST ON INVESTMENTS	-	-	-	-	-	-
361.1001	GAIN (LOSS) ON SALE OF INVESTMENTS	-	-	-	-	-	-
361.2000	INTEREST / SBA	25,000	25,000	25,000	25,000	-	50,000
369.9001	CONTRIBUTION / PRIVATE ORGANIZATION	-	-		50,000	-	50,000
369.9008	LAND ACQUISITION FEES	25,000	25,000	25,000	-	-	25,000
	TOTAL FUND REVENUES	50,000	50,000	50,000	75,000	-	125,000
	LAND ACQ FEES FUND EXPENDITURES						
	CAPITAL OUTLAY						
537.6101	CAPITAL OUTLAY / QUICK POINT	-	-	-	-	-	-
537.6102	CAPITAL OUTLAY / LAND - CIVIC GROVE	-	-	-	-	-	-
537.6103	CAPITAL OUTLAY / DURANTE - LAND ACQ	-	-	-	-	-	-
537.6104	CAPITAL OUTLAY / DURANTE - GRANT	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
	NON-OPERATING EXPENSES						
581.0306	IF TRANSFER / PARKS & REC CAP PROJ	50,000	50,000	50,000		(35,000)	15,000
581.9615	IF TRANSFER / DURANTE PARK TRUST	-	-	-	-	-	-
	TOTAL NON-OPERATING EXPENSES	50,000	50,000	50,000		(35,000)	15,000
	GRAND TOTAL FUND EXPENDITURES	50,000	50,000	50,000	-	(35,000)	15,000
	FUND REVENUE OVER EXPENDITURE	-	-	-	75,000	35,000	110,000
	BEGINNING BALANCE	1,133,277	1,133,277	1,187,510	-	-	1,187,510
	PROJECTED ENDING FUND BALANCE	1,133,277	1,133,277	1,187,510	75,000	35,000	1,297,510

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

BEACH CAPITAL PROJECT FUND - 303

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	BEACH PROJECTS REVENUES - 4600						
	NON-REVENUES						
381.0001	IF TRANSFER / GENERAL FUND	-	-	-	-	-	-
381.0102	IF TRANSFER / INFRASTRUCTURE SURTAX	-	-	-	-	-	-
381.0103	IF TRANSFER / BEACH DIST A	-	-	-	-	-	-
381.0104	IF TRANSFER / TOURIST DEV TAX	360,000	360,000	360,000	370,000	-	730,000
381.0107	IF TRANSFER / BEACH DIST B	-	-	-	-	-	-
381.0625	IF TRANSFER / BEACH TRUST FUND	-	-	-	-	-	-
384.0001	PROCEEDS FROM 1996 BOND SALE	-	-	-	-	-	-
384.0002	PROCEEDS 2004A BEACH BOND SALE	-	-	-	-	-	-
	TOTAL FUND REVENUES	360,000	360,000	360,000	370,000	-	730,000
	BEACH PROJ FUND EXPENDITURES						
	CAPITAL OUTLAY						
519.6510	***HEADER-BEACH MONITORING-ONGOING	-	-	-	-	-	-
519.6511	BEACH MONITORING-CPE	110,000	220,000	-	225,000	-	225,000
519.6512	BEACH MONITORING-CONSULTANT	-	-	-	-	-	
519.6520	***HEADER-BEACH PROJECT 2005	-	-	-	-	-	
519.6521	BCH 2005 - COASTAL PLANNING	-	453,876	-	-	-	
519.6522	BCH 2005 - CONSULTANT-TRUITT	50,000	81,596	-	55,000	(30,000)	25,000
519.6523	BCH 2005 - NEWSLETTER	-	-	-	-	-	
519.6524	DESIGN T-HEAD GROINS	-	114,715	-	100,000	-	100,000
519.6525	BCH 2005 - TURTLE MONITORING	-	-	-	-	-	-
519.6526	BCH 2005 - CONSTRUCTION COSTS	-	14,196,340	-	-	-	-
519.6527	BCH 2005 - COST OF BOND ISSUANCE	-	-	-	-	-	-
519.6528	BCH 2005-NO GROIN DESIGN/PERMIT		-	-	100,000	-	100,000
519.6530	***HEADER-BEACH-OTHER	-	-	-	-	-	-
519.6531	NORTHSHORE DESING OF ADDED SAND	-	73,291	-	-	-	-
519.6532	BEACH OTHER - EQUIP	-	-	-	-	60,000	60,000
519.6533	LONGARD TUBE REPAIR	-	-	-	-	-	-
519.6534	BEACH OTHER - FEDERAL GRANT APPLIC	-	-	-	-	-	-
519.6540	***HEADER-BEACH-ENVIRONMENTAL	-	-	-	-	-	-
519.6541	BCH ENVIRON-TURTLE MONITORING	100,000	123,160	-	110,000	-	110,000
519.6542	BCH - ARTIFICIAL REEF MONITORING	100,000	596,238	-	110,000	-	110,000
519.6550	***HEADER CANAL DREDGING	-	-	-	-	-	-
519.6551	CANAL DESIGN/CONSTRUCTION	-	-	-	-	-	-
	GRAND TOTAL FUND EXPENDITURES	360,000	15,859,216		700,000	30,000	730,000
	FUND REVENUE OVER EXPENDITURES	-	(15,499,216)	360,000	(330,000)	(30,000)	-
	BEGINNING BALANCE	-	-	-	-	-	-
	PROJECTED ENDING FUND BALANCE	-	(15,499,216)	360,000	(330,000)	(30,000)	-

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

CANAL DREDGING CAPITAL PROJECT FUND - 305

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	CANAL DREDGING CAPITAL PROJ - 4500						
	NON-REVENUES						
381.0001	IF TRANSFER / GENERAL FUND	125,000	125,000	125,000	(5,000)	-	120,000
381.0102	IF TRANSFER / INFRASTRUCTURE SURTAX	-	-	-	-	-	-
	TOTAL FUND REVENUES	125,000	125,000	125,000	(5,000)	-	120,000
	CANAL DREDGING CAPITAL PROJ - 4500						
	CAPITAL OUTLAY						
519.6551	CANAL MONITORING & MAINTENANCE	55,000	56,927	-	100,000	-	100,000
519.6555	FUTURE CANAL DREDGING	-	100,000	-	20,000	-	20,000
519.6570	BAY ISLES DREDGING	-	330,000	-	-	-	-
	TOTAL EXPENDITURES	55,000	486,927	-	120,000	-	120,000
	FUND REVENUE OVER EXPENDITURES	70,000	(361,927)	125,000	(125,000)	-	-
	BEGINNING BALANCE	130,944	130,944	-	-	-	-
	PROJECTED ENDING FUND BALANCE	200,944	(230,983)	125,000	(125,000)	-	-

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

PARKS & RECREATION CAPITAL PROJECT FUND - 306

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	PARKS & RECREATION CAPITAL PROJ 5000						
	NON-REVENUES						
381.0001	IF TRANSFER / GENERAL FUND	-	-	-	-	-	-
381.0302	IF TRANSFER / LAND ACQ FUND	50,000	50,000	50,000	-	(35,000)	15,000
	TOTAL FUND REVENUES	50,000	50,000	50,000	-	(35,000)	15,000
	PARKS & RECREATION CAP PROJ EXP						
	CAPITAL OUTLAY						
572.6530	***** SISTER KEYS *****	-	-	-	-	-	-
572.6531	DEP GRANT SP411 / BASON BOARD	-	-	-	-	-	-
572.6533	FDER GRANT NRD 30 / SISTER KEYS	-	-	-	-	-	-
572.6534	WCIND / SISTER KEYS NAVIG MARKERS	-	80,000	-	-	-	
572.6535	SISTER KEYS MONITORING	50,000	80,000	-	50,000	(35,000)	15,000
	GRAND TOTAL FUND EXPENDITURES	50,000	160,000	-	50,000	(35,000)	15,000
	FUND REVENUE OVER EXPENDITURES	-	(110,000)	50,000	(50,000)	-	-
	BEGINNING BALANCE	-	-	-	-	-	-
	PROJECTED ENDING FUND BALANCE	-	(110,000)	50,000	(50,000)	-	-

DEBT SERVICE FUNDS

Debt Service Funds are established to account for the accumulation of resources and the payment of general long-term debt principal and interest.

The Town has three general obligation bonds that are guaranteed by the full faith and credit of the Town. These were approved by referendum of the town citizens, and three remain with outstanding balances in FY 2007.

- General Obligation Water Bonds Series 1970
- General Obligation Sewer Bonds Series 1973
- General Obligation Facilities Bonds Series 1999

The Town has one bond that is guaranteed by the by the full faith and credit of and taxing power of Erosion Control District A and Erosion Control District B.

- Beach District General Obligation Beach Bonds Series 2004

Additionally, the Town has a Revenue Bond that is guaranteed by the revenues of the Utility Fund.

- Water and Sewer Revenue Bonds Series 1993

Debt Service Taxes

BASIS:

The basis to levy debt millage is pursuant to an ordinance authorizing the debt instrument.

LIMITATION:

The Town Charter formerly provides that the general bonded indebtedness cannot exceed 20% of the assessed value of the Town. With that value at $6.555 billion the maximum debt would be $131.1 million.

This is an absurd amount of debt for the Town; thus, in the latest revision of the Town Charter this language was deleted.

PERMITTED USE OF FUNDS:

Debt millage can only be used to pay fees associated with the administration and payment of debt service on the instruments authorized in the enabling ordinances that create the bonds.

1. **G.O. Water Bonds, Series 1970, Issue Size $1,710,000.** These 35-year bonds were issued to (1) construct a water line from Manatee County water plant across the bridge and down the length of Gulf of Mexico Drive, (2) build a water tower booster station at 67th street and Cortez road In Bradenton for water pressure and (3) purchase private Longboat Key water companies. The principal is paid in annual installments and will be mature in January 2007. Annual Level Debt Service is approximately $136,000, and as of 9/30/2006 the principal balance was $130,000. This bond will be retired in FY 2007.

(See detailed budget on page 141)

2. **G.O. Sewer Bonds, Series 1973, issue size $2,765,000.** These 35-year bonds were issued to (1) purchase several small package plants on Longboat Key, (2) install a subaqueous wastewater line to a Manatee County treatment facility, (3) build 40 lift stations along the wastewater transmission system and (4) provide wastewater connections throughout the Town Longboat Key. The principal is paid in annual installments that terminate in January 2008. Annual Level Debt Service is approximately $185,000, and as of 9/30/2006 the principal balance was $480,000.

(See detailed budget on page 142)

3. **G.O. Facility Improvement Bonds, Series 1999, issue size $4,075,000.** These 20-year bonds were issued to (1) build a new Police Station, (2) build a new Public Works facility and (3) remodel Town Hall. The principal is paid in annual installments that terminate in October 2019. Annual Level Debt Service is approximately $334,500. As of 9/30/2006 the principal balance was $2,780,000.

(See detailed budget on page 143)

4. Other debt <u>not</u> supported by the taxing powers of the Town.

- **G.O. Beach Bonds Series 2004 Issue size $15,650,000.** These bonds are secured by the full faith and credit of Beach Erosion District A. These 6-year bond were issued to pay for the design and construction of the 2004 - 2006 beach nourishment capital project. The annual debt service is Approximately $2.9 million annually. As of 9/30/2006 the principal balance was $10,725,000.

(See detailed budget on page 144)

- **Water and Sewer Revenue Refunding Bond, Series 1993, issue size $4,835,000.** This 17-year bond is called a refunding bond because it replaces part of the original 35-year bond that was issued in 1974. The original bond was issued to complete the construction of the wastewater transmission system. The principal is paid in annual installments that terminate in July 2011. As of 9/30/2006 the principal balance was $1,525,000.

(See detailed budget on page 145)

Town of Longboat Key

Schedule of All Bonds

Town of Longboat Key

Fiscal Year	General Obligation Facilities Bonds			General Obligation Beach Bonds Series 2004		
	Principal	Interest	Total Requirements	Principal	Interest	Total Requirements
2007-08	185,000	151,873	336,873	2,635,000	268,435	2,903,435
2008-09	190,000	142,993	332,993	2,720,000	186,750	2,906,750
2009-10	200,000	133,682	333,682	2,810,000	98,350	2,908,350
2010-11	210,000	123,783	333,783	-	-	-
2011-12	220,000	113,177	333,177	-	-	-
2012-13	230,000	101,848	331,848	-	-	-
2013-14	245,000	89,887	334,887	-	-	-
2014-15	255,000	77,025	332,025	-	-	-
2015-16	270,000	63,510	333,510	-	-	-
2016-17	285,000	49,065	334,065	-	-	-
2017-18	300,000	33,675	333,675	-	-	-
2018-19	315,000	17,325	332,325	-	-	-
	$2,905,000	$1,097,843	$4,002,843	$8,165,000	$553,535	$8,718,535

Fiscal Year	General Obligation Sewer Bonds			Water and Sewer Revenue Bonds		
	Principal	Interest	Total Requirements	Principal	Interest	Total Requirements
2007-08	170,000	22,925	192,925	375,000	64,625	439,625
2008-09	310,000	8,913	318,913	390,000	44,000	434,000
2009-10	-	-	-	410,000	22,550	432,550
	$480,000	$31,838	$511,838	$1,175,000	$131,175	$1,306,175

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

G.O. BEACH BOND - 202

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	G.O. BEACH BOND REVENUES - 3800						
	NON-REVENUES						
381.0001	IF TRANSFER / GENERAL FUND	-	-	-	-	-	-
381.0102	IF TRANSFER / INFRASTRUCTURE SURTAX	300,000	300,000	300,000	-	-	300,000
381.0103	IF TRANSFER / BEACH DIST A FUND	1,900,033	1,900,033	1,900,033	(33,478)	-	1,866,555
381.0104	IF TRANSFER / TOURIST DEV TAX FUND	400,000	400,000	400,000	-	-	400,000
381.0107	IF TRANSFER / BEACH DIST B FUND	317,656	317,656	317,656	(5,597)	-	312,059
381.0625	IF TRANSFER / BEACH TRUST FUND	-	-	-	-	-	-
	TOTAL FUND REVENUES	2,917,689	2,917,689	2,917,689	(39,075)	-	2,878,614
	G O BEACH BONDS EXPENDITURES						
	DEBT SERVICE						
582.7103	REDEMPTION LTD/PRINC. 2004 BONDS	2,485,000	2,485,000	2,485,000	-	-	2,485,000
582.7203	REDEMPTION LTD/INTEREST 2004 BONDS	419,785	419,785	419,785	(37,275)	-	382,510
582.7301	AGENTS FEE	12,904	12,904	12,904	(1,800)	-	11,104
	GRAND TOTAL FUND EXPENDITURES	2,917,689	2,917,689	2,917,689	(39,075)	-	2,878,614
	FUND REVENUES OVER EXPENDITURES	-	-	-	-	-	-
	BEGINNING BALANCE	-	-	-	-	-	-
	PROJECTED ENDING FUND BALANCE	-	-	-	-	-	-

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

G.O. FACILITY BOND - 203

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	G.O. FACILITY BOND REVENUES - 3900						
311.1001	AD VALOREM TAXES / SARASOTA	247,970	247,970	247,970	1,030	-	249,000
311.1002	AD VALOREM TAXES / MANATEE	83,718	83,718	83,718	(621)	-	83,097
	TOTAL TAXES	331,688	331,688	331,688	409	-	332,097
	MISCELLANEOUS REVENUE						
361.1000	INTEREST ON INVESTMENTS	-	-	-	-	-	-
361.2000	INTEREST / SBA	1,500	1,500	1,500	2,000	-	3,500
361.3201	INTEREST / SARASOTA TAX COLLECTOR	-	-	-	-	-	-
361.3202	INTEREST / MANATEE TAX COLLECTOR	-	-	-	-	-	-
369.9005	GAIN ON SALE OF INVESTMENTS	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	1,500	1,500	1,500	2,000	-	3,500
	TOTAL FUND REVENUES	333,188	333,188	333,188	2,409	-	335,597
	DEBT SERVICE						
582.7101	REDEMPTION OF LTD / PRINCIPAL	165,000	165,000	165,000	10,000	-	175,000
582.7201	REDEMPTION OF LTD / INTEREST	167,688	167,688	167,688	(7,591)	-	160,097
582.7301	AGENTS FEE	500	500	500	-	-	500
	TOTAL DEBT SERVICE	333,188	333,188	333,188	2,409	-	335,597
	FUND REVENUE OVER EXPENDITURE	-	-	-	-	-	-
	BEGINNING BALANCE	3,731	3,731	2,402	-	-	2,402
	PROJECTED ENDING FUND BALANCE	3,731	3,731	2,402	-	-	2,402

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

G.O. WATER BOND - 204

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	G.O. WATER BOND REVENUES - 4000						
	TAXES						
311.1001	AD VALOREM TAXES / SARASOTA COUNTY	98,399	98,399	98,399	(98,399)	-	-
311.1002	AD VALOREM TAXES / MANATEE COUNTY	33,291	33,291	33,291	(33,291)	-	-
	TOTAL TAXES	131,690	131,690	131,690	(131,690)	-	-
	MISCELLANEOUS REVENUE						
361.1000	INTEREST ON INVESTMENTS	-	-				
361.2000	INTEREST / SBA	2,000	2,000	2,000	500	-	2,500
361.3201	INTEREST / SARASOTA TAX COLLECTOR	-	-	-	-	-	-
361.3202	INTEREST / MANATEE TAX COLLECTOR	-	-	-	-	-	-
369.9005	GAIN (LOSS) ON SALE OF INVESTMENTS	-	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	2,000	2,000	2,000	500	-	2,500
	TOTAL FUND REVENUES	133,690	133,690	133,690	(131,190)	-	2,500
	G O WATER BND SINK FUND EXPENDITURES						
	DEBT SERVICE						
582.7101	REDEMPTION OF LTD / PRINCIPAL	120,000	120,000	120,000	10,000	-	130,000
582.7201	REDEMPTION OF LTD / INTEREST	13,490	13,490	13,490	(8,875)	-	4,615
582.7301	AGENTS FEE	200	200	200	-	-	200
	TOTAL DEBT SERVICE	133,690	133,690	133,690	1,125	-	134,815
	NON OPERATING EXPENSE						
581.0001	IF TRANSFER / GENERAL FUND	-	-	-	5,793	-	5,793
581.0205	IF TRANSFER / G O SEWER BOND	-	-	-	-	-	-
	TOTAL NON OPERATING EXPENSE	-	-	-	5,793	-	5,793
	GRAND TOTAL FUND EXPENDITURES	133,690	133,690	133,690	6,918	-	140,608
	FUND REVENUE OVER EXPENDITURE	-	-	-	(138,108)	-	(138,108)
	BEGINNING BALANCE	-	-	-	138,108	-	138,108
	PROJECTED ENDING FUND BALANCE	-	-	-	-	-	-

TOWN OF LONGBOAT KEY
APPROVED BUDGET FY 2006-07

G.O. SEWER BOND - 205

ACCOUNT NUMBER	DESCRIPTION	INITIAL BUDGET 2005-06	AMENDED BUDGET 2005-06	PROPOSED BASE 2006-07	SPECIAL & CAPITAL 2006-07	MANAGER'S NOTES	APPROVED BUDGET 2006-07
	G.O. SEWER BOND REVENUES - 4100						
	TAXES						
311.1001	AD VALOREM TAXES / SARASOTA COUNTY	144,862	144,862	144,862	75	-	144,937
311.1002	AD VALOREM TAXES / MANATEE COUNTY	49,063	49,063	49,063	25	-	49,088
	TOTAL FUND REVENUES	193,925	193,925	193,925	100	-	194,025
	GO SEWER BND SINK FUND EXPENDITURES						
	DEBT SERVICE						
582.7101	REDEMPTION OF LTD / PRINCIPAL	160,000	160,000	160,000	10,000	-	170,000
582.7201	REDEMPTION OF LTD / INTEREST	32,825	32,825	32,825	(9,900)	-	22,925
582.7301	OTHER DEBT SERVICE COSTS	1,100	1,100	1,100	-	-	1,100
	GRAND TOTAL FUND EXPENDITURES	193,925	193,925	193,925	100	-	194,025
	FUND REVENUE OVER EXPENDITURE	-	-	-	-	-	-
	BEGINNING BALANCE	-	-	-	-	-	-
	PROJECTED ENDING FUND BALANCE	-	-	-	-	-	-

Town of Longboat Key
Approved Capital
FY 2006-07

DESCRIPTION	AMOUNT	
General Fund		
Town Manager		
Replacement vehicle	34,000	R
Town Clerk		
Shelving	1,000	N
MIS Division		
PC Replacements	30,800	R
Printer Replacements	5,000	R
ArcView License Renewal	900	N
Network Upgrades	15,000	N
MS Office Upgrade	26,500	N
ArcView Software	4,800	N
WinProxy Upgrades	1,750	N
Dell Fax Server & Software	5,300	N
Laptop Computer	1,600	N
	91,650	
Municipal Buildings		
Storm Mitigation	25,000	N
Fire/Rescue Department		
Replace (2) 12- lead EKG, monitor, defibrillators	50,000	R
Lifepak-12 required upgrade	8,000	N
Fire pump for the Fireboat	16,000	N
Replace fire hose	5,000	R
Level C hazard suits (lowest level hazmat)	3,750	N
AED replacement	15,600	R
Command vehicle	48,000	R
Repair shower areas Station 2	12,000	R
(1) 4 x 4 staff vehicle	25,000	R
(2) 5-ton a/c units for Station 1	16,000	R
Security locks Stations 1 & 2	2,500	R
Floating fire pump	3,600	N
5" hose handling unit	2,300	R
Replacement patient stair chair for Rescue 3	2,300	R
Replace carpet Station 2	14,000	R
Dayroom chairs Station 1	6,000	R
Air compressor	3,500	R
	233,550	

Town of Longboat Key
Approved Capital
FY 2006-07

DESCRIPTION	AMOUNT	
Police Department		
(3) Patrol vehicles	68,000	R
Mobile car radios	6,000	R
Marine patrol boat	131,000	R
Portable radios	6,000	R
Seal Parking Lot	4,000	R
	215,000	
Parks Division		
Replace benches and picnic tables	4,900	R
Recreation Division		
Resurface Bayfront tennis courts	9,500	R
Tennis Center		
Brick walkway	10,000	N
Building & Code Enforcement Division		
Replace Code Enforcement vehicle	28,000	R
Streets Division		
Welder	5,025	R
Broom tractor replacement	22,000	R
	27,025	
Total General Fund Capital	**679,625**	

Town of Longboat Key
Approved Capital
FY 2006-07

DESCRIPTION	AMOUNT	
Utility Fund		
Water Division		
Sarasota potable water Interconnect (2nd year)	375,000	R
Rehabilitate South Water Station 2	400,000	R
Water main inspection	60,000	R
Station 1 physical improvements (hardening)	100,000	R
Station 2 physical improvements (hardening)	100,000	R
Mini Excavator	47,000	R
Continuing water meter replacement	30,000	R
	1,112,000	
Wastewater Division		
Replace Supervisory control and data acquisition system (SCADA system)	1,000,000	R
Rehab Lift station G in Country Club Shores	100,000	R
Slipline gravity sewers	400,000	R
Master Station D hardening	200,000	R
Ongoing repairs to wetwells and manholes	75,000	R
Upgrade crane truck for lift station maintenance	59,950	R
Lift station pumps, control panels	45,000	R
Ongoing replacement of force mains	25,000	R
	1,904,950	
Total Utility Fund Capital	**3,016,950**	
Beach Capital Project		
Islander groins	100,000	R
Northshore groins	100,000	R
Beach monitoring	225,000	N
Beach Consulting	25,000	N
Environmental monitoring	110,000	N
Artificial Reef monitoring	110,000	N
Beach Rake	60,000	R
	730,000	

Town of Longboat Key
Approved Capital
FY 2006-07

DESCRIPTION	AMOUNT	
Canal Dredging Capital Projects		
Post-construction seagrass monitoring	20,000	N
Future dredging funding	100,000	N
	120,000	
Parks and Recreation Capital Projects		
Sister Keys monitoring	15,000	
	15,000	
Streets Capital Projects		
Street Light Installation	25,000	N
	25,000	

Town of Longboat Key
Approved Five-Year
Capital Plan

1 DESCRIPTION OF PROGRAM	2 COST 2006-07	3 COST 2007-08	4 COST 2008-09	5 COST 2009-10	6 COST 2010-11
TOWN MANAGER					
Replacement Vehicle	34,000				
TOTAL	34,000				
TOWN CLERK					
Digital Recording Equipment			5,000		
Records Shelving	1,000	1,000			
Shredder		2,000			
Electronic Records Implementation			6,000		
TOTAL	1,000	3,000	11,000	-	-
M.I.S.					
PC Replacements	30,800	36,250	15,000	15,000	15,000
Printer Replacements	5,000	3,700	5,300	9,500	5,700
Network Upgrades	15,000	15,000	15,000	15,000	15,000
MS Office Upgrade	26,500			30,000	
ArcView Software	4,800				
WinProxy Upgrades	1,750				
Dell Fax Server & Software	5,300				
ArcView License Renewal	900				
Laptop Computer	1,600				
GIS Plotter		8,200			
GIS Software and Solutions		50,000	50,000	50,000	50,000
TOTAL	91,650	113,150	85,300	119,500	85,700
MUNICIPAL BUILDINGS					
Town Hall Air Conditioner Replacement				10,000	10,000
Emergency Generator Replacement					30,000
Town Hall Carpet Replacement			20,000		10,000
Town Hall Facility Painting				10,000	
Town Hall Storm Mitigation (matching grants)	25,000	45,000	10,000		
TOTAL	25,000	45,000	30,000	20,000	50,000
POLICE					
Police Vehicles	68,000	82,000	82,000	82,000	82,000
800 MHZ Portable Radios	6,000	6,000	6,000	6,000	6,000
Mobile car radios	6,000	6,000	6,000	6,000	6,000
In-car digitel cameras system		40,000			
In-car traffic radar system		20,000			
Marine Patrol Unit	131,000				
Seal Coat Parking Lot	4,000				
TOTAL	215,000	154,000	94,000	94,000	94,000

Town of Longboat Key
Approved Five-Year
Capital Plan

1 DESCRIPTION OF PROGRAM	2 COST 2006-07	3 COST 2007-08	4 COST 2008-09	5 COST 2009-10	6 COST 2010-11
FIRE / RESCUE					
Replace (2) 12- lead EKG, monitor, defibrillators	50,000				
Lifepak-12 required upgrade	8,000				
Fire pump for the Fireboat	16,000				
Replace fire hose	5,000				
Level C hazard suits (lowest level hazmat)	3,750				
AED replacement	15,600	25,000			
Command vehicle	48,000				
Repair shower areas Station 2	12,000				
(1) 4 x 4 staff vehicle	25,000				
(2) 5-ton a/c units for Station 1	16,000				
Security locks Stations 1 & 2	2,500				
Floating fire pump	3,600				
5" hose handling unit	2,300				
Replacement patient stair chair for Rescue 3	2,300				
Replace carpet Station 2	14,000				
Dayroom chairs Station 1	6,000				
Air compressor	3,500				
New HVAC Ducts/Returns Fire Station 2		39,500			
(2) Replacement 4 X 4 Fire Staff Vehicle		50,000			
Replace Fire Station 2 EFIS Exterior Building Finish		330,000			
Mobile Data Terminals		50,000			
EMS Electronic Field Reporting (NIMS Compliant)		50,000			
Replace ALS Ambulance			180,000		
Replace (36) sets of FF Turnout Gear			90,000		
Replace Fire Boat			175,000		
Replace Reserve Fire Apparatus				700,000	
Replace (22) Self-Contained Breathing Air Packs					110,000
TOTAL	233,550	544,500	445,000	700,000	110,000
PARKS					
Replace Turf Cart			12,000		
Replace 3/4 ton truck		30,000			
Beach Ramps and Walkovers					15,000
Four wheel ATV replacement			4,500		
Relandscape Overlook park		25,000		5,000	
Replace Town dock		50,000			
Replace part and add playground equipment Durante			20,000		
Durante park boardwalk repair and replacement			25,000		
Capital items under $ 5,000	4,900				
TOTAL	4,900	75,000	49,500	5,000	15,000
PLANNING & ZONING					
Replace one (1) 2003 Ford Explorer			35,000		
TOTAL	-	-	35,000	-	-
BUILDING & CODE ENFORCEMENT					
Replace 1999 Ford Ranger	28,000				
Replace 2002 Ford Explorer			35,000		
TOTAL	28,000	-	35,000	-	-

Town of Longboat Key
Approved Five-Year
Capital Plan

1 DESCRIPTION OF PROGRAM	2 COST 2006-07	3 COST 2007-08	4 COST 2008-09	5 COST 2009-10	6 COST 2010-11
RECREATION CENTER					
Access ramp replacement		50,000			
Replace indoor lights		5,000			
Resurface tennis courts	9,500				
Resurface multiuse courts		6,000			
Parking lot improvements		9,000			
Playground resurface		35,000			
Replace field fencing and backstop		20,000			
Fitness equipment		50,000			
Replace floor		9,900			
Resurface walking trail		42,000			
New playground			100,000		
Replace soccer goals				10,000	
Refurbish facility					110,000
TOTAL	9,500	226,900	100,000	10,000	110,000
TENNIS					
Brick walkway	10,000				
TOTAL	10,000				
STREETS					
1 Ton truck 4x4 with dump body		35,000			
Dump truck replacment		62,000			
3/4 Ton pick up replacemnet		32,000		32,000	
6' Sweeper broom		6,000			
Broom tractor replacement	22,000				
1 1/2 ton 4x4 truck with dump body replacement		45,000			
Concrete mixer replacement			3,800		
Street light and sign replacement program		10,000	20,000		
Replace welcome signs		15,000			
Grapple truck		101,900			
Replace welder	5,025				
TOTAL	27,025	171,900	23,800	-	-
TOTAL GENERAL FUND	679,625	1,333,450	908,600	948,500	464,700

Town of Longboat Key
Approved Five-Year
Capital Plan

1 DESCRIPTION OF PROGRAM	2 COST 2006-07	3 COST 2007-08	4 COST 2008-09	5 COST 2009-10	6 COST 2010-11
WATER					
Main Valve replacement program (Insertion and installation, pressure controls along GMD)		50,000	70,000	100,000	
AC Water main Replacement, including engineering permitting(Bay Isles Road south, 12,10,8, AC Replacement based on 18,000 LF		1,800,000			
Station 1 Physical Improvements (Paving , Roof)	100,000				
City of Sarasota Interconnect Emergency south tie in Including engineering and permitting	375,000	375,000			
Water station 2 (south station) Replace pumps 2 at 600 GPM, all mechanical complete, rehabilitate station	400,000				
Station 2 Physical Improvements (Paving, Roof)	100,000				
Water meter replacement program (older ,larger meters first 2,3,4,in meters	30,000		30,000		
Subaqueous water main inspections Longboat pass and New pass	60,000				60,000
Fire hydrant program			100,000		
New utility maps (Utility locator, GIS mapping of area, GPS		50,000	100,000	100,000	50,000
Vehicles, trucks , trailers		50,000	35,000	35,000	35,000
Equipment, (mud hogs, tools saws)	47,000	15,000	5,000	5,000	5,000
Automatic flushing system		15,000	15,000		15,000
Poly pipe replacement program		50,000	100,000	100,000	100,000
Hydraulic model update				150,000	
Longboat Pass subaqueous replacement					1,000,000
Fire flow redundancy		200,000	200,000	200,000	
TOTAL WATER	1,112,000	2,605,000	655,000	690,000	1,265,000
WASTEWATER					
Replace supervisory control and data acquisition (SCADA) system	1,000,000				
Rehabilitate main pumping stations G, H, F.	100,000	520,000	530,000	430,000	
Slipline gravity sewers and services	400,000	400,000	400,000	400,000	400,000
Rehabilitate L/s 4F, 6F,2F,3F,3E Replace piping,panels pumps and line wetwell		445,000	450,000	450,000	450,000
Subaqueous force main inspection				60,000	
Lift station E rehab				100,000	450,000
Rehabilitate Manhole pumping stations		400,000	400,000	400,000	400,000
CMOM (required through EPA)		100,000			
Force main replacement (TBD)	25,000	25,000	25,000	25,000	25,000
Master station D Physical improvements Evaluation, roof Hardening	200,000				
Lift station pumps, control panel upgrades	45,000	45,000	45,000	45,000	45,000
Vacuum truck			300,000		
Wet well, manhole repair	75,000	75,000	75,000	75,000	75,000
Tools and equipment		27,500	27,500		
Vehicles		30,000	30,000	30,000	30,000
Mobil crane and utility maintance service Vehicle	59,950				
TOTAL WASTEWATER	1,904,950	2,067,500	2,282,500	2,015,000	1,875,000
Total Utility Fund	**3,016,950**	**4,672,500**	**2,937,500**	**2,705,000**	**3,140,000**

Town of Longboat Key
Approved Five-Year
Capital Plan

1 DESCRIPTION OF PROGRAM	2 COST 2006-07	3 COST 2007-08	4 COST 2008-09	5 COST 2009-10	6 COST 2010-11
Drainage / Steets Improvements			360,000	100,000	100,000
Streets Resurfacing program		100,000	200,000		
Hideaway Bay Street Lights	25,000				
TOTALS	25,000	100,000	560,000	100,000	100,000
BEACH CAPITAL PROJECTS					
Beach Planning & Design Consultants			500,000	500,000	100,000
Beach consultant - technical advisory	25,000	55,000	55,000	55,000	60,000
Beach monitoring - protected/endangered					
Species (turtles, shorebirds, etc.)	110,000	100,000	100,000	100,000	110,000
Beach monitoring - surveys/aerials	225,000	115,000	120,000	120,000	120,000
Biological compliance/hard bottom					
MONITORING	110,000	140,000	150,000	50,000	165,000
ISLANDER GROINS	100,000	3,900,000			
Northshore Groins	100,000	1,400,000			
Beach Rake	60,000		-		
TOTAL	730,000	5,710,000	425,000	325,000	455,000
CANALS CAPITAL PROJECTS					
Canal Dredging Compliance Seagrass Monitoring	20,000				
Canal Dredging Maintenance - engineering, Surveying, Monitoring & Dredging	100,000	100,000	100,000	100,000	100,000
TOTALS	120,000	100,000	100,000	100,000	100,000
PARKS & RECREATION CAPITAL PROJECTS					
Sister Keys Habitat Improvements	15,000	50,000	30,000	30,000	20,000
Quick Point Nature Preserve Improvements			200,000		
TOTAL	15,000	50,000	230,000	30,000	20,000

AD VALOREM TAX SUMMARY
FISCAL YEAR 2006 - 07

	Certified FY 2005	Certified FY 2006	Certified FY 2007
Sarasota County	3,666,581,208	4,157,146,112	4,742,440,174
Manatee County	1,347,923,180	1,538,478,499	1,812,608,364
Total Ad Valorem Value	$5,014,504,388	$5,695,624,611	$6,555,048,538
GENERAL FUND TAXES			
General tax millage	**1.5500**	**1.4650**	**1.4175**
Taxes collectible	$7,474,053	$8,035,359	$8,947,985
GENERAL OBLIGATION DEBT SERVICE			
G.O. Millage	**0.1360**	**0.1199**	**0.0836**
G.O. Water Bonds	$137,033	$131,960	0
G.O. Sewer Bonds	$193,225	$193,925	$193,925
G.O. Facility Bonds	$335,387	$331,688	$332,097
DISTRICT A			
AD VALOREM VALUE			
Sarasota County	2,238,771,632	2,531,457,043	2,884,097,684
Manatee County	784,094,102	881,675,531	1,032,486,082
Total Ad Valorem Value	$3,022,865,734	$3,413,132,574	$3,916,583,766
DEBT SERVICE TAXES			
Bond Millage	**0.6013**	**0.5781**	**0.5044**
Taxes Collectible	$1,750,396	$1,900,033	$1,896,402
DISTRICT B.			
AD VALOREM VALUE			
Sarasota County	1,427,809,576	1,625,689,069	1,858,342,490
Manatee County	563,829,078	656,802,968	780,122,282
Total Ad Valorem Value	$1,991,638,654	$2,282,492,037	$2,638,464,772
DEBT SERVICE TAXES			
Beach Bond Millage	**0.1504**	**0.1445**	**0.1261**
Taxes Collectible	$288,459	$317,656	$319,385

TOWN OF LONGBOAT KEY

FISCAL YEAR 2006 - 2007

LONGBOAT KEY'S TOTAL TAX BURDEN

DESCRIPTION	MILLAGE RATE SARASOTA COUNTY	TAXES SARASOTA COUNTY	MILLAGE RATE MANATEE COUNTY	TAXES MANATEE COUNTY
County Government	3.5691	$ 16,926,243	7.4021	$ 13,417,108
Schools	7.2100	34,192,994	7.6140	13,801,200
Mosquito district	0.0499	236,648	0.1148	208,087
WCIND	0.0400	189,698	0.0400	72,504
Water Management	0.5820	2,760,100	0.5820	1,054,938
Hospital	1.0000	4,742,440	-	-
County Debt Service	0.0749	355,209	0.1042	188,874
	12.5259	$ 59,403,331	15.8571	$ 28,742,712
LONGBOAT KEY-DISTRICT A				
Operating	1.4175	$ 4,088,208	1.4175	$ 1,463,549
Debt Service	0.5880	1,695,849	0.5880	607,102
	2.0055	$ 5,784,058	2.0055	$ 2,070,651
LONGBOAT KEY-DISTRICT B				
Operating	1.4175	$ 2,634,200	1.4175	$ 1,105,823
Debt Service	0.2097	389,694	0.2097	163,592
	1.6272	$ 3,023,895	1.6272	$ 1,269,415

LONGBOAT KEY AS A PERCENTAGE OF THE TOTAL

	Percent Based on Millage	Percent Based on Taxes	Percent Based on Millage	Percent Based on Taxes
Beach District A	13.80%	8.87%	11.23%	6.72%
Beach District B	11.50%	4.84%	9.31%	4.23%

TOWN OF LONGBOAT KEY
GOAL AND OBJECTIVES

FORM NO. 12

DEPARTMENT: **TOWN CLERK**
DEPARTMENT NO.: **1300**
DATE SUBMITTED: **01/00/00**

1. GOAL:

Records Management Program Implementation and continuation of training programs.

2. WHY IS THIS GOAL NEEDED:

Standardization of the manner in which all Town records are handled in accordance with Florida Statutes

3. HOW CAN IT BE ACHIEVED:

Ongoing review of the Records Management process to streamline operations within the Town Clerk's office to facilitate records management throughout the Town.

4. WHAT ACTIONS CAN BE TAKEN IN THE NEW BUDGET YEAR:

Reviewing all operations to utilize technology to simplify, organize and reduce necessary staff time on records management and research aspects. Developing and leading a Town wide team approach to ensure the active engagement of all Town operations.

5. ADDED COSTS FOR THE NEW BUDGET YEAR (documented on budget forms).
   A. Additional Personnel Cost: NONE-utilizing technology to improve operations

   B. Equipment Cost: Ongoing operational costs within standard budget line items

   C. Other Cost:

TOWN OF LONGBOAT KEY
GOAL AND OBJECTIVES

FORM NO. 12

DEPARTMENT: **TOWN CLERK**
DEPARTMENT NO.: **1300**
DATE SUBMITTED:

FY 2006-07

1. GOAL:

Improved use of technology to streamline operations

2. WHY IS THIS GOAL NEEDED:

By fully utilizing technology to streamline operations, we will be able to reduce necessary staff time on records research, provide greater access to Town employees and citizens of key documents routinely requested and improve the consistency of ongoing work products.

3. HOW CAN IT BE ACHIEVED:

Utilizing available resources such as the Global shared drive to allow all Town employees access to electronic copies of minutes, Ordinances, Resolutions and other items that are frequently requested and generate research time. Reviewing and keeping the Town Clerk's website area current by providing MIS regular updates. Implementation of a digital recording system for Town Commission meetings to easier access to the audio recording for all Town employees and citizens.

4. WHAT ACTIONS CAN BE TAKEN IN THE NEW BUDGET YEAR:

Implementation of a standard practice for including all minutes, Ordinances and Resolutions and other items that are frequently requested on the Global shared drive and Town's website as necessary. Implementation of a digital recording system for Town Commission meetings to easier access to the audio recording for all Town employees and citizens.

5. ADDED COSTS FOR THE NEW BUDGET YEAR (documented on budget forms).

A. Additional Personnel Cost: NONE-utilizing technology to improve operations

B. Equipment Cost: $5,000 for Digital recording equipment placed in five year capital plan for FY2007

C. Other Cost: Ongoing operational costs within standard budget line items

TOWN OF LONGBOAT KEY
GOAL AND OBJECTIVES

FORM NO. 12

DEPARTMENT: **PERSONNEL**
DEPARTMENT NO.: **1600**
DATE SUBMITTED: **04/20/06**

1. GOAL:

A) Accept Employment Applications Online

2. WHY IS THIS GOAL NEEDED:

A) Employment recruiting tool

3. HOW CAN IT BE ACHIEVED:

Through software update and programming changes

4. WHAT ACTIONS CAN BE TAKEN IN THE NEW BUDGET YEAR:

Approval of software and change

5. ADDED COSTS FOR THE NEW BUDGET YEAR (documented on budget forms).
   A. Additional Personnel Cost:

   B. Equipment Cost:

   C. Other Cost:

TOWN OF LONGBOAT KEY
GOAL AND OBJECTIVES

FORM NO. 12

DEPARTMENT: **PERSONNEL**
DEPARTMENT NO.: **1600**
DATE SUBMITTED: **04/20/06**

1. GOAL:

Review and update Town's Personnel Rules and Regulations

2. WHY IS THIS GOAL NEEDED:

To keep the Town's policy current with updates.

3. HOW CAN IT BE ACHIEVED:

Through Town Personnel as well as legal counsel.

4. WHAT ACTIONS CAN BE TAKEN IN THE NEW BUDGET YEAR:

To have fees avaible for review of updates and changes by counsel.

5. ADDED COSTS FOR THE NEW BUDGET YEAR (documented on budget forms).
   A. Additional Personnel Cost:

   B. Equipment Cost:

   C. Other Cost: Legal Counsel Fees

TOWN OF LONGBOAT KEY
GOAL AND OBJECTIVES

FORM NO. 12

DEPARTMENT: **PURCHASING**
DEPARTMENT NO.: **2400**
DATE SUBMITTED: **01/00/00**

1. GOAL: AMEND THE TOWNS PURCHASING ORDINANCE 03-03 TO INCLUDE THE ABILITY TO PIGGYBACK REQUEST FOR PROPOSAL BY OTHER PUBLIC ENTITIES IN THE STATE OF FLORIDA.

2. WHY IS THIS GOAL NEEDED: IN ORDER TO EXPIDITE CONTRACTING FOR GOODS AND OR SERVICES WHEN TIME DOES NOT PERMIT THE PROCUREMENT. THIS MAY BE THE CASE IF THE TOWN SHOULD BE HIT BY A DISASTER SUCH AS A HURRICANE.

3. HOW CAN IT BE ACHIEVED: BY AMENDING THE TOWN'S PURCHASING ORDINANCE.

4. WHAT ACTIONS CAN BE TAKEN IN THE NEW BUDGET YEAR: SUBMIT ACTION REQUEST TO THE TOWN MANAGER AND IF AUTHORIZED, HAVE THE TOWN ATTORNEY REWIEW LANGUAGE TO AMMEND THE ORDINANCE FOR TOWN COMMISSION ACTION.

5. ADDED COSTS FOR THE NEW BUDGET YEAR (documented on budget forms).
   A. Additional Personnel Cost: N/A

   B. Equipment Cost: N/A

   C. Other Cost: N/A

TOWN OF LONGBOAT KEY
GOAL AND OBJECTIVES

FORM NO. 12

DEPARTMENT: **FINANCE**
DEPARTMENT NO.: **1400**
DATE SUBMITTED: **01/00/00**

1. GOAL:
Continue to improve credit card reconsiliation process electronically to expand the use of credit cards throughout
the town.

2. WHY IS THIS GOAL NEEDED:

The current process is labor intensive and therefore expanded use of credit cards compound the labor cost

3. HOW CAN IT BE ACHIEVED:

Programming cost which is covered in consulting services budget in MIS.

4. WHAT ACTIONS CAN BE TAKEN IN THE NEW BUDGET YEAR:

5. ADDED COSTS FOR THE NEW BUDGET YEAR (documented on budget forms).
A. Additional Personnel Cost:

B. Equipment Cost:

C. Other Cost:

TOWN OF LONGBOAT KEY
GOAL AND OBJECTIVES

FORM NO. 12

DEPARTMENT: **FINANCE**
DEPARTMENT NO.: **1400**
DATE SUBMITTED:

1. GOAL:
Improve budget documentation to assist departments in preparing their budget.

2. WHY IS THIS GOAL NEEDED:

I want to continue making the budget process easy for departments and to provide additional data to support their
ability to prepare better and more accurate estimates.

3. HOW CAN IT BE ACHIEVED:
Provide guidelines for standard vehicles and equipment. Ask Purchasing to review equipment estimates for accuracy

4. WHAT ACTIONS CAN BE TAKEN IN THE NEW BUDGET YEAR:
In March of each year ask Purchasing to review recent piggy-back contract costs on frequently ordered assets.

5. ADDED COSTS FOR THE NEW BUDGET YEAR (documented on budget forms).
A. Additional Personnel Cost:

B. Equipment Cost:

C. Other Cost:

TOWN OF LONGBOAT KEY
GOAL AND OBJECTIVES

FORM NO. 12

DEPARTMENT: **FINANCE**
DEPARTMENT NO.: **1400**
DATE SUBMITTED: **1300**

1. GOAL:
Continue to explore ways to finish the CAFR earlier.

2. WHY IS THIS GOAL NEEDED:
There once was time in the Summer to catch up on financial activities, but this no longer occurs. We may try closing out debt services funds as soon as the last payment is made. We may be able to close out and reverse capital projects as of september 30th. Pension reports have gotten somewhat better, but we are still concerned.

3. HOW CAN IT BE ACHIEVED:

We have been working on the Pension Boards' custodians

4. WHAT ACTIONS CAN BE TAKEN IN THE NEW BUDGET YEAR:

This is a matter of follow-up; there is not financial impact on the budget

5. ADDED COSTS FOR THE NEW BUDGET YEAR (documented on budget forms).
   A. Additional Personnel Cost:

   B. Equipment Cost:

   C. Other Cost:

TOWN OF LONGBOAT KEY
GOAL AND OBJECTIVES

FORM NO. 12

DEPARTMENT: **FINANCE**
DEPARTMENT NO.: **1400**
DATE SUBMITTED: **1300**

1. GOAL:
Continue developing a cash and investment upgrade for the town's investment portfolio

2. WHY IS THIS GOAL NEEDED:

The town will be bringing in an investment consultant to invest the town portfolio. Idenfying the cash flow and the surplus funds available for longer duration investments is key to a successful implementation.

3. HOW CAN IT BE ACHIEVED:

RFP for imvestment managers

4. WHAT ACTIONS CAN BE TAKEN IN THE NEW BUDGET YEAR:

Work with the consultant

5. ADDED COSTS FOR THE NEW BUDGET YEAR (documented on budget forms).
   A. Additional Personnel Cost:

   B. Equipment Cost:

   C. Other Cost:

TOWN OF LONGBOAT KEY
GOAL AND OBJECTIVES

FORM NO. 12

DEPARTMENT: **M.I.S.**
DEPARTMENT NO.: **1500**
DATE SUBMITTED: **01/00/00**

1. GOAL:
Provide technical support to the Planning, Zoning and Building Department to assist them in improving manual processes through automation, streamline workflow processes and improve deliverables to their customers.

2. WHY IS THIS GOAL NEEDED:
The Department has experienced an increased demand for customer information, faster processing of permits, improved communication when dealing with their customers. Improving the work flow using computer automation for tracking and monitoring the various process stages for permits and inspections is needed.
Additional programs may be required such as:
Backflow valve Prevention
Web Enabling Permit status
Automated Call-in System for Inspection status

3. HOW CAN IT BE ACHIEVED:
MIS will work closely with the Planning, Zoning and Building Department to examine the current processes and provide recommendations and obtain approval to develop and implement additional programs to increase their level of customer support.

4. WHAT ACTIONS CAN BE TAKEN IN THE NEW BUDGET YEAR:
Document goal list; determine priority; meet on a regular basis to monitor progress of achieving goals; adjust priorities as required; and work the plan.

5. ADDED COSTS FOR THE NEW BUDGET YEAR (documented on budget forms).

A. Additional Personnel Cost: None

B. Equipment Cost: Estimate Up to 50,000 if 3rd party software application programs are required.

C. Other Cost: Utilize programming consultant; already included in the 2005-06 budget

TOWN OF LONGBOAT KEY
GOAL AND OBJECTIVES

FORM NO. 12

DEPARTMENT: **M.I.S.**
DEPARTMENT NO.: **1500**
DATE SUBMITTED:

1. GOAL:
Implement electronic timekeeping system to interface with the payroll process Town-wide (Joint goal with the Finance Department)

2. WHY IS THIS GOAL NEEDED:
This process would provide the employees the ability to enter their hours of work each pay period and update any pay code affected for leaves, medical, vacation etc. The employees would have the capability to view the balances in these codes that relate to them. This process would also result in less paperwork for the payroll department since the timecards and approvals would all be done electronically. This program would also comply with timekeeping issues as outlined in the Town's personnel rules and regulations

3. HOW CAN IT BE ACHIEVED:
Enchance and implement additional options to the program already being utilized by the Fire and Police Departments and achieve a successful pilot test area for departments such as MIS and Finance prior to implementing to all departments.

4. WHAT ACTIONS CAN BE TAKEN IN THE NEW BUDGET YEAR:
MIS and Financal staff continue meetings to discuss the format for the electronic version of the timekeeping process and design with the programming consultant to prepare for pilot tests.

5. ADDED COSTS FOR THE NEW BUDGET YEAR (documented on budget forms).

A. Additional Personnel Cost: None

B. Equipment Cost: None

C. Other Cost: Programming consultant fees already included in 2004-05 MIS budget; additional training of Town staff to implement new system.

TOWN OF LONGBOAT KEY
GOAL AND OBJECTIVES

FORM NO. 12

DEPARTMENT: **POLICE**
DEPARTMENT NO.: **1900**
DATE SUBMITTED: **01/00/00**

1. GOAL:

Provide superior law enforcement protection to the Town of Longboat Key while remianing at or below the projected budget for 2006-07.

2. WHY IS THIS GOAL NEEDED:

The residents and businesses have an expectation of superior public safety on Longboat Key.

3. HOW CAN IT BE ACHIEVED:

Provide a long term commitment to public safety by all police department employees.

4. WHAT ACTIONS CAN BE TAKEN IN THE NEW BUDGET YEAR:

Provide a minimum of two (2) uniform police patrol officers on the island of Longboat Key 24 hours a day for a total 365 days a year

Provide criminal investigation for any crime that occurs on Longboat Key.

Prepare for any disaster or public emergency on Longboat Key.

5. ADDED COSTS FOR THE NEW BUDGET YEAR (documented on budget forms).
   A. Additional Personnel Cost:

   B. Equipment Cost:

   C. Other Cost:

TOWN OF LONGBOAT KEY
GOAL AND OBJECTIVES

FORM NO. 12

DEPARTMENT: **PLANNING & ZONING**
DEPARTMENT NO.: **2500**
DATE SUBMITTED: **01/00/00**

1. GOAL: Finalization of a Community Vision Plan for the Town

2. WHY IS THIS GOAL NEEDED:

Town Commission has requested the development of a Community Vision Plan to indicate how the residents would like to see the Town of Longboat Key in 20 years.

3. HOW CAN IT BE ACHIEVED:

Can be achieved by existing staff and with consultant. Also through meetings with the community.

4. WHAT ACTIONS CAN BE TAKEN IN THE NEW BUDGET YEAR:

1. Research and data collection
2. Analysis
3. Public Hearings before Planning and Zoning Board and Town Commission

5. ADDED COSTS FOR THE NEW BUDGET YEAR (documented on budget forms).

A. Additional Personnel Cost: Increase Overtime budget to accommodate attendance and preparation of reports and minutes for additional meetings.

B. Equipment Cost: N/A

C. Other Cost: Refreshments for community meetings; advertising

TOWN OF LONGBOAT KEY
GOAL AND OBJECTIVES

FORM NO. 12

DEPARTMENT: **PLANNING & ZONING**
DEPARTMENT NO.: **2500**
DATE SUBMITTED:

1. GOAL: Continued Update of Comprehensive Plan

2. WHY IS THIS GOAL NEEDED:

Required pursuant to Florida Statute Chapter 163, the Comprehensive Plan Update, which is required to be submitted to the State by March 2007.

3. HOW CAN IT BE ACHIEVED:

Can be achieved by existing staff and with consultant. Also through coordination with other departments, such as Finance and Public Works, to project water supply and capital improvement needs, etc.

4. WHAT ACTIONS CAN BE TAKEN IN THE NEW BUDGET YEAR:

1. Research and data collection.
2. Analysis
3. Public Hearings before Planning and Zoning Board
4. Ordinance; Town Commission approval
5. Transmittal to State of Florida Department of Community Affairs

5. ADDED COSTS FOR THE NEW BUDGET YEAR (documented on budget forms).
   A. Additional Personnel Cost: Budgeted

   B. Equipment Cost: N/A

   C. Other Cost: The Town Clerk's Office, who handles advertising and costs for advertising for the Town, may need to increase advertising budget to cover additional costs for Comprehensive Plan ads.

ORDINANCE 06-22

AN ORDINANCE OF THE TOWN OF LONGBOAT KEY, FLORIDA, LEVYING FOR GENERAL OPERATION PURPOSES A **1.4175** MILL AD VALOREM TAX ON ALL REAL AND PERSONAL PROPERTY WITHIN THE TOWN OF LONGBOAT KEY; LEVYING A **.0836** MILL AD VALOREM TAX ON ALL REAL AND PERSONAL PROPERTIES WITHIN THE TOWN OF LONGBOAT KEY TO PAY FOR GENERAL OBLIGATION SEWER AND FACILITY IMPROVEMENTS BONDS; LEVYING AN ADDITIONAL **.5044** 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, FOR A TOTAL OF **2.0055** MILLS AD VALOREM TAX FOR FISCAL YEAR 2007, BEGINNING OCTOBER 1, 2006, AND ENDING SEPTEMBER 30, 2007; LEVYING AN ADDITIONAL **.1261** 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, FOR A TOTAL OF **1.6272** MILLS AD VALOREM TAX FOR FISCAL YEAR 2007, BEGINNING OCTOBER 1, 2006, AND ENDING SEPTEMBER 30, 2007; 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; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Longboat Key Beach Erosion Control District A has levied a **.5044** mill ad valorem tax on all real and personal property located within the District for Fiscal Year 2007; and

WHEREAS, Longboat Key Beach Erosion Control District B has levied a **.1261** mill ad valorem tax on all real and personal property located within the District for Fiscal Year 2007; and

WHEREAS, Section 218.23, Florida Statutes, provides that a municipality to be eligible to participate in revenue-sharing provisions of said statute must levy an ad valorem tax to produce revenue equivalent to a millage rate of three mills on the dollar based on the 1973 taxable values as certified by the appraiser pursuant to law; and

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

WHEREAS, Part VI of Chapter 218, Florida Statutes, entitled "Participation in Half-Cent Sales Tax Proceeds" provides for eligibility, provides for public notice and hearing; provides that proposed millage rates shall reflect property tax reductions afforded by the tax; specifies uses of such tax; and

WHEREAS, a copy of this Ordinance shall be filed with the Boards of County Commissioners and the Property Appraisers and with the Tax Collectors of Sarasota and Manatee Counties, Florida, and with the Florida Department of Revenue levying a **.5044** mill ad valorem tax in Longboat Key Beach Erosion Control District A for debt service purposes; and levying a **.1261** mill ad valorem tax in Longboat Key Beach Erosion District B for debt service purposes; levying a **.0836** mill ad valorem tax in the Town for general obligation debt service; and levying for Fiscal Year 2007 a **1.4175** mill ad valorem tax in the Town for general revenue purposes; which produces a **10.8981**percent change from the rolled-back rate for the Fiscal Year 2007 on properties within the Town of Longboat Key;

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

Section 1. In accordance with the Charter of the Town of Longboat Key and Section 218.33, Florida Statutes, the Town Commission does hereby levy a **1.4175** mill ad valorem tax on all real and personal property located within the Town, and a **.0836** mill ad valorem tax for general obligation sewer and facility improvements bonds, and for the Longboat Key Beach Erosion Control District A an additional **.5044** mill ad valorem tax on all real and personal property located within the District, and for Longboat Key Beach Erosion Control District B an additional **.1261** mill ad valorem tax on all real and personal property located within the District, which combined produces a **10.8981** percent change from the rolled-back rate for Fiscal Year 2007, 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, 2006, and ending September 30, 2007, and the same is hereby appropriated for such purposes.

Section 2. The total millage for the Town of Longboat Key for Fiscal Year 2007 shall be **1.5011** mills; the total millage for real and personal property located within the Longboat Key Beach Erosion Control District A shall be **2.0055** mills; the total millage for the Longboat Key Beach Erosion Control District B shall be **1.6272** mills.

Section 3. In accordance with Section 200.65(5), 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 4. 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 5. All ordinances and parts of ordinances in conflict herewith shall be and the same are hereby repealed.

Section 6. 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 this 11th day of September, 2006.

ADOPTED on second reading and public hearing this 21ST day of September, 2006.

Joan M. Webster

Joan Webster, Mayor

ATTEST:

Jane O'Connor

Jane O'Connor, Town Clerk

[redacted]

ORDINANCE 06-23

AN ORDINANCE OF THE TOWN OF LONGBOAT KEY, FLORIDA, ADOPTING A BUDGET, AS AMENDED, FOR THE TOWN OF LONGBOAT KEY AND FOR THE LONGBOAT KEY BEACH EROSION CONTROL DISTRICTS A AND B FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2006, AND ENDING SEPTEMBER 30, 2007; 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, 2006, and ending September 30, 2007; 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, 2006, and ending September 30, 2007; 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, copies of the Town Manager's Recommended Budget 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 expenditures necessary for the operation of the Town and for Longboat Key Beach Erosion Control Districts A and B for the fiscal year beginning October 1, 2006, and ending September 30, 2007, 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 "2006-2007 Budget" incorporated herein by reference. Revenues and expenditures of Longboat Key Beach Erosion Control Districts A and B are specifically set forth within Fund 103 and Fund 107 respectively.

Section 2. This Budget shall take effect the thirtieth day of September, 2006, at 12:00 midnight.

Section 3. This Ordinance shall be published once in the *Sarasota Herald-Tribune* in accordance with advertising requirements.

Section 4. 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 this 11th day of September, 2006.

ADOPTED on second reading and public hearing this 21st day of September, 2006.

Joan M. Webster, Mayor

ATTEST:

Jane O'Connor, Town Clerk