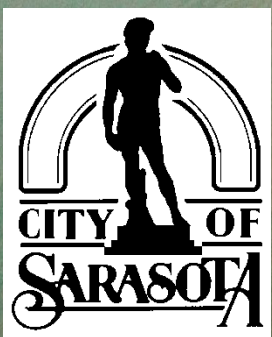


ADOPTED FINANCIAL PLAN

Fiscal Year Ending September 30, 2025



City of Sarasota, Florida



Cover photo
generously provided
by local photographer
Norman Schimmel.



**FINANCIAL PLAN FOR FISCAL YEAR
OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025**

including
General Fund, Special Revenue Funds,
Debt Service Funds, Enterprise Funds,
Internal Service Funds, Trust Funds,
and the Capital Improvement Plan

ELECTED OFFICIALS

**LIZ ALPERT, MAYOR
JEN AHEARN-KOCH, VICE MAYOR
ERIK ARROYO, COMMISSIONER
DEBBIE TRICE, COMMISSIONER
KYLE BATTIE, COMMISSIONER**

CHARTER OFFICIALS

**MARLON BROWN
CITY MANAGER**

**SHAYLA GRIGGS
CITY AUDITOR & CLERK**

**ROBERT M. FOURNIER, ESQ.
CITY ATTORNEY**

**KELLY R. STRICKLAND
FINANCE DIRECTOR**

City of Sarasota Elected Officials • Fiscal Year 2024-25



Liz Alpert
Mayor
District 2

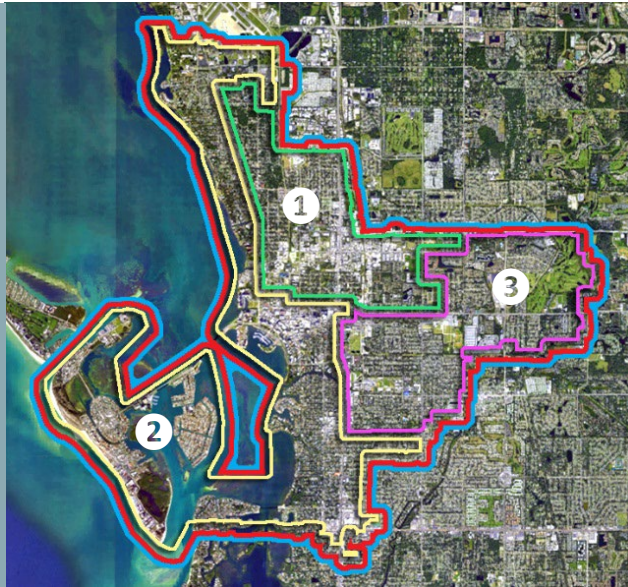
Jen Ahearn-Koch
Vice Mayor
At-Large

Kyle Battie
Commissioner
District 1

Erik Arroyo
Commissioner
District 3

Debbie Trice
Commissioner
At-Large

City Commission Districts



City of Sarasota Charter Officials • Fiscal Year 2024-25



City Auditor & Clerk
Shayla Griggs



City Manager
Marlon Brown



City Attorney
Robert Fournier, ESQ.

FISCAL YEAR 2024-25 ADOPTED FINANCIAL PLAN

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The entire Fiscal Year 2024-25 Adopted Financial Plan is available at www.SarasotaFL.gov

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September 16, 2024

Honorable Mayor and City Commissioners,

I am pleased to present my budget for the fiscal year 2024-25 in collaboration with Ms. Griggs, City Auditor and Clerk, and Mr. Fournier, City Attorney, and in accordance with the requirements of the Sarasota City Charter.

My budget is the culmination of months of work from City staff, inclusive of this City Commissions' directive to hold a community workshop, so I am truly appreciative of everyone's efforts in making this document possible.

The FY 2024-25 budget has been prepared to serve as the primary tool to meet many of the strategic plan goals set forth by this Commission. This budget also provides a guide for us to be stewards of our taxpayer's dollars and fees by prioritizing the allocation of the City's resources to projects and initiatives that make a positive contribution to this beautiful city.

As we continually strive to be a world-class community and as now affirmed by the many accolades bestowed upon our city and region by many national publications, the future of the city of Sarasota is bright with the many projects that are on the horizon.

Executive Summary

Mayor and Commissioners, although you will see an increase of \$18.9 million in the City's budget in its entirety, please note that maintaining the integrity of the City's infrastructure and improving mobility and safety within the City is our upmost priority and this budget affirms our commitment to just that. Through our capital improvement program alongside ongoing operational cost for continued levels of service delivery, cost have increased; inflationary factors as well as the cost of attracting and retaining qualified personnel also are drivers of budget increases. The FY 2024-25 budget reflects the City's efforts to not only maintain current services to the public, but to enhance the level of service to our citizens and customers by providing exceptional public safety, ease of mobility, world-class arts and entertainment, pristine parks and trails, and environmental conservation initiatives. This budget is a continuation of that pledge that our City remains filled with vibrant, busy sidewalk cafés, retail shops, micro-mobility options, trolley service, special events such as Fresh/First Friday, Friday Fest, public art audio tours and City Hall cultural displays, as well as beautiful Ringling Bridge and tree lights. This display of economic vitality along with other positive economic factors has given us an opportunity to responsibly plan, through this budget, enhanced levels of service.

Our economic optimism is highlighted by the news that property values have increased city-wide by 9.7% this year. A stable diverse tax base (residential and commercial), which reflects the value of living here with continued growth and thriving businesses within the city, is essential to continually progress toward our goals and visions for the city. The FY 2024-25 budget continues the cautious discipline of fiscal responsibility while making moderate strides toward new and enhanced services. In thi FY 2024-25 budget, a net of 16 new positions is presented to be added to the table of organization along with other budget issues requests which are presented within the respective departmental budgets.

Fiscal Challenges and Priorities

Personnel costs (67.9%) continue to be the largest expenditure of our General Fund budget (including transfers), for we are primarily a person-to-person service-oriented organization. As we continue to invest and advance in technology, including our smart city initiatives and the prioritization of cyber security (a legislative priority of the state of Florida recently signed into law by Governor DeSantis), in the short-term and long-term, until then, employees continue to be our vehicle for delivering exceptional City services. As the cost of living continually increases, it is necessary and appropriate to budget for salaries and benefits at competitive rates and to conduct compensation studies to ensure we attract and retain quality personnel while also being sensitive that our public is also experiencing these increases. Public Safety (49.9%), which is a major quality of life indicator, continues to be the largest portion of the General Fund expenditures. Public Safety expenditures include personnel, operating, and capital cost for the Sarasota Police Department which includes Homelessness Outreach Program, Code Compliance Division within the Development Services Department, and the required Fire pension cost.

Budget Summary

Before outlining the major fund elements and highlights of this budget, I think it is important to reiterate that governments do not exist for the purpose of simply raising taxes and spending money. The purpose of local government is to provide a high level of essential and desired services efficiently and effectively to our citizens. Therefore, we also have to provide and show value and benefit to the public in the use of tax dollars and fees for services. To that end, in the development of this budget, we have engaged in a Town Hall meeting to inform and interact with the public regarding the budget process. A summary of the proposed FY 2024-25 budget highlights, which pursues the aforementioned goals, is listed here. (An in-depth explanation of the highlights below is provided in the BUDGET OVERVIEW section of this proposed plan. In summary, the FY 2024-25 expenditure budget by fund type is as follows:

Fund	FY 2023-24 Adopted Budget	FY 2024-25 Proposed Budget	FY 2024-25 Adopted Budget	Percent Increase/ (Decrease)
General Fund	\$97,455,278	\$106,961,606	\$106,961,606	9.75%
Special Revenue Funds	46,488,001	39,860,520	39,860,520	-14.26%
Debt Service Funds	7,970,916	7,998,462	7,998,462	0.35%
Enterprise Funds	97,901,289	113,287,333	113,287,333	15.72%
Internal Service Funds	28,964,750	29,904,892	29,904,892	3.25%
Trust Funds	7,933,279	7,666,066	7,666,066	-3.37%
Total	\$286,713,513	\$305,678,879	\$305,678,879	

Mayor and Commissioners, I will once again emphasize that the increases in the City's budget are due to the addition of directives and plan goals as well as the rising cost of supplies and contractual services which are needed for ongoing operations and continued level of service delivery.

Significant FY 2024-25 budget highlights include:

- **The millage rate of 3.0000 is proposed to remain the same as in the last two fiscal years.** This will generate ad valorem tax of \$49,614,945 (3.0000 mills) in the General Fund for needed employees in key departments; resulting in an 8.5% increase in the property tax levy over the prior year.
- The assessed value of properties for the City (not including tax increment funding or special districts) increased \$1.34 billion or 9.71% based on the July 1, 2024, certified values.
- With the 3.0000 proposed millage rate, \$486,681 Tax Increment Funding (TIF) generated from Newtown Redevelopment Area will be deposited into the Community Redevelopment Agency Trust Fund for FY 2024-25. The Newtown Redevelopment Area's assessed value increased 14.60%.

- With the 3.0000 proposed millage, \$1,054,050 Tax Increment Funding (TIF) generated from the Bay District will be deposited into the Bay Tax Incremental Financing Trust Fund and \$1,850,066 deposited in the City's Bay TIF for FY 2024-25. The Bay Area's assessed value increased 14.62%.
- 16 (net) new positions (full time employee – FTE) are proposed for the FY 2024-25 budget. The total net cost of these additions is approximately \$1,061,738 and can be found in the respective departments' budget tab with detailed justifications. 14 positions are throughout the General Fund, 1 position in the Van Wezel Fund, 1 position is reduced within the Housing and Community Development Grant funds due to reduced funding, and 2 positions are requested in the Information Technology Fund.
- No subsidy or interfund loan is needed for the St. Armands or Citywide Parking Fund from the General Fund. Loan repayment #3 of 5 in the amount of \$78,000 for meters is budgeted in the Citywide Parking Fund. The remaining balance outstanding at fiscal year-end 2025 is \$147,983. The St. Armands Parking and Debt Service Funds has combined outstanding loans of \$1,099,612 to the General Fund which will be recovered from future parking fees.
- The Bobby Jones Debt Service Fund is budgeted to receive \$1.65 million as a transfer from the General Fund. The Golf Course operating fund is projected to have a fund balance in fiscal year ending 2023-24 of \$993,298 and is budgeted to contribute \$800,000 additional funding to the Debt Service Fund to bring the fund balance to a desired level for principal, interest, and fiscal charges.
- Intentional spend-down of General Fund unreserved fund balance is included in the proposed budget of approximately \$4.6 million of which, over \$3.2 million is nonrecurring expenditures. The ratio of budgeted expenditures to unassigned fund balance is projected to be 26.9%, which is equivalent to four months of operating expenses; well within our policy of 17% to 25%
- Approximately \$53.9 million in city-wide capital projects are included in this proposed budget (\$13.7 million are funded with Penny Sales Tax dollars and \$23 million with the Water/Sewer System).
- The Van Wezel Performing Arts Hall has been budgeted with an anticipated full schedule of shows and a transfer of \$378,171 to the Surcharge Fund to support \$837,000 of capital improvement projects.
- Amounts for step and cost of living wage increases are included in this proposed budget. With market conditions and inflationary effects placing a financial strain on the workforce, it is appropriate to consider the economic impact to the City workforce, however, at this time, bargaining unit negotiations have not been completed, so definitive amounts for salary increases are uncertain.

Compliance with the City's Reserve Policy

The City's reserve policy states the City will establish an unassigned fund balance in the General Fund for emergency purposes and/or liquidity purposes of 2 to 3 months (17%-25%) of General Fund expenditures to indicate that it is in sound financial condition. **The budget strictly adheres to this policy.** The FY 2024-25 budget projects an ending unassigned fund balance of \$28,772,761 or 26.9% of expenditures. In addition to unassigned fund balance, \$2,891,628 of fund balance is assigned as revenue stabilization funds. These two fund designations assigned and unassigned are considered "unrestricted" fund balance. Unrestricted fund balance for fiscal year end 2025 is projected at 29.6%

Future Service Levels

It is important that I point out to the City Commission and the public that maintaining current service levels city-wide are subject to economically sensitive revenues and increasing or decreasing assessed property values throughout the City that fund our various operations. Property tax values are expected to increase; however, property tax cap restrictions (i.e., Homestead exemption; Widows/Widowers Exemption; Historic Property Exemption; etc.) will limit revenues regardless of large increases in market value. Future shortfalls in revenue could occur such as a decline in investment returns which can impact on the annual required pension and other post-employment benefits (OPEB) contributions. Other legislative outcomes such as the increase in employer contributions to the Florida Retirement System could have an effect on the level of service we will be able to provide, but due to policy decisions of the City Commission, we have planned and are prepared. I must state that during favorable economic times, as currently experienced by increases in assessed values, there is always the urge to reduce the City's revenues such as property taxes (millage); however, in order

to provide ongoing exceptional service and maintain a sound financially structured City, it is my fiscal duty to ensure the balance of revenues to expenditures are reasonable and minimize the burden to our taxpayers and stakeholders alike. As we continue to grow our City to be a world-class community, we will always be conscientious that the financial decisions we make today will impact future levels of service we provide.

Our Commitment to Budget Presentation

In closing, I am pleased to bring to your attention that our budget documents for the past thirty-three years have been awarded the prestigious national Distinguished Budget Presentation Award from the Government Finance Officers Association. To qualify for the Distinguished Budget Presentation Award, the City's budget document will be judged on proficiencies as a policy document, financial plan, operations guide, and communications device. In fact, the previous budget document was rated as proficient overall and outstanding, the highest rating, in many categories. This award is the highest form of recognition in governmental budgeting and represents a continued significant achievement by the Finance Department.

At the beginning of the budget development process, I delivered to the City's leadership team my expectations for the proposed FY 2024-25 budget based on my discussions with the City Commission. As a result, I wish to express my sincere appreciation to Kelly Strickland, Director of Financial Administration, my fellow charter officials, and all our other conscientious department heads and support staff for their cooperation and responsiveness in developing this budget and to the Financial Administration team, who worked arduously to produce this plan. Their ongoing efforts remain the foundation upon which all our other work is built upon here in our very special, unique community.

Sincerely,

A handwritten signature in blue ink, appearing to read "Marlon Brown", is positioned above the printed name.

Marlon Brown
City Manager
City of Sarasota, Florida



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Sarasota
Florida**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill

Executive Director

READER'S GUIDE



What's included in this document:

The City's Adopted Financial Plan provides a framework for the overall fiscal management of the City of Sarasota for FY 2024-25 and beyond. It includes both day-to-day operating funds and capital improvement funds.

This document is divided into sections including a **Message from the City Manager** in which he summarizes the budget (including the City's priorities and issues), a **Budget Overview** (In-Depth Analysis report), detailed information regarding the City's **Planning Processes** for goal-setting and budgeting, an **Introduction to the City** (Statistics and Supplemental information), information regarding the City's **Budgetary and Financial Administration Policies**, a **Summary of all City funds** section, a series of tables presenting the City's current and historical **Budgeted Positions, individual budgets and operating details** for each unit of the organization (grouped by fund and by department, including Debt Service and Trust Funds), and a section presenting the City's five-year **Capital Improvement Program** (all projects programmed for FY 2024-25 are adopted as part of the FY 2024-25 budget), a **Budget and Millage Resolutions** section, and a **Long-range Financial Plan** section. Additionally, a **Glossary of Terms** is provided for readers who encounter words in the document they may be unfamiliar with.

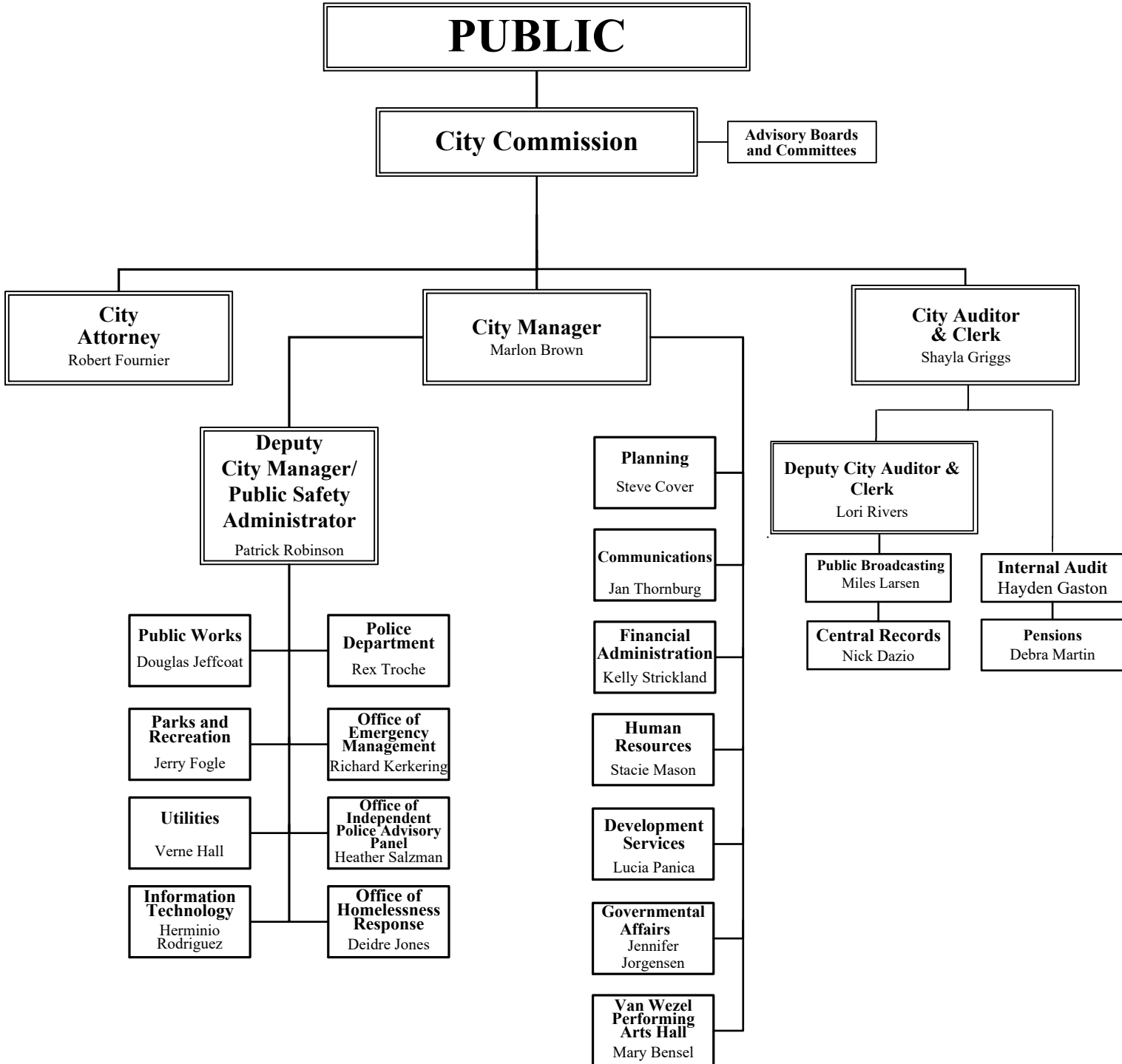
How to read this document:

The budget document is **organized by fund**. Each fund includes revenues, expenditures, and a description of each department and/or program budgeted within that fund. For each City department/program with operating staff, revenues, and/or expenditures, readers will find:

- **Department Summary** and summary of divisional budgets therein (when applicable)
- A statement of **Purpose**, and a description of **Operations** for all divisional budgets
- **Three fiscal years** of financial data by type
- Number of **requested positions**
- Any proposed changes to Level of Service (identified as "**Budget Issues**")

Values provided in columns labeled **FY 2025 TOTAL** reflect the total adopted budget values for the respective entity. Amounts requested in the **FY 2025 ISSUES** columns will be described in detail immediately following the request. An 'Issue' is a request for something over and above the prior year's continuation budget and can be understood to mean a change is being adopted in the 'level of service' of the associated operating unit.

All **additional supporting information** for this document is available for review in the Department of Finance, City Hall, 1565 First Street, Sarasota, FL 34236. Questions regarding the material presented may be directed to the Department of Finance at (941) 263-6426 or visit the City's web site at www.SarasotaFL.Gov



Adopted Fiscal Year 2024–25

TABLE OF ORGANIZATION, City of Sarasota, Florida

Submitted in accordance with the Sarasota City Charter, Article V, Section 3,4,and 5; Article VI, Section 3, and 4; and Article VII.

Fiscal Year 2024-25 BUDGET CALENDAR

JANUARY 2024

- 27 Clerk distributes budget reporting instructions to City Advisory Boards

FEBRUARY 2024

- 22 Budget Kick-off meeting regarding budget parameters for Directors and key department personnel
24 Departments submit City Board Reports and Budgets to Deputy City Manager with copy to Finance

MARCH 2024

- 20 Clerk presents City Advisory Board Reports at Commission Meeting
Financial Update FY 2023-24

APRIL 2024

- 01 Departments completed budget proposals due to Finance, including Purpose, Operations, and Strategic Plan Tasks

MAY 2024

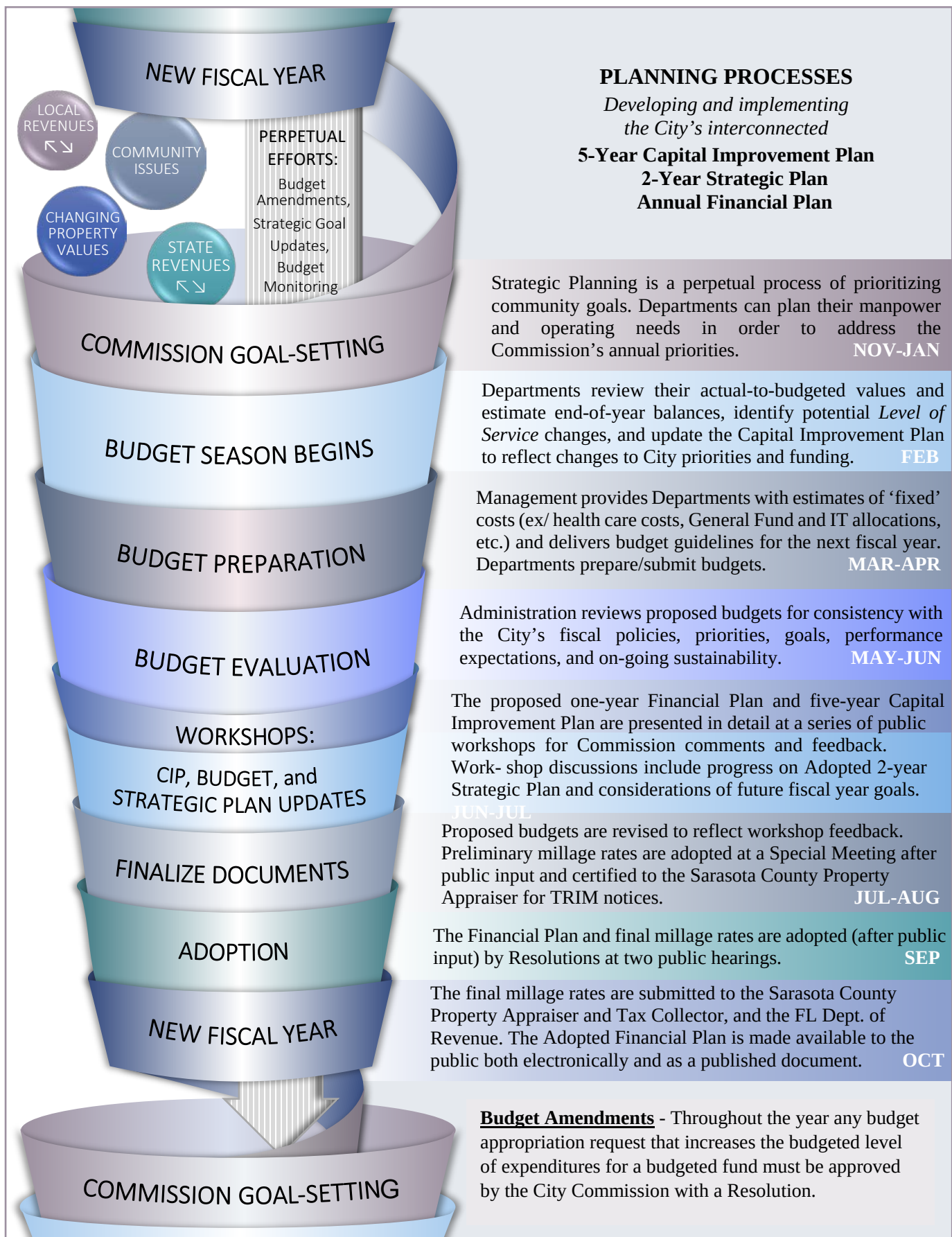
- 7 Town Hall meeting regarding Budget process for public information and engagement
30 Analysis of Citywide Departments' Budget Proposals by Management/Financial Staff and Directors

JULY 2024

- 5 Proposed FY 2024-25 Financial Plan distributed to City Commission
22, 23 City Commission Workshops with Staff to review citywide Budget Proposals (All Departments and Funds) City Commission Workshop on CIE, and CIP
23 Special City Commission Meeting for budget discussions and City Commission direction and City Commission to provide action on certification of millage to County Property Appraiser

SEPTEMBER 2024

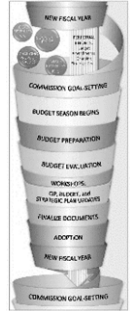
- 03 City Commission 1st Public Hearing to Adopt FY 2024-25 Budget, and CIP
16 City Commission Final Public Hearing to Adopt FY 2024-25 Budget, and CIP



CREATING AN ANNUAL FINANCIAL PLAN THAT IS A POLICY DOCUMENT FOR THE CITY

Strategic Priorities, Operational Goals, and Short-Term Considerations

As demonstrated in the Planning Processes diagram, the City organization must continuously balance the needs of the past, the present, and the future. In addition to the day-to-day business of governing and maintaining a modern City of approximately 24 square miles, the City develops and carries out multi-year plans that are intended to give long-range direction for our evolving landscape, organization, and citizenry. Progress never halts to completing the goals and objectives of previously adopted plans, even as the City prepares new plans to address a changing future. Periodically the City encounters a scenario whereby the five-member Commission is being partially re-seated at a time when the City would otherwise be creating a new Strategic Plan. In those instances, City Administration must consider the benefit of providing the newly seated Commission a suitable amount of time to familiarize themselves with the City's budgets, departments, initiatives, community concerns, and other municipal matters in order to be positioned to undertake a Citywide strategic planning process.



The City adopted its most recent 2-Year Strategic Plan on November 20, 2023, which spans through fiscal year 2024-25. The Adopted Financial Plan FY 2024-25 was developed based on the Strategic Plan Statement and the ten Commission goals identified within the Strategic Plan. In addition to long-range goal setting, the City must address its most fundamental functions – providing municipal services to its residents and visitors. Accordingly, the Financial Plan is shaped by the need to achieve on-going **Operational Goals**; that is, the day-to-day business of governing and maintaining a modern City. In conjunction with their annual budget, each unit of the organization provides a detailed understanding of their operational role(s). Past, current, and future expenses/revenues as well as proposed level-of- service changes (“Budget Issues”) can be evaluated in context within these sections. **Short Term Considerations** also factor into budget decisions as the City adjusts estimated expenses/revenues to address possible issues which could impact financial resources such as double-digit increases in the consumer price index or fuel increases.

As shown in the **budget calendar** provided in this document, the City of Sarasota begins its annual budget preparations in February of each year, with eventual adoption of the budget almost eight months later. Departments must propose their future budget with the knowledge of their on-going projects, day-to-day needs, and in anticipation of future projects expected to take place in the next few fiscal years - in accordance with the newest adopted Strategic Plan. It is generally only upon final adoption of the budget that these new plans take their final form, that is, with the knowledge that the efforts have been endorsed, and funded; Staff can then commit the time and resources to fully developing and implementing their responses to the Plan(s).

The City's Financial Plan expresses its guiding influences throughout the document. In addition to the Strategic Projects, the City must budget for on-going operational needs, as well as address short-term issues that arise. For example, the Planning Department budget includes \$40,000 for strategic priorities (which supports quality neighborhoods that are safe, attractive, and unique). While on-going operations (budgeting for planning board meetings), and short-term considerations (budgeting for postage costs associated with a large-scale Zoning Code change). Considerable contextual data is provided **throughout the budget document** to indicate what influences drive the City's budgeting decisions. Each unit of the organization includes a “**Purpose**” and an “**Operations**” statement as part of its' budget document. Additional influences and expectations are discussed in several locations throughout this Annual Financial Plan including the City Manager's Message's **Fiscal Challenges-Priorities and Issues** and **Budget Summary**, and in the comprehensive **Budget Overview**.

City of Sarasota



2024 Strategic Plan



Fiscal Year 2024 (continued)

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Cover and inside cover photos courtesy of VisitSarasota.com and City Staff



2024 Strategic Plan Status Update

The 2024 strategic plan is not simply a new document, but a thoughtful continuation of our efforts set forth in the City's 2022 - 2023 plan. Our City has made a conscious decision to preserve continuity and amplify the sustainability of the strategic objectives previously outlined in the 2022-2023 version. This carefully considered methodology is designed to both minimize operational distractions and to maximize the successful completion of the goals we initially presented in the previous plan.

Looking forward, we anticipate that after the election of a new commission in 2024, the incoming leadership will have the opportunity to craft their own strategic vision and plan for the City, building upon the foundations which have been established. This will allow for fresh perspectives and new initiatives, while maintaining the core values and progress that have been collectively achieved.

City of Sarasota's Vision, Mission, and Values

VISION

Our Vision is for the City to be: A world-class community and treasured destination, with enduring natural beauty, charm, and diversity.

MISSION

To create this future, our Mission is to provide high-quality services to our residents, businesses, and visitors, while safeguarding our natural resources and building a prosperous community.

VALUES

Our Mission is carried out by employees who demonstrate the City's Values of Excellence:

Integrity

"We are ethical and trustworthy. We perform our duties with honesty and transparency in our interactions and our communications."

Accountability

"We accept responsibility for our actions and decisions. We hold each other accountable to be professional, well-informed, and dedicated to fulfilling the City's Mission."

Teamwork

"We work together in a supportive and cooperative manner to achieve our goals. Our community is a partner in our processes."

Respect

"We are committed to encouraging diversity in all its forms; we respect differences in thoughts and opinions, to differences in race and culture. We believe that a diverse organization reflects the community we serve."

City of Sarasota Strategic Plan Statement and Commission Goals

To be stewards of the well-being for the City of Sarasota and its residents by prioritizing the allocation of the City's resources to projects making a positive contribution to at least three of the following Commission Goals:

- » A City providing accessible government
- » A City modeling responsive government
- » A City practicing sound financial decision making
- » A City demonstrating responsible administrative practices
 - » A City exhibiting the values of a caring community
 - » A City being an inclusive and diverse community
 - » A City which demonstrates economic sustainability
- » A City that provides a climate maximizing the opportunity for success
 - » A City fostering a safe and welcoming environment
 - » A City valuing arts and culture and their history



Photo: Rick Benitez

The Process for Identifying and Selecting Projects

The City of Sarasota retained the services of Martin Hurwitz to facilitate the creation of a clear and concise strategic statement and to guide the strategic planning process culminating in an operational strategic plan for fiscal years 2022-2023.

The City Commission desired to design a strategic plan platformed on a strategic statement to align decision making criteria, align values, align priorities, and articulate expectations to allow for accountability among commissioners, charter officials, and city staff. The strategic statement delineates the framework within which the commission will make consistent decisions and choices to implement their vision and attain the project goals contained within the strategic plan.

The strategic plan is the means by which priorities are articulated, metrics for progress are measured, accountability is administered, and goals and expectations are internalized and aligned throughout the organization.

The Timeline:

- » **December 9, 2020** — Began working on Agenda for initial Goal-Setting Workshop
- » **December 14, 2020** — January 11, 2021 — One-on-One meetings with City Commissioners, Charter Officials, and city staff to receive insight regarding various City issues
- » **January 26, 2021** — Goal-Setting Workshop—Strategic Statement Identified
- » **February 22, 2021** — Wrap-up discussions regarding strategic plan
- » **May 19, 2021** — City Commission Workshop / Luncheon—Strategic Values Identified
- » **July 15, 2021** — Staff meeting regarding strategic plan proposed projects (departmental)
- » **July 30, 2021** — Departments provided projects for consideration in alignment with the Strategic Statement. Projects indicated that they would be completed within two years or started within two years
- » **September 1, 2021** — City Manager sent email asking departments to rank the 48 projects from 1-10
- » **September 13, 2021** — Analysis of above rankings and subsequent selection of 25 proposed projects presented to City Manager
- » **October 1, 2021** — Selected 25 projects sent individually to Commissioners for the purpose of their providing their individual ranking preference of projects in order of 1-10
- » **October 8, 2021** — Ranked project list received from City Commissioners
- » **October 25, 2021** — Department requests for Performance Metrics
- » **November 19, 2021** — Performance Metrics received from departments based on each identified project
- » **December 2021** — City Manager Brown and Mr. Hurwitz met with the Mayor, Vice Mayor, and Commissioners individually. The purpose of said meetings was to review the projects selected to be included in the strategic plan for 2022-2023, to review the selection process and procedures and provide an opportunity for conversation and/or questions prior to the plan being brought before the Commission as a body.
- » **January 18, 2022** — Approval of the Strategic Plan by the Mayor, Vice Mayor, and City Commissioners

The Process for Identifying and Selecting Projects

The following graphic depicts areas of conversation amongst the Commissioners in working toward a Strategic Statement and the Strategic Goals.

MISSION

Why we exist

VALUES

What we believe in
and how we behave

VISION

What we want to be

STRATEGY

What our competitive
game plan will be

BALANCED SCORECARD

How we will monitor
and implement that plan

The BASIC ELEMENTS of a Strategy Statement:

OBJECTIVE = Ends

SCOPE = Domain

ADVANTAGE = Means

The Process for Identifying and Selecting Projects

The development of the Strategic Statement for the City of Sarasota began with each City Commissioner stating the positive qualities that each Commissioner is bringing to this process. This led to discussions regarding perspectives, from the whole and in detail and the value of differing opinions. Differing perspectives make for a rich decision-making environment and were welcomed throughout this process. The City Commission has the qualities it needs to operate effectively. Each Commissioner brings something different to the table. This exercise brought forward the conversation focusing on how to make room for, take advantage of, and respect the different strengths of each Commissioner; how to make room and provide a safe space for the strengths of each Commissioner; and respecting the strengths and weaknesses of each Commissioner. Commissioners then discussed what government meant..

An additional Workshop was held where the City Commissioners determined the Strategic Statement for the City of Sarasota. The Strategic Statement crafted from the aforementioned process:

To be stewards of the well-being for the City of Sarasota and its residents by prioritizing the allocation of the City's resources to projects making a positive contribution to at least three of the Commission Goals outlined below.

- » A City providing accessible government
- » A City modeling responsive government
- » A City practicing sound financial decision making
- » A City demonstrating responsible administrative practices
- » A City exhibiting the values of a caring community
- » A City being an inclusive and diverse community
- » A City which demonstrates economic sustainability
- » A City that provides a climate maximizing the opportunity for success
- » A City fostering a safe and welcoming environment
- » A City valuing arts and culture and their history



The Process for Identifying and Selecting Projects

Departments submitted proposed projects with the following criteria:

1. Indicate if projects are to start or be completed within two years.
2. What is the potential impact of this project and which areas of the strategic statement does it touch (Choose three out of 10 goals)?
3. What is the timeline of the project?
4. What are the hurdles you anticipate with the project?
5. What are the circumstances that lead you to believe now is the time for this project.
6. Budget—How much will the project cost?

An example would be from the Parks and Recreation department, which submitted a proposed project addressing stormwater runoff from park lands into water bodies. The project would be completed within two years, have a budget amount of \$200,000, and addresses a City modeling responsive government; a City which demonstrates economic sustainability, and a City fostering a safe and welcoming environment. Hurdles may include financial, time constraints, and prioritization of parks. Now is the time is based on improving water quality and the reduction of red tide in our waters.

The following projects were selected by the City Commission and were included as part of the 2022-2023 Strategic Plan. These projects remain a priority for the city and the progress and status of each can be found on the subsequent pages.

- » **Improve Stormwater Quality Runoff from Water Adjacent City Parks** – *In progress*
- » **Mental Health / Crisis Response was not funded for fiscal years 2022 – 2024. The budget is no longer needed as these services are provided by a third-party.** – *Closed*
- » **Urban Forestry Management Program** – *In progress*
- » **Zoning Code Revisions** – *In progress*
- » **City's Engineering Design and Construction Manual Update** – *In progress*
- » **Bobby Jones Strategic Initiative** – *In progress*
- » **Smart City Initiative** – *In progress*
- » **Regional Water Transit** – *In progress*
- » **Development Review Committee Process and Site Plan Requirements** – *In progress*
- » **HomeFront Newtown Program** – *In progress*

Improve Stormwater Quality Runoff Water Adjacent City Parks

Lead Department: Parks and Recreation

Support Departments: Public Works and Financial Administration

Goal Areas:

- A City modeling responsive government
- A City which demonstrates economic sustainability
- A City fostering a safe and welcoming environment

Impact: Project will reduce negative water quality impacts to Sarasota Bay, improve sea grass, and mitigate the impacts of red tide events. Project to begin within two years (2022-2023) and extend into next Strategic Plan.

Challenges: Financial; Time constraints: Staff managing this project concurrently with other priority projects
Prioritization: Identify Park improvements that demonstrate the largest nutrient reductions

Justification: The Sarasota Bay Estuary Program, identified stormwater runoff enhancements to be the most important effort to focus on to improve Sarasota Bay water quality. A number of stormwater improvements were identified in the 2019 Master Plan.

Performance Metrics:

Original Due Date	Updated Due Date	Scope	Updated Status
April 1, 2022	Completed	50% of waterfront parks evaluated as potential project areas for stormwater runoff improvements.	Completed - A list of waterfront parks was developed and areas needing the most improvements or highest potential for grants was identified.
October 1, 2022	Completed	Completed 100% of waterfront parks evaluated as potential project areas for stormwater runoff improvements with single park identified for design and construction.	Completed - A list of waterfront parks was developed and areas needing the most improvements or highest potential for grants was identified. Two parks were immediately identified, including Ken Thompson Park shoreline stabilization and The Nature Park (at Bobby Jones). Funding availability for design of the Ken Thompson project was delayed until 2023. Public Works applied for and received funding for an FDEP grant.
April 1, 2023	April 1, 2024	Design concepts outlined and final design completed partnering with Public Works (stormwater)- funding source identified.	In Progress - Three parks were identified as having a high need score for water quality improvements and funding opportunities. These parks are: The Nature Park (at Bobby Jones), Dr. Martin Luther King Jr. Park, and Ken Thompson Park shoreline stabilization project. • The Nature Park (at Bobby Jones) – design and construction completed August 2023. • Dr. Martin Luther King Jr. Park – design in progress, in partnership with the Sarasota Bay Estuary Program with grant funding obtained by SBEP. Funding for construction secured but not available until late 2024 per SBEP. • Ken Thompson Park shoreline stabilization – design to be completed March 2024.
October 1, 2023	Completed	Completion of bidding and construction of first park (phased approach – to continue into next	Completed - Bidding and construction of The Nature Park was completed August 2023.

Mental Health Unit / Crisis Response

Lead Department: Police Advisory Administrator

Support Departments: Sarasota Police Department, Financial Administration, Human Resources

Budget: \$181,483

New Title	Grade Estimate	Recommended Step	101 - Salaries/Wages	204-Social Security/Medicare	205 - Medical/Dental	206-Life Insurance	FRS (10.82%)	208 WC	Total Cost with Roll Up
Case Manager	119	3	\$62,000	\$4,743	\$11,141	\$60	\$68,709	\$153	\$84,806
LMH Worker	122	3	\$72,000	\$5,508	\$11,141	\$60	\$79,790	\$178	\$96,677

Goal Areas:

- A City providing accessible government
- A City fostering a safe and welcoming environment
- A City exhibiting the values of a caring community

Impact: A mental health unit/crisis response team pairs a social worker and/or a licensed mental health professional (non-uniformed) with a police officer to respond to calls that are mental health related and/or to conduct follow-up outreach with individuals who have experienced a mental health crisis to connect that individual with services.

Mental health/crisis response units “allow officers to be safer, reduce repeat calls for service, minimize the strain on agency resources, and connect people with mental illnesses to services”. The BJA suggest that police- mental health professional collaborations in response to mental health calls can result in (a) fewer uses of force, (b) fewer injuries to officers, and (c) fewer injuries to those in crisis.

Follow-up services can increase use of crisis services, generate more referrals to appropriate behavioral health services, and increase the continuity of healthcare.

Updated Timeline: The Mental Health Unit/Crisis Response project is no longer needed. See below for the status update.

Challenges: *Shifts:* Determining the shifts of the team and how many teams are necessary; *Funding:* At least on full-time new position (social worker/license mental health professional); *What calls?* If providing crisis response, coordinating how/when a mental health team is dispatched.

Justification: SPD officers are trained in Crisis Intervention Team (CIT) Training and are utilizing those skills on calls. In 2020, SPD noted they utilized CIT on 1851 calls. While SPD officers are well-trained and using CIT skills, there has been a push by citizens over the past year to improve responses to those who may be experiencing a mental health crisis or who may need additional services. The addition of a licensed mental health provider and/or social worker would complement the work that officers are doing, and they would be an additional tool in the officer's toolbox. This team can relieve officers from mental health calls that can be lengthy so they can respond to other calls.

Performance Metrics:

Original Due Date	Updated Due Date	Scope	Updated Status
April 1, 2022	Not Applicable	Determine whether follow-up and/or crisis response is preferred approach. Draft policies and procedures from this direction, to include program policies and SPD policy, working with the administration and accreditation manager.	The Mental Health Unit/Crisis Response team is no longer needed as these services are currently provided by Lightshare Behavioral Wellness and Recovery's Mobile Response Team (MRT). If an officer responds to or encounters an individual in a mental health crisis, the office may contact the MRT who will be dispatched to provide an assessment of the client and help with linkages to services
October 1, 2022	Not applicable	Analyze current CIT/Mental Health call data and determine appropriate staffing levels for Mental Health Unit, both sworn and civilian staff.	<i>See above</i>
April 1, 2023	Not applicable	Generate budget for Mental Health Unit. Work with HR to draft job description. Between April and October, hire and train staff.	<i>See above</i>
October 1, 2023	Not applicable	Completion.	<i>See above</i>

Urban Forestry Management Program

Lead Department: Development Services

Support Departments: Planning, Public Works, Utilities, Parks and Recreation, and Financial Administration

Goal Areas:

- A City modeling responsive government
- A City exhibiting the values of a caring community
- A City fostering a safe and welcoming environment

Impact: Implement the Urban Forestry Management Program as recommended by the Tree Advisory Committee (TAC). The Urban Forestry Management Program will provide a scientific, systematic, and measurable approach to maintain, and increase, the City's urban canopy footprint. The City of Sarasota has been awarded the Managing Community Forests Grant, a three-year matching grant from the Florida Department of Agriculture. In response to receiving the Managing Community Forests Grant, and conversations held by the TAC, it became apparent that due to the complexities of the urban forest and multiple departments impacted by the urban forest, that a sole individual should be the point of contact for citizens and City Departments. This position would be an Urban Forestry Coordinator. The position would be responsible for the development and implementation of an Urban Forest Management Program involving trees in City parks and public rights-of-way, would provide technical advice and training related to tree maintenance, and would plan and coordinate tree maintenance and installation with Parks and Recreation, capital projects, and outside vendor contracts.

This project is expected to increase the City's urban canopy footprint and have a cohesive approach to doing so. The project will impact the tree mitigation fund as has been planned.

Updated Timeline: Phase I is completed. Phase II will run from October 16, 2023 – September 30, 2023. Phase III is still tentative, but estimated to run 2024 - 2025

Challenges: Staffing

Justification: This project was recommended by the TAC which was a committee established by the City Commission. This project has support from the public and city staff. Due to the amount of development and impacts to the City's canopy now is the time to fully implement this project.

Performance Metrics:

Original Due Date	Updated Due Date	Scope	Updated Status
April 1, 2022	Completed	Complete (projected to be May 2022) Year 1 – Tree Inventory associated with Grant. Create the Urban Forestry Coordinator position.	Completed – Tree inventory was completed. There is no plan to create an Urban Forestry Coordinator position.
October 1, 2022	December 1, 2023	Award Year 2 of Grant for preparation of Master Plan (Urban Forestry Plan).	In Progress – The city has met with the appropriate state department to update the Phase 2 scope. The scope and budget amendment were approved by the City Commission on October 16, 2023 to allow for the grant agreement to be executed.
April 1, 2023	October 1, 2024	Present DRAFT Urban Forestry Management Plan to key stakeholders, Planning Board and City Commission.	In Progress – Phase II scope was approved on October 16, 2023. The city will now begin to work on draft vision, strategic, implementation and monitory plan for specific corridors within the city.
October 1, 2023	October 1, 2025	Completion of Phase I / Phase II / Phase III.	In Progress – Phase II is in progress with Phase III set to be finalized.

Zoning Code Revisions

Lead Department: Planning

Support Departments: Development Services and Financial Administration

Goal Areas:

- A City providing accessible government
- A City modeling responsive government
- A City exhibiting the values of a caring community
- A City being inclusive and diverse community
- A City which demonstrates economic sustainability
- A City providing a climate maximizing the opportunity for success A City fostering a safe and welcoming environment
- A City valuing arts and culture and their history

Impact: The potential impact of this could be transformative as the City grows. Many concepts will be presented that will be a significant change to what currently exists, and we expect there will be some hurdles from both the business community and neighborhoods.

Updated Timeline: 12 months for completion

Challenges: No known challenges

Justification: The City is growing so fast and our Zoning Code is out of date, that this effort is essential as the City moves forward.

Performance Metrics:

Original Due Date	Updated Due Date	Scope	Updated Status
April 1, 2022	Completed	Schedule and hold community meetings to review initial concepts and receive feedback.	Completed
October 1, 2022	October 1, 2024	Schedule and hold meetings with the Planning Board and City Commission to present draft concepts and receive feedback.	In Progress - Batch ZTAs (general cleanup) were approved by the city commission in 2023. Additional Batch ZTAs will be presented to the City Commission in Spring of 2024. Below is a list of specific ZTA and their statute: • Bars, Restaurants and Nightclubs ZTA- approved at the Planning Board September 2024, and will come before the City Commission in November 2023. • Downtown Attainable Housing ZTA- approved by the City Commission September 2023. • Commercial Corridors and Commercial Sites Attainable Housing ZTA- Three Open Houses were held and more public outreach will take place through December 2023. • Projected to go to the Planning Board in January 2024 and to the City Commission in March 2024 • Historic Preservation and Public Art Membership ZTAs- approved by the City Commission in August 2023. • Affordable Housing Trust Fund Ordinance to allow rentals to qualify- approved by the City Commission September 2023. • Bay Park Comprehensive Plan Amendment- approved by the City Commission, April 2023.
April 1, 2023	See Above	Schedule and hold second round of community meetings and then finalize draft amendments and hold public hearings with the Planning Board and City Commission.	See above.
October 1, 2023	October 1, 2024	Completion.	

City's Engineering Design Criteria Manual Update

Lead Department: Public Works

Support Departments: Planning and Development Services

Goal Areas:

- A City modeling responsive government
- A City demonstrating responsible administrative practices
- A City fostering a safe and welcoming environment

Impact: The Engineering Design Criteria Manual (EDCM) was last updated 2002. Since that time, there are items in the EDCM that need to be updated to align the document with zoning updates, the comprehensive plan, Florida Greenbook, and to the changing times. This update can impact the entire City given future development, the increase in density and population, and new requirements needed to meet the criteria of the 21st century. In addition, adding a segment of arts and culture such as artwork in roundabouts can be provided in the EDCM.

Updated Timeline: Completed by March 1, 2024

Challenges: Time and resources to do a full update of the EDCM. Will need consultant assistance to help update and refresh the EDCM with City Staff input.

Justification: The document was last updated in 2002. Based on zoning updates, the comprehensive plan, Florida Greenbook, and changing times, the documents need to be updated. In addition, water quality needs further clarified, and provisions added for new ADA requirements, landscaping, and a chapter of arts and culture.

Performance Metrics:

Original Due Date	Updated Due Date	Scope	Updated Status
April 1, 2022	Completed	Develop and implement City Staff Committees for different EDCM chapters.	Completed – The project commenced in July 2022 with Kittelson and Associates. It was divided into two phases: (1) Information gathering and technical working group meetings and (2) Content classification development, public meetings and design review. Three public meetings have been held.
October 1, 2022	Completed	Have a first draft from the Committees and send it to the EDCM consultants for evaluation.	Completed – The workshop presentation to the City Commission was held on November 13, 2023.
April 1, 2023	Completed	Have a second draft from the EDCM consultants.	Completed
October 1, 2023	March 1, 2024	Completion.	In Progress – The EDCM update is under review by the City Manager and city Attorney.

Bobby Jones Strategic Initiative

Lead Department: Parks and Recreation

Support Departments: Financial Administration, Planning, Development Services, Public Works, and Utilities

Goal Areas:

- A City modeling responsive government
- A City being an inclusive and diverse community
- A City fostering a safe and welcoming environment
- A City valuing arts and culture and their history

Impact:

To honor the history of Sarasota as the “Cradle of American Golf” with restoration of the course created by famed golf course architect, Donald Ross, and dedicated to renowned golfer, Bobby Jones.

To mitigate the harmful effects of red tide through the water-quality project of wetland restoration as part of the Phillippi Creek Watershed.

To establish a nature park with open, green space for trails, light recreation, educational, and civic benefits.

To establish a Conservation Easement with the Conservation Foundation of the Gulf Coast to protect for future generations environmentally sensitive land that provides storm water control, supports wildlife habitat, and preserves a diversity of vegetation.

Updated Timeline: In progress with Bobby Jones Golf Course and Nature Park to open in December, 2023 and permanent clubhouse to open in December, 2026.

Challenges: Cost of materials, Labor shortage

Justification: Time-sensitive project with grant funds in place and must be expended by various deadlines.

Performance Metrics:

Original Due Date	Updated Due Date	Scope	Updated Status
April 1, 2022	Completed	Implementation of the Master Plan for Bobby Jones adopted by the City Commission.	Completed April 2022
October 1, 2022	Completed	ITN, Construction (golf), and Conservation Agreement.	Completed – the City entered into a Conservation Easement with The Conservation Foundation of the Gulf Coast, which covers the entire property known as Bobby Jones Golf Club (approx. 300 acres)
April 1, 2023	Completed	Vertical building construction agreement (Clubhouse, cart barn, starter booths, on-course restroom, and development center).	Completed February 2023
October 1, 2023	Completed	Golf Course construction complete and ready for grass growing period.	Completed – the 18-hole golf course construction was completed and ready for grass growing period August 15, 2023. The 9-hole golf course construction was completed and ready for grass growing period September, 2023.
	October 1, 2023	Temporary Clubhouse/ Cart storage construction	Completed – October 1, 2023
	December, 2023	Grand re-opening of Bobby Jones Golf Club, Gillespie Course and Nature Park	
	December 1, 2026	Grand opening of permanent clubhouse	In Progress – Design work is in progress for the permanent clubhouse.

Smart City Initiative

Lead Departments: Information Technology and Public Works

Support Departments: All Departments

Goal Areas:

- A City which demonstrates economic sustainability
- A City providing a climate maximizing the opportunity for success
- A City fostering a safe and welcoming environment

Impact: Development of a smart city ecosystem that fosters innovation and economic growth by bringing together through Technology; People; Businesses; Organizations; and Systems. By leveraging strategic planning and innovation, the City's digital transformation and smart initiatives benefit the citizens by continuously improving customer service and quality of life. The components of transparency define the smart city road map; value creation; open data and analytics; actionable information; operational efficiencies; citizen engagement; mobility; accessibility; crowd sourcing; inclusion; and collaboration. A smart city is an urban area that uses different electronic methods and sensors to collect data. Insights gained from that data are used to efficiently manage assets, resources, and services. In return, that data is used to innovate and improve the operations across the City. This includes data collected from citizens, devices, buildings, and assets that are then processed and analyzed to monitor and manage traffic and transportation systems (both land and water vehicles), power plants, parking, utilities, water supply networks, water quality, sea-level rise, solid waste, crime detection, information systems, schools, libraries, hospitals, and other community services. The smart city concept integrates information and communication technology (ICT) and various physical devices connected to the IoT (Internet of things) network to optimize the efficiency of city operations and services and connect to citizens. Smart city technology allows city officials to interact directly with community and City infrastructure, monitor what is happening in the City and how the City is evolving, and provide long-term resiliency. ICT is used to enhance urban services' quality, performance, and interactivity, reduce costs and resource consumption, and increase contact between citizens and government. Smart city applications are developed to manage urban flows and real-time responses.

Updated Timeline: *Implement by October 2024:* a. Incorporate and develop Connected and Automated Vehicles (CAV) technologies—Pilot; b. Traffic calming data program; and c. Sea level rise monitoring.

Implement by December 2030: a. Parking monitoring; b. Completed full integration of Connected and Automated Vehicles (CAV) technologies at industry-standard water transit, trolley, micro-mobility, and other vehicles; c. Water quality monitoring; d. Water supply; e. Electric vehicle connectivity; f. Solid waste; g. GIS integration; h. Street lights; i. Infrastructure monitoring; and j. Variable information boards.

Challenges: Involving all Departments to be integrated with the Smart City initiative; Upfront financial cost – could be offset by grants. Many government agencies and non-profits provide technology innovation grants

Justification: As the City becomes more urbanized and dense, having a live data stream to utilize the City's resources better becomes critical. This data will help the City to apply resources more efficiently. In addition, this will save us in consultant fees and cost to gather data. In addition, this data will support the City's decisions on what action (if any) to improve the betterment of the City. As the City changes, this dynamic data will be critical in determining what action the City will take in providing resources.

Performance Metrics:

Original Due Date	Updated Due Date	Scope	Updated Status
April 1, 2022	Completed	Design Completion.	Completed
October 1, 2022	Completed	Traffic Calming Data Program.	Completed
April 1, 2023	December 1, 2023	Begin Testing and Validation.	In Progress – Delays in material delivery from FDOT and hurricanes caused the project to lag
October 1, 2023	October 1, 2024	Sea Level Monitoring to be completed 12/2023	In Progress - Partnership with Mote Marine Laboratory was established. Data was made publicly accessible through Visitbeach.org. Future monitoring equipment will be installed pending grant approval from NOAA and possible state appropriation request.

Regional Water Transit

Lead Department: Planning

Support Departments: Public Works, Financial Administration, and Development Services

Goal Areas:

- A City providing accessible government
- A City fostering a safe and welcoming environment
- A City modeling responsive government

Impact: Mitigation of vehicular traffic to the barrier islands reduces roadway pollution and wear.

Updated Timeline: TBD

Challenges: Funding; City Ordinance modifications Is market analysis required?; Is there grant funding available?; Impact to residents

Justification: A coordinated effort by the Florida Department of Transportation to mitigate traffic to the islands.

Reduce vehicle means less congestion, parking demand, and to meet growing demand.

Performance Metrics:

Original Due Date	Updated Due Date	Scope	Updated Status
April 1, 2022	Completed	Have completed thorough review of existing feasibility study.	Completed
October 1, 2022	October 1, 2024	Discuss and / or select regional model.	In Progress – there is ongoing coordination with Florida Department of Transportation, Sarasota/Manatee MPO and Sarasota County's Breeze for funding and inclusion into Breeze's Transit Development Plan (TDP). City staff has met with vendors to assess infrastructure and vessel requirements. The City Commission approved a request for a FY24 state appropriation for dock design and construction. City staff continue to coordinate with Breeze to maximize service delivery.
April 1, 2023	See above	Create timeline and steps involved with bringing project to fruition.	See Above
October 1, 2023	TBD	Completion of project.	

Development Review Committee Process and Site Plan Requirements

Lead Department: Development Services

Support Departments: Information Technology

Goal Areas:

- A City modeling responsive government
- A City exhibiting the values of a caring community
- A City providing a climate maximizing the opportunity for success

Impact: There may be a potential impact on the general fund if there are technology improvements that are recommended.

Updated Timeline: April 1, 2022 – December 31, 2024

Challenges: Staff time to work on this process improvement

Justification: This process has not been thoroughly reviewed in 12 years. Most of the Development Review staff were not involved with that process and with technological advances now would be the appropriate time to review this again. This project could result in a streamlined process that the public and staff agree upon and improve the way projects are reviewed.

Performance Metrics:

Original Due Date	Updated Due Date	Scope	Updated Status
April 1, 2022	March 1, 2024	Complete initial review of all current requirements (i.e. What is codified? What is policy?) and what other jurisdictions do. Meet with stakeholders to get input on their experience with our process and any ideas for improvements.	<i>In progress</i>
October 1, 2022	August 1, 2024	Create new processes for City Manager's review.	<i>In progress</i> – the team will be analyzing their processes considering the research and feedback received, propose modifications and create new processes for DM/DCM review.
April 1, 2023	December 2, 2024	Share new processes with DRC reviewers.	
October 1, 2023	December 31, 2024	Completion.	

HomeFront Newtown Program

Lead Department: Planning

Support Departments: Development Services, Public Works, and Financial Administration

Goal Areas:

- A City practicing sound financial decision making
- A City exhibiting the values of a caring community
- A City providing a climate maximizing the opportunity for success

Impact: Demonstrably improve the largest property sector within the CRA through block-by-block site and surface residential improvements. The primary goal of the Newtown Homefront Beautification Program (NHBP) is to encourage exterior improvements to residential single-family properties within the Newtown Community Redevelopment Area in order to reduce the appearance of blighted conditions and increase community pride. This will be a pilot program for the first year, whereby, an allocation of \$100,000 could benefit up to 20 homes with a maximum voucher of \$5,000. While not all homes may need the full \$5,000, there may be an opportunity to assist more than the 20 homeowners.

Through the NHBP a homeowner can redeem vouchers for the following services:

- Exterior house paint – homeowner must choose a paint color from the approved palette provided. Homeowners can be reimbursed for paint up to \$1000. The homeowner will be required to apply for approval and will only be reimbursed for the cost of the paint up to \$1000; meaning the homeowner can either hire a contractor to paint the house or paint the house themselves. Reimbursements will only be made after the work is complete and inspected by staff.
- Pressure washing exterior of house – payments will be made directly to a pressure washing contractor.
- Chain-link fence removal and replacement – a licensed fence contractor will work with the homeowner and City for removal of chain-link fence and installation of new decorative fence. Payments will be made directly to the licensed fence contractor. For the replacement of chain-link fencing, the citizen can choose between three (3) approved/ permitted designs per codes in the Newtown CRA area.
- Minor landscaping clean-up – Staff will contract with local landscaping companies within the CRA area, and all payments will be made directly to the landscaping company.
- Solar powered decorative light posts - Citizens will be able to select from three (3) designs of solar powered light posts. The posts will all be similar in design as to keep the look uniform throughout the Newtown CRA area.

Updated Timeline: April 2022 – December 2025

Challenges: Not meeting the requirements as applicants are required to complete an NHBP application, must reside in the Newtown Community Redevelopment Area, and agree to meet with City staff and appropriate licensed contractors to conduct a site visit to evaluate the property. If the applicant is not the property owner, the property owner must also sign the NHBP application or submit in writing that they approve the submittal of the application with the listed voucher services requested. Once the application is approved by City staff, the applicant will be required to sign a Grant Agreement stating they agree to maintain the property.

Justification: While the overall goal is to encourage exterior improvements to increase community pride, the ultimate objective is to stimulate economic activity along the Dr. Martin Luther King Jr. Way corridor and within the CBN zoning district of Newtown. To accomplish this goal, a block-by-block approach will be used, with an initial focus on the residential homes located near the CBN zone.

Performance Metrics:

Original Due Date	Updated Due Date	Scope	Updated Status
April 1, 2022	Completed	Program guidelines and application approved by both Newtown CRA Advisory Board and City Commission. Select Block(s). Select contractors for fencing, landscaping and pressure washing.	Completed
October 1, 2022	December 31, 2023	Actively market program and review submittals. Commence work on first five (5) to ten (10) approved applications.	In Progress - Completed selection and the NCRAAB approved the first 10 homes. Painting and lamppost installation is currently in progress. The first 10 homes are expected to be pressure washed, painted, and receive lampposts by December 31, 2023. Fencing is not included in the project.
April 1, 2023	December 31, 2025	Commence work on second set of five (5) to ten (10) approved applications.	In Progress - For FY24 – 25, up to 20 additional homes for a total of 30 homes to be completed by end of FY25.
October 1, 2023	December 31, 2025	Completion	

Budget Summary By Fund and Category for Fiscal Year 2024-25

	<i>Beginning Fund Balance**</i>	<i>Revenues</i>	<i>Expenditures</i>			<i>Ending Fund Balance</i>	<i>% chg. in Fund Balance</i>	<i>Page¹</i>
			<i>Personal Svc.</i>	<i>Operating/Other</i>	<i>Capital</i>			
<u>General Fund</u>	\$ 33,437,527	\$ 102,235,359	\$ 72,479,125	\$ 32,785,240	\$ 1,697,241	\$ 28,711,280	-14%	42
<u>Special Revenue Funds</u>								
Public Art	2,411,056	-	-	1,575,295	-	835,761	-65%	46
Building Services	7,247,896	5,836,000	4,343,909	2,449,402	90,000	6,200,585	-14%	45
Development Application System	1,232,528	940,000	-	897,200	75,000	1,200,328	-3%	
Golden Gate Point Special District	299,886	236,092	-	225,014	-	310,964	4%	
Downtown Improvement District	301,540	951,503	72,582	944,594	-	235,867	-22%	50
Penny Sales Tax	1,699,797	12,787,500	-	1,442,364	12,324,000	720,933	-58%	48
Housing/ Community Develop.	819,706	5,310,290	933,363	4,091,702	285,225	819,706	0%	
Multi-Modal Transp. Impact Fee	21,414	600,000	-	-	180,324	441,090	1960%	47
Gas Tax	322,900	1,700,000	-	1,123,688	839,752	59,460	-82%	46
\$.05 Local Option Fuel Tax	435,358	1,060,000	-	-	1,100,000	395,358	-9%	
Community Redevelop. Agency	903,680	623,509	-	1,242,857	-	284,332	-69%	44
The Bay Tax Incremental Financing	6,497,673	3,935,116	-	2,085,050	-	8,347,739	0%	
Tourist Development	275,654	1,371,000	-	-	1,375,693	270,961	-2%	
Citizens with Disabilities	37,470	18,036	-	40,793	-	14,713	-61%	49
Stadium and Other Misc. Grants	1,736	515,004	-	515,004	-	1,736	0%	
Economic Development	126,246	945,000	-	942,709	-	128,537	2%	
Tree Replacement	746,946	60,000	-	665,000	-	141,946	-81%	N/A
	23,381,486	36,889,050	5,349,854	18,240,672	16,269,994	20,410,016	-13%	
<u>Debt Service Funds</u>								
2015 General Obligation Bonds	695,687	2,540,000	-	2,540,344	-	695,343	0%	
2016 Golden Gate Gen. Obligation	239,375	268,000	-	263,621	-	243,754	2%	
2009 Build America	34,934	1,442,364	-	1,444,532	-	32,766	-6%	
2020 Sales Tax Refunding	629,487	500,004	-	498,789	-	630,702	0%	
Glen Oaks Assessment Debt	5,889	10,859	-	10,860	-	5,888	0%	
2022 One Stop Shop Loan	1,046,720	1,176,405	-	1,175,266	-	1,047,859	0%	
2023 The Bay Improvements	1,558	2,085,050	-	2,065,050	-	21,558	0%	
	2,653,650	8,022,682	-	7,998,462	-	2,677,870	1%	
<u>Enterprise Funds</u>								
Water & Sewer Utilities	36,913,706	59,104,848	17,575,865	24,460,551	23,432,300	30,549,838	-17%	54
Bobby Jones Golf Course	468,486	5,776,446	-	4,661,389	-	1,583,543	238%	
Van Wezel Performing Arts	10,495,340	18,485,162	3,460,467	14,882,189	837,000	9,800,846	-7%	
Solid Waste Management	3,673,610	17,372,055	5,095,056	9,435,833	3,060,250	3,454,526	-6%	
Parking Management Division	1,067,828	4,515,500	1,759,705	2,416,165	113,100	1,294,358	21%	57
St. Armand's Paid Parking	166,102	2,254,000	260,741	1,836,722	-	322,639	94%	57
	52,785,072	107,508,011	28,151,834	57,692,849	27,442,650	47,005,750	-11%	
<u>Internal Service Funds</u>								
Fleet Services	947,857	5,825,335	1,045,467	4,485,100	159,000	1,083,625	-14%	58
Information Technology	286,396	5,754,270	2,685,982	3,063,686	125,000	165,998	-42%	58
Equipment Replacement	7,093,248	1,720,336	-	-	1,078,651	7,734,933	9%	
Insurance Coverage	7,579,192	15,073,088	-	17,262,006	-	5,390,274	-29%	59
	15,906,693	28,373,029	3,731,449	24,810,792	1,362,651	14,374,830	-10%	
<u>Trust Funds</u>								
Other Post Employment Benefits	50,028,392	3,288,413	-	7,592,373	-	45,724,432	-9%	
Defined Contribution Plan	42,976	80,000	50,273	23,420	-	49,283	15%	60
	50,071,368	3,368,413	50,273	7,615,793	-	45,773,715	-9%	
<u>TOTAL</u>	\$ 178,235,796	\$ 286,396,544	\$ 109,762,535	\$ 149,143,808	\$ 46,772,536	\$ 158,953,461	-11%	

* The Budget Overview (beginning on page 39) includes details for many funds listed above. When a fund's balance has increased or decreased more than 10%, readers may find the section of the Budget Overview where the fund is discussed at the page number shown in bold in the table above.

** Budgeted beginning fund balances are based on ending estimated fund balances for the current fiscal year. Fund balance statements for each fund are included in the applicable Fund Type Sections.

BUDGET OVERVIEW

In-depth Analysis of the FY 2024-25 Financial Plan by Fund

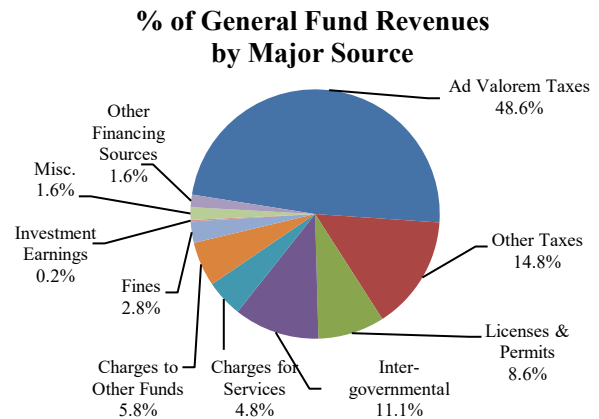
GENERAL FUND

REVENUES

The General Fund is the primary operating fund of the City. It is used to account for and report all financial resources not accounted for and reported in another fund. The General Fund revenues for Fiscal Year (FY) 2024-25 are projected at \$102,235,359 and are \$7,875,382 more than the adopted budget for FY 2023-24. The major increase in revenue is Ad Valorem tax increase of \$3,892,705 or 8.50% and Utility Service tax increase of \$1,000,000 or 14.7% increase. Franchise fees increased \$968,318 or 13.6%. These increases are primarily due to a strong economy which increases property tax values and stimulates spending.

The projected General Fund revenues by major categories are as follows:

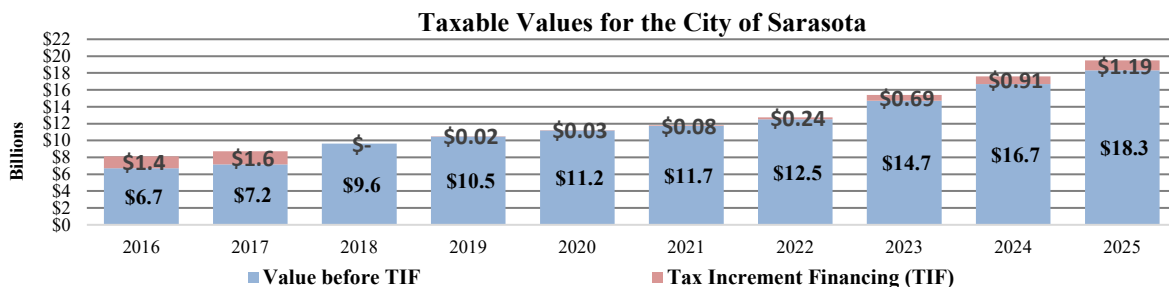
Ad Valorem Taxes	\$49,666,909
Other Taxes & Fees	15,176,042
Licenses and Permits	8,842,623
Intergovernmental	11,340,621
Charges for Services	4,930,233
Charges to Other Funds	5,917,973
Fines and Forfeitures	2,839,000
Investment Earnings	200,000
Miscellaneous	1,667,370
Other Financing Sources	1,654,588
Total	\$102,235,359

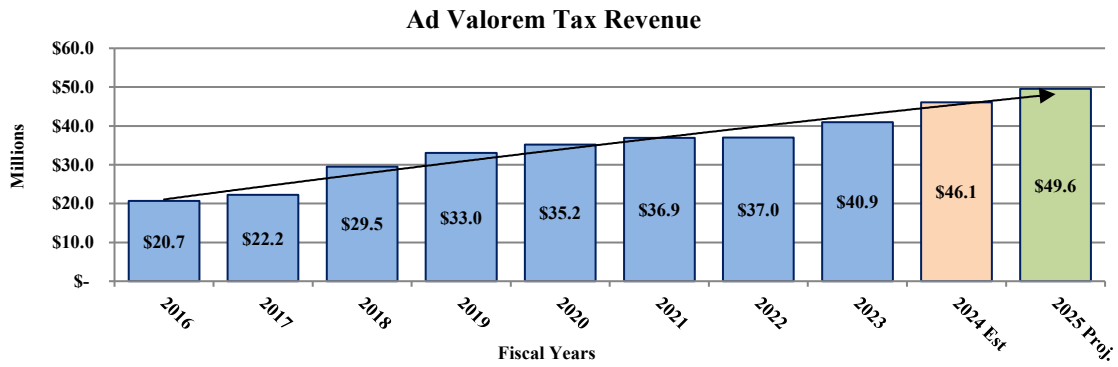


The major General Fund revenue sources are presented in the following graphs which demonstrate the multi-year trend for each revenue. The graphs track the actual revenues for the past eight years from FY 2015-16 through FY 2022-23 as well as FY 2023-24 estimated revenues and projected revenues for FY 2024-25. A trend line has been added to each applicable graph for these major revenue sources. The FY 2024-25 budgets for these revenues are based upon projections considering several factors including state projections and recent population estimates for the City compared to other cities and unincorporated Sarasota County. Several years ago, the City Commission had the foresight to establish a Revenue Stabilization Fund to help mitigate cyclical downturns in the General Fund revenue base. The balance of the Revenue Stabilization Fund at September 30, 2023 is \$2,891,629.

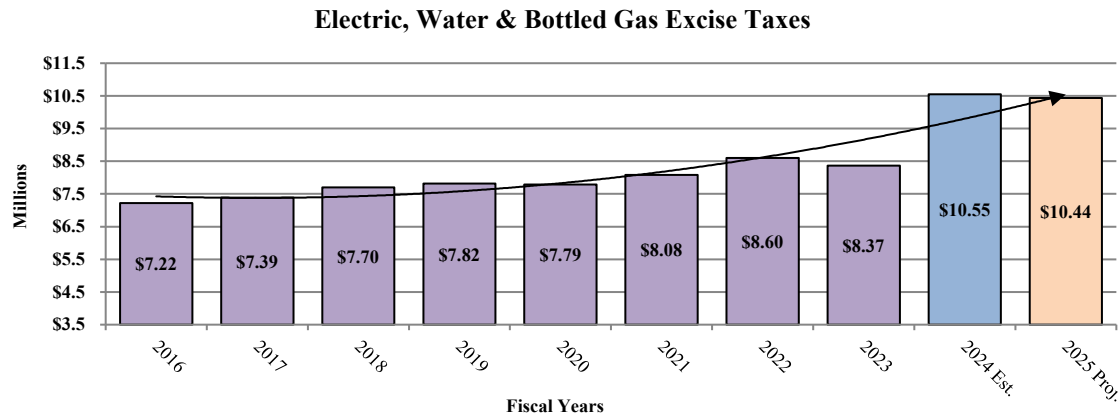
Ad Valorem Taxes are monies collected through a levy on all non-exempt real and tangible personal property in the City.

The official certified taxable assessed values as of July 1, 2024, for the city increased approximately \$1.6 billion or 9.7%. The FY 2024-25 budget utilizes a rate of 3.0000 mills which is equal to the current millage rate. Ad valorem tax revenue designated for the General Fund increased \$3,892,705 which is comprised of new construction within the City and higher tax values, for total Ad Valorem tax revenue of \$49,666,909. The assessed value of the Newtown Redevelopment Area is \$170,765,376 higher than the base year, generating \$486,681 in tax incremental financing (TIF) for the Community Redevelopment Agency for FY 2024-25. The assessed values of The Bay tax incremental financing (TIF) district are \$1,018,988,134 higher than the base year, generating \$2,904,116 from the City and \$1,031,000 from Sarasota County as per the TIF agreement. The following graph presents the taxable values for the City from FY 2015-16 through FY 2024-25 July 1, 2024, official certified taxable value.

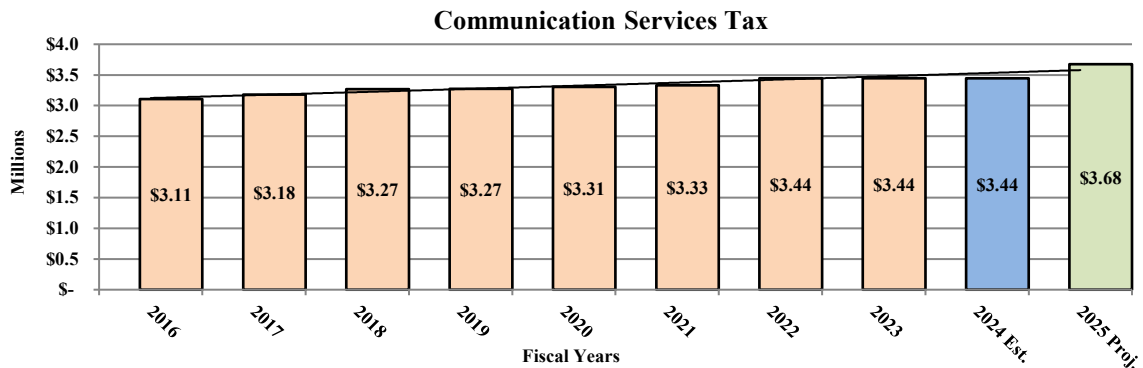




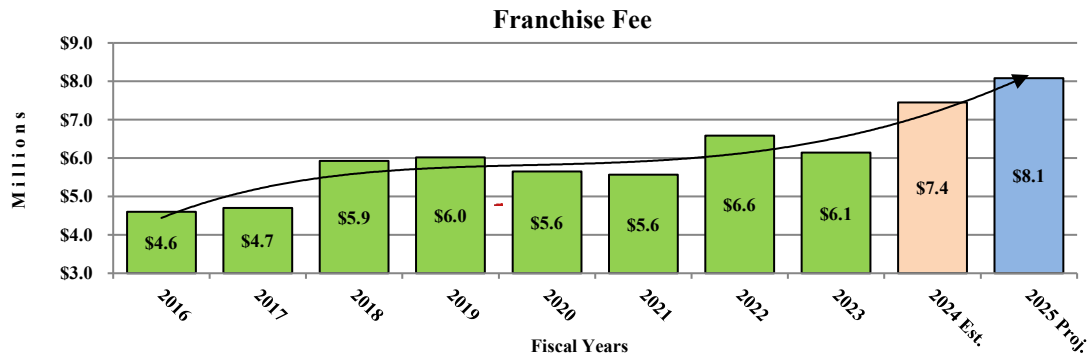
Excise Taxes are the revenues derived from a tax on electricity, water, bottled gas, and home heating fuels. The electric, water, and gas excise tax revenues for FY 2024-25 are budgeted at \$10.4 million. The FY 2024-25 excise taxes are anticipated to decrease by \$113,595 over the FY 2023-24 estimate of \$10.5 million due to unexpected spikes in usage in FY2023-24



Communication Services Tax (CST) is budgeted at \$3.6 million. The CST was created in FY 2001-02 when the Florida Department of Revenue began collecting the communication excise tax, telephone franchise fee, and the cable franchise fee. The decrease in the CST since FY 2005-06 has been mostly attributed to the reduction in taxable minutes for cell phone usage due to the popularity of bundled usage packages including text messaging and social media and the increasing use in internet communication, which is exempt from the CST.

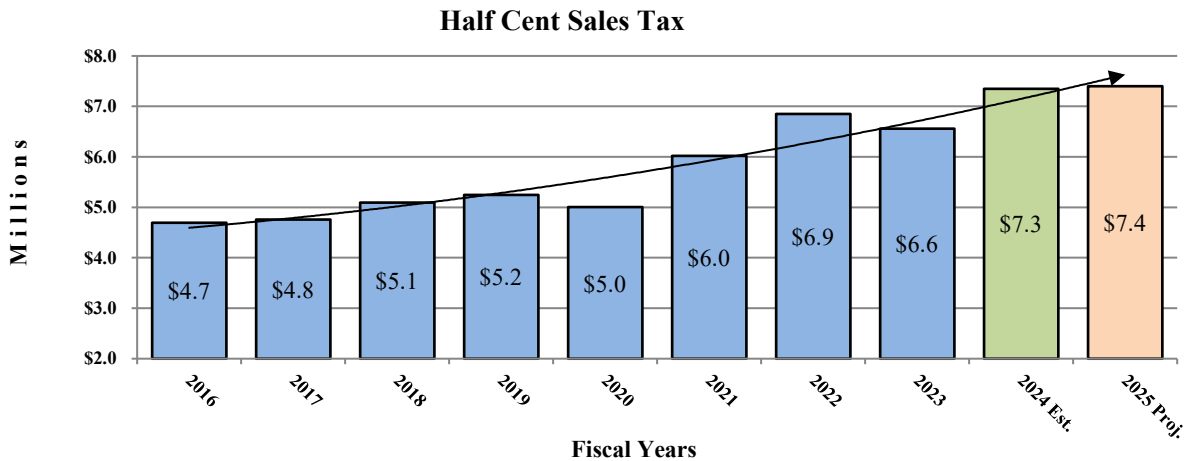


Licenses and Permits revenues include engineering fees, permit revenues, and the electric, water, and natural gas franchise fee charges. The Franchise Fee revenues for FY 2023-24 are estimated at \$7.4 million. The FY 2024-25 franchise fees are projected to increase to \$8.1 million. In FY 2017-18 a new water and sewer franchise fee was collected attributing to a \$2.1 million increase.

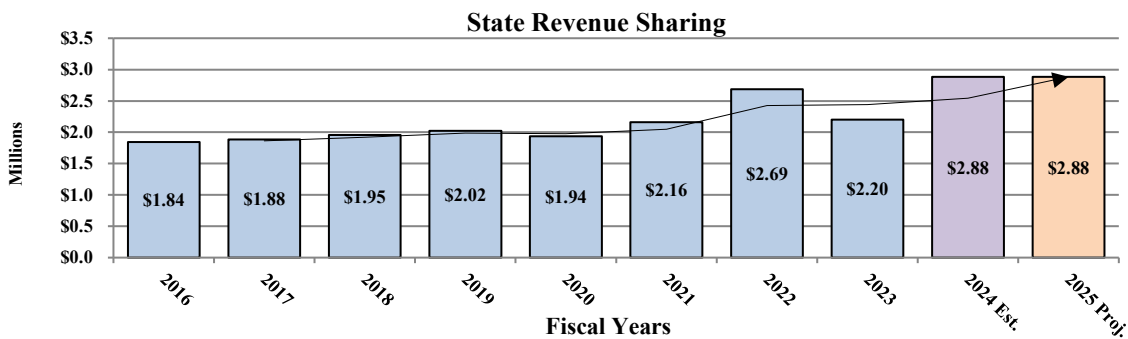


Intergovernmental revenues include the local Half Cent Sales Tax distribution, State Revenue Sharing allocation, boat registration fees, and alcoholic license fees.

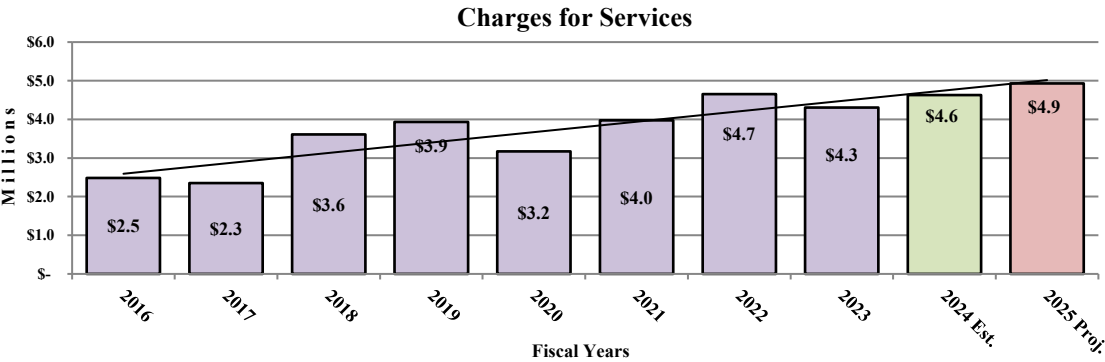
Half Cent Sales Tax revenues are budgeted at \$7.4 million for FY 2024-25. Although sales tax has had an upward trend in revenues since FY 2013-14, any changes in the economy such as unemployment rates will have a noticeable effect on this revenue stream. The FY 2023-24 estimates are higher than budget due to increased spending in the first half of this fiscal year. This revenue stream is still expected to increase steadily due to a strong economy.



State Revenue Sharing is budgeted at \$2.8 million FY 2024-25, which represents the revenues remaining flat from the FY 2023-24 estimate due to the economy. State Revenue Sharing is funded through 1.3409% of the sales and use tax collections, the one-cent municipal fuel tax, and 12.5% of the state alternative fuel user decal fees.



Charges for Services are the revenues collected from services provided by the city to the community and other governmental agencies. These services include Recreation Activities, Police, Streets & Highways, Landscape Maintenance, and various General Government services. Charges for Services are budgeted at \$4.9 million for FY 2024-25.



Charges to Other Funds are the fees charged to enterprise funds for their prorated cost of the general government operations that support these services. Charges to other funds are budgeted at \$5,917,973 for FY 2024-25.

Fines and Forfeits are the revenues paid to the city for violations of various laws and ordinances. Red Light Camera revenues are budgeted at \$2,401,500 for FY 2024-25. Total fines and forfeits are budgeted at \$2,839,000 for FY 2024-25.

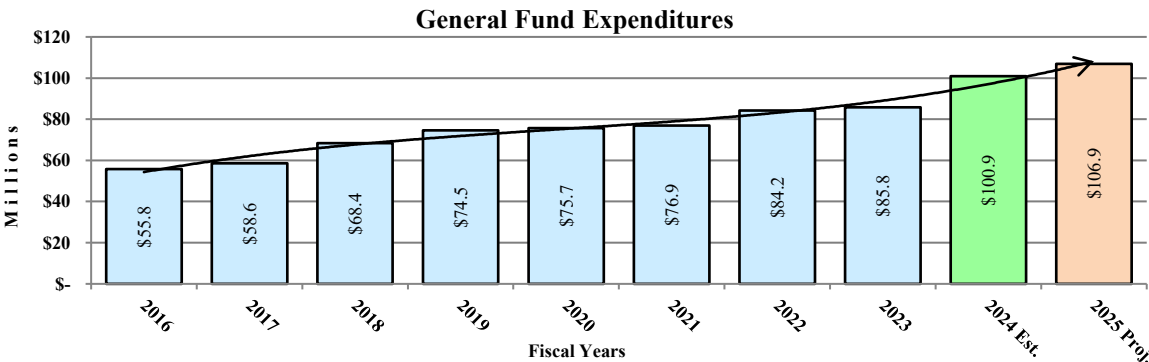
Investment Earnings is the revenue derived from the investment of funds not needed to pay current operating expenditures. Investment Earnings are budgeted at \$200,000 for FY 2024-25. To protect invested funds, the investment portfolio strictly follows the City’s investment policy guidelines with these three strategies in priority order of: safety, liquidity, and yield.

Miscellaneous Revenues include the revenue from leases of City properties and reimbursement for services. These revenues increase based on lease provisions that provide for CPI adjustments to the base rent. Miscellaneous Revenues are budgeted at \$1,667,370 for FY 2024-25.

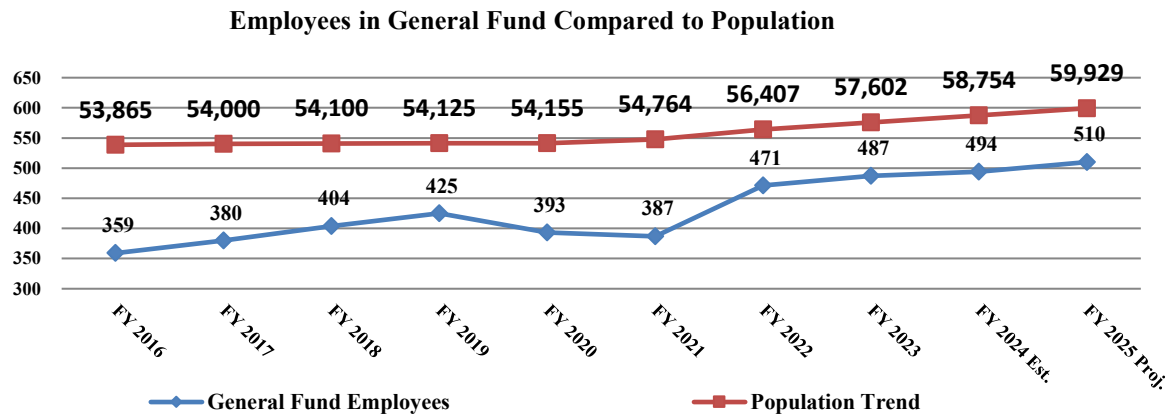
Other Financing Sources include the reimbursements from Special Revenue Funds, and Enterprise Funds for services provided by General Fund departments. Other Financing Sources are budgeted at \$1,654,588 for FY 2024-25.

EXPENDITURES

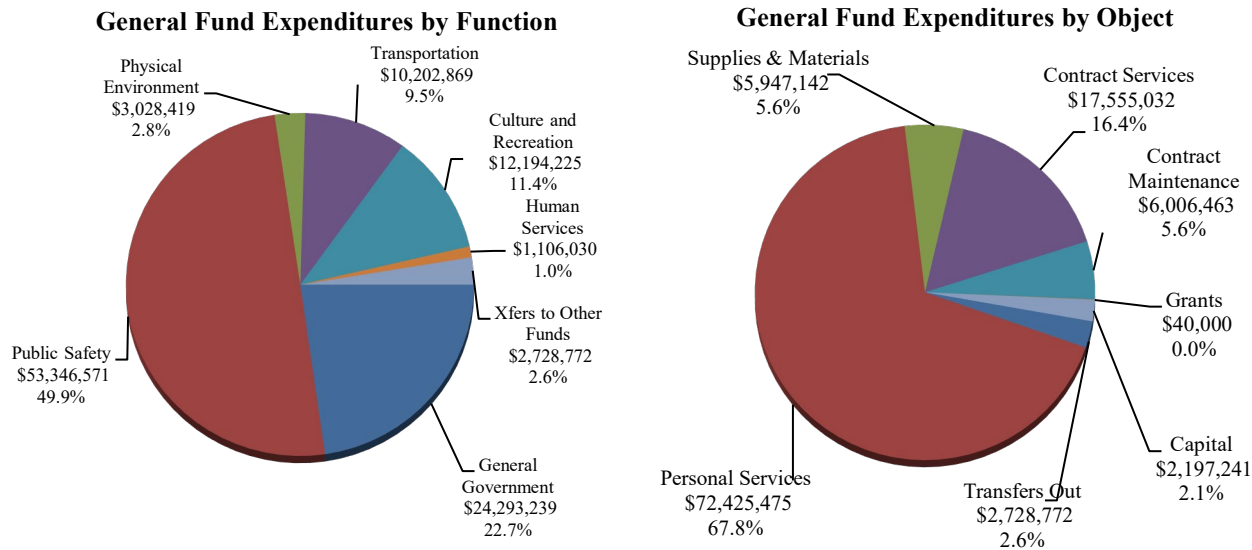
The General Fund FY 2024-25 budget of \$106,961,606 includes the operating expenditures for general government services, culture and Recreation, public safety, physical environment, human services, transportation, economic environment, and other financing uses. The graph below tracks the actual General Fund expenditures from FY 2015-16 through FY 2023-24 (estimated) with the last bar graph representing the FY 2024-25 budget. Budgeted expenditures for FY 2024-25 have increased \$9,506,328 from the prior year, FY 2023-24 adopted budget of \$97,455,278. Personnel services have increased \$4.3 million; primarily due to salary increases not included in the FY 2023-24 adopted budget, 16 additional personnel added FY 2024-25, and retirement benefit increases. Operating costs increased \$5.3 million due to higher costs of supplies, fuel, contractual services, and materials, as well as shifting Street Sweeping from the Solid Waste Fund to the General Fund. Transfers decreased \$422,000 because of this shift as well.



The following graph details the number of full-time General Fund employees over ten budget years compared to the population. In the last ten years, the number of General Fund employee positions has fluctuated in relation to the City Population. The decrease in employees for FY 2019-20 in the General Fund is due to the transfer of Parks and Recreation employees to the new Parks and Recreation Special District Fund, however, this has been reversed in FY 2021-22. There are 14 new positions added in the General Fund for FY 2024-25.



Public Safety (49.9%) continues to be a major function of General Fund expenditures. In addition, personal services, including benefits, represent the major cost of providing General Fund services. The first of the following graphs exhibits the relationship of public safety and other functional expenditures to total General Fund expenditures. The second graph depicts expenditures by major object type as a percentage of total General Fund expenditures. This graph clearly indicates that the City’s employees (67.8%) are its major resource in providing services to its citizens. Detailed budgets for each General Fund department can be found in the General Fund section of this document.

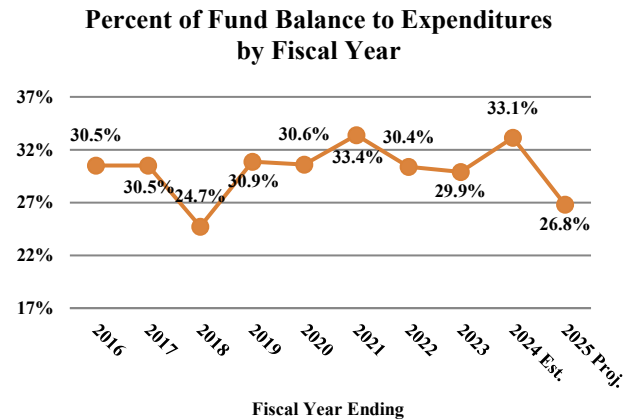
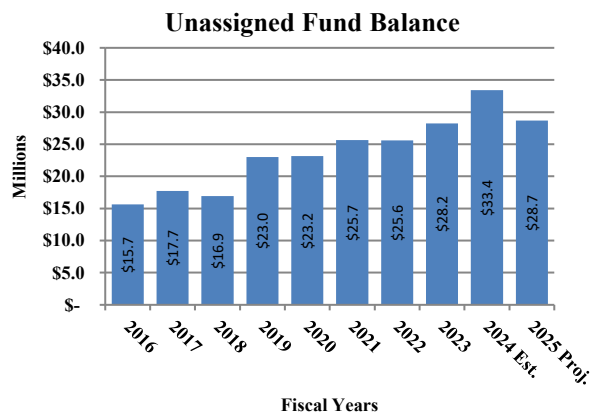


FUND BALANCE

The difference between a fund’s total assets and total liabilities is fund balance and generally indicates the amount that could be used to finance the next fiscal year’s activities. Fund balance is created from excess revenues over expenditures. This can be a combination of collections/revenues being higher than budget and actual expenditures being lower than budget.

The unassigned fund balance of the General Fund at September 30, 2024 is estimated at \$33,437,527 or 33.1% of total expenditures. The actual unassigned fund balance at September 30, 2023, was \$28,237,625 or 29.9% of total expenditures and the projected fund balance at September 30, 2025, is \$28,711,280 or 26.8% of budgeted expenditures. The City’s General Fund reserve policy states

that the General Fund will maintain a minimum reserve (fund balance) that is equal to 2 to 3 months of operating expenses. This equates to 17% to 25%.



SPECIAL REVENUE FUNDS

THE BAY TAX INCREMENTAL FINANCING (TIF) DISTRICT

On November 2, 2020, the City Commission approved Ordinance No. 20-5341, establishing the Bay Park Improvement District. The City owns an approximately 53-acre parcel of property abutting Sarasota Bay which is currently planned for redevelopment as The Bay Park, and which will be available for a variety of public recreational uses. This ordinance establishes a trust fund for the deposit of Tax Increment Revenue collected within the District. The City and County have entered into an Interlocal Agreement regarding cooperative funding of capital improvements to the Bay Park using tax increment revenues. The land comprising the Bay Park will be redeveloped into a signature park that will enhance the public welfare, provide vital economic, recreational and community opportunities to the citizens of Sarasota County, attract visitors and stimulate and promote additional investments into both the park and the surrounding area as well increase property values. The base tax year for the District is 2019. The FY 2024-25 budget includes the increment tax revenue of \$1,054,050 into the Trust Fund and \$1,850,066 for the City TIF funds.

COMMUNITY REDEVELOPMENT AGENCY (CRA)

The July 1, 2024, certified taxable value for the Newtown Redevelopment Area totals \$314,424,767 which is \$40.1 million, or 14.60% more than last year's official estimate at July 2023.

The following table lists the valuations provided by the Sarasota County Property Appraiser for prior years, and the respective base year:

Tax Year	Newtown Certified Taxable Value	% Change from Prior Year
2024	\$314,424,767	14.60%
2023	\$274,355,845	17.43%
2022	\$233,640,882	16.06%
2021	\$201,303,815	7.54%
2020	\$187,184,296	7.89%

Tax Year	Newtown Certified Taxable Value	% Change from Prior Year
2019	173,489,435	8.43%
2018	159,685,190	12.40%
2017	143,659,391	New Base
2016	127,945,996	10.06%
2015	116,247,877	9.12%

The Newtown Redevelopment Area assessed value is \$170,765,376 higher than the base year value of \$143,659,391 that was reset to the 2017 tax year. Based upon this valuation, the millage rate of 3.0000 will generate \$486,681 in revenues from the City. Additional revenue in this fund for FY 2024-25 will be \$136,828 from the Downtown Improvement District as a repayment towards specific capital expenditures for total budgeted revenue of \$623,509.

The projected fund balance at September 30, 2024, of \$903,680 in addition to the FY 2024-25 revenues will be sufficient to provide for FY 2024-25 expenditures of \$1,242,857 which include several projects such as Newtown sidewalk/lighting \$250,000 and other grant programming for Homefront \$100,000, Entrepreneurial \$100,000, non-profit mini grants \$100,000, and other specified projects. The projected fund balance for FY 2024-25 is \$284,332.

ECONOMIC DEVELOPMENT

The Economic Development Fund was created in FY 2017-18 and is funded with Local Business Tax Receipts. The Economic Development Fund was developed to facilitate the implementation of economic and physical improvements in the City of Sarasota through public/private projects and initiatives as directed by the City Commission.

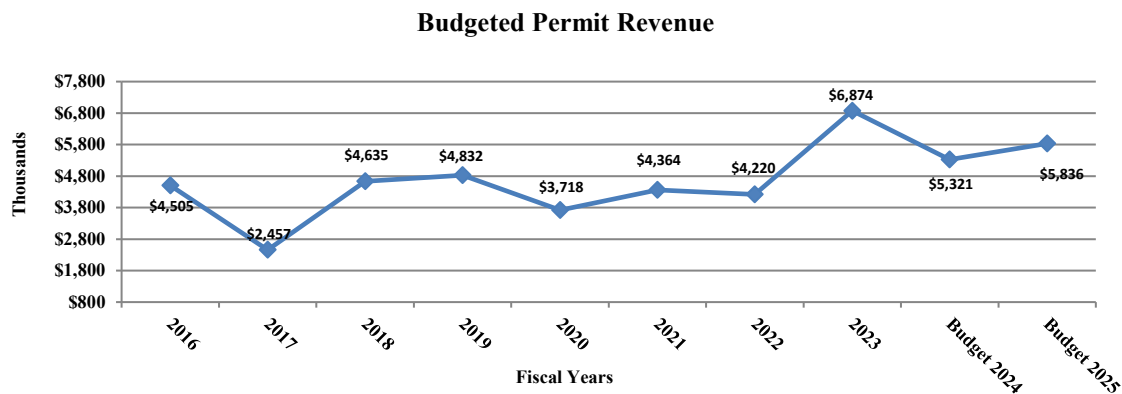
Projected Local Business Tax Receipts for FY 2024-25 are \$945,000. Budgeted expenditures for FY 2024-25 are \$922,709 for projects and \$20,000 for administrative fees. The major project and initiative funded FY 2024-25 is the Citywide Trolley \$827,709. The projected fund balance for FY 2024-25 is \$128,537.

BUILDING SERVICES

The purpose of the Building Services Fund is to track the cost of services provided for development. Specifically, the costs to administer the Florida Building Code are accounted for in this fund in accordance with Florida Statutes and revenues are used to pay the cost of building/development services.

Revenues for FY 2023-24 are estimated to be \$7,703,100 which is \$2,377,100 more than the adopted budget due to a higher number of building permits issued. For FY 2024-25 the City is expecting to process a slightly higher number of permits compared to this fiscal year's budgeted number of permits.

Total Building revenues are budgeted for FY 2024-25 at \$5,836,000. The graph below shows actual building permit revenue over the past 10-year period.



FY 2024-25 budgeted expenditures of \$6,883,311 increased by \$492,195 from the prior year original budget of \$6,391,116. The primary cause of this increase is overall supplies and service cost increases. The projected fund balance at September 30, 2025, is \$6,200,585.

DEVELOPMENT APPLICATION SYSTEM

The Development Application System Fund accounts for funds collected and expenditures incurred in the review and approval of development applications. The City determined that the most practical method of defraying the costs of development review functions was through a schedule of fees based upon the type of development. For FY 2024-25, revenues from billable fees have been projected at \$940,000. Operating costs are budgeted at \$397,200, along with a transfer to the General Fund of \$500,000, Capital Outlay of \$75,000. The projected ending fund balance for FY 2024-25 is \$1,200,328 which includes the accumulated designation of \$731,861 for the building fund.

Recovered Expenses	
Operating Costs	
Office/Postage	\$18,000
Advertising	36,000
Special services	250,000
Annual Software Maintenance	12,000
Duplicating and printing	5,000

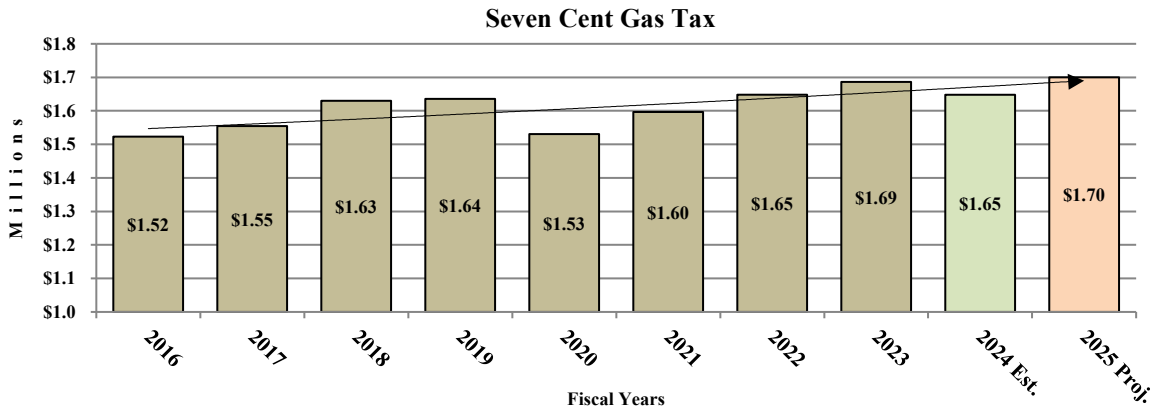
Filing fees	1,200
Legal fees	75,000
Sub total	397,200
Transfer to General Fund	500,000
Capital Outlay	75,000
Total Recovered Expenses	\$972,200

PUBLIC ART

The Public Art Fund accounts for all revenues and expenditures to acquire and maintain public art. An important part of the City of Sarasota's public art collection comes from the contributions provided by the developers of commercial projects. Developers of projects within certain downtown districts must either contribute to the public art fund or provide art that is visible for the public to enjoy. Due to the variability of developer contributions, revenues are not appropriated until the City Commission has approved a specific project. The ending fund balance at September 30, 2023, was \$1,523,001. FY 2023-24, Contributions of \$1,500,000, expenses of \$72,981 for maintenance and \$553,100 for public art capital acquisition has been estimated which will leave a fund balance at September 30, 2024, of \$2,411,056. Expenditures of \$250,000 are budgeted in FY 2024-25 for maintenance of the current public art and \$1,325,295 for new public art programs will leave an estimated fund balance at September 30, 2025, at \$835,761.

GAS TAX

The **Seven Cent Gas Tax** revenues are estimated to be \$1,648,000 for FY 2023-24 and increase slightly to \$1,700,000 for the FY 2024-25 budget. As exhibited in the graph below, this revenue has shown increases between 2016-2020 with a projected downturn for FY 2023-24. As fuel prices rise consumption is anticipated to decrease, this revenue is collected on consumption rather than fuel prices at the pump.



The estimated fund balance of \$322,900 as of September 30, 2024, results in total resources available for FY 2024-25 of \$2,022,900 which funds \$1,963,440 in expenditures as follows:

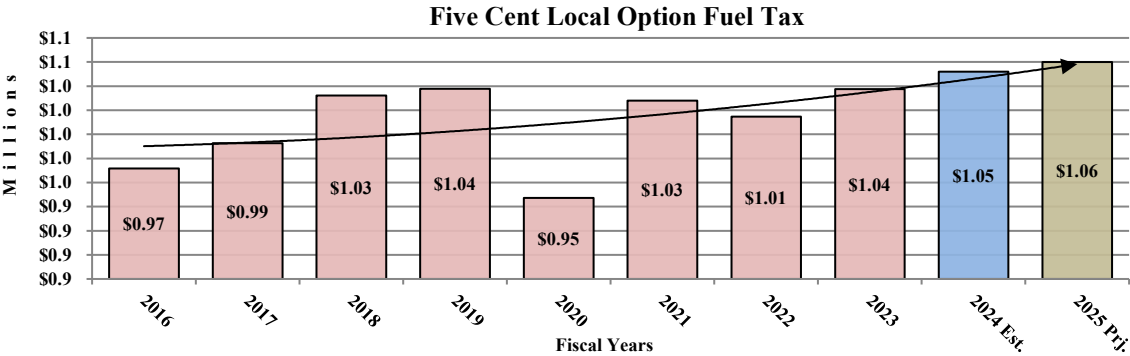
Gas Tax Expenditures

Transfer to General Fund for Transportation	\$905,506
Capital Equipment Replacements	563,852
Land Maintenance	5,000
Sidewalk cleaning & replacements	55,000
Supplies	65,900
Streetlight/signal maintenance	150,000

(Gas Tax Expenditures – continued)

Transfer to General Fund for:	
Street Sweeping	60,000
Streetlights Technician	89,611
Engineering – ATMS	25,000
Project Engineering	43,571
Total Gas Tax Expenditures	1,963,440

The Five-Cent Local Option Fuel Tax (LOFT) went into effect January 1, 2001. For FY 2023-24 revenues are projected to be \$1,052,000. As exhibited in the below graph, revenues have shown increases between 2016-2019, a significant decrease in FY 2019-20 due to the onset of the COVID-19 pandemic with a subsequent rebound, and slow increases in FY 2020-21 and beyond due to rising fuel costs and corresponding fuel consumption levels.



Combining the FY 2024-25 projected revenues of \$1,060,000 with the estimated fund balance of \$435,358 at September 30, 2024, provides total funds available of \$1,495,358 for funding the following projects:

Local Option Fuel Tax Expenditures	
Street Reconstructions	\$450,000
Bridge replacements	200,000
New Curb & Gutter Construction	50,000
Signalized Intersections	400,000
Total	<u><u>\$1,100,000</u></u>

MULTIMODAL TRANSPORTATION IMPACT FEES

The Multimodal Transportation Impact Fee is a one-time fee paid by new development to recoup the proportional cost of the development’s impact to the transportation system. These fees provide additional flexibility to fund capital infrastructure for transit, bicycle, and pedestrian facilities, in addition to roads.

FY 2024-25 projected revenues are \$600,000. The estimated fund balance of \$21,414 as of September 30, 2024, results in total resources available for FY 2024-25 of \$621,414 which funds \$156,000 in projects and initiatives as follows:

Multimodal Transportation Impact Fees Expenditures	
ATMS Project	\$100,000
Alderman MURT/US301	56,000
Total	<u><u>\$156,000</u></u>

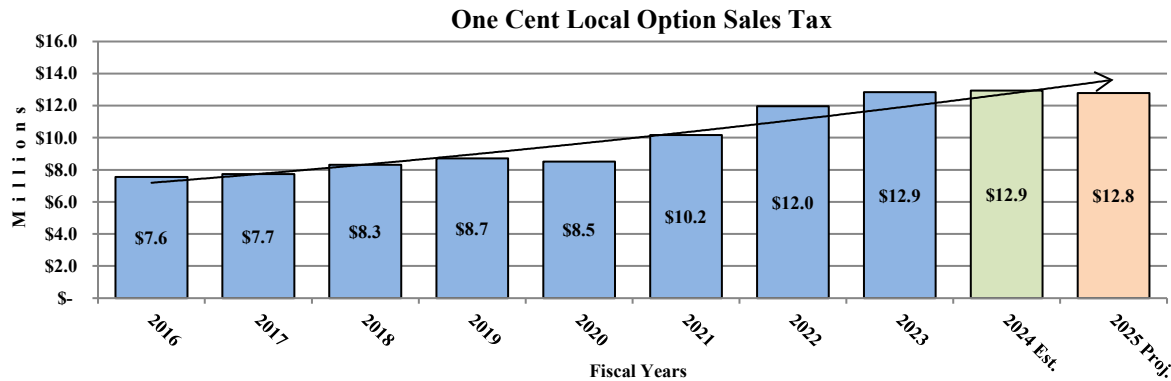
TOURIST DEVELOPMENT TAX

The original two cents Tourist Development Tax (TDT) has been in effect since November 1, 1988. In addition, the Board of County Commissioners of Sarasota County (BOCC) increased the TDT an additional one cent to a total of three cents effective April 1, 1997. Effective May 1, 2007, the BOCC increased the TDT an additional one cent for a total of four cents. On May 1, 2010, the BOCC increased the TDT an additional half cent for a total of four and half cents. The last change occurred on May 1, 2011, with an additional increase of a half cent for a total of five cents.

The City receives a portion of the initial 2% levy for beach maintenance, beach restoration, beach re-nourishment and beach erosion control. In addition to a portion of the initial 2% levy, the City receives a portion of 20% of the 3rd percent levy for beach maintenance. Since inception and through September 30, 2023, the City has been allocated an estimated total \$18,726,328 of Tourist Development Tax revenues. Through the same date, the City will have expended approximately \$13,803,879 of that amount, which leaves an estimated carryover of \$5,200,622 for FY 2022-23. This carryover amount and the estimated fund balance at September 30, 2024, of \$275,654 provides \$5,476,276 of matching funds for further protection of Lido Beach’s shoreline.

PENNY SALES TAX

The original Penny Sales Tax went into effect September 1, 1989. The City bonded a large portion of this ten-year revenue source to initiate major capital improvements including roadways, park improvements and office space. On November 4, 1997, the voters of Sarasota County approved the extension (Phase II) of the Penny Sales Tax for an additional ten years. On November 6, 2007, voters approved a Sarasota County Referendum to continue the One-Cent Sales Tax (Phase III) through December 31, 2024. On November 8, 2022 voters approved a Sarasota County Referendum to continue the one cent sales tax (Penny Phase IV) through December 31, 2039. The Graph below combines both Phases of the Penny Sales Tax revenue.



For FY 2024-25, total revenues of \$12,787,500 and projected fund balance funds \$13,766,364 of expenditures as listed below:

Penny Sales Tax Expenditures

City Municipal Facilities	\$919,000
Streets and Highways	4,816,000
Culture and Recreation	3,376,000
Police – Vehicles	1,500,000
Physical Environment	1,438,000
Economic Development	50,000
Human Services	225,000
Debt Service	1,442,364
Total Penny Sales Tax Expenditures	\$13,766,364

HOUSING AND COMMUNITY DEVELOPMENT

The Office of Housing and Community Development (OHCD) administers state and federal housing and community development programs within the City limits. The City of Sarasota's Community Development Block Grant entitlement for FY 2024-25 is \$369,281 and an estimated \$6,000 in loan repayment program income will fund \$375,281 in expenditures. The following projects are included for funding:

Administration	\$74,690
Program Delivery/ Underwriting	15,366
Street Construction	285,225
Total	\$375,281

In 1990, the Federal government created a new housing initiative entitled the HOME Partnership Program under the purview of the U.S. Department of Housing and Urban Development (HUD). Under the program, cities and counties are eligible to receive federal funding for affordable housing initiatives. Because neither the City nor County qualified to receive direct funding, they formed a new entity entitled the Sarasota Consortium. The City of Sarasota was designated as the lead agency or recipient of funds for the Consortium. The FY 2024-25 HUD-HOME Program funding is estimated to be \$840,838 and an estimated \$200,000 in loan repayment program income.

Expenditures totaling \$1,040,838 will include partnerships with non-profit developers and home rehabilitation:

Administration	\$151,643
Rehabilitation Program	373,445
Housing Partnership	515,750
Total	<u>\$1,040,838</u>

During FY 2024-25, OHCD will administer \$3,824,591 in State Housing Initiative Partnership (SHIP) funds. These funds will be spent within Sarasota County both inside and outside the City. Use of these funds for FY 2023-24 are as follows:

Administration	\$648,111
Rental Housing Units	400,000
Partnership with Non Profits	1,400,000
Down Payment Assistance	500,000
Home Rehabilitation	876,480
Total	<u>\$3,824,591</u>

CITIZENS WITH DISABILITIES

Section 33-83 of the Code of the City of Sarasota requires that revenue collected from fines imposed for illegal parking in parking spaces provided for citizens with disabilities shall be accounted for separately and used for projects or facilities to benefit citizens with disabilities. Currently, the fine for illegally parking in a citizen with disabilities parking space is \$250, of which \$167 is allocated to this fund, and \$83 is allocated to the Parking Management Fund.

Revenues for FY 2024-25 are budgeted at \$18,036. Expenditures in this fund include support staff expenses as well as closed captioning expenses of \$39,293 and \$1,500 for a beach wheelchair program. This leaves an estimated fund balance of \$14,713 available for future appropriation. It has been the internal policy of the administration to bring all other expenditures of this fund to the City Commission for approval before the expenditure is authorized.

OFFICE OF TOURISM, TRADE AND ECONOMIC DEVELOPMENT (OTTED)

On December 31, 2006, Sarasota County's application was approved for certification as a Facility for Retained Spring Training Franchise by the Office of Tourism, Trade and Economic Development. In March 2007, the Florida Department of Revenue agreed to make Pro Sports payments in the amount of \$15 million over the next 30 years or \$41,667 a month. This \$41,667 that the City receives monthly is used to pay debt service on the 2010 Stadium Bonds.

In July of 2010, an interlocal agreement between the City of Sarasota and Sarasota County for Major League Baseball Spring Training Use by the Baltimore Orioles obliged the City to transfer the accumulated OTTED funds and actual OTTED bond proceeds less the costs of issuance to Sarasota County. In November 2010, the City Commission voted to authorize the early transmission of up to \$1.6 million of the accumulated OTTED funds to Sarasota County to fund ongoing construction at the Sports Complex. The \$8,153,523.81 of excess bond proceeds was transferred to the County for construction of the stadium facilities and environmental remediation of the site. For FY 2024-25, grant revenue is estimated to be \$500,004. This same amount will be expended in a transfer to fund debt service payments.

GOLDEN GATE POINT STREETSCAPE SPECIAL DISTRICT

The Golden Gate Point Streetscape Special District (GGP) was created under Section 189.4041, Florida Statutes and empowered by City Ordinance No. 05-4624 adopted September 6, 2005. The boundaries of the GGP are made up of all parcels of real property located on Golden Gate Point. GGP is a dependent taxing authority with the power to levy millage to construct and maintain enhancements and improvements within the public rights of way on Golden Gate Point including, but not limited to, brick pavers, sidewalks, striped perpendicular parking, the undergrounding of all utilities and provision of landscaping enhancements. To accomplish this streetscape project, in March 2008, the GGP borrowed \$5.8 million at 3.93% payable over twenty years. In FY 2009-10, excess debt proceeds of \$2 million were repaid, reducing the total amount of outstanding debt by the same. In FY 2015-16, the City approved the refunding of the Series 2008 General Obligation Bond (Golden Gate) by issuing Series 2016 General Obligation Refunding Bond (Golden Gate) in order to take advantage of a lower interest rate of 2.11% which will result in a net present value savings through the Bond's maturity in 2028.

The official taxable value, as of July 1, 2024 for GGP from the Sarasota County Property Appraiser is \$400,015,136 an increase of

6.72% from the prior year value of \$374,825,754. Based upon this slightly higher valuation, the millage necessary to cover the annual debt service on the previously mentioned borrowing is .6979 mills. In addition, maintenance costs for the completed project are estimated to be \$225,014 for FY 2024-25. An additional millage of 0.6148 mills is levied to cover these costs. The combined millage for paying the debt service on the previously mentioned borrowing and covering the estimated maintenance costs is 1.3127 mills, .0469 mills lower than the previous fiscal year’s millage of 1.3596 mills.

DOWNTOWN IMPROVEMENT DISTRICT

The Sarasota Downtown Improvement District (DID) was created November 2008, by City ordinance adopted by the City Commission at the request of an ad hoc committee of downtown commercial property owners. The DID has a variety of goals, powers and authority granted in the ordinance to improve the downtown core of the City of Sarasota and is governed by a board of five members, who are non-residential property owners subject to ad valorem taxation within the District and are appointed by the City Commission.

The official taxable value as of July 1, 2024, for the DID from the Sarasota County Property Appraiser is \$449,738,848. Based upon the levy of 2.0000 mills for FY 2024-25, property tax revenues are budgeted to be \$951,503. As of September 30, 2024, the estimated fund balance of \$301,540 results in total resources available for FY 2024-25 of \$1,253,043 to fund the following budgeted expenditures:

Description	Amount
Personnel	\$70,850
Miscellaneous operating expenses	27,498
Fresh Fridays	90,000
Downtown in Bloom flower baskets	220,000
Sidewalk & Alley Cleaning	56,000
Enhanced landscape maintenance	75,000
Tree Lights	75,000
Holiday Décor	85,000
Citywide Trolley	50,000
Advertising and Marketing	66,000
Strategic Plan	25,000
Transfer to support CIP Program	136,828
Grant-Comprehensive Treatment Court	15,000
Other Grant Funding Programs	15,000
Contingency	10,000
Total	<u>1,017,176</u>

DEBT SERVICE FUNDS

A two-year comparison of debt service millage follows:

	FY2023-24	FY2024-25
2015 General Obligation Bonds	.1581m	.1436m

This table shows the estimated millage rate for debt based on projected net assessed valuations through 2029:

Debt Millage on G.O. Bonds	2015 G.O.
2024-25 Estimated millage	.1436 m
2025-26 Estimated millage	.1381 m
2026-27 Estimated millage	.1325 m
2027-28 Estimated millage	.1275 m
2028-29 Estimated millage	.1217 m

Including the General Obligation Bonds, the City of Sarasota’s total outstanding long-term liabilities on September 30, 2025, are projected at \$160,183,571 summarized as follows:

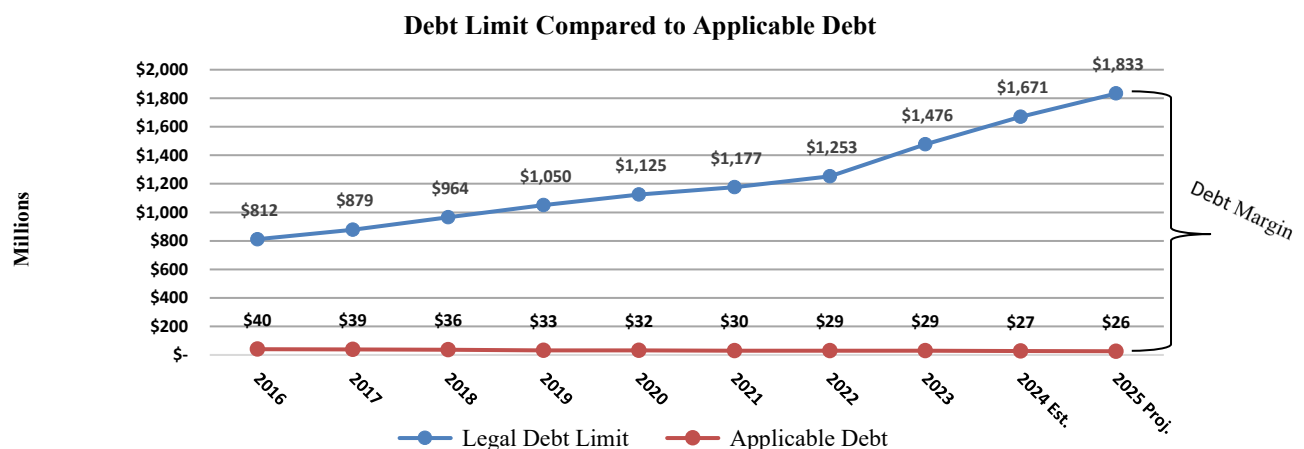
Long Term Liability	9/30/24	9/30/25
General Obligation Bonds	\$25,305,000	\$23,465,000
Special Obligation Bonds & Loans Payable	59,888,927	57,145,000
Special Assessment Debt	64,826	56,267
Proprietary Rev. Supported Debt	85,874,740	79,517,304
Capital Lease – Solid Waste	0	0
TOTAL	\$171,133,493	\$160,183,571

Per Capita Share (based on population est. Fl. EDR)	9/30/24	9/30/25
General Obligation Bonds	\$439	\$399
Special Obligation Bonds & Debt	1,038	972
Special Assessment Debt	1	1
Proprietary Rev. Supported Debt	1,489	1,353
Capital Lease – Solid Waste	0	0
TOTAL	\$2,967	\$2,725

The level of outstanding debt is monitored by comparing it with the population and by comparing debt service levels with current revenues. Two major rating institutions (Moody's Investors Service, and Fitch Ratings) have evaluated the City's financial management, economic conditions and administrative practices. In 2023, Fitch Ratings affirmed its ratings of the City's general obligation bonds of AA+ and AA1 for the City's special obligation bonds. The bond ratings reflect that the City's bonds are one tier away from the highest bond rating available. Ratings for the individual bonds can be found in the Debt Service section.

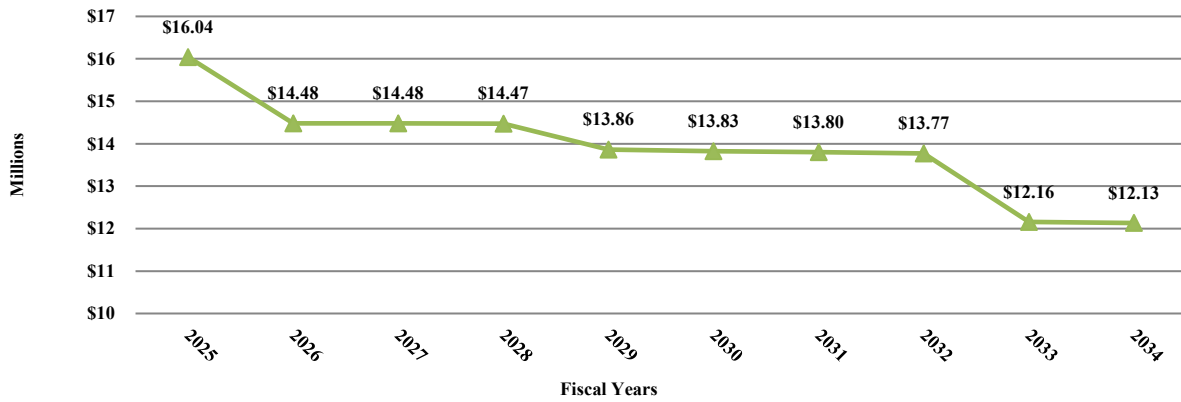
The City Charter provides for a legal debt limit that caps the amount of outstanding long-term liabilities to 10% of the City's assessed property value. The legal debt margin is defined as the difference between the legal debt limit and net total outstanding long-term liabilities. "Net long-term liabilities" or "Applicable Debt" is defined as long-term liabilities less any deductions allowable by law. Allowable deductions include any debt supported by specific revenue streams and any funds segregated for the retirement of long-term liabilities.

As of September 30, 2025, the legal debt limit is projected to be \$1,832,790,365 and the legal debt margin is projected to be \$1,806,795,186. This large debt margin (shown graphically in the following chart) means that the City has a low debt burden which equates to a minimal impact on our taxpayers to support our debt obligations.



The Chart below shows the City's future debt service requirements holding steady for several years before decreasing somewhat and holding steady again for several more years before experiencing a significant decrease. No large increases from year to year allow budgeting for principal and interest to have a lesser impact on current and future operations.

Debt Service Requirements for the Next 10 Years



Total payments including interest for these long-term liabilities are \$224,829,867 (\$171,133,006 - principal and \$53,696,861 - interest). The total payments necessary to amortize annually all outstanding long-term liabilities are detailed in the table on the following page.

Debt Service on Outstanding Long-term Liabilities

Original Issue	Issued Amount	Funding Source	Purpose of Issue		2024-25	2025-26	2026-27	2027-28	Remaining Life	Total Outstanding
GOVERNMENTAL FUNDS (Included in the Debt Service Funds Section)										
Loans Payable:										
Glen Oaks Wall	Special Assessment	Wall	P	\$	8,072	\$ 8,419	\$ 8,781	\$ 9,159	\$ 29,908	\$ 64,339
199,390		Glen Oaks	I		2,788	2,440	2,078	1,701	2,671	11,678
2022 Series	General Fund	One Stop Shop	P		935,000	960,000	990,000	1,020,000	4,380,000	8,285,000
10,070,000	Water/Sewer	Building	I		240,265	213,150	185,310	156,600	321,900	1,117,225
Series 2020	OTTED		P		394,000	401,000	409,000	416,000	4,109,000	5,729,000
6,869,000	Grant	Stadium	I		101,789	94,475	87,023	79,433	349,352	712,071
Special Obligation Bonds:										
2009 Series	Penny Sales Tax	Strategic Parking/	P		1,414,927	-	-	-	-	1,414,927
21,066,000		Park/Rec Center	I		40,932	-	-	-	-	40,932
2023 Series	Bay TIF	Bay Park	P		-	1,010,000	1,060,000	1,110,000	41,280,000	44,460,000
44,460,000		Improvements	I		2,062,050	2,062,050	2,011,550	1,958,550	23,492,800	31,587,000
General Obligation Bonds:										
2015 Series	Ad Valorem Taxes	Police	P		1,600,000	1,675,000	1,760,000	1,830,000	17,465,000	24,330,000
33,855,000		Headquarters	I		937,344	857,344	773,594	685,594	3,073,925	6,327,801
2016 Series	Ad Valorem Taxes	Golden Gate	P		240,000	240,000	245,000	250,000	-	975,000
2,700,000		Streetscape	I		20,621	15,545	10,469	5,288	-	51,923
PROPRIETARY FUNDS - (Included in the Enterprise Funds Section)										
Revenue Bonds:										
2017A Series	St Armands	Parking	P		605,000	630,000	655,000	685,000	7,830,000	10,405,000
13,595,000	Revenue	Garage	I		367,350	343,150	317,950	291,750	1,387,919	2,708,119
2017B Series	St Armands	Parking	P		90,000	95,000	95,000	100,000	1,195,000	1,575,000
2,075,000	Revenue	Garage	I		50,606	47,906	45,056	42,207	219,506	405,281
2015 Series	Water & Sewer	System	P		520,000	-	-	-	-	520,000
4,730,000	Revenue	Improvements	I		12,012	-	-	-	-	12,012
2017 SRF-CW580230	Water & Sewer	System	P		1,575,527	1,579,094	1,582,669	1,586,254	21,769,952	28,093,497
31,508,480	Revenue	Improvements	I		62,816	59,250	55,674	52,090	347,691	577,521
2017 SRF-DW580240	Water & Sewer	System	P		71,910	72,804	73,710	74,627	1,103,193	1,396,243
1,558,820	Revenue	Improvements	I		17,091	16,197	15,291	14,374	98,321	161,274
2019 Series	Water & Sewer	System	P		855,000	310,000	320,000	335,000	19,480,000	21,300,000
24,535,000	Revenue	Improvements	I		719,940	691,041	680,563	669,747	4,430,335	7,191,626
2021 Series	Water & Sewer	System	P		1,415,000	1,430,000	1,445,000	1,460,000	-	5,750,000
10,245,000	Revenue	Improvements	I		60,548	45,648	30,590	15,374	-	152,159
2022 Series	BJGC	Golf Course	P		1,225,000	1,255,000	1,285,000	1,320,000	11,750,000	16,835,000
20,000,000	Revenue	Improvements	I		396,720	367,140	336,840	305,760	1,233,780	2,640,240
Total Principal (P)					10,949,436	9,666,317	9,929,160	10,196,040	130,392,053	171,133,006
Total Interest (I)					5,092,872	4,815,335	4,551,988	4,278,468	34,958,199	53,696,861
Total Outstanding Principal & Interest					\$ 16,042,308	\$ 14,481,652	\$ 14,481,148	\$ 14,474,507	\$ 165,350,252	\$ 224,829,867

ENTERPRISE FUNDS

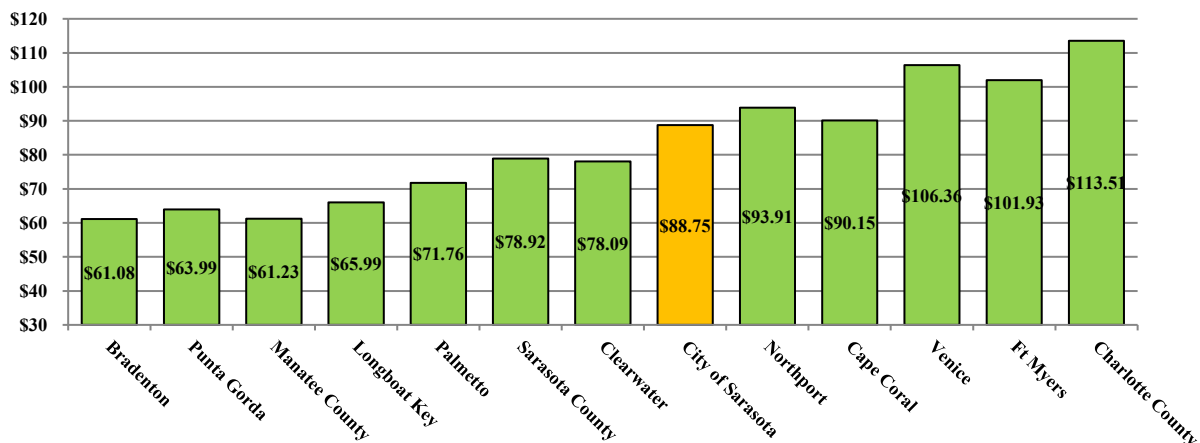
WATER AND SEWER

The Water and Sewer Utility System (Utility) provides water, wastewater, and reclaimed water service to approximately 19,800 customers. Total projected revenue for FY 2024-25 is \$59,104,848. This amount is \$4,211,219 more than budgeted revenue for FY 2023-24. This is primarily due to the combination of rate increases and increases in usage. The total expenditure budget for FY 2024-25 is \$65,468,716 which is an increase of \$14,158,810 over the FY 2023-24 budget. The projected reserve balance at the end of FY 2024-25 is \$30,549,838 which exceeds the minimum reserve balance adopted by the City Commission and required by existing bond and loan covenants. The balance also maintains the Utility Department's favorable credit rating.

The Utility's Capital Improvement Program incorporates needed infrastructure improvement projects along with adding several utility projects to support street improvements and roundabout projects. In total, the Utility's Capital Improvement Program totals \$ 54,536,514 over the next five years. This program is necessary at this level to ensure the City continues to address issues within its aging infrastructure. Along with the increased Capital Improvement Program, the Utility is required to have certain staffing levels, repay outstanding indebtedness, perform a variety of maintenance issues (valves, hydrants, lines, lift stations, etc.), and provide customer service and billing functions regardless of the number of active accounts or water demands. Fundamentally, all the Utility's operating cost requirements are fixed, with the only variable expenses being electricity and chemicals.

The goal continues to be smoothing out any rate hikes and keeping them as low as possible, yet sufficient to sustain the capital infrastructure of the utility and satisfying the required bond covenants as to coverage. The City's monthly water and sewer rates for FY 2023-24 rates increased 3.5%. The rates are approximately \$33.52 for water and \$55.23 for sewer for a total of \$88.75 for an average use of 4,000 gallons, excluding excise taxes. The current average (2022 rates) total monthly bill in this region for 4,000 gallons is \$82.74.

Water and Sewer Rates for Area Utilities
Monthly Rates for 4,000 Gallons per Month



VAN WEZEL PERFORMING ARTS HALL

The Van Wezel Performing Arts Hall, owned and operated by the City of Sarasota, is considered the "Jewel in Sarasota's Arts Crown". The Hall is unique from the standpoint that it provides the physical plant and its facilities for community programming. Additionally, as a presenter, Van Wezel takes financial risks to bring a broad variety of programming to the City and the community.

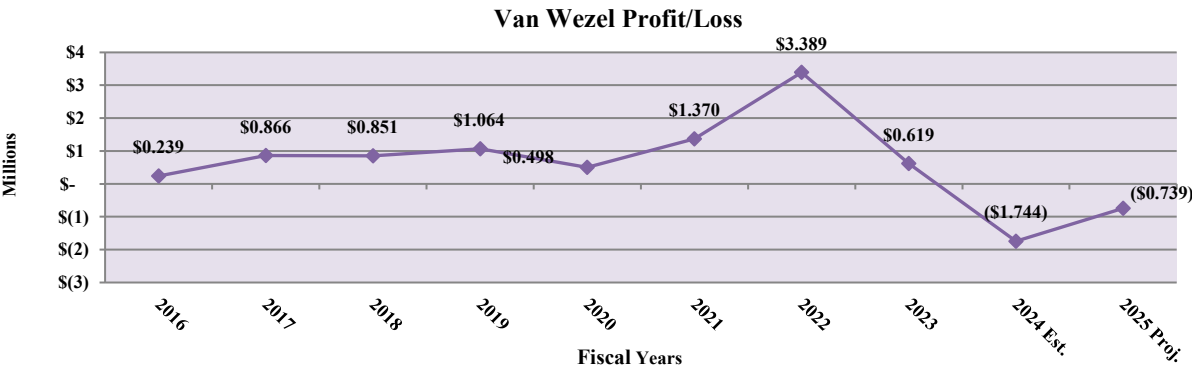
The Van Wezel presents a broad spectrum of local, regional, national, and international performing artists in order to meet the varied cultural needs of all Southwest Florida's residents and to further Sarasota's national and international reputation as the cultural capital of Florida. In addition, the Van Wezel is utilized by other City-based non-profit organizations such as the Sarasota Orchestra, Ringling Town Hall Series, and the Sarasota Concert Association. The Van Wezel continues to make prime dates available to these groups, sometimes years in advance, to allow the community groups to plan their programs. The rates for the hall are tiered so that groups wanting to use the hall during the week pay less than those wanting the prime-time weekends. The mid-week rates are still less than the fixed cost of operating the hall for a day.

The Van Wezel has a significant economic impact on the City. The 1,300 plus annual visiting artists who come from all over the world to work at the Van Wezel stay in hotel rooms, eat at local restaurants, and significantly enhance the retail economy within the City. Patrons who come to the Van Wezel often have a meal before or after the performance at one of the many City restaurants. As in years past, more than half of the attendees come from outside the Sarasota City limits, further illustrating the breadth of the Hall's influence. This includes patrons from other Florida locations, various states, and intercontinental residents. The economic impact of the Van Wezel operation in the community has been estimated at \$57 million per year. Van Wezel has been ranked the Number 1 Performing Arts Hall in North America in its category (2,000 seats) by “Venues Today” the industry journal and Number 3 internationally.

The Van Wezel has a rich programming mix. Programming is focused on shows that have the best risk-reward ratio and will hopefully draw more audience members to the Hall. Subscription campaigns have been instituted for the Broadway Series, Classical Series and Variety Series. The Van Wezel also offers 4 free Friday Fest concerts in the summer. The music ranges from Oldies, to Country, to Motown and to a Latin mix.

The Van Wezel is funded through a combination of ticket sales, other earned income such as concessions and rentals, contributed income, grants and sponsorships.

The following graph reflects the actual profit or loss for Van Wezel for the past 10-year period.



For FY 2023-24, the Hall’s revenues are estimated to be \$85,046 higher than the original budget of \$17,175,545. This is due slightly more performance revenue than projected during the year. Operating Expenses are estimated to be \$555,627 less than budgeted at September 30, 2024. The estimated fund balance for FY 2023-24 is \$10,514,674.

Total budgeted revenues for FY 2024-25 are \$17,602,141. Programs and shows are expected to be in full operations FY 2024-25. Budgeted expenses for FY 2024-25 are \$18,340,972. The 2024-25 fiscal year will mark fifteen years in a row that the Hall has not received a subsidy from the General Fund. The aforementioned revenues and expenses establish a projected fund balance at September 30, 2025, of \$9,775,843.

The Van Wezel Capital Surcharge Fund, which is funded from a \$2.00 per ticket capital surcharge and additional transfers from the Van Wezel Operating fund has budgeted revenues and transfers in for FY 2024-25 of \$883,021 and an estimated fund balance at September 30, 2025, of \$25,003. Capital improvements for FY 2024-25 are as follows:

Chiller Number One Replacement	\$50,000
Air Handlers	305,000
Building Automated Unit	220,000

Audio System Upgrade	15,000
Lighting System Upgrade	65,000
Exterior Building Painting	75,000
Marquee Sign Upgrade – 10 th St.	100,000
Hardware Upgrades	7,000
Total Capital Expenses:	\$837,000

SOLID WASTE MANAGEMENT

The Solid Waste Management Division of the Public Works Department, plans, develops and implements a system of solid waste collection throughout the City that provides a level of service which protects public health and the environment while meeting the requirements of Local, State and Federal regulations.

Solid Waste Collection

In FY 2023-24, the following level of service is provided for:

Residential - 1 collection per week of a City supplied 90-gallon cart. This collection service is performed with fully and semi-automated trucks.

Commercial – Collection services range from 1 to 6 times per week. Container sizes range from the 95-gallon cart up to a 40-yard compactor.

Public areas - Collection services changed to twice per day for trash receptacles in the Downtown, St. Armands Circle, Southside Village, and Dr. Martin Luther King Jr. Way business districts along with assorted City parks. In addition, disposal costs for parks, special events, and community clean-up are funded by charging the appropriate cost to the General Fund.

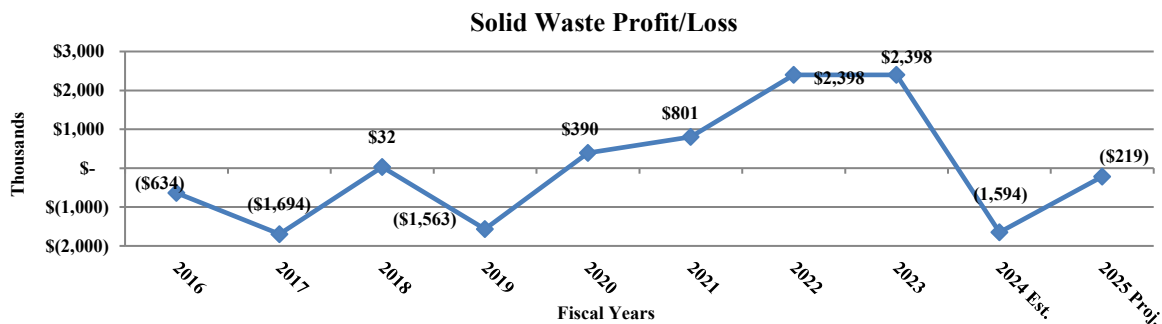
In addition to solid waste collection, the City requires mandatory recycling from City supplied 65-gallon recycling carts. City staff collects all residential recyclable materials, while also collecting residential white goods and bulk trash. City staff direct hauls all recycling materials to a recycling processing facility owned by Waste Pro. Commercial customers select their own provider for recycling collection services. The City also contracts with a private contractor to provide transfer services of the solid waste collected within the City and has an interlocal agreement with Sarasota County for landfill disposal.

Street Sweeping

For the FY2024-25 budget, Street Sweeping has been moved to the General Fund, under the Streets and Highway Cost Center. The Street Sweeping operation removes the accumulation of litter and debris from the City's paved streets by mechanically sweeping streets on a scheduled basis and provides for the assorted business districts commercial streets to be swept three times per week and the residential streets to be swept quarterly. This budget maintains the same level of service as established in the FY 2023-24 budget. In addition to the scheduled sweeping of streets, work also includes sweeping of parking lots, sweeping after vehicle accidents, street construction and special events such as parades and festivals.

Revenues for Solid Waste collections and street sweeping combined FY 2023-24 are estimated to be \$16,065,528. Estimated expenses for FY 2023-24 are \$17,714,985. The projected ending fund balance FY 2023-24 is \$3,673,610.

The following graph reflects the actual profit or loss for the Solid Waste Management operation for the past 10-year period. Fiscal years with losses are covered by fund balance, leaving sufficient balance for equipment replacement reserves.



Revenues for FY 2024-25 are budgeted \$17,372,055 which is \$3,425,421 higher than the adopted budget for FY 2023-24. The Expenses for FY 2024-25 are budgeted \$17,591,139 or \$2,052,833 higher than the adopted budget for FY 2023-24. The City

provides solid waste collection service to the City parks and collects twice per day along Main Street and St. Armands Circle, and at high-profile parks. Also, the Solid Waste department is performing the collection and processing of recyclable materials along with the collection of bulk waste and yard waste versus using outside contracted services. These revenues and expenses contribute to an estimated fund balance at September 30, 2025, of \$3,454,526.

PARKING MANAGEMENT

The mission of the Parking Management Fund, adopted by the Parking Advisory Committee, is Smart, Safe and Sustainable Parking. This mission means that parking customers find the public parking system easy to use, and trouble free.

The Parking Management Fund is responsible for the oversight and maintenance of the Palm Avenue Parking Garage, portions of the 2nd Street/Whole Foods Parking Garage, and the State Street Parking Garage. The Parking Management Fund also manages 17 public parking lots, over 2,500 designated on street parking spaces and enforcement of the City codes and regulations pertaining to public parking citywide. The newest addition to the parking program occurred in the summer of FY 2018-19 with a parking meter program being implemented in the downtown core area. The Parking Management Fund plays an integral role in monitoring and managing the components of parking & transportation within the City limits.

For FY 2023-24 estimated revenue is \$3,014,900 and estimated expense is \$3,350,533 resulting in an estimated \$335,633 deficit. The Parking Management Fund has a prior year fund balance to absorb this deficit. For FY 2024-25, revenues are projected to total \$4,515,500, which is \$1,500,600 higher than FY 2023-24 estimated revenue. Expenses are budgeted at \$4,288,970 which is \$938,437 higher than FY 2023-24 estimated expenses. The projected fund balance at September 30, 2025, is \$226,530. This fund currently has an “advance outstanding” from the General Fund of \$274,000. Repayment of \$78,000 has been included in this budget. No additional loans or subsidies have been projected for FY2024-25.

The graph below reflects the actual profit/loss for the Parking Management Fund for the past 10-year period. Citation revenues have increased over the past 5 years, however additional operating expenses have been incurred with the addition of parking garages.



ST. ARMANDS PAID PARKING AREA FUND

The St. Armands Paid Parking Area Fund is newly created for operation of an on-street paid parking program and a parking garage within St. Armands Circle on St. Armands Key. The construction of the Garage was funded by the issuance of the St. Armands Paid Parking Area Improvements Revenue Bonds Series 2017A&B. The debt service and the operating costs for the garage will be funded through a paid parking program around St. Armands Circle and a special assessment to the property owners in the St. Armands Special Business Improvement area of \$260,000 assessed annually. This special assessment began in FY 2016-17 and will continue for the life of the 20-year bonds. The parking garage has approximately 500 parking spaces and was completed and opened in March 2019. The Parking Meter Program became active in conjunction with the opening of the St. Armands garage.

Projected revenues for FY 2024-25 which includes parking meter fees, garage fees, surface lot spaces and parking permits are \$1,994,000. Projected expenses for FY 2024-25 for personnel, operating and debt service are \$1,832,182. Projected fund

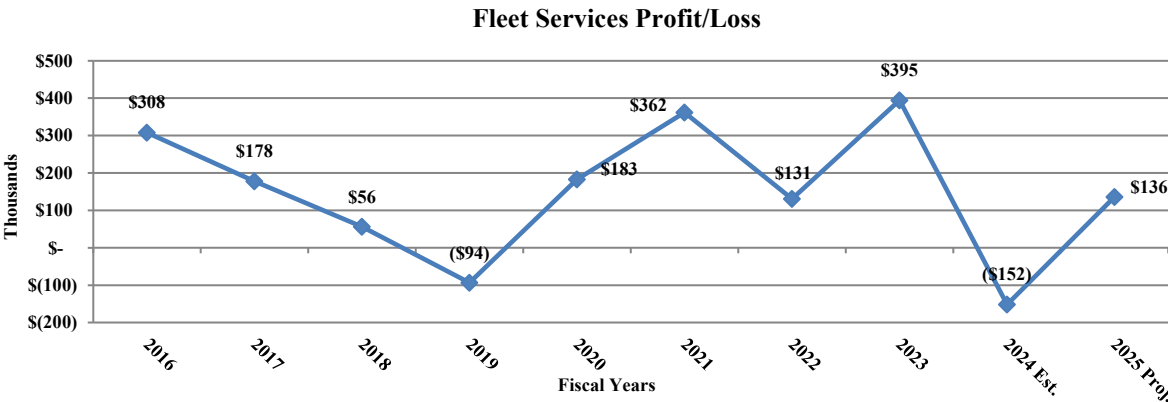
balance at September 30, 2025, is \$12,041. This fund currently has an “advance outstanding” from the General Fund of \$1,132,190. Repayment will be delayed until there are sufficient revenues to support current operating and debt service. There is no loan or subsidy for FY 2024-25.

INTERNAL SERVICE FUNDS

FLEET SERVICES

This operation is responsible for the repair and maintenance of all City vehicles, with the exception of a few police vehicles, which are being serviced at a local dealership. The department operates in the most cost-effective manner and as an Internal Service Fund all costs are passed through to user departments. In addition to the repair facility, the department also operates a 24/7 fully automated fuel station on site.

Revenues for FY 2024-25 are budgeted at \$5,825,335 which is \$482,403 higher than estimated for FY 2023-24. This is primarily attributed to increased costs for parts, as well as equipment repairs and maintenance. Expenses for FY 2024-25 are budgeted at \$5,689,567 which is \$194,768 higher than those estimated for FY 2023-24. The estimated fund balance at September 30, 2024, is \$947,857. Projected fund balance at September 30, 2025, is \$1,083,625.



INFORMATION TECHNOLOGY

The Information Technology (IT) Department provides the hardware and software information systems and technologies that enable City departments to accomplish their respective missions. These systems provide department personnel with operationally relevant information, support strategic planning, promote effective resource management, enhance customer service, and facilitate internal and external communications.

Budgeted revenues are generated from internal charges to other City departments for Information Technology services. The FY 2024-25 budgeted revenues of \$5,754,270 are \$1,043,704 higher than those estimated for FY 2023-24. The FY 2024-25 expense budget of \$5,874,668 is an increase of \$727,924 from the FY 2023-24 estimate. This increase is due to additional personnel costs, increased computer and software maintenance costs, and new cyber security software. Based upon the revenues and expenses, the fund balance at September 30, 2025, is anticipated to be \$165,998.

EQUIPMENT REPLACEMENT FUND

This Internal Service Fund provides the mechanism to enable the City to replace vehicles and certain other capital assets, based on a predetermined schedule. Instead of budgeting capital purchases, departments have budgeted lease payments. The lease payments generate revenues in the fund sufficient to build a reserve for the replacement of capital assets in the future. The establishment of this fund has assisted the City in meeting future capital needs for vehicles and other capital items. For FY 2024-25 lease revenue is projected of \$1,720,336. For FY 2024-25, replacement equipment will be purchased for the Police Department \$158,000, Non-Parks Maintenance \$115,000, Streets and Highways \$35,000, R. L Taylor Community Complex \$294,000 and Parks Maintenance \$90,000. The fund balance at the end of FY 2024-25 is projected to be \$7,734,933.

SELF-INSURANCE FUNDS

The purpose of the self-insurance funds is to account for the costs of the City's five self-insurance programs. The actual fund balance for all self-insurance funds at September 30, 2023, was \$7,278,271. The fund balance is estimated to be \$7,589,746 at September 30, 2024, and \$5,390,272 at September 30, 2025, as follows:

Self-Insurance Funds	9/30/24	9/30/25
Workers' Compensation	\$394,505	\$157,896
General and Fleet Liability	-343,791	7,489
Law Enforcement Death Benefit	560,098	569,598
Group Medical & Dental	6,824,592	4,591,915
Police Liability	143,787	63,376
Total	\$7,579,191	\$5,390,274

The Law Enforcement Death Benefit Fund maintains an adequate fund balance. In addition, the current rate structure is adequate and does not require modification.

The Police Liability Fund claims experience is holding steady from the previous year. It is anticipated that these expenses will remain constant in FY 2023-24.

The General and Fleet Liability insurance funds are combined. Claim expenses are projected to be \$925,304 compared to estimated claims of \$934,363 for FY 2023-24. The City has been self-insured with respect to General and Fleet liability. The City continues to monitor the feasibility of procuring a fully insured policy for General and Fleet Liability.

The Workers Compensation Fund contracts with a third-party administrator (TPA) for Workers Compensation claims. Additionally, the City's employee health center is used for first report of injuries to decrease costs paid out of the Workers Compensation self-insurance fund. For FY 2024-25 the budgeted expense for claims is \$681,882. Additionally, the workers' compensation rates remain the same as in the previous year and are in line with the State of Florida workers' compensation rates, which are sufficient to cover expected claims.

Beginning with FY 2006-07 the Group Medical and Dental Fund covers only active employees. Effective October 1, 2006, an Other Post-Employment Benefits (OPEB) Trust Fund was created for retirees, which will be discussed later in this document.

The City's medical plan design focuses on wellness and preventative care with the use of the wellness incentive program for outcome measures and annual Health Risk Assessments. The City's wellness measure continued throughout the benefit plan year by offering wellness programs for retirees and employees to engage in preventative and wellness programs that earn Health Reimbursement Account dollars. This wellness program paired with the Employee Health Center encourages preventative, wellness and lifestyle programs that assist in mitigating larger claim costs in the future. The City of Sarasota's Employee Health Center has an on-going operation costs of approximately \$1 million dollars per year which is shared by Group Medical and Dental, Workers' Compensation, and OPEB funds. Cost savings to the Group Medical and Dental Fund and the OPEB Trust Fund are a result of the primary care appointments and medications dispensed through the Health Center. Workers' compensation injuries being triaged through the Health Center continues to have a savings impact on the Worker's Compensation Self Insurance Fund.

Claims expense for the Group Medical and Dental Fund, which encompasses all active employees and their dependents, is projected for FY 2024-25 to be \$11,796,873 which is \$2,495,310 higher than FY 2023-24 estimated claims of \$9,301,563. This is due to the expectation that medical and dental visits have resumed post COVID-19 and are anticipated to rise in healthcare costs. The City's contribution rate coupled with the employees' contributions will be sufficient to cover all costs of the plan including the Affordable Care Act costs and fees and assist in maintaining an adequate level of fund balance in the future.

TRUST FUNDS

OTHER POST EMPLOYMENT BENEFITS TRUST FUND

Effective October 1, 2006, the City established an Other Post Employee Benefits (OPEB) Trust Fund for the purpose of accumulating, investing, and managing funds necessary to meet the costs of providing health, dental and life insurance to retirees and their dependents. The largest cost of the other post-employment benefits is medical, pharmacy and dental coverage.

The City provides retirees the opportunity to participate in medical (including pharmacy) and dental coverage provided by the City as outlined by Florida State Statute 112.08. The City Commission provides direction to City staff in setting and adjusting the cost charged to the retirees for these benefits. The annual cost of the City's OPEB is determined by an independent actuary. During the 2014 benefit year, City staff was tasked with recommending solutions to address the large unfunded liabilities of the OPEB Trust Fund and escalating retiree claim costs. In May 2017, the City Commission approved an alternative approach which revised the dependent premiums, provided for a Group Medicare Plan and additional benefits for pre-1993 retirees. These changes were effective in January 2019 which has had a positive budget impact for this fund. These changes are in hopes of making the plan and the fund financially sustainable for the future.

In October of 2015, the City Commission adopted Resolution No. 15R-2497, setting forth guidelines for future funding of the City's OPEB Trust Fund. This resolution, in part, resolves to follow a funding policy in which the annual budget includes an appropriation to the OPEB Trust Fund in an amount equal to the minimum actuarially determined cost as determined annually by an independent actuary. This funding policy does not usurp the authority and discretion of the City Commission to determine the amount of funds to appropriate to the OPEB Trust Fund in any given year. These contributions are neither mandated nor guaranteed.

The City has an employee Health Center, which is available for use by our retiree members in the effort to reduce both future OPEB liabilities and claims costs. In addition, pursuant to City Commission direction, this benefit will continue to be available to retirees on the City's health plan and those that choose to exit the City plan but have an existing patient relationship at the Health Center.

In FY 2024-25 it is anticipated that budgeted expenses of \$7.5 million will be \$4.3 more than budgeted revenues of \$3.2 million. Estimated Fund balance at September 30, 2024, is \$50.0 million.

DEFINED CONTRIBUTION PLAN – GENERAL EMPLOYEES

Effective September 7, 2011, the City of Sarasota established a Defined Contribution 401(a) Retirement Plan to benefit General Employees hired on or before December 5, 2022. Participation of these employees in the Defined Benefit Retirement Plan, as modified by the City Commission, was not allowed. Existing represented and non-represented general employees were given several options for participation in the two Retirement Plans. Option 1 was continuing in the Defined Benefit Retirement Plan, as modified by the City Commission. Option 2 was to leave their value in the Defined Benefit Retirement Plan intact and participate in the new Defined Contribution 401(a) Retirement Plan for future years of service. Option 3 was to convert their value in the Defined Benefit Retirement Plan to the new Defined Contribution 401(a) Retirement Plan and participate in the new Defined Contribution 401(a) Retirement Plan for future years of service. (Note: The City moved to the Florida Retirement System (FRS) in December of 2021. General Employees hired on or after that date are part of the FRS plan.)

As discussed during the implementation of the new Defined Contribution 401(a) Retirement Plan, the maximum City contribution would be 8 percent of a participating employee's compensation. In addition, an extra 2 percent can be budgeted for any administrative costs that would be absorbed by the City. Such expenses could include, but not be limited to, fiduciary risk consulting services, insurance, legal fees, travel, and advertising. This fund was established not only to account for both the City and employee contributions that would accrue to the employees, but also to account for the additional 2 percent which would be budgeted annually for the aforementioned administrative costs. The estimated fund balance at September 30, 2023, is \$42,976.

Revenues and expenses for FY 2024-25 are projected at \$80,000 and \$73,693 respectively, leaving a projected fund balance at September 30, 2025, of \$49,283.

FY 2024-25 CAPITAL IMPROVEMENT PLAN SUMMARY

The five-year (FY 2025-29) Capital Improvement Program (CIP) – excluding Utilities - for the City of Sarasota totals \$129,110,000. The \$30,897,000 Capital Improvement Plan for FY 2024-25 provides for the accomplishment of major infrastructure improvements as follows:

Environmental - \$7,333,000

- Seawall Replacement/Upgrades - \$75,000 Penny Sales Tax; \$3,071,000 Grant
- Hudson Bayou North Branch Restoration - \$188,000 Penny Sales Tax
- Lido Beach Erosion Control Project - \$371,000 Tourist Development Tax; \$426,000 State Grant; \$652,000 Federal Grant
- Lido Beach Dunes Project - \$1,000,000 Tourist Development Tax
- Stormwater Utility Projects - \$1,200,000 Grant; \$350,000 Penny Sales Tax

Public Safety \$1,500,000

- Police Vehicles - \$1,500,000 Penny Sales Tax

Public Health \$1,955,000

- Solid Waste Equipment - \$1,955,000 User Fees

Transportation Infrastructure - \$13,098,000

- Bridge Replacement and Rehabilitation Program - \$200,000 \$.05 Local Option Fuel Tax
- Street Reconstruction Program - \$870,000 Penny Sales Tax; \$450,000 \$.05 Local Option Fuel Tax
- Curb and Gutter Construction - \$50,000 \$.05 Local Option Fuel Tax
- Sidewalk Construction Program - \$150,000 Penny Sales Tax
- ATMS Project - \$100,000 Multi Modal Transportation Impact Fees; \$2,800,000 Grant
- Traffic Signal Rebuilds - \$1,761,000 Grant; \$840,000 Penny Sales Tax
- Smart City Initiative - \$525,000 Penny Sales Tax; \$1,200,000 Grant
- City Wide Traffic Calming - \$75,000 Penny Sales Tax
- Undergrounding Power Lines - \$300,000 Penny Sales Tax
- Shade Avenue Complete Street - \$169,000 Penny Sales Tax
- 10th Street & Blvd. of the Arts Complete Streets – \$742,000 Penny Sales Tax
- 12th Street Complete Street – \$149,000 Penny Sales Tax
- 17th Street Complete Street - \$96,000 Penny Sales Tax
- Pineapple Avenue Roadway Improvements - \$1,500,000 Penny Sales Tax
- Expansion of City Multi Modal Trail Network - \$75,000 Penny Sales Tax
- Alderman MURT and US 301 - \$56,000 Multi Modal Transportation Impact Fees
- Intersection Improvements – ADA Ramps, Lighting, and Pedestrian Signals - \$400,000 \$.05 Local Option Fuel Tax; \$290,000 Grant; \$75,000 Penny Sales Tax
- Americans with Disability Act Barrier Removal - \$225,000 Penny Sales Tax

Neighborhoods \$1,700,000

- Newtown Sidewalk/Lighting/Landscaping - \$1,000,000 Grant
- Neighborhood Lighting Improvements - \$75,000 Penny Sales Tax
- Green Canopy and Street Tree Planting Program - \$575,000 Tree Replacement Fund
- Affordable Housing - \$50,000 Penny Sales Tax

Parks & Recreation \$2,476,000

- Parks & Recreation Facilities Upgrades - \$638,000 Penny Sales Tax
- The Bay Park Improvements - \$900,000 Penny Sales Tax
- Bobby Jones Clubhouse - \$900,000 Penny Sales Tax Lido
- Beach Dune Walk Overs - \$38,000 Penny Sales Tax

General Government (Public Facilities) \$2,835,000

- Facility Renovations, Replacement and Upgrades - \$323,000 Penny Sales Tax
- Van Wezel - Facility Repairs and Upgrades - \$750,000 Van Wezel Capital Fund
- Sarasota Performing Arts Center - \$900,000 Penny Sales Tax Fund
- Palm Ave. Parking Garage Restoration and Repair - \$221,000 Penny Sales Tax
- Public Works Garage Wind Retrofit - \$266,000 Grant
- Parks Landscaping Facility - \$375,000 Penny Sales Tax

City of Sarasota: At a Glance

HISTORY and GEOGRAPHY The City of Sarasota is located in Sarasota County on the Southwest coast of Florida, and is approximately 24 square miles in area, situated on the Gulf of Mexico. Historians believe the area has been inhabited for some **15,000 years**, (first recorded on Spanish maps as Zarazote) but the modern history of the City of Sarasota has its roots in the early to mid-19th century, when pioneering families travelled **from Scotland** and the northern United States to enjoy Sarasota’s welcoming climate, agricultural and fishing opportunities. Incorporated as a town in **1902**, Sarasota was re-platted in **1912** to be formally incorporated as a City.



GOVERNMENT The City’s Charter provides that the City will operate under a **Commission-Manager** form of government. The Commission consists of five persons elected to four-year terms on a nonpartisan basis; two commissioners are elected ‘at-large’ while three are elected from defined single-member districts. Each year the Commission elects two of its members to serve as mayor and vice-mayor. The **City Charter** is periodically updated, most recently in 2022, following a community review and subsequent recommendations for changes.

ORGANIZATIONAL STRUCTURE The City Commission appoints three **Charter Officials**: the City Manager, Auditor/Clerk, and Attorney. As further delineated in the table of organization (presented in the front of this publication), **ten major departments** of the City report directly to the City Manager, who is tasked with carrying out the Commission’s vision for the Community. In 1996, the City consolidated fire/rescue operations with Sarasota County. The City manages several **enterprise operations** including a water/wastewater utility, public golf course (temporarily closed for renovations), performing arts hall, solid waste operation, and public parking facilities.

COMMUNITY HONORS Numerous publications and organizations that document quality of life trends have repeatedly placed the City of Sarasota among the **best in the country**. In 2023, *US News & World Report* identified Sarasota as one of the **Top Places to live in the US**, ranking the City #5 in the nation. Additional accolades include:



- ▶ **2023: Best Place to Retire in America** (ranked #11, US News & World Report)
- ▶ **2023: Best Place to Live in Florida** (ranked #5 by US News & World Report)
- ▶ **2023: Best FL Beaches** (Siesta Beach ranked #1, by US News & World Report)
- ▶ **2023: Safest Places to Live in the US** (ranked #7, US News & World Report)

CLIMATE Temperatures are generally **tropical** on the City’s gulf coast, with an average year-round temperature of 73 degrees. Rainfall averages just over 53 inches per year, with heavier rainfalls expected during the summer. The **mild climate** results from the proximity to the Gulf of Mexico and the prevailing tropical weather patterns.

Month:	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year
Average. high °F	72	74	78	83	88	91	92	92	90	85	79	74	83
Average low °F	50	53	56	61	66	72	73	74	73	66	58	53	63
Rain in Inches	2.5	2.7	3.9	2.4	2.2	7.5	8.0	9.1	7.1	3.1	1.9	2.5	53
No. of Rain Days	4	4	4	3	5	10	13	14	11	5	3	3	79

HEALTH CARE The largest employer in Sarasota County and second largest acute care public hospital in Florida is in the City of Sarasota. **Sarasota Memorial Hospital** continues to lead the region in quality and safety, earning a 5-star rating for overall quality from the federal government. The 901-bed facility is staffed by more than 8,800 staff members, and more than 750 volunteers. SMH.com



TRANSPORTATION The City is served by interstate highway, interstate bus transportation, and an international airport. Two U.S. highways - U.S. 41 (known as Tamiami Trail) and U.S. 301 (identified within City limits as Washington Boulevard) traverse the City boundaries. **The Sarasota Bradenton International Airport** serves over 4.1 million passengers per year with flights provided by major domestic and commuter airlines. **Two seaports** are located within an hour's drive of the City: **The Port of Tampa** (the largest and most diversified seaport in Florida), and **Port Manatee**, (the closest U.S. deep-water seaport to the Panama Canal), which has an on-site railroad which connects cargo to national rail lines.

RECREATION The City's recreational setting appeals to persons of all ages. The City's waterfront and beachfront includes Siesta and Lido Beach, which also offers an Olympic-sized public pool for year-round use. Popular Payne Park (often referred to as Sarasota's 'Central Park') is a destination for bikers, joggers and families; especially children wanting to enjoy the Circus Park playground or the public skate park. Payne Park is only one of sixty (60) public park facilities owned by the City of Sarasota. The **Robert L. Taylor Community Complex** offers residents and visitors use of an affordable recreational facility, full of amenities inside and out: athletic field, volleyball and basketball courts, swimming pool, performance spaces, dance studios – the Community Complex is a regional haven for multi-county community activities. The **Arlington Park and Aquatic Complex** offers residents and visitors a 50-meter lap pool, 25-yard instructional pool, outdoor basketball courts, tennis courts, playground, outdoor fitness gym, ½-mile walking trail, and dog park. The new **Legacy Trail** was just recently completed, spanning from Payne Park 18.5 miles south to the city of Venice. Allowing the residents of both cities to walk, run, or ride between the two safely.

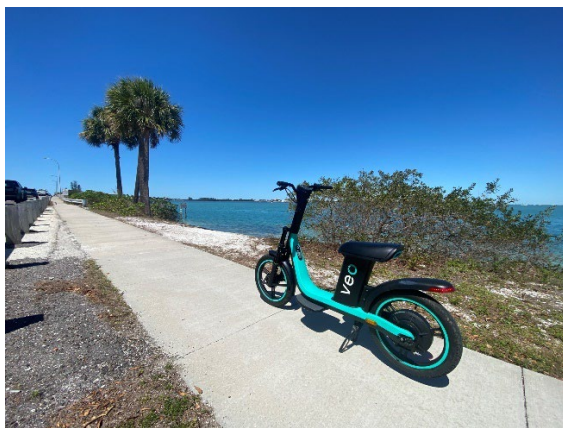
TOURISM Sarasota is a major resort area that hosts over one million tourists from all over the world each year. What is consistently a top 3 beach number #1 beach in North America so close by (TripAdvisor & US News - Travel), Sarasota is fortunate to have the northern portion of Siesta Key included in its city limits. Tourism revenue contributes significantly to the stability of the local economy. The tourist accommodations (including restaurants, hotels and motels, travel facilities, recreation, entertainment, and other tourism services), constitutes a major source of employment in the City and the surrounding area.



CULTURAL ACTIVITIES The City of Sarasota is a cosmopolitan community, offering a wide variety of cultural entertainment. There are six professional theatres, an opera company, a ballet company, a symphony orchestra and more than 30 museums/art galleries. The **Van Wezel Performing Arts Hall**, built and managed by the City of Sarasota, hosts internationally renowned theatre, ballet, and musical groups.

EDUCATION K-12: The School Board of Sarasota County (the second largest employer in Sarasota) provides a countywide public-school system for over 45,000 students in grades PK, K-12 with a student-teacher ratio of 15 to 1. The school system's students consistently score above national averages in the American College Testing Program and on the Scholastic Aptitude Tests. Sarasota County Schools has been ranked the #2 Best School District in Florida by *Niche*.

Sarasota High School renovation completed in 2015



SARASOTA IN MOTION Scooter and Bike Share: The City of Sarasota has partnered with Veo to roll-out a system to rent 350-400 scooters or 50-75 bikes to commute around the city while decreasing the amount of automobile traffic in the City. The introduction of these rentable vehicles is a push towards an eco-friendlier form of transportation, while still being a quick and efficient way to commute around the city.

Bay Runner Trolley: The City of Sarasota has implemented a complimentary trolley service between downtown and Lido Beach with stops in St Armands Circle. The free open-air trolley service operates between downtown and the barrier islands with 12 pre-determined stops approximately 3-2 blocks apart in pedestrian areas along Main Street, St. Armands Circle, and Lido pavilion. The goal of the Bay Runner is to help alleviate traffic congestion between downtown Sarasota and the barrier island by offering an easy, hassle-free alternative to an automobile.



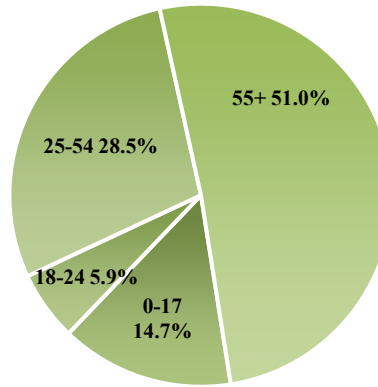
THE ARTS With the esteemed Ringling College of Art and Design located here in Sarasota. It's not surprising that the city has a diverse variety of artworks scattered throughout its limits. No matter what taste, from abstract pieces to simple street art, you can find it all on a short walk-through downtown. One of the most famous works of art in Sarasota is *Unconditional Surrender*. A sculpture depicting a Sailor kissing a Nurse, made famous by a photo taken shortly after the end of the second World War. The sculpture is located in the Bay Front Park.

DEMOGRAPHICS

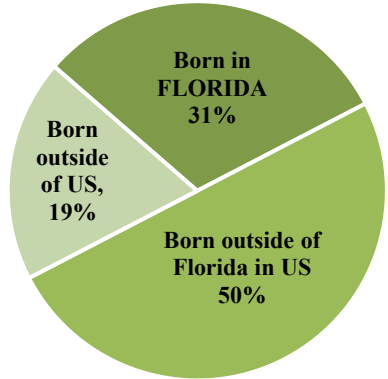
Population:

Year	State of Florida	Sarasota County	City of Sarasota
2023	22,634,867	464,223	57,005
2022	22,176,131	452,373	56,489
2021	21,802,278	441,502	55,386
2020	21,596,068	438,816	57,683
2019	21,208,589	426,275	56,692
2018	21,271,272	419,119	55,832
2017	20,484,142	407,260	54,641
2016	20,148,654	399,538	53,865
2015	19,815,183	392,090	52,905
2014	19,507,369	387,140	52,584
2010	18,801,310	379,448	51,917
2000	15,982,378	325,957	52,715
1990	12,937,926	277,776	50,961
1980	9,746,324	202,251	48,868
1970	6,789,443	120,413	40,237
1960	4,951,560	76,895	34,083

Age of City Residents:



Origins of City Residents:



1950-2010 Data: U.S. Census Bureau
2011-2023 Data: State of Florida EDR (Estimates as of April 1 of the year shown)

Age Data: U.S. Census Bureau
Origins Data: U.S. Census Bureau American Community Survey

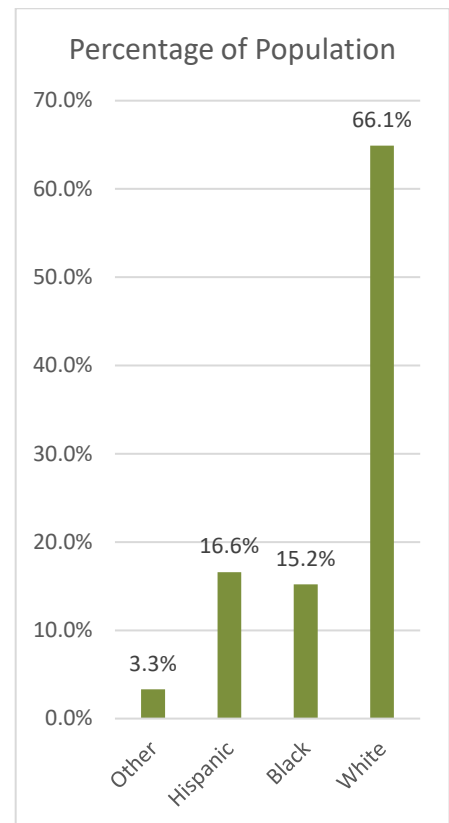
Personal Income and Unemployment Rate

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2023	57,005	4,790,415,175	\$84,035	2.3%
2022	56,489	\$3,918,980,864	\$69,376	2.6%
2021	55,386	\$3,925,555,920	\$70,884	3.7%
2020	57,683	\$ 3,857,723,674	\$ 66,878	5.2 %
2019	56,692	\$ 3,677,496,656	\$ 64,868	2.8 %
2018	55,832	\$ 3,434,952,136	\$ 61,523	2.9 %
2017	54,641	\$ 3,224,529,333	\$ 59,013	3.3 %
2016	53,865	\$ 3,039,548,085	\$ 56,429	4.7 %
2015	52,905	\$ 2,864,647,035	\$54,147	5.10 %
2014	52,584	\$ 2,979,462,024	\$56,661	5.4 %
2013	52,689	\$ 2,920,129,758	\$ 55,422	6.8 %
2012	52,517	\$ 2,874,623,029	\$ 54,737	8.7 %
2011	52,114	\$ 2,802,117,666	\$ 53,769	11.0 %

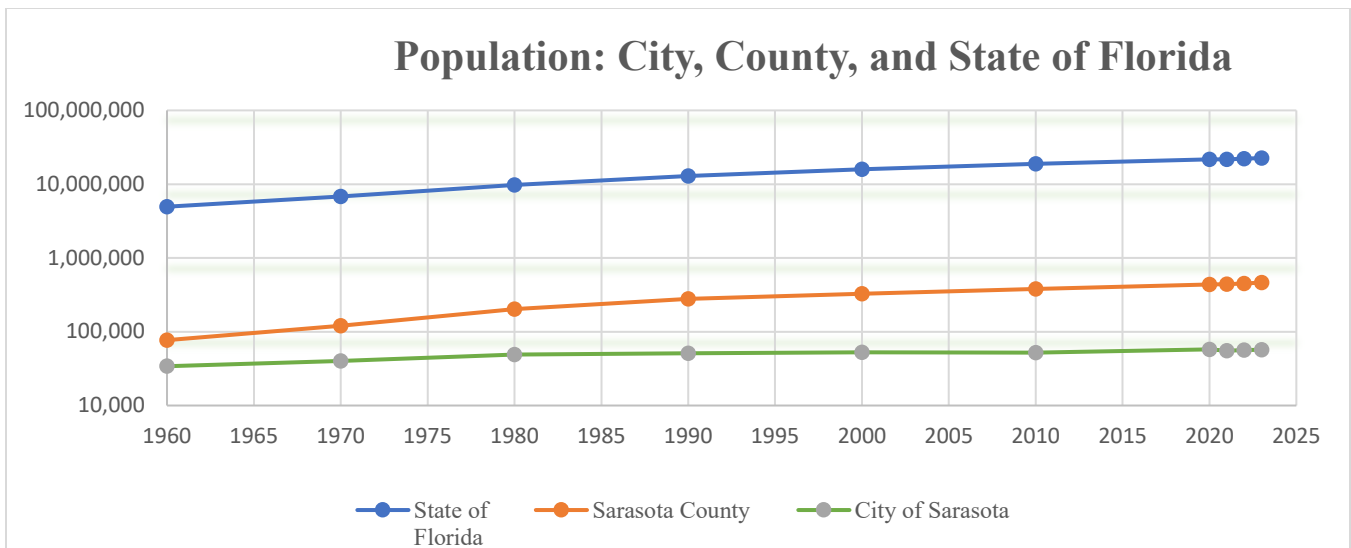
Source: 2023 PAFR, City of Sarasota

**Data not available at this time

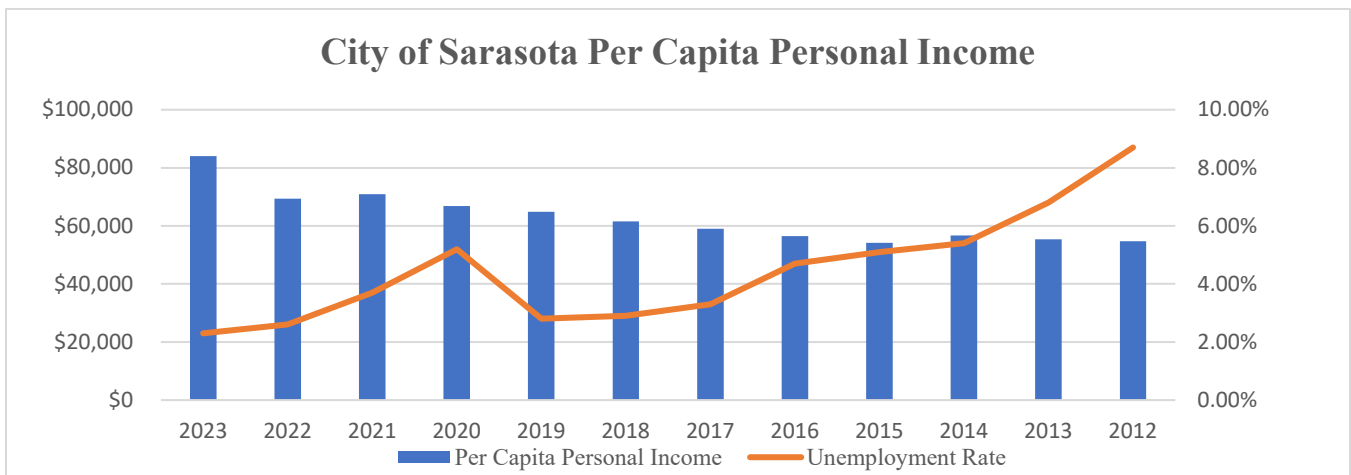
Race



Race Data: U.S. Census Bureau



The population comparison above depicts the City’s population growth has held at a steady pace of .27% of the total State of Florida’s population since 2010. Sarasota County has also held a steady pace of 2.0% of the States total population. Overall, the City’s population has increased by 38,787 since 1960.



The chart above illustrates the relationship between unemployment rates and per capita personal income. The record high unemployment in 2012 (8.7%) has the least per capita income at \$54,737. The lower per capita income within the City of Sarasota indicates the less resources the City receives to provide services at the level our citizens expect and deserve. Although 2020 has a substantial increase in unemployment rate compared to 2019 (2.4%), the per capita income actually increased by \$2,010. The rate and per capita income stabilize between the year 2022 and 2023 due to the end of the pandemic. The proceeding table shows detail labor and income data from the U.S. Department of Labor.

ECONOMY · SARASOTA COUNTY

Year	Personal Income Per Capita	Total Labor Force	% Unemployed
2023	\$85,157	**	3.0%
2022	\$69,376	196,145	2.6%
2021	\$70,884	195,828	3.7%
2020	\$66,878	173,280	5.2%
2019	\$64,868	185,447	2.8%
2018	\$61,523	185,232	2.9%
2017	\$59,013	185,793	3.4%
2016	\$56,429	182,817	4.6%
2015	\$54,147	178,877	4.5%
2014	\$56,661	175,354	5.2%
2013	\$55,422	170,814	6.5%
2012	\$54,737	166,427	8.0%
2011	\$53,769	162,993	9.6%
2010	\$51,760	161,109	10.7%
2009	\$50,100	161,633	11.2%
2008	\$50,808	167,473	7.9%

Income Data: B.E.A., Dept. of Commerce, Labor Data: U.S. Dept of Labor, B.L.S.

CITY OF SARASOTA

Value of City Construction Permitted			
Year	Total	Residential	Commercial
2023	\$523,487,019	\$167,515,846	\$355,971,173
2022	\$ 619,843,123	\$ 241,738,818	\$378,104,305
2021	\$ 429,437,452	\$ 169,269,204	\$ 260,168,248
2020	\$ 267,090,994	\$ 133,936,662	\$ 133,154,332
2019	\$ 514,247,133	\$ 105,589,290	\$ 408,657,843
2018	\$ 396,175,477	\$ 105,479,817	\$ 290,695,659
2017	\$ 251,266,805	\$ 117,076,136	\$ 134,190,668
2016	\$ 446,205,165	\$ 332,076,994	\$ 114,128,171
2015	\$ 305,533,448	\$ 105,703,595	\$ 199,829,853
2014	\$ 362,106,377	\$ 83,115,656	\$ 278,990,721
2013	\$ 127,602,009	\$ 61,788,621	\$ 65,813,388
2012	\$ 110,890,149	\$ 48,445,075	\$ 62,445,074
2011	\$ 188,504,713	\$ 90,452,719	\$ 98,051,994
2010	\$ 166,342,807	\$ 47,437,471	\$ 118,905,336
2009	\$ 131,557,500	\$ 48,061,451	\$ 83,496,049
2008	\$ 213,346,581	\$ 66,629,582	\$ 146,716,999
2007	\$ 137,933,352	\$ 63,891,036	\$ 74,042,316
2006	\$ 152,100,667	\$ 74,967,784	\$ 77,132,883
2005	\$ 246,438,905	\$ 170,361,903	\$ 76,077,002
2004	\$ 377,507,931	\$ 280,634,806	\$ 96,873,125
2003	\$ 122,516,465	\$ 57,335,987	\$ 65,180,478

Construction Permit Data provided by City of Sarasota Development Services Dept

Top Ten Employers	Full Time
SMH Health Care Inc.	9,785
School Board of Sarasota County	5,917
Publix	4,611
Sarasota County Government	3,692
PGT Industries (PGTI) Window, Door manufacturer	2,416
Walmart	1,883
City of Sarasota	865
City of North Port	896
Lowe's Home Center	555
Target	585

Source: Economic Dev. Corporation of Sarasota

2024 Property Owners: Top 10 Assessed Value	2024 Tax Value
Ashford Sarasota LP	\$107.8 M
Northland Rosemary LLC	\$83.4 M
BR Desota DST	\$75.2 M
ST ARCOS LLC LLC	\$69.5 M
Rosalyn Holdings LLC	\$60.9 M
Ringling Apartments	\$47.4 M
Plymouth Harbor Inc	\$46.0 M
TDC Blackbird SCC LLC	\$46.8 M
Goldelm At Lexington LLC	\$48.2 M
KT Sarasota South, LLC	\$43.1 M

Property Owner Top Ten Provided by Sarasota County PA



GOVERNMENT SERVICES (Annual values)

City-Owned Street Lights **3,629**

Residential Streets **232 miles**

Traffic Signals **93**

City Employees FT/PT **807/36**

Sworn Police Officers **190**

Full Time Civilian Staff **58**

Total Calls for Service **76,481**

Avg Response: All Calls **5.4 minutes**

Public Sculptures Displayed **94**

Water Lines **295 miles**

Max. Capacity daily treatment **12 M gallons**

H2O Service connections **20,004**

Daily Sewage Treated **7.25 M gallons**

Water Collection Wells **53**

Storm Sewer **68 miles**

Sanitary Sewer **210 miles**

Refuse Collected **50,910 tons**

City Parks Maintained **62**

FINANCIAL CONTROL: Tax Structure

AD VALOREM MILLAGE RATE: The City of Sarasota is only one of several taxing authorities for which property owners are assessed property taxes. Each year, the Sarasota County Property Appraiser's Office determines the "assessed value" of each parcel in the county. Parcel owners subsequently receive two notices – the "Notice of Proposed Taxes", or "TRIM notice", and the "Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments". The first notice is designed to inform property owners of the proposed millage rates, assessment amounts and exemptions, if any, that each taxing authority proposes to levy, plus the time and location of public hearings required to be conducted by each authority. The second notice is the actual amount of taxes that the property owner is liable for. The table below illustrates the millage rates and amount of taxes based on the average taxable value, as determined by the Sarasota County Property Appraiser. The City of Sarasota's portion of the total ad valorem tax bill in 2024 was 21.5%, the County was 36.6% and School District 41.9%.

Budget year	Tax Year	City of Sarasota			Overlapping Rates ¹		Total City & Overlapping Rates	Averages	
		Operating Millage	Debt Service Millage	Total City Millage	County ² Millage	School District		Taxable ³ Value	Amount Taxes
2016	2015	3.1728	0.3253	3.4981	5.4919	7.7630	16.7530	\$233,905	\$3,919
2017	2016	3.1728	0.3003	3.4731	5.4748	7.4330	16.3809	\$257,690	\$4,221
2018	2017	3.1728	0.2745	3.4473	5.4457	7.2090	16.1020	\$278,662	\$4,479
2019	2018	3.2632	0.2518	3.5150	5.4281	7.0030	15.9461	\$302,676	\$4,826
2020	2019	3.2632	0.2339	3.4971	5.4546	6.9430	15.8947	\$322,098	\$5,104
2021	2020	3.2632	0.2234	3.4866	5.4683	6.9750	15.9299	\$336,976	\$5,368
2022	2021	3.1372	0.2100	3.3472	5.4510	6.7090	15.5072	\$367,469	\$5,698
2023	2022	3.0000	0.1782	3.1782	5.4137	6.2720	14.8639	\$368,320	\$5,475
2024	2023	3.0000	0.1580	3.1580	5.3838	6.1800	14.7218	\$500,294	\$7,365
2025	2024	3.0000	0.1436	3.1436	5.3479	6.1310	14.6225		

¹ Represent the millage paid by City of Sarasota property owners because they are also located within Sarasota County.

² Includes General Revenue, Mosquito Control, Sarasota Memorial Hospital, West Coast Inland Navigation District, Southwest Florida Water Management District, Bond Debt Service, Legacy Trail Debt Service, and Emergency Medical Services.

³ Average Taxable Value is the average of the citywide taxable values of all single-family homes (attached and detached).

TAXABLE PROPERTY: The table below lists the assessed and taxable value of property in the City of Sarasota for the last nine years (in thousands), as provided by the Sarasota County Property Appraiser.

Fiscal Year	Real Property			Personal Property	Less: Tax-Exempt Property	Total Taxable Value
	Residential Property	Commercial Property	Industrial Property			
2014	\$ 6,552,218	\$ 1,770,405	\$ 1,814,817	\$ 412,080	\$ 3,356,200	\$ 7,193,320
2015	7,212,002	1,821,652	1,860,914	441,444	3,740,534	7,595,478
2016	7,996,671	1,963,939	2,051,587	474,285	4,378,328	8,108,154
2017	8,818,572	2,215,837	2,247,349	488,201	4,972,920	8,797,039
2018	9,547,594	2,382,464	2,305,327	553,264	5,123,221	9,665,428
2019	10,189,373	2,543,867	2,466,794	596,366	5,298,934	10,497,466
2020	10,661,123	2,640,927	2,546,554	545,397	5,156,816	11,237,185
2021	11,039,793	2,579,581	2,520,322	586,880	4,898,590	11,827,986
2022	12,185,411	2,551,173	2,529,222	579,381	5,388,469	12,456,718
2023	17,684,785	3,124,803	2,885,010	591,808	9,544,506	14,741,900

TAXABLE PROPERTY (Continued) The Sarasota County Tax Collector collects property taxes on behalf of each taxing authority within the county boundaries. By May 31 of each year for which taxes are levied, all taxes have been collected and remitted to the taxing authorities. Delinquent taxes are raised by public auction or tax certificates and the proceeds are remitted to the appropriate taxing authority shortly after the certificates are sold. Because of this arrangement there are no material unremitted tax revenues for each fiscal year on September 30. The major dates in this process are:

July 1	Assessment roll validated
September 21	City Millage resolution approved
October 1	Beginning of City’s fiscal year for which tax is to be levied
November 1	Tax bills mailed to property owners
March 31	Property taxes due
April 1	Taxes delinquent
May 31	Tax certificates sold by the County Tax Collector

OTHER TAX RATES Additional tax rates that can affect Sarasota residents and business owners are as follows:

6%	Utilities Franchise Tax
10%	Utilities Excise Tax
7%	Sales Tax

FINANCIAL STRUCTURE The accounting of the operations of the City are organized based on fund and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used in accounting for the financial operations of the City. The specific funds that are subject to appropriation in the annual budget are enumerated below. In addition to these funds, other funds are included in the audited financial statements. These other funds are those that are either appropriated as revenues are collected (i.e., bond proceeds or grant agreements) or that the City Commission requires specific appropriation. For budgeting, Major funds shown below are designated as such based on the prior year audited financial statements.

GOVERNMENTAL FUNDS

General Fund - (Major) The General Fund is used to account for all governmental functions not required to be recorded separately by laws or governmental policy. Most of the essential governmental services such as public safety, transportation, recreation, landscape maintenance, neighborhood services and general administration are provided by the General Fund.

Special Revenue Funds Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts and major capital projects) that are legally restricted to expenditures for specified purposes. Special Revenue Funds include the:

The Bay Tax Incremental Financing Fund - To account for the revenue collected and expenditures incurred within the Bay Park Improvement District.

Golden Gate Point Streetscape Special District Fund - To account for the revenue derived from the levy of millage on property made up of all parcels of real property located on Golden Gate Point. The district is based on state and local law that permits property owners and merchants to band together to use the City's tax collection powers to "assess" themselves. The taxes are collected by the City and returned in their entirety to the district to be used to construct and maintain enhancements and improvements within the public rights of way on Golden Gate Point.

Downtown Improvement District (DID) Fund To account for the revenue derived from the levy of millage on non-residential property located within the Downtown Core of the City of Sarasota. The DID has a variety of goals, powers and authority granted by ordinance to improve the Downtown Core of the City of Sarasota and is governed by a board appointed by the City Commission consisting of five non-residential property owners within the District subject to the ad valorem taxation.

Building Services Fund - To track and account for residential and commercial building permitting and inspection services provided to the development community. Specifically, these activities are accounted for in this fund so that its revenues will only support the permitting and inspection activities.

Development Application System Fund - To account for funds collected and expenditures incurred in the review and approval of development applications. The City determined that the most practical method of defraying the costs of development review functions was through a schedule of fees based upon the type of development.

Penny Sales Tax (1999-2009) Fund - To account for revenue received from the continuation of the existing one percent sales surtax approved by the voters of Sarasota County on November 4, 1997, for a period of ten years beginning September 1, 1999.

Penny Sales Tax (2009-2024) Fund - (Major) To account for the revenue received from the continuation of the existing one percent sales surtax approved by the voters of Sarasota County on November 6, 2007 for a period of fifteen years beginning September 1, 2009.

Penny Sales Tax (2025-2039) Fund - (Major) To account for the revenue received from the continuation of the existing one percent sales surtax approved by the voters of Sarasota County on November 6, 2023 for a period of fifteen years beginning December 1, 2024.

Housing and Community Dev. Fund – (Major) To account for revenue received from the Department of Housing and Urban Development and certain other designated revenues to be used for housing initiatives and public works improvements.

Multi-Modal Transportation Impact Fee – To account for revenue received from the Multi-Modal Transportation Impact Fee implemented by ordinance No. 14-5090 adopted by the City Commission. The proceeds of this fee are to be used solely for the purpose of acquisition, expansion, and development of the public facilities of the City's transportation system, identified in the Capital Improvement Plan.

Gas Tax Fund - To account for the revenue received from the levy of seven cents on every gallon of motor fuel and special fuel sold in Sarasota County. In accordance with Florida State Statute 336.025, gas tax monies must be used exclusively for transportation expenditures.

Local Option Fuel Tax Fund - To account for revenue received from a \$0.05 per gallon local option fuel tax implemented by ordinance No. 2000-029 effective January 1, 2001, pursuant to Section 36.025(1)(b) 3, Florida Statutes. The fuel tax can only be used for Capital Projects that are part of a Capital Improvement Element (CIE) of an Adopted Comprehensive Plan. The Statute states that "expenditures for the

construction of new roads or the reconstruction or resurfacing of existing paved roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan". This fuel tax cannot fund routine maintenance of roads. An inter-local agreement, signed by the City of Sarasota on June 12, 2000, and Sarasota County on June 13, 2000, sets the allocation formula for the revenue, between the Cities and the unincorporated area of Sarasota County based on the ratio of population.

Community Redevelopment Agency Fund – (Major) To account for the tax increment revenues received by the Community Redevelopment Agency based on the land areas within the City where development and redevelopment are critical to growth.

Economic Development Fund – To account for the revenues and expenditures associated with facilitating economic and physical improvements in the City as implemented by resolution No. 17R-2668. Revenue in this fund is provided by Local Business Tax receipts.

Tourist Development Tax Fund - To account for the City's portion of revenue from a three percent Tourist Development Tax, approved at two percent by the electors of Sarasota County effective November 1, 1988, and raised to three percent effective April 1, 1997. It is the City's policy to use its allocation of funds for beach management, restoration, and preservation, for the stimulation and growth of performing and visual Arts and to promote activities that will attract tourism.

Citizens with Disabilities Fund - To account for the revenue received from the \$250 fine imposed by Section 33-167 of the Code of the City of Sarasota for illegal parking in parking spaces designated for disabled persons.

Public Art Fund - To account for all revenues and expenditures to acquire and maintain public art in the City as per ordinance 17-5208.

Stadium Grant Fund - To account for the monthly grant receipts received from the Florida Department of Revenue for Pro Sports payments for a Facility for Retained Spring Training. The grant revenue is used to fund the debt service on the 2022 Refunding Revenue Bond.

Tree Replacement Fund – To account for the revenue received from the fees and charges applicable to the issuance of tree removal permits implemented by resolution No. 16R-2560. Proceeds to be used to fund a city tree inventory and other urban canopy protection programs.

Debt Service Funds Debt Service Funds are used to account for the accumulation of resources for the payment of general long-term debt principal, interest, and related costs. Debt Service Funds include the:

2015 G.O. Bonds - To account for the accumulation of resources for the payment of principal and interest on the 2015 General Obligation Refunding Bonds issued to advance refund 2007 General Obligation Bonds maturing on or after 7/1/2018.

Golden Gate Streetscape Refunding G.O. Bonds – To account for the accumulation of resources for the payment of principal and interest towards the 2016 Refunding General Obligation Bonds issued to advance refund the 2008 G.O. Bonds maturing after Nov 1, 2016.

2009 Build America Bonds – To account for the accumulation of resources for the payment of principal and interest on the funds borrowed for acquisition of land abutting Payne Park, construction of portions of the Palm Avenue Public Parking garage and construction of the Robert L. Taylor Community Complex.

2020 Sales Tax Payments Refunding Revenue Bonds - To account for funds received for the purpose of financing a portion of the cost of the reconstruction of the Ed Smith Stadium Complex. This is a refunding of the 2010 Build America Bond issue.

Glen Oaks Assessment – To account for the accumulation of resources for the payment of principal and interest on funds borrowed to construct a wall for the Glen Oaks development.

2022 One Stop Shop Bank Loan- To account for the accumulation of resources for the payment of principal and interest on funds borrowed to construct a new governmental building for the building department as well as other departments such as Planning, Utility Billing, and Development Services.

2023 Special Obligation Bonds – To account for the accumulation of resources for the payment of principal and interest on funds borrowed for the Bay Front Park Improvements.

Capital Project Funds Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). Project length budgets are adopted for these funds therefore annual budgets are not adopted.

PROPRIETARY FUNDS

Enterprise Funds Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Enterprise Funds include:

Water and Sewer Funds - (Major) To account for the provision of water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in these funds, including administration, operations, maintenance, financing and related debt service and billing and collection.

Bobby Jones Golf Course Fund - To account for the revenues and expenses of operating a municipal golf course.

Van Wezel Performing Arts Hall Fund - (Major) To account for revenues and expenses of a cultural center which provides a wide variety of entertainment including theater, dance, and musical performances.

Van Wezel Equipment Surcharge Fund - To account for the necessary replacement of equipment or major repairs for the Van Wezel facility. The surcharge is levied at the rate of \$2.00 per ticket sold.

Solid Waste Management Fund - (Major) To account for the provision of sanitation services to the residents and businesses of the City.

Parking Management Fund - To account for the operations of the City's on-street parking, surface parking lots and parking garages.

St. Armand's Paid Parking Area Funds – To account for revenues generated by paid parking in the St. Armand's area and the debt service associated with the construction of a public parking garage located on St. Armand's Circle.

Internal Service Funds Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis. Internal Service Funds include:

Fleet Services Fund - To account for the costs of operating a maintenance facility used to service all City motor vehicles, including heavy equipment trucks and Police vehicles.

Information Technology Fund - To account for the costs of operating an information technology department used by other City departments.

Equipment Replacement Fund - To account for the capital funding and costs for replacing motor vehicles and other equipment

Self-Insurance Fund - To account for the costs of operating self-insurance programs which include group medical and dental; worker's compensation; fleet, police, and general liability; and law enforcement death benefits.

FIDUCIARY FUNDS

Trust Funds Trust funds are used to account for assets held by the government in a trustee capacity. They are accounted for in essentially the same manner as enterprise funds since capital maintenance is critical. Trust Funds include:

Other Post-Employment Benefits Trust Fund To account for the costs of providing medical, prescription and dental coverage, extended life insurance coverage and benefits under the Employee Assistance Program available to current and future retirees and their dependents.

Defined Contribution Plan - General Employees - To account for both the City and employee contributions that would accrue to the employees as well as to account for the additional 2 percent City contribution that is budgeted annually for administrative costs.

BASIS OF FINANCIAL ACCOUNTING

Governmental Funds are accounted for in accordance with generally accepted accounting principles (GAAP) using the modified accrual basis, with revenues recorded when measurable and available, and expenditures recorded when the services or goods are received, and the liabilities incurred.

All proprietary funds are accounted for in accordance with generally accepted accounting principles (GAAP) using the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. Revenue received from the advance sale of tickets and rental at the Van Wezel Performing Arts Hall, prepaid memberships and locker rentals at Bobby Jones Golf Course, and advance collection fees by the Water and Sewer Fund are deferred until earned.

BASIS OF BUDGETARY ACCOUNTING

The annual budgets for the Governmental Funds are prepared and monitored in accordance with generally accepted accounting principles (GAAP) using the modified accrual basis of accounting. By reference to the above basis of financial accounting, the basis of budgetary accounting and financial accounting are identical.

The annual budgets for Proprietary Funds are prepared and monitored in accordance with generally accepted accounting principles (GAAP) using the full accrual basis of accounting with certain modifications. These budgetary basis of accounting modifications, which are reconciling items from the above basis of financial accounting, are:

1. Expenditures for principal payments on outstanding debt are budgeted as expenses.
2. Expenditures for capitalizable fixed assets are budgeted as expenses.
3. Depreciation expense is not a budgeted expense.

BUDGETARY CONTROL

THE FINANCIAL PLAN (BUDGET) This document will represent a multi-faceted financial plan for the City of Sarasota for the fiscal year from October 1st to September 30th. The document serves as a statement of policy, a financial plan, an operations guide and a communications device. The financial plan is based upon the projection of revenues and the allocation of these resources to expenditures that optimally achieve the City Commission's Strategic Goals.

STRUCTURE The budget is structured consistently with the financial structure that was previously discussed. More specifically, different fund types are used to account for certain resources. Each fund is broken down by department and further by object of the expenditure and project, if applicable. In addition, expenditures are organized by major sections or functions that are the underlying purpose of the expenditures.

Functions include

- General Government
- Public Safety
- Physical Environment
- Cultural and Recreation
- Transportation
- Economic Environment
- Human Services

The functions listed can exist in all accounting funds including the General Fund, Special Revenue Funds, Enterprise Funds and Internal Service Funds.

CAPITAL IMPROVEMENT PLAN The City's five-year Capital Improvement Plan (CIP) is included in this document. The CIP details projects or items having a useful life greater than five years and meeting one of the following criteria:

- (1) Level of Service Project as required by the 1985 Growth Management Act,
- (2) Real property acquisition,
- (3) Construction of new facilities or addition to existing facilities costing a minimum of \$50,000,
- (4) Remodeling/repair of the interior/exterior of any facility exceeding \$50,000,
- (5) New infrastructure project (defined as road, bridge, traffic signal system, street lighting system, information technology system, water distribution system, storm drainage system, or sewer system) costing a minimum of \$50,000,
- (6) Repair to existing infrastructure costing a minimum of \$50,000,
- (7) New vehicles and equipment having a singular cost in excess of \$50,000.

The CIP details the necessary capital outlays by year and the sources of funding for these outlays by year; by project, by project type and in total. In addition, an individual project may affect the operating budget either currently or in the future.

For example, the construction of a new facility may require not only increased debt service charges to finance the construction but will also require additional expenditures in the operating budget. This may increase property taxes or user fees. Ongoing costs, like these, are specifically identified by each project and in total in the CIP.

The CIP is developed during, and as an integral part of, the annual budget process. Consistency with the City's Comprehensive Plan is assured by the involvement of both the Development Services Department and the Planning Board.

During the budget cycle, each department head receives a copy of the CIP as adopted during the preceding budget year. Each department is requested to review the CIP and to inform the budget office of any modifications or additions that are necessary. The CIP Priority Evaluation Committee numerically ranks each project by evaluating and prioritizing each CIP request. Projects are evaluated in eight categories focusing on not only financial considerations, but also other factors including the impact on quality of life and compatibility with adopted plans such as the City Comprehensive Plan and the Citywide Priorities established by the City Commission. The prioritized CIP requests are reviewed by the City Manager and then forwarded to the Department of Financial Administration for the determination of available funding.

SERVICE LEVEL BUDGETING The Current Service Level / Continuation Budget reflects all costs necessary to maintain City services at the same level as approved in the prior year. This would include additional costs or personnel necessary to maintain that level of service. Any new or expanded services would initially be requested through a budget request designated as an Issue. Issues that can be funded by existing revenues, are considered necessary by the City Manager, and are consistent with established policy are incorporated into the departmental budget as part of the continuing budget (Request column in the individual departmental/cost center budgets). Issues that require City Commission action regarding a change in policy or a source of funding are reflected in the Issue column in the individual departmental/cost center budgets. A description of each Issue is presented in this document within the Fund Section to which the respective Issue would make a financial impact. The basic unit of budgeting is at the department/function level. Department budgets are further delineated to specific service units or cost centers.

DEVELOPING THE BUDGET Prior to September 1, the City Manager submits to the City Commission the proposed budget for the fiscal year beginning October 1. After conceptual approval by the Commission, two public hearings are held to receive input from the Public. After these hearings, but prior to October 1, the budget is adopted by resolution. To exhibit this process in more detail, the budget calendar can be found at the beginning of this section.

BUDGET AMENDMENTS Although during the year budgetary control is maintained at the line item or ledger level, the legal level of control is maintained at the fund level. Amendments to the budget can be either a transfer or an increase. Any transfer of budgeted funds between line items within the same department, can be accomplished with the appropriate administrative approval. A transfer of budgeted funds between two departments requires City Manager approval and any budget/appropriation request that increases the budgeted level of expenditures for a budgeted fund must be approved by the City Commission via Resolution. Pursuant to Florida Statutes, budget amendments must be adopted in the same manner as the original budget.

Assurances are made that individual departments do not exceed their fiscal year appropriations through a computerized budget monitoring system.

ANNUAL AND PROJECT LENGTH BUDGETS The annual budget includes an original appropriation resolution, a budget adjustment for encumbrances outstanding at the end of the previous year and other budget amendments adopted by the City Commission. Unexpended appropriations for these funds lapse at the end of each fiscal year. Project length budgets are adopted for the Capital Project Funds and are generally adopted at the time the applicable financing is obtained. Appropriations in these funds remain open and carry over to succeeding years until planned expenditures are made, or until they are amended or canceled. Because these funds involve multi-year projects, comparison on an annual basis does not provide meaningful information.

FINANCIAL POLICIES

Operating Budget Policies

- The City will comply with all Federal, State, or local legal requirements pertaining to the operating budget, including the adoption of a balanced budget. A balanced budget is achieved when the amounts available from taxation and other sources, including amounts carried over from prior fiscal years, equals the total appropriations for expenditures and reserves.
- The City will employ a structured budget preparation and formulation process that will be used by all entities receiving funding from the City. The process employed will ensure adequate citizen input and participation.
- The City will employ a structured expenditure and revenue forecasting system to allow for effective financial planning. Multi-year projections will be utilized in developing the operating budget.
- Essential services will receive priority for funding. The City will attempt to maintain current service levels for all essential services.
- The City will identify low priority services for reduction or elimination, if necessary, before essential services.
- The City will consider the establishment of user fees as an alternative to service reductions or elimination.
- In all actions to balance the budget, the City will attempt to avoid layoffs of permanent employees. If possible, personnel reductions will be scheduled to come primarily from attrition.
- The City will pay for all current expenditures with current revenues. Long-term debt will not be used for funding current expenditures.
- The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing necessary expenditures, accruing future years' revenues or rolling over short-term debt.
- The budget will provide for adequate maintenance and repair of capital plant and equipment and for their orderly replacement.
- The City will establish an equipment replacement fund and will charge the user fund annually for replacement of the equipment. The amount of the charge will provide funds for the projected future cost of replacing the equipment.
- The budget will provide sufficient funding to cover annual debt retirement costs.
- The City will consider technological and capital investment programs which are cost effective, and which will reduce operating costs as high funding priorities.
- The City will maintain a budgetary control system to ensure adherence to the budget and will use a budget/encumbrance control system to ensure proper budgetary control.
- The City administration will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.

- Where possible, the City will integrate service levels and performance measures within the budget.
- At least annually a public auction will be held of surplus and obsolete property.
- The goal of all enterprise fund operations is to be self-supporting and to pay administrative and other appropriate service charges to the General Fund for administrative support.
- The total number of employment positions (FTE's) approved in the annual operating budget may not be exceeded without prior approval of the City Commission.
- The City will coordinate the CIP budget and the operating budget in terms of operating costs associated with CIP items.
- The City will annually seek the Distinguished Budget Presentation Award offered by the Government Finance Officers Association (GFOA).

Fund Balance and Reserve Policies

- The City will establish an unassigned fund balance in the General Fund for emergency purposes and/or liquidity purposes of 2 to 3 months of general fund expenditures to indicate that it is in sound financial condition.
- A revenue stabilization fund will be established to minimize the impact of varying economic conditions on the City's budget.
- The City will establish insurance reserves for self-insurance liabilities. Such reserves will be reviewed annually for adequacy.
- Unassigned fund balance will only be used for expenditures that are either non-recurring in nature or that have a benefit period longer than one operating period. City Commission approval is necessary for this type of expenditure.
- All fund balances for budgeted funds will be presented in the annual budget.

Revenue Policies

- The City will take active measures to encourage economic development, thereby developing a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
- The City will establish user charges and fees at a level closely related to the full cost of providing the services (i.e. direct, indirect and capital costs), taking into consideration similar charges/fees being levied by other organizations.
- The City will recalculate the full cost of activities supported by user fees to identify the impact of inflation and other cost increases and will revise user fees upon approval of the Commission.
- The targeting of specific revenues for special programs or projects is discouraged, as it promotes fiscal

inflexibility. However, intergovernmental grant assistance will be targeted as much as possible toward capital improvements.

- The City will aggressively seek Federal and State grants and evaluate future local fiscal impacts.

Debt Policies

- The City will issue bonds only for capital improvements including infrastructure and equipment with a life in excess of four years.
- Whenever possible, the City will use special assessment, revenue, or self-supporting bonds instead of general obligation bonds.
- The City will limit general obligation bonds to no greater than ten (10) percent of the non-exempt assessed valuation of the real property of the City.
- The term of any bonds shall not exceed the useful life of the expenditure being financed.
- The City will not issue notes or bonds to subsidize or finance current operations.
- The City will publish and distribute an official statement for each bond issue.
- If cost effective, the City will purchase private bond insurance at the time of issuance.
- General obligation debt will not be used to finance the activities of enterprise funds whether of a capital or operating nature.
- The City will defease existing bond issues if the resulting savings is significant.
- The City will maintain an adequate debt service fund regarding each bond issue.
- The City will seek to maintain high bond ratings in order that borrowing costs are minimized and access to credit is preserved.

Cash Management / Investment Policies

- The City will deposit all cash receipts within twenty-four hours of receipt.
- The City will collect revenues aggressively, including past due bills of any type and will utilize an outside collection agency to accomplish this.
- The City will maintain a prudent cash management and investment program in order to meet daily cash requirements, increase funds available for investment, and earn maximum rates of return on invested funds with appropriate security.
- The City will follow its adopted investment/portfolio policy when handling public funds.
- The Financial Administration Department/ Investment Manager will present a quarterly report on investments to the City's Investment Committee.

- Where permitted by law, the City will pool cash from each eligible fund for investment purposes.

Accounting, Auditing & Financial Reporting

- An independent audit will be performed annually, including the issuance of a management letter.
- The City administration will promptly evaluate the audit management letter recommendations, determine the proper actions in response to these recommendations and complete, within established time frames, all actions that correct or otherwise resolve the matters included in the management letter.
- The City will produce financial reports in accordance with Generally Accepted Accounting Principles (GAAP).
- The City Commission will be provided monthly with budget reports comparing actual versus budgeted revenue and expense activity.
- The City will annually seek the Certificate of Achievement for Excellence in Financial Reporting award offered by the Government Finance Officers Association (GFOA).
- The City will maintain the highest level of accounting practices consistent with generally accepted accounting principles (GAAP) promulgated by the Government Accounting Standards Board (GASB).

Capital Improvement Plan Policies

- The City will adopt the first year of a multi-year plan for capital improvements, update it annually and make every attempt to complete all capital improvements in accordance with the plan.
- The City will coordinate the development of the CIP budget with the development of the operating budget to ensure future operating expenditures and revenues associated with new capital improvement will be projected and incorporated into the current and future operating budgets.
- The City will determine the least costly financing method available for all new capital improvement projects.
- All projects in the Comprehensive Improvement Element (CIE) of the City's Comprehensive Plan will be included in the Capital Improvement Plan.
- The Capital Improvement Plan Committee will review and evaluate each proposed and ongoing project, based on criteria established by the City Commission, prior to any project being included in the CIP.
- The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs.

Financial Structure-Budgeted Funds by Name and Account Group

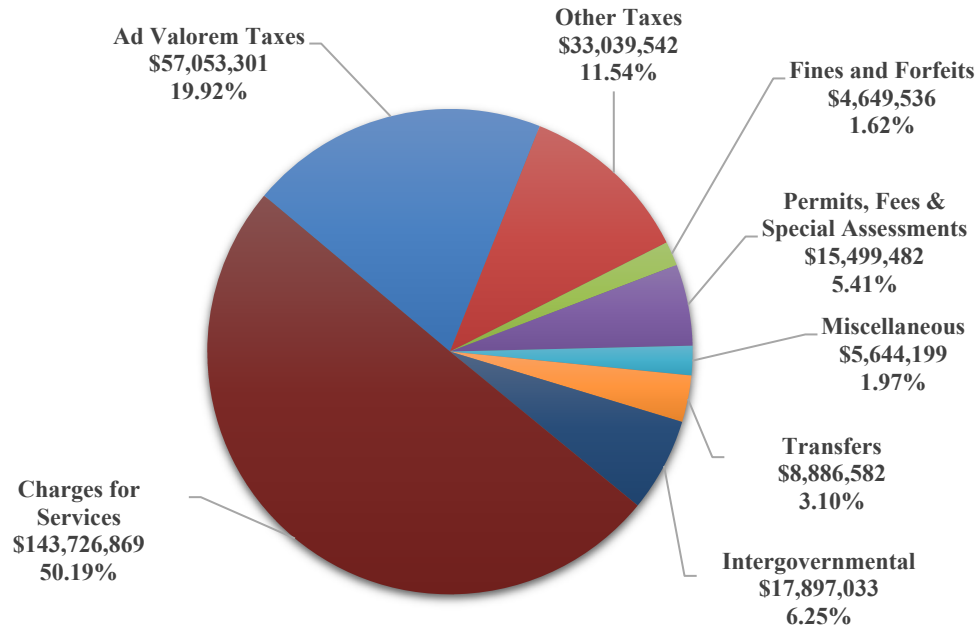
Fund Name (Alphabetical)	Governmental Funds			Business-Type Funds		Fiduciary Fund
	General Fund	Special Revenue Funds	Debt Service Funds	Enterprise Funds	Internal Service Funds	Trust Funds
2009 Build America Bond Fund			Non-Major			
2015 G.O. Bond Fund			Non-Major			
2016 Golden Gate Refunding G.O. Bond Fund			Non-Major			
2020 Sales Tax Refunding Revenue Bond Fund			Non-Major			
Building Services Fund		Major				
Citizens with Disabilities Fund		Non-Major				
Community Redevelopment Agency		Component Unit				
Defined Contribution Plan General Employees Fund						Non-Major
Development Application System Fund		Non-Major				
Downtown Improvement District		Component Unit				
Economic Development Fund		Non-Major				
Equipment Replacement Fund					Non-Major	
Gas Tax Fund		Non-Major				
General & Fleet Liability Self Insurance Fund					Non-Major	
General Fund	Major					
Glen Oaks Special Assessment Fund			Non-Major			
Golden Gate Point Special District		Component Unit				
Group Medical & Dental Self Insurance Fund					Non-Major	
Information Technology Fund					Non-Major	
Law Enforcement Death Benefit Self Insurance Fund					Non-Major	
Law Enforcement Liability Insurance fund					Non-Major	
Life & Long Term Disability Insurance Fund					Non-Major	
Local Option Fuel Tax Fund (LOFT)		Non-Major				
Multi-Modal Transportation Impact Fee Fund		Non-Major				
Other Post Employment Benefits Trust Fund						Non-Major
Parking Management Fund				Major		
Penny Sales Tax (1989-1999) Fund		Major				
Penny Sales Tax (1999-2009) Fund		Major				
Penny Sales Tax (2009-2024) Fund		Major				
Penny Sales Tax (2024-2039) Fund		Major				
Public Art Fund		Non-Major				
Sewer Revenue Fund				Major		
Solid Waste Management Fund				Major		
St Armand Paid Parking Area Fund				Non-Major		
St Armands Paid Parking Debt Service 2017A Fund				Non-Major		
St Armands Paid Parking Debt Service 2017B Fund				Non-Major		
Stadium & Other Grant Fund		Non-Major				
The Bay Tax Incremental Financing		Major				
Tourist Development Tax Fund		Major				
Tree Replacement Fund		Non-Major				
Van Wezel Equipment Surcharge Fund				Non-Major		
Van Wezel Performing Arts Hall Fund				Major		
Vehicle & Equipment Maintenance					Non-Major	
Water and Sewer General Reserve Fund				Major		
Water and Sewer Interest & Sinking Fund				Major		
Water and Sewer Renewal Replacement Fund				Major		
Water Revenue Fund				Major		
Workers' Compensation Self Insurance Fund					Non-Major	
BASIS OF ACCOUNTING	Modified Accrual	Modified Accrual	Modified Accrual	Accrual	Accrual	Accrual
BASIS OF BUDGETING	Modified Accrual	Modified Accrual	Modified Accrual	Accrual	Accrual	Accrual



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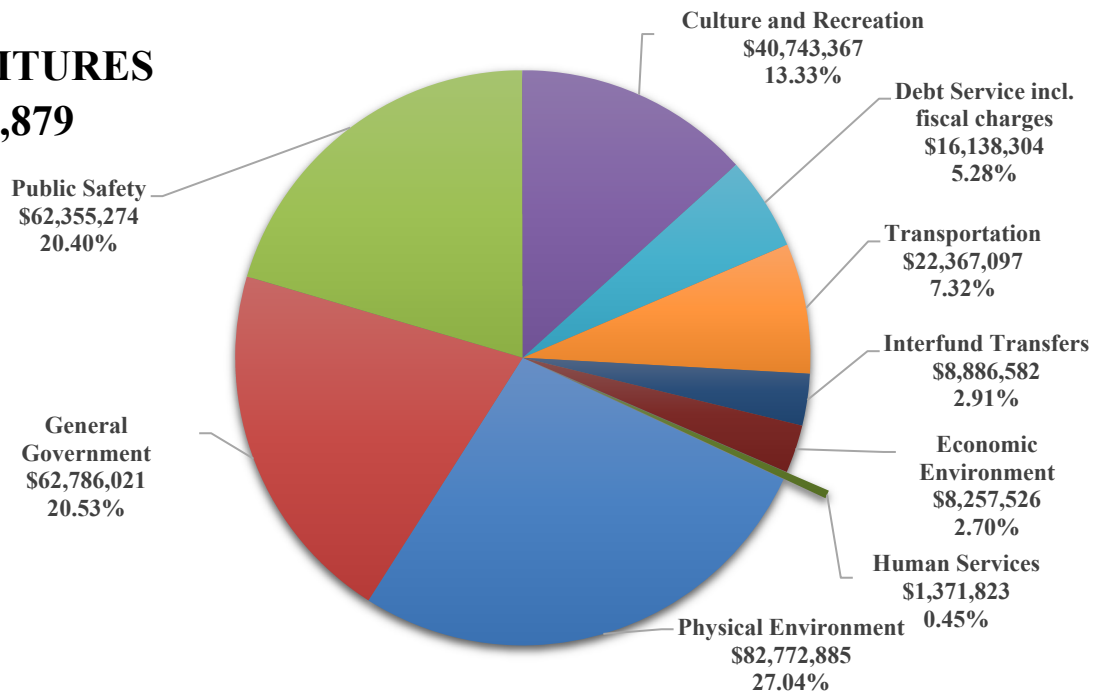
SUMMARY OF ALL FUNDS

REVENUES \$286,396,544



The above chart demonstrates revenues by major source as a percentage of total revenues on a Citywide basis. Ad Valorem Taxes represent only 19.92% of total revenues, whereas Charges for Services account for a little more than half at 50.19% of total revenues.

EXPENDITURES \$305,678,879



The above chart presents expenditures by major function as a percentage of total expenditures on a Citywide basis. Two of the largest functional areas are public safety and physical environment which account for 20.40% and 27.04%, respectively, of total expenditures. This exhibits the City Commission's commitment to providing public safety and maintaining the physical environment mainly through programs in Solid Waste Management, Water/Wastewater Utilities.



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Fund Structure by Department/Program and Function

Department/Program	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Trust Funds
Bobby Jones Golf Complex			Culture & Recreation		
Building Services		Public Safety			
The Bay Tax Incremental Financing		Culture & Recreation			
City Attorney	General Government				
City Auditor and Clerk	General Government				
City Commission	General Government				
Citizens with Disabilities		Human Services			
City Manager's Office	General Government				
Code Compliance	Public Safety				
Community Redevelopment		Economic Environment			
Defined Contribution Plan Admin.					General Government
Development Applications		Economic Environment			
Downtown Improvement District		Economic Environment			
Development Services	General Government				
Economic Development		Economic Environment			
Engineering Services	Physical Environment				
Equipment Replacement				General Government Physical Environment Culture & Recreation Transportation Public Safety	
Facilities Management	General Government				
Financial Administration	General Government				
Golden Gate Pt Spec. Imp. District		Economic Environment			
Governmental Affairs	General Government				
Homelessness Response	Human Services				
Housing & Community Develop.		Economic Environment			
		General Government			
Human Resources	General Government				
Information Technology				General Government	
Communications	General Government				
Other Post Employment Benefits					General Government
Parking Management			Transportation		
Non-Park Maintenance	Physical Environment	Physical Environment			
Parks & Recreation	Culture & Recreation				
Planning Department	General Government	Public Safety			
Police Department	Public Safety	Public Safety			
Public Art		Culture & Recreation			
Risk Management				General Government	
Solid Waste Management			Physical Environment		
Special Events	General Government				
St. Armands Paid Parking Area			Transportation		
Street & Highway Maintenance	Transportation	Transportation			
Unclassified	General Government				
Van Wezel Performing Arts Hall			Culture & Recreation		
Fleet Services				General Government	
Water & Sewer Utilities			Physical Environment		
BASIS OF ACCOUNTING	Modified Accrual	Modified Accrual	Accrual	Accrual	Accrual
BASIS OF BUDGETING	Modified Accrual	Modified Accrual	Accrual	Accrual	Accrual

SUMMARY OF ALL FUNDS
COMBINING BUDGET STATEMENT

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	ENTERPRISE FUNDS
BEGINNING FUND BALANCE	\$33,437,527	\$23,381,486	\$2,653,650	\$ 52,785,072
REVENUES				
Taxes	64,842,951	22,441,892	2,808,000	-
Permits, Fees & Spec. Assessments	8,842,623	6,386,000	10,859	260,000
Intergovernmental	11,340,621	6,281,114	-	275,298
Charges for services	10,848,206	1,050,000	-	101,208,575
Fines and forfeits	2,839,000	18,036	-	1,792,500
Miscellaneous	1,867,370	712,008	-	1,943,467
Interfund transfers	1,654,588	-	5,203,823	2,028,171
TOTAL REVENUES/RESOURCES	102,235,359	36,889,050	8,022,682	107,508,011
Estimated Funds Available	135,672,886	60,270,536	10,676,332	160,293,082
EXPENDITURES				
General government	24,446,654	1,890,820	-	-
Public safety	53,368,552	8,398,311	-	-
Physical environment	3,028,419	2,103,000	-	77,526,466
Transportation	10,202,869	6,936,076	-	5,193,152
Economic environment	-	8,257,526	-	-
Human services	1,106,030	265,793	-	-
Culture and recreation	12,194,225	6,326,988	-	21,838,154
Debt service	-	-	7,998,462	8,139,842
Interfund transfers	2,614,857	5,682,006	-	589,719
TOTAL EXPENDITURES	106,961,606	39,860,520	7,998,462	113,287,333
ENDING FUND BALANCE	\$28,711,280	\$20,410,016	\$2,677,870	\$ 47,005,750

Note: Changes to all Fund Balances are discussed in the Budget Overview section of this Financial Plan.

SUMMARY OF ALL FUNDS
COMBINING BUDGET STATEMENT (continued)

	INTERNAL SERVICE FUNDS	TRUST FUNDS	Totals		
			2024-25 BUDGET	2023-24 BUDGET	2022-23 ACTUAL
BEGINNING FUND BALANCE	\$ 15,906,693	\$ 50,071,368	\$ 178,235,796	\$ 154,001,636	\$ 235,010,622
REVENUES					
Taxes	-	-	90,092,843	83,052,259	78,150,993
Permits, Fees & Spec. Assessments	-	-	15,499,482	14,584,935	15,377,204
Intergovernmental	-	-	17,897,033	27,010,389	28,351,370
Charges for services	27,739,435	2,880,653	143,726,869	129,962,265	119,159,133
Fines and forfeits	-	-	4,649,536	4,233,336	3,434,894
Miscellaneous	633,594	487,760	5,644,199	5,704,146	21,935,326
Interfund transfers	-	-	8,886,582	9,576,223	8,639,303
TOTAL REVENUES	28,373,029	3,368,413	286,396,544	274,123,553	275,048,222
Estimated Funds Available	44,279,722	53,439,781	464,632,339	428,125,189	510,058,845
EXPENDITURES					
General government	28,782,481	7,666,066	62,786,021	62,027,431	58,580,886
Public safety	588,411	-	62,355,274	59,217,465	53,863,348
Physical environment	115,000	-	82,772,885	67,933,943	50,362,468
Transportation	35,000	-	22,367,097	20,421,844	14,426,009
Economic environment	-	-	8,257,526	15,337,677	11,409,994
Human services	-	-	1,371,823	1,128,124	1,079,871
Culture and recreation	384,000	-	40,743,367	34,935,736	27,971,285
Debt service	-	-	16,138,304	16,135,070	14,730,121
Interfund transfers	-	-	8,886,582	9,576,223	8,639,303
TOTAL EXPENDITURE	29,904,892	7,666,066	305,678,879	286,713,513	241,063,284
ENDING FUND BALANCE	\$ 14,374,830	\$ 45,773,715	\$ 158,953,461	\$ 141,411,676	\$ 268,995,560

**SPECIAL REVENUE FUNDS
COMBINING BUDGET STATEMENT**

	The Bay Tax Incremental Financing	Golden Gate Point Streetscape District	Downtown Improvement District	Building Services
BEGINNING FUND BALANCE	\$ 6,497,673	\$ 299,886	\$ 301,540	\$ 7,247,896
REVENUES				
Ad valorem tax-City	2,904,116	236,092	951,503	-
Tourist development tax	-	-	-	-
Gas tax	-	-	-	-
Penny sales tax	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	5,726,000
Entitlement funds	-	-	-	-
Grants	-	-	-	-
Contributions-County TIF	1,031,000	-	-	-
Charges for services	-	-	-	110,000
Fines	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	3,935,116	236,092	951,503	5,836,000
Available Funds	10,432,789	535,978	1,253,043	13,083,896
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	6,883,311
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	225,014	1,017,176	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Interfund transfers out	2,085,050	-	-	-
Total Expenditures	2,085,050	225,014	1,017,176	6,883,311
ENDING FUND BALANCE	\$ 8,347,739	\$ 310,964	\$ 235,867	\$ 6,200,585

Note: Changes to all Fund Balances are discussed in the Budget Overview section of this Financial Plan.

SPECIAL REVENUE FUNDS
COMBINING BUDGET STATEMENT (continued)

	Development Application System	Penny Sales Tax	Housing & Community Development	Multi-Modal Transportation Impact Fee	Gas Tax
BEGINNING FUND					
BALANCE	\$ 1,232,528	\$ 1,699,797	\$ 819,706	\$ 21,414	\$ 322,900
REVENUES					
Ad valorem tax-City	-	-	-	-	-
Tourist development tax	-	-	-	-	-
Gas tax	-	-	-	-	1,700,000
Penny sales tax	-	12,787,500	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	600,000	-
Entitlement funds Grants	-	-	4,735,110	-	-
Contributions-CountyTIF	-	-	-	-	-
Charges for services	940,000	-	-	-	-
Fines	-	-	-	-	-
Miscellaneous	-	-	575,180	-	-
Total Revenues	940,000	12,787,500	5,310,290	600,000	1,700,000
Available Funds	2,172,528	14,487,297	6,129,996	621,414	2,022,900
EXPENDITURES					
General government	-	919,000	933,363	-	-
Public safety	-	1,500,000	-	-	-
Physical environment	-	1,438,000	-	-	-
Transportation	-	4,816,000	-	180,324	839,752
Economic environment	472,200	50,000	4,376,927	-	-
Human services	-	225,000	-	-	-
Culture and Recreation	-	3,376,000	-	-	-
Interfund transfers out	500,000	1,442,364	-	-	1,123,688
Total Expenditures	972,200	13,766,364	5,310,290	180,324	1,963,440
ENDING FUND					
BALANCE	<u>\$ 1,200,328</u>	<u>\$ 720,933</u>	<u>\$ 819,706</u>	<u>\$ 441,090</u>	<u>\$ 59,460</u>

SPECIAL REVENUE FUNDS
COMBINING BUDGET STATEMENT (continued)

	<u>\$0.05 Local Option Fuel Tax</u>	<u>Community Redevelopment Agency</u>	<u>Economic Development</u>	<u>Tourist Development</u>	<u>Citizens with Disabilities</u>
BEGINNING FUND					
BALANCE	\$ 435,358	\$ 903,680	\$ 126,246	\$ 275,654	\$ 37,470
REVENUES					
Ad valorem tax-City	-	486,681	-	-	-
Tourist development tax	-	-	-	1,371,000	-
Gas tax	1,060,000	-	-	-	-
Penny sales tax	-	-	-	-	-
Other taxes	-	-	945,000	-	-
Licenses and permits	-	-	-	-	-
Entitlement funds Grants	-	-	-	-	-
Contributions-CountyTIF	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines	-	-	-	-	18,036
Miscellaneous	-	136,828	-	-	-
Total Revenues	<u>1,060,000</u>	<u>623,509</u>	<u>945,000</u>	<u>1,371,000</u>	<u>18,036</u>
Available Funds	<u>1,495,358</u>	<u>1,527,189</u>	<u>1,071,246</u>	<u>1,646,654</u>	<u>55,506</u>
EXPENDITURES					
General government	-	18,457	20,000	-	-
Public safety	-	-	-	-	-
Physical environment	-	-	-	-	-
Transportation	1,100,000	-	-	-	-
Economic environment	-	1,193,500	922,709	-	-
Human services	-	-	-	-	40,793
Culture and Recreation	-	-	-	1,375,693	-
Interfund transfers out	-	30,900	-	-	-
Total Expenditures	<u>1,100,000</u>	<u>1,242,857</u>	<u>942,709</u>	<u>1,375,693</u>	<u>40,793</u>
ENDING FUND					
BALANCE	<u><u>\$ 395,358</u></u>	<u><u>\$ 284,332</u></u>	<u><u>\$ 128,537</u></u>	<u><u>\$ 270,961</u></u>	<u><u>\$ 14,713</u></u>

Note: Changes to all Fund Balances are discussed in the Budget Overview section of this Financial Plan.

SPECIAL REVENUE FUNDS
COMBINING BUDGET STATEMENT (continued)

	Totals					
	Public Art	Stadium Grant	Tree Replacement	2024-25 BUDGET	2023-24 BUDGET	2022-23 ACTUAL
BEGINNING FUND BALANCE	\$2,411,056	\$ 1,736	\$ 746,946	\$23,381,486	\$20,254,376	\$61,177,788
REVENUES						
Ad valorem tax-City	-	-	-	4,578,392	3,700,120	3,300,195
Tourist development tax	-	-	-	1,371,000	322,250	191,838
Gas tax	-	-	-	2,760,000	2,759,300	2,723,601
Penny sales tax	-	-	-	12,787,500	12,940,968	12,850,555
Other taxes	-	-	-	945,000	945,436	912,194
Licenses and permits	-	-	60,000	6,386,000	6,496,000	7,102,228
Entitlement funds Grants	-	515,004	-	4,735,110	11,892,198	8,078,680
Contributions-CountyTIF	-	-	-	515,004	500,004	649,742
Charges for services	-	-	-	1,031,000	3,269,320	826,476
Fines	-	-	-	1,050,000	950,000	1,021,594
Miscellaneous	-	-	-	18,036	18,036	23,044
	-	-	-	712,008	216,582	6,842,377
Total Revenues	-	515,004	60,000	36,889,050	44,010,214	44,522,524
Available Funds	2,411,056	516,740	806,946	60,270,536	64,264,590	105,700,312
EXPENDITURES						
General government	-	-	-	1,890,820	5,089,063	1,801,914
Public safety	-	15,000	-	8,398,311	8,391,116	7,295,588
Physical environment	-	-	665,000	2,103,000	2,666,704	92,805
Transportation	-	-	-	6,936,076	8,460,000	3,473,466
Economic environment	-	-	-	8,257,526	15,337,677	11,409,994
Human services	-	-	-	265,793	57,254	33,472
Culture and Recreation	1,575,295	-	-	6,326,988	808,619	4,853,231
Interfund transfers out	-	500,004	-	5,682,006	5,677,568	3,691,065
Total Expenditures	1,575,295	515,004	665,000	39,860,520	46,488,001	32,651,534
ENDING FUND BALANCE	\$ 835,761	\$ 1,736	\$ 141,946	\$20,410,016	\$17,776,589	\$73,048,777

**GENERAL DEBT SERVICE FUNDS
COMBINING BUDGET STATEMENT**

	Self-Funded Debt			Debt Funded from other Sources	
	2015 General Obligation	2016 Golden Gate Streetscape	Glen Oaks Assessment Debt	2022 One Stop Shop Loan	2020 Sales Tax Refunding
BEGINNING FUND BALANCE	\$ 695,687	\$ 239,375	\$ 5,889	\$ 1,046,720	\$ 629,487
REVENUES					
Ad Valorem Taxes	2,540,000	268,000	-	-	-
Bond Proceeds	-	-	-	-	-
Special Assessments	-	-	10,859	-	-
Interest Income	-	-	-	-	-
Transfers in	-	-	-	1,176,405	500,004
Total Revenue	2,540,000	268,000	10,859	1,176,405	500,004
Estimated Funds Available	3,235,687	507,375	16,748	2,223,125	1,129,491
EXPENDITURES					
Principal Payments	1,600,000	240,000	8,072	935,000	394,000
Interest Payments	937,344	20,621	2,788	240,266	101,789
Fiscal Charges	3,000	3,000	-	-	3,000
Total Expenditures	2,540,344	263,621	10,860	1,175,266	498,789
ENDING FUND BALANCE	\$ 695,343	\$ 243,754	\$ 5,888	\$ 1,047,859	\$ 630,702

GENERAL DEBT SERVICE FUNDS
COMBINING BUDGET STATEMENT (Continued)

	Debt Funded from other Sources		Totals		
	2009 Build America	2023 The Bay Improvements	2024-25 BUDGET	2023-24 BUDGET	2022-23 ACTUAL
BEGINNING FUND BALANCE	\$ 34,934	\$ 1,558	\$2,653,650	\$ 1,473,579	\$ 1,488,276
REVENUES					
Ad Valorem Taxes	-	-	2,808,000	2,816,000	2,820,250
Bond Proceeds	-	-	-	-	-
Special Assessments	-	-	10,859	10,970	7,420
Interest Income	-	-	-	-	68,445
Transfers in	1,442,364	2,085,050	5,203,823	5,182,217	3,072,473
Total Revenue	1,442,364	2,085,050	8,022,682	8,009,187	5,968,588
Estimated Funds Available	1,477,298	2,086,608	10,676,332	9,482,766	7,456,863
EXPENDITURES					
Principal Payments	1,414,927	-	4,591,999	4,398,087	3,325,712
Interest Payments	26,605	2,062,050	3,391,463	3,557,829	1,996,006
Fiscal Charges	3,000	3,000	15,000	15,000	156,466
Total Expenditures	1,444,532	2,065,050	7,998,462	7,970,916	5,478,183
ENDING FUND BALANCE	\$ 32,766	\$ 21,558	\$2,677,870	\$ 1,511,850	\$ 1,978,680

ENTERPRISE FUNDS COMBINING BUDGET STATEMENT

	Water & Sewer Utilities	Bobby Jones Golf Course	Van Wezel Performing Arts Hall	Van Wezel Surcharge Fund	Solid Waste Management
BEGINNING					
FUND BALANCE	\$36,913,706	\$ 468,486	\$10,514,674	\$ (19,334)	\$ 3,673,610
REVENUES					
Special Assessments	-	-	-	-	-
Charges for service	58,958,848	3,995,946	16,714,617	494,850	16,387,314
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	-	-	275,298	-	-
Miscellaneous/Other	146,000	130,500	612,226	10,000	984,741
Interfund transfers	-	1,650,000	-	378,171	-
Total Revenues	59,104,848	5,776,446	17,602,141	883,021	17,372,055
Estimated Funds Available	96,018,554	6,244,932	28,116,815	863,687	21,045,665
EXPENDITURES					
Physical environment	59,935,327	-	-	-	17,591,139
Culture and recreation	-	3,036,669	17,962,801	838,684	-
Transportation	-	-	-	-	-
Debt service	5,321,841	1,624,720	-	-	-
Interfund transfer	211,548	-	378,171	-	-
Total Expenditures	65,468,716	4,661,389	18,340,972	838,684	17,591,139
ENDING					
FUND BALANCE	\$30,549,838	\$ 1,583,543	\$ 9,775,843	\$ 25,003	\$ 3,454,526

Note: Changes to all Fund Balances are discussed in the Budget Overview section of this Financial Plan

ENTERPRISE FUNDS
COMBINING BUDGET STATEMENT (continued)

			Totals		
	Parking Management	St Armand's Paid Parking Area	2024-25 BUDGET	2023-24 BUDGET	2022-23 ACTUAL
BEGINNING					
FUND BALANCE	\$ 1,067,828	\$ 166,102	\$ 52,785,072	\$37,524,721	\$70,786,480
REVENUES					
Special Assessments	-	260,000	260,000	260,000	259,812
Charges for service	2,663,000	1,994,000	101,208,575	90,553,697	84,718,099
Fines and Forfeitures	1,792,500	-	1,792,500	1,324,500	1,620,915
Intergovernmental	-	-	275,298	207,406	679,196
Miscellaneous/Other	60,000	-	1,943,467	2,278,209	3,754,604
Interfund transfers	-	-	2,028,171	2,782,000	2,940,000
Total Revenues	4,515,500	2,254,000	107,508,011	97,405,812	93,972,625
Estimated Funds Available	5,583,328	2,420,102	160,293,083	134,930,533	164,759,105
EXPENDITURES					
Physical environment	-	-	77,526,466	61,799,708	47,709,615
Culture and recreation	-	-	21,838,154	22,620,669	13,103,506
Transportation	4,210,970	982,182	5,193,152	4,454,960	3,974,041
Debt service	78,000	1,115,281	8,139,842	8,164,154	9,251,938
Interfund transfer	-	-	589,719	861,798	-
Total Expenditures	4,288,970	2,097,463	113,287,333	97,901,289	74,039,100
ENDING					
FUND BALANCE	\$ 1,294,358	\$ 322,639	\$ 47,005,750	\$37,029,244	\$90,720,005

INTERNAL SERVICE FUNDS COMBINING BUDGET STATEMENT

	<u>Fleet Services</u>	<u>Information Technology</u>	<u>Equipment Replacement</u>
BEGINNING FUND BALANCE	<u>\$ 947,857</u>	<u>\$ 286,396</u>	<u>\$ 7,093,248</u>
REVENUES			
Charges for Services	5,765,135	5,754,270	1,720,336
Miscellaneous	<u>60,200</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>5,825,335</u>	<u>5,754,270</u>	<u>1,720,336</u>
Estimated Funds Available	<u>6,773,192</u>	<u>6,040,666</u>	<u>8,813,584</u>
EXPENDITURES			
General Government	5,689,567	5,874,668	186,651
Public Safety	-	-	358,000
Physical Environment	-	-	115,000
Transportation	-	-	35,000
Culture and Recreation	-	-	384,000
Interfund Transfer	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>5,689,567</u>	<u>5,874,668</u>	<u>1,078,651</u>
ENDING FUND BALANCE	<u><u>\$ 1,083,625</u></u>	<u><u>\$ 165,998</u></u>	<u><u>\$ 7,734,933</u></u>

Note: Changes to all Fund Balances are discussed in the Budget Overview section

INTERNAL SERVICE FUNDS
COMBINING BUDGET STATEMENT (Continued)

		Totals		
	Insurance Coverage	2024-25 BUDGET	2023-24 BUDGET	2022-23 ACTUAL
BEGINNING FUND BALANCE	\$ 7,579,192	\$ 15,906,693	\$ 15,864,285	\$ 18,959,450
REVENUES				
Charges for Services	14,499,694	27,739,435	23,535,776	21,736,423
Miscellaneous	573,394	633,594	260,759	1,583,654
Total Revenue	15,073,088	28,373,029	23,796,535	23,320,077
Estimated Funds Availa	22,652,280	44,279,722	39,660,820	42,279,527
EXPENDITURES				
General Government	17,031,595	28,782,481	23,222,212	25,735,525
Public Safety	230,411	588,411	566,246	147,813
Physical Environment	-	115,000	60,000	98,227
Transportation	-	35,000	-	245,644
Culture and Recreation	-	384,000	93,000	124,484
Interfund Transfer	-	-	10,554	-
Total Expenditures	17,262,006	29,904,892	23,952,012	26,351,694
ENDING FUND BALANCE	\$ 5,390,274	\$ 14,374,830	\$ 15,708,808	\$ 15,927,833

TRUST FUNDS

COMBINING BUDGET STATEMENT

				Totals	
	Other Post	Defined			
	Employment	Contribution			
	Benefits Trust	Plan - General	2024-25	2023-24	2022-23
		Employees	BUDGET	BUDGET	ACTUAL
BEGINNING					
FUND BALANCE	\$ 50,028,392	\$ 42,976	\$50,071,368	\$47,019,139	\$50,435,939
REVENUES					
Charges for Services	2,880,653	-	2,880,653	3,748,319	3,023,119
Other Miscellaneous	407,760	80,000	487,760	500,000	5,746,493
Total Revenue	3,288,413	80,000	3,368,413	4,248,319	8,769,612
Estimated Funds Available	53,316,805	122,976	53,439,781	51,267,458	59,205,551
EXPENDITURES					
General Government	7,592,373	73,693	7,666,066	7,933,279	6,150,329
Total Expenditures	7,592,373	73,693	7,666,066	7,933,279	6,150,329
ENDING FUND BALANCE	\$ 45,724,432	\$ 49,283	\$45,773,715	\$43,334,179	\$53,055,222

Note: Changes to all Fund Balances are discussed in the Budget Overview section of this Financial Plan.

PERSONNEL SUMMARY - All Funds

Multi-Year Funded Personnel Position Summary - 10 Year Recap

					(1) Restated	(2) Restated	(3) Restated			
<u>General Fund</u>	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
City Manager's Office	4.7	4.7	4.8	6.0	6.3	4.3	5.3	6.0	3.0	3.3
Commission Office	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.3
Governmental Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	11.0	11.3
Communications	1.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0
Human Resources	7.0	8.0	8.0	10.0	10.5	9.5	10.5	11.0	10.0	11.0
Financial Administration	19.0	20.0	19.7	18.7	20.7	21.7	20.7	22.7	15.7	16.7
Planning	3.0	3.0	19.0	18.0	18.2	17.2	14.2	12.0	12.5	12.5
Housing/Comm Dev	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.1
Development Services	27.4	30.6	13.7	14.7	15.5	26.0	27.9	28.6	33.1	34.1
Non-Park Maintenance	16.0	16.0	17.0	17.0	17.3	16.3	18.3	17.3	17.3	17.0
Street & Highway Maint	18.4	18.4	19.0	19.0	19.2	18.2	20.5	25.5	25.5	28.8
Engineering Services	6.3	6.3	13.7	13.7	14.7	13.7	12.9	16.9	16.9	17.9
Facilities Management	6.0	7.0	11.0	11.0	11.0	0.0	0.0	0.0	0.0	0.0
City Auditor and Clerk	17.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Police-Uniform	160.0	162.0	169.0	173.0	179.0	180.0	190.0	190.0	190.0	190.0
Police-General	48.0	49.0	49.0	50.0	52.0	54.0	55.0	58.0	58.0	63.0
Homelessness Response	1.0	1.0	3.0	3.0	3.1	3.1	3.1	3.0	3.0	3.0
Special Events	2.0	2.0	2.3	2.3	2.5	0.5	2.5	4.0	4.0	4.0
Parks and Recreation	21.6	29.6	32.2	46.0	64.2	61.7	67.2	67.7	69.7	72.1
Total General Fund	359.3	380.5	404.3	425.3	457.1	449.1	471.0	486.7	493.7	510.2
<u>Water & Sewer Funds</u>										
Utilities Office	11.0	11.0	11.3	8.3	8.3	8.3	8.3	8.3	8.3	8.3
Water/Waste Water Admin	8.3	10.3	9.3	20.3	25.0	7.0	10.0	10.0	10.0	10.0
Source of Supply	3.0	4.0	4.0	5.0	4.0	4.0	4.0	4.0	4.0	4.0
Water Treatment	11.5	12.5	12.0	21.0	19.0	17.0	17.0	17.0	17.0	17.0
Distribution System	29.0	31.0	35.0	21.5	21.5	20.5	18.5	18.5	18.5	18.5
Technical Services	13.0	14.0	15.0	19.0	20.0	25.0	25.0	25.0	25.0	25.0
Reliability/Special Proj	0.0	0.0	0.0	0.0	0.0	14.0	12.0	12.0	12.0	12.0
Collection System Lift	28.0	28.0	24.0	15.5	17.5	17.5	19.5	19.5	19.5	19.5
Stations Wastewater	14.0	15.0	15.0	11.0	10.0	10.0	9.0	9.0	9.0	9.0
Treatment Utilities	21.5	21.5	20.0	26.0	17.0	18.0	18.0	18.0	18.0	18.0
Stockroom	1.0	1.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Water & Sew	140.3	148.3	147.6	147.6	142.3	141.3	141.3	141.3	141.3	141.3

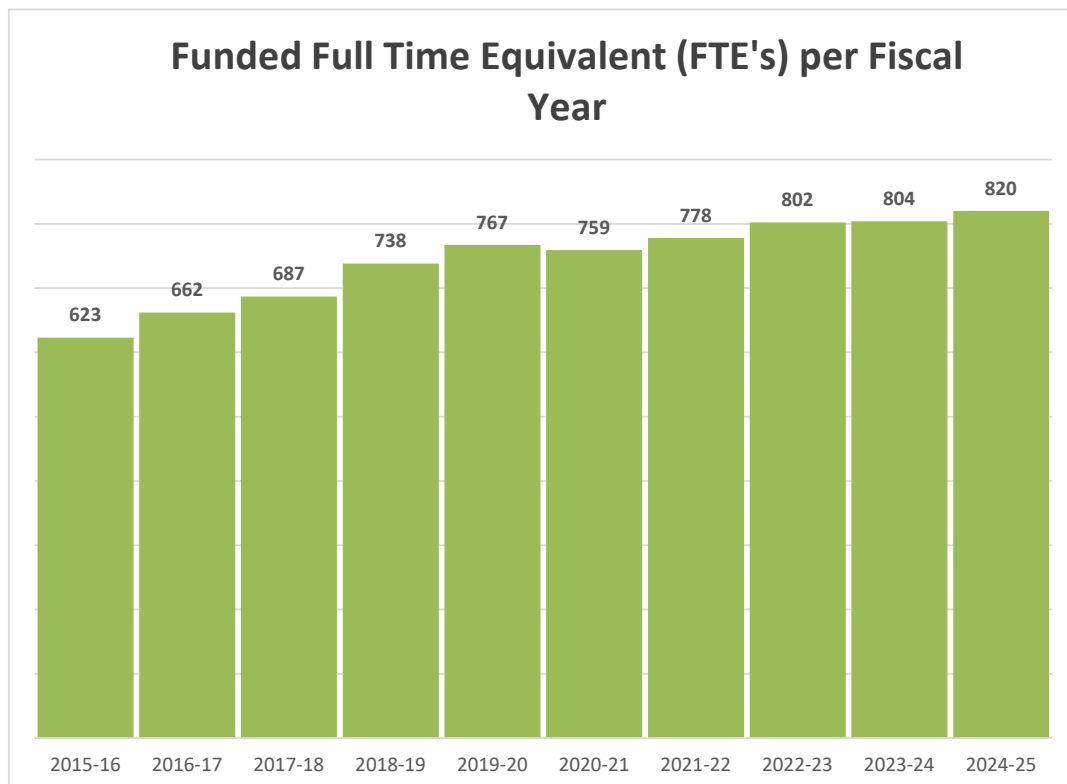
- (1) 2020/21 restated to reflect (2) new positions within the SPD approved by Commissioners on 10/2/2020 for Body Worn Camera positions (4) which were not initially funded have been un-frozen and funded throughout the year via budget amendments.
- (2) 2021/22 budget amendment to authorize (10) police officers approved on 4/1/22. correct position understated in streets/highway Redistributed 1.85 positions from building fund to development services.
- (3) 2023/24 budget amendments authorized two positions for vacation rental compliance and three positions zoning and compliance City Manager's Office and Finance Department transferred 11 positions to the newly created Governmental Affairs Office. Human Resource transferred 1 position to Finance to manage workday issues Citywide.

PERSONNEL SUMMARY - All Funds

Multi-Year Funded Personnel Position Summary Budgeted Positions - 10 Year Recap (continued)

								(1) Restated		
<u>All Other Funds</u>	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Bobby Jones Golf Course	6.8	6.8	6.8	7.0	0.0	0.0	0.0	0.0	0.0	0.0
Van Wezel	16.0	17.0	17.0	19.0	20.0	20.0	20.0	23.0	23.0	24.0
Solid Waste Management	23.3	24.3	24.4	47.4	47.4	47.4	46.9	50.9	50.9	50.9
Street Sweeping	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	2.4	0.0
Municipal Auditoriums	4.0	5.0	4.7	4.7	4.0	3.5	0.0	0.0	0.0	0.0
Parking Management	12.0	14.0	17.0	20.0	22.0	23.0	24.0	24.0	24.0	24.0
Downtown Business District	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.5	0.5	0.5
St Armand's Business District	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.5	0.0	0.0
Fleet Services	7.0	7.0	7.3	7.3	7.3	6.3	6.3	6.3	6.3	6.3
Information Technology	15.0	16.0	16.0	17.0	17.0	17.0	17.0	18.0	18.0	20.0
Housing/Comm Develop	7.0	8.0	8.0	8.0	10.0	10.0	11.0	11.0	6.0	3.9
Building Services	28.1	30.9	33.4	33.4	38.6	40.0	38.2	38.5	38.5	39.0
COPS Sworn Officers	3.0	3.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	123.6	133.4	135.9	165.1	167.6	168.6	165.7	174.0	169.5	168.5
Total City Wide	623.2	662.2	687.8	738.0	767.1	759.0	778.0	802.0	804.5	820.0

(1) 2023-24 Office of Housing and Community Development reduction in staff due to the cancellation of an agreement with Sarasota Co



PERSONNEL SUMMARY - All Funds

Multi-Year Funded Personnel Position Summary

Budgeted Positions - Reconciliation to prior year

Additions (deletions) to the Table of Organization for the City of Sarasota between 2023-24 and 2024-25 resulted in an increase in positions as detailed below:

Restated Beginning Balance FY24	804
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<u>Department</u>	<u>Title</u>	
Governmental Affairs	Administrative Specialist II	1
Finance	Accounts Receivable Specialist	1
Human Resource	Administrative Assistant	1
Streets and Highway	Maintenance Mechanic I	1
Engineering	Environmental Services Engineer	1
Code Compliance	Code Compliance Inspector	1
Parks and Recreation	Arborist II	1
Parks and Recreation	Building Maintenance Technician III	1
Parks and Recreation	Administrative Specialist I	1
Police	Crime Analyst	4
Police	Body Worn Camera Specialist	1
Van Wezel	Education Associate	1
Information Technology	Applications Support Administrator	1
Information Technology	Computer Support Specialist I	1
OHCD	Accounts Payable/Receivable Spec.	-1
Ending Balance		<u>820</u>

Funded Position Detail by Fund and Department FY 2024-25

GENERAL FUND			
<u>CITY MANAGER'S OFFICE</u>		<u>HUMAN RESOURCES</u>	
Administrator, Independent Police Panels	1.00	ADA Coordinator	1.00
City Manager	1.00	Administrative Assistant	1.00
Administrative Specialist II	0.33	Administrative Specialist I	1.00
Executive Assistant	1.00	Director, Human Resources	1.00
Total	3.33	General Manager, Human Resources	1.00
		Human Resource Coordinator	1.00
<u>COMMISSION (SUPPORT)</u>		Coordinator, Recruiting	1.00
Administrative Specialist II	0.33	Human Resource Specialist I	1.00
Executive Assistant	1.00	Mgr. Risk Management	1.00
Total	1.33	Risk Management Analyst	1.00
		Sr. Human Resource Generalist	1.00
		Total	11.00
<u>COMMUNICATIONS</u>		<u>DEVELOPMENT SERVICES</u>	
General Manager, Communications	1.00	Administrative Assistant	1.00
Communications Specialist	1.00	Senior Administrative Coordinator	0.50
Media Liaison	1.00	Administrative Specialist III	1.00
Total	3.00	Coordinator, Department Budget	0.20
		Arborist Ordinance Compliance	1.00
<u>FINANCIAL ADMINISTRATION</u>		Supervisor, Vacation Rental Compliance	1.00
Administrative Assistant	1.00	Arborist Technician Ordinance Compliance	1.00
Manager, Workday Data	1.00	Sr. Arborist Ordinance Compliance	1.00
Treasury Accountant	1.00	Vacation Rental Compliance Specialist	1.00
Director, Finance	0.70	Code Compliance Inspector	3.00
Financial Accountant	3.00	Code Compliance Specialist	1.50
General Manager, Finance	1.00	Coordinator, Code Compliance	0.50
Manager, Accounting & Payroll Systems	1.00	Development Review Planner	1.00
Manager, Budget	1.00	Development Review Senior Planner	0.80
Accounts Payable Specialist	1.00	Director, Development Svc	0.25
Accounts Receivable Specialist	1.00	Flood Zone Specialist	0.20
Payables Administrator II	1.00	General Manager-Development Svcs	0.80
Payroll Administrator I	1.00	Local Business Tax Receipt Specialist	1.00
Payroll Administrator II	1.00	Mgr., Code Compliance	0.50
Sr Budget Analyst	1.00	Mgr., Development Services	0.80
Senior Financial Accountant	1.00	Sr. Planning Technician	1.00
Total	16.70	Sr. Zoning Analyst	2.00
		Zoning Analyst	2.00
		Total	23.05
<u>GOVERNMENTAL AFFAIRS</u>		<u>ENGINEERING</u>	
Administrative Specialist II	0.34	Accountant II	1.00
Coordinator, Marketing and Outreach	1.00	Assistant City Engineer	1.00
Director, Governmental Affairs	1.00	Capital Projects Engineer, PE	1.00
Coordinator, Grants	1.00	Capital Projects Manager	1.00
General Manager, Purchasing	1.00	Chief Transportation Planner	1.00
Procurement Specialist II	1.00	City Engineer	1.00
Procurement Specialist III	1.00	Coordinator, Capital Projects	3.00
Professional Buyer	3.00	Director, Public Works	0.33
Sr Professional Buyer	1.00	Engineering Technician II	2.50
Asst GM Purchasing	1.00	Engineering Technician III	4.00
Total	11.34	Environmental Services Engineer	1.00
		General Mgr.-Public Services	0.10
		Senior Transportation Planner	1.00
		Total	17.93

Funded Position Detail by Fund and Department FY 2024-25

GENERAL FUND (Continued)			
<u>POLICE - GENERAL</u>		<u>CITY AUDITOR AND CLERK</u>	
Accounting Specialist	1.00	Administrative Assistant	1.00
Accounts Receivable/Payable Specialist	1.00	Administrative Specialist III	1.00
Administrative Assistant	4.00	City Auditor & Clerk	1.00
Administrative Specialist I	1.00	Commission Reporter	1.00
Administrative Specialist III	1.00	Coordinator, Commission Reporter	1.00
Administrative Specialist III	2.00	Deputy City Auditor & Clerk	1.00
Civilian Police Investigator	1.00	Coordinator, Public Records	1.00
Computer Support Specialist II	1.00	Development Applications Coordinator	1.00
Communication Specialist	1.00	Manager, City Records	1.00
Coordinator, Civilian Volunteer, contracted	1.00	Mgr. Internal Audit	1.00
Coordinator, Department Budget	1.00	Mgr. Public Broadcasting	1.00
Coordinator, Special Events	1.00	Pension Plan Administrator	1.00
Crime Analyst	5.00	Pension Specialist	1.00
Crime Scene Investigator	5.00	Public Broadcasting Coordinator	1.00
Digital Forensic Specialist	1.00	Records Specialist II	1.00
Emergency Manager	1.00	Sr. Internal Auditor	2.00
FCIC Computer Specialist	1.00	Sr. Pension Accountant	1.00
Maintenance Technician I	1.00	Sr. Pension Analyst	1.00
Maintenance Technician III	1.00	Sr. Records Specialist	1.00
Manager, Accreditation	1.00	Total	20.00
Manager, Criminalistics	1.00		
Manager, Department Finance	1.00		
Manager, Information Technology SPD	1.00		
Manager, Property & Evidence	1.00		
Network Analyst	1.00		
Public Information Officer, Supervisor	1.00	<u>HOMELESSNESS RESPONSE</u>	
Payroll Specialist II	1.00	Case Manager	2.00
Program Manager, Body Worn Cameras	1.00	Coordinator of Homelessness Response	1.00
Program Specialist, Body Worn Cameras	2.00	Total	3.00
Property & Evidence Specialist	3.00		
Records Specialist I, contracted	1.00		
Records Specialist II	3.00	<u>STREET AND HIGHWAY MAINTENANCE</u>	
Senior Records Specialist	2.00	Administrative Assistant	1.00
Recruiter & Background Investigator	1.00	Supervisor	1.00
Senior Crime Scene Investigator	2.00	Crew Leader II	2.00
Supervisor Administrative	2.00	Director, Public Works	0.33
Supervisor Facilities Maintenance	1.00	Electrician Helper-City Wide Tree Lighting	1.00
Supervisor Inventory	1.00	Electrician-City Wide Tree Lighting	1.00
Supervisor Payroll Operations	1.00	Engineering Technician II	0.50
Supervisor Police Records	1.00	Maintenance Mechanic I	6.00
Support Services Administrator	1.00	Maintenance Mechanic II	5.00
Victim Advocate	1.00	Maintenance Mechanic III	2.00
Victim Advocate Coordinator	1.00	Crew Leader I	1.00
Total	63.00	Mgr. ROW Infrastructure	1.00
		Traffic Control Analyst	1.00
<u>POLICE - SWORN</u>		Traffic Signal Tech II	5.00
Deputy City Manager/Public Safety	1.00	Maintenance Mechanic III	1.00
Deputy Police Chief	1.00	Total	28.83
Police Captain	4.00		
Police Chief	1.00		
Police Lieutenant	9.00		
Police Officer 1st Class	151.00		
Police Sergeant	23.00		
Total	190.00		

Funded Position Detail by Fund and Department FY 2024-25

GENERAL FUND (Continued)			
<u>PLANNING</u>		<u>FACILITIES MANAGEMENT</u>	
Coordinator Dept. Budget	1.00	Coordinator, Facilities Projects	1.00
Manager, Sustainability	1.00	Building Maintenance Tech III	2.00
Director of Planning	1.00	Maintenance Mechanic III	1.00
GM, Planning	1.00	Manager, Facilities	1.00
Manager, Long Range Planning	1.00	Manager, Facilities and Assets	1.00
Manager, Economic Development	1.50	Supervisor, Facilities Maintenance	1.00
Coordinator, Business Relations	1.00	Facility Custodian	4.00
Neighborhood Planner	1.00	Total	11.00
Planner	1.00		
Housing and Community Development Support	1.12		
Chief Planner	1.00		
Senior Planner	2.00		
Total	13.62	<u>NON-PARKS MAINTENANCE</u>	
		Arborist II	1.00
		Reliability Maintenance Planner	1.00
		Crew Leader II	1.00
		Irrigation Technician	1.00
		Landscape Maintenance Tech I	5.00
		Landscape Maintenance Tech II	7.00
		Supervisor	1.00
		Total	17.00
<u>SPECIAL EVENTS</u>			
Administrative Assistant	1.00		
Administrative Supervisor	1.00		
Manager, Special Events	1.00		
Special Events Monitor	1.00		
Total	4.00		
		<u>LIDO POOL</u>	
		Lifeguards	2.00
		Total	2.00
<u>PARKS AND RECREATION ADMIN</u>			
Administrative Supervisor	1.00		
Director of Parks and Recreation	1.00		
General Manager Parks and Recreation	2.00		
Supervisor	1.00		
Total	5.00	<u>PAYNE PARK TENNIS COMPLEX</u>	
		Administrative Specialist I	1.00
		Crew Leader I	1.00
		Maintenance Tech III	1.00
		Recreation Leader	1.00
		Supervisor, Recreation Facility	1.00
		Total	5.00
<u>PARKS MAINTENANCE</u>			
Administrative Assistant	1.00		
Administrative Specialist II	1.00	<u>ARLINGTON PARK</u>	
Arborist II	2.00	Administrative Specialist I	2.00
Capital Projects Coordinator	1.00	Facility Maintenance Tech	1.00
Crew Leader I	3.00	Lifeguard I	4.00
Crew Leader II	1.00	Lifeguard II	1.00
Landscape Maintenance Tech I	6.00	Head Lifeguard	1.00
Landscape Maintenance Tech II	12.00	Manager Arlington Park Complex	1.00
Manager, Landscape Operations	1.00	Recreation Leader	1.00
Crew Leader II	1.00	Supervisor Recreation Facility	1.00
Building Maintenance Tech II	1.00	Total	12.00
Building Maintenance Tech III	1.00		
Engineering Tech II	1.00		
Spray Technician	1.00		
Supervisor	1.00		
Total	34.00		

Funded Position Detail by Fund and Department FY 2024-25

GENERAL FUND (Continued)				
<u>ROBERT L. TAYLOR COMMUNITY COMPLEX</u>		<u>THE BAY</u>		
Administrative Specialist III	1.00	Landscape Maintenance Tech II		-
Administrative Specialist I	2.00		Total	-
Crew Leader I	1.00			
Maintenance Mechanic I	1.00			
Maintenance Mechanic II	1.00			
Mgr. Programming	1.00	<u>MUNICIPAL AUDITORIUMS</u>		
Mgr. Robert L. Taylor Complex	1.00	Building Maintenance Technician II		2.00
Recreation Leader	1.00		Total	2.00
Recreation Specialist	1.00			
Supervisor Recreation Facilities	2.00			
Total	12.00			
SPECIAL REVENUE FUNDS				
<u>BUILDING SERVICES</u>		<u>HOUSING & COMMUNITY DEVELOPMENT</u>		
Administrative Assistant	0.00	Accounts Receivable/Payable Specialist		-
Administrative Specialist I	1.00	*Administrative Specialist II		0.60
Senior Administrative Coordinator	0.50	Administrative Specialist III		-
Administrative Specialist III	1.00	*Building Inspector (Single License)		0.73
Coordinator, Department Budget	0.80	*Community Development Specialist		0.90
Building Inspector (Multi License)	5.00	*General Mgr. Community Development		0.78
Building Inspector (Single License)	2.00	*Grants Administrator		0.87
Building Official	1.00	Grants Finance Specialist		-
Chief Building Inspector	1.00	Housing Assistance Program Specialist		-
Code Compliance Inspector	2.50	Manager Community Development		-
Code Compliance Specialist	0.50	Mgr. Loan Development		-
Commercial Plans Examiner	2.00		Total	3.88
Coordinator Permitting	1.00	<i>*General fund allocations 1.12 fte's-see Planning Dept.</i>		
Coordinator, Code Compliance	0.50			
Deputy Building Official	1.00			
Development Review Planner	0.90	<u>Downtown Improvement District</u>		
Development Review Sr. Planner	0.80	Business District Manager		0.50
Director, Development Svc	0.75		Total	0.50
Flood Zone Specialist	0.80			
General Manager Development Svcs	0.20			
Inspection Specialist	1.00			
Manager, Development Services	0.20			
Manager, Permits & Licensing	1.00			
Mgr., Code Compliance	0.50			
Permitting Tech II	8.00			
Chief Plans Examiner	1.00			
Plans Examiner	4.00			
Total	38.95			

Funded Position Detail by Fund and Department FY 2024-25

ENTERPRISE FUNDS - Water and Sewer Utilities			
<u>WATER and WASTEWATER ADMINISTRATION</u>		<u>CONSTRUCTION SERVICES</u>	
Accountant II	1.00	Administrative Specialist II	1.00
Administrative Assistant	1.00	Capital Projects Engineer, PE	2.00
Administrative Specialist II	1.00	Control Systems Technician II	1.00
Administrative Specialist III	1.00	Coordinator Infrastructure Information	1.00
Coordinator Department Budget	1.00	Coordinator Utilities Projects	1.00
Director Utilities	1.00	Engineering Technician III	8.00
General Mgr. Utilities	1.00	GIS Analyst	2.00
Mgr. Department Finance	1.00	Manager Utilities Engineering	1.00
Reliability Maintenance Planner I	1.00	Mgr. Permitting & Construction	1.00
Utility Mechanic I	1.00		
Reliability Maintenance Planner II	1.00	Senior Utilities Engineer	4.00
Senior Customer Service Representative	1.00	Utilities Engineer	2.00
Total	12.00	Utilities Reliability Engineer	1.00
		Total	25.00
<u>WATER TREATMENT FACILITY</u>			
Control Systems Technician I	2.00		
Crew Leader II	1.00		
Shift Supvr, Treatment Plant Operator A	2.00	<u>RELIABILITY/SPECIAL PROJECTS</u>	
Shift Supvr, Treatment Plant Operator B	1.00	Control Systems Technician I	1.00
Crew Leader I	1.00	Supervisor	1.00
Superintendent	1.00	Crew Leader II	1.00
Treatment Plant Operator A	2.00	Electrician	1.00
Treatment Plant Operator B	2.00	Mgr., Treatment	1.00
Treatment Plant Operator C	2.00	Control Systems Technician II	1.00
Utilities Chemist	1.00	SCADA Engineer	1.00
Utility Mechanic II	0.00	System Integrator	1.00
Utility Mechanic III	2.00	Utility Mechanic II	1.00
Total	17.00	Utility Mechanic I	3.00
		Total	12.00
<u>WATER DISTRIBUTION</u>			
Crew Leader I	1.00		
Crew Leader II	2.00		
Superintendent	1.00	<u>WASTEWATER TREATMENT PLANT</u>	
Utility Mechanic I	11.00	Control Systems Technician II	1.00
Utility Mechanic II	1.00	Crew Leader II	1.00
Utility Mechanic III	4.00	Electrician	1.00
Total	20.00	Shift Supvr, Treatment Plant Operator A	1.00
		Superintendent	1.00
<u>VERNA WELL FIELD</u>		Treatment Plant Operator (Apprentice)	1.00
Treatment Plant Operator B	1.00	Treatment Plant Operator A	3.00
Utility Mechanic I	0.00	Treatment Plant Operator B	3.00
Utility Mechanic II	1.00	Treatment Plant Operator C	1.00
Total	2.00	Utilities Chemist	1.00
		Utilities Mechanic I	1.00
<u>LIFT STATIONS</u>		Utilities Mechanic II	2.00
Crew Leader I	1.00	Utilities Mechanic III	1.00
Electrician	2.00	Total	18.00
Superintendent	1.00		
Utility Mechanic I	2.00		
Utility Mechanic II	1.00		
Utility Mechanic III	3.00		
Total	10.00		

Funded Position Detail by Fund and Department FY 2024-25

ENTERPRISE FUNDS - Water and Sewer Utilities (continued)			
<u>UTILITIES BILLING OFFICE</u>		<u>COLLECTION SYSTEM</u>	
Coord Meter Services	1.00	Crew Leader II	3.00
Coordinator Utility Billing Office	1.00	Superintendent	1.00
Director Financial Administration	0.30	Utility Mechanic I	6.00
Manager Utility Billing Office	1.00	Utility Mechanic II	5.00
Senior Customer Service Representative	4.00	Utility Mechanic III	2.00
Supervisor, Customer Service Representative	1.00	Total	17.00
Total	8.30		
OTHER ENTERPRISE FUNDS			
<u>PARKING MANAGEMENT</u>		<u>VAN WEZEL PERFORMING ARTS HALL</u>	
Administrative Specialist I	1.00	Accountant I	1.00
Administrative Supervisor	1.00	Administrative Assistant	1.00
General Manager, Parking	1.00	Asst Box Office Mgr. VWPAH	1.00
Meter Technician	1.00	Asst Marketing Mgr.	1.00
Mgr. Operations	1.00	Coordinator, Group Sales	1.00
Parking Enforcement Specialist	6.00	Crew Leader I	1.00
Parking Garage Attendant	8.00	Digital & Public Relations Associate	1.00
Parking Garage Maintenance Technician	1.00	Education Associate	2.00
Revenue Collection Specialist	2.00	Executive Director Van Wezel	1.00
Supv Parking Garages	1.00	General Mgr. Van Wezel PAH	1.00
Supv Parking Services	1.00	Graphic Artist	1.00
Total	24.00	House Manager	1.00
		Maintenance Technician III	1.00
		Manager, Facilities	1.00
		Manager, Finance	1.00
		Manager, Marketing	1.00
		Manager, Technical Production	1.00
		Mgr. Booking House Operations, VWPAH	1.00
		Mgr. Box Office VWPAH	1.00
		Mgr. Education & Community Programs	1.00
		Supervisor, Public Relations	1.00
		Supv Facilities Maint	1.00
		Technical Assistant	1.00
		Total	24.00
<u>SOLID WASTE MANAGEMENT</u>			
Accounting Specialist	1.00		
Administrative Supervisor	1.00		
Administrative Specialist II	1.00		
Crew Leader II	3.00		
Director Public Works	0.34		
Fleet Service Technician III	1.00		
General Mgr. Public Services	0.60		
Maintenance Mechanic II	1.00		
Manager Solid Waste Operations	1.00		
Refuse Equipment Operator, Commercial	5.00		
Refuse Equipment Operator, Residential	23.00		
Senior Customer Service Representative	1.00		
Solid Waste Helper	10.00		
Transfer Station Operator	2.00		
Total	50.94		

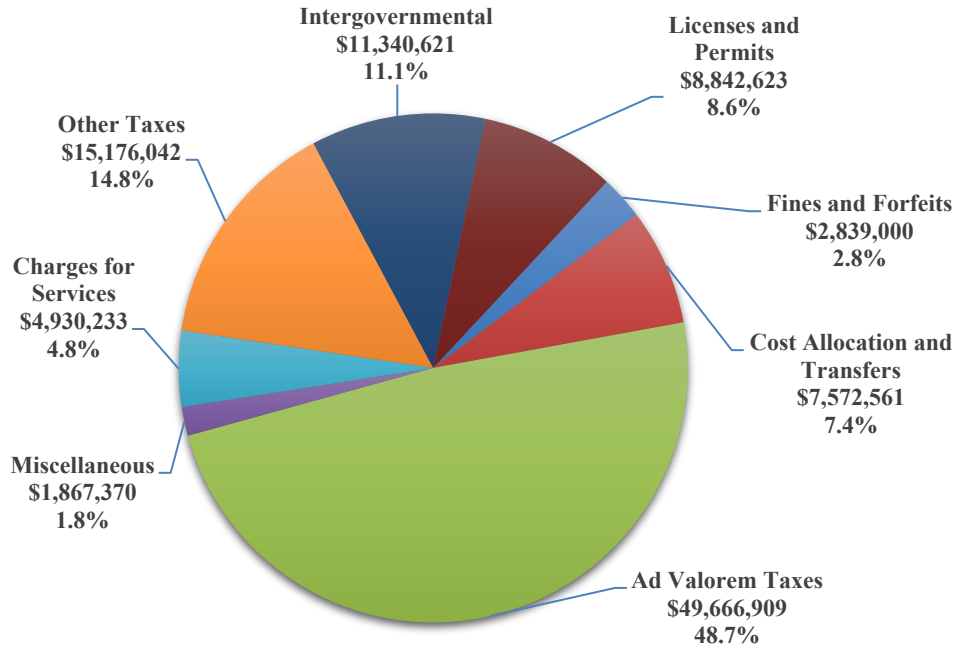
Funded Position Detail by Fund and Department FY 2024-25

INTERNAL SERVICE FUNDS			
<u>INFORMATION TECHNOLOGY</u>		<u>FLEET SERVICES</u>	
Administrative Assistant	1.00	Administrative Coordinator	-
Application Developer	1.00	Fleet Services Technician I	1.00
Computer Support Specialist I	2.00	Fleet Services Master Technician	3.00
Computer Support Specialist II	1.00	General Mgr. Public Services	0.30
Database Administrator	1.00	Manager Maintenance Service	1.00
Director Information Technology	1.00	Fleet Service Shop Foreperson	1.00
GIS Analyst	1.00	Total	6.30
Application Support Administrator	1.00		
Business Analyst	1.00		
GIS Coordinator	1.00		
Information Systems Security Analyst	1.00		
IT Project Manager	1.00		
Junior Cyber Security Analyst	1.00		
Junior Systems Administrator	1.00		
Mgr. Information & Communication Tech	1.00	Grand Total All Funds - All Positions	<u>820.00</u>
Mgr. Information Technology	1.00		
Network Administrator	1.00		
Supervisor Service Desk	1.00		
Windows System Administrator	<u>1.00</u>		
Total	20.00		

GENERAL FUND

REVENUES

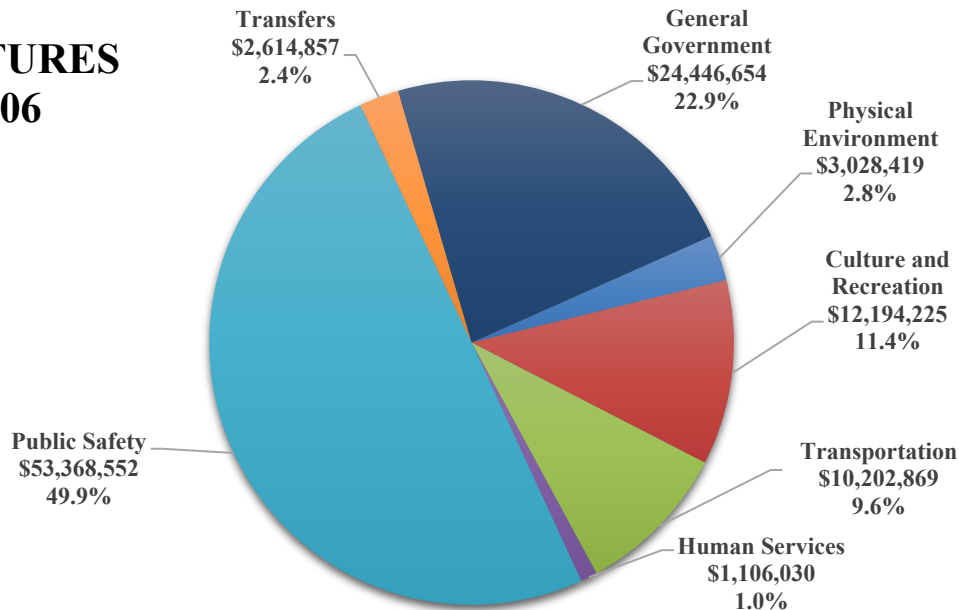
\$102,235,359



The above chart presents General Fund revenues by major source as a percentage of total General Fund revenues. The City's revenue sources are sufficiently diversified to absorb unexpected adverse changes in the economy. Ad Valorem Taxes represent 48.7% of General Fund revenues and Other Taxes, primarily Excise Tax, being the second highest revenue source at 14.8%

EXPENDITURES

\$106,961,606



The above chart demonstrates General Fund expenditures by major function as a percentage of total General Fund expenditures. The largest functional area is Public Safety which accounts for 49.9% of total expenditure. Historically, the City Commission's major expenditure emphasis has been to provide for the safety of the City's taxpayers.



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REVENUES AND EXPENDITURES SUMMARY

GENERAL FUND

	ACTUAL 2022-23	BUDGET 2023-24	AMENDED BUDGET 2023-24	ESTIMATE OF ACTUAL 2023-24	PROPOSED BUDGET 2024-25
BEGINNING FUND BALANCE	\$ 32,162,690	\$ 31,653,308	\$ 32,817,710	\$ 32,817,710	\$ 33,437,527
REVENUES:					
TAXES	55,352,361	59,568,185	59,568,185	61,131,051	64,842,951
LICENSES AND PERMITS	8,007,744	7,817,965	7,817,965	8,128,892	8,842,623
INTERGOVERNMENTAL	18,117,276	11,141,461	11,141,461	16,385,524	11,340,621
CHARGES FOR SERVICES	4,514,327	4,839,105	4,839,105	4,629,085	4,930,233
CHARGES TO OTHER FUNDS	4,145,571	4,539,970	4,315,094	4,315,094	5,917,973
FINES AND FORFEITS	1,790,935	2,890,800	2,890,800	2,981,599	2,839,000
INVESTMENT EARNINGS	1,749,281	50,000	50,000	676,000	200,000
MISCELLANEOUS	2,190,472	1,900,485	1,918,485	1,674,003	1,667,370
OTHER FINANCING SOURCES	2,626,830	1,612,006	1,612,006	1,612,006	1,654,588
TOTAL REVENUES/RESOURCES	98,494,797	94,359,977	94,153,101	101,533,254	102,235,359
ESTIMATED FUNDS AVAILABLE	130,657,487	126,013,285	126,970,811	134,350,964	135,672,886
EXPENDITURES:					
GENERAL GOVERNMENT	24,893,117	21,674,352	25,204,665	24,525,913	24,446,654
PUBLIC SAFETY	46,419,947	49,803,336	51,849,695	50,408,345	53,368,552
PHYSICAL ENVIRONMENT	2,461,820	3,242,531	3,301,439	3,169,579	3,028,419
TRANSPORTATION	6,732,858	7,231,884	7,477,125	7,469,066	10,202,869
CULTURE AND RECREATION	9,890,064	11,395,448	11,635,511	10,899,740	12,194,225
HUMAN SERVICES	1,046,399	1,070,870	1,082,445	1,073,875	1,106,030
OTHER FINANCING USES	3,012,951	3,036,857	3,366,919	3,366,919	2,614,857
TOTAL EXPENDITURES	94,457,157	97,455,278	103,917,799	100,913,437	106,961,606
PROJECTED ENDING BALANCE	36,200,330	28,558,007	23,053,012	33,437,527	28,711,280
RE-APPROPRIATIONS	(1,758,232)	-	-	-	-
NON-SPENDABLE	(490,992)	-	-	-	-
CARRYOVER ENCUMBRANCE	(2,821,853)	-	-	-	-
REVENUE STABILIZATION	(2,891,628)	-	-	-	-
ENDING FUND BALANCE-UNASSIGN	\$ 28,237,625	\$ 28,558,007	\$ 23,053,012	\$ 33,437,527	\$ 28,711,280

PERCENT OF UNASSIGNED FUND BALANCE TO OPERATING EXPENSES	26.8%
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REVENUE STABILIZATION FUND BALANCE-COMMITTED	<u>\$ 2,891,628</u>
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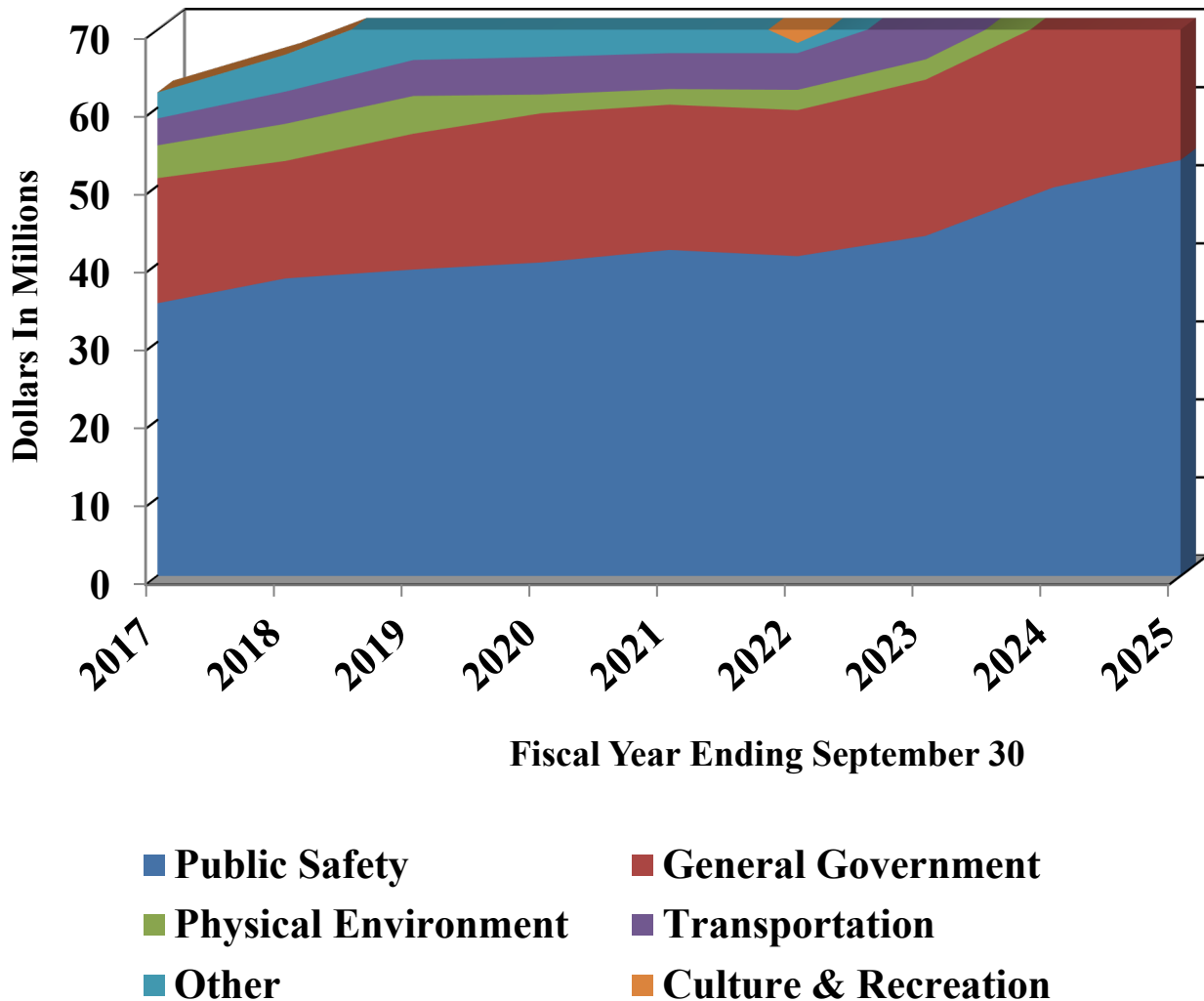
SCHEDULE OF REVENUES

	ACTUAL 2022-23	BUDGET 2023-24	AMENDED BUDGET 2023-24	ESTIMATE OF ACTUAL 2023-24	CONTINUATION BUDGET 2024-25	ISSUES 2024-25	BUDGET 2024-25	% CHANGE
TAXES								
AD VALOREM TAXES	\$ 40,958,698	\$ 45,774,204	\$ 45,774,204	\$ 46,074,208	\$ 49,666,909	\$ -	\$ 49,666,909	8.5%
POLICE & FIRE PENSION	1,041,315	885,297	885,297	1,062,602	1,065,297	-	1,065,297	20.3%
UTILITIES EXCISE								
ELECTRIC	7,251,083	6,800,000	6,800,000	7,867,943	7,800,000	-	7,800,000	14.7%
COMMUNICATION	3,595,044	3,650,000	3,650,000	3,444,901	3,675,000	-	3,675,000	0.7%
WATER	2,211,170	2,138,159	2,138,159	2,352,651	2,300,000	-	2,300,000	7.6%
NATURAL GAS	222,782	240,000	240,000	245,000	250,000	-	250,000	4.2%
FUEL OIL & PROPANE GAS	72,269	80,525	80,525	83,746	85,745	-	85,745	6.5%
TOTAL TAXES	55,352,361	59,568,185	59,568,185	61,131,051	64,842,951	-	64,842,951	8.9%
LICENSE AND PERMITS								
BUILDING PERMITS	439,005	527,660	527,660	499,313	494,500	-	494,500	-6.3%
OTHER LICENSES & PERMITS	173,591	176,900	176,900	180,400	266,400	-	266,400	50.6%
ELECTRIC FRANCHISE FEE	6,276,667	6,000,000	6,000,000	6,320,774	6,800,000	-	6,800,000	13.3%
GAS FRANCHISE FEE	228,440	250,000	250,000	265,000	270,000	-	270,000	8.0%
WATER FRANCHISE FEES	890,040	863,405	863,405	863,405	1,011,723	-	1,011,723	17.2%
TOTAL LICENSES	8,007,744	7,817,965	7,817,965	8,128,892	8,842,623	-	8,842,623	13.1%
INTERGOVERNMENTAL								
STATE REVENUE SHARING	2,719,811	2,800,000	2,800,000	2,883,853	2,884,000	-	2,884,000	3.0%
MOBILE HOME LICENSES	44,441	43,000	43,000	43,000	43,000	-	43,000	0.0%
ALCOHOLIC LICENSES	111,225	90,000	90,000	112,000	120,000	-	120,000	33.3%
SALES TAX	6,985,697	7,348,320	7,348,320	7,348,320	7,400,000	-	7,400,000	0.7%
FEDERAL/STATE GRANTS	7,474,947	15,000	15,000	5,131,210	-	-	-	-100.0%
INTERLOCAL AGREEMENTS	152,666	153,000	153,000	175,000	175,000	-	175,000	14.4%
OTHER INTERGOVERNMENT	628,488	692,141	692,141	692,141	718,621	-	718,621	3.8%
TOTAL INTERGOVERNMENTAL	18,117,276	11,141,461	11,141,461	16,385,524	11,340,621	-	11,340,621	1.8%
CHARGES FOR SERVICES								
GENERAL GOVERNMENT	1,938,960	1,970,009	1,970,009	2,100,839	2,297,700	-	2,297,700	16.6%
PUBLIC SAFETY	899,038	1,013,500	1,013,500	773,000	812,500	-	812,500	-19.8%
PHYSICAL ENVIRONMENT	100,698	124,500	124,500	122,150	122,150	-	122,150	-1.9%
TRANSPORTATION	527,785	552,596	552,596	552,596	555,383	-	555,383	0.5%
CULTURE & RECREATION	1,047,846	1,178,500	1,178,500	1,080,500	1,142,500	-	1,142,500	-3.1%
TOTAL CHARGES FOR SERVICE	4,514,327	4,839,105	4,839,105	4,629,085	4,930,233	-	4,930,233	1.9%
CHARGES TO OTHER FUNDS								
COST ALLOCATION	4,145,571	4,539,970	4,315,094	4,315,094	5,917,973	-	5,917,973	30.4%
TOTAL CHARGES TO OTHER FUNDS	4,145,571	4,539,970	4,315,094	4,315,094	5,917,973	-	5,917,973	30.4%
FINES AND FORFEITS								
COURT FINES	66,253	140,000	140,000	140,599	140,000	-	140,000	0.0%
RED LIGHT CITATIONS	1,262,295	2,441,500	2,441,500	2,600,000	2,401,500	-	2,401,500	-1.6%
OTHER MISCELLANEOUS FIN	462,387	309,300	309,300	241,000	297,500	-	297,500	-3.8%
TOTAL FINES AND FORFEITS	1,790,935	2,890,800	2,890,800	2,981,599	2,839,000	-	2,839,000	-1.8%
INVESTMENT INCOME								
INVESTMENT INCOME	1,749,281	50,000	50,000	676,000	200,000	-	200,000	300.0%
TOTAL INVESTMENT INCOME	1,749,281	50,000	50,000	676,000	200,000	-	200,000	300.0%
MISCELLANEOUS								
RENTS AND ROYALTIES	1,540,058	1,783,235	1,783,235	1,573,753	1,548,370	-	1,548,370	-13.2%
MISCELLANEOUS REVENUES	650,414	117,250	135,250	100,250	119,000	-	119,000	1.5%
TOTAL MISCELLANEOUS	2,190,472	1,900,485	1,918,485	1,674,003	1,667,370	-	1,667,370	-12.3%
OTHER FINANCING SOURCES								
FROM COMMUNITY REDEVE	54,000	54,000	54,000	54,000	30,900	-	30,900	-42.8%
FROM GAS TAX FUND	1,004,221	1,055,506	1,055,506	1,055,506	1,063,688	60,000	1,123,688	6.5%
FROM OTHER SPECIAL REVE	1,568,609	502,500	502,500	502,500	500,000	-	500,000	-0.5%
TOTAL OTHER SOURCES	2,626,830	1,612,006	1,612,006	1,612,006	1,594,588	60,000	1,654,588	2.6%
TOTAL REVENUES	95,867,967	92,747,971	92,541,095	99,921,248	100,580,771	-	100,580,771	8.4%
TOTAL REVENUE/RESOURCE	\$ 98,494,797	\$ 94,359,977	\$ 94,153,101	\$ 101,533,254	\$ 102,175,359	\$ 60,000	\$ 102,235,359	8.3%

SCHEDULE OF EXPENDITURES

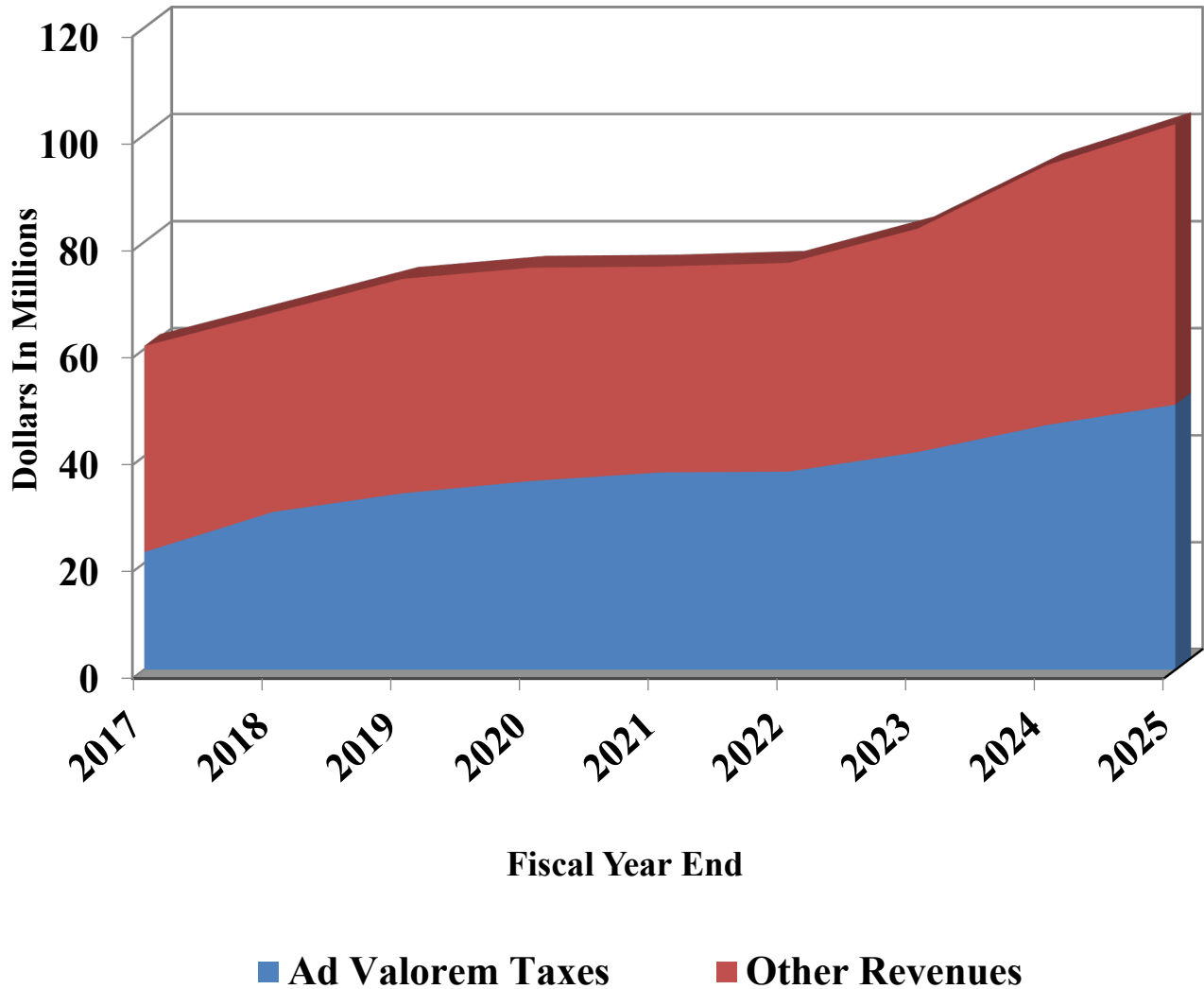
	ACTUAL 2022-23	BUDGET 2023-24	AMENDED BUDGET 2023-24	ESTIMATE OF ACTUAL 2023-24	CONTINUATION BUDGET 2024-25	ISSUES 2024-25	BUDGET 2024-25	% CHANGE
GENERAL GOVERNMENT								
CITY COMMISSION	609,456	625,755	628,980	770,624	823,841	15,401	839,242	34.1%
CITY MANAGER'S OFFICE	1,188,858	1,120,427	1,157,650	1,221,753	798,058	15,401	813,459	-27.4%
COMMUNICATIONS	248,066	473,004	473,004	110,007	489,306	-	489,306	3.4%
GOVENMENTAL AFFAIRS	-	918,777	918,777	805,754	1,470,582	90,867	1,561,449	69.9%
HUMAN RESOURCES	1,620,521	1,917,688	2,016,157	1,785,427	2,067,942	58,333	2,126,275	10.9%
DEVELOPMENT SERVICES	2,742,767	3,158,428	3,320,685	2,815,782	3,422,170	-	3,422,170	8.4%
FINANCIAL ADMIN	2,938,841	2,024,464	2,113,291	1,967,275	2,234,944	63,436	2,298,380	13.5%
CITY AUDITOR & CLERK	2,605,517	2,730,532	2,814,721	3,353,889	2,920,112	184,578	3,104,690	13.7%
CITY ATTORNEY	1,470,832	1,773,955	1,773,955	1,535,359	1,781,359	-	1,781,359	0.4%
PLANNING	1,983,169	2,277,496	2,381,308	2,085,675	2,378,038	638,915	3,016,953	32.5%
SPECIAL EVENTS	340,024	365,092	376,708	360,305	403,027	-	403,027	10.4%
UNCLASSIFIED	9,145,066	4,288,734	7,229,429	7,714,063	4,590,344	-	4,590,344	7.0%
TOTAL GENERAL GOVERNMENT	24,893,117	21,674,352	25,204,665	24,525,913	23,379,723	1,066,931	24,446,654	12.8%
PUBLIC SAFETY								
POLICE DEPARTMENT	44,579,681	46,690,444	48,713,052	47,261,542	48,226,917	751,610	48,978,527	4.9%
FIRE PENSION	194,011	1,555,547	1,555,547	1,555,547	2,308,178	-	2,308,178	48.4%
FIRE STATE INS PREMIUM	212,242	215,297	215,297	215,297	215,297	-	215,297	0.0%
POLICE STATE INS PREMIUM	847,304	670,000	670,000	670,000	850,000	-	850,000	26.9%
CODE COMPLIANCE	586,709	672,048	695,799	705,959	986,961	29,589	1,016,550	51.3%
TOTAL PUBLIC SAFETY	46,419,947	49,803,336	51,849,695	50,408,345	52,587,353	781,199	53,368,552	7.2%
PHYSICAL ENVIRONMENT								
NON-PARKS MAINTENANCE	2,461,820	3,242,531	3,301,439	3,169,579	3,028,419	-	3,028,419	-6.6%
TOTAL PHYSICAL ENVIRONMENT	2,461,820	3,242,531	3,301,439	3,169,579	3,028,419	-	3,028,419	-6.6%
TRANSPORTATION								
STREETS & HIGHWAY	4,037,879	4,881,804	5,004,695	5,236,057	6,140,481	134,195	6,274,676	28.5%
ENGINEERING SERVICES	2,694,979	2,350,080	2,472,430	2,233,009	2,895,345	1,032,848	3,928,193	67.2%
TOTAL TRANSPORTATION	6,732,858	7,231,884	7,477,125	7,469,066	9,035,826	1,167,043	10,202,869	41.1%
HUMAN SERVICES								
HOMELESSNESS RESPONSE	1,046,399	1,070,870	1,082,445	1,073,875	1,106,030	-	1,106,030	3.3%
TOTAL HUMAN SERVICES	1,046,399	1,070,870	1,082,445	1,073,875	1,106,030	-	1,106,030	3.3%
CULTURE AND RECREATION								
PARKS & RECREATION	9,890,064	11,395,448	11,635,511	10,899,740	12,084,027	110,198	12,194,225	7.0%
TOTAL CULTURE AND RECREATION	9,890,064	11,395,448	11,635,511	10,899,740	12,084,027	110,198	12,194,225	7.0%
OTHER FINANCING USES								
INFORMATION TECHONLOGY	-	-	135,000	135,000	-	-	-	n/a
BOBBY JONES DEBT SERVICE	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	-	1,650,000	0.0%
OHCD SUBSIDY	-	-	195,062	195,062	-	-	-	na
ONE STOP SHOP DEBT SERVICE	962,951	964,857	964,857	964,857	964,857	-	964,857	0.0%
SOLID WASTE STREET SWEEPING	400,000	422,000	422,000	422,000	-	-	-	na
TOTAL OTHER USES	3,012,951	3,036,857	3,366,919	3,366,919	2,614,857	-	2,614,857	-13.9%
TOTAL EXPENDITURES	<u>\$94,457,157</u>	<u>\$ 97,455,278</u>	<u>\$ 103,917,799</u>	<u>\$ 100,913,437</u>	<u>\$ 103,836,235</u>	<u>\$ 3,125,371</u>	<u>\$ 106,961,606</u>	<u>9.75%</u>

General Fund Comparison of Expenditures By Function



The composition of expenditures in the General Fund is pictorially presented above. The largest portion relates to public safety.

**General Fund
Comparison of Expenditures Funded by
Ad Valorem Taxes
and those Funded By Other Revenues**



The comparison of expenditures funded by Ad Valorem taxes and other revenues in the General Fund demonstrates that property taxes cover only a small portion of total expenditures in the General Fund.

City Commission

Purpose

To enforce all laws and regulations with respect to municipal affairs, subject only to the limitations and restrictions of the City of Sarasota Charter and the Florida State Constitution.

Operations

The five-member citizen-elected City Commission is comprised of two members serving the public ‘at-large’, and three members who are individually elected to represent one of three City voting districts. The Commissioners elect one of their members annually to serve as Mayor, and one member is chosen to serve as Vice-Mayor. The Commission appoints three Charter Officials (the City Manager, the City Attorney and the City Auditor and Clerk); appoints all the Advisory Board and Committee members; and assembles as a body at a minimum of 22 annual public meetings (“City Commission Meetings”) to deliberate and vote on the efforts and initiatives of City Administration and staff, to accept and address public commentary and issues of community concern, and to establish organizational goals, municipal codes, and regulations that preserve and promote the quality of life for all Sarasota. The Commission’s scheduling, correspondence, and other administrative tasks are assisted by one full-time Administrative Assistant.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Expense					
500000 - Personnel Services	521,263	389,510	559,491	15,401	574,892
510000 - Contractual Services	22,456	158,500	191,500	0	191,500
520000 - Utilities	3,729	2,000	2,000	0	2,000
530000 - Maintenance and Repairs	0	4,000	0	0	0
540000 - Other Supplies and Expenses	44,445	71,745	70,850	0	70,850
600000 - Capital Outlay	0	0	0	0	0
Totals	591,894	625,755	823,841	15,401	839,242
Personnel					
Full Time Equivalent Positions	1.00	1.00	1.00	0.33	1.33

Budget Issue - Administrative Specialist II

Change Request: AUTO - 266 - Budget Issue - Administrative Specialist II

Justification:

Add a new position within the City Manager's Office of full-time Administrative Specialist II to support the City Manager and the Director of Governmental Affairs. This position will provide administrative support for the Director of Governmental Affairs and support the Executive Assistant for the City Manager and City Commissioners. The position of Director of Governmental Affairs is a new position in FY24 and currently is supported by the Executive Assistant for the City Manager. As the responsibilities of the Director grows, the need for additional administrative support also grows. This position will provide support not only for the Director, but also the two manager positions that report to the Director, assisting with budget responsibilities, human resource duties, purchasing functions and other administrative responsibilities. Additionally, this position will help support other duties and responsibilities for the City Manager Office

Position Allocation Change Details

Program	Position	Description	Pos. Alloc.	Position Costs
CC.10001 - PGR.10133 - City Commission	Admin Specialist II		33.00	15,401
				15,401
			Issue Total	15,401

City Manager's Office

Purpose

To continually improve the citizens' quality of life through the provision of value-driven, quality public services and facilities that reflect the expectations of residents, visitors, and the business community.

Operations

The City Manager is the Chief Executive Officer of the City, overseeing over 700+ members of the City organization and is responsible to the City Commission for the proper administration of the entire City. The Manager also establishes and maintains external relationships with other governmental agencies, community organizations, business leaders, civic groups, and citizens, to ensure that the City is fully meeting the needs of the community. The development of annual goals gives direction for the development of the yearly financial plan. Each year the City Manager prepares and presents an Annual Budget and policy recommendations/implementations for the City Commission to consider based on the Strategic Plan.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
360000 - Miscellaneous Revenues	23	0	0	0	0
Totals	23	0	0	0	0
Expense					
500000 - Personnel Services	1,134,929	1,055,626	752,612	15,401	768,013
510000 - Contractual Services	5,728	500	0	0	0
520000 - Utilities	3,279	2,500	2,500	0	2,500
530000 - Maintenance and Repairs	2,880	4,140	0	0	0
540000 - Other Supplies and Expenses	33,373	58,611	42,946	0	42,946
600000 - Capital Outlay	0	0	0	0	0
Totals	1,180,189	1,121,377	798,058	15,401	813,459
Personnel					
Full Time Equivalent Positions	6.00	6.00	3.00	0.33	3.33

Budget Issue - Administrative Specialist II

Justification:

Add a new position within the City Manager's Office of full-time Administrative Specialist II to support the City Manager and the Director of Governmental Affairs. This position will provide administrative support for the Director of Governmental Affairs and support the Executive Assistant for the City Manager and City Commissioners. The position of Director of Governmental Affairs is a new position in FY24 and currently is supported by the Executive Assistant for the City Manager. As the responsibilities of the Director grows, the need for additional administrative support also grows. This position will provide support not only for the Director, but also the two manager positions that report to the Director, assisting with budget responsibilities, human resource duties, purchasing functions and other administrative responsibilities. Additionally, this position will help support other duties and responsibilities for the City Manager Office

This budget issue is in alignment with the City Commission's Strategic Goals:

- A City modeling responsive government
- A City providing accessible government
- A City demonstrating responsible administrative practices

Position Allocation Change Details

Program	Position	Description	Pos. Alloc.	Position Costs
CC.10002 - PGR.10002 - City Manager's Office	Admin Specialist II		33.00	15,401
				15,401
			Issue Total	15,401

Office of Communications

Purpose

To communicate the mission and initiatives of the City organization to the public it serves.

Operations

The City's Communication Office coordinates strategic messaging and public outreach for eight departments plus divisions on a variety of issues, projects and programs as well as during emergency situations. The office leverages multiple social media platforms to communicate directly with the public at no cost through Twitter, Facebook, Instagram, NextDoor, YouTube, and Periscope. The office is also responsible for cultivating and maintaining strong professional relationships with the traditional news media to support community outreach. In addition, information is disseminated through traditional news releases, news conferences, guest editorials and a weekly e-newsletter. Staff provides media training and counsel for employees prior to media interviews. Crisis communications planning and response for natural and/or man-made disasters is also a significant role.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340001 - Charges for Services	283,216	320,472	362,894	0	362,894
360000 - Miscellaneous Revenues	11	0	0	0	0
390001 - Intragovernmental Transfers	0	0	0	0	0
Totals	283,227	320,472	362,894	0	362,894
Expense					
500000 - Personnel Services	171,033	456,174	477,236	0	477,236
520000 - Utilities	1,195	980	1,500	0	1,500
530000 - Maintenance and Repairs	185	200	0	0	0
540000 - Other Supplies and Expenses	6,899	15,650	10,570	0	10,570
600000 - Capital Outlay	0	0	0	0	0
Totals	179,312	473,004	489,306	0	489,306
Personnel					
Full Time Equivalent Positions	3.00	3.00	3.00	0.00	3.00

Governmental Affairs

Department Summary

To promote the City of Sarasota's interests with state and federal legislators and oversee the development of the City Commission's legislative goals, build relationships at the local, state, and federal levels, and advocate for legislation that impacts the City of Sarasota. The Governmental Affairs Department is a newly created department which oversees the Office of Special Events, Purchasing, Marketing and Grants.

Department Goals:

- The Governmental Affairs department's goal is to promote the City's interests with state and federal legislators and identify and advocate for the City's appropriation requests. The FY25 State Legislative Priorities can be found on the City's Website.
- The Procurement department's goal is to create a central procurement system in which all persons who wish to provide goods and services to the city are treated fairly and equitably; in which the city receives maximum value for its public dollars; and in which procurements are conducted in an open and competitive manner, free of arbitrariness or collusion.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
360000 - Miscellaneous Revenues	\$0	\$0	\$85,000	\$0	\$85,000
Totals	\$471,684	\$490,289	\$686,316	\$0	\$686,316
Expense					
500000 - Personnel Services	\$0	\$0	\$1,277,617	\$15,867	\$1,293,484
510000 - Contractual Services	0	0	12,000	0	12,000
520000 - Utilities	0	0	4,200	0	4,200
530000 - Maintenance and Repairs	0	0	47,000	0	47,000
540000 - Other Supplies and Expenses	0	0	129,765	0	129,765
600000 - Capital Outlay	0	0	0	75,000	75,000
Totals	\$1,607,489	\$1,917,688	\$2,067,942	\$58,333	\$2,126,275
Personnel					
Full Time Equivalent Positions	0.00	0.00	11.00	0.33	11.33

Governmental Affairs

Purpose

To promote the City of Sarasota's interests with state and federal legislators and oversee the development of the City Commission's legislative goals, build relationships at the local, state, and federal levels, and advocate for legislation that impacts the City of Sarasota.

Operations

The Governmental Affairs office coordinates approaches for advocacy, identifies appropriation requests, and ensures seamless communication between our elected officials and the City. The Director of Governmental Affairs represents the City to various community groups, including the Bay Park Conservancy and Sarasota Performing Arts Center. Additionally, the Director of Governmental Affairs' role also leads the Office of Special Events, Grants, Marketing and Purchasing.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Expense					
500000 - Personnel Services	\$0	\$0	\$478,696	\$15,867	\$494,564
520000 - Utilities	0	0	1,700	0	1,700
540000 - Other Supplies and Expenses	0	0	50,730	0	50,730
Totals	\$0	\$0	\$531,126	\$15,867	\$546,994
Personnel					
Full Time Equivalent Positions	0.00	0.00	3.00	0.33	3.33

Budget Issue - Administrative Specialist II

Justification:

Add a new position within the City Manager's Office of full-time Administrative Specialist II to support the City Manager and the Director of Governmental Affairs. This position will provide administrative support for the Director of Governmental Affairs and support the Executive Assistant for the City Manager and City Commissioners. The position of Director of Governmental Affairs is a new position in FY24 and currently is supported by the Executive Assistant for the City Manager. As the responsibilities of the Director grows, the need for additional administrative support also grows. This position will provide support not only for the Director, but also the two manager positions that report to the Director, assisting with budget responsibilities, human resource duties, purchasing functions and other administrative responsibilities. Additionally, this position will help support other duties and responsibilities for the City Manager Office

This budget issue is in alignment with the City Commission's Strategic Goals:
A City modeling responsive government
A City providing accessible government
A City demonstrating responsible administrative practices

Position Allocation Change Details

Program	Position	Description	Pos. Alloc.	Position Costs
CC.10061 - PGR.10404 - Governmental Affairs!	Admin Specialist II-Budget Issue		34.00	15,867
			Total Issue	15,867

Purchasing

Purpose

To maximize the purchasing power of public funds and to develop and administer ethical processes and procedures that ensure fair treatment for all City partners who provide goods and services.

Operations

The Purchasing Program is responsible for the management of all procurement of goods and services obtained by the City, including construction and professional services. The program is also responsible for ensuring that the procurement methods utilized by the City provide for fair and equitable competition and comply with all Federal, State and local regulations. Major functions of the program include the review and approval of all purchase orders, the preparation of bid specifications, competitive sealed bidding, the development of Requests for Proposal (RFP), contract administration, oversight of City-wide travel requests, continued development of E-procurement, and plays a vital role in the disposal of Citywide surplus assets and the sale and/or purchase of real property. Purchasing also oversees operations of the City's mail/postage service center located in City Hall.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
360000 - Miscellaneous Revenues	0	0	85,000	0	85,000
Totals	\$0	\$0	\$85,000	\$0	\$85,000
Expense					
500000 - Personnel Services	\$0	\$0	\$798,696	\$0	\$798,696
510000 - Contractual Services	0	0	12,000	0	12,000
520000 - Utilities	0	0	2,500	0	2,500
530000 - Maintenance and Repairs	0	0	47,000	0	47,000
540000 - Other Supplies and Expenses	0	0	79,260	0	79,260
600000 - Capital Outlay	0	0	0	75,000	75,000
Totals	\$0	\$0	\$939,456	\$75,000	\$1,014,456
Personnel					
Full Time Equivalent Positions	8.00	8.00	8.00	0.00	8.00

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Purchase-orders processed	2,490	2,920	2,600
P-Card transactions processed	8,322	8,172	8,450
P-Card transactions processed on time	78%	83%	85%
Travel requests processed	481	525	575
Procurement training sessions hosted	150	120	140
Solicitations (RFPS, ITBs, ITNs, RFQs)	40	35	40
City contracts managed	400	342	400
Cooperative and Piggyback Contracts used	300	775	500
Single-Sole Source Approved	27	20	25
Emergency Purchase Orders Approved	1	3	8

Budget Issue - Solicitation and Contract Management

Justification:

The City is in need of a solicitation and contract management software. Currently, the software being used is an access database for which is outdated and microsoft will be discontinuing this product. Although solicitation software is separate from contract management, they will need to be pair together in order to carry out contract management.

This budget issue is in alignment with the City Commission's Strategic Goals:
A City providing accessible government
A City modeling responsive government
A City demonstrating responsible administrative practices

Operating Budget Details

Program	Spend/Revenue Category Description		2025 Budget
Expense			
CC.10061 - PGR.10015 - Purchasing	SC.6021 - PC Software	software	75,000
Total Expense			75,000
Issue Total			75,000

Special Events Office

Purpose

The Office of Special events works with Sponsors, Citizens, Promoters, and City Departments to authorize the permitted use of public spaces for public and private events. Special Events aer an important part of the City and contribute to the vitality of our community.

Operations

The Office of Special Events processes permit applications for outdoor events including demonstrations, film shoots, public park events, events with amplified sound, weddings, marathons, parades, street festivals, and more. The City hosts an average of 90+ events annually in addition to numerous other activities that require compliance with established City Ordinances, Rules, and Regulations. This is accomplished by working directly with multiple departments and agencies to include: City Manager, City Attorney, Building and Code Compliance, City Engineer, Risk Management, Parks and Recreation (City and County), Public Works, Sarasota Police Department, and Sarasota County Fire Rescue. Staff is also responsible for preparing estimates and invoices, collecting and processing payments for services. A part-time special event monitor is present for pre and post event activities to ensure compliance with the approved permit.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340000 - Charges for Services	\$97,369	\$122,000	\$122,000	\$0	\$122,000
360000 - Miscellaneous Revenues	32,155	0	0	0	0
Totals	\$129,524	\$122,000	\$122,000	\$0	\$122,000
Expense					
500000 - Personnel Services	\$330,022	\$350,732	\$386,167	\$0	\$386,167
520000 - Utilities	81	1,584	1,584	0	\$1,584
530000 - Maintenance and Repairs	1,038	1,215	1,215	0	\$1,215
540000 - Other Supplies and Expenses	5,087	7,461	9,961	0	\$9,961
550000 - Insurance Claims and Expenses	3,096	4,100	4,100	0	\$4,100
Totals	\$339,324	\$365,092	\$403,027	\$0	\$403,027
Personnel					
Full Time Equivalent Positions	4.00	4.00	4.00	0.00	4.00

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Special Event and Wedding Permits	77	99	90
Usage Permits	N/A	N/A	3
Parade Permits	4	4	4

Human Resources

Department Summary

The City's Human Resources Department develops and administers the processes needed to attract and retain a qualified workforce; ensure continuing employee development; and maximize employee retention through a balanced and competitive package of wages, benefits, and workplace enrichment programs. The Department is arranged into four cost centers: Management, Human Relations Board Support, Benefits, and Safety Programs/Claims Administration.

Department Goals

- To complete a full property appraisal of all City properties and fund for this vendor
- To offer a new benefit to the City employee base in CY25 and fund that specialized benefit

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340001 - Other Charges for Services	550,516	490,289	686,316	0	686,316
390001 - Intragovernmental Transfers	(78,832)	0	0	0	0
Totals	471,684	490,289	686,316	0	686,316
Expense					
500000 - Personnel Services	1,398,970	1,424,025	1,495,982	55,308	1,551,290
510000 - Contractual Services	53,547	268,190	356,825	0	356,825
520000 - Utilities	993	6,741	7,950	0	7,950
530000 - Maintenance and Repairs	78,424	72,037	43,500	0	43,500
540000 - Other Supplies and Expenses	75,554	146,695	163,685	3,025	166,710
600000 - Capital Outlay	0	0	0	0	0
Totals	1,607,489	1,917,688	2,067,942	58,333	2,126,275
Personnel					
Full Time Equivalent Positions	11.00	10.00	10.00	1.00	11.00

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Position requisitions processed	236	362	416
Employment applications processed	3,900	4,148	4,770
Total applicants hired	220	321	353
Voluntary turnover rate	7.47%	15.59%	15.00%
Student hours per H.R. FTE employee	248	6,363	5,000

Human Resources Management

Purpose

To ensure that the City attracts and retains a diverse, high caliber workforce by promoting competitive wages and excellent working conditions, and by supporting and providing an array of programs that develop workplace skills and personal well-being.

Operations

Human Resources Management oversees employee services throughout the course of an employee's tenure including hiring, orientation, training, recognizing, rewarding, and promoting. This division creates and maintain employee personnel records and monitors the performance evaluation process, the discipline process, unemployment hearings, and provides counsel on issues relating to employee and labor relations. Management participates in labor negotiations with the City's unions to establish employment contracts and provides guidance regarding the establishment of all non-union employee contracts.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Expense					
500000 - Personnel Services	899,590	937,632	799,828	55,308	855,136
510000 - Contractual Services	53,160	248,400	345,225	0	345,225
520000 - Utilities	497	6,191	7,300	0	7,300
530000 - Maintenance and Repairs	73,425	62,037	33,500	0	33,500
540000 - Other Supplies and Expenses	70,849	130,775	152,240	3,025	155,265
600000 - Capital Outlay	0	0	0	0	0
Totals	1,097,520	1,385,035	1,338,093	58,333	1,396,426

Human Resources Board Support

Purpose

To provide a forum and deliberative process to address citizens' complaints regarding discrimination, and to ensure that the City is in compliance with the Human Relations Ordinance as established by the City Commission.

Operations

This function provides the administrative support for the City of Sarasota's Human Relations Board as it hears and adjudicates discrimination complaints. The Human Relations Board was established to promote and encourage fair treatment and equal opportunity for all persons and to promote mutual understanding and respect among all economic, social, racial, religious and ethnic groups and their members by providing outreach efforts on the City's non-discrimination ordinance. The Board hears complaints alleging violation of the Charter of the City of Sarasota which prohibits discrimination on the basis of age, color, disability, gender, marital status, national origin, race, religion, sexual orientation or veterans' status in the areas of housing, employment, and public accommodation. The function also acts as the City's Equal Opportunity office to ensure full compliance with the City's equal opportunity obligations.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Expense					
500000 - Personnel Services	23,017	35,194	19,642	0	19,642
510000 - Contractual Services	0	1,365	2,500	0	2,500
540000 - Other Supplies and Expenses	66	270	270	0	270
Totals	23,083	36,829	22,412	0	22,412

Benefits

Purpose

To administer the employee and retiree benefit programs to ensure the needs of employees, retirees and dependents are being met in a cost-effective and legally compliant manner.

Operations

Delivery of the City's benefits plan requires monitoring the City's health and dental plans, life insurance program, the on-site employee health center, flexible spending accounts, and the prescription drug plan because tracking benefit activity is critical to ensuring continued fund viability and legal compliance.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340001 - Other Charges for Services	294,421	149,910	192,193	0	192,193
390001 - Intragovernmental Transfers	(16,232)	0	0	0	0
Totals	278,189	149,910	192,193	0	192,193
Expense					
500000 - Personnel Services	108,510	153,244	209,187	0	209,187
540000 - Other Supplies and Expenses	515	135	135	0	135
Totals	109,025	153,379	209,322	0	209,322

Safety Programs/Claims Administration

Purpose

To provide a safe and healthy environment for City employees.

Operations

Safety Programs administers the City of Sarasota's Safety Program through the education of employees, inspection of facilities, implementation of mandated state and federal safety and health procedures and practices and work in coordination with Emergency Management on workplace evacuation and safety drills. The three basic elements of the Safety Program are 1) the avoidance of injuries to employees, 2) the avoidance of injuries to the public and their property, and 3) the avoidance of damages to property and equipment.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340001 - Other Charges for Services	256,096	340,379	494,123	0	494,123
390001 - Intragovernmental Transfers	(62,601)	0	0	0	0
Totals	193,495	340,379	494,123	0	494,123
Expense					
500000 - Personnel Services	367,853	297,955	467,325	0	467,325
510000 - Contractual Services	387	18,425	9,100	0	9,100
520000 - Utilities	497	550	650	0	650
530000 - Maintenance and Repairs	4,999	10,000	10,000	0	10,000
540000 - Other Supplies and Expenses	4,124	15,515	11,040	0	11,040
Totals	377,860	342,445	498,115	0	498,115

Budget Issue - Administrative Assistant

Justification:

This position was authorized in the Human Resource's Table of Organization, but was relinquished to create a shared position with Finance for workday ongoing business process review and improvements. The position of Administrative Assistant is still needed in the department to support the entire department with managing receptionist area, answering phones, processing Purchase orders, and ordering supplies. This position will also assist with processing applications in Workday so the Recruiter can spend more time in the community actively recruiting.

This budget issue is in alignment with the City Commission's Strategic Goals:
A City modeling responsive government
A City providing accessible government
A City demonstrating responsible administrative practices

Operating Budget Details

Program	Spend/Revenue Category	Description	2025 Budget
Expense			
CC.10008 - PGR.10009 - Human	SC.5211 - Computer Software and		3,025
Total Expense			3,025

Position Allocation Change Details

Program	Position	Description	Position Costs
CC.10008 - PGR.10009 - Human	Administrative Assistant		55,308
			Issue
			Total
			58,333

Development Services

Department Summary

The Development Services department, formerly the Neighborhood Development Services department, protects the health, safety and welfare of citizens by enforcing codes related to building, zoning, housing, business operations, and issues impacting community quality of life. The Department provides services related to Zoning Administration, Local Business Tax Receipting, Code Compliance, and oversees the City's Building Construction/Inspection services (see Special Revenue Funds) and Facility Maintenance Department. The department is organized with two costing centers: Administration and Code Compliance.

Department Goals:

- To review submitted plans for concurrency with the zoning code (including signage), the Sarasota (Long Range) Plan, FEMA regulations, and the Tree Protection ordinance.
- To issue business tax receipts (previously 'occupational licenses') to customers via walk-in and mail-in service.
- To perform inspections of licensed businesses to ensure compliance.
- To conduct inspections (requested, scheduled, and unscheduled), achieve code compliance within established time frames, and to impose fines and record liens as needed.
- To maintain Code Compliance inspectors' certifications by meeting continuing education requirements as required by the Florida Association of Code Enforcement.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
320000 - Permits, Fees and Special Assessments	151,228	196,560	242,900	0	242,900
340000 - Charges for Services	704,496	802,500	601,500	0	601,500
350000 - Judgments, Fines & Forfeitures	245,047	202,000	201,000	0	201,000
360000 - Miscellaneous Revenue	1	0	0	0	0
Totals	1 100 772	1 201 060	1 045 400	0	1 045 400
Expense					
500000 - Personnel Services	1,407,702	1,663,069	2,135,186	27,849	2,163,034
510000 - Contractual Services	19,566	76,420	81,420	0	81,420
520000 - Utilities	6,935	10,472	12,810	0	12,810
530000 - Maintenance and Repairs	49,887	59,980	123,976	0	123,976
540000 - Other Supplies and Expenses	43,898	119,921	111,025	1,740	112,765
550000 - Insurance Claims and Expenses	1,921	1,977	0	0	0
550100 - Non Discretionary Insurance Claims	0	0	3,743	0	3,743
600000 - Capital Outlay	0	0	0	0	0
900000 - Interfund Transfer Expense	962,951	0	0	0	0
Totals	2 492 861	1 931 839	2 468 160	29 589	2 497 748
Personnel					
Full Time Equivalent Positions	27.55	28.55	22.55	0.50	23.05

Development Services Administration

Purpose

To strengthen residential neighborhoods, promote compatible commercial development and to support the goals of the adopted comprehensive plan.

Operations

Development Services Administration provides planning and zoning services that ensure consistency of residential and commercial development with the City's adopted Zoning codes, FEMA regulations, and other community requirements for safety and quality of life. The division also administers the local business tax receipt program to ensure local businesses are compliant with zoning and licensing requirements.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
320000 - Permits, Fees and Special Assessments	\$44,737	\$49,700	\$36,900	\$0	\$36,900
330000 - Intergovernmental Revenue	0	0	0	0	0
340000 - Charges for Services	699,596	802,500	601,500	0	601,500
360000 - Miscellaneous Revenues	1	0	0	0	0
Totals	\$744,334	\$852,200	\$638,400	\$0	\$638,400
Expense					
500000 - Personnel Services	\$929,311	\$1,184,310	\$1,378,715	\$0	\$1,378,715
510000 - Contractual Services	230	1,000	1,000	0	1,000
520000 - Utilities	2,575	3,580	4,845	0	4,845
530000 - Maintenance and Repairs	0	4,880	44,388	0	44,388
540000 - Other Supplies and Expenses	14,618	65,205	51,035	0	51,035
550000 - Insurance Claims and Expenses	793	816	0	0	0
550100 - Non Discretionary Insurance Claims	0	0	1,216	0	1,216
900000 - Interfund Transfer Expense	962,951	0	0	0	0
Totals	\$1,910,477	\$1,261,291	\$1,481,199	\$0	\$1,481,199
Personnel					
Full Time Equivalent Positions	11.35	11.35	13.55	0.00	13.55

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated
Performance Measures			
Business Tax licenses inspections	206	154	170
Business Tax licenses issued w/in 3 days of app	95%	95%	95%
Business Tax licenses issued	7,409	73u89	7,462

Code Compliance

Purpose

To preserve, improve, and stabilize all City neighborhoods.

Operations

Certified Code Compliance inspectors inspect properties throughout the City of Sarasota to ensure property owners and occupants are complying with the City's various codes that govern zoning, housing, commercial maintenance, safety, aesthetics, and other physical aspects affecting quality of life. The office compels compliance by issuing orders, and prosecuting cases before the Code Compliance Magistrate. The division also administers the foreclosed property registration program.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
320000 - Permits, Fees and Special	\$106,491	\$146,860	\$206,000	\$0	\$206,000
350000 - Judgments, Fines & Forfeitures	245,047	202,000	201,000	0	201,000
Totals	\$351,538	\$348,860	\$407,000	\$0	\$407,000
Expense					
500000 - Personnel Services	\$480,057	\$478,759	\$756,471	\$27,849	\$784,320
510000 - Contractual Services	19,336	75,420	80,420	0	80,420
520000 - Utilities	4,360	6,892	7,965	0	7,965
530000 - Maintenance and Repairs	49,887	55,100	79,588	0	79,588
540000 - Other Supplies and Expenses	29,281	54,716	59,990	1,740	61,730
550000 - Insurance Claims and Expenses	1,128	1,161	0	0	0
550100 - Non Discretionary Insurance Claims	0	0	2,527	0	2,527
600000 - Capital Outlay	0	0	0	0	0
Totals	\$584,049	\$672,048	\$986,961	\$29,589	\$1,016,550
Personnel					
Full Time Equivalent Positions	6.20	6.20	9.00	0.50	9.50

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated
Performance Measures			
Code compliance inspections conducted	10,659	10,584	10,600
Percentage of certified code compliance inspectors	100%	100%	100%
Percentage of code complaints addressed with in 3 days	90%	90%	90%

Budget Issue - Code Compliance Inspector

Justification:

The addition of a new code compliance inspector will allow the Code Compliance Division to continue to effectively address the increased activity in the north area of our City. This will also provide for a dedicated inspector in the area located north of Myrtle Street rather than having two inspectors balancing management and inspection duties. Adding another inspector will assist in achieving our collective mission which is to protect the health, safety, and general welfare of our citizens by enforcing building, zoning, housing and all City codes.

This budget issue is in alignment with the City Commission's Strategic Goals:

A City modeling responsive government

A City fostering a safe and welcoming environment

A City exhibiting the value of a caring community

Operating Budget Details

Program	Spend/Revenue Category	Description	2025 Budget
Expense			
CC.10007 - PGR.10135 - Code	SC.5211 - Computer Software and		1,740
CC.10027 - PGR.10092 - Building Const.	SC.5211 - Computer Software and		1,740
Total Expense			3,480

Position Allocation Change Details

Program	Position	Description	Pos. Alloc.	Position Costs
CC.10007 - PGR.10135 - Code	Code Compl Insp-Budget Issue		50.00	27,849
CC.10027 - PGR.10092 - Building Const.	Code Compl Insp-Budget Issue		50.00	27,849
				55,698
				59,178

Facilities Management

Purpose

To maintain multiple City-owned facilities and provide a safe and clean environment to support City employees in their efforts to provide quality services to the public.

Operations

Municipal Facilities Division is responsible for providing and maintaining all facility management functions for City Hall, City Hall Annex Building, Federal Building, North Sarasota Redevelopment Office, Central Records Facility, all water and sewer facility structures including those at Verna Wellfield, the Public Works Administration Center located on 12th Street, the City Health Center, and miscellaneous City-owned buildings which are leased for community use. The services provided include fire safety and janitorial services. In addition, all major repairs to ensure the structural and operational integrity of the buildings are coordinated through this division. The Municipal Facilities division provides labor for the preparation, inspections, and cleanup of building renovations and set-up and cleanup for public meetings. Municipal Facilities also provides oversight for all City owned real estate, including land and property leasing, and oversight for the disposal of all obsolete and surplus assets and materials.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340001 - Other Charges for Services	\$1,032,118	\$865,999	\$841,446	\$0	\$841,446
360000 - Miscellaneous Revenues	249,992	229,739	49,184	0	49,184
390001 - Intragovernmental Transfers	(147,445)	0	0	0	0
Totals	\$1,134,665	\$1,095,738	\$890,630	\$0	\$890,630
Expense					
500000 - Personnel Services	\$1,269,919	\$1,179,043	\$1,118,715	\$0	\$1,118,715
510000 - Contractual Services	13,836	24,550	4,650	0	4,650
510100 - Non Discretionary Contractual	24,790	17,500	17,500	0	17,500
520000 - Utilities	169,033	234,380	305,970	0	305,970
530000 - Maintenance and Repairs	113,911	198,650	227,092	0	227,092
540000 - Other Supplies and Expenses	64,166	80,600	79,300	0	79,300
550000 - Insurance Claims and Expenses	1,896	2,440	0	0	0
550100 - Non Discretionary Insurance Claims	133,223	161,474	187,744	0	187,744
600000 - Capital Outlay	38,721	2,400,000	23,000	0	23,000
Totals	\$1,829,495	\$4,298,637	\$1,963,971	\$0	\$1,963,971
Personnel					
Full Time Equivalent Positions	11.00	11.00	11.00	0.00	11.00
Performance Measures			FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated
Facility work orders completed			1,025	1,109	1,089
Facility square feet maintained			233,316	264,519	264,519
Surplus Auction Participation			4	4	4

Financial Administration

Purpose

To professionally manage and communicate all of the City's financial activities, in compliance with the highest standards of governmental finance and accounting, the City's adopted policies, and established best practices.

Operations

The Financial Administration Department oversees all of the City's financial activities including Budgeting, Accounting, Accounts Payable, Grants Management, Special Districts, Investing, Debt Management, (Bonding, Credit, Arbitrage), Employee Payroll and Timekeeping, and Daily Banking and Cash Receipting. The Finance function establishes Citywide policies to ensure the City organization is operating with strong oversight that reduces economic vulnerability, and establishes sustainable practices for cash and debt management, and capital spending. In addition to performing these duties, Finance ensures significant fiscal transparency with daily, monthly, quarterly, and annual reporting that provides the City Commission and residents with assurances that the public resources are being securely and wisely managed.

Department Goals

- To enhance professional development for staff members to stay abreast of changes in financial reporting and to aid in an unqualified, "clean", Annual Comprehensive Financial Report
- To fund training courses and fees for financial accountants so they can successfully earn the Certified Governmental Financial Officer's certification
- To Improve efficiencies in the yearly budgeting process and the annually published Adopted Financial Plan

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
330000 - Intergovernmental Revenue	\$500,004	\$0	\$0	\$0	\$0
340000 - Charges for Services	813	1,000	0	0	0
360000 - Miscellaneous Revenues	39	0	0	0	0
Totals	\$500,856	\$46,000	\$0	\$0	\$0
Expense					
500000 - Personnel Services	\$1,847,177	\$1,722,429	\$1,928,627	\$63,436	\$1,992,063
510000 - Contractual Services	78,082	339,000	386,600	0	386,600
520000 - Utilities	8,846	1,360	2,580	0	2,580
530000 - Maintenance and Repairs	70,019	53,600	89,222	0	89,222
530100 - Non-Discretionary Maintenance	0	(224,000)	(246,000)	0	(246,000)
540000 - Other Supplies and Expenses	25,953	67,075	73,915	0	73,915
600000 - Capital Outlay	0	65,000	0	0	0
Totals	\$2,030,077	\$2,024,464	\$2,234,944	\$63,436	\$2,298,380
Personnel					
Full Time Equivalent Positions	20.70	22.70	15.70	1.00	16.70

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Bond Rating (Moody's/Fitch)	Aa1/AA+	Aa1/AA+	Aa1/AA+
Years of annual GFOA Distinguished Budget Award	33	34	35
Rate of return exceeded benchmark by	0.11%	0.37%	0.15%
Years of annual CAFR award for Excellence in Reporting	43	44	45
Years of annual PAFR award for Excellence in Reporting	10	11	12
Invoices paid within 30 days	99%	99%	99%

Budget Issue - Accounts Receivable Coordinator

Justification:

Request for a new position to manage and maintain the new accounts receivable module in Workday. This will include Customer Leases, Pre-Annexations, and other payments the City receives and invoices. This position will be supervised by the Treasury Accountant. Other duties this position will be responsible for are as follows:

- * Set up new customers/vendors in the accounts receivable module of workday
- * create mass invoices and update the customers accounts
- * Record account receivable payments from vendors
- * Analyze aging reports and collects outstanding amounts
- * budget development and input for the department
- * Prepares the popular annual financial report (PAFR) single handed with very little direction
- * Prepares documents and organizes the Citizen Tax Oversight Committee (CTOC) annual meeting
- * Monitors budgets vs. actuals for the department and Utility Billing
- * Maintains the departments fixed assets by inventory, disposals, and new asset tracking

This budget issue is in alignment with the City Commission's Strategic Goals:

- A City providing accessible government
- A City practicing sound financial decision making
- A City demonstrating responsible administrative practices

Position Allocation Change Details

Program	Position	Description	Pos. Alloc.	Position Costs
CC.10009 - PGR.10014 - Accounting	Accounts Receivable Coordinator		100.00	63,436
				63,436
				63,436

City Auditor and Clerk

Department Summary

The Office of City Auditor and Clerk provides the highest quality of services to our customers, comprised of both Citizens and City Staff, and do so with excellence and pride. Under the City's Charter, the Clerk's Office is charged with a variety of duties including: Prepare City Commission agendas, Custodian of the official records, Transcription of City Commission meeting minutes, Administration of police, fire and general employee pension plans, Internal audits, Administer City Commission elections, Maintain records of all the City's real property and assets, Process land development petitions and Codification of City ordinances, as further detailed on the following pages.

Department Goals:

- ▽ Oversee the City's Granicus System which allows for the automated recording of official City proceedings, and provide annual Granicus training to new and continuing users on its functionality as needed.
- ▽ Record the audio and video of officially noticed meetings of the City Commission transcribe the recordings into written minutes, and make the minutes publicly available within 5 days of the original recording
- ▽ To process all Development Applications that are submitted to the City of Sarasota within one business day, and to formally record all real property transactions involving the City of Sarasota.
- ▽ Expeditiously satisfy all requests for public records received from the public via the City's web page, in person, or by email.
- ▽ Complete 6 to 10 internal audits per year, and issue corresponding audit reports.
- ▽ Serve as the City's Election Official and manage all City elections in compliance with State and local election requirements.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340000 - Charges for Services	\$2,981	\$273	\$150	\$0	\$150
360000 - Miscellaneous Revenues	113	0	0	0	0
Totals	\$3 094	\$273	\$150	\$0	\$150
Expense					
500000 - Personnel Services	\$2,256,580	\$2,199,762	\$2,388,351	\$0	\$2,388,351
510000 - Contractual Services	58,676	163,060	163,060	0	\$163,060
520000 - Utilities	6,429	12,400	12,400	0	\$12,400
530000 - Maintenance and Repairs	132,743	134,837	123,282	64,664	\$187,946
540000 - Other Supplies and Expenses	144,105	175,475	198,876	0	\$198,876
550000 - Insurance Claims and Expenses	0	0	0	0	\$0
550100 - Non Discretionary Insurance Claims	3,924	4,848	5,523	0	\$5,523
600000 - Capital Outlay	0	40,150	28,620	119,914	\$148,534
Totals	\$2 602 457	\$2 730 532	\$2 920 112	\$184 578	\$3 104 690
Personnel					
Full Time Equivalent Positions	20.00	20.00	20.00	0.00	20.00

Clerk Activities

Purpose

To provide effective administrative, operational, and technical support services to Commissioners, the citizens of the City of Sarasota and Staff of other City departments while achieving and maintaining high standards of quality, efficiency, and customer service.

Operations

This Division provides the administrative support required to hold City Commission and Community Redevelopment Agency meetings and workshops including processing and distributing all agendas, supplemental materials and legally posted notices as well as producing accurate and timely minutes. This division is the primary liaison for all Commission Advisory Board and Committee appointments and reception events. Additionally, this Division receives and processes all requests for public records and promotes all aspects of compliance with Florida's Government-in-the-Sunshine law. This division has responsibility for the official records of the City, and authenticates, executes and records all written agreements, contracts, ordinances, resolutions, and various other legal documents on behalf of the City as required. The City Auditor and Clerk's office also provides training and support services for departmental users of the automated recording system for all advisory boards.

This Division also includes Development Applications processed within the Office of the City Auditor and Clerk. The Office receives and processes all development applications for community workshops, rezoning, conditional uses, street vacations, annexations, development agreements, adjustments to the Downtown Code, Comprehensive Plan Amendments, Zoning Text Amendments, off-site and shared parking agreements, site plans, historic designations, certificates of appropriateness, sidewalk café permits, street name change requests, traffic concurrency review and studies, zoning variance requests and appeals, and zoning code confirmations and interpretations. This includes tracking fees associated with each application type as well as assuring that all legal advertising and noticing requirements are met when applications are set for public hearing before the Board of Adjustment, Historic Preservation Board, Planning Board or City Commission, as well as recording official documents formalizing the final action taken in the official records of Sarasota County.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340000 - Charges for Services	\$2,571	\$123	\$0	\$0	\$0
360000 - Miscellaneous Revenues	113	0	0	0	0
Totals	\$2,684	\$123	\$0	\$0	\$0
Expense					
500000 - Personnel Services	\$1,109,285	\$1,165,966	\$1,070,040	\$0	\$1,070,040
510000 - Contractual Services	45,527	63,100	63,100	0	63,100
520000 - Utilities	5,425	9,000	9,000	0	9,000
530000 - Maintenance and Repairs	2,599	13,000	5,000	0	5,000
540000 - Other Supplies and Expenses	88,168	102,731	102,435	0	102,435
600000 - Capital Outlay	0	0	8,000	0	8,000
Totals	\$1,251,004	\$1,353,797	\$1,257,575	\$0	\$1,257,575
Personnel					
Full Time Equivalent Positions	9.00	9.00	9.00	0.00	9.00

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Average days from mtg to minutes	3	7	5
Commission Proceedings recorded/transcribed:	43	44	40
CRA Proceedings recorded/transcribed:	4	2	2
Other Related Meetings	1	3	1

Pension Plans Administration

Purpose

To administer the Police Officers', Firefighters', and General Employees' Defined Benefit Pension Funds, and the General Employees' 401(a) Defined Contribution Plan, in accordance with Federal and State laws, and the Code of the City of Sarasota.

Operations

The Pension Administration Division accounts for all transactions of the Pension Funds, while assisting employees and retirees with their Pension needs by responding to requests for information from members regarding retirement planning, coordinating monthly meetings of the Police Officers', Firefighters', and General Employees' Pension Plan Boards of Trustees, and coordinating the quarterly meetings of the Employee Retirement Account Committee. Division Staff balance investment statements, processes pension recipient monthly payroll, coordinate the annual investment manager reports and quarterly consultant reports, and organize an annual Members' meeting and annual Commission 'State of the Pensions' meeting. Staff also maintains all pension benefit and post pension contribution records, coordinates training sessions for the DROP Plan (Deferred Retirement Option Plan), conducts active-employee informational sessions, orients new employees to the plan(s) and plan benefits, participates in the annual health fair to facilitate pension form updating, and provides pension benefit calculations and explanations to plan members. The Division facilitates the annual election of pension board trustees, prepares Requests for Proposals for professional pension services, files annual Federal and State tax returns, files annual tax reports to the Division of Retirement, distributes tax forms to retirees, assists actuaries to ensure accuracy, assists the external pension plan auditors annually and as needed, and administers the General Employees' Defined Contribution Plan in cooperation with the third party plan administrator, while acting as the liaison for the City's optional 457(b) Deferred Compensation program (an option for additional retirement savings by employees).

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
360000 - Miscellaneous Revenues	\$94,000	\$80,000	\$80,000	\$0	\$80,000
Totals	\$94,000	\$80,000	\$80,000	\$0	\$80,000
Expense					
500000 - Personnel Services	\$75,290	\$50,368	\$65,913	\$0	\$65,913
510000 - Contractual Services	9,000	15,200	15,200	0	15,200
510100 - Non Discretionary	431	257	320	0	320
540000 - Other Supplies and Expenses	4,011	3,116	1,400	0	1,400
550000 - Insurance Claims	5,574	6,000	6,500	0	6,500
Totals	\$94,306	\$74,941	\$89,333	\$0	\$89,333
Personnel					
Full Time Equivalent Positions	4.00	4.00	4.00	0.00	4.00

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Conducted Pension Board Meetings and Recorded Meeting Minutes	34	30	32
Performed Monthly Retiree Payrolls for 3 Defined Benefit Pension Plans	37	37	37
Preparation of Annual Financial Statements for 3 Defined Benefit Pension Plans	3	3	3
Transmittal of bi-weekly 401(a) and 457(b) employer/employee contributions	26	26	26
Active Employee Benefit Calculations/Consultations	240	287	245

Election Expenses

Purpose

To provide effective administrative, operational and technical support services in the administration of City of Sarasota At-large and District Municipal Elections, as well as any Special Elections called for by the City Commission.

Operations

The City Auditor and Clerk serves as the election official for the City of Sarasota, administering all City Commission District and At-Large Municipal Elections, as well as any Special Elections called for by the City Commission. This includes serving as the Municipal Filing Officer for qualifying candidates, coordinating polling places, ensuring legal advertising requirements are met, accepting and tracking candidate campaign reports, coordinating printing and mailing of official sample ballots to registered voters within the City, coordinating appointment and payment of poll-workers, and working closely with the Sarasota County Supervisor of Elections regarding Municipal elections.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Expense					
510000 - Contractual Services	\$0	\$16,000	\$16,000	\$0	\$16,000
540000 - Other Supplies and Expenses	297	23,000	23,000	0	23,000
Totals	\$297	\$39,000	\$39,000	\$0	\$39,000
Personnel					
Full Time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

	FY 2024 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
City Commission Municipal Elections held	1	1	1

Internal Auditing

Purpose

To perform independent and objective assurance and consulting services that provide management with accurate, valuable and appropriate evaluations and recommendations which assist the City in utilizing public resources in a manner that is equitable, efficient, and effective.

Operations

The City Auditor and Clerk is responsible for auditing the departments and divisions of the City as established by Sections 5 and 6, Article VI of the City Charter and by Sections 2-341 and 2-343, Division 2, Article VI, Chapter 2 of the City Code. Internal Audit provides assurance and consulting services in a program designed to add value and improve the City's operations, provide management with observations of the current system of internal controls, and offer recommendations for control enhancements. Assurance services (including financial compliance, information technology, audit engagements, and investigations) assess the design and use of internal controls in reducing/mitigating risks until they reach an acceptable level, and audits provide reasonable assurance that internal controls are functioning properly. Consulting services (include advice, facilitation, training, and analyses) are performed at the request of management and are intended to add value and improve governance, risk management, and control processes. A three-year audit schedule is updated annually based on the findings of City-wide risk assessments, which are used to evaluate the risk level of all activities and functions across the City and includes input of the external auditors, Charter Officials, City Commissioners, and department personnel.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Expense					
500000 - Personnel Services	\$299,204	\$355,171	\$411,669	\$0	\$411,669
510000 - Contractual Services	\$25	\$0	\$0	\$0	\$0
530000 - Maintenance and Repairs	\$3,017	\$3,115	\$3,310	\$0	\$3,310
540000 - Other Supplies and Expenses	5,125	9,420	17,285	0	17,285
Totals	\$307,371	\$367,706	\$432,264	\$0	\$432,264

Personnel

Full Time Equivalent Positions	3.00	3.00	3.00	0.00	3.00
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Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Assurance and Consulting Engagements	7	8	10

Central Records

Purpose

To provide comprehensive records management services to all Departments within the City of Sarasota organization, in compliance with State Statutes and Regulations, resulting in the efficient, effective and economical management of public records and information.

Operations

Central Records provides records management services to all City Departments in accordance with the requirements of the City Charter and State. This includes providing ongoing education and training on public records laws, records classification, and retention schedules, departmental training on the City's records management software (GAIN) and electronic records management software (OnBase), scheduled records destruction services, microfilming, scanning, and digital storage of records with long-term retention, and performing electronic recording and storage of all newly created official City documents.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Expense					
500000 - Personnel Services	\$310,263	\$276,779	\$442,716	\$0	\$442,716
510000 - Contractual Services	4,765	40,360	40,360	0	\$40,360
520000 - Utilities	1,003	2,400	2,400	0	\$2,400
530000 - Maintenance and Repairs	56,268	57,522	57,522	64,664	\$122,186
540000 - Other Supplies and Expenses	17,952	17,276	23,056	0	\$23,056
550000 - Insurance Claims and Expenses	0	0	0	0	\$0
550100 - Non Discretionary Insurance	3,924	4,848	5,523	0	\$5,523
600000 - Capital Outlay	0	26,400	20,620	119,914	\$140,534
Totals	\$394,175	\$425,585	\$592,197	\$184,578	\$776,775
Personnel					
Full Time Equivalent Positions	3.00	3.00	3.00	0.00	3.00

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Contracts digitally uploaded	193	392	350
Ordinances and Resolutions digitally uploaded	129	166	170
Newly archived boxes stored	239	390	250
Public Records Requests Processed	1,449	1,248	1,400

Budget Issue - Electronic Records Management System

Justification:

Consolidating the City's records management processes into one cohesive platform will ensure records information integrity and accessibility across the organization. Laserfiche, a cloud-based electronic records management system (ERMS) provides seamless integration with existing applications and will significantly streamline workflows, enhance productivity, and help to reduce errors caused by manual data entry. In addition, incorporating physical records management functionality into the new system eliminates the need for maintaining a separate system for physical records management, which is not only costly but also prone to inefficiencies and potential errors. By transitioning to a unified solution, centralizing records management operations, improve compliance with regulatory requirements, and mitigate risks associated with information loss or mismanagement. Laserfiche offers scalability, flexibility, an accessibility, which enables our team to securely access and manage records from anywhere at any time. This ensures continuity of operations, facilitates remote work arrangements, and enhances collaboration among team members, regardless of location.

This budget issue is in alignment with the City Commission's Strategic Goals:

A City modeling responsive government

A City providing accessible government

A City demonstrating responsible administrative practices

Operating Budget Details

Program	Spend/Revenue Category	Description	2025 Budget
Expense			
CC.10010 - PGR.10021 - Records	SC.6021 - PC Software	Laserfiche software	119,914
CC.10010 - PGR.10021 - Records	SC.4618 - Computer & Software	Software support services	64,664
Total Expense			184,578
Issue Total			184,578

Broadcasting

Purpose

To provide citizens with government transparency and openness while conveying City of Sarasota messages to the public, including information pertaining to emergency situations, policy changes, department projects, as well as general information impacting the quality of life of residents, business owners and visitors.

Operations

To convey public information and messages, the Communications division conveys public information and messages via news releases, public service announcements, and the creation of original programming for the local public access television channel, the City's website, and digital distribution. This division also oversees the video/audio recording and broadcasting of City Commission and the Planning Board/Local Planning Agency meetings, and is responsible for the operations of the public Commission Chambers and SRQ Media Studio, located in the City Hall Annex.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Expense					
500000 - Personnel Services	\$151,413	\$399,178	\$448,286	\$0	\$448,286
510000 - Contractual Services	4,490	43,500	43,500	0	43,500
	0	1,000	1,000	0	1,000
000010 - Personnel	61,195	61,200	57,450	0	57,450
000050 - Operating Expenditures	6,512	21,332	33,100	0	33,100
000600 - Capital Expenditures	8,413	13,750	0	0	0
Totals	\$232,023	\$539,960	\$583,336	\$0	\$583,336
Personnel					
Full Time Equivalent Positions	2.00	2.00	2.00	0.00	2.00

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Public Service Announcements	8	17	15
Broadcasted Meetings	252	227	250
Original Programming broadcasts	22	22	22

Domestic Partnership Registry

Purpose

To assist persons who are not married under Florida law to obtain certain legal rights through the establishment of a Domestic Partnership.

Operations

On November 5, 2012, the City Commission approved the establishment of a Domestic Partnership Registry Program for the City. To the extent not superseded by federal, state, or city law or ordinance, or contrary to rights conferred by contract or separate legal instrument, this program allows registered domestic partners certain rights pertaining to health care facility visitation, health care decisions, funeral/ burial decisions, correctional facility visitation, notification of family members, pre-need guardian designation, and participation in educational decisions for dependents. The Domestic partnership registry division provides and maintains all required application, affidavit, amendment, and termination forms; witnesses and authorizes all the affidavits; oversees submission of said documentation to the Sarasota County Clerk of Court; and provides the domestic partner identification cards and registration certificate.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
341000 - General Government	\$200	\$150	\$150	\$0	\$150
Totals	\$200	\$150	\$150	\$0	\$150
Expense					
000050 - Operating Expenditures	\$90	\$100	\$100	\$0	\$100
Totals	\$90	\$100	\$100	\$0	\$100
Personnel					
Full Time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

City Attorney

Department Summary

The City Attorney is one of three Charter Officials appointed by the City Commission and serves as legal advisor to the City Commission and all governmental proprietary operations of the City and its departments, divisions, offices, boards and committees. The City Attorney prepares and/or reviews all proposed ordinances and resolutions of the City; approves the form and legal correctness of all written contracts entered into by the City; and prosecutes and defends all legal actions where the City is a party. This document shows a roll-up of only General Fund expenses for the City Attorney and outside litigation expenses affecting the General Fund. A summary follows which show both the General Fund and other fund expenses whether falling under the City Attorney's direction or not. The City Attorney is not a City employee; therefore, all services are provided on a contractual basis.

	<u>Actual</u> <u>FY 22-23</u>	<u>Original</u> <u>Budget</u> <u>FY 23-24</u>	<u>Amended</u> <u>Budget</u> <u>FY 23-24</u>	<u>Estimate</u> <u>FY 23-24</u>	<u>Budget</u> <u>FY 24-25</u>
<u>RETAINERS</u>					
City Attorney	\$ 43,957	\$ 43,957	\$ 43,957	\$ 43,957	\$ 43,957
Asst. City Attorney	18,402	18,402	18,402	18,402	18,402
	62,359	62,359	62,359	62,359	62,359
<u>CITY-WIDE</u>					
Litigation (Non-Police)	157,874	200,000	200,000	140,000	200,000
Special Events Dept.	4,630	15,000	15,000	15,000	15,000
Support of Department Operations	229,819	345,000	345,000	345,000	350,000
Ordinance/Resolution - Drafting	71,352	125,000	125,000	85,000	125,000
Agreements Drafting	202,215	170,000	170,000	195,000	175,000
Lease/Contract Administration	2,444	3,000	3,000	3,000	3,000
Property Acquisitions/Sales	100,202	80,000	80,000	90,000	85,000
Opinions/Interpretations	18,837	25,000	25,000	25,000	30,000
<u>PLANNING & DEVELOPMENT</u>					
Land Use Codes/Projects	17,907	20,000	20,000	30,000	25,000
Neighborhood & Planning	131,646	110,000	110,000	90,000	115,000
Code Compliance	74,428	65,000	65,000	70,000	65,000
<u>POLICE</u>					
Police Department Operations	156,619	160,000	160,000	150,000	150,000
Prosecutions (Ord. Violations)	1,857	3,000	3,000	3,000	3,000
F&C Police Labor Matters	3,596	20,000	20,000	5,000	15,000
Nuisance Abatement	6,182	15,000	15,000	10,000	15,000
Red-Light Cameras	-	3,000	3,000	3,000	3,000
Trespass Appeals	4,495	4,000	4,000	8,000	5,000
Contraband Forfeitures	27,190	20,000	20,000	25,000	25,000
<u>OTHER</u>					
Human Relations Board	4,097	25,000	25,000	12,000	15,000
Human Resources Department	2,249	25,000	25,000	2,500	20,000
Litigation-Outside	108,679	200,000	200,000	85,000	200,000
Finance Department Operations	2,523	5,000	5,000	2,500	5,000
Purchasing	10,270	15,000	15,000	10,000	15,000
Engineering	5,593	15,000	15,000	15,000	15,000
Risk Management Dept. Operations	17,949	5,000	5,000	5,000	5,000
Public Works	12,059	15,100	15,100	17,000	15,000
<u>MISCELLANEOUS</u>					
General Expenses	33,761	23,496	23,496	32,000	25,000
	<u>\$ 1,470,832</u>	<u>\$ 1,773,955</u>	<u>\$ 1,773,955</u>	<u>\$ 1,535,359</u>	<u>\$ 1,781,359</u>

City Attorney - Legal Services Provided by All Funds

FUNDING SOURCE	Actual FY 2022-23	Original Budget FY 2023-24	Amended Budget FY 2023-24	Estimate FY 2023-24	Budget FY 2024-25
City Attorney					
General Fund	\$ 1,272,201	\$ 1,573,955	\$ 1,553,955	\$ 1,623,836	\$ 1,544,176
Other Funds	\$ 745,480	\$ 662,900	\$ 819,900	\$ 635,527	\$ 689,900
Total	<u>\$ 2,017,681</u>	<u>\$ 2,236,855</u>	<u>\$ 2,373,855</u>	<u>\$ 2,259,363</u>	<u>\$ 2,234,076</u>
Outside Legal Counsel (Monitored by the City Attorney)					
General Fund	\$ 183,071	\$ 206,750	\$ 206,750	\$ 119,529	\$ 207,000
Other Funds	\$ 27,887	\$ 50,500	\$ 50,500	\$ 500	\$ 50,500
Total	<u>\$ 210,958</u>	<u>\$ 257,250</u>	<u>\$ 257,250</u>	<u>\$ 120,029</u>	<u>\$ 257,500</u>
Outside Legal Counsel (Not under the City Attorney's Direction)					
General Fund - Labor Matters	\$ 56,508	\$ 130,500	\$ 130,500	\$ 113,395	\$ 180,000
General Fund - Other Matters	50,988	70,400	70,400	63,837	70,400
Total	<u>\$ 107,496</u>	<u>\$ 200,900</u>	<u>\$ 200,900</u>	<u>\$ 177,232</u>	<u>\$ 250,400</u>
Total General Fund	\$ 1,562,768	\$ 1,981,605	\$ 1,961,605	\$ 1,920,597	\$ 2,001,576
Total Other Funds	<u>773,367</u>	<u>713,400</u>	<u>870,400</u>	<u>636,027</u>	<u>740,400</u>
Grand Total	<u>\$ 2,336,135</u>	<u>\$ 2,695,005</u>	<u>\$ 2,832,005</u>	<u>\$ 2,556,624</u>	<u>\$ 2,741,976</u>

Planning

Department Summary

The Planning Department manages future development within the City of Sarasota. Matters pertaining to the Comprehensive Plan, land use and multi-modal transportation planning, neighborhood sustainability, historic preservation, public art, development plans, intergovernmental coordination on planning and development matters, and special studies as assigned all fall within the purview of the Planning Department. These responsibilities ensure that development in Sarasota occurs in a logical, safe, attractive, and appropriate manner. By developing and administering codes and long range plans that identify how the built environment is to be constructed, maintained, and preserved, the Planning Department helps to further quality residential and non-residential neighborhoods throughout the City. The Planning department also oversees the Sustainability and Economic Development Divisions to better serve our community efficiently.

Department Goals:

- To create and deliver public education presentations to neighborhood associations, community groups, and the City Organization on topics of Community Sustainability and Environmental Stewardship.
- To establish sustainability metrics for the community that can be recorded, reported, and monitored.
- To prepare and present public reports on community-wide and/or internal organization sustainability metrics.
- To contribute to national, regional, and local Sustainability networks (information and initiatives).
- To contribute to the creation of City policies and/or City Codes to ensure incorporation of/considerations for sustainability and environmental stewardship.
- To oversee the City's Public Art program.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
310000 - Taxes	\$15,082	\$1,000	\$1,000	\$0	\$1,000
340001 - Other Charges for Services	156,726	128,526	138,844	0	138,844
360000 - Miscellaneous Revenues	47	48,000	0	0	0
390001 - Intragovernmental Transfers	7,611	30,000	0	0	0
Totals	\$179,466	\$207,526	\$139,844	\$0	\$139,844
Expense					
500000 - Personnel Services	\$1,737,768	\$1,955,653	\$2,061,859	\$0	\$2,061,859
510000 - Contractual Services	104,565	96,700	76,950	525,000	\$601,950
510100 - Non Discretionary Contractual	7,650	5,400	6,500	0	\$6,500
520000 - Utilities	4,782	6,810	7,437	0	\$7,437
530000 - Maintenance and Repairs	13,495	6,830	10,120	0	\$10,120
540000 - Other Supplies and Expenses	68,718	154,300	174,610	0	\$174,610
550000 - Insurance Claims and Expenses	295	303	0	0	\$0
550100 - Non Discretionary Insurance	0	0	562	0	\$562
600000 - Capital Outlay	0	11,500	0	0	\$0
800000 - Grants and Aid	26,680	40,000	40,000	0	\$40,000
Totals	\$1,963,952	\$2,277,496	\$2,378,038	\$525,000	\$2,903,038
Personnel					
Full Time Equivalent Positions	12.00	12.50	12.50	0.00	12.50

Planning

Purpose

To work with the community and various public agencies to preserve and shape a safe, vital, and well-planned urban environment.

Operations

The Planning Department manages future development within the City of Sarasota. Matters pertaining to the Comprehensive Plan, land use and multimodal transportation planning, neighborhood sustainability, historic preservation, public art, development plans, intergovernmental coordination on planning and development matters, and special studies as assigned all fall within the purview of the Planning Department. These responsibilities ensure that development in Sarasota occurs in a logical, safe, attractive, and appropriate manner. By developing and administering codes and long range plans that identify how the built environment is to be constructed, maintained, and preserved, the Planning Department helps to further quality residential and non-residential neighborhoods throughout the City.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
360000 - Miscellaneous Revenues	\$0	\$0	\$6,500	\$0	\$6,500
Totals	\$0	\$0	\$6,500	\$0	\$6,500
Expense					
500000 - Personnel Services	\$1,468,476	\$1,579,596	\$1,576,504	\$0	\$1,576,504
510000 - Contractual Services	37,546	57,200	57,200	500,000	\$557,200
510100 - Non Discretionary Contractual Services	7,650	5,400	6,500	0	\$6,500
520000 - Utilities	3,419	5,000	5,000	0	\$5,000
530000 - Maintenance and Repairs	11,162	6,830	10,120	0	\$10,120
540000 - Other Supplies and Expenses	51,605	126,990	130,640	0	\$130,640
550000 - Insurance Claims and Expenses	156	160	0	0	\$0
550100 - Non Discretionary Insurance Claims	0	0	294	0	\$294
600000 - Capital Outlay	4,191	11,500	35,000	0	\$35,000
800000 - Grants and Aid	8,123	40,000	40,000	0	\$40,000
Totals	\$1,592,328	\$1,832,676	\$1,861,258	\$500,000	\$2,361,258
Personnel					
Full Time Equivalent Positions	9.00	9.00	9.00	0.00	9.00

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Historic Preservation Certificates of Appropriateness Issued	24	28	29
Historic Preservation Master Site File Issued	104	66	66
Number of Neighborhood Grant Issued	33	29	30
Number of City-owned Public Art Pieces	58	56	57

Budget Issue - Downtown Plan

Justification:

The Downtown Master Plan was prepared for the City of Sarasota by the town planning firm of Duany Plater-Zyberk & Company in conjunction with Cardinal Carlson + Parks, Hall Planning & Engineering and James Moore. The City of Sarasota Downtown Master Plan 2020 provides a shared vision to facilitate future planning for Sarasota's downtown. The Plan has become a living document that guides updates to the zoning code in order to continue to implement this vision.

While the City of Sarasota continues to be regularly ranked on various, national (and international) quality-of-life top ten lists, including as a top relocation destination, much of this can be attributed to the success of the Downtown Master Plan. The following prescient excerpt from the Plan supports this notion: "...as the recommendations in this Master Plan begin to be implemented, Downtown Sarasota will once again assume its role as the urban center of the City of Sarasota and Sarasota County. Main Street will once again become a thriving retail and entertainment destination. The Bayfront will once again be connected directly into the fabric of the Downtown and will be greatly enhanced as a focus for public activities and events. The burgeoning galleries and other arts-related establishments will be complemented by related retail and commercial activities. Additional civic and cultural centers will draw more and more people into the Downtown for increasing numbers of events, and increased residential opportunities both within the Downtown Proper and within the related "walk-to-town" neighborhoods will offer a wide range of options for people to live within the urban core. As all of these projects slowly come into being, the Downtown will begin to re-establish itself as lively, diverse 24-hour center for the community."

Some of the projects and initiatives that have been realized since 2000, consistent with the Downtown Master Plan vision, include: several roundabouts built by the City/FDOT; increased walkability within the downtown; construction/enhancement of multiple public parks and green spaces; addition of over 70 public art pieces; creation of numerous public parking areas; updated primary grid street designations to facilitate desired building and street design along these frontages; construction of general infrastructure and beautification improvements, including streetscape enhancements and mobility connections; attraction of a downtown grocery store that helped to catalyze redevelopment; density bonus incentives for the provision of long-term attainable housing units for a mix of income levels; establishment of a Downtown Improvement District (DID) to foster a competitive and thriving city center with enhanced levels of service; and continued cultivation of a vibrant, mixed-use downtown.

Operating Budget Details

Program	Spend/Revenue Category	2025 Budget
Expense		
CC.10005 - PGR.10006 - Planning	SC.6001 - Capital Outlay - Various	500,000
Total Expense		500,000
	Issue Total	500,000

Economic Development

Purpose

To promote Citywide economic development through project initiatives and physical improvements including management of the Newtown Community Redevelopment Area.

Operations

The Office of Economic Development implements public/private projects and initiatives as directed by the City Commission, including those outlined in the Newtown Community Redevelopment Area Plan. The office will administer projects being funded from the newly proposed Economic Development Fund (Fund 177), as well as those funded by the Tax Increment Financing (TIF) Fund. To ensure successful completion of projects and initiatives, Economic Development staff oversee all project development and implementation processes including procurement, progress-monitoring, fiscal oversight, and on-going community engagement with the residential and business communities. In addition to coordinating with community organizations, Staff provides support to the Commission-appointed Newtown Community Redevelopment Area Advisory Board (CRAAB), in the evaluation and subsequent recommendation of requests for TIF expenditures in the Newtown area. The Economic Development Office also provides administrative support and oversight for the Downtown Improvement District (DID), and the St Armand's Business Improvement District (BID), and their respective Boards of Directors.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
310000 - Taxes	\$15,082	\$1,000	\$0	\$0	\$0
330000 - Intergovernmental Revenue	0	0	0	0	0
360000 - Miscellaneous Revenues	11	48,000	0		0
390001 - Intragovernmental Transfers	30,000	30,000	0	0	0
Totals	\$45,093	\$79,000	\$0	\$0	\$0
Expense					
500000 - Personnel Services	\$141,192	\$259,454	\$343,897	\$0	\$343,897
510000 - Contractual Services	2,034	38,500	19,250	25,000	44,250
520000 - Utilities	698	1,000	1,464	0	1,464
540000 - Other Supplies and Expenses	9,363	15,610	28,770	0	28,770
600000 - Capital Outlay	0	0	0	0	0
Totals	\$153,287	\$314,564	\$393,381	\$25,000	\$418,381
Personnel					
Full Time Equivalent Positions	2.00	2.50	2.50	0.00	2.50

Budget Issue - Building Inspections - City Owned Leased Buildings

Justification:

City leases require the tenants to maintain the buildings which are on their leasehold. It is in the best interest of the City to understand whether the tenants are complying with this term of their lease prior the leasehold reverting back to the City. By having this knowledge it allows the City to ensure the building(s) remains occupiable without an unexpected expense to the City. City staff would require these inspections be provided and paid by the tenant when they have an upcoming renewal, amendment or a new lease term in the future. However, there are currently 5 leases staff have prioritized for an inspection with no recent renewals or amendments expected. Staff would like to ensure we have a baseline condition of the major components of these buildings on the leasehold moving forward, but have no language in the lease to require them to hire and pay for a building inspection. The 5 tenants are small non-profit organizations. While there are additional buildings staff would like to have a baseline inspection report for; staff is aware that several will be seeking lease amendments or renewals in the short term to which staff will place the burden of inspection costs on the tenant at that time. The budget estimate was achieved by consulting with the City's Building Official to accomplish a minimum of 3 of the 5 inspections in the FY24-25 by a third-party contractor.

This budget issue is in alignment with the City Commission's Strategic Goals:
A City demonstrating responsible administrative practices
A City practicing sound financial decision making
A City which demonstrates economic sustainability

Operating Budget Details

Program	Spend/Revenue Category	Description	2025 Budget
Expense			
CC.10005 - PGR.10007 - Economic Development	SC.3401 - Special Services		25,000
Total Expense			25,000
Issue Total			25,000

Sustainability

Purpose

Recognizing the vital role Sarasota's natural resources play in a healthy community and economy, the purpose of the Sustainability Program is to implement external and internal projects, programs and policies aimed to preserve them.

Operations

The City's Sustainability function works to explore and implement programs, projects, and policies that will promote Citywide sustainability including conducting greenhouse gas inventories of municipal and community-wide emissions, producing sustainability reports on internal and community-wide metrics, providing public education on sustainability topics such as recycling, plastic pollution, nutrient management and climate change, reviewing existing policy documents such as the City's comprehensive plan to integrate sustainability principles, participating in local, regional, and national networks to advance Sarasota's sustainability program and to stay up-to-date on best practices, managing Florida Power & Light's Renewable Energy Agreement, implementing climate change adaptation projects, supporting compost programs, leading a community canopy program, and guiding the City's commitments to renewable energy. The Sustainability Program focuses on climate change, renewable energy, waste reduction, and community education.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
3400001 - Other Charges for Services	156,726	134,334	128,526	0	138,844
390001 - Intragovernmental Transfers	(22,389)	0	0	0	0
Totals	\$134,337	\$134,334	\$128,526	\$0	\$138,844
Expense					
500000 - Personnel Services	\$121,635	\$116,603	\$141,458	\$0	\$141,458
510000 - Contractual Services	0	1,000	500	0	\$500
520000 - Utilities	665	810	973	0	\$973
530000 - Maintenance and Repairs	2,333	0	0	0	\$0
540000 - Other Supplies and Expenses	7,180	11,700	15,200	0	\$15,200
550000 - Insurance Claims and	139	143	0	0	\$0
550100 - Non Discretionary Insurance	0	0	268	0	\$268
600000 - Capital Outlay	0	0	0	0	\$0
Totals	\$131,952	\$130,256	\$158,399	\$0	\$158,399
Personnel					
Full Time Equivalent Positions	1.00	1.00	1.00	0.00	1.00

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Public Education Presentations	12	12	13
Sustainability Metric Reports Produced	2	2	2
Collaborative mtgs with nat'l/regional/local networks	24	24	25

General Fund - Unclassified Administration

Purpose

The Unclassified Administration cost center was established to account for certain General Fund expenditures that are not part of any particular City department's budget. The Unclassified Administration cost center includes such major items as: Hospitalization and Life Insurance for retired employees (except for those retired from enterprise and internal service fund departments), Information Technology service charges for departments within the General Fund, miscellaneous property insurance, and Public Officials' liability insurance. No personnel are assigned to this cost center.

	Actual	Budget	Amended	Estimate	Budget
	2022-23	2023-24	Budget 2023-24	2023-24	2024-25
Contribution to OPEB-retirees	\$ 961,500	\$ 1,423,710	\$ 1,423,710	\$ 1,423,710	\$ 890,003
Life Insurance-retirees	45,000	45,000	45,000	45,000	45,000
Net Hiring delay/Attrition savings	-	(562,275)	(562,275)	-	(625,000)
General Operating	300	300	300	300	500
Insurance-Public Officials, Crime, etc.	92,221	183,263	183,263	107,552	116,350
Insurance-Misc Property	43,543	50,000	50,000	55,070	115,360
Taxes - Property/Other	5,630	5,700	5,700	5,700	5,900
Maintenance Repairs for Damages	-	-	-	-	150,000
Crossing Guards-St Armands	-	7,000	7,000	-	-
Holiday Décor	-	-	-	-	75,000
Other Services	173,863	55,900	193,505	193,505	-
Actuarial/Legal Services	4,000	5,000	5,000	5,000	5,000
Information Services Charges	2,064,362	2,331,137	2,331,137	2,331,137	2,870,231
Central Garage Services-General Fund	664,000	610,000	610,000	610,000	804,000
Sub-total	4,148,145	4,154,735	4,292,340	4,776,974	4,452,344
Projects					
Contingency Account	35,448	75,000	75,000	75,000	75,000
Sarasota Co Economic Development	55,386	59,000	59,000	59,000	63,000
American Rescue Plan Act	15,924	-	209,769	209,769	-
Hurricane Ian	4,813,373	-	2,142,113	2,142,113	-
Hurricane Idalia	117,312	-	451,207	451,207	-
Sub-total	5,037,443	134,000	2,937,089	2,937,089	138,000
Transfers to Other Funds					
Transfer to One Stop Shop Debt Service	-	964,857	964,857	964,857	964,857
Transfer to Bobby Jones Debt Service	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000
Transfer to OHCD for Subsidy	-	-	195,062	195,062	-
Transfer to I.T. for web page project	-	-	135,000	135,000	-
Sub-total	1,650,000	2,614,857	2,944,919	2,944,919	2,614,857
Grand Total	\$ 10,835,589	\$ 6,903,592	\$ 10,174,348	\$ 10,658,982	\$ 7,205,201

Police Department

Department Summary

The Sarasota Police Department is committed to maintaining the City as a safe and enjoyable place to live, work, and visit by effectively utilizing community policing and intelligence-led policing strategies. The Police Department operates out of the downtown headquarters, as well as two community substations: Gillespie Park and Newtown Redevelopment Office. The department is organized into five divisions: Office of the Chief of Police, Patrol, Criminal Investigations, Support Services, and Professional Standards. The Sarasota Police Department provides the highest level of dedicated service with professionalism, compassion, and integrity. Our skilled workforce of 190 sworn and 58 civilian employees are devoted to servicing the community through the divisions and units described herein.

Department Goals:

- Complete 2nd floor buildout and hire 4 criminalists for our new program: Real-Time Operations Center.
- Replace Motorola radio's due to age and the upgrade to Time Division Multiple Access by Sarasota County will render our radios obsolete.
- Migrate to a new report writing system for a more dependable report writing.
- Develop a dedicated driving pad on City-owned property for training needs.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
320000 - Permits, Fees and Special	\$85,866	\$100,000	\$110,000	\$0	\$110,000
330000 - Intergovernmental Revenue	1,352	15,000	0	0	\$0
340000 - Charges for Services	215,966	213,950	216,200	0	\$216,200
350000 - Judgements, Fines & Forfeitures	1,965,768	2,688,800	2,638,000	0	\$2,638,000
360000 - Miscellaneous Revenues	111,015	20,250	25,000	0	\$25,000
Totals	\$2,379,967	\$3,038,000	\$2,989,200	\$0	\$2,989,200
Expense					
500000 - Personnel Services	\$37,003,703	\$37,969,606	\$38,435,260	\$354,218	\$38,789,478
510000 - Contractual Services	810,944	1,958,988	2,124,002	0	\$2,124,002
510100 - Non Discretionary Contractual Serv	700,334	444,553	619,098	0	\$619,098
520000 - Utilities	669,833	688,082	712,250	0	\$712,250
530000 - Maintenance and Repairs	1,313,515	1,614,702	1,904,958	0	\$1,904,958
540000 - Other Supplies and Expenses	2,165,711	2,468,467	2,717,781	0	\$2,717,781
550000 - Insurance Claims and Expenses	82,740	97,887	1,398	0	\$1,398
550100 - Non Discretionary Insurance	557,646	633,888	877,555	0	\$877,555
600000 - Capital Outlay	1,206,747	814,271	834,615	397,392	\$1,232,007
Totals	\$44,511,172	\$46,690,444	\$48,226,917	\$751,610	\$48,978,527
Personnel					
Full Time Equivalent: Sworn	190.00	190.00	190.00	0.00	190.00
Full Time Equivalent: Civilian	58.00	58.00	58.00	5.00	63.00
Total	248.00	248.00	248.00	5.00	253.00

Chief of Police

Purpose

The purpose of the Office of the Chief of Police is to lead and direct the City of Sarasota Police Department. The agency is responsible for protecting the lives, homes, and properties of Sarasota residents, businesses, and visitors. The Police Department's strategy of proactive community policing allows officers to work closely with its residents and community. As a result, officers regularly attend community meetings, walk/bike in the neighborhoods they patrol, thereby strengthening trust and building relationships. Through these partnerships and working collaboratively to solve community concerns and address the issue of crime, the quality of life in the community can be improved.

Operations

The Chief of Police is the executive officer of the Sarasota Police Department, directing policy, enforcement, and the proper use of resources under the oversight of the Deputy City Manager. The Chief of Police maintains command authority over all police department employees, both sworn and civilian. The Office of the Chief of Police oversees the Public Information Officer and Deputy Chief of Police, including the Intelligence and Crime Analysis Unit, Fiscal Management and Administration, as well as the four divisions of the police department: Patrol, Criminal Investigations, Support Services, and Professional Standards.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
320000 - Permits, Fees and Special	\$85,866	\$100,000	\$110,000	\$0	\$110,000
350000 - Judgements, Fines, & Forfeitures	94,061	100,000	90,000	0	90,000
360000 - Miscellaneous Revenues	41,419	0	0	0	0
Totals	\$221,346	\$200,000	\$200,000	\$0	\$200,000
Expense					
500000 - Personnel Services	\$2,985,888	\$2,785,654	\$2,849,238	\$0	\$2,849,238
510000 - Contractual Services	98,517	122,043	121,920	0	121,920
520000 - Utilities	3,654	4,600	4,600	0	4,600
530000 - Maintenance and Repairs	53,439	54,600	56,300	0	56,300
540000 - Other Supplies and Expenses	88,271	168,273	191,654	0	191,654
550000 - Insurance Claims and Expenses	81,082	96,489	0	0	0
550100 - Non Discretionary Insurance	557,646	633,888	877,555	0	877,555
600000 - Capital Outlay	173,891	10,000	0	0	0
Totals	\$4,042,388	\$3,875,547	\$4,101,267	\$0	\$4,101,267

Patrol Division

Purpose

To apply partnership policing principles to maintain the City as a safe place for people to live, work, and enjoy their recreational pursuits.

Operations

The Patrol Division is the largest division within the Sarasota Police Department. With four rotating shifts covering ten work zones, officers provide police services within the City of Sarasota 24 hours a day, 7 days a week, 365 days a year.

Following the department's community and intelligence-led philosophies, the Patrol Division is committed to fostering partnerships and providing the highest standard of professional police services within the City of Sarasota. Maintaining a safe and welcoming city that all residents can proudly call "home," and ensuring our visitors are well informed and feel secure and protected.

Patrol officers are the first responders to arrive on-scene at all calls for service and critical incidents. In addition to numerous community outreach and other events, patrol officers, often in collaboration with the department's other divisions, routinely identify crime trends, patrol waterways, perform traffic stops, collect evidence, render life-saving and first-aid care, and conduct criminal investigations.

Many patrol officers and investigators have specialized training and are assigned to the following Specialty Units and Teams within the Patrol Division: Community Action Team, Homeless Outreach Team, Traffic/Marine Unit, Canine Unit, Crime Prevention, and Honor Guard.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
330000 - Intergovernmental Revenue	\$1,352	\$15,000	\$0	\$0	\$0
350000 - Judgements, Fines, & Forfeitures	164,103	140,000	140,000	0	140,000
360000 - Miscellaneous Revenues	20,730	0	0	0	0
Totals	\$186,185	\$155,000	\$140,000	\$0	\$140,000
Expense					
500000 - Personnel Services	\$19,579,689	\$18,809,819	\$18,851,385	\$0	\$18,851,385
510000 - Contractual Services	13,339	28,680	111,060	0	\$111,060
510100 - Non Discretionary Contractual	26,915	23,000	23,000	0	\$23,000
530000 - Maintenance and Repairs	374,257	287,600	410,300	0	\$410,300
540000 - Other Supplies and Expenses	798,492	901,677	1,024,679	0	\$1,024,679
600000 - Capital Outlay	591,026	94,795	134,000	0	\$134,000
Totals	\$21,383,718	\$20,145,571	\$20,554,424	\$0	\$20,554,424

Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Citizen volunteered hours*	N/A*	\$654	1,200
Equivalent cost of volunteered hours*	N/A*	\$16,625	\$30,000
Burglaries Citywide (reported)	178	135	130
Robberies Citywide (reported)	85	53	54
Citizens' Police Academy graduates*	N/A*	\$25	30

**Due to Covid-19, these programs were suspended.*

Criminal Investigation Division

Purpose

To preserve and protect well-being, property, and quality of life by investigating crimes, preparing support materials for criminal prosecution, and working towards a common goal of suppressing crime in Sarasota and surrounding communities.

Operations

The Criminal Investigations Division conducts timely and thorough follow-up investigations of crimes using advanced investigative techniques and forensic equipment, with due consideration given to the rights of victims and suspects alike. The Division applies its efforts toward the investigation of criminal offenses and is comprised of four primary areas: General Assignment, Strategic Investigations, Crime Scene Unit, and Digital Forensics. Additionally, the Division provides victim advocate services to assist victims of crimes in navigating through their unexpected circumstances.

The Special Investigations Unit uses a Drug Market Initiative (DMI) strategy. The DMI process uses a statistically-driven approach to identify specific geographic areas where drug activity and violent crime are occurring. The goal of the initiative is to eliminate the open-air drug market (street-level sales) and the key violent crimes associated with drug sales. Nuisance Abatement is a part of the Strategic Investigations Unit. Nuisance Abatement efforts result in the seizing of assets of community members who participate in drug or prostitution activity via their property ownership.

The Crime Scene Unit is the forensic arm of the Police Department. They are responsible for the evaluation, collection, preservation, and analysis of physical evidence gathered in the course of a criminal investigation, as well as entering prints and biological samples into local and national databases. Digital Forensics involves personnel whose main purpose is to assist detectives in the solving of criminal investigations using evidence/information derived from the forensic analysis of digital media.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
320000 - Permits, Fees and Special Asses	\$0	\$0	\$0	\$0	\$0
340001 - Other Charges for Services	0	0	6,500	0	6,500
350000 - Judgements, Fines &	19,463	7,300	0	0	0
360000 - Miscellaneous Revenues	7,512	0	0	0	0
Totals	\$26,975	\$7,300	\$6,500	\$0	\$6,500
Expense					
500000 - Personnel Services	\$5,876,260	\$6,021,455	\$7,248,256	\$0	\$7,248,256
510000 - Contractual Services	44,456	82,950	117,960	0	117,960
510100 - Non Discretionary Contractual	21,487	15,167	11,833	0	11,833
520000 - Utilities	0	6,650	6,650	0	6,650
530000 - Maintenance and Repairs	122,368	166,402	233,260	0	233,260
540000 - Other Supplies and Expenses	257,748	249,903	302,827	0	302,827
600000 - Capital Outlay	93,184	77,082	122,935	0	122,935
Totals	\$6,415,503	\$6,619,609	\$8,043,721	\$0	\$8,043,721

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Clearance rate for investigations	39%	35%	37%
Victims assisted by Victim Advocate	302	388	350
Number of CID Detectives; number of Civilian Investigators	13; 3	13; 3	13; 3
Number of SIU Detectives; number of Civilian Investigators	6; 1	6; 2	6; 2
Caseload per detective	59	45	45
Criminal Investigations	769	770	750

Support Services Division

Purpose

To provide operational, administrative, and technical support to our sworn and civilian staff so the Department may deliver high-quality law enforcement service to the citizens and visitors of Sarasota.

Operations

The Support Service Division is comprised of the critical infrastructure components of the Department that include the Body-Worn Camera Program, Management Information Systems (MIS), Special Events & Extra-Duty, Facilities-Maintenance, Records Management, the Property & Evidence Unit, Fleet, and the Red-Light Camera Program.

Additionally, all Special Response Teams fall under the purview of the Division. Those teams include SWAT, Crisis Negotiations, Emergency Response, Underwater Search & Recovery, and the Explosives Materials Unit.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340000 - Charges for Services	\$215,966	\$213,950	\$216,200	\$0	\$216,200
350000 - Judgements, Fines & Forfeitures	1,688,141	2,441,500	2,401,500	0	2,401,500
360000 - Miscellaneous Revenues	41,355	20,250	25,000	0	25,000
Totals	\$1,945,462	\$2,675,700	\$2,642,700	\$0	\$2,642,700
Expense					
500000 - Personnel Services	\$4,524,870	\$4,464,459	\$4,800,451	\$354,218	\$5,154,669
510000 - Contractual Services	630,346	1,679,115	1,717,492	0	1,717,492
510100 - Non Discretionary Contractual Ser	651,932	402,297	580,176	0	580,176
520000 - Utilities	666,179	676,832	701,000	0	701,000
530000 - Mainenance and Repairs	751,277	1,064,432	1,158,053	0	1,158,053
540000 - Other Supplies and Expenses	672,600	649,608	649,583	0	649,583
550000 - Insurance Claims and Expenses	1,658	1,398	1,398	0	1,398
600000 - Capital Outlay	348,647	632,394	568,680	397,392	966,072
Totals	\$8,247,509	\$9,570,535	\$10,176,833	\$751,610	\$10,928,443

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Intersections with red light cameras	10	10	10
Red Light Camera citations reviewed/issued	35,108/30,550	45,563/37,678	50,000/45,000
Number of violations contested and dismissed (City Hearing)	24	6	10
Number of violations contested and upheld (City Hearing)	187	158	200
Number of Uniform Traffic Citations issued	5,037	7,311	10,000

Professional Standards Division

Purpose

To serve as the guardian of the agency's core values of integrity, accountability, commitment, and professionalism while ensuring the agency hires, trains, equips its members to the highest standards.

Operations

The Professional Standards Division (PSD) is responsible for some of the agency's non-operational functions, which facilitate the police department to operate in an efficient and professional manner. The recruitment of diverse and highly qualified police applicants and the completion of thorough background investigations that are required by local and state law are handled within the division. PSD is also responsible for the development and maintenance of department policy and procedure. PSD ensures that all officers have the training necessary to provide exemplary service to the community. Further, PSD is the repository for all allegations of misconduct which is investigated informally or formally.

The Professional Standards Division consists of the following units: Internal Affairs, Training, Recruiting and Background Investigations, and Accreditation.

Internal Affairs is responsible for reviewing and investigating all allegations of misconduct by members of the agency. Body-worn cameras (BWC) were implemented in 2021 and an additional detective was assigned to Internal Affairs to conduct audits of BWC footage which is randomly generated by the software.

The Training Unit is responsible for providing mandated continuing professional training and education, ensuring that all officers maintain their Law Enforcement Officer Certification. The Training Unit is also responsible for training recruits and overseeing the Field Training and Evaluation Program (FTEP).

Recruitment and Background Investigations is tasked with locating and vetting future police officers for the agency to ensure staffing levels are sufficient to meet the growing needs of the City of Sarasota.

Accreditation is responsible for the agency's accreditation by the Commission for Florida Law Enforcement Accreditation (CFA). The standards set forth by CFA are the foundation to ensure the police department utilizes best practices as it relates to operations.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Expense					
500000 - Personnel Services	\$4,036,996	\$5,888,219	\$4,685,929	\$0	\$4,685,929
510000 - Contractual Services	24,286	46,200	55,570	0	\$55,570
510100 - Non Discretionary Contractual	0	4,089	4,089	0	\$4,089
530000 - Maintenance and Repairs	12,173	41,668	47,045	0	\$47,045
540000 - Other Supplies and Expenses	348,599	499,006	549,038	0	\$549,038
600000 - Capital Outlay	0	0	9,000	0	\$9,000
Totals	\$4,422,054	\$6,479,182	\$5,350,671	\$0	\$5,350,671

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Citizen complaints received (external only)	74	106	110
Internal Affairs investigations (including formal, informal, and inquiries)	127	144	150
Accreditation Standards met (205 minimum requirement)	236	236	236
Mandatory training hours per sworn personnel	52	69	32

Budget Issue - Body-Worn Camera Specialist

Justification:

The Sarasota Police Department is asking to add an additional Body-Worn Camera (BWC) Specialist to the BWC Unit. The unit currently consists of one manager and one BWC Program Specialist. This unit is responsible for training, managing BWC licenses, cameras, and all equipment, and facilitating all public record requests for BWC video, among other responsibilities.

This new position will assist with the workload, predominately for BWC reviews/redactions for public record requests.

- 2023 (571) requests were up 120% over 2022 (258).
- 2024 is on pace to surpass 2023 requests.
- FSS. 119 strictly governs what can and cannot be released. Failure to comply can result in statute violations and civil liability/lawsuits.

This budget issue is in alignment with the City Commission's Strategic Goals:

A City modeling responsive government

A City fostering a safe and welcoming environment

A City providing accessible government

Position Allocation Change Details

Program	Position	Description	Start Date	Pos. Alloc.	Position Costs
CC.10021 - PGR.10071 - Body Worn Cameras	Body-Worn Camera Program Spec		Jan 2025	100.00	61,092
					61,092
					61,092

Budget Issue - Real time Operations Center with Staff

Justification:

The Sarasota Police Department is requesting to implement the Real-Time Operations Center (The ROC). The mission of a Real-Time Operations Center (ROC) is to leverage technology to enhance the efficiency and effectiveness of law enforcement response. Further, it aims to improve officers' ability to detect, disrupt, and prevent crime. This is accomplished through live monitoring of a myriad of law enforcement resources such as license plate readers, law enforcement databases, security cameras, and data analysis tools. The proposed program will initially be staffed with 4 Civilian Analysts with a goal of adding additional future personnel to ensure 24 hour coverage 7 days a week.

This budget issue is in alignment with the City Commission's Strategic Goals:

A City modeling responsive government

A City fostering a safe and welcoming environment

A City demonstrating responsible administrative practices

Operating Budget Details

Program	e Category	Description	2025 Budget
Expense			
CC.10021 - PGR.10411 - Real-time	SC.6001 -	Hardware and infrastructure	51,892
CC.10021 - PGR.10411 - Real-time	SC.6001 -	Software subscription	345,500
Total Expense			397,392

Position Allocation Change Details

Program	Position	Description	Start Date	Pos. Alloc.	Position Costs
CC.10021 - PGR.10411 - Real-time	Crime Analyst 1		Jan 2025	100.00	73,281
CC.10021 - PGR.10411 - Real-time	Crime Analyst 2		Jan 2025	100.00	73,281
CC.10021 - PGR.10411 - Real-time	Crime Analyst 3		Jan 2025	100.00	73,281
CC.10021 - PGR.10411 - Real-time	Crime Analyst 4		Jan 2025	100.00	73,281
					293,126
					690,518

Parks and Recreation

Department Summary

The purpose of the Parks and Recreation Department is to enhance and improve the quality of life for residents and visitors within the City of Sarasota. The operations covered by the funding summary presented here are the Robert L. Taylor Community Complex, the Arlington Park and Aquatic Center, the Payne Park Tennis Center, the Lido Beach Pool and Pavilion, the Payne Park Skate Park, the Bayfront Children's Fountain, Ken Thompson Park, Centennial Park, Hart's Landing and Saprito Pier, Municipal Auditorium, and the Lawn Bowling Facilities. The Bobby Jones Golf Course is included as a department within the Department due to the golf course being closed for renovations and is no longer classified as a enterprise fund. Maintenance needs for all other pocket parks within the City are also included.

Department Goals:

- To provide landscape maintenance at the City's public parks and 'miscellaneous' areas within City limits.
- To identify and carry out arboriculture maintenance needs including removing high-risk, dead, declining, or diseased trees; trimming and pruning trees to maintain safety, aesthetics, and sustainability; and planting new or replacement trees.
- To sell daily gym and daily pool passes, and monthly and annual facility passes, to allow users affordable access to the Robert L. Taylor community complex

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
330000 - Intergovernmental Revenue	\$234	\$0	\$0	\$0	\$0
340000 - Charges for Services	1,044,285	1,195,500	1,242,500	0	1,242,500
340001 - Other Charges for Services	24,640	7,000	0	0	0
360000 - Miscellaneous Revenues	736,446	191,282	128,000	0	128,000
390001 - Intragovernmental Transfers	19,240	24,000	0	0	0
Totals	\$1,824,845	\$1,417,782	\$1,370,500	\$0	\$1,370,500

Expense					
500000 - Personnel Services	\$6,053,973	\$7,063,864	\$7,356,479	\$110,198	\$7,466,677
510000 - Contractual Services	132,017	223,830	266,815	0	\$266,815
510100 - Non Discretionary Contractua	274,125	244,500	284,500	0	\$284,500
520000 - Utilities	693,633	851,270	879,560	0	\$879,560
530000 - Maintenance and Repairs	1,574,148	1,790,690	1,963,460	0	\$1,963,460
530100 - Non-Discretionary Maintenan	197,135	201,133	234,521	0	\$234,521
540000 - Other Supplies and Expenses	452,232	601,115	652,300	0	\$652,300
550000 - Insurance Claims and	10,873	17,758	0	0	\$0
550100 - Non Discretionary Insurance	290,958	341,963	425,392	0	\$425,392
600000 - Capital Outlay	54,762	59,325	21,000	0	\$21,000
Totals	\$9,733,856	\$11,395,448	\$12,084,027	\$110,198	\$12,194,225

Personnel

Full Time Equivalent Positions	67.67	71.67	69.00	3.00	72.00
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	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Pool Daily Admissions -Arlington Park	24,864	19,874	25,000
Free Community Events-ALL	4	4	4
Passes Sold-RLT	2,798	2,388	2,700
RLT - Daily Admissions	1,178	2,190	2,550
Facility/Space/Field/Shelter Paid Reservations- RLT	658	883	900
Payne Park Tennis-Daily Admissions	7,338	7,036	7,500
Payne Park Tennis-Passes Sold	688	720	750
Social Media Followers (Facebook, Instagram, Twitter)	19,198	22,995	24,000

Parks and Recreation Administration

Purpose:

The Administrative function of Parks and Recreation is to oversee and provide leisure time activities, well-maintained parks, facilities and recreational facilities as a public service to the residents of the City of Sarasota.

Operations:

Orderly and efficient planning, staffing, capital improvements, maintenance and programming of all parks and recreational facilities within the City of Sarasota.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
330000 - Intergovernmental Revenue	\$849,156	\$0	\$0	\$0	\$0
340000 - Charges for Services	7,334	0	0	0	0
360000 - Miscellaneous Revenues	64,882	50,000	0	0	0
Totals	\$921,372	\$50,000	\$0	\$0	\$0
Expense					
500000 - Personnel Services	\$1,124,704	\$892,447	\$1,007,630	\$0	\$1,007,630
510000 - Contractual Services	3,281	49,500	39,000	0	39,000
520000 - Utilities	32,595	15,000	17,000	0	17,000
530000 - Maintenance and Repairs	22,547	3,000	0	0	0
540000 - Other Supplies and Expenses	29,412	34,350	43,350	0	43,350
550000 - Insurance Claims and Expenses	278	286	0	0	0
550100 - Non Discretionary Insurance	30,205	12,320	14,476	0	14,476
600000 - Capital Outlay	1,234,189	0	0	0	0
Totals	\$2,477,211	\$1,006,903	\$1,121,456	\$0	\$1,121,456
Personnel					
Full Time Equivalent Positions	5.00	5.00	5.85	0.00	5.85

Parks Maintenance

Purpose

To enhance and improve the quality of life within the City of Sarasota Parks, public green spaces, cemeteries, utilities and land around City Facilities (including lift stations, well stations, and parking lots), by managing a comprehensive program that provides consistent maintenance principles in accordance with best management practices and Historical Society guidelines for cemetery maintenance.

Operations

The Parks and Miscellaneous Areas Maintenance program strives to provide consistent landscape maintenance by City staff and contractual services in a manner that meets or exceeds Florida Friendly standards for plantings (including “Right plant, Right location”), the Downtown Green Space Policy, the Southwest Florida Water Management District and other best practices related to fertilization, water conservation, and pest and disease control. The division establishes and maintains maintenance schedules that provide an appropriate level of care to a given area. The scheduled landscape maintenance includes turf mowing and edging, weed control and removal either manually or sprayed applications, litter control, topdressing with mulch or shell in planting areas, prescriptive fertilizer applications, annual planting and replacement, assorted tree care from removal to pruning, plant material installation and exotic plant removal and management. If and when Parks or Facility areas are damaged due to vandalism, construction, or special events, the Division has a goal to remedy all damages within 72 hours. Additionally, this Division oversees the landscape and site responsibilities for City parking lots, three historic cemeteries located in the City of Sarasota: Galilee, Oakland-Woodlawn, and Rosemary).

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340000 - Charges for Services	\$5,213	\$10,000	\$0	\$0	\$0
340001 - Other Charges for Services	20,500	7,000	0	0	0
360000 - Miscellaneous Revenues	106,215	140,282	131,000	0	0
390001 - Intragovernmental Transfers	(2,760)	0	0	0	0
Totals	\$129,168	\$157,282	\$131,000	\$0	\$0
Expense					
500000 - Personnel Services	\$2,330,357	\$2,934,677	\$3,054,001	\$110,198	\$3,164,199
510000 - Contractual Services	97,788	93,000	98,000	0	\$98,000
510100 - Non Discretionary Contractual	70,835	75,000	115,000	0	\$115,000
520000 - Utilities	266,557	341,080	341,500	0	\$341,500
530000 - Maintenance and Repairs	1,088,282	1,127,320	1,202,100	0	\$1,202,100
530100 - Non-Discretionary Maintenance	30,133	30,745	35,849	0	\$35,849
540000 - Other Supplies and Expenses	205,517	269,500	287,500	0	\$287,500
550000 - Insurance Claims and Expenses	6,626	6,683	0	0	\$0
550100 - Non Discretionary Insurance	63,790	78,718	113,988	0	\$113,988
600000 - Capital Outlay	53,270	120,000	90,000	0	\$90,000
Totals	\$4,213,155	\$5,076,723	\$5,337,938	\$110,198	\$5,448,136
Personnel					
Full Time Equivalent Positions	32.73	36.39	32.00	2.00	34.00

Budget Issue - Arborist II

Justification:

The Arborist maintains trees and woody plants to ensure their healthy, safe, and attractive condition including repairing, cabling, fertilizing, watering, pruning, and removal of any dead, diseased or declining trees, or other woody plants. Currently our arbor operations require the support of landscape maintenance staff which removes them from their normal scheduled responsibilities within parks and non-parks for up to one week. Utilizing landscape maintenance staff has a negative effect on the workload for the landscape crew due to being short staffed for the time they are needed. This support still does not come with the skill level required for arborists; thus, we are forced to rely more on our arboricultural/ tree trimming continuing services contractor, spending a greater amount for these services. With the addition of this position the arbor crew will be able to mitigate potential health and safety issues more effectively by conducting more frequent clearance, line of site and structural inspections.

This budget issue is in alignment with the City Commission's Strategic Goals:

A City fostering a safe and welcoming environment

A City modeling responsive government

A City practicing sound financial decision making

Position Allocation Change Details

Program	Position	Description	Pos. Alloc.	Position Costs
CC.10017 - PGR.10033 - Parks	Arborist II		100.00	58,402
				58,402
				58,402

Budget Issue - Building Maintenance Tech I

Justification:

A significant backlog of work orders and an inability to regularly make repairs and perform preventative maintenance on park furnishings, amenities and conduct safety inspections, has created a need for an additional staff member to be part of the infrastructure safety team (IST). This minor expansion of manpower will more realistically enable our IST to catch up and keep pace with the growing demands on their time, talents, and physical resources. This new Building Maintenance Technician I will reside within the IST and will support mechanical, hardscape, and minor plumbing maintenance and repairs throughout our parks system, under the supervision of the IST Crew Leader.

This crew is responsible for infrastructure in 61 parks including 17 playgrounds in which safety inspections, repairs and preventative maintenance needs to be conducted. The Parks are seeing large increases in daily usage which translates to increased and even accelerated wear and tear of our equipment and infrastructure. Increased daily park loading also brings with it an increased impact on the public when equipment and facilities (especially sanitary facilities) are off-line while awaiting repairs and restoration. This crew routinely has 15-20 open work orders in front of them and cannot catch up, or work on preventative maintenance as the usage in our parks increases. Equipment maintenance and repairs must keep pace with the increased demand. Examples of this include playground inspections, repairing sinks, hand driers, repairing sidewalks, boardwalk maintenance, and various other facility maintenance repair operations. The Parks and Recreation Department/Landscape Division needs this position of one additional staff member to help decrease the response time on completing work orders.

This budget issue is in alignment with the City Commission's Strategic Goals:
A City fostering a safe and welcoming environment
A City modeling responsive government
A City being an inclusive and diverse community

Position Allocation Change Details

Program	Position	Description	Pos. Alloc.	Position Costs
CC.10017 - PGR.10033 - Parks Maintenance	Building Maintenance Tech I		100.00	51,796
				51,796
				51,796

Bayfront Park

Operations: Family-Friendly bayfront park which is a popular location to jog, enjoy the sunset, walk your leashed pet or have a picnic at the playground. There are also two bayfront restaurants. Funding is provided to The Bay Park Conservancy annually for City share of maintenance cost.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Expense					
500000 - Personnel Services	\$0	\$0	\$0	\$0	\$0
510000 - Operating Expenditures	225,970	225,970	227,503	0	227,503
Totals	\$225,970	\$225,970	\$222,000	\$0	\$227,503

Harts Landing/Saprito Pier

Operations: Saprito Pier opened in 1979 and remains a popular destination for fishing, walking, and enjoying a beautiful sunset on the bay. Hart's Landing offers a variety of live and frozen bait for saltwater fishing as well as refreshments for visitors.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340000 - Charges for Services	\$3,460	\$33,300	\$75,000	\$0	\$75,000
360000 - Miscellaneous Revenues	90,933	75,000	112,000	0	112,000
Totals	\$94,393	\$108,300	\$187,000	\$0	\$187,000
Expense					
510000 - Contractual Services	\$0	\$0	\$51,000	\$0	\$51,000
530000 - Maintenance and Repairs	3,840	17,700	17,000	0	17,000
550100 - Non Discretionary Insurance	1,415	1,711	1,951	0	1,951
Totals	\$5,255	\$19,411	\$69,951	\$0	\$69,951

Lido Beach

Purpose

To operate the Lido Beach's Pavilion and public pool facilities so that residents and visitors may enjoy beachside concessions, gift-shopping and swimming at affordable rates in an attractive and safe environment.

Operations

The Lido Pavilion includes a concessions area, gift shop, public showers/restrooms, and covered eating areas, and surrounds an open courtyard for dining at umbrella shaded tables. The 25-meter heated lap pool is adjacent to the Pavilion, and is available to the public 6 days a week year-round (closed Mondays, Christmas and New Year's Day). It is staffed with lifeguards, and swimmers can choose from daily, 3-month, or annual passes. Operations of the concessions stand are contracted out locally and the City receives a portion of the concessions and pool revenues. Lifeguard services are provided. Long-term maintenance of the Pool and Pavilion is the financial responsibility of the City of Sarasota and the City works to balance the costs of the facility with the needs and wants of the users.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340000 - Charges for Services	\$189,294	\$170,000	\$170,000	\$0	\$170,000
340001 - Other Charges for Services	0	0	0	0	0
360000 - Miscellaneous Revenues	46	0	0	0	0
Totals	\$189,340	\$170,000	\$170,000	\$0	\$170,000
Expense					
500000 - Personnel Services	\$21,771	\$160,544	\$132,204	\$0	\$132,204
510000 - Contractual Services	1,875	2,500	2,500	0	2,500
510100 - Non Discretionary Contractual	0	25,000	25,000	0	25,000
520000 - Utilities	14,546	37,600	41,000	0	41,000
530000 - Maintenance and Repairs	91,084	113,900	147,500	0	147,500
540000 - Other Supplies and Expenses	3,609	5,250	7,500	0	7,500
550100 - Non Discretionary Insurance Claims	21,049	19,249	20,631	0	20,631
Totals	\$153,934	\$364,043	\$376,335	\$0	\$376,335
Personnel					
Full Time Equivalent Positions	3.50	3.50	3.50	0.00	3.50

Robert L. Taylor Community Center

Purpose

To provide a quality regional complex that welcomes all age of community members to participate in exercise, sports/league play, and educational and recreational activities at an affordable price.

Operations

The Robert L. Taylor 'Rec Center' has been located in Sarasota for more than 60 years, but was recently replaced with a substantial new building and outdoor facilities. The new Robert L. Taylor Community Complex opened its doors September 2, 2011, and the 44,000 square foot facility houses a fitness center with weight room and cardio classrooms, gymnasium with basketball and volleyball courts, game room, computer lab, social and meeting spaces, a recording studio, an arts and crafts room, a commercial kitchen, and administrative office spaces.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340000 - Charges for Services	\$217,630	\$253,500	\$232,500	\$0	\$232,500
360000 - Miscellaneous Revenues	7,911	1,000	0	0	0
390001 - Intragovernmental Transfers	22,000	24,000	0	0	0
Totals	\$247,541	\$278,500	\$232,500	\$0	\$232,500
Expense					
500000 - Personnel Services	\$983,966	\$1,400,298	\$1,314,337	\$0	\$1,314,337
510000 - Contractual Services	(3,296)	42,400	40,800	0	40,800
510100 - Non Discretionary Services	113,335	80,000	80,000	0	80,000
520000 - Utilities	125,568	130,000	137,000	0	137,000
530000 - Maintenance and Repairs	152,694	118,310	129,000	0	129,000
530100 - Non Discretionary Maintenance	0	0	148,707	0	148,707
540000 - Other Supplies and Expenses	83,567	99,180	102,200	0	102,200
550000 - Insurance Claims and Expenses	531	10,545	0	0	0
550100 - Non Discretionary Insurance	107,910	130,006	149,018	0	149,018
600000 - Capital Outlay	7,000	0	0	0	0
Totals	\$1,571,275	\$2,010,739	\$2,101,062	\$0	\$2,101,062
Personnel					
Full Time Equivalent Positions	12.00	12.00	12.00	0.00	12.00

Arlington Park

Purpose

To provide a quality complex for all ages of the community to participate in exercise, sports/league play, swimming, and recreational activities.

Operations

Arlington Park and Aquatic Facility offers an Olympic size pool and a training pool. This facility also offers a gymnasium hosting pickleball, volleyball and basketball. Outside, there are paved walking trails through gorgeous nature views, a playground and outdoor tennis and basketball courts. The park is dog friendly (leash required) and is has an enclosed dog park with separate areas for large and small dogs to run free.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
330000 - Intergovernmental Revenue	\$234	\$0	\$0	\$0	\$0
340000 - Charges for Services	267,925	272,500	248,000	0	248,000
360000 - Miscellaneous Revenues	4,400	0	0	0	0
Totals	\$272,559	\$272,500	\$248,000	\$0	\$248,000
Expense					
500000 - Personnel Services	\$964,190	\$1,079,564	\$1,165,454	\$0	\$1,165,454
510000 - Contractual Services	6,229	27,500	27,500	0	27,500
510100 - Non Discretionary Services	35,415	25,000	25,000	0	25,000
520000 - Utilities	178,999	217,550	218,000	0	218,000
530000 - Maintenance and Repairs	134,774	133,180	158,600	0	158,600
530100 - Non Discretionary Maintenance	125,002	127,536	0	0	0
540000 - Other Supplies and Expenses	57,200	72,100	94,100	0	94,100
550100 - Non Discretionary Insurance Claims	32,565	41,069	46,785	0	46,785
Totals	\$1,534,374	\$1,723,499	\$1,735,439	\$0	\$1,735,439
Personnel					
Full Time Equivalent Positions	11.00	11.00	11.00	1.00	12.00

Budget Issue - Administrative Specialist I

Justification:

Due to difficulty in retaining Part Time Administrative positions, Arlington is in need of a second Regular Full Time Administrative Specialist. Arlington is the only Recreation Facility that does not currently have two full time permanent Administrative Specialists to work at the front desk and to process financial transactions for the facility. Currently, the Administrative Supervisor is processing invoices and purchase orders for Arlington.

This budget issue is in alignment with the City Commission's Strategic Goals:

- A City modeling responsive government
- A City providing accessible government
- A City demonstrating responsible administrative practices

Operating Budget Details

Program	Spend/Revenue Category	Description	2025 Budget
Expense			
CC.10017 - PGR.10036 - Arlington Park	SC.1201 - Salaries and Wages	reduce part time	(44,505)
Total Expense			(44,505)

Position Allocation Change Details

Program	Position	Description	Pos. Alloc.	Position Costs
CC.10017 - PGR.10036 - Arlington Park (Parks & Rec)	Administrative Specialist I		100.00	44,505
				44,505
				(0)

Payne Park

Purpose

To provide a quality tennis complex for all ages of the community to enjoy league play, tournaments, special events, lessons, camps and open play.

Operations

Payne Park Tennis Center offers 12 clay tennis courts, a pro shop and canopy covered bench seating along the sidelines. This state-of-the-art public facility operates within the City of Sarasota to provide the community with a well maintained and affordable Har-Tru tennis complex. Locker rooms with showers, lighted courts for evening play, a practice wall and courtside tables make this a complete tennis facility.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340000 - Charges for Services	\$326,190	\$277,500	\$280,000	\$0	\$280,000
360000 - Miscellaneous Revenues	86,900	0	0	0	0
Totals	\$413,090	\$277,500	\$280,000	\$0	\$280,000
Expense					
500000 - Personnel Services	\$412,103	\$443,307	\$541,580	\$0	\$541,580
510000 - Contractual Services	(7,172)	2,800	5,000	0	\$5,000
510100 - Non Discretionary Services	35,415	25,000	25,000	0	\$25,000
520000 - Utilities	30,230	66,000	72,500	0	\$72,500
530000 - Maintenance and Repairs	55,039	28,400	55,000	0	\$55,000
530100 - Non Discretionary Maintenance an	42,000	42,852	49,965	0	\$49,965
540000 - Other Supplies and Expenses	57,009	83,950	77,000	0	\$77,000
550100 - Non Discretionary Insurance	11,494	11,291	19,823	0	\$19,823
600000 - Capital Outlay	0	19,325	21,000	0	\$21,000
Totals	\$636,118	\$722,925	\$866,868	\$0	\$866,868
Personnel					
Full Time Equivalent Positions	5.00	5.00	5.00	0.00	5.00

Municipal Auditorium

Purpose

Provide the community with two well maintained, historically significant, affordable venues for public and private use.

Operations

The Municipal Auditorium-Recreation Club is on the National Register of Historic Places and provides the community with affordable access to celebrate arts, education, celebrations, and countless other festivities. The City of Sarasota is committed to preserving and enhancing the historical structure, which promotes public awareness of the cultural, economic, and educational importance of historic preservation. The Municipal Auditorium is the host venue for larger scale activities such as Fundraisers, Galas, International Stamp Show, Home and Garden Show, Debutante Ball, Coin Shows, Gem and Jewelry, Weddings, and private parties. The Bayfront Community Center (Recreation Club) is the host for smaller scale gatherings to include receptions, baby showers, dance classes, training, seminars, and public transportation meetings.

The Auditorium's staff oversees the operation of the facilities and participates in scheduling, booking, event logistics, client relations, set-up, break-down, event monitoring, facility maintenance and operating the Auditorium's concession stand during events. The facility has been servicing the community since 1938 and staff prides themselves in the upkeep of the historic structure.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
347000 - Culture and Recreation	\$259,712	\$210,000	\$212,000	\$0	\$212,000
369999 - Other Miscellaneous Revenues	3,997	125	0	0	0
Totals	\$263,709	\$210,125	\$212,000	\$0	\$212,000
Expense					
500000 - Personnel Services	\$44,688	\$153,027	\$141,273	\$0	\$141,273
510000 - Contractual Services	3,503	6,130	3,015	0	3,015
510100 - Non Discretionary Contractual	19,125	14,500	14,500	0	14,500
520000 - Utilities	16,127	44,040	52,560	0	52,560
530000 - Maintenance and Repairs	25,610	26,880	31,260	0	31,260
540000 - Other Supplies and Expenses	12,266	36,785	40,650	0	40,650
550000 - Insurance Claims and Expenses	3,438	244	0	0	0
550100 - Non Discretionary Insurance Claims	42,278	47,599	54,217	0	54,217
600000 - Capital Outlay	8,488	0	0	0	0
Totals	\$175,523	\$329,205	\$337,475	\$0	\$337,475
Personnel					
Full Time Equivalent Positions	3.50	2.00	2.00	0.00	2.00

Non-Parks Maintenance

Purpose

To improve the overall landscape quality of the City by maintaining safe and aesthetically pleasing medians, and streetscapes in accordance with best management practices.

Operations

The Landscape Maintenance program strives to provide consistent landscape maintenance by City staff and contractual services in a manner that meets or exceeds Florida Friendly standards for plantings (including “Right plant, Right location”), the Downtown Green Space Policy, the Southwest Florida Water Management District, and other best practices related to fertilization, water conservation, and pest and disease control. The division establishes and maintains maintenance schedules that provide an appropriate level of care to a given area. The scheduled maintenance includes turf mowing and edging, weed control and removal from planting areas either manually or sprayed applications, litter control, topdressing with mulch or shell in planting areas, prescriptive fertilizer applications, annual planting and replacement, assorted tree care from removal to pruning, plant material installation and exotic plant removal and management. The Landscape Maintenance division also maintains the associated irrigation systems in the right-of-way. In addition, landscape clean-up and repair work is performed when there are auto accidents, vandalism, construction damage, and following special events.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340000 - Charges for Services	\$18,522	\$28,125	\$30,912	\$0	\$30,912
360000 - Miscellaneous Revenues	2,260	1,000	0	0	0
Totals	\$20,782	\$29,125	\$30,912	\$0	\$30,912
Expense					
500000 - Personnel Services	\$1,215,971	\$1,530,736	\$1,444,701	\$0	\$1,444,701
510000 - Contractual Services	(13,783)	20,000	26,250	0	26,250
510100 - Non Discretionary Contractual	85,000	75,000	150,000	0	150,000
520000 - Utilities	298,354	278,360	280,500	0	280,500
530000 - Maintenance and Repairs	597,572	686,500	859,500	0	859,500
530100 - Non-Discretionary Maintenance and Repairs	0	391,000	0	0	0
540000 - Other Supplies and Expenses	218,594	254,950	258,550	0	258,550
550000 - Insurance Claims and Expenses	5,199	5,985	0	0	0
550100 - Non Discretionary Insurance	0	0	8,918	0	8,918
600000 - Capital Outlay	33,103	0	0	0	0
Totals	\$2,440,009	\$3,242,531	\$3,028,419	\$0	\$3,028,419
Personnel					
Full Time Equivalent Positions	17.00	17.00	17.00	0.00	17.00

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Landscape Service Requests Completed	1,913	1,603	2,631
Acres maintained by City Staff	464	634	634
Non-park acres maintained	64	138	138

Street and Highway Maintenance

Department Summary

The Street and Highway Maintenance Division of Public Works is responsible for overseeing the construction, maintenance, and sustainability of pedestrian and vehicular rights-of-way within the City. Oversight includes roadways, bike lanes, curbs, gutters, sidewalks, bridges, street signs, street lighting, and traffic signals. The Division is made up of three primary functions: Administration, Infrastructure Maintenance, and Traffic Control/Street Lighting.

Department Goals:

- **Maintain and Enhance Infrastructure Resilience:** Focus on the preservation, upkeep, and improvement of existing infrastructure, including roadways and sidewalks, while prioritizing the completion of critical capital improvement projects to support sustainable growth, safety, and community satisfaction.
- **Support Transportation and Multimodal Accessibility:** Implement transportation improvements, including projects funded by multimodal transportation impact fees, to enhance mobility, accessibility, and connectivity for all residents and visitors.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
330000 - Intergovernmental Revenue	\$499,457	\$564,867	\$580,000	\$0	\$580,000
340000 - Charges for Services	0	524,471	524,471	0	524,471
340001 - Other Charges for Services	58,376	88,000	88,000	0	88,000
360000 - Miscellaneous Revenues	31,182	12,000	9,000	0	9,000
390001 - Intragovernmental Transfers	993,711	1,055,506	1,063,688	60,000	1,123,688
Totals	\$1,582,726	\$2,244,844	\$2,265,159	\$60,000	\$2,325,159
Expense					
500000 - Personnel Services	\$2,298,799	\$2,681,282	\$3,193,993	\$51,340	\$3,245,333
510000 - Contractual Services	16,751	26,750	26,910	150	27,060
510100 - Non Discretionary Contractual	4,425	180,000	245,600	0	245,600
520000 - Utilities	890,342	925,611	930,371	485	930,856
530000 - Maintenance and Repairs	192,348	224,495	315,091	0	315,091
530100 - Non-Discretionary Maintenance	0	0	455,720	0	455,720
540000 - Other Supplies and Expenses	402,272	768,871	931,327	2,220	933,547
550000 - Insurance Claims and Expenses	10,978	11,754	0	0	0
550100 - Non Discretionary Insurance Claims	2,520	3,041	31,469	0	31,469
600000 - Capital Outlay	137,855	60,000	10,000	80,000	90,000
900000 - Interfund Transfer Expense	399,998	422,000	0	0	0
Totals	\$4,356,288	\$5,303,804	\$6,140,481	\$134,195	\$6,274,676

Personnel

Full Time Equivalent Positions	27.83	27.83	27.83	1.00	28.83
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Administration

Purpose

To provide the managerial oversight and administrative support that will result in a well-managed network of streets, roads, curbs and gutters, alleys, sidewalks, streetlights, street signs, and traffic signals.

Operations

The Administrative function of Street and Highway Maintenance ensures that the Streets and Highways Staff are well-trained, safe, and effective. Administration also coordinates the design, planning, scheduling, and maintenance of City projects with other City divisions, local municipal/State agencies, critical stakeholders, and others as needed to ensure compliance with funding regulations, contracts and agreements, and best practices.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
360000 - Miscellaneous Revenues	\$21,450	\$0	\$0	\$0	\$0
Totals	\$21,450	\$0	\$0	\$0	\$0
Expense					
500000 - Personnel Services	\$297,580	\$313,482	\$397,162	\$0	\$397,162
510000 - Contractual Services	4,905	0	0	0	0
510100 - Non Discretionary Contractual	4,425	0	0	0	0
520000 - Utilities	6,150	7,080	6,978	0	6,978
530000 - Maintenance and Repairs	7,661	7,192	30,191	0	30,191
530100 - Non Discretionary Maintenance	0	0	455,720	0	455,720
540000 -Other Supplies and Expenses	19,930	75,379	37,719	0	37,719
550000 - Insurance Claims and Expenses	10,978	11,754	0	0	0
550100 - Non Discretionary Insurance Claims	2,520	3,041	31,469	0	31,469
600000 - Capital Outlay	30,105	0	0	0	0
900000 - Interfund Transfer Expense	399,998	422,000	0	0	0
Totals	\$784,252	\$839,928	\$959,239	\$0	\$959,239

Personnel

Full Time Equivalent Positions	2.73	2.73	2.73	0.00	2.73
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Performance Measures

	FY 2023	FY 2024	FY 2025
Training hours completed by Staff per FTE	192	208	220
Contracts managed for r-o-w work	15	18	22
Service requests completed	4,500	4,700	4,900

Infrastructure Maintenance

Purpose

To ensure the City's pedestrian and vehicular rights-of-way are safe and well maintained.

Operations

The Infrastructure Maintenance function provides ongoing improvements to, and maintenance of, the City's right-of-way infrastructure that includes roadways, curbs, gutters, sidewalks, and bridges. Maintenance Staff performs repairs to sidewalks to remedy trip hazards, repairs to curbs and gutters, repairs potholes in City ROW, and other small-construction projects. Periodically the right-of-way is the location of approved special events, special public art installations, or is impacted by adjacent residential or commercial construction projects; Infrastructure Maintenance staff oversees the regulation and restoration of these affected areas. Support is also provided to Neighborhood Associations and City Departments in providing special event trailers, and staff when requested.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
320000 - Permits, Fees and Special Assessment	\$0	\$0	\$0	\$0	\$0
330000 - Intergovernmental Revenue	499,457	564,867	580,000	0	580,000
340001 - Other Charges for Services	44,681	88,000	0	0	0
360000 - Miscellaneous Revenues	137	2,000	1,000		1,000
390001 - Intragovernmental Transfers	(10,510)	150,000	25,000	0	25,000
Totals	\$533,765	\$804,867	\$606,000	\$0	\$606,000
Expense					
500000 - Personnel Services	\$1,229,768	\$1,542,758	\$1,455,599	\$0	\$1,455,599
510000 - Contractual Services	8,820	21,250	21,170	150	21,320
510100 - Non Discretionary Contractual	0	120,600	120,600	0	120,600
520000 - Utilities	7,602	8,726	7,330	0	7,330
530000 - Maintenance and Repairs	102,157	101,792	137,500	0	137,500
540000 - Other Supplis and Expenses	197,223	236,494	326,624	0	326,624
600000 - Capital Outlay	107,750	0	0	80,000	80,000
Totals	\$1,653,320	\$2,031,620	\$2,068,823	\$80,150	\$2,148,973
Personnel					
Full Time Equivalent Positions	13.00	13.00	13.00	0.00	13.00

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Miles of roadway milled and replaced	3.5	-	7
Streets resurfaced VS total City street miles	1.6%	0.0%	3.5%
Linear feet of sidewalk replaced/established	3,562	3,773	4,500
Vehicular bridges assessed and repaired	19	19	19
Extra duty hours for r-o-w special events	525	550	600

Street Sweeping

Purpose

To remove litter, debris, and loose material from City thoroughfares to minimize storm water pollutants from entering Sarasota Bay and improve the cleanliness and appearance of City streets.

Operations

This operation methodically removes the accumulation of litter and debris from the City's paved streets by mechanically sweeping streets on a scheduled basis, during low traffic time periods of the day and week; Downtown commercial streets are swept three times per week, residential streets are swept once a month, and public parking lots and roads are swept after special events such as parades and street festivals. Debris is collected in accordance with the City's National Pollution and Discharge Elimination System permit conditions (NPDES). If uncollected, the litter and debris can be suspended in storm water during weather events and enter the storm system with eventual discharge into Sarasota Bay.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
390001 - Intragovernmental Transfers	\$399,998	\$482,000	\$0	\$60,000	\$60,000
Totals	\$399,998	\$482,000	\$0	\$60,000	\$60,000
Expense					
500000 - Personnel Services	\$202,904	\$262,358	\$282,240	\$51,340	\$333,579
510000 - Contractual Services	75,795	0	250	0	250
510100 - Non Discretionary Contractual Services	87,753	161,400	45,000	0	45,000
520000 - Utilities	9,215	13,070	9,858	485	10,343
540000 - Other Supplies and Expenses	16,009	20,500	28,660	2,220	30,880
600000 - Capital Outlay	0	0	0	453,852*	453,852
Totals	\$391,676	\$457,328	\$366,008	\$507,897	\$873,904
Personnel					
Full Time Equivalent Positions	1.40	2.40	2.40	1.00	3.40

*Note: Funded in F.1104 Gas Tax Fund (see page 229)

Budget Issue-Maintenance Mechanic I

Justification:

A new Maintenance Mechanic I (Storm water) position is a strategic initiative to meet the increased demands of downtown cleaning and storm water system maintenance in the City of Sarasota. This position is essential for conducting minor repairs on the storm water system and aiding street sweeping operations, including the removal of debris, sand, and leaves from city streets and public areas. The duties also entails operating a dedicated vacuum truck and sweeper, thereby bolstering the street sweeping programs operational efficiency. The Maintenance Mechanic I position will ensure effective coordination and optimal use of resources. This new role is a significant step toward improving environmental services, enhancing storm water management, and maintaining a clean and visually appealing urban environment, ultimately benefiting the city's residents and visitors alike.

This budget issue is in alignment with the City Commission's Strategic Goals:

A City fostering a safe and welcoming environment

A City exhibiting the value of a caring community

A City which demonstrates economic sustainability

Operating Budget Details

Program	Spend/Revenue Category	Description	2025 Budget
Revenue			
CC.10054 - PGR.10113 - Street	RC.38100 - IntraGovernmental	transfer in from gas tax	60,000
Total Revenue			60,000
Expense			
CC.10054 - PGR.10113 - Street	SC.1501 - Uniform and Other		625
CC.10054 - PGR.10113 - Street	SC.4101 - Telecommunication		485
CC.10054 - PGR.10113 - Street	SC.5219 - Computer Supplies		40
CC.10054 - PGR.10113 - Street	SC.5502 - Conferences-training		1,500
CC.10054 - PGR.10113 - Street	SC.5402 - Dues and Memberships		80
CC.10054 - PGR.10113 - Street	SC.5213 - Equipment (other) < 5K		300
CC.10054 - PGR.10113 - Street	SC.5213 - Equipment (other) < 5K		300
Total Expense			3,330
Net Total			(56,670)

Position Allocation Change Details

Program	Position	Pos. Alloc.	Position Costs
CC.10054 - PGR.10113 - Street	Maintenance Mechanic I	100.00	50,715
			50,715
			(5,955)
			Issue Total

Budget Issue- Street Sweeper

Justification:

Asset #33667, which has become inefficient due to its age and the difficulty of sourcing parts, needs to be replaced. With the increase of foliage, Main Street cleanup requests, and special event activities, a new and more reliable street sweeper is critical to maintaining cleanliness and efficient waste removal throughout the city. The cost of the street sweeper is \$310,000. Equipment replacement funds in the amount of \$116,448 will be used towards this purchase, leaving a balance of \$193,552 needed to make this purchase.

- This budget issue is in alignment with the City Commission's Strategic Goals:
- A City fostering a safe and welcoming environment
 - A City modeling responsive government
 - A City practicing sound financial decision making

Operating Budget Details

Program	Description	2025 Budget
Expense		
CC.10054 - PGR.10113 - Street Sweeping	SC.6012 - Street Sweeper replacement	193,702
Total Expense		193,702
Issue Total		193,702

Note: This budget issue is being funded in F.1104 Gas Tax Fund (see page 229)

Budget Issue-Vac Truck

Justification:

The purchase of a Chevy 3500 HD Dump Truck (\$85,000) and a trailer mounted vacuum unit (\$175,000), totaling \$260,000, presents a cost-effective yet highly functional solution for enhancing our street sweeping and stormwater management operations. This combination is specifically tailored to augment the capabilities of our current street sweepers, which is particularly crucial during the storm season when the influx of leaves and natural debris is at it peak. The Chevy 3500 HD Dump Truck provides the necessary mobility and durability for urban and suburban environments, while the trailer mounted vacuum unit is adept at efficiently removing debris from stormwater pipes. This approach ensures a swift and thorough cleanup and addresses National Pollutant Discharge Elimination System (NPDES) issues by preventing blockages and ensuring smoother flow in stormwater systems. This selection balances budget constraints with the operational necessities of maintaining clear and functional stormwater infrastructure.

This budget issue is in alignment with the City Commission's Strategic Goals:

- A City modeling responsive government
- A City fostering a safe and welcoming environment
- A City practicing sound financial decision making

Operating Budget Details

Program	Spend/Revenue Category	Description	2025 Budget
Expense			
CC.10054 - PGR.10113 - Street Sweeping	SC.6012 - Motor Vehicle	Vac Truck	260,150
Total Expense			260,150
Issue Total			260,150

Note: This budget issue is being funded in F.1104 Gas Tax Fund (see page 229)

Traffic Control/Street Lighting

Purpose

To provide traffic signal and control sign maintenance level of service that complies with federal, state, and local standards, and provides for an orderly flow of traffic; to maintain City and FDOT street lights at proper lighting levels for public safety and quality of life; and to assist in the City's special events and holiday displays of lighting, decorations, signage, and other electrical needs.

Operations

The Traffic Control and Street Lighting function of the Street and Highway Maintenance division oversees the operations of the City's network of traffic signals and street lights including providing maintenance and repair of traffic heads, signal controllers, in-ground traffic loops, traffic signal interconnections, overhead mast arms, traffic control signs, street name signs, and overhead street lighting systems. In addition to providing "24-7" emergency response, electrical set-up for special events, and special signage and lighting as needed to accommodate special events, much of the Traffic Control and Street Lighting services must be coordinated with the City Engineer, the Florida Department of Transportation (FDOT), Florida Power and Light (FPL), and Neighborhoods/Wildlife Advocates who request assistance with neighborhood lighting levels (for crime prevention) and waterfront lighting shields (for Sea Turtle mating protection).

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340000 - Charges for Services	\$0	\$524,471	\$524,471	\$0	\$524,471
340001 - Other Charges for Services	13,695	0	88,000	0	10,000
360000 - Miscellaneous Revenues	9,595	10,000	8,000	0	905,506
390001 - Intragovernment Transfers	1,004,221	905,506	1,038,688	0	0
Totals	\$1,027,511	\$1,439,977	\$1,659,159	\$0	\$1,439,977
Expense					
500000 - Personnel Services	\$771,450	\$825,042	\$1,058,992	\$0	\$1,058,992
510000 - Contractual Services	3,025	5,500	5,490	0	5,490
510100 - Non Discretionary Contractual S	0	59,400	80,000	0	80,000
520000 - Utilities	876,590	909,805	906,205	0	906,205
530000 - Maintenance and Repairs	82,529	115,511	147,400	0	147,400
540000 - Other Supplis and Expenses	185,119	456,998	538,324	0	538,324
600000 - Capital Outlay	0	60,000	10,000	0	10,000
Totals	\$1,918,713	\$2,432,256	\$2,746,411	\$0	\$2,746,411
Personnel					
Full Time Equivalent Positions	10.00	10.00	10.00	0.00	10.00

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Intersections with traffic signals	93	93	92
City-maintained traffic control signs	15,705	15,705	15,705
City-maintained street lights (City owned)	3,629	3,629	3,629
City-maintained street lights (State owned)	858	858	858

Engineering Services

Department Summary

The Engineering Services division of the Public Works Department plans, designs, and manages the construction of new right-of-way infrastructure and executes improvements to existing right-of-way infrastructure. The division arranges its efforts into two categories: General Engineering, and Capital Projects.

Department Goals

- **Maintain and Enhance Infrastructure Resilience:** Focus on the preservation, upkeep, and improvement of existing infrastructure, including roadways and sidewalks, while prioritizing critical capital improvement projects to support sustainable growth, safety, and long-term reliability
- **Support Transportation and Multimodal Accessibility:** Advance transportation improvements, including pedestrian, bicycle, and roadway projects, to enhance mobility, accessibility, and connectivity for all residents and visitors.
- **Promote Innovation, Sustainable Engineering Design, and Permitting Efficiency:** Integrate sustainable practices and innovative solutions into engineering projects while streamlining the permitting process to improve efficiency, reduce environmental impact, and ensure timely delivery of City infrastructure initiatives that are cost-efficient.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
320000 - Permits, Fees and Special Assessments	\$378,601	\$407,000	\$407,000	\$0	\$407,000
330000 - Intergovernmental Revenue	152,432	152,000	175,000	0	175,000
360000 - Miscellaneous Revenues	11	0	0	0	0
Totals	\$531 044	\$559 000	\$582 000	\$0	\$582 000
Expense					
500000 - Personnel Services	\$1,868,216	\$1,907,775	\$2,445,049	\$81,536	\$2,526,585
510000 - Contractual Services	611,482	60,428	83,800	800,150	883,950
510100 - Non Discretionary Contractual	6,375	8,970	18,750	0	18,750
520000 - Utilities	9,644	9,258	11,082	545	11,627
530000 - Maintenance and Repairs	30,532	139,528	140,383	0	140,383
540000 - Other Supplies and Expenses	67,977	164,943	194,526	19,917	214,443
550000 - Insurance Claims and Expenses	1,136	1,178	0	0	0
550100 - Non Discretionary Insurance Claims	0	0	1,755	0	1,755
600000 - Capital Outlay	30,206	58,000	0	130,700	130,700
Totals	\$2 625 567	\$2 350 080	\$2 895 345	\$1 032 848	\$3 928 193
Personnel					
Full Time Equivalent Positions	14.93	16.93	16.93	1.00	17.93

Capital Projects Management

ENGINEERING

Purpose

To manage the City's 5-year Capital Improvement Program so that the City can plan, budget, design, and construct infrastructure projects as well as oversee and permit on-going infrastructure maintenance programs.

Operations

Capital Projects Management is responsible for oversight of the municipal construction activities identified in the City's Capital Improvement Program, which includes budgeting, contract oversight, grants compliance, project planning and design, and construction management. Project planning and design often includes citizen engagement, sustainability reviews, interlocal agreements, and logistical coordination with other on-going City construction projects. Following construction commencement, regulatory reporting is often required, and community funding partners who have agreed to assist in the infrastructure funding must be invoiced and the reimbursement process overseen (for example, the Florida Department of Transportation, West Coast Inland Navigation District, the Federal Emergency Management Agency, and the Florida Department of Environmental Protection). The management team tracks and reports on the progress made on the Capital Improvement Plan which is updated annually to reflect progress made, and to have new projects added.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
360000 - 360000:Miscellaneous Revenues	0	0	11,780	0	11,780
Totals	0	0	11,780	0	11,780
Expense					
500000 - 500000:Personnel Services	552,099	494,716	797,516	81,536	879,051
510000 - 510000:Contractual Services	2,240	128	700	0	700
510100 - 510100:Non Discretionary Contractual Services	0	2,000	11,780	0	11,780
520000 - 520000:Utilities	2,605	2,918	3,572	545	4,117
530000 - 530000:Maintenance and Repairs	3,577	13,931	11,964	0	11,964
540000 - 540000:Other Supplies and Expenses	12,028	51,574	53,956	19,917	73,873
600000 - 600000:Capital Outlay	1	0	0	0	0
Totals	572,549	565,267	879,488	101,998	981,485
Personnel					
Full Time Equivalent Positions	7.25	7.25	7.25	1.00	8.25

Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Total # of projects on the Adopted CIP	41	45	44
CIP Projects in construction	1	3	10
CIP Projects completed	1	4	16
Project Manager to Projects ratio	4:17	6:8	5:9
Project Inspectors to Projects ratio	2:17	2:8	3:9

Budget Issue - Environmental Services Engineer

Justification:

The establishment of an Environmental Services Engineer full time position is essential to ensure the City maintains environmental compliance with evolving regulatory requirements and enhances its service standards. This position will be responsible for reviewing residential and commercial drainage plans. This thorough review process is critical for assessing the impact of development on existing properties, thereby preventing environmental risk and protecting the City from potential violations and liabilities. This role will ensure that all development and redevelopment projects comply with environmental regulations, maintain the integrity of the City's drainage system, and mitigate flood risk.

This budget issue is in alignment with the City Commission's Strategic Goals:

A City modeling responsive government

A City which demonstrates economic sustainability

A City fostering a safe and welcoming environment

Operating Budget Details

Program	Spend/Revenue Category	Description	2025 Budget
Expense			
CC.10004 - PGR.10003 - Capital	SC.1501 - Uniform and Other Allowances		375
CC.10004 - PGR.10003 - Capital	SC.4101 - Telecommunication Expense		545
CC.10004 - PGR.10003 - Capital	SC.5219 - Computer Supplies		340
CC.10004 - PGR.10003 - Capital	SC.5211 - Computer Software and		10,964
CC.10004 - PGR.10003 - Capital	SC.5212 - Furniture < 5K		2,800
CC.10004 - PGR.10003 - Capital	SC.5213 - Equipment (other) < 5K		300
CC.10004 - PGR.10003 - Capital	SC.5502 - Conferences-training		4,913
CC.10004 - PGR.10003 - Capital	SC.5402 - Dues and Memberships		600
Total Expense			20,837

Position Allocation Change Details

Program	Position	Description	Pos. Alloc.	Position Costs
CC.10004 - PGR.10003 - Capital	Environmental Services Engineer		100.00	81,161
				81,161
Issue Total				101,998

General Engineering

Purpose

To create and maintain attractive, safe, and sustainable public rights-of-way.

Operations

General Engineering is responsible for assisting City Departments and the public with Civil Engineering issues including research, mapping, in-house design development, and surveying; permitting and inspections to ensure compliance with the City's regulatory code as adopted in the Engineering Design Criteria Manual; addressing requests for pavement markings (striping) and regulatory and informational signage in the right-of-way; continued development of the City's segment of the regional Automated Traffic Management System; coordinating issues of multimodal transportation and bike and pedestrian planning including traffic studies, traffic concurrency (for new building developments, land use changes, and other vehicle-trip generators), and regional coordination with the Metropolitan Planning Organization; signal-timing planning for signalized City roadways, and; coastal monitoring and renourishment efforts to sustain Lido Beach.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
322000 - Building Permits	\$387,805	\$200,000	\$407,000	\$0	\$407,000
337000 - Grants from Other Local Units	(340)	150,210	152,000	0	152,000
Totals	\$387,465	\$350,210	\$559,000	\$0	\$559,000
Expense					
500000 - Personnel Services	\$1,316,117	\$1,413,059	\$1,647,533	\$0	\$1,647,533
510000 - Contractual Services	227,168	60,300	83,100	800,150	883,250
510100 - Non Discretionary Contractual	6,375	6,970	6,970	0	6,970
520000 - Utilities	7,039	6,340	7,510	0	7,510
530000 - Maintenance and Repairs	26,955	125,597	128,419	0	128,419
540000 - Other Supplies and Expenses	55,949	113,369	140,570	0	140,570
550000 - Insurance Claims and Expenses	1,136	1,178	0	0	0
550100 - Non Discretionary Insurance Claims	0	0	1,755	0	1,755
600000 - Capital Outlay	30,205	58,000	0	130,700	130,700
Totals	\$1,670,944	\$1,784,813	\$2,015,857	\$930,850	\$2,946,707
Personnel					
Full Time Equivalent Positions	11.83	11.83	10.33	0.00	10.33

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Civil engineering projects designed by Staff	210	18	25
Employee cost to accomplish above designs	\$8,201	\$7,776	\$10,800
Field surveys performed by Staff	11	15	17
# of hours for staff to perform field surveys	637	782	900

Budget Issue - Comprehensive Plan Update Transportation

Chapter - Computer Modeling

Justification:

The planning time period for the current transportation chapter of the Comprehensive Plan ends in 2030 and needs to be extended to at least 2045 to be consistent with the Sarasota/Manatee Metropolitan Planning Organization's (MPO) Long Range Transportation Plan (LRTP) as well as the other chapters of the Comprehensive Plan. The Comprehensive Plan is required to have at least 10- and 20-year planning periods. In order to update the Transportation Chapter, computer modeling is required to project future demand on the transportation system. City staff recommendation is to shift from the Transportation Chapter's current level of service standard to a volume to capacity (V/C) Ratio model. The V/C ratio model is a method for measuring traffic congestion on a roadway. It represents the relationship between the volume of traffic demand and the capacity of a roadway. A small V/C value indicates an excess of transportation capacity on a roadway while a large V/C value indicates congestion on a roadway. The V/C ratio model can be an important tool for planning and designing roadways, as well as for optimizing traffic flow and managing congestion.

The V/C ratio model provides a more comprehensive understanding of traffic congestion by directly comparing the actual demand at an intersection or roadway segment during peak hours to its capacity, providing insight into the degree of congestion and the potential for future traffic growth beyond the intersection or roadway's capacity limits, which LOS does not capture. This is a standard that has been adopted by the Florida Department of Transportation and the Sarasota/Manatee MPO. The computer modeling is expected to take into consideration vehicle, transit, bicycle, and possibly pedestrian movement. A transportation planning/engineering consultant is needed to perform this computer modeling analysis. The MPO is currently updating their LRTP, and the City is anticipating receiving the base year data produced in the LRTP update in summer 2025. This data will be used as a base for the City's model.

- This budget issue is in alignment with the City Commission's Strategic Goals:
- A City that provides a climate maximizing the opportunity for success
 - A City demonstrating responsible administrative practices
 - A City fostering a safe and welcoming environment

Operating Budget Details

Program	Spend/Revenue Category	Description	2025 Budget
Expense			
CC.10004 - PGR.10004 - General Engineering	SC.3401 - Special Services	V/C Ratio Computer Modeling	350,000
Total Expense			350,000
			Issue Total 350,000

Budget Issue - Surveyor 32 Drone LiDAR System

Justification:

Once the City-Wide Mapping Project is completed there will be a need to continually update our model of the city as new construction occurs.

The Surveyor 32 drone LiDAR system can achieve survey grade accuracies of less than 2 cm. It has an effective range of 40 meters and will be capable of producing 3D models for existing buildings as well as capturing changes to the City Topography to continually improve and update the city's drainage and digital twin models. The integration of this mapping system would allow us to dovetail updated data sets into the base data collected for the City-Wide Mapping Project where changes have occurred beyond the street level data. Its detachable scanner can be used as a valuable tool in instances where underground utilities are being installed and capture the information in real time, improving the accuracy of the as-built process as well as scanning the interiors of city facilities. It will also be utilized for collecting pre-storm and post-storm topography on the beach to assess beach loss volumes more accurately as well as other storm related damage. The package is complete with hardware, software and support.

This budget issue is in alignment with the City Commission's Strategic Goals:

A City modeling responsive government

A City demonstrating responsible administrative practices

A City which demonstrates economic sustainability

Operating Budget Details

Program	Spend/Revenue Category	Description	2025 Budget
Expense			
CC.10004 - PGR.10004 - General	SC.6011 - Instruments and Apparatus		85,000
Total Expense			85,000
		Issue	85,000
		Total	

Budget Issue- New Pool Vehicle

Justification:

The acquisition of a new SUV will serve as a shared vehicle to support the mobility needs of the General Engineering Department. This vehicle will be integral for site inspections, meetings, and rapid response to field issues, ensuring that staff has reliable transportation to fulfill their duties efficiently. With this vehicle, staff can promptly address critical needs of the City and increase overall productivity and effectiveness of the department.

This budget issue is in alignment with the City Commission's Strategic Goals:

A City modeling responsive government

A City demonstrating responsible administrative practices

A City practicing sound financial decision making

Operating Budget Details

Program	Spend/Revenue Category	Description	2025 Budget
Expense			
CC.10004 - PGR.10004 - General	SC.6012 - Motor Vehicle		45,700
CC.10004 - PGR.10004 - General	SC.3113 - Title Recording/Filing		150
Total Expense			45,850
			Issue Total 45,850

Budget Issue - Traffic Calming Plan

Justification:

Traffic Calming is increasingly popular amongst the residents in Sarasota. There are continuous complaints related to speeding in neighborhoods. While the City has a Traffic Calming program it is uncoordinated and disconnected. The Traffic Calming Plan would utilize the established process and evaluate local roadways for traffic calming and develop criteria for major/minor collector roadways. This would also include a city-wide speed study that could support any speed adjustments made throughout the city.

The City will engage in high levels of neighborhood and resident engagement to help guide the development of this plan. Areas of concern would be identified with recommended improvements. The plan would identify what treatments are available and funding sources. The outcome would include prioritizing traffic calming projects to be funded through the Traffic Calming item listed in the Capital Improvement Program (CIP). Additionally, there will be opportunities to identify add-ons to resurfacing projects or capital projects identified in the CIP. This plan aligns with the city's long-term vision for transportation and neighborhood safety, creating a more livable and sustainable community

This budget issue is in alignment with the City Commission's Strategic Goals:

- A City fostering a safe and welcoming environment
- A City exhibiting the value of a caring community
- A City modeling responsive government

Operating Budget Details

Program	Spend/Revenue Category	Description	2025 Budget
Expense			
CC.10004 - PGR.10004 - General Engineering	SC.3401 - Special Services		300,000
Total Expense			300,000
		Issue Total	300,000

Budget Issue - Water Transit Planning and Design

Justification:

The FDOT Barrier Islands Traffic Study identified multiple modes of transportations, other than single occupancy vehicles, that could be used to alleviate congestion to and from the barrier islands. As part of this study, Water Transit was a recommendation that provided mass movement of people without overcrowding the roadways. Additionally, Water Transit has been identified as a priority in Sarasota in Motion where a Feasibility Study was proposed to move the project further.

Water transit options provide additional capacity in the transportation system without physically adding lanes by using the existing waterways to create a new way of traveling. This can also become a tourist attraction as well by creating a unique way to travel to and from the islands. Residents will benefit by being able to travel to mainland destination points to access services or meet with other modes.

The Feasibility Study conducted reviewed three locations and they all had good potential for being very serviceable water taxi docking locations. These locations were Bayfront Park, Ken Thompson Park, and St. Armands Key. Furthermore, the Bay Park Master Plan also identified a location on 10th Street by Centennial Park. City staff would like to move these locations to the next stage by conducting planning and design for each and prepare them to be shovel-ready for future funding opportunities.

This budget issue is in alignment with the City Commission's Strategic Goals:

A City fostering a safe and welcoming environment

A City being an inclusive and diverse community

A City which demonstrates economic sustainability

Operating Budget Details

Program	Spend/Revenue Category	Description	2025 Budget
Expense			
CC.10004 - PGR.10004 - General	SC.3401 - Special Services		150,000
Total Expense			150,000
			Issue Total 150,000

Homelessness Response

Purpose

To reduce and mitigate the incidence of Chronic Homelessness in the City of Sarasota, emphasizing the principles of Housing First.

Operations

The effort to respond to homelessness in the City will include preparation of a timely, achievable, and measurable plan of action, as well as developing revenue sources and community relationships in order to bring the plan to fruition.

Goals:

Continue to form partnerships with organizations to end homelessness

Reduce number of homeless within the City through outreach programs

Inform and communicate with all staff on the needs of the homeless

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Expense					
500000 - Personnel Services	\$292,625	\$328,829	\$359,567	\$0	\$359,567
510000 - Contractual Services	515,265	677,500	719,000	0	719,000
510100 - Non Discretionary Contractual	14,165	10,000	12,500	0	12,500
520000 - Utilities	2,024	2,550	2,550	0	2,550
540000 - Other Supplies and Expenses	3,753	11,848	12,200	0	12,200
550000 - Insurance Claims and Expenses	139	143	0	0	0
550100 - Non Discretionary Insurance	0	0	213	0	213
600000 - Capital Outlay	0	0	0	0	0
800000 - Grants and Aid	220,000	40,000	0	0	0
Totals	\$1,047,971	\$1,070,870	\$1,106,030	\$0	\$1,106,030

Personnel

Full Time Equivalent Positions	3.00	3.00	3.00	0.00	3.00
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	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Average capacity of beds	47%	43%	60%
Homeless Outreach Team (HOT) bed clients	331	510	500
Median length of HOT bed stay	10 days	6 days	10 days

Homelessness Response Initiatives

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimate 2022-23	Budget 2024-25
Initiatives					
Comprehensive Treatment Court	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000
Homeward Bound Program	4,829	7,500	7,500	7,500	8,000
Salvation Army	40,000	40,000	40,000	40,000	40,000
Lodging Out of Doors	334,000	365,000	365,000	365,000	366,000
Suncoast Partnership to End Homelessness	147,500	125,000	125,000	125,000	125,000
Sub-total	706,329	717,500	717,500	717,500	719,000
Other Operating Expenditures					
Personnel (Salary & Benefits)	292,630	328,829	340,404	338,482	359,567
Operating (Travel, Special Services, etc.)	47,441	24,541	24,541	17,893	27,463
Sub-total	340,070	353,370	364,945	356,375	387,030
Grand Total	<u>\$ 1,046,399</u>	<u>\$ 1,070,870</u>	<u>\$ 1,082,445</u>	<u>\$ 1,073,875</u>	<u>\$ 1,106,030</u>

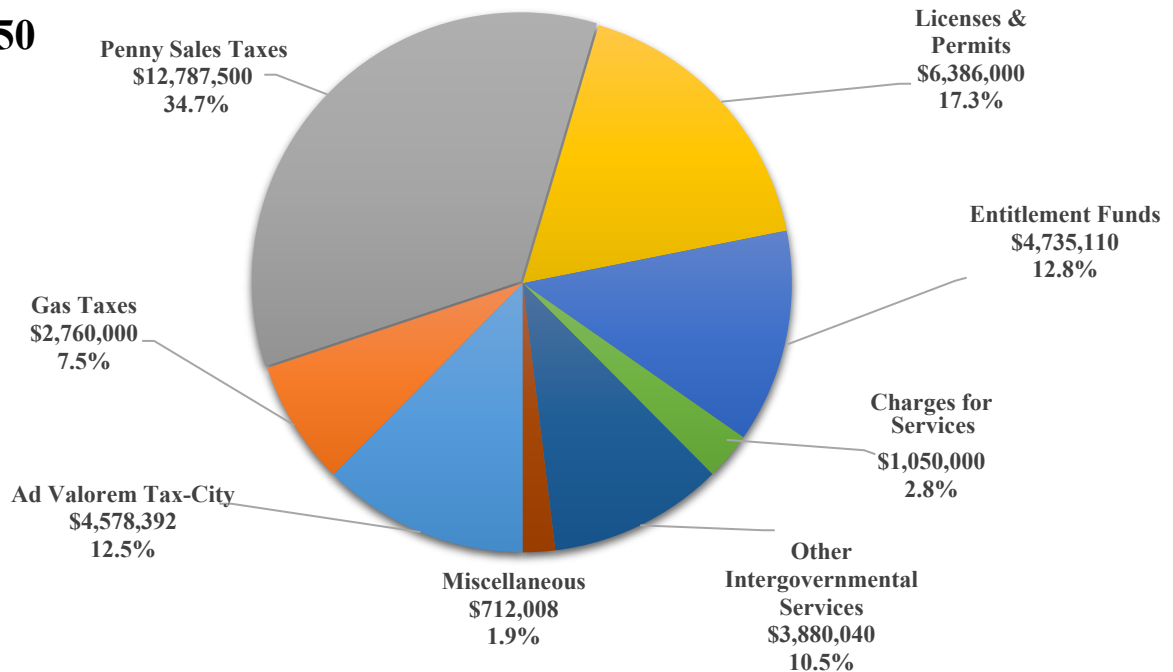


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SPECIAL REVENUE FUNDS

REVENUES

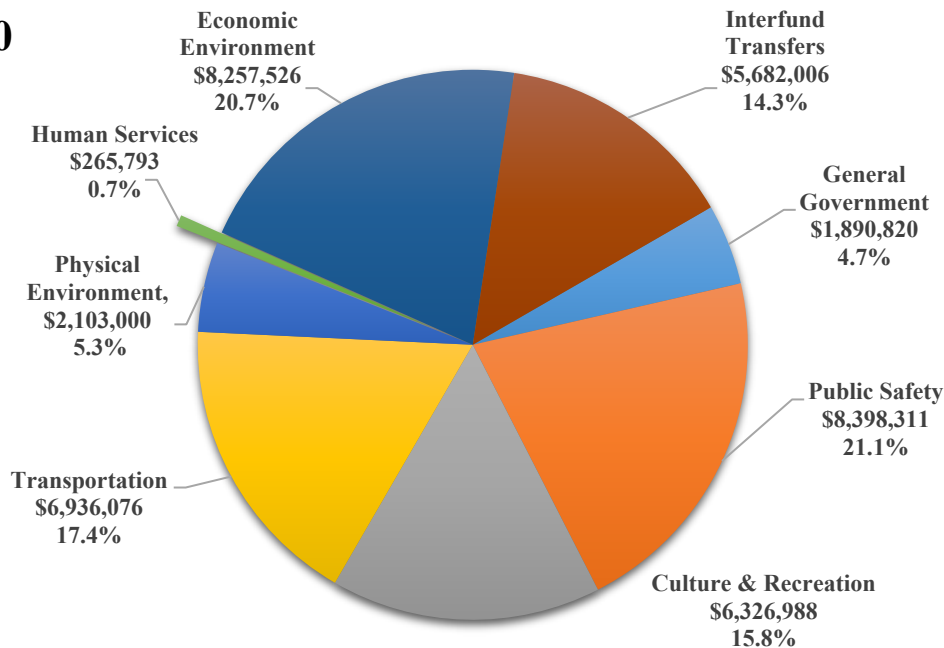
\$36,889,050



The above chart presents revenues by source as a percentage of total Special Revenue Fund revenues. The majority of these revenues are designated for parks and recreation and public infrastructure improvements. Penny sales taxes can be used only for public infrastructure improvements, entitlement funds are used for rehabilitation projects/purposes as approved by the City Commission, and gas taxes can be used only for transportation-oriented expenditures.

EXPENDITURES

\$39,860,520



The above chart demonstrates expenditures by major function as a percentage of total Special Revenue Fund expenditures. Interfund Transfers (14.3%) include transfers for both debt service and services provided by other funds. These Interfund Transfers are classified by function in the fund they are transferred to and used by.

**SPECIAL REVENUE FUNDS
COMBINING BUDGET STATEMENT**

	The Bay Tax Incremental Financing	Golden Gate Point Streetscape District	Downtown Improvement District	Building Services
BEGINNING FUND BALANCE	\$ 6,497,673	\$ 299,886	\$ 301,540	\$ 7,247,896
REVENUES				
Ad valorem tax-City	2,904,116	236,092	951,503	-
Tourist development tax	-	-	-	-
Gas tax	-	-	-	-
Penny sales tax	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	5,726,000
Entitlement funds	-	-	-	-
Grants	-	-	-	-
Contributions-County TIF	1,031,000	-	-	-
Charges for services	-	-	-	110,000
Fines	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	3,935,116	236,092	951,503	5,836,000
Available Funds	10,432,789	535,978	1,253,043	13,083,896
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	6,883,311
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	225,014	1,017,176	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Interfund transfers out	2,085,050	-	-	-
Total Expenditures	2,085,050	225,014	1,017,176	6,883,311
ENDING FUND BALANCE	\$ 8,347,739	\$ 310,964	\$ 235,867	\$ 6,200,585

Note: Changes to all Fund Balances are discussed in the Budget Overview section of this Financial Plan.

SPECIAL REVENUE FUNDS
COMBINING BUDGET STATEMENT (continued)

	Development Application System	Penny Sales Tax	Housing & Community Development	Multi-Modal Transportation Impact Fee	Gas Tax
BEGINNING FUND					
BALANCE	\$ 1,232,528	\$ 1,699,797	\$ 819,706	\$ 21,414	\$ 322,900
REVENUES					
Ad valorem tax-City	-	-	-	-	-
Tourist development tax	-	-	-	-	-
Gas tax	-	-	-	-	1,700,000
Penny sales tax	-	12,787,500	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	600,000	-
Entitlement funds Grants	-	-	4,735,110	-	-
Contributions-CountyTIF	-	-	-	-	-
Charges for services	940,000	-	-	-	-
Fines	-	-	-	-	-
Miscellaneous	-	-	575,180	-	-
Total Revenues	940,000	12,787,500	5,310,290	600,000	1,700,000
Available Funds	2,172,528	14,487,297	6,129,996	621,414	2,022,900
EXPENDITURES					
General government	-	919,000	933,363	-	-
Public safety	-	1,500,000	-	-	-
Physical environment	-	1,438,000	-	-	-
Transportation	-	4,816,000	-	180,324	839,752
Economic environment	472,200	50,000	4,376,927	-	-
Human services	-	225,000	-	-	-
Culture and Recreation	-	3,376,000	-	-	-
Culture and Recreation	500,000	1,442,364	-	-	1,123,688
Interfund transfers out	972,200	13,766,364	5,310,290	180,324	1,963,440
Total Expenditures	972,200	13,766,364	5,310,290	180,324	1,963,440
ENDING FUND					
BALANCE	\$ 1,200,328	\$ 720,933	\$ 819,706	\$ 441,090	\$ 59,460

SPECIAL REVENUE FUNDS
COMBINING BUDGET STATEMENT (continued)

	<u>\$0.05 Local Option Fuel Tax</u>	<u>Community Redevelopment Agency</u>	<u>Economic Development</u>	<u>Tourist Development</u>	<u>Citizens with Disabilities</u>
BEGINNING FUND					
BALANCE	\$ 435,358	\$ 903,680	\$ 126,246	\$ 275,654	\$ 37,470
REVENUES					
Ad valorem tax-City	-	486,681	-	-	-
Tourist development tax	-	-	-	1,371,000	-
Gas tax	1,060,000	-	-	-	-
Penny sales tax	-	-	-	-	-
Other taxes	-	-	945,000	-	-
Licenses and permits	-	-	-	-	-
Entitlement funds Grants	-	-	-	-	-
Contributions-CountyTIF	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines	-	-	-	-	18,036
Miscellaneous	-	136,828	-	-	-
Total Revenues	<u>1,060,000</u>	<u>623,509</u>	<u>945,000</u>	<u>1,371,000</u>	<u>18,036</u>
Available Funds	<u>1,495,358</u>	<u>1,527,189</u>	<u>1,071,246</u>	<u>1,646,654</u>	<u>55,506</u>
EXPENDITURES					
General government	-	18,457	20,000	-	-
Public safety	-	-	-	-	-
Physical environment	-	-	-	-	-
Transportation	1,100,000	-	-	-	-
Economic environment	-	1,193,500	922,709	-	-
Human services	-	-	-	-	40,793
Culture and Recreation	-	-	-	1,375,693	-
	-	30,900	-	-	-
Interfund transfers out	<u>1,100,000</u>	<u>1,242,857</u>	<u>942,709</u>	<u>1,375,693</u>	<u>40,793</u>
Total Expenditures	<u>1,100,000</u>	<u>1,242,857</u>	<u>942,709</u>	<u>1,375,693</u>	<u>40,793</u>
ENDING FUND					
BALANCE	<u>\$ 395,358</u>	<u>\$ 284,332</u>	<u>\$ 128,537</u>	<u>\$ 270,961</u>	<u>\$ 14,713</u>

SPECIAL REVENUE FUNDS
COMBINING BUDGET STATEMENT (continued)

	Totals					
	Public Art	Stadium Grant	Tree Replacement	2024-25 BUDGET	2023-24 BUDGET	2022-23 ACTUAL
BEGINNING FUND BALANCE	\$2,411,056	\$ 1,736	\$ 746,946	\$23,381,486	\$20,254,376	\$61,177,788
REVENUES						
Ad valorem tax-City	-	-	-	4,578,392	3,700,120	3,300,195
Tourist development tax	-	-	-	1,371,000	322,250	191,838
Gas tax	-	-	-	2,760,000	2,759,300	2,723,601
Penny sales tax	-	-	-	12,787,500	12,940,968	12,850,555
Other taxes	-	-	-	945,000	945,436	912,194
Licenses and permits	-	-	60,000	6,386,000	6,496,000	7,102,228
Entitlement funds Grants	-	515,004	-	4,735,110	11,892,198	8,078,680
Contributions-CountyTIF	-	-	-	515,004	500,004	649,742
Charges for services	-	-	-	1,031,000	3,269,320	826,476
Fines	-	-	-	1,050,000	950,000	1,021,594
Miscellaneous	-	-	-	18,036	18,036	23,044
	-	-	-	712,008	216,582	6,842,377
Total Revenues	-	515,004	60,000	36,889,050	44,010,214	44,522,524
Available Funds	2,411,056	516,740	806,946	60,270,536	64,264,590	105,700,312
EXPENDITURES						
General government	-	-	-	1,890,820	5,089,063	1,801,914
Public safety	-	15,000	-	8,398,311	8,391,116	7,295,588
Physical environment	-	-	665,000	2,103,000	2,666,704	92,805
Transportation	-	-	-	6,936,076	8,460,000	3,473,466
Economic environment	-	-	-	8,257,526	15,337,677	11,409,994
Human services	-	-	-	265,793	57,254	33,472
Culture and Recreation	1,575,295	-	-	6,326,988	808,619	4,853,231
Interfund transfers out	-	500,004	-	5,682,006	5,677,568	3,691,065
Total Expenditures	1,575,295	515,004	665,000	39,860,520	46,488,001	32,651,534
ENDING FUND BALANCE	\$ 835,761	\$ 1,736	\$ 141,946	\$20,410,016	\$17,776,589	\$73,048,777

The Bay Tax Incremental Financing Trust Fund

Fund f.1102

Fund Summary

On November 2, 2020, the City Commission approved Ordinance No. 20-5341, establishing the Bay Park Improvement District. The City owns an approximately 53 acre parcel of property abutting Sarasota Bay which is currently planned for redevelopment as The Bay Park and which will be available for a variety of public recreational uses. This ordinance establishes a trust fund for the deposit of Tax Increment Revenue collected within the District. The City and County have entered into an Interlocal Agreement regarding cooperative funding of capital improvements to the Bay Park using tax increment revenues. The land comprising the Bay Park will be redeveloped into a signature park that will enhance the public welfare, provide vital economic, recreational and community opportunities to the citizens of Sarasota County, attract visitors and stimulate and promote additional investments into both the park and the surrounding area as well increase property values.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 1,251,261	\$ 4,667,333	\$ 4,133,287	\$ 4,133,287	\$ 6,497,673
Revenues					
Ad Valorem Taxes-City	1,707,536	2,224,718	2,224,718	2,224,718	1,054,050
Contribution-County	1,707,536	2,224,718	2,224,718	2,224,718	1,031,000
Interest	100,029	-	-	-	-
Total Revenues	3,515,101	4,449,436	4,449,436	4,449,436	2,085,050
Estimated Funds Available	4,766,362	9,116,769	8,582,723	8,582,723	8,582,723
Expenditures					
Transfer for Debt Service	633,075	2,085,050	2,085,050	2,085,050	2,085,050
Total Expenditures	633,075	2,085,050	2,085,050	2,085,050	2,085,050
Projected Ending Balance	\$ 4,133,287	\$ 7,031,719	\$ 6,497,673	\$ 6,497,673	\$ 6,497,673

The City's Bay Tax Incremental Financing

Fund f.1122

Fund Summary

On November 2, 2020, the City Commission approved Ordinance No. 20-5341, establishing the Bay Park Improvement District. The City owns an approximately 53 acre parcel of property abutting Sarasota Bay which is currently planned for redevelopment as The Bay Park and which will be available for a variety of public recreational uses. This ordinance establishes a trust fund for the deposit of Tax Increment Revenue collected within the District. The City and County have entered into an Interlocal Agreement regarding cooperative funding of capital improvements to the Bay Park using tax increment revenues. The land comprising the Bay Park will be redeveloped into a signature park that will enhance the public welfare, provide vital economic, recreational and community opportunities to the citizens of Sarasota County, attract visitors and stimulate and promote additional investments into both the park and the surrounding area as well increase property values. The City's Bay TIF amounts are held per Ordinance 24-5543 within the City's Special Revenue Funds until projects are approved per the interlocal agreement with Sarasota County.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Revenues</u>					
Ad Valorem Taxes- City					1,850,066
Contribution - County					
Interest					
Total Revenues	-	-	-	-	1,850,066
Estimated Funds Available	-	-	-	-	1,850,066
<u>Expenditures</u>					
Transfer for Debt Service	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Projected Ending Balance	\$ -	\$ -	\$ -	\$ -	\$1,850,066

Golden Gate Point Streetscape Special District

Fund f.1009

Fund Summary

The Golden Gate Point Streetscape Special District (GGP) was created under Section 189.4041, Florida Statutes, and empowered by City Ordinance No. 05-4624, adopted September 6, 2005. The boundaries of the GGP Improvement District are made up of real property located on Golden Gate Point. GGP is a dependent taxing authority with the power to levy millage to construct and maintain enhancements and improvements within the public rights of way on Golden Gate Point including, but not limited to, brick pavers, sidewalks, on-street parking, relocating overhead utilities underground, and providing landscape enhancements.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 250,114	\$ 228,003	\$ 274,274	\$ 274,274	\$ 299,886
Revenues					
Ad Valorem Taxes	193,522	221,225	221,225	221,225	236,092
Miscellaneous	10,441		-	-	
Total Revenues	203,963	221,225	221,225	221,225	236,092
Estimated Funds Available	454,077	449,228	495,499	495,499	535,978
Expenditures					
Operating	173,549	203,493	203,493	195,613	225,014
Land Improvement	6,254	-	-	-	-
Total Expenditures	179,802	203,493	203,493	195,613	225,014
Projected Ending Balance	274,274	245,735	292,006	299,886	310,964
Fund Balance -Future Projects	-	62,000	62,000	62,000	124,000
Fund Balance Unassigned	\$ 274,274	\$ 183,735	\$ 230,006	\$ 237,886	\$ 186,964

Projected Millage for Golden Gate Point

Debt Service Millage	0.6979
Operating Millage	0.6148
Total	1.3127

Downtown Improvement District

Fund f.1010

Fund Summary

Sarasota's Downtown Improvement District (DID) was created November 2008 by City Ordinance 08-4832 (and expanded in February 2012 pursuant to adopted City Ordinance 12-5005) after a group of commercial property owners Downtown approached the City seeking to establish a self-taxing district. The DID is governed by a five-member board of non-residential Downtown property owners that are appointed by the Commission. The Board is empowered to collectively determine how to distribute the self-taxed funds towards District improvements and enhancements.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 765,409	\$ 161,800	\$ 754,782	\$ 754,782	\$ 301,540
<u>Revenues</u>					
Ad Valorem Taxes	789,351	881,692	881,692	881,692	951,503
Miscellaneous	21,999	-	-	-	-
Total Revenues	811,350	881,692	881,692	881,692	951,503
Estimated Funds Available	1,576,759	1,043,492	1,636,474	1,636,474	1,253,043
<u>Expenditures</u>					
Personnel	65,285	66,130	68,125	67,307	72,582
Operating	619,864	737,200	783,074	703,159	792,766
Capital	-	-	412,640	412,640	-
Grants and Aids	-	15,000	15,000	15,000	15,000
Community Redevelopment	136,828	136,828	136,828	136,828	136,828
Total Expenditures	821,977	955,157	1,415,667	1,334,934	1,017,176
Projected Ending Balance	\$ 754,782	\$ 88,335	\$ 220,807	\$ 301,540	\$ 235,867

Downtown Improvement District

Revenues and Expenditures - Budget

	Budget 2023-24	Amended Budget 2023-24	Budget 2024-25
REVENUES			
Ad Valorem Taxes	\$ 881,692	\$ 881,692	\$ 951,503
Interest Income	-	-	-
Total Revenues	881,692	881,692	951,503
EXPENDITURES			
<u>Programs</u>			
Main Street Streetscape Loan repayment	136,828	136,828	136,828
Comprehensive Treatment Court	15,000	15,000	15,000
Holiday Décor	5,000	5,000	85,000
City Wide Trolley	50,000	67,404	50,000
Advertising and Marketing	66,000	66,000	66,000
Fresh Fridays	90,000	90,000	90,000
Sidewalk & Alley Cleaning	63,500	63,500	56,000
Tree Light Maintenance	130,000	130,000	75,000
Downtown in Bloom Flower Baskets	230,000	230,000	220,000
Other Grant Funding programs	-	-	15,000
Enhanced landscape Maintenance	50,000	50,000	75,000
<u>Projects</u>			
Main Street Streetscape Improvements	-	400,000	-
Strategic Plan	20,000	61,110	25,000
Contingency for undesignated projects	10,000	10,000	10,000
<u>Other Costs</u>			
Personnel	66,129	68,125	70,850
Operating	22,700	22,700	27,498
Total Expenditures	\$ 955,157	\$ 1,415,667	\$ 1,017,176
Revenues over/(under) Expenditures	(73,465)	(533,975)	(65,673)
BEGINNING BALANCE	161,800	754,782	301,540
ENDING BALANCE	\$ 88,335	\$ 220,807	\$ 235,867

Building Services

Fund f.1106

Fund Summary

The Building Services Fund was established as a special revenue fund October 1, 2004. It is used to record revenues and expenditures related to providing services to the development community so that its revenues (primarily building permit revenue) will only support building/development activities. Services tracked are plans review, construction inspections, and development approvals for both residential and commercial projects within the City.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 5,670,098	\$ 4,535,341	\$ 5,740,956	\$ 5,740,956	\$ 7,247,896
Revenues					
Licenses and Permits	6,153,362	5,156,000	5,156,000	7,533,100	5,713,000
Training Fees	69,252	55,000	55,000	23,000	13,000
Charges for Services	130,939	110,000	110,000	147,000	110,000
Miscellaneous Income	520,364	-	-	-	-
Total Revenues	6,873,917	5,321,000	5,321,000	7,703,100	5,836,000
Estimated Funds Available	12,544,015	9,856,341	11,061,956	13,444,056	13,083,896
Expenditures					
Personnel	3,882,421	4,200,744	4,346,546	3,938,458	4,343,740
Operating	2,181,812	2,057,122	2,057,122	2,114,252	2,352,571
Training/Certifications	9,556	73,250	80,250	83,450	97,000
Capital	729,270	60,000	166,389	60,000	90,000
Total Expenditures	6,803,059	6,391,116	6,650,307	6,196,160	6,883,311
Projected Ending Balance	\$ 5,740,956	\$ 3,465,225	\$ 4,411,649	\$ 7,247,896	\$ 6,200,585
Percent of Unassigned Fund Balance to Operating Expenses					90.08%

Building Services Building Construction/Inspections

Purpose

To ensure the built environment is safe, high quality, and promotes the overall goals of the City of Sarasota Comprehensive Plan.

Operations

The Building Construction and Inspection Section of the Building Services Fund reviews residential and commercial construction plans for compliance with all building, fire prevention, and life safety requirements. The section conducts field inspections for all permitted construction projects to verify that the projects meet all technical, fire, and life safety code requirements, the building inspectors and plans examiners are required to be certified and licensed by the State of Florida in any discipline they inspect or review, as well as participating in continuing education course requirements. The section also enforces the City tree protection ordinance by conducting inspections of all protected trees that are permitted to be removed.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
320000 - Permits, Fees and Special Assessments	\$4,050,458	\$5,198,000	\$5,713,000	\$0	\$5,713,000
340000 - Charges for Services	72,987	110,000	110,000	0	110,000
360000 - Miscellaneous Revenues	3,873	200,000	200,000	0	200,000
380000 - Other Financing Sources	314,409	0	0	0	0
Totals	\$4,441,727	\$5,508,000	\$6,023,000	\$0	\$6,023,000
Expense					
500000 - Personnel Services	\$3,882,421	\$4,200,744	\$4,315,891	\$27,849	\$4,343,740
510000 - Contractual Services	82,526	222,272	154,917	0	154,917
510100 - Non Discretionary Contractual Services	1,541,523	1,329,927	1,594,497	0	1,594,497
520000 - Utilities	11,989	15,220	15,220	0	15,220
530000 - Maintenance and Repairs	87,839	225,064	323,660	0	323,660
540000 - Other Supplies and Expenses	312,053	333,800	353,444	1,740	355,184
550000 - Insurance Claims and Expenses	3,498	4,089	0	0	0
550100 - Non Discretionary Insurance Claims	0	0	6,093	0	6,093
600000 - Capital Outlay	621,109	60,000	90,000	0	90,000
700100 - Non-Discretionary Debt Service	108,160	0	0	0	0
Totals	\$6,651,118	\$6,391,116	\$6,853,722	\$29,589	\$6,883,311

Personnel

Full Time Equivalent Positions	38.45	38.45	38.45	0.50	38.95
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	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Inspections w/in 24hrs of request	99%	99%	99%
Inspections per Inspector	4,040	4,113	4,200
Building Permits issued	6,857	6,768	7,000

Budget Issue - Code Compliance Inspector

Justification:

The addition of a new code compliance inspector will allow the Code Compliance Division to continue to effectively address the increased activity in the north area of our City. This will also provide for a dedicated inspector in the area located north of Myrtle Street rather than having two inspectors balancing management and inspection duties. Adding another inspector will assist in achieving our collective mission which is to protect the health, safety, and general welfare of our citizens by enforcing building, zoning, housing and all City codes.

This budget issue is in alignment with the City Commission's Strategic Goals:

A City modeling responsive government

A City fostering a safe and welcoming environment

A City exhibiting the value of a caring community

Operating Budget Details

Program	Spend/Revenue Category	Description	2025 Budget
Expense			
CC.10007 - PGR.10135 - Code	SC.5211 - Computer Software and		1,740
CC.10027 - PGR.10092 - Building Const.	SC.5211 - Computer Software and		1,740
Total Expense			3,480

Position Allocation Change Details

Program	Position	Description	Pos. Alloc.	Position Costs
CC.10007 - PGR.10135 - Code	Code Compl Insp-Budget Issue		50.00	27,849
CC.10027 - PGR.10092 - Building Const.	Code Compl Insp-Budget Issue		50.00	27,849
				55,698
				59,178

Development Application System

Fund F.1121

Fund Summary

The Development Application System Fund was established to account for and collect charges incurred in the review and approval of development applications. Article IV-102 of the Land Development Code directs that the City shall establish a schedule of fees and charges for matters pertaining to development review. It is the intent of these regulations that the City shall not be required to bear any part of the costs of Development Review, and that the fees and established charges represent the actual costs involved in the processing of petitions for development approval. The City has determined that the most practical and consistently accurate method of defraying costs of development review functions is through a schedule of fees based upon the type of development.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 1,216,272	\$ 1,186,064	\$ 1,322,615	\$ 1,322,615	\$ 1,232,528
<u>Revenues</u>					
Petitioner Fees	721,635	750,000	750,000	732,635	690,000
Transportation	169,020	90,000	90,000	250,000	250,000
Interest income	45,758	-	-	-	-
Total Revenues	936,413	840,000	840,000	982,635	940,000
Estimated Funds Available	2,152,685	2,026,064	2,162,615	2,305,250	2,172,528
<u>Expenditures</u>					
Operating	323,162	455,200	504,100	392,200	397,200
Capital	13,500	75,000	178,022	178,022	75,000
Transfer	493,408	502,500	502,500	502,500	500,000
Total Expenditures	830,070	1,032,700	1,184,622	1,072,722	972,200
Projected Ending Balance	1,322,615	993,364	977,994	1,232,528	1,200,328
Restricted-Building Fund	521,861	626,861	626,861	626,861	731,861
Fund Balance Unassigned	\$ 800,754	\$ 366,503	\$ 351,133	\$ 605,667	\$ 468,467

Penny Sales Tax (1989-1999)

F.1012

Fund Summary

On June 27, 1989, voters approved Sarasota County Ordinance 89-40 to levy a One-Cent surtax, which began September 1, 1989 and lasted through September 30, 1999. Sales taxes permit visitors who don't reside in the City to contribute towards the cost of infrastructure that they benefit from, but do not pay property taxes towards. The distribution formula for the tax is authorized by an Interlocal Agreement between Sarasota County, the School Board of Sarasota County, and each municipality within Sarasota County. The School Board receives 25% of the revenues collected and the remaining revenues are allocated annually according to a ratio based on population estimates. Florida Statutes provide that the Local Government Infrastructure Surtax (Penny Sales Tax) can be used to finance, plan, and construct infrastructure, which is defined as any fixed capital expenditure or fixed capital costs associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of 5 or more years, and any land acquisition, land improvement, design, and engineering costs related thereto.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 430,302	\$ 94,854	\$ 444,206	\$ 444,206	\$ 103,758
<u>Revenue</u>					
Miscellaneous Revenue	13,904	-	-	-	-
Total Revenues	13,904	-	-	-	-
<u>Expenditures</u>					
Projects/Initiatives	-	-	340,448	340,448	-
Total Expenditures	-	-	340,448	340,448	-
Projected Ending Balance	\$ 444,206	\$ 94,854	\$ 103,758	\$ 103,758	\$ 103,758

Penny Sales Tax (1999-2009)

F.1011

Fund Summary

On November 4, 1997, voters approved Sarasota County Ordinance 97-083 to continue the One-Cent Sales Tax through September 30, 2009, which is referred to as “Phase II”. Sales taxes permit visitors who don’t reside in the City to contribute towards the cost of infrastructure that they benefit from, but do not pay property taxes towards. The distribution formula for the tax is authorized by an Interlocal Agreement between Sarasota County, the School Board of Sarasota County, and each municipality within Sarasota County. The School Board receives 25% of the revenues collected and the remaining revenues are allocated annually according to a ratio based on population estimates. Florida Statutes provide that the Local Government Infrastructure Surtax (Penny Sales Tax) can be used to finance, plan, and construct infrastructure, which is defined as any fixed capital expenditure or fixed capital costs associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of 5 or more years, and any land acquisition, land improvement, design, and engineering costs related thereto.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 853,065	\$ -	\$ 866,839	\$ 866,839	\$ 5,632
<u>Revenue</u>					
Miscellaneous	22,382	-	-	-	-
Total Revenues	22,382	-	-	-	-
<u>Expenditures</u>					
Projects/Initiatives	8,608	-	861,207	861,207	-
Total Expenditures	8,608	-	861,207	861,207	-
Projected Ending Balance	<u>\$ 866,839</u>	<u>\$ -</u>	<u>\$ 5,632</u>	<u>\$ 5,632</u>	<u>\$ 5,632</u>

Penny Sales Tax (2010-2024)

F.1007

Fund Summary

On November 6, 2007, voters approved Sarasota County Ordinance 2007-087 to continue the One-Cent Sales Tax through December 31, 2024, which is referred to as “Phase III”. Sales taxes permit visitors who don’t reside in the City to contribute towards the cost of infrastructure that they benefit from, but do not pay property taxes towards. The distribution formula for the tax is authorized by an Interlocal Agreement between Sarasota County, the School Board of Sarasota County, and each municipality within Sarasota County. The School Board receives 25% of the revenues collected and the remaining revenues are allocated annually according to a ratio based on population estimates. Florida Statutes provide that the Local Government Infrastructure Surtax (Penny Sales Tax) can be used to finance, plan, and construct infrastructure, which is defined as any fixed capital expenditure or fixed capital costs associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of 5 or more years, and any land acquisition, land improvement, design, and engineering costs related thereto.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 19,101,675	\$ 4,207,453	\$ 23,550,833	\$ 23,550,833	\$ 1,590,407
<u>Revenue</u>					
Penny Sales Tax	12,251,405	12,940,968	12,940,968	12,940,968	3,240,000
Miscellaneous	599,150	-	-	-	-
Total Revenues	12,850,555	12,940,968	12,940,968	12,940,968	3,240,000
Estimated Funds Available	31,952,230	17,148,421	36,491,801	36,491,801	4,830,407
<u>Expenditures</u>					
Projects/Initiatives	7,003,259	12,593,366	31,935,721	33,480,886	2,926,000
Transfer to Debt Service	1,398,138	1,420,508	1,420,508	1,420,508	1,442,364
Total Expenditures	8,401,397	14,013,874	33,356,229	34,901,394	4,368,364
Projected Ending Balance	\$ 23,550,833	\$ 3,134,547	\$ 3,135,572	\$ 1,590,407	\$ 462,043

Department Summary:

Streets and Highways	\$ 2,705,000
City Municipal Facilities	221,000
Transfer to Debt Service	1,442,364
	<u>\$ 4,368,364</u>

Penny Sales Tax (2025-2039)

F.1014

Fund Summary

On November 8, 2022, voters approved Sarasota County Ordinance 2022-001 to continue the One-Cent Sales Tax through December 31, 2039, which is referred to as “Phase IV”. Sales taxes permit visitors who don’t reside in the City to contribute towards the cost of infrastructure that they benefit from, but do not pay property taxes towards. The distribution formula for the tax is authorized by an Interlocal Agreement between Sarasota County, the School Board of Sarasota County, and each municipality within Sarasota County. The School Board receives 25% of the revenues collected and the remaining revenues are allocated annually according to a ratio based on population estimates. Florida Statutes provide that the Local Government Infrastructure Surtax (Penny Sales Tax) can be used to finance, plan, and construct infrastructure, which is defined as any fixed capital expenditure or fixed capital costs associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of 5 or more years, and any land acquisition, land improvement, design, and engineering costs related thereto.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue					
Penny Sales Tax	-	-	-	-	9,547,500
Total Revenues	-	-	-	-	9,547,500
Estimated Funds Available	-	-	-	-	9,547,500
Expenditures					
Projects/Initiatives	-	-	-	-	9,398,000
Total Expenditures	-	-	-	-	9,398,000
Projected Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ 149,500

Department Summary:

Culture and Recreation	\$ 3,376,000
Streets and Highways	2,111,000
City Municipal Facilities	698,000
Police - Vehicles	1,500,000
Physical Environment	1,438,000
Economic Development	50,000
Human Services	225,000
	<u>\$ 9,398,000</u>

Housing and Community Development

Fund Summary

In 1993 Congress established the Home Investment Partnership (HOME) to address housing needs of lower income households throughout the Country. Neither the City nor Sarasota County met the requirements to receive a direct allocation. However, as a consortium Sarasota County and the City of Sarasota met the minimum threshold, and the City of Sarasota was selected to serve as the “lead entity”. The State of Florida also recognized the need to provide for affordable housing and created the State Housing Initiatives Partnership Program (SHIP). It was decided that it would also make sense to administer the SHIP funds jointly. Since 1994, the City of Sarasota and Sarasota County have cooperatively administered their Federal and State Housing and Community development programs, as well as funding allocated by the Florida Housing Finance Corporation. The Office of Housing and Community Development (OHCD) is the agency charged with administering these programs, and was created through a joint effort of both the City of Sarasota Commission and the Sarasota Board of County Commissioners. This innovative approach to consolidating housing and community development programs has been successful in both reducing administrative costs and delivering programs in a seamless, efficient manner for the benefit of all Sarasota County residents.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 11,401,738	\$ 913,563	\$ 17,988,434	\$ 17,988,434	\$ 819,706
<u>Revenues</u>					
Neighborhood Stabilization Prog 2	107,054	-	433,764	433,764	-
Neighborhood Stabilization Prog 3	42,684	-	385,942	385,942	-
H.U.D. - C.D.B.G. Block Grant	625,715	533,663	1,270,417	90,470	369,681
H.U.D. - Home Program	855,251	4,341,795	8,185,551	1,899,183	840,838
County Reimbursement	826,476	1,044,602	16,578	16,578	-
State Housing Initiative Partnership	6,597,714	7,016,740	11,464,632	5,649,063	3,524,591
Loan Repayments	2,831,544	71,078	71,078	71,078	575,180
Total Revenues	11,886,438	13,007,878	21,827,963	8,546,078	5,310,290
Estimated Funds Available	23,288,176	13,921,441	39,816,397	26,534,512	6,129,996
<u>Expenditures</u>					
Neighborhood Stabilization Prog 2	107,054	39,500	433,604	433,604	49,500
Neighborhood Stabilization Prog 3	42,684	16,578	385,942	385,942	20,080
H.U.D. - C.D.B.G. Block Grant	663,654	533,663	1,098,192	1,098,192	375,281
H.U.D. - Home Program	1,198,089	4,341,795	10,071,905	10,071,905	1,040,838
State Housing Initiative Partnership	2,461,785	7,031,740	13,526,905	13,526,905	3,824,591
Expenditures Allocated to County	826,476	1,044,602	198,258	198,258	-
Total Expenditures	5,299,742	13,007,878	25,714,806	25,714,806	5,310,290
Projected Ending Balance	\$ 17,988,434	\$ 913,563	\$ 14,101,590	\$ 819,706	\$ 819,706

Housing Community Development Programs

Housing & Community Development Special Revenue Fund

	Budget 2022-23	Budget 2023-24	Budget 2024-25
<i>Community Development Block Grant Program</i>			
Administration	\$ 89,023	\$ 204,472	\$ 74,690
Program Delivery/Underwriting	131,107	90,000	15,366
Partnership with Non-Profit	-	239,191	-
Street Contruction	-	-	285,225
Parks and Recreation	261,092	-	-
	<u>481,222</u>	<u>533,663</u>	<u>375,281</u>
<i>HOME Investment Partnerships Program</i>			
Administration	107,481	275,650	151,643
Rehabilitation Program	-	-	373,445
Rental Housing Units	500,000	3,316,145	-
Partnership with Non-Profit	467,331	750,000	515,750
	<u>1,074,812</u>	<u>4,341,795</u>	<u>1,040,838</u>
<i>Reimbursed by Sarasota County</i>			
CDBG Administration	340,076	353,815	-
NSP1 Administration	69,594	69,595	-
Mental Health Care	-	225,000	-
NSP3 Administration	24,140	21,500	-
NSP3 Project Delivery	6,996	13,132	-
Bond/Affordable Housing Admin	45,000	18,700	-
Utility Connection Assistance Admin	1,625	1,625	-
County ESG-CV Grant Administration	-	30,000	-
County ESG Grant Administration	11,361	11,235	-
Program Delivery/Underwriting	400,000	300,000	-
	<u>898,792</u>	<u>1,044,602</u>	<u>-</u>
<i>State Housing Initiative Partnership</i>			
Administration	272,033	533,232	648,111
Administration - Disaster Recovery	-	154,942	-
Rental Development/Tax Credit	-	750,000	-
Partnership with Non Profits	1,100,000	1,650,563	1,400,000
Housing Partnership - Disaster Recovery	-	1,394,478	-
Rehabilitation Program	380,000	548,525	876,480
Downpayment Assistance	500,000	1,000,000	500,000
Rental Housing Units	668,298	1,000,000	400,000
	<u>2,920,331</u>	<u>7,031,740</u>	<u>3,824,591</u>
<i>Neighborhood Stabilization Program 2 & 3</i>			
Administration	89,578	51,078	58,919
Program Delivery/Underwriting	5,000	5,000	10,661
	<u>94,578</u>	<u>56,078</u>	<u>69,580</u>
Housing Grand Total	<u>\$ 5,469,735</u>	<u>\$ 13,007,878</u>	<u>\$ 5,310,290</u>
<i>Summary - Administration Costs</i>	1,049,911	1,540,902	933,363
<i>General fund allocated administration</i>			113,916
<i>Summary - Program/Project Costs</i>	4,419,824	11,466,976	4,376,927
	<u>\$ 5,469,735</u>	<u>\$ 13,007,878</u>	<u>\$ 5,310,290</u>

***Note: Total Administration cost including General Fund support= 20%**

Office of Housing and Community Development

Personnel Summary

	<u>FY 2024-25</u>	<u>General Fund Allocations:</u>
Administrative Specialist II	0.60	0.40
Building Inspector (Single License)	0.73	0.27
Community Development Specialist	0.90	0.10
General Manager Community Development	0.78	0.22
Grants Administrator	0.87	0.13
	3.88	1.12
Total FTE's	5.00	

	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
<u>Performance Measures</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>
Low to moderate income homeowner rehabs	37	34	25
Home acquired/renovated	3	13	10
Individuals/families placed into private housing	16	0	97
Rental units created	0	0	97
Households assisted with connection costs	1	0	1
Disaster Recovery Assistance	-	42	5

Program Delivery/Underwriting

Purpose

To provide administrative and financial support as needed to ensure various housing program efforts are undertaken

Operations

Program delivery and underwriting represents the costs associated with application intake, underwriting and processing of home rehab loans, down payment assistance, acquisition and renovation of foreclosed homes, as well as work write-ups, estimates, and inspections of all projects. Program delivery also includes continual monitoring of rental units during the period of affordability as determined in accordance with federal requirements.

	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2025</u>	<u>FY 2025</u>
	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Issues</u>	<u>Total</u>
Revenue					
330000 - Intergovernmental Revenue	\$90,184	\$390,000	\$15,000	\$0	\$15,000
360000 - Miscellaneous Revenue	0	5,000	12,000	0	12,000
Totals	\$90,184	\$395,000	\$27,000	\$0	\$27,000
Expense					
500000 - Personnel Services	\$210,354	\$303,751	\$10,143	\$0	\$10,143
510000 - Contractual Services	62	2,000	0	0	0
510100 - Non Discretionary Contractual	7,905	8,900	2,000	0	2,000
520000 - Utilities	473	3,200	2,260	0	2,260
530000 - Maintenance and Repairs	975	22,207	5,220	0	5,220
540000 - Other Supplies and Expenses	306	49,356	5,799	0	5,799
550000 - Insurance Claims and Expenses	278	586	0	0	0
550100 - Non Discretionary Insurance	0	0	232	0	232
Claims and Expenses					
600000 - Capital Outlay	0	5,000	0	0	0
Totals	\$220,353	\$395,000	\$25,654	\$0	\$25,654

Housing Administration

Purpose

To provide outreach, planning, reporting, grant compliance and information to the community.

Operations

The purpose of the Housing Administration Cost Center is to account for administrative costs that cannot be directly applied to programs such as Community Housing Development Organizations (CHDO's), State Housing Initiative Partnership Program – Down Payment Assistance Program, Special Needs Program, Water & Sewer Program, Homebuyer Education Program and the Housing Partnership Program. Activities by staff members assigned to this cost center include grant submission, annual reports, minority business reports, cash management reports, the preparation of the consolidated plan, the administration and monitoring of sub-recipient contracts and liaison with federal Department of Housing and Urban Development (HUD) staff. Additionally, this cost center accounts for the administration of federal grants including the Community Development Block Grant (CDBG), Emergency Solutions Grant (ESG), and the Home Investment Partnerships Program (HOME) grant, plus the Florida State Housing Initiatives Program (SHIP). The administrative cost center is funded according to Federal law, which limits the amount of grant funds that can be spent on program administration. During each fiscal year, 20% of the CDBG grant, 10% of the SHIP grant, 10% of the HOME allocation, and 7.5% of the ESG grant, plus a percentage of program income will be used toward program administration.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
320000 - Permits, Fees, and Special Assess	\$21,175	\$0	\$0	\$0	\$0
330000 - Intergovernmental Revenue	747,804	1,507,111	838,690	0	838,690
340001 - Other Charges for Services	0			0	0
360000 - Miscellaneous Revenues	0	66,078	93,700	0	93,700
390001 - Intragovernmental Transfers	0	0	0	0	0
Totals	\$768,979	\$1,573,189	\$932,390	\$0	\$932,390
Expense					
500000 - Personnel Services	\$120,392	\$470,287	\$428,781	\$0	\$428,781
510000 - Contractual Services	45,219	251,390	48,265	0	48,265
510100 - Non Discretionary Contractual Services	67,441	149,161	75,328	0	75,328
520000 - Utilities	0	0	0	0	0
530000 - Maintenance and Repairs	25,945	20,875	34,750	0	34,750
540000 - Other Supplies and Expenses	6,831	656,101	366,225	0	366,225
600000 - Capital Outlay	4,000	25,375	2,100	0	2,100
800000 - Grants and Aid	(107,080)	0	0	0	0
Totals	\$162,748	\$1,573,189	\$955,449	\$0	\$955,449

Rehabilitation Program

Purpose

To maintain suitable living environments that are affordable and safe for low-and moderate-income homeowners.

Operations

The Rehabilitation Program was established jointly by the City of Sarasota and Sarasota County Government to provide zero interest deferred payment loans for home repairs. The home rehabilitation loans can be used for a wide variety of repair projects such as plumbing, roofing, gutters and downspouts, air conditioning, hot water heaters, electrical wiring, bathroom and kitchen remodeling, plastering, termite damage repair, and painting. Policy guidelines for the operation of the program are approved by the Sarasota City Commission and the Board of County Commissioners (BCC). The program is designed to assist low- to moderate-income homeowners. Clients meeting the State's definition of having "special needs" may also be served under this strategy, including, but not limited to, those 1) frail/elderly persons who are dependent upon others for activities of daily living; or 2) persons receiving benefits from Social Security Disability Insurance (SSDI), Supplemental Security Income (SSI), or assistance from the Veterans Administration; 3) developmentally disabled; or 4) mentally ill individuals.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
330000 - Intergovernmental Revenue	410,300	548,525	884,925	0	884,925
360000 - Miscellaneous Revenues	364,207	0	365,000	0	365,000
Totals	\$774,507	\$548,525	\$1,249,925	\$0	\$1,249,925
Expense					
500000 - Personnel Services	(\$8,245)	\$0	\$0	\$0	\$0
510000 - Contractual Services	69	0	0	0	0
800000 - Grants and Aid	73,159	548,525	1,249,925	0	1,249,925
Totals	\$64,983	\$548,525	\$1,249,925	\$0	\$1,249,925

Housing Partnership

Purpose

To increase the supply of affordable housing available for purchase or rent by lower income families.

Operations

The Sarasota Office of Housing and Community Development (OHCD) partners with local non-profits and Community Housing Development Organizations (CHDO's) to develop affordable housing. This program provides an interest free loan to non-profit organizations for the development of single-family homes and then provides a deep-subsidy second mortgage for the homebuyer to assure an affordable home payment. The funding can be used to rehabilitate housing or for the purpose of converting available land into newly constructed housing for low- to moderate-income housing.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
330000 - Intergovernmental Revenue	\$0	\$3,639,754	\$2,315,750	\$0	\$2,315,750
360000 - Miscellaneous Revenues	222,667	0	100,000	0	\$100,000
Totals	\$222,667	\$3,639,754	\$2,415,750	\$0	\$2,415,750
Expense					
800000 - Grants and Aids	\$2,214,378	\$3,639,754	\$2,415,750	\$0	\$2,415,750
Totals	\$2,214,378	\$3,639,754	\$2,415,750	\$0	\$2,415,750

County ESG Grant Administration

Purpose

Starting in 2015, Sarasota County began receiving a federal Emergency Solutions Grant allocation. (These federal funds were previously given to local non-profits only as a pass-through from the State of Florida.) Eligible strategies include support for the Homeless Management Information System (HMIS) database, homeless prevention, and rapid re-housing. Funding will be distributed to non-profits subject to Sarasota Board of County Commissioners approval with administrative functions handled by the Office of Housing & Community Development.

Operations

Reimbursed by Sarasota County for administrative duties handled by OHCD.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
337000 - Grants from Other Local Units	\$1,394	\$11,235	\$0	\$0	\$0
Totals	\$1,394	\$11,235	\$0	\$0	\$0
Expense					
500000 - Personnel Services	\$8,129	\$6,860	\$0	\$0	\$0
510000 - Contractual Services	574	3,708	0	0	0
510100 - Non Discretionary Contractual Services	1,848	0	0	0	0
540000 - Other Supplies and Expenses	502	667			
Totals	\$11,053	\$11,235	\$0	\$0	\$0

Rental Housing Units

Purpose

To increase the number of affordable rental units in the community.

Operations

Data within the City of Sarasota Consolidated Plan demonstrates that the community has a deficit in the number of affordable housing units for lower-income residents. Funds will be used in conjunction with other state, federal, and private funding to create additional affordable housing units that will have long term affordability provisions. A Request for Proposals will be issued to invite non-profit and for-profit developers to apply for the funds.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
330000 - Intergovernmental Revenue	\$0	\$4,316,145	\$400,000	\$0	\$400,000
Totals	\$0	\$4,316,145	\$400,000	\$0	\$400,000
Expense					
800000 - Grants and Aids	\$0	\$4,316,145	\$400,000	\$0	\$400,000
Totals	\$0	\$4,316,145	\$400,000	\$0	\$400,000

County Neighborhood Stabilization Program 1 - Administration

Purpose

To stabilize targeted neighborhoods by acquiring foreclosed properties, renovating them and then selling or renting the sites to income-eligible households.

Operations

This is a federal government grant received by Sarasota County and administered by the Office of Housing and Community Development (OHCD). The U.S. Congress allocated approximately \$7.1 million in Housing and Economic Recovery Act (HERA) funding to Sarasota County for the Neighborhood Stabilization Program. Funding is to be used to acquire foreclosed or abandoned homes in "target" neighborhoods, areas that were particularly affected by the high foreclosure rate. After acquiring the properties at a reduced rate, the homes are then transferred to local non-profits for rehabilitation and subsequently offered to low-income families. The City of Sarasota is reimbursed for administrative costs that it pays on behalf of the County. While all spending deadlines have been met, OHCD continues to monitor properties during the period of affordability, and use the remaining grant funds and program income to acquire additional foreclosed homes. In doing so, OHCD will incur administrative costs. Federal reporting requirements continue to be met by OHCD.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
330000 - Intergovernmental Revenue	\$10,962	\$69,595	\$0	\$0	\$0
Totals	\$10,962	\$69,595	\$0	\$0	\$0
Expense					
500000 - Personnel Services	9,066	51,514	\$0	\$0	\$0
510100 - Non Discretionary Contractual Services	4,920	8,000	0	0	0
530000 - Maintenance and Repairs	0	10,000	0	0	0
540000 - Other Supplies and Expenses	55	81	0	0	0
Totals	\$14,041	\$69,595	\$0	\$0	\$0

County Neighborhood Stabilization Program 3 - Administration

Purpose

To stabilize neighborhoods in North Port by acquiring foreclosed properties, renovating them, and then selling or renting the sites to income-eligible households.

Operations

Federal American Recovery and Reinvestment Act funding through the Neighborhood Stabilization Program grant was received by Sarasota County and is administered by the Office of Housing and Community Development (OHCD). Funding is used to acquire foreclosed or abandoned homes in the North Port areas that have been particularly affected by the high foreclosure rate. After acquiring the properties at a reduced rate, the homes are then transferred to local non-profit developers for renovation and subsequently sold or rented to low-income households. OHCD staff provides support to non-profits, contractors and prospective homeowners through administration of the Neighborhood Stabilization Program 3 to ensure that the program is administered in compliance with all program rules. Though spending deadlines have been met, federal reporting requirements continue and monitoring throughout the period of affordability is required.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
337000 - Grants from Other Local Units	\$2,952	\$21,500	\$0	\$0	\$0
Totals	\$2,952	\$21,500	\$0	\$0	\$0
Expense					
500000 - Personnel Services	\$670	\$15,023	\$0	\$0	\$0
510000 - Contractual Services	0	6,477	0	0	0
540000 - Other Supplies and Expenses	115	0	0	0	0
Totals	\$785	\$21,500	\$0	\$0	\$0

County Neighborhood Stabilization Program 3 - Project Delivery

Purpose

Acquire and rehabilitate homes in the North Port area of Sarasota County for sale and/or rent to low-income households.

Operations

OHCD will employ staff who will administer the NSP3 program in compliance with federal law on behalf of Sarasota County. Continued monitoring of all rental units during the period of affordability in accord with federal requirements is handled by the Office of Housing and Community Development.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
337000 - Grants from Other Local Units	\$26,567	\$13,132	\$0	\$0	\$0
Totals	\$11,905	\$13,132	\$0	\$0	\$0
Expense					
500000 - Personnel Services	\$6,031	\$3,127	\$0	\$0	\$0
510000 - Contractual Services	693	3,905	0	0	0
600000 - Capital Outlay	0	6,100	0	0	0
Totals	\$6,724	\$13,132	\$0	\$0	\$0

County Reimbursement Bonds

Purpose

To create affordable rental and single-family housing.

Operations

Lee County issues tax exempt housing bonds on behalf of Region 8, which includes Sarasota County. Recipients of bond funds pay servicing fees to Lee County, one half of which is distributed to Sarasota County for administration of the program. This allocation can be used to finance home ownership opportunities or to create affordable rental housing, and OHCD facilitates the applications from developers for such funding. Bond funds are allocated each year between the single family and multifamily programs. However, assistance has generally been limited to rental activity because of the current availability of low interest mortgage and loans for single family homebuyers. Proceeds are to be used for the furtherance of affordable housing.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
330000 - Intergovernmental Revenue	\$2,938	\$18,700	\$0	\$0	\$0
Totals	\$2,938	\$18,700	\$0	\$0	\$0
Expense					
500000 - Personnel Services	\$1,209	\$1,651	\$0	\$0	\$0
510000 - Contractual Services	0	0	0	0	0
540000 - Other Supplies and Expenses	(21)	17,049	0	0	0
Totals	\$1,188	\$18,700	\$0	\$0	\$0

County Utility Connection Assistance Administration

Purpose

To assist income-eligible households with fees and on-site contractor expenses for County utility connections.

Operations

Sarasota County continues their systematic replacement of septic systems and wells with County water and sewer lines. Homeowner connection to County utilities is mandated. For households who cannot afford the capacity fees and on-site contractor expenses, Sarasota County is using a portion of the funds received from the sale of escheated lots in the City of North Port to assist homeowners with water and sewer connections. Initially the Board of County Commissioners (BOCC) allocated \$1.5 million to the Office of Housing and Community Development (OHCD) to assist low-income households. OHCD staff began administration of this program beginning in FY 2008 and continues to handle household income certification and payment of on-site costs. This cost center accounts for the administrative costs incurred by City staff which is subsequently reimbursed by Sarasota County.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
330000 - Intergovernmental Revenue	\$325	\$1,625	\$0	\$0	\$0
Totals	\$325	\$1,625	\$0	\$0	\$0
Expense					
540000 - Other Supplies and Expenses	(3)	1,625	0	0	0
Totals	(\$3)	\$1,625	\$0	\$0	\$0

Parks and Recreation

Purpose

Federal funds are sometimes available for neighborhood parks such as Avion Park to Benefit low-to moderate-income areas.

Operations

Federal grant funds CDBG are administered by the Office of Housing and Community Development.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
330000 - Intergovernmental Revenue	\$253,092	\$0	\$0	\$0	\$0
360000 - Miscellaneous Revenues	0	0	0	0	0
Totals	\$253,092	\$0	\$0	\$0	\$0
Expense					
000800 - Grants and Aids	253,092	0	0	0	0
Totals	\$253,092	\$0	\$0	\$0	\$0

Street and Highway Maintenance

Purpose

Federal funds are sometimes available for street improvements, installation or repair of streets, street drains, storm drains, curbs and gutters, tunnels, bridges and traffic lights and signs, as well as street-scaping, to benefit low- to moderate-income areas.

Operations

Federal grant funds used for street improvements are administered by the Office of Housing and Community Development.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
330000 - Intergovernmental Revenue	\$261,095	\$1,225,000	\$280,745	\$0	\$280,745
		0	0	0	0
360000 - Miscellaneous Revenues		0	4,480	0	4,480
Totals	\$261,095	\$1,225,000	\$285,225	\$0	\$285,225
Expense					
600000 - Capital Outlay	261,095	\$1,225,000	\$285,225	\$0	\$285,225
Totals	\$261,095	\$1,225,000	\$285,225	\$0	\$285,225

Multimodal Transportation Impact Fee F.1097

Fund Summary

Effective 10/1/14, the City Commission adopted Ordinance No. 14-5090, creating a Multimodal Transportation Impact Fee and program to be imposed on new development to ensure that the City's transportation system will be adequate to accommodate the vehicular, pedestrian, bicycle, mass transit and other modes of traffic generated by such development. Impact fees collected pursuant to this ordinance shall be used solely for the acquisition, expansion, and development of the public facilities identified in the Capital Improvements Program, the need for which results from and the provision of which will benefit new development paying impact fees.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 3,815,434	\$ 1,299,592	\$ 4,343,936	\$ 4,343,936	\$ 21,414
<u>Revenues</u>					
Impact Fees	679,111	1,225,000	1,225,000	600,000	600,000
Miscellaneous income	135,450	-	-	-	-
Total Revenue	814,561	1,225,000	1,225,000	600,000	600,000
Estimated Funds Available	4,629,995	2,524,592	5,568,936	4,943,936	621,414
<u>Expenditures</u>					
Program Administration	19,052	20,000	54,665	54,665	24,324
Projects/Initiatives	267,007	2,488,000	5,498,777	4,867,857	156,000
Total Expenditures	286,059	2,508,000	5,553,442	4,922,522	180,324
Projected Ending Balance	\$ 4,343,936	\$ 16,592	\$ 15,494	\$ 21,414	\$ 441,090

Projects/Initiatives

ATMS Project	\$ 100,000
Alderman MURT and US301	56,000
	<u>\$ 156,000</u>

Gas Tax F.1104

Fund Summary

The Gas Tax is authorized by an interlocal agreement between the City of Sarasota and Sarasota County. Effective August 1, 1988, seven cents is levied on every gallon of motor fuel and special fuel sold in Sarasota County. The distribution formula for the allocation of these funds is divided between the County and cities within the County based on the official population figures and shall be adjusted annually on September 1. In accordance with Florida State Statute 336.025, gas tax monies must be used exclusively for transportation expenditures, which are defined as 1)Public transportation operations and maintenance; 2)Roadway and right-of-way maintenance and equipment; 3)Roadway and right-of-way drainage; 4)Street lighting; 5)Traffic signs, traffic engineering, signalization, and pavement marking; 6)Bridge maintenance and operations; and 7)Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 692,081	\$ 453,924	\$ 1,016,474	\$ 1,016,474	\$ 322,900
<u>Revenues</u>					
Gas Tax	1,685,973	1,700,000	1,700,000	1,648,000	1,700,000
Total Revenues	1,685,973	1,700,000	1,700,000	1,648,000	1,700,000
Estimated Funds Available	2,378,054	2,153,924	2,716,474	2,664,474	2,022,900
<u>Expenditures</u>					
Personnel	2,499	-	-	-	-
Operating	296,485	700,000	312,210	278,010	275,900
Capital	58,375	250,000	999,074	948,058	563,852
Transfers to Other Funds	1,004,221	1,115,506	1,115,506	1,115,506	1,123,688
Total Expenditures	1,361,580	2,065,506	2,426,790	2,341,574	1,963,440
Projected Ending Balance	\$ 1,016,474	\$ 88,418	\$ 289,684	\$ 322,900	\$ 59,460

Budgeted Expenditures for 2024-25

Various Transportation Equipment and Maintenance Items	\$ 839,752
Transfer to General Fund for Street Sweeping	60,000
Transfer to General Fund for Engineering - ATMS	25,000
Transfer to General Fund for Transportation	905,506
Transfer to General Fund for Traffic Signal Technician	89,611
Transfer to General Fund for Project Engineering	43,571
Total	<u>\$ 1,963,440</u>

\$0.05 Local Option Fuel Tax

F.1116

Fund Summary

The County passed Ordinance No. 2000-029 which enacted a \$0.05 per gallon local option fuel tax effective January 1, 2001, pursuant to Section 336.025(1)(b)3, Florida Statutes. The fuel tax can only be used for Capital Projects that are part of the Capital Improvement Element of an Adopted Comprehensive Plan. The Statute states that "expenditures for the construction of new roads or the reconstruction or resurfacing of existing paved roads shall be deemed to increase capacity and such projects shall be included in the capital improvement element of an adopted comprehensive plan". This fuel tax cannot fund routine maintenance of roads. An interlocal agreement was signed by the City of Sarasota on June 12, 2000 and Sarasota County on June 13, 2000, which sets the allocation formula for the revenue between the Cities and unincorporated Sarasota County based on the ratio of populations. The fuel tax will be passed on to the consumer and will be sent to the Florida Department of Revenue which will in turn distribute the tax to the cities and unincorporated counties.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 2,962,147	\$ 272,474	\$ 2,720,193	\$ 2,720,193	\$ 435,358
Revenues					
Gas Tax	1,037,628	1,059,300	1,059,300	1,052,000	1,060,000
Total Revenues	1,037,628	1,059,300	1,059,300	1,052,000	1,060,000
Estimated Funds Available	3,999,775	1,331,774	3,779,493	3,772,193	1,495,358
Expenditures					
Capital Outlay	1,279,582	1,006,000	3,571,868	3,336,835	1,100,000
Total Expenditures	1,279,582	1,006,000	3,571,868	3,336,835	1,100,000
Projected Ending Balance	\$ 2,720,193	\$ 325,774	\$ 207,625	\$ 435,358	\$ 395,358

Budgeted Projects

Street Reconstruction	\$ 450,000
Bridge Replacement	200,000
Intersection Improvements ADA/Pedestrian Signalization	400,000
Curbs and Gutter Construction	50,000
Total	<u>\$1,100,000</u>

Community Redevelopment Agency

Fund F.1111

Fund Summary

The City Commission recognized that there were land areas within the City where development and redevelopment were critical to growth of the City. Accordingly, the Commission formed the Community Redevelopment Agency. The creation of the Agency has allowed tax increment financing to implement the provisions of the City's Master Plan to rehabilitate the redevelopment area. The Community Redevelopment Trust Fund provides financial assistance for the Newtown Community Redevelopment Area established in 2008. The Fund shall be utilized for the purposes of, and in accordance with, the Newtown Community Redevelopment Plan, adopted by Resolution 08R-2037, including any amendments or modifications thereto approved by the City Commission from time to time including any "community redevelopment" (as that term is defined in Section 163.340, Florida Statutes) under said plan. The Agency cooperates with the private sector to attract long-term, financially sound projects that will generate new employment opportunities while protecting the City's unique character and charm.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$3,669,230	\$ 494,886	\$3,721,366	\$3,721,366	\$ 903,680
Revenues					
Ad Valorem Taxes - City	255,761	372,485	372,485	372,485	486,681
Miscellaneous	193,133	-	-	-	-
Downtown Improvement District	136,828	136,828	136,828	136,828	136,828
Total Revenue	585,722	509,313	509,313	509,313	623,509
Estimated Funds Available	4,254,952	1,004,200	4,230,679	4,230,679	1,527,190
Expenditures					
Projects/Initiatives	523,205	592,151	3,327,016	3,281,847	1,193,500
Legal & Administrative	10,381	45,152	45,152	45,152	49,357
Total Expenditures	533,586	637,303	3,372,168	3,326,999	1,242,857
Projected Ending Balance	\$3,721,366	\$ 366,896	\$ 858,511	\$ 903,680	\$ 284,332

Community Redevelopment Agency

Revenues and Expenditures - Budget Details

	Budget 2023-24	Amended Budget 2023-24	Budget 2024-25
<u>Revenues</u>			
Ad Valorem Taxes - City	\$ 372,485	\$ 372,485	\$ 486,681
Interfund Transfers from DID	136,828	136,828	136,828
Total Revenues	\$ 509,313	\$ 509,313	\$ 623,509
<u>Expenditures</u>			
<u>Downtown</u>			
Main Street Streetscape	\$ -	\$ 771,871	\$ -
10th Street Streetscape	-	50,496	-
Subtotal Downtown	-	822,367	-
<u>Newtown</u>			
Legacy Trails	-	421,000	-
Newtown Sidewalk/Lighting/Landscaping Projects	-	947,678	250,000
MLK/Orange Ave. Redevelopment	-	13,424	-
MLK/Commercial Corridor Redevelopment Grant	-	-	400,000
Non-Profit Mini Grant Program	-	-	100,000
Entrepreneurial Start Up Grant	-	-	100,000
Cultural Events- In Kind services	-	-	68,500
Salvation Army	40,000	40,000	40,000
NCRA - Economic Development:	102,000	121,109	110,000
Communication plan activities	50,000		
National Registry promotions	10,000		
NCRA as needed programs	50,000		
Park Improvements	326,151	326,151	-
Newtown Business Assistance Grant Program	-	308,505	-
Homeowner/Title Clearance Program	-	52,060	25,000
Homefront Newtown Grant	-	100,000	100,000
Dr. MLK Way Modeling/Visualization	100,000	100,000	-
Fredd "Glossie" Atkins Park Improvements	-	50,722	-
RLT Community Center-Summer Program Funding	24,000	24,000	-
Subtotal Newtown	592,151	2,504,649	1,193,500
<u>Shared Services</u>			
CRA Legal - City Attorney & Audit Fees	10,000	10,000	13,150
Administrative Costs	30,000	30,000	30,900
Administrative Charges (Cost Allocation)	5,152	5,152	5,307
Subtotal Shared Services	45,152	45,152	49,357
Total Expenditures	\$ 637,303	\$ 3,372,168	\$ 1,242,857
Revenues over/(under) Expenditures	\$ (127,990)	\$(2,862,855)	\$ (619,348)
BEGINNING BALANCE	494,886	3,721,366	903,680
ENDING BALANCE	\$ 366,896	\$ 858,511	\$ 284,332

Economic Development

Fund f.1115

Fund Summary

In FY 2017-18 the City Commission approved the establishment of this fund with Resolution 17R-2668. This fund is for the purpose of facilitating implementation of economic and physical improvements of the City of Sarasota through public/private projects and initiatives, as directed by the City Commission. Per the City Commission's directive, revenue will be provided by Local Business Tax receipts.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 2,584,659	\$ 219,796	\$ 2,634,370	\$ 2,634,370	\$ 126,246
<u>Revenues</u>					
Local Business Tax Receipts	912,194	945,436	945,436	945,436	945,000
FDOT Grant	507,485	-	530,082	530,082	-
Miscellaneous	(5,765)	8,676	8,672	8,676	-
Total Revenue	1,413,914	954,112	1,484,190	1,484,194	945,000
Estimated Funds Available	3,998,573	1,173,908	4,118,560	4,118,564	1,071,246
<u>Expenditures</u>					
Projects/Initiatives	1,364,203	972,709	3,972,318	3,972,318	922,709
Admin. Fees (2% limit)	-	20,000	20,000	20,000	20,000
Total Expenditures	1,364,203	992,709	3,992,318	3,992,318	942,709
Projected Ending Balance	<u>\$ 2,634,370</u>	<u>\$ 181,199</u>	<u>\$ 126,242</u>	<u>\$ 126,246</u>	<u>\$ 128,537</u>

ECONOMIC DEVELOPMENT

Revenues and Expenditures by Program - Budget Detail

	Budget 2023-24	Amended Budget 2023-24	Budget 2024-25
REVENUES			
Local Business Tax Receipts	\$ 945,436	\$ 945,436	\$ 945,000
Trolley Grant Award	-	530,082	-
Misc. Income	8,676	8,676	-
Total Revenues	954,112	1,484,194	945,000
EXPENDITURES			
<u>Programs</u>			
Citywide Trolley	827,709	1,810,398	827,709
Water Taxi	-	200,000	-
Gateway Public Art	-	300,000	-
Legacy Business Recognition	15,000	15,000	15,000
Cultural Special Events Grant	75,000	26,400	-
<u>Projects</u>			
Economic Development Study	50,000	203,600	75,000
Legacy Trails	-	736,920	-
10th Street/Blvd of the Arts Complete Street	-	75,000	-
Main Street Streetscape Improvements	-	600,000	-
<u>Other</u>			
Administrative Costs (limited to 2% of revenues)	15,000	15,000	15,000
Legal Costs	10,000	10,000	10,000
Total Expenditures	992,709	\$ 3,992,318	942,709
Revenues over/(under) Expenditures	(38,597)	(2,508,124)	2,291
BEGINNING BALANCE	219,796	2,634,370	126,246
ENDING BALANCE	\$ 181,199	\$ 126,246	\$ 128,537

Tourist Development Tax

F.1112

Fund Summary

The Tourist Development Tax is a local option tax imposed on the rental of accommodations for overnight stays of 6 months or less in duration used for maintenance and renourishment of beaches and beach park facilities; grants for art and cultural activities; tourism advertising and promotion; sports stadium and aquatic nature center projects; and captila improvement and facilities related projects. The initial 2% Levy was approved by Sarasota County voters in 1988, with additional levies approved by the Board of County Commissioners of 1% effective April 1997; 1% effective May 2007; 1/2% effective May 2010; 1/2% effective May 2011; and 1% effective October 2022, bringing the total levy to 6% as of October 2022. A portion of the total levy is dedicated to Beach Maintenance and Beach Renourishment, and is allocated to the County and various Cities within the county based on population. It is the City's policy to use its allocation of funds as follows: Beaches - To implement a comprehensive shoreline protection and preservation program for Lido Beach, and; Arts - For the support, stimulation, and growth of existing and new cultural initiatives in the areas of the performing and visual arts at the Van Wezel Performing Arts Hall.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 2,321,030	\$ 200,000	\$ 2,352,674	\$ 2,352,674	\$ 275,654
<u>Revenues</u>					
Tourist Tax - Original 2 % Levy	118,126	322,250	322,250	322,250	1,371,000
Federal and State Grant Funds	73,712	-	2,499,000	2,499,000	-
Total Revenues	191,838	322,250	2,821,250	2,821,250	1,371,000
Estimated Funds Available	2,512,868	522,250	5,173,924	5,173,924	1,646,654
<u>Expenditures</u>					
Restoration of Lido Beach	160,194	326,872	4,898,270	4,898,270	1,375,693
Total Expenditures	160,194	326,872	4,898,270	4,898,270	1,375,693
Projected Ending Balance	\$ 2,352,674	\$ 195,378	\$ 275,654	\$ 275,654	\$ 270,961

Specific Projects include:

Lido Beach Erosion Control	\$ 371,000
Lido Beach Dunes Project	1,000,000
	<u>\$ 1,371,000</u>

Tourist Development Tax

Funding Allocations from Inception

<u>Carryover Funds Available</u>	<u>Allocations</u>	<u>Received</u>	<u>Adjustments</u>	<u>Carryover</u>	<u>Balance</u>
1988-90 Fiscal Years	\$ 422,975	\$ 107,641	\$ -	\$ 315,334	\$ 315,334
1990-98 Fiscal Years	2,283,685	2,297,162	-	(13,477)	301,857
1997-98 Additional Allocatio	1,100,000	1,100,000	-	-	301,857
1997-98 Additional Allocatio	304,000	-	-	304,000	605,857
1998-99 Fiscal Year, as adjust	333,226	349,779	-	(16,553)	589,304
1998-99 Additional Allocatio	146,000	-	-	146,000	735,304
1999-00 Fiscal Year, as adjust	371,302	339,330	-	31,972	767,276
1999-00 Additional Allocatio	1,246,000	-	-	1,246,000	2,013,276
2000-01 Fiscal Year	392,492	634,168	-	(241,676)	1,771,600
2000-01 Fiscal Year	304,000	-	-	304,000	2,075,600
2000-01 Additional Allocatio	146,000	1,696,000	-	(1,550,000)	525,600
2001-02 Fiscal Year	354,713	521,139	-	(166,426)	359,174
2001-02 Additional Allocatio	146,000	-	-	146,000	505,174
2002-03 Fiscal Year	357,805	148,896	-	208,909	714,083
2002-03 Additional Allocatio	146,000	-	-	146,000	860,083
2003-04 Fiscal Year	406,364	-	-	406,364	1,266,447
2003-04 Additional Allocatio	146,000	-	-	146,000	1,412,447
2004-05 Fiscal Year	444,672	-	304,000	140,672	1,553,119
2005-06 Fiscal Year	457,506	416,534	-	40,972	1,594,091
2006-07 Fiscal Year	467,481	149,513	-	317,968	1,912,059
2007-08 Fiscal Year	462,275	81,618	-	380,657	2,292,716
2008-09 Fiscal Year	431,578	1,786,474	-	(1,354,896)	937,820
2009-10 Fiscal Year	401,008	76,274	-	324,733	1,262,553
2010-11 Fiscal Year	406,801	202,524	-	204,277	1,466,830
2011-12 Fiscal Year	468,388	44,382	-	424,006	1,890,836
2012-13 Fiscal Year	482,632	110,113	-	372,519	2,263,355
2013-14 Fiscal Year	563,421	168,482	-	394,939	2,658,294
2014-15 Fiscal Year	624,539	649,110	-	(24,571)	2,633,723
2015-16 Fiscal Year	650,148	142,415	-	507,733	3,141,456
2016-17 Fiscal Year	696,917	127,965	-	568,952	3,710,408
2017-18 Fiscal Year	740,697	132,122	-	608,575	4,318,983
2018-19 Fiscal Year	798,093	3,788,041	-	(2,989,948)	1,329,035
2019-20 Fiscal Year	702,828	79,755	-	623,073	1,952,108
2020-21 Fiscal Year	987,903	182,569	-	805,334	2,757,442
2021-22 Fiscal Year	1,238,004	86,024	-	1,151,980	3,909,422
2022-23 Fiscal Year	1,370,400	79,200	-	1,291,200	5,200,622
2023-24 Fiscal Year, estimate	1,132,101	322,250	-	809,851	6,010,473
2024-25 Fiscal Year, proposed	1,143,422	1,371,000	-	(227,578)	5,782,895
	<u>\$ 21,001,851</u>	<u>\$ 15,497,229</u>	<u>\$ 304,000</u>	<u>\$ 5,200,622</u>	

Citizens With Disabilities

Fund f.1108

Fund Summary

In accordance with Sections 33-83 and 33-166 of the City of Sarasota Code, the \$250 fine imposed by Section 33-167 for illegal parking in parking spaces designated for disabled persons shall be accounted for in the following manner: One-third or \$83 is to be deposited into the Parking Management Enterprise Fund to defray expenses incurred in the enforcement of the ordinance pertaining to illegally parked vehicles in parking spaces provided for disabled persons, and; Two-thirds or \$167 is to be deposited into a fund (Citizens with Disabilities Fund) to be used to improve accessibility, opportunities, and public awareness for the City's physically-impaired community members.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 76,016	\$ 47,518	\$ 77,022	\$ 77,022	\$ 37,470
<u>Revenue</u>					
Fines	22,044	18,036	18,036	17,702	18,036
Total Revenues	22,044	18,036	18,036	17,702	18,036
Estimated Funds Available	98,060	65,554	95,058	94,724	55,506
<u>Expenditures</u>					
Projects/Initiatives	21,038	57,254	76,201	57,254	40,793
Total Expenditures	21,038	57,254	76,201	57,254	40,793
Projected Ending Balance	<u>\$ 77,022</u>	<u>\$ 8,300</u>	<u>\$ 18,857</u>	<u>\$ 37,470</u>	<u>\$ 14,713</u>
<u>Expenditure Detail:</u>					
Closed Captioning					\$ 39,293
Beach Wheelchair Program					1,500
Total					<u>\$ 40,793</u>

Public Art Fund

F.1113

Fund Summary

The Public Art Fund accounts for all revenues and expenditures used to acquire and maintain public art. Many contributions to the City's public art collection come from developers of commercial projects within certain Downtown zoning districts who, per City Code, are required to pay into the Public Art Fund or provide public art on the development site. Due to the variability of developer contributions and revenue recognition, expenditures are appropriated from the available fund balance.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Actuals Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$1,173,356	\$514,040	\$1,523,001	\$ 1,523,001	\$2,411,056
<u>Revenues</u>					
Contributions-Per Ordinance	553,486	-	-	1,500,000	-
Interest Revenue	-	-	-	14,136	-
Total Revenues	553,486	-	-	1,514,136	-
Estimated Funds Available	1,726,842	514,040	1,523,001	3,037,137	2,411,056
<u>Expenditures</u>					
Public Art Maintenance	28,575	58,381	72,981	72,981	250,000
Public Art Programs and Initiatives	175,266	150,000	553,100	553,100	1,325,295
Total Expenditures	203,841	208,381	626,081	626,081	1,575,295
Projected Ending Balance	\$1,523,001	\$305,659	\$ 896,920	\$ 2,411,056	\$ 835,761

Appropriated Projects & Programs

10th St/US 41 Roundabout Art	\$ 107,000
14th St/US 41 Roundabout Art	58,800
Community Art Program	150,000
Fruitville Rd/US 41 Roundabout Art	237,300
	<u>\$ 553,100</u>

Stadium Grant

Fund f.1099

Fund Summary

On December 31, 2006, Sarasota County's application was approved for certification as a Facility for Retained Spring Training Franchise by what was formerly known as the Office of Tourism, Trade and Economic Development (OTTED). (In 2011 OTTED became a part of the newly created Department of Economic Opportunity (DEO) and the OTTED name was changed to the Division of Strategic Business Development.) In March 2007, the Florida Department of Revenue agreed to make Pro Sports payments in the amount of \$15 million over the next 30 years or \$41,667 a month. This \$41,667 that the City receives monthly is used to pay debt service on the 2010 Stadium Bonds.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 1,736	\$ 2,938	\$ 1,736	\$ 1,736	\$ 1,736
<u>Revenues</u>					
OTTED Grant	500,004	500,004	500,004	500,004	500,004
Miscellaneous	-	-	-	-	-
Total Revenue	500,004	500,004	500,004	500,004	500,004
Estimated Funds Available	501,740	502,942	501,740	501,740	501,740
<u>Expenditures</u>					
Transfer to Debt Service	500,004	500,004	500,004	500,004	500,004
Total Expenditures	500,004	500,004	500,004	500,004	500,004
Projected Ending Balance	\$ 1,736	\$ 2,938	\$ 1,736	\$ 1,736	\$ 1,736

Tree Replacement Fund

Fund f.1118

Fund Summary

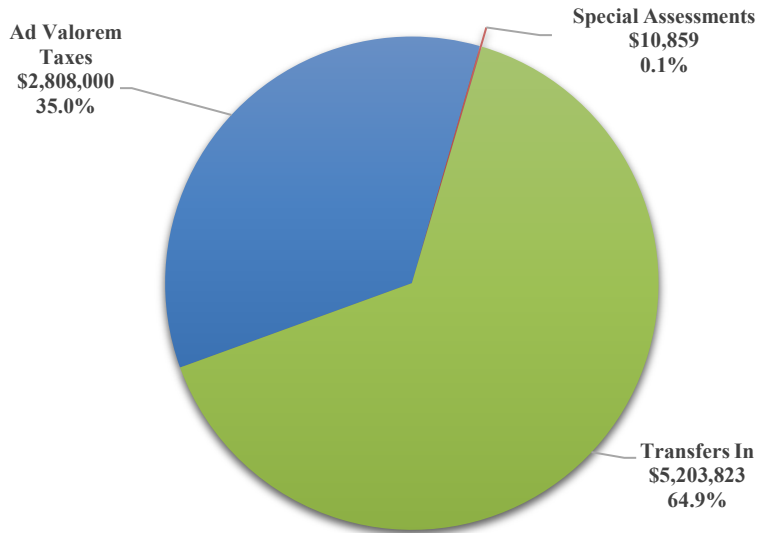
On June 6, 2016 Resolution 16R-2560 was adopted which amended the schedule of fees and charges applicable to the issuance of tree removal permits and payments required into the Tree Replacement Fund in accordance with Article VII, Regulations of General Applicability: Division 3.1, Tree Protection; Zoning Code (2002 Ed.). According to 16R-2560 payments into the Tree Replacement Fund are to be budgeted in an Urban Forestry line item to be used to fund a City tree inventory and other urban canopy protection programs, subject to any future action of the City Commission to allocate additional funds for affordable housing upgrades.

	Actual 2023-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 705,287	\$ 568,813	\$ 886,884	\$ 886,884	\$ 746,946
<u>Revenues</u>					
Tree Removal Surcharge	25,183	20,000	20,000	10,080	20,000
Tree Removal Mitigation Fees	175,320	40,000	40,000	53,634	40,000
Tree Removal Fines	1,000	-	-	1,750	-
Total Revenue	201,503	60,000	60,000	65,464	60,000
Estimated Funds Available	906,790	628,813	946,884	952,348	806,946
<u>Expenditures</u>					
Neighborhood Canopy	19,906	160,000	160,000	40,000	70,000
Tree Legacy	-	-	-	-	20,000
Urban Forestry	-	336,704	231,302	60,000	575,000
Transfer to Grant Fund	-	-	105,402	105,402	-
Total Expenditures	19,906	496,704	496,704	205,402	665,000
Projected Ending Balance	\$ 886,884	\$ 132,109	\$ 450,180	\$ 746,946	\$ 141,946
<u>Appropriated Projects:</u>					
Urban Forestry					\$ 466,788
Affordable Housing					29,916
					<u>\$ 496,704</u>

GOVERNMENTAL DEBT SERVICE FUNDS

REVENUES

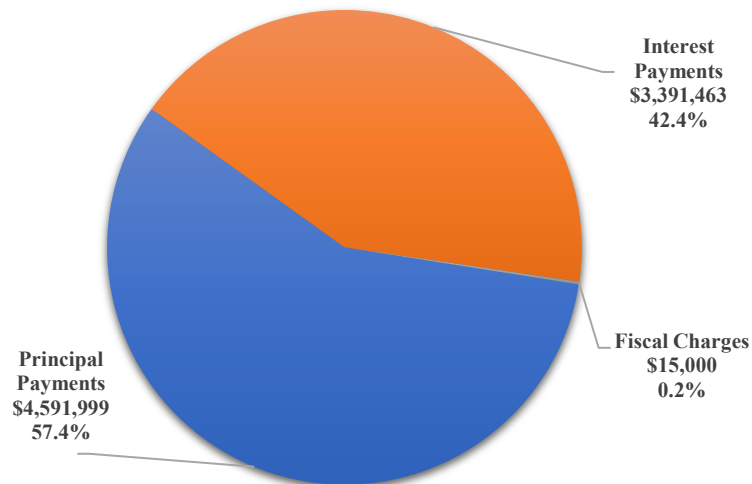
\$8,022,682



Revenues of the Governmental Debt Service Funds consist of Ad Valorem Taxes, special assessments, transfers in, and interest income.

EXPENDITURES

\$7,998,462



Expenditures of the Governmental Debt Service Funds include Interest Payments, Fiscal Charges, and Principal Payments. The above charts displays the relationship of these revenues and expenditures in the Debt Service Funds serviced by Governmental Funds.

**GENERAL DEBT SERVICE FUNDS
COMBINING BUDGET STATEMENT**

	Self-Funded Debt			Debt Funded from other Sources	
	2015 General Obligation	2016 Golden Gate Streetscape	Glen Oaks Assessment Debt	2022 One Stop Shop Loan	2020 Sales Tax Refunding
BEGINNING FUND BALANCE	\$ 695,687	\$ 239,375	\$ 5,889	\$ 1,046,720	\$ 629,487
REVENUES					
Ad Valorem Taxes	2,540,000	268,000	-	-	-
Bond Proceeds	-	-	-	-	-
Special Assessments	-	-	10,859	-	-
Interest Income	-	-	-	-	-
Transfers in	-	-	-	1,176,405	500,004
Total Revenue	2,540,000	268,000	10,859	1,176,405	500,004
Estimated Funds Available	3,235,687	507,375	16,748	2,223,125	1,129,491
EXPENDITURES					
Principal Payments	1,600,000	240,000	8,072	935,000	394,000
Interest Payments	937,344	20,621	2,788	240,266	101,789
Fiscal Charges	3,000	3,000	-	-	3,000
Total Expenditures	2,540,344	263,621	10,860	1,175,266	498,789
ENDING FUND BALANCE	\$ 695,343	\$ 243,754	\$ 5,888	\$ 1,047,859	\$ 630,702

**GENERAL DEBT SERVICE FUNDS
COMBINING BUDGET STATEMENT**

	Debt Funded from other Sources		Totals		
	2009 Build America	2023 The Bay Improvements	2024-25 BUDGET	2023-24 BUDGET	2022-23 ACTUAL
BEGINNING FUND BALANCE	\$ 34,934	\$ 1,558	\$2,653,650	\$ 1,473,579	\$ 1,488,276
REVENUES					
Ad Valorem Taxes	-	-	2,808,000	2,816,000	2,820,250
Bond Proceeds	-	-	-	-	-
Special Assessments	-	-	10,859	10,970	7,420
Interest Income	-	-	-	-	68,445
Transfers in	1,442,364	2,085,050	5,203,823	5,182,217	3,072,473
Total Revenue	1,442,364	2,085,050	8,022,682	8,009,187	5,968,588
Estimated Funds Available	1,477,298	2,086,608	10,676,332	9,482,766	7,456,863
EXPENDITURES					
Principal Payments	1,414,927	-	4,591,999	4,398,087	3,325,712
Interest Payments	26,605	2,062,050	3,391,463	3,557,829	1,996,006
Fiscal Charges	3,000	3,000	15,000	15,000	156,466
Total Expenditures	1,444,532	2,065,050	7,998,462	7,970,916	5,478,183
ENDING FUND BALANCE	\$ 32,766	\$ 21,558	\$2,677,870	\$ 1,511,850	\$ 1,978,680

**Debt Service on Outstanding Long-term Liabilities
(budget basis)**

					Debt Service for FY2024-25		
	Purpose	Issued Amount	Year of Maturity	Principal Balance at 10/01/2024	Principal	Interest	Total
GOVERNMENTAL FUNDS							
<u>Loans Payable:</u>							
Glen Oaks Wall	Construct a wall in Glen Oaks Subdivision	\$ 199,390	2032	\$ 64,339	\$ 8,072	\$ 2,788	\$ 10,860
2020 Series	Stadium Improvments	6,869,000	2037	5,729,000	394,000	101,789	495,789
2022 Series	One Stop Shop Building	10,070,000	2032	8,285,000	935,000	240,266	1,175,266
<u>Special Obligation Bonds:</u>							
2009 Series	Strategic Parking Recreation Center	21,066,000	2025	1,414,927	1,414,927	26,605	1,441,532
2023 Series	The Bay Park Improvements	44,460,000	2049	44,460,000	-	2,062,050	2,062,050
<u>General Obligation Bonds:</u>							
2015 Series	Police Headquarters	33,855,000	2037	24,330,000	1,600,000	937,344	2,537,344
2016 Series	Golden Gate Streetscape	2,700,000	2028	975,000	240,000	20,621	260,621
Total Government Funds		<u>\$ 120,399,390</u>		<u>\$85,258,266</u>	<u>\$ 4,591,999</u>	<u>\$ 3,391,463</u>	<u>\$ 7,983,462</u>
ENTERPRISE FUNDS							
<u>Revenue Bonds:</u>							
2017A Series	Parking Garage	\$ 13,595,000	2038	\$ 10,405,000	\$ 605,000	\$ 367,350	\$ 972,350
2017B Series	Parking Garage	2,075,000	2038	1,575,000	90,000	50,606	140,606
2015 Series	Water & Sewer System Improvements	4,730,000	2025	520,000	520,000	12,012	532,012
2017 State Revolving-CW	Water & Sewer System Improvements	31,508,480	2042	28,093,497	1,575,527	62,816	1,638,343
2017 State Revolving-DW	Water & Sewer System Improvements	1,558,820	2042	1,396,244	71,910	17,091	89,001
2019 Series	Water & Sewer System Improvements	24,535,000	2040	21,300,000	855,000	719,940	1,574,940
2022 Series	BJGC Golf Course Improvements	20,000,000	2036	16,835,000	1,225,000	396,720	1,621,720
2021 Series	Water & Sewer System Improvements	10,245,000	2028	5,750,000	1,415,000	60,548	1,475,548
Total Enterprise Funds		<u>\$ 108,247,300</u>		<u>\$ 85,874,741</u>	<u>\$ 6,357,437</u>	<u>\$ 1,687,083</u>	<u>\$ 8,044,520</u>
Total Debt All Funds		<u><u>\$ 228,646,690</u></u>		<u><u>\$ 171,133,007</u></u>	<u><u>\$ 10,949,436</u></u>	<u><u>\$ 5,078,546</u></u>	<u><u>\$ 16,027,982</u></u>

General Obligation Refunding Bonds

Series 2015

Fund f.2005

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 608,517	\$ 684,032	\$ 684,032	\$ 695,687
Revenues				
Ad Valorem Taxes	2,551,170	2,548,000	2,548,000	2,540,000
Interest Income	61,514	-	-	-
Total Revenue	2,612,684	2,548,000	2,548,000	2,540,000
Estimated Funds Available	3,221,200	3,232,032	3,232,032	3,235,687
Expenditures				
Principal Payments	1,450,000	1,520,000	1,520,000	1,600,000
Interest on Bonds	1,085,844	1,013,345	1,013,345	937,344
Fiscal Charges	1,325	3,000	3,000	3,000
Total Expenditures	2,537,169	2,536,345	2,536,345	2,540,344
Ending Fund Balance	\$ 684,032	\$ 695,687	\$ 695,687	\$ 695,343

Date of issue: 2015
 Amount: \$33,855,000
 Paying Agent: The Bank of New York
 Interest due: January & July 1
 Rating: Moody's Aa1; Fitch AA+
 Maturity of issue: 2037
 Outstanding: \$24,330,000
 Principal due: July 1
 Average Interest: 3.839%
 Purpose: Refunding GO Bonds 2007 - Police Headquarters

Glen Oaks Special Assessment Debt

Fund f.2004

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ (5,258)	\$ 16,334	\$ 5,780	\$ 5,889
<u>Revenues</u>				
Special Assessments	7,420	10,970	10,970	10,859
Interest Income Transfer	(3,496)	-	-	-
from Other Fund	10,554	-	-	-
Total Revenue	<u>14,478</u>	<u>10,970</u>	<u>10,970</u>	<u>10,859</u>
Estimated Funds Available	<u>9,220</u>	<u>27,304</u>	<u>16,750</u>	<u>16,748</u>
<u>Expenditures</u>				
Principal Payments	-	7,740	7,740	8,072
Interest on Loan	3,439	3,121	3,121	2,788
Total Expenditures	<u>3,439</u>	<u>10,861</u>	<u>10,861</u>	<u>10,860</u>
Ending Fund Balance	<u><u>\$ 5,780</u></u>	<u><u>\$ 16,443</u></u>	<u><u>\$ 5,889</u></u>	<u><u>\$ 5,888</u></u>

Date of issue: 2011
 Amount: \$199,390
 Paying Agent: City of Sarasota
 Interest due: April 1
 Maturity of issue: 2032
 Outstanding: \$64,339
 Principal due: April 1
 Average Interest: 4.30%
 Purpose: Glen Oaks Wall

Special Obligation Bonds

Build America Series 2009

Fund f.1001

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 49,415	\$ 32,771	\$ 33,863	\$ 34,934
Revenues				
Interest Income	(17,184)	-	-	-
Interfund Transfer from:				
Penny Sales Tax	1,398,138	1,420,508	1,420,508	1,442,364
Total Revenue	1,380,954	1,420,508	1,420,508	1,442,364
Estimated Funds Available	1,430,369	1,453,279	1,454,371	1,477,298
Expenditures				
Principal Payments	1,265,712	1,338,347	1,338,347	1,414,927
Interest on Bonds	130,293	78,090	78,090	26,605
Fiscal Charges	500	3,000	3,000	3,000
Total Expenditures	1,396,505	1,419,437	1,419,437	1,444,532
Ending Fund Balance	\$ 33,863	\$ 33,842	\$ 34,934	\$ 32,766

Date of issue: 2009
 Amount: \$21,066,000
 Paying Agent: Bank of America
 Interest due: May 1 & November 1
 Rating: Not Applicable
 Maturity of issue: 2024
 Outstanding: \$1,414,927
 Principal due: November 1
 Average Interest: 3.68%
 Purpose: Land and Community Center

Sales Tax Payments Refunding Revenue Bond
Series 2020
Fund f.2007

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 607,825	\$ 629,432	\$ 628,458	\$ 629,487
Revenues				
Interest Income	16,659	-	-	-
Interfund Transfer from:				
Stadium Grant Fund	500,004	500,004	500,004	500,004
Total Revenue	516,663	500,004	500,004	500,004
Estimated Funds Available	1,124,488	1,129,436	1,128,462	1,129,491
Expenditures				
Principal Payments	380,000	387,000	387,000	394,000
Interest on Bonds	116,030	108,975	108,975	101,789
Fiscal Charges	-	3,000	3,000	3,000
Total Expenditures	496,030	498,975	498,975	498,789
Ending Fund Balance	\$ 628,458	\$ 630,461	\$ 629,487	\$ 630,702

Date of issue: 2020
Amount: \$6,869,000
Paying Agent: BB&T Governmental Finance
Interest due: February 1 & August 1
Rating: Moody's Aa2 and Fitch AA
Maturity of issue: 2037
Outstanding: \$5,729,000
Principal due: February 1
Average Interest: 1.84%
Purpose: Ed Smith Stadium Complex

Bank Loan
One Stop Shop Series 2022
Fund f.2009

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 6,007	1,046,720	\$ 1,046,720	1,046,720
<u>Revenues</u>				
Interest income	19,698	-	-	-
Interfund Transfer from:				
Genral Fund	962,951	964,857	964,857	964,857
Water/Sewer Funds	211,380	211,798	211,798	211,548
Total Revenue	1,194,029	1,176,655	1,176,655	1,176,405
Estimated Funds Available	1,200,036	2,223,375	2,223,375	2,223,125
<u>Expenditures</u>				
Principal Payments	-	910,000	910,000	935,000
Interest on Bonds	153,316	266,656	266,656	240,266
Total Expenditures	153,316	1,176,656	1,176,656	1,175,266
Ending Fund Balance	\$ 1,046,720	\$ 1,046,719	\$ 1,046,719	\$ 1,047,859

Date of issue: 2022
Amount: \$10,070,000
Paying Agent: Truist
Interest due: April 1 & October 1
Rating: NA
Maturity of issue: 2032
Outstanding: \$9,160,000
Principal due: October 1
Average Interest: 2.90%
Purpose: One Stop Shop Building

Special Obligation Bonds
The Bay Phase II- Series 2023
Fund f.2010

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ -	\$ -	\$ 1,558	1,558
Revenues				
Interest Revenue	(622)	-	-	-
Interfund Transfers from:				
The Bay Construction	633,075	-	-	-
The Bay TIF	-	2,085,050	2,085,050	2,085,050
Total Revenue	632,453	2,085,050	2,085,050	2,085,050
Estimated Funds Available	632,453	2,085,050	2,086,608	2,086,608
Expenditures				
Principal Payments	-	-	-	-
Interest on Bonds	630,071	2,062,050	2,062,050	2,062,050
Fiscal Charges	825	3,000	3,000	3,000
Total Expenditures	630,896	2,065,050	2,065,050	2,065,050
Ending Fund Balance	\$ 1,558	\$ 20,000	\$ 21,558	\$ 21,558

Date of issue: 2023
Amount: \$44,460,000
Paying Agent: Raymond James
Interest due: March 1 & Sept 1
Rating: Moody's Aa1
Maturity of issue: 2049
Outstanding: \$44,460,000
Principal due: September 1
Average Interest: 5.00%
Purpose: Bay Park Phase II Improvements

Golden Gate General Obligation Refunding Bonds
Series 2016
Fund f.2006

	Actual 2022-23	Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 215,764	\$ 220,308	\$ 234,967	\$ 239,375
<u>Revenues</u>				
Ad Valorem Taxes	269,080	268,000	268,000	268,000
Interest Income	10,952	-	-	-
Total Revenue	280,032	268,000	268,000	268,000
Estimated Funds Available	495,796	488,308	502,967	507,375
<u>Expenditures</u>				
Principal Payments	230,000	235,000	235,000	240,000
Interest on Bonds	30,328	25,592	25,592	20,621
Fiscal Charges	500	3,000	3,000	3,000
Total Expenditures	260,828	263,592	263,592	263,621
Ending Fund Balance	\$ 234,967	\$ 224,716	\$ 239,375	\$ 243,754

Date of issue: 2016
Amount: \$2,700,000
Paying Agent: JP Morgan
Interest due: November 1; May 1
Rating: Not Applicable
Maturity of issue: 2028
Outstanding: \$ 975,000
Principal due: May 1
Average Interest: 2.115%
Purpose: Refunding GO Bonds - Golden Gate Streetscape Improvements

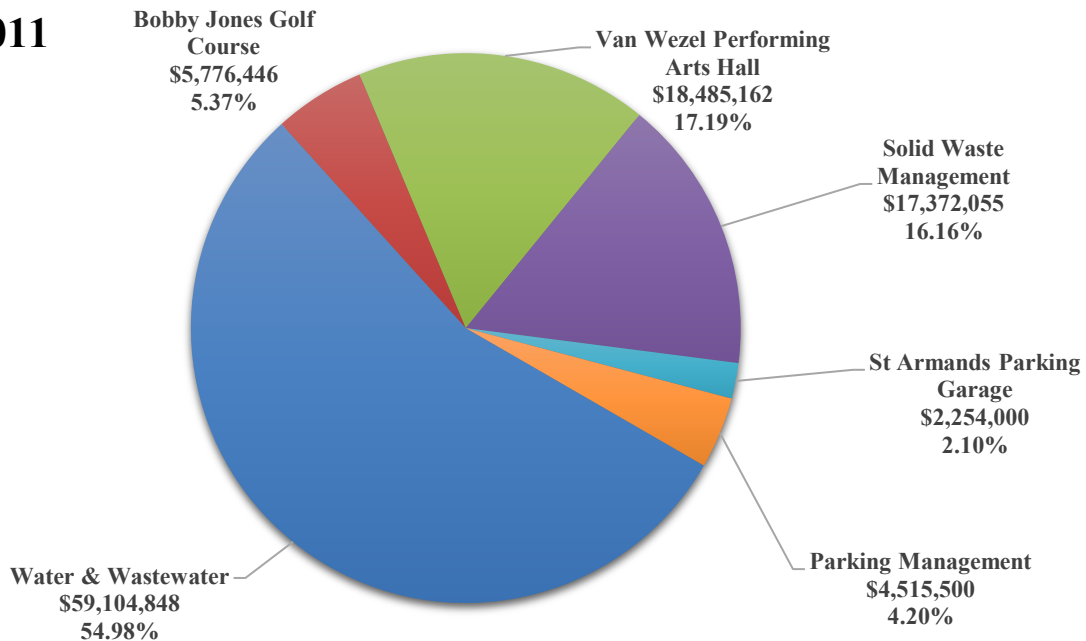


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ENTERPRISE FUNDS

REVENUES

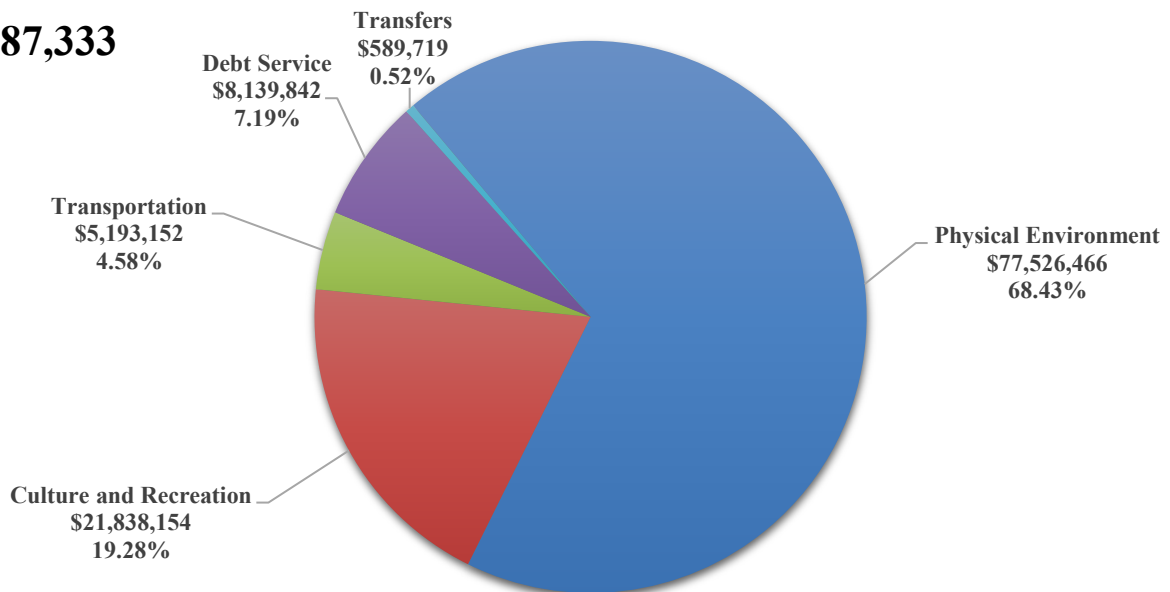
\$107,508,011



The above chart presents revenues of each major enterprise type operation as a percentage of total Enterprise Fund revenues. Utilities, that is Water & Wastewater and Solid Waste, represent approximately 71% of the revenues in the Enterprise Funds.

EXPENDITURES

\$113,287,333



The above chart demonstrates expenditures by major function as a percentage of total Enterprise Fund expenditures. Physical Environment, that is Water & Wastewater and Solid Waste, represents approximately 68% of the expenditures in the Enterprise Funds.

ENTERPRISE FUNDS COMBINING BUDGET STATEMENT

	Water & Sewer Utilities	Bobby Jones Golf Course	Van Wezel Performing Arts Hall	Van Wezel Surcharge Fund	Solid Waste Management
BEGINNING					
FUND BALANCE	\$36,913,706	\$ 468,486	\$10,514,674	\$ (19,334)	\$ 3,673,610
REVENUES					
Special Assessments	-	-	-	-	-
Charges for service	58,958,848	3,995,946	16,714,617	494,850	16,387,314
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	-	-	275,298	-	-
Miscellaneous/Other	146,000	130,500	612,226	10,000	984,741
Interfund transfers	-	1,650,000	-	378,171	-
Total Revenues	59,104,848	5,776,446	17,602,141	883,021	17,372,055
Estimated Funds Available	96,018,554	6,244,932	28,116,815	863,687	21,045,665
EXPENDITURES					
Physical environment	59,935,327	-	-	-	17,591,139
Culture and recreation	-	3,036,669	17,962,801	838,684	-
Transportation	-	-	-	-	-
Debt service	5,321,841	1,624,720	-	-	-
Interfund transfer	211,548	-	378,171	-	-
Total Expenditures	65,468,716	4,661,389	18,340,972	838,684	17,591,139
ENDING					
FUND BALANCE	\$30,549,838	\$ 1,583,543	\$ 9,775,843	\$ 25,003	\$ 3,454,526

Note: Changes to all Fund Balances are discussed in the Budget Overview section of this Financial Plan

ENTERPRISE FUNDS
COMBINING BUDGET STATEMENT (continued)

			Totals		
	Parking Management	St Armand's Paid Parking Area	2024-25 BUDGET	2023-24 BUDGET	2022-23 ACTUAL
BEGINNING					
FUND BALANCE	\$ 1,067,828	\$ 166,102	\$ 52,785,072	\$37,524,721	\$70,786,480
REVENUES					
Special Assessments	-	260,000	260,000	260,000	259,812
Charges for service	2,663,000	1,994,000	101,208,575	90,553,697	84,718,099
Fines and Forfeitures	1,792,500	-	1,792,500	1,324,500	1,620,915
Intergovernmental	-	-	275,298	207,406	679,196
Miscellaneous/Other	60,000	-	1,943,467	2,278,209	3,754,604
Interfund transfers	-	-	2,028,171	2,782,000	2,940,000
Total Revenues	4,515,500	2,254,000	107,508,011	97,405,812	93,972,625
Estimated Funds Available	5,583,328	2,420,102	160,293,083	134,930,533	164,759,105
EXPENDITURES					
Physical environment	-	-	77,526,466	61,799,708	47,709,615
Culture and recreation	-	-	21,838,154	22,620,669	13,103,506
Transportation	4,210,970	982,182	5,193,152	4,454,960	3,974,041
Debt service	78,000	1,115,281	8,139,842	8,164,154	9,251,938
Interfund transfer	-	-	589,719	861,798	-
Total Expenditures	4,288,970	2,097,463	113,287,333	97,901,289	74,039,100
ENDING					
FUND BALANCE	\$ 1,294,358	\$ 322,639	\$ 47,005,750	\$37,029,244	\$90,720,005

Water and Sewer Utility System

Description of Funds

The Water and Sewer Utility System consists of the following funds:

(1) Revenue Account

This is a general operating account for the water and wastewater utility system and includes Water and Sewer Administration, Utility Billing, the Drinking Water System, and the Wastewater System.

(2) Renewal, Replacement, & Improvement Account

This is used for paying the cost of unusual or extraordinary maintenance or repairs, the cost of renewals and replacements, the cost of acquiring, installing, or replacing equipment, the cost of improvements, and for providing for the local share of any Federal or State assistance programs.

	REVENUE ACCOUNT	RENEWAL REPLACEMENT & IMPROVEMENT ACCOUNT	GENERAL UTILITY RESERVE ACCOUNT	INTEREST & SINKING ACCOUNT
REVENUES				
Sale of water	\$ 26,136,314	\$ -	\$ -	\$ -
Sewer collection fees	32,102,534	-	-	-
Connection fees	-	-	600,000	-
Reconnection fees	120,000	-	-	-
Miscellaneous income	66,000	-	-	-
Interest income	80,000	-	-	-
TOTAL REVENUES	58,504,848	-	600,000	-
EXPENDITURES				
Water system	17,221,420	15,726,000	-	-
Sewer system	19,365,005	5,576,000	-	-
Collection costs	2,046,902	-	-	-
Debt principal	-	-	-	4,449,434
Debt interest/other costs	-	-	-	872,407
Interfund transfers	19,866,517	(14,396,969)	-	(5,258,000)
TOTAL EXPENDITURES	58,499,844	6,905,031	-	63,841
NET PROFIT (LOSS)	5,004	(6,905,031)	600,000	(63,841)
FUND BALANCE BEG. OF YEAR	14,705,511	8,503,781	12,091,966	1,612,448
FUND BALANCE END OF YEAR	\$ 14,710,515	\$ 1,598,750	\$ 12,691,966	\$ 1,548,607

Water and Sewer Utility System (continued)

(3) General Utility Reserve Account

This is used to pay the cost of improvements, to pay the cost of purchasing or redeeming bonds, to pay the principal and interest on any obligations subordinate to the bonds issued under the resolution, to make up any deficiencies in any of the Accounts and to pay the cost of any item qualifying as an expenditure on the Renewal, Replacement and Improvement Account.

(4) Interest & Sinking Accounts

This is used to account for the accumulation of resources for the payment of principal, interest and fiscal charges for Water and Sewer bonds.

	TOTAL		
	2024-25 BUDGET	2023-24 BUDGET	2022-23 ACTUAL
REVENUES			
Sale of water	\$ 26,136,314	\$ 23,675,625	\$ 25,121,410
Sewer collection fees	32,102,534	30,248,004	30,608,454
Connection fees	600,000	704,000	619,365
Reconnection fees	120,000	120,000	113,350
Miscellaneous income	66,000	66,000	564,447
Interest income	80,000	80,000	1,826,337
TOTAL REVENUES	59,104,848	54,893,629	58,853,363
EXPENDITURES			
Water system	32,947,420	17,369,015	14,438,481
Sewer system	24,941,005	26,726,162	17,788,893
Collection costs	2,046,902	1,666,225	1,614,798
Debt principal	4,449,434	4,392,996	3,776,397
Debt interest/other costs	872,407	943,710	2,248,070
Interfund transfers	211,548	211,798	-
TOTAL EXPENDITURES	65,468,716	51,309,906	39,866,639
NET PROFIT (LOSS)	(6,363,868)	3,583,723	18,986,724
FUND BALANCE BEG. OF YEAR	36,913,706	25,092,598	52,013,472
FUND BALANCE END OF YEAR	\$ 30,549,838	\$ 28,676,321	\$ 71,000,196

Water and Wastewater Utilities

Water

Purpose

The City of Sarasota Utilities Department strives to enhance the quality of life of all residents by providing safe, reliable, cost effective service consistent with the vision and goals of the community.

Operations

The Water Administration Division of the Utilities Department includes the following major operations units; water supply from the Verna well field, Downtown and Bobby Jones well fields, water treatment to produce drinking water at the Water Treatment Facility, water distribution, and construction services. The work programs associated with these operations are highly skilled, technical and regulated by several environmental agencies to meet the strictest water quality standards for the health and well-being of our community.

The 53 wells spread between the Verna, Downtown and Bobby Jones well fields require on-going preventative maintenance, repairs, improvements, water quality monitoring and reporting. The City's Water Treatment Plant includes two water treatment processes for the different water sources. Ion exchange is used to soften the Verna groundwater and Reverse Osmosis (RO) is used to treat the Downtown groundwater. These treated waters are blended to meet local, state, and federal drinking water standards. Water Treatment facility responsibilities include providing preventative maintenance, repairs and improvements of the Water Treatment Facility and associated infrastructure; staffing all facility operations with state certified operators; and overseeing water quality testing and reporting activities by the City's certified laboratory and chemists. The Utility Distribution system includes approximately 330 miles of pipe mains, two booster pump stations with associated ground storage reservoirs and two elevated storage tanks. Responsibilities include managing capital reinvestment projects to improve the mains; addressing leak repairs and providing emergency responses; water meter installation, maintenance and replacements; managing the backflow prevention program; fire hydrant maintenance and testing; and maintaining and replacing isolation valves. The Construction Services Division of the Utilities Department is divided into two sections: The General Engineering section supports the City's work programs by providing engineering and inspection services related to utility operations; and the Capital Projects section provides administration of construction contracts related to utilities.

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025
	Actual	Budget	Request	Issues	Total
Revenue					
320000 - Permits, Fees and Special Assessments	\$49,550	\$40,000	\$40,000	\$0	\$40,000
340000 - Charges for Services	25,249,081	23,814,125	26,274,814	0	26,274,814
360000 - Miscellaneous Revenues	(66,689)	87,500	87,500	0	87,500
390001 - Intragovernmental Transfers	(1)	-	0	0	0
Totals	\$25,231,942	\$23,941,625	\$26,402,314	\$0	\$26,402,314
Expense					
500000 - Personnel Services	\$7,578,686	\$8,285,812	\$8,645,810	\$0	\$8,645,810
510000 - Contractual Services	454,650	511,716	669,700	0	\$669,700
510100 - Non Discretionary Contractual Servi	2,082,274	2,489,546	3,430,448	0	\$3,430,448
520000 - Utilities	1,110,464	1,180,670	1,316,048	0	\$1,316,048
530000 - Maintenance and Repairs	536,019	991,714	926,970	0	\$926,970
530100 - Non-Discretionary Maintenance	(526,833)	(858,082)	(902,499)	0	(\$902,499)
540000 - Other Supplies and Expenses	3,294,967	3,202,391	3,880,994	0	\$3,880,994
550000 - Insurance Claims and Expenses	22,791	26,472	5,000	0	\$5,000
550100 - Non Discretionary Insurance Claims	139,365	168,063	209,051	0	\$209,051
580000 - Bad Debt Expense	31,665	30,000	35,000	0	\$35,000
600000 - Capital Outlay	564,428	730,900	1,001,800	0	\$1,001,800
800000 - Grants and Aid	33,000	33,000	50,000	0	\$50,000
900000 - Interfund Transfer Expense	18,636,245	18,258,856	19,760,743	0	\$19,760,743
Totals	\$33,957,721	\$35,051,058	\$39,029,065	\$0	\$39,029,065
Personnel					
Full Time Equivalent Positions	68.50	69.05	69.55	0.00	69.55

Water and Wastewater Utilities

Wastewater

Purpose

The City of Sarasota Utilities Department strives to enhance the quality of life of all residents by providing safe, reliable, cost effective wastewater service consistent with the vision and goals of the community.

Operations

The wastewater and reclaimed water sections of the Utilities Department includes the following major operations units: wastewater collection/transmission systems to include 88 sewage lift stations, waste water treatment at the Advanced Wastewater Treatment Facility, and production of dewatered domestic wastewater residuals. Reclaimed water is produced from the wastewater treatment process and distributed through the urban and agricultural distribution systems. The work programs associated with these operations are highly skilled, technical, and regulated by several environmental agencies to meet the strictest water quality standards for the health and well-being of our community.

The Utility Collection system includes approximately 327 miles of gravity and force main lines. Responsibilities include line cleaning and in-line video to identify damaged and vulnerable areas; line flushing to clear debris and grease build up; managing capital reinvestment projects to improve lines; undertaking leak repairs and providing emergency responses; administering an Infiltration and Inflow Prevention Program including lining leaking pipes, replacing damaged pipes, and rehabilitating manholes; pilot testing in-pipe bioremediation techniques to reduce odor and grease build up and blockages; and reporting of all domestic waste discharges. The collection system includes 88 waste water lift stations that require constant operation, maintenance and monitoring such as: routing crews for monitoring operations and identifying issues; providing preventative maintenance and repairs of motors, pumps, electrical systems and generators; providing grounds and facility maintenance; and implementing injection of pipe bioremediation techniques to reduce odor and grease build up and blockages. The Advanced Waste Water Treatment Facility (AWTF) includes several stages of treatment to meet secondary drinking water standards and all necessary local, state and federal water quality standards. The AWTF requires preventative maintenance, repairs and improvements of the facility and all associated infrastructure; that all operations are staffed by state certified operators; and that all water quality monitoring and reporting activities are furnished by the City's certified laboratory and chemists. The Dewatering Facility effectively reduces the weight and volume of the Biosolids generated by the waste water treatment process which is then transported off-site for further treatment by means of composting. This facility and associated processes also require monitoring and reporting by the City's certified laboratory and chemists, as well as on-going preventative maintenance, repairs and improvements. The product of the Advanced Waste Water Treatment Facility (AWTF) is 'reclaimed water' which is then used for urban and agricultural irrigation. The reclaimed water system includes operation and maintenance of the distribution system, pump station and ridge and furrow irrigation system. All operations within the Wastewater functions include Emergency Response Requirements.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340000 - Charges for Services	\$30,994,163	\$30,248,004	\$32,102,534	\$0	\$32,102,534
360000 - Miscellaneous Revenues	415,593	0	0	0	0
Totals	\$31,409,756	\$30,248,004	\$32,102,534	\$0	\$32,102,534
Expense					
500000 - Personnel Services	\$6,732,719	\$8,887,011	\$8,930,055	\$0	\$8,930,055
510000 - Contractual Services	711,414	854,980	822,479	0	\$822,479
510100 - Non Discretionary Contractual Services	2,345,880	2,000,105	2,832,815	0	\$2,832,815
520000 - Utilities	1,180,036	1,382,799	1,395,762	0	\$1,395,762
530000 - Maintenance and Repairs	1,214,907	1,227,770	1,203,720	0	\$1,203,720
530100 - Non-Discretionary Maintenance and Repairs	1,232,159	1,538,510	563,646	0	\$563,646
540000 - Other Supplies and Expenses	1,963,357	2,227,945	2,244,418	0	\$2,244,418
550000 - Insurance Claims and Expenses	17,911	16,318	-	0	\$0
550100 - Non Discretionary Insurance Claims and Expenses	169,768	208,734	243,611	0	\$243,611
600000 - Capital Outlay	898,487	688,500	1,128,500	0	\$1,128,500
900000 - Interfund Transfer Expense	105,690	105,899	105,774	0	\$105,774
Totals	\$16,572,328	\$19,138,571	\$19,470,780	\$0	\$19,470,780
Personnel					
Full Time Equivalent Positions	72.80	72.25	71.75	0.00	71.75

Water and Wastewater Utilities

Water and Wastewater

Department Goals:

- Begin construction of the WTP water quality improvement project
- Successfully bid the WWTP comprehensive rehabilitation project
- Begin the drinking water distribution system water meter replacement program

Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Water			
Millions of gallons of water produce	2,667	2,925	3,050
Miles of water pipes maintaine	323	323	323
Water accounts requiring maintenance	2.85%	3.35%	3.00%
Write off as a % of total revenues	0.36%	0.32%	0.40%
Wastewater			
Millions of gallons of wastewater treat	2,594	2,935	2,800
Miles of wastewater pipes maintaine	278	278	278
Compliance samples meeting standards	99%	99%	99%
Wastewater accounts requiring maintenance	0.91%	1.40%	1.00%

Water and Wastewater Utilities

Renewal Replacement and Improvement

Fund Summary

This fund, established pursuant to the water and sewer bond resolution, pays for the cost of unusual or extraordinary maintenance or repairs, the cost of renewals and replacements, the cost of acquiring, installing or replacing equipment, the cost of improvements and provides the local share of any Federal or State assistance program.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
360000 - Miscellaneous Revenues	(\$265,323)	\$0	\$0	\$0	\$0
390001 - Intragovernmental Transfers	12,501,013	12,688,457	14,396,969	0	14,396,969
Totals	\$12,235,690	\$12,688,457	\$14,396,969	\$0	\$14,396,969
Expense					
500000 - Personnel Services	\$0	\$124,528	\$0	\$0	\$0
510000 - Contractual Services	2,445	0	0	0	0
530000 - Maintenance and Repairs	425	0	0	0	0
540000 - Other Supplies and Expenses	26,651	0	0	0	0
600000 - Capital Outlay	10,490,178	10,312,000	21,302,000	0	21,302,000
Totals	\$10,519,699	\$10,436,528	\$21,302,000	\$0	\$21,302,000

Water and Wastewater Utilities

General Reserve

Fund Summary

This fund, established pursuant to the water and sewer bond resolution, pays for the cost of improvements, the cost of purchasing or redeeming water and sewer bonds, the principal and interest on any obligations subordinate to the bonds issued under the resolution, makes up for any deficiencies in any of the accounts, and pays the cost of any item qualifying as an expenditure of the Renewal, Replacement and Improvement Account.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340000 - Charges for Services	\$619,364	\$704,000	\$600,000	\$0	\$600,000
360000 - Miscellaneous Revenues	71,333	0	0	0	0
Totals	\$690,697	\$704,000	\$600,000	\$0	\$600,000

Water and Wastewater Interest and Sinking Fund

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimate 2023-24	Budget 2024-25
Available Fund Balance	\$ 1,303,924	\$ 3,020,990	\$ 1,485,364	\$ 1,485,364	\$ 1,612,448
Revenues					
Transfer from Operating Fund	6,043,036	5,464,500	5,464,500	5,464,500	5,258,000
Interest Income	162,871	-	-	-	-
Total Revenues	6,205,907	5,464,500	5,464,500	5,464,500	5,258,000
Estimated Funds Available	7,509,831	8,485,490	6,949,864	6,949,864	6,870,448
Expenditures					
Interest	2,248,070	932,420	932,420	4,392,996	872,407
Principal	3,741,267	4,392,996	4,392,996	932,420	4,437,434
Other expenses	35,130	12,000	12,000	12,000	12,000
Total Expenditures	6,024,467	5,337,416	5,337,416	5,337,416	5,321,841
Ending Fund Balance	\$ 1,485,364	\$ 3,148,074	\$ 1,612,448	\$ 1,612,448	\$ 1,548,607

2024-25 Water and Wastewater Debt Obligations For Water and Wastewater System Improvements

	Series 2019	Series 2015	SRF 2017-CW	SRF 2017-DW	Series 2021
Issue Amount	\$ 24,535,000	\$ 4,730,000	\$ 31,508,480	\$ 1,558,820	\$ 10,245,000
Interest Payments Due	Apr 1 & Oct 1	Apr 1 & Oct 1	Feb & Aug	Feb & Aug	Apr 1 & Oct 1
Principal Payments Due	Oct 1	Oct 1	Feb & Aug	Feb & Aug	Oct 1
Bond Rating	N/A	N/A	N/A	N/A	Moody's Aa2 Fitch AA
Maturity of issue	2040	2025	2042	2042	2028
Outstanding	\$ 21,300,000	\$ 520,000	\$ 28,093,497	\$ 1,396,244	\$ 5,750,000
Average Interest Rate	3.38%	2.31%	0.30%	1.24%	2.01%
Beginning Fund Balance	\$ 330,857	\$ 83,355	\$ 127,308	\$ 91,028	\$ 979,900
Transfer from Operating	1,587,000	542,000	1,553,500	96,500	1,479,000
Interest	(719,940)	(12,012)	(61,932)	(17,975)	(60,548)
Principal	(855,000)	(520,000)	(1,576,408)	(71,026)	(1,415,000)
Fiscal/Other Charges	(3,000)	(3,000)	(1,500)	(1,500)	(3,000)
Ending Fund Balance	\$ 339,917	\$ 90,343	\$ 40,968	\$ 97,027	\$ 980,352

Bobby Jones Golf Complex Debt Service Series 2022

Fund f.4104

Fund Summary

This fund is used to account for the funds collected for the payment of principal and interest on the Bobby Jones Golf Complex, Taxable Series 2022.

	Actual	Budget	Amended Budget	Estimated	Budget
	2022-23	2023-24	2023-24	2023-24	2024-25
Available Fund Balance	\$ (575,336)	\$ 27,704	\$ (546,172)	\$ (546,172)	\$ (524,812)
Revenues					
Interest Income	3,124	-	-	-	-
Transfer from General Fund	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000
Transfer from BJGC Operating	-	-	-	-	800,000
Total Revenues	1,653,124	1,650,000	1,650,000	1,650,000	2,450,000
Estimated Funds Available	1,077,788	1,677,704	1,103,828	1,103,828	1,925,188
Expenditures					
Principal	1,170,000	1,200,000	1,200,000	1,200,000	1,225,000
Interest	453,960	425,640	425,640	425,640	396,720
Fiscal Charges	-	3,000	3,000	3,000	3,000
Total Expenditures	1,623,960	1,628,640	1,628,640	1,628,640	1,624,720
Projected Ending Balance	\$ (546,172)	\$ 49,064	\$ (524,812)	\$ (524,812)	\$ 300,468

Date of issue:	2022
Amount:	\$20,000,000
Paying Agent:	Sterling Bank
Interest due:	April 1 & October 1
Rating:	N-A-
Maturity of issue:	2036
Outstanding:	\$16,835,000
Principal due:	April 1 & October 1
Average Interest:	2.40%
Purpose:	Bobby Jones Golf Complex refurbish

Bobby Jones Golf Complex Fund

Fund f.4101

Fund Summary

This fund is used to account for the revenues and expenses for operating an 18-hole municipal golf course.

The Bobby Jones Golf Course fund was reclassified to the Parks and Recreation Department in fiscal year 2020-2021, until the course is re-operating in Fiscal Year 2024. The Grand opening of the course was December 15, 2023. The revenues and expenditure budgets are used by the management company to operate the golf course per the agreement.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 28	\$ 28	\$ 810	\$ 810	\$ 993,298
Revenues					
Green fees	-	2,179,463	2,179,463	2,179,463	2,593,963
Cart rental	-	583,200	583,200	583,200	448,450
Food and Beverage	-	-	-	-	402,620
Pro shop	-	170,000	170,000	170,000	186,600
Range fees	-	-	-	-	326,313
Other fees	-	228,000	228,000	228,000	38,000
Miscellaneous revenue	837	446,080	446,080	446,080	130,500
Total Revenue	837	3,606,743	3,606,743	3,606,743	4,126,446
Expenditures					
Special Services	55	2,614,255	2,614,255	2,614,255	3,032,164
Transfer to Debt Service Fund	-	-	-	-	800,000
Internal Charges	-	-	-	-	4,505
Total Expenditures	55	2,614,255	2,614,255	2,614,255	3,836,669
Increase (decrease) in Fund Balance	782	992,488	992,488	992,488	289,777
Projected Ending Balance	\$ 810	\$ 992,516	\$ 993,298	\$ 993,298	\$ 1,283,075

Van Wezel Performing Arts Hall

Fund f.4102

Fund Summary

This fund is used to account for the revenues and expenses of operating a world-class Performing Arts Hall, which provides a wide variety of entertaining and educational performances including internationally known performers in the fields of theatre arts, dance, and music.

Department Goals:

- To support the Sarasota Performing Arts Foundation in planning for our shared project to build a new Performing Arts Hall.
- To present the finest in Educational Programming through school time performances and teachers workshops and to expand our community outreach through a variety of programming such as family night, master classes, fine art tours and camps.
- To book a first class season for 26-27.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 11,639,645	\$ 10,583,903	\$ 12,258,680	12,258,680	\$ 10,514,674
<u>Revenues</u>					
Performance Revenue	11,060,099	15,857,573	15,837,573	15,985,823	16,249,417
Van Wezel Foundation contributions	298,963	596,226	596,226	596,226	607,226
Grants and Sponsorships	637,538	277,406	297,406	233,522	275,298
Miscellaneous	668,172	444,340	439,340	440,020	465,200
Investment income	528,003	-	-	5,000	5,000
Total Revenue	<u>13,192,776</u>	<u>17,175,545</u>	<u>17,170,545</u>	<u>17,260,591</u>	<u>17,602,141</u>
<u>Expenditures</u>					
Personnel	3,229,857	3,348,269	3,371,355	3,370,719	3,460,467
Operating expenses	9,343,883	15,561,955	15,542,114	14,983,878	14,502,334
Transfer to Capital Fund	-	650,000	650,000	650,000	378,171
Total Expenditures	<u>12,573,741</u>	<u>19,560,224</u>	<u>19,563,469</u>	<u>19,004,597</u>	<u>18,340,972</u>
Increase (decrease) in Fund Balance	<u>619,035</u>	<u>(2,384,679)</u>	<u>(2,392,924)</u>	<u>(1,744,006)</u>	<u>(738,831)</u>
Projected Ending Fund Balance	<u>\$ 12,258,680</u>	<u>\$ 8,199,224</u>	<u>\$ 9,865,756</u>	<u>10,514,674</u>	<u>\$ 9,775,843</u>
Percent of Unassigned Fund Balance to Operating Expenses					53.30%

Van Wezel Performing Arts Hall

Purpose

To provide a world-class performing arts venue that hosts international, national and local performances for the meaningful enjoyment of our culturally rich community.

Operations

The Van Wezel Performing Arts Hall was opened in 1970 as a result of a City bond and a generous gift from the Van Wezel family. The hall underwent major renovations in 2000 and has 1,741 theatre seats, a grand foyer, an outdoor terrace, concessions area, a gift shop, and many small gathering spaces all within their waterfront location on the Sarasota Bay. The facility and grounds are handicapped accessible and hearing impaired patrons benefit from the Hall's Induction Loop system (performance sounds can be directly transmitted to hearing aids/cochlear implants). The Van Wezel presents a broad spectrum of local, regional, national, and international performing artists during its annual performance season, and also lets the hall for use by local non-profit organizations such as the Sarasota Orchestra, Ringling Town Hall (Lecture) Series, and the Sarasota Concert Association. Show related visits impact the local economy with over 1,300 visiting artists and staff 's associated hotel stays, restaurant meals and retail purchases. Audiences often dine in Sarasota before or after a show, and more than half of the Hall's audiences are shown to travel from outside of the City to attend a performance.

In addition to offering a broad range of arts and music programming that appeals to all facets of the community, the Van Wezel also participates in youth and adult arts education programs, hosts an outdoor summer performance series ('Friday Fests'), and rents portions of the hall for private and public events. The Hall is funded through ticket sales, concessions, rentals, sponsorships, grants and other philanthropy, and does not require subsidization from the City organization. Venues Today magazine monitors performing arts venues throughout the United States and around the world and the Van Wezel has been ranked the #1 performing arts hall in North America in the 2,000 seats category, for a 5th time and ranked #3 internationally.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
330000 - Intergovernmental Revenue	\$227,407	\$227,406	\$90,798	\$0	\$90,798
340000 - Charges for Services	11,627,898	16,132,394	16,447,367	0	16,447,367
360000 - Miscellaneous Revenues	543,230	160,540	256,400	0	256,400
Totals	\$12,398,535	\$16,520,340	\$16,794,565	\$0	\$16,794,565
Expense					
500000 - Personnel Services	\$2,621,076	\$3,054,399	\$3,121,417	\$14,609	\$3,136,026
510000 - Contractual Services	5,564,068	10,628,899	11,111,114	0	11,111,114
510100 - Non Discretionary Contractual	562,058	699,552	815,098	0	815,098
520000 - Utilities	228,415	300,360	310,400	0	310,400
530000 - Maintenance and Repairs	319,367	277,078	399,996	0	399,996
530100 - Non-Discretionary Maintenance	(16,640)	(19,969)	19,969	0	19,969
540000 - Other Supplies and Expenses	1,073,919	1,139,717	1,269,415	0	1,269,415
550000 - Insurance Claims and Expenses	10,112	33,500	33,000	0	33,000
550100 - Non Discretionary Insurance	437,823	498,683	30,732	0	30,732
900000 - Interfund Transfer Expense	0	650,000	378,171	0	378,171
Totals	\$10,800,198	\$17,262,219	\$17,489,312	\$14,609	\$17,503,921
Personnel					
Full Time Equivalent Positions	21.00	21.00	21.00	1.00	22.00
Performance Measures			FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Tickets sold to performances			129,841	152,775	155,804
Ticketed hall performances			96	116	108
Days hall was in use			220	174	156

Van Wezel Education Program

Purpose

The Van Wezel Performing Arts Hall is dedicated to increasing the public's enjoyment and appreciation for the performing arts.

Operations

The Van Wezel Performing Arts Hall's Education Program works to share the power and enjoyment of the performing arts with school children, seniors, veterans, local educators, and our community's underprivileged.

The Schooltime Performance Series annually allows an estimated 30,000 students (K-12) to experience a performing arts program. Performances and subsequent educational workshops meet State and National curriculum standards in the arts and general subject standards, and teachers receive study guides prior to shows to prepare their students for the performance(s). Performances are made affordable for students as a result of the efforts of the Van Wezel Foundation, and other national and local funding partners.

Educator development is another aspect of the Van Wezel's Education program. The Van Wezel is a member of the Kennedy Center's Partners in Education Program and partnership with the Sarasota County School District, supplies local teachers with the tools necessary to teach 'in, through, and about' the arts by holding workshops with renowned arts educators. The Hall has been the recipient of many national research grants from the Kennedy Center through this partnership.

Community engagement programs serving the broader population are always growing at the Van Wezel. ACCESS to the Arts began with Family Nights and 3 additional initiatives allow greater access to the Van Wezel's performances: Total Access - for families; Senior Access - for financially disadvantaged seniors; and Military Access - for veterans, active military and their families. Each program involves partnerships with social services organizations, which refer their clients to opportunities at the Van Wezel. Special talk-backs with performers are also a feature of this program.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340000 - Charges for Services	70,997	130,179	252,050	0	\$252,050
360000 - Miscellaneous Revenues	521,396	525,026	555,526	0	555,526
Totals	\$592,393	\$655,205	\$807,576	\$0	\$807,576

Expense					
500000 - Personnel Services	\$256,517	\$293,870	\$324,441	\$0	\$324,441
510000 - Contractual Services	63,431	105,610	134,034	0	134,034
510100 - Non Discretionary Contractual	74,857	88,863	103,640	0	103,640
530000 - Maintenance and Repairs	0	2,000	2,000	0	2,000
530100 - Non-Discretionary Maintenance	16,640	19,969	19,969	0	19,969
540000 - Other Supplies and Expenses	176,367	209,740	252,967	0	252,967
550100 - Non Discretionary Insurance	3,633	54,232	0	0	0
Totals	\$591,445	\$774,284	\$837,051	\$0	\$837,051

Personnel					
Full Time Equivalent Positions	2.00	2.00	2.00	0.00	2.00

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Educational program tickets sold	20,874	22,660	23,156
Schools utilizing Education Program	123	134	140

Van Wezel Capital Projects Fund

Fund f.4106

Fund Summary

The Van Wezel Surcharge Fund was established to accumulate funds for the necessary replacement of equipment and for major repairs to the facility. This surcharge is levied at the rate of \$2.00 per ticket sold, and is in addition to a current surcharge of \$6.00 per ticket sold, for operations.

	Actual	Budget	Amended Budget	Estimated	Budget
	2022-23	2023-24	2023-24	2023-24	2024-25
Available Fund Balance	\$ 645,948	\$ 27,185	\$ 299,861	\$ 299,861	\$ (19,334)
Revenues					
VW ticket surcharge	106,348	330,212	330,212	344,457	346,350
Hall rental ticket surcharge	55,506	103,302	103,302	139,683	148,500
Investment income	21,770	10,000	10,000	10,000	10,000
Transfer in from operating fund		650,000	650,000	650,000	378,171
Total Revenue	183,623	1,093,514	1,093,514	1,144,140	883,021
Estimated Funds Available	829,571	1,120,699	1,393,375	1,444,001	863,687
Expenditures					
Operating	1,105	1,187	1,187	1,187	1,684
Capital	528,605	1,095,000	1,513,923	1,462,148	837,000
Total Expenditures	529,710	1,096,187	1,515,110	1,463,335	838,684
Projected Ending Balance	\$ 299,861	\$ 24,512	\$ (121,735)	\$ (19,334)	\$ 25,003

Capital Expenditure Detail

Chiller number one replacement	50,000
Air Handlers	305,000
Building Automated Unit	220,000
Exterior Building Painting	75,000
Marquee Sign Upgrade - 10th St.	100,000
Hardware Upgrades	7,000
Lighting System Upgrade	65,000
Audio System Upgrade	15,000
Total Capital Expenditures	<u>\$ 837,000</u>

Budget Issue - Education Associate-Contract to Fulltime

Justification:

Van Wezel is requesting a conversion of one personnel position from contracted employee to full-time non-represented employee.

The primary reason for the conversion is to create equality within the team.

This full-time position supports the current Manager of Education and Community Engagement in teaching artist management and general assistance, (and along with this change, grant writing) for all departmental programming. Currently, this position is a full-time contracted employee and shares the title of “Education Associate” along with another full-time non-represented Van Wezel employee.

It should be noted that funding for Van Wezel Education Department staff, benefits, and programming is being provided through a Memorandum of Understanding with the Sarasota Performing Arts Foundation (formerly the Van Wezel Foundation). The City of Sarasota is reimbursed for all costs associated with the Van Wezel Education Department.

This budget issue is in alignment with the City Commission's Strategic Goals:

- A City valuing arts and culture and their history
- A City that provides a climate maximizing the opportunity for success
- A City practicing sound financial decision making

Position Allocation Change Details

Program	Position	Description	Pos. Alloc.	Position Costs
CC.10042 - PGR.10108 - Van Wezel	Education Associate (p_890809)-Contract		(100.00)	(63,988)
CC.10042 - PGR.10108 - Van Wezel	Education Associate-Full Time		100.00	78,596
				14,609
				14,609

Solid Waste Management

Fund f.4103

Fund Summary

The Solid Waste Fund is used to account for the provision of sanitation services to the residents and businesses of the City. The Equipment Replacement division of the Solid Waste Management Fund is used to account for the accumulation of resources set aside from Operations as a means to replace vehicles and equipment on a scheduled basis. Street Sweeping operations moved to the General Fund in FY 2024-25.

Department Goals

- To provide the citizens of the City with environmentally sound and cost-effective means to manage solid waste
- To lower waste tonnages delivered to the land fill
- promote proper recycling practices with our community

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimate 2023-24	Budget 2024-25
Available Fund Balance	\$ 5,809,190	\$ 2,612,277	\$ 5,323,067	\$ 5,323,067	\$ 3,673,610
<u>Revenues</u>					
Refuse Fees	12,771,247	12,600,000	13,500,000	14,693,894	16,387,314
Recycling Revenue	187,124	198,000	198,000	198,000	198,000
Investment Income	254,092	4,500	4,500	25,000	25,000
Transfer from Gas Tax	-	60,000	60,000	60,000	-
Transfer from General Fun	400,000	422,000	422,000	422,000	-
Other Misc Revenues	41,658	-	-	74,500	71,500
Services to other Funds	197,134	662,134	662,134	592,134	690,241
 Total Revenues	 13,851,255	 13,946,634	 14,846,634	 16,065,528	 17,372,055
Estimated Funds Available	19,660,445	16,558,911	20,169,701	21,388,595	21,045,665
<u>Expenditures</u>					
Personnel	4,817,702	5,215,052	5,387,874	5,346,746	5,095,056
Operating	7,752,514	9,099,354	9,108,512	8,673,131	9,435,833
Capital	1,297,228	1,223,900	3,670,608	3,695,108	3,060,250
Debt Service	469,935	-	-	-	-
 Total Expenditures	 14,337,378	 15,538,306	 18,166,994	 17,714,985	 17,591,139
Projected Ending Balance	\$ 5,323,067	\$ 1,020,605	\$ 2,002,707	\$ 3,673,610	\$ 3,454,526

Percent of Unassigned Fund Balance to Operating Expenses	19.64%
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Capital Expenditure Detail

New Routing Software	200,000
CIP request (10) vehicle replacements	1,955,000
Scale House components	25,250
Containers & Carts	880,000
Total	<u>\$ 3,060,250</u>

Solid Waste Management

Operating Account

Purpose

To provide the citizens of the City of Sarasota with an environmentally sound and cost-effective means to manage and reduce solid waste while implementing ways to lower waste tonnages delivered to the land fill.

Operations

Solid Waste Division plans, develops and implements a system of solid waste collection operations throughout the City of Sarasota that provides a level of service to protect public health and the environment while meeting the requirements of Local, State and Federal regulations. The City also ensures that all collection locations are provided with the appropriate waste and/or recycle containers. Level of services provided: Residential is a once per week solid waste collection service from a City-supplied containers. Collection is performed with semi-automated to fully automated trucks; Commercial refuse collection services range from one to six times per week. City Public areas collection services are performed daily for street receptacles. The City has an interlocal agreement with Sarasota County for disposal in their landfill. In addition to solid waste collection, the City requires mandatory recycling. The City provides residential collection and disposal services for single stream recyclable materials within a city-supplied containers. The City also provides Residential collection once a week for yard waste, white goods, and bulk trash.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340000 - Charges for Services	\$12,958,551	\$12,798,000	\$16,585,314	\$0	\$16,585,314
340001 - Other Charges for Services	197,135	592,134	690,241	0	690,241
360000 - Miscellaneous Revenues	92,868	74,500	96,500	0	96,500
390001 - Intragovernmental Transfers	0	0	0	0	0
Totals	\$13,248,554	\$13,464,634	\$17,372,055	\$0	\$17,372,055

Expense					
500000 - Personnel Services	\$4,559,515	\$4,952,694	\$5,095,056	\$0	\$5,095,056
510000 - Contractual Services	6,848	38,980	97,615	0	97,615
510100 - Non Discretionary Contractual	1,895,044	2,480,555	2,781,529	0	2,781,529
520000 - Utilities	4,694,646	5,077,288	5,154,471	0	5,154,471
530000 - Maintenance and Repairs	97,884	138,562	164,748	0	164,748
530100 - Non-Discretionary Maintenance	189,572	185,571	180,310	0	180,310
540000 - Other Supplies and Expenses	631,638	912,218	986,282	0	986,282
550000 - Insurance Claims and Expenses	17,294	19,765	0	0	0
550100 - Non Discretionary Insurance Claims	5,756	6,945	50,878	0	50,878
580000 - Bad Debt Expense	28,335	20,000	20,000	0	20,000
600000 - Capital Outlay	66,278	18,900	25,250	0	25,250
700100 - Non-Discretionary Debt Service	0	0	0	0	0
700200 - Interest and Fiscal Charges	15,532	0	0	0	0
900000 - Interfund Transfer Expense	1,880,002	924,500	3,035,000	0	3,035,000
Totals	\$14,088,343	\$14,775,978	\$17,591,139	\$0	\$17,591,139

Personnel

Full Time Equivalent Positions	46.94	50.94	50.94	0.00	50.94
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	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Tons of Residential solid waste collected	17,374	22,626	22,000
Tons of Commercial solid waste collected	37,667	31,386	35,000
Tons of Residential yard waste collected	3,673	3,648	37,000
Tons of Residential recycling collected	4,297	4,319	4,300
Collections occurred on scheduled day	99%	99%	99%
Staff training hours per operator	40	40	40

Parking Management

Fund f.4107

Fund Summary

The Parking Management Fund is used for the operations, maintenance, regulation, permitting, and associated enforcement of the City's on-street parking, surface parking lots, and structured parking facilities.

Department Goals

- Produce a safe and efficient parking solution for City of Sarasota residents and visitors.
- Implement best financial reporting and reconciliation solutions for parking revenues and expenses.
- Increase available parking inventory by increasing on-street parking turnover.
- Increase parking garage usage for long term parkers.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 983,144	\$ 781,737	\$ 1,403,461	\$ 1,403,461	\$ 1,067,828
Revenues					
Valet Parking Permits	649,923	102,200	102,200	473,200	484,000
Garage/Meter Collections	283,545	1,207,000	1,207,000	1,244,000	1,305,000
Parking Permits/Fees	963,471	288,820	288,820	36,000	800,000
Special Events Lease	-	96,500	96,500	63,000	74,000
Parking Fines	1,620,915	1,324,500	1,324,500	1,138,700	1,792,500
Rentals/Leases	27,498	100,929	100,929	60,000	60,000
Miscellaneous	35,772	-	-	-	-
Total Revenues	3,581,124	3,119,949	3,119,949	3,014,900	4,515,500
Expenditures					
Personnel	1,501,746	1,724,933	1,772,332	1,504,705	1,759,705
Operating	1,611,303	1,814,497	1,803,225	1,657,928	2,338,165
Capital	35,438	111,470	177,809	109,900	113,100
Debt Service to General Fund	12,320	78,000	78,000	78,000	78,000
Total Expenditures	3,160,807	3,728,900	3,831,366	3,350,533	4,288,970
Increase (decrease) in Fund Balance	420,317	(608,951)	(711,417)	(335,633)	226,530
Projected Ending Balance	\$ 1,403,461	\$ 172,786	\$ 692,044	\$ 1,067,828	\$ 1,294,358

Percent of Unassigned Fund Balance to Operating Expenses	30.2%
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Parking Management

F.4107

Purpose

To create and maintain “Smart, Safe and Sustainable” public parking for City residents, businesses and visitors.

Operations

The Parking Management Division is responsible for managing on-street and off-street public parking assets (three public parking structures, seventeen (17) public parking lots, and over 3,000 designated on-street parking spaces spanning eight (8) parking districts), enforcing City-wide codes and regulations pertaining to public parking, overseeing the City’s valet permitting program and water taxi permitting program, and providing administrative support for the City’s Parking Advisory Committee. Parking Management has adopted guiding principles that provide long-term direction to ‘support economic vibrancy and public safety, to protect residential areas from commercial parking "overspill", to support sustainable uses of resources, and to apply smart, strategic decision making’. The Parking Advisory Committee guided the adoption of these principles in order to achieve a vision for the City of “Smart, Safe, and Sustainable” public parking. Parking Management works to ensure that public customers find the parking system easy to use (Smart), that they have access to secure facilities (Safe) , and that the Division operates under fiscally and ecologically sound practices (Sustainable).

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
320000 - Permits, Fees and Special	\$12,463	\$2,200	\$4,000	\$0	\$4,000
330000 - Intergovernmental Revenue	(73,325)	0	0	0	0
340000 - Charges for Services	2,469,067	1,719,100	2,645,000	0	2,645,000
350000 - Judgements, Fines & Forfeitures	1,661,867	1,324,500	1,792,500	0	1,792,500
360000 - Miscellaneous Revenues	(150,383)	74,149	74,000	0	74,000
Totals	\$3,919,689	\$3,119,949	\$4,515,500	\$0	\$4,515,500
Expense					
500000 - Personnel Services	\$1,351,187	\$1,719,583	\$1,759,705	\$0	\$1,759,705
510000 - Contractual Services	132,841	225,325	246,850	0	246,850
510100 - Non Discretionary Contractual	616,030	547,963	640,727	0	640,727
520000 - Utilities	117,216	104,350	107,550	0	107,550
530000 - Maintenance and Repairs	283,383	468,943	657,600	0	657,600
540000 - Other Supplies and Expenses	328,466	231,920	384,400	0	384,400
550000 - Insurance Claims and Expenses	2,402	2,220	0	0	0
550100 - Non Discretionary Insurance Claims	196,327	239,126	301,038	0	301,038
600000 - Capital Outlay	35,438	111,470	113,100	0	113,100
700100 - Non Discretionary Debt Service	0	65,680	65,680	0	65,680
700200 - Interest and Fiscal Charges	12,320	12,320	12,320	0	12,320
Totals	\$3,075,610	\$3,728,900	\$4,288,970	\$0	\$4,288,970
Personnel					
Full Time Equivalent Positions	18.22	21.84	20.70	0.00	20.70

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Parking citations issued (with fine)	54,199	58,569	61,497
Warning citations issued (no fine)	3,155	3,421	3,592
Vehicles immobilized (wheel-locked)	36	39	41
Tickets issued per FTE enforcement specialist	9,839	10,274	10,788
Free on-street managed spaces (excluding residential)	2,371	2,371	2,371
Parking garage spaces	4,775	4,775	4,775
On-street metered spaces	426	506	506

St. Armands Paid Parking Area Fund

Fund f.4109

Fund Summary

The St. Armands Paid Parking Area Fund is used to account for the funds collected by the operation of a paid parking program within St. Armands Circle on St. Armands Key. These collections are designated to administer the paid parking program and to repay the construction costs for the St. Armands Public Parking Garage.

	Actual	Budget	Amended	Estimated	Budget
	2022-23	2023-24	Budget 2023-24	2023-24	2024-25
Available Fund Balance	\$ 218,308	\$ 333,093	\$ 12,840	\$ 12,840	\$ (149,777)
Revenues					
Parking Meters & Lots	1,187,944	1,275,238	1,410,238	1,436,083	1,530,000
Parking Garage Fees	322,142	384,560	384,560	437,060	464,000
Total Revenues	1,510,085	1,659,798	1,794,798	1,873,143	1,994,000
Estimated Funds Available	1,728,394	1,992,891	1,807,638	1,885,983	1,844,223
Expenditures					
Personnel	294,972	302,955	214,573	210,600	260,741
Operating	530,582	496,605	744,426	725,160	721,441
Capital	-	4,500	4,500	-	-
Interfund Transfers Debt Service	890,000	1,100,000	1,100,000	1,100,000	850,000
Total Expenditures	1,715,554	1,904,060	2,063,499	2,035,760	1,832,182
Increase (decrease) in Fund Balance	(205,468)	(244,262)	(268,701)	(162,617)	161,818
Projected Ending Balance	\$ 12,840	\$ 88,831	\$ (255,861)	\$ (149,777)	\$ 12,041

Percent of Unassigned Fund Balance to Operating Expenses	0.66%
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St. Armands Paid Parking Area

Fund 472

Purpose

To create and maintain public parking on St. Armands Key for City residents, businesses, and visitors.

Operations

The St Armands Paid Parking Area Fund is responsible for managing the on-street and off-street public parking assets on St Armands Key. As an enterprise operation, this fund is designed to be self-supporting, generating revenues through the use of paid parking on the street, in lots, and in the garage. Revenues are designated to cover operating costs as well as pledged to cover the debt service for St Armands Paid Parking Series 2017A and 2017B bonds.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340000 - Charges for Services	\$1,629,981	\$1,659,798	\$1,994,000	\$0	\$1,994,000
360000 - Miscellaneous Revenues	1,587	0	0	0	0
Totals	\$1,631,568	\$1,659,798	\$1,994,000	\$0	\$1,994,000
Expense					
500000 - Personnel Services	\$147,958	\$302,455	\$260,741	\$0	\$260,741
510000 - Contractual Services	(14,146)	12,100	14,622	0	14,622
510100 - Non Discretionary Contractual Services	115,806	97,081	89,223	0	89,223
520000 - Utilities	28,237	25,500	28,500	0	28,500
530000 - Maintenance and Repairs	99,569	117,055	282,000	0	282,000
540000 - Other Supplies and Expenses	198,714	135,725	182,050	0	182,050
550000 - Insurance Claims and Expenses	351	358	125,046	0	125,046
550100 - Non Discretionary Insurance Claims and Expenses	130,258	109,286	0	0	0
600000 - Capital Outlay	0	4,500	0	0	0
700200 - Interest and Fiscal Charges	1,450	0	0	0	0
900000 - Interfund Transfer Expense	890,000	1,100,000	850,000	0	850,000
Totals	\$1,598,197	\$1,904,060	\$1,832,182	\$0	\$1,832,182
Net Total	\$33,371	(\$244,262)	\$161,818	\$0	\$161,818

Personnel

Full Time Equivalent Positions	3.30	3.30	3.30	0.00	3.30
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	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Free on-street managed spaces (excluding residential)	175	175	175
Parking garage spaces	480	480	480
Surface lot spaces	263	367	367
On-street metered spaces	536	536	536

St. Armands Paid Parking Debt Service Series 2017A Fund

Fund f.4108

Fund Summary

This fund is used to account for the funds collected for the payment of principal and interest on the St. Armands Paid Parking Area Improvements Revenue Bonds, Series 2017A.

	Actual	Budget	Amended Budget	Estimated	Budget
	2022-23	2023-24	2023-24	2023-24	2024-25
Available Fund Balance	\$ 51,648	\$ 38,277	\$ 79,433	\$ 79,433	\$ 262,858
Revenues					
Special Assessments	259,812	260,000	260,000	260,000	260,000
Interest Income	(4,552)	-	-	-	-
Transfer from Operating Fund	750,000	900,000	900,000	900,000	700,000
Total Revenues	1,005,260	1,160,000	1,160,000	1,160,000	960,000
Estimated Funds Available	1,056,908	1,198,277	1,239,433	1,239,433	1,222,858
Expenditures					
Principal	560,000	585,000	585,000	585,000	605,000
Interest	413,150	390,750	390,750	390,750	367,350
Paying Agent Fees	4,325	825	825	825	825
Total Expenditures	977,475	976,575	976,575	976,575	973,175
Projected Ending Balance	\$ 79,433	\$ 221,702	\$ 262,858	\$ 262,858	\$ 249,683

Date of issue: 2017
 Amount: \$13,595,000
 Paying Agent: The Bank of New York Mellon
 Interest due: April 1 & October 1
 Rating: Moody's Aa1 and Fitch AA
 Maturity of issue: 2038
 Outstanding: \$10,405,000
 Principal due: October 1
 Average Interest: 3.47%
 Purpose: St. Armand's Paid Parking Area Improvements

St. Armands Paid Parking Debt Service Series 2017B Fund

Fund f.4110

Fund Summary

This fund is used to account for the funds collected for the payment of principal and interest on the St. Armands Paid Parking Area Improvements Revenue Bonds, Series 2017B.

	Actual	Budget	Amended Budget	Estimated	Budget
	2022-23	2023-24	2023-24	2023-24	2024-25
Available Fund Balance	\$ 432	\$ (3,953)	\$ (2,171)	\$ (2,171)	\$ 53,021
Revenues					
Interest Income	1,178	-	-	-	-
Transfer from Operating Fund	140,000	200,000	200,000	200,000	150,000
Total Revenues	141,178	200,000	200,000	200,000	150,000
Estimated Funds Available	141,610	196,047	197,829	197,829	203,021
Expenditures					
Principal	85,000	90,000	90,000	90,000	90,000
Interest	55,856	53,308	53,308	53,308	50,606
Fiscal Charges	2,925	925	925	1,500	1,500
Total Expenditures	143,781	144,233	144,233	144,808	142,106
Projected Ending Balance	\$ (2,171)	\$ 51,814	\$ 53,596	\$ 53,021	\$ 60,915

Date of issue: 2017
 Amount: \$2,075,000
 Paying Agent: The Bank of New York Mellon
 Interest due: April 1 & October 1
 Rating: Moody's Aa1 and Fitch AA
 Maturity of issue: 2038
 Outstanding: \$1,575,000
 Principal due: October 1
 Average Interest: 3.17%
 Purpose: St. Armand's Paid Parking Area Improvements

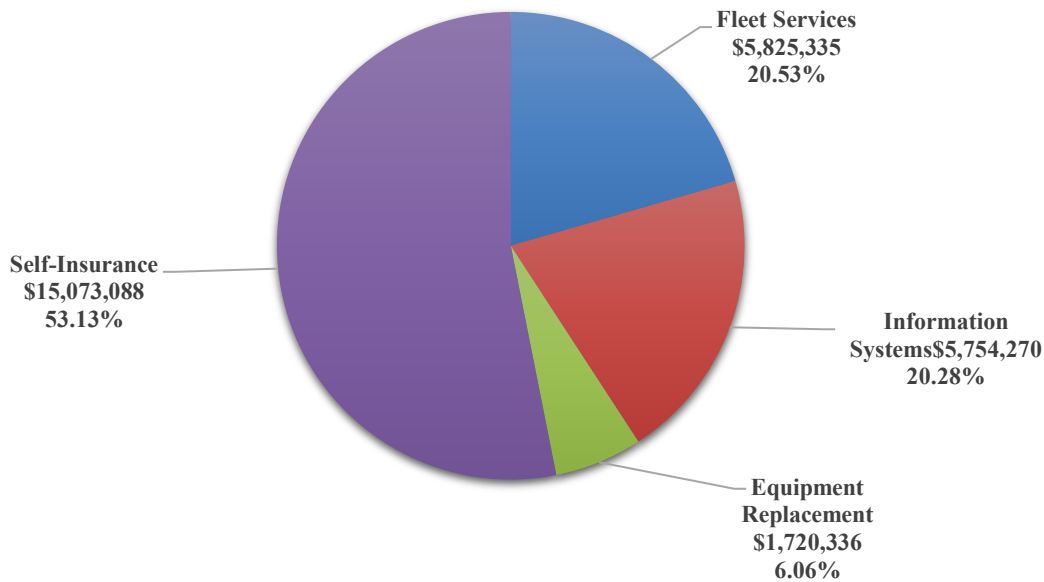


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INTERNAL SERVICE FUNDS

REVENUES

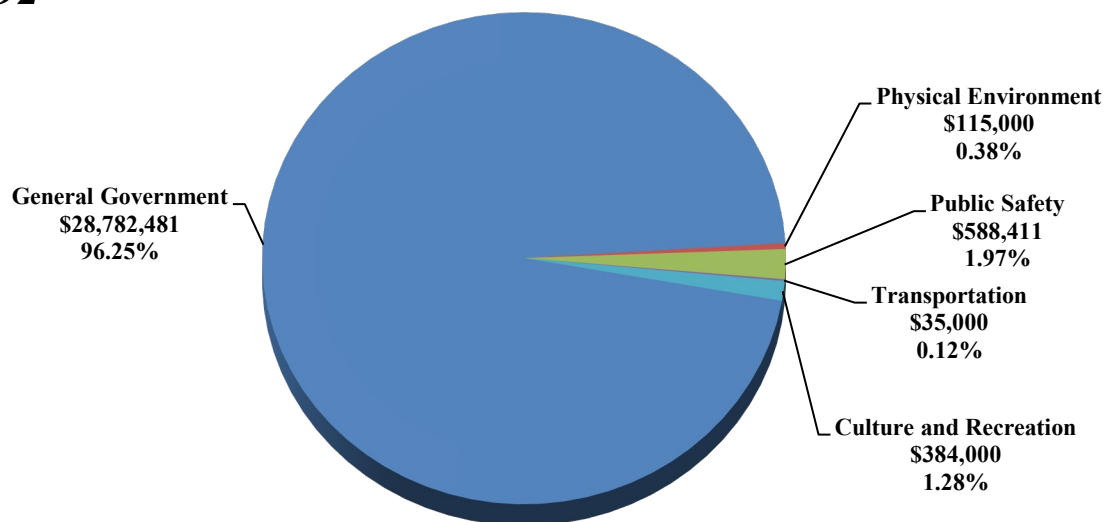
\$28,373,029



The above chart presents revenues of each internal service type operation as a percentage of total Internal Service Fund revenues. The majority of the above revenues, 53.13%, are derived from charges for self-insurance activities that include group medical/dental, worker's compensation, fleet, police and general liability and law enforcement death benefits.

EXPENDITURES

\$29,904,892



The above chart demonstrates expenditures by major function as a percentage of total Internal Service Fund expenditures. Internal Service Fund expenditures are generally classified as General Government. When the internal service is purchased, the user department will record the functional expenditure.

INTERNAL SERVICE FUNDS COMBINING BUDGET STATEMENT

	<u>Fleet Services</u>	<u>Information Technology</u>	<u>Equipment Replacement</u>
BEGINNING FUND BALANCE	<u>\$ 947,857</u>	<u>\$ 286,396</u>	<u>\$ 7,093,248</u>
REVENUES			
Charges for Services	5,765,135	5,754,270	1,720,336
Miscellaneous	<u>60,200</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>5,825,335</u>	<u>5,754,270</u>	<u>1,720,336</u>
Estimated Funds Available	<u>6,773,192</u>	<u>6,040,666</u>	<u>8,813,584</u>
EXPENDITURES			
General Government	5,689,567	5,874,668	186,651
Public Safety	-	-	358,000
Physical Environment	-	-	115,000
Transportation	-	-	35,000
Culture and Recreation	-	-	384,000
Interfund Transfer	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>5,689,567</u>	<u>5,874,668</u>	<u>1,078,651</u>
ENDING FUND BALANCE	<u><u>\$ 1,083,625</u></u>	<u><u>\$ 165,998</u></u>	<u><u>\$ 7,734,933</u></u>

Note: Changes to all Fund Balances are discussed in the Budget Overview section

INTERNAL SERVICE FUNDS
COMBINING BUDGET STATEMENT(continued)

	Totals			
	Insurance Coverage	2024-25 BUDGET	2023-24 BUDGET	2022-23 ACTUAL
BEGINNING FUND BALANCE	\$ 7,579,192	\$ 15,906,693	\$ 15,864,285	\$ 18,959,450
REVENUES				
Charges for Services	14,499,694	27,739,435	23,535,776	21,736,423
Miscellaneous	573,394	633,594	260,759	1,583,654
Total Revenue	15,073,088	28,373,029	23,796,535	23,320,077
Estimated Funds Availa	22,652,280	44,279,722	39,660,820	42,279,527
EXPENDITURES				
General Government	17,031,595	28,782,481	23,222,212	25,735,525
Public Safety	230,411	588,411	566,246	147,813
Physical Environment	-	115,000	60,000	98,227
Transportation	-	35,000	-	245,644
Culture and Recreation	-	384,000	93,000	124,484
Interfund Transfer	-	-	10,554	-
Total Expenditures	17,262,006	29,904,892	23,952,012	26,351,694
ENDING FUND BALANCE	\$ 5,390,274	\$ 14,374,830	\$ 15,708,808	\$ 15,927,833

Fleet Services

Fund f.5001

Fund Summary

The Fleet Services Fund is used to account for the costs of operating a maintenance facility (garage) which is used to service almost all City motor vehicles, including heavy equipment trucks and Police Department vehicles that are not otherwise receiving maintenance services as part of a leasing package or warranty condition. This Fund also accounts for a fully automated fueling facility used for all City vehicles and equipment.

Department Goals

- To provide the City's vehicle fleet and equipment with maintenance and repair services
- Ensure that those vehicles and equipment are safe to operate on a daily basis
- To maximize the efficiency of the equipment in order to aid City Departments in the delivery of required level of City services

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 705,071	\$ 1,312,874	\$ 1,099,724	\$ 1,099,724	\$ 947,857
Revenues					
Fuel Sales	1,568,518	2,447,442	2,447,442	2,447,442	2,520,865
Equipment Repair & Maint.	2,853,292	2,827,390	2,827,390	2,835,290	3,244,270
Miscellaneous	31,103	200	200	200	200
Intergovernmental Revenue	61,225	60,000	60,000	60,000	60,000
Total Revenues	4,514,138	5,335,032	5,335,032	5,342,932	5,825,335
Estimated Funds Available	5,219,209	6,647,906	6,434,756	6,442,656	6,773,192
Expenditures					
Personnel	879,090	915,101	951,712	958,569	1,045,467
Operating	522,125	695,190	695,190	701,490	726,204
Merchandise for Resale	2,718,270	3,649,414	3,649,414	3,649,414	3,758,896
Capital	-	191,626	206,699	185,326	159,000
Total Expenditures	4,119,484	5,451,331	5,503,015	5,494,799	5,689,567
Projected Ending Balance	\$ 1,099,724	\$ 1,196,575	\$ 931,742	\$ 947,857	\$ 1,083,625

Fleet Services

Purpose

To provide the City's fleet and equipment, excluding leased law enforcement vehicles, with various services that include but not limited to maintenance, repairs, rehabilitations, and enhancements to ensure the equipment is safe to operate on a daily basis and to maximize the efficiency of the equipment which demonstrates sound fiscal responsibility and aid City Departments in the

Operations

The Fleet Services facility provides maintenance and repairs to City vehicles, light to heavy-duty trucks and construction equipment. This facility also provides a 24-hour fully automated State permitted fueling station, scheduling and performing preventative maintenance, emergency roadside assistance, bidding and scheduling contracted repairs, scheduling warranty repairs and maintaining vehicle inventories, and overseeing the parts inventory service provider. The Preventative Maintenance Program attends to solid waste vehicles, heavy equipment, automobiles and pickup trucks. The Fleet Services staff ensures that preventative services are regularly scheduled in a manner compatible to the manufacturer's recommendations, and schedules and coordinates specialized contract repairs provided by outside vendors when necessary. When requested, Fleet Services staff also reviews various Departments' capital equipment replacement plans to assist with budgeting for future needs; as well as provide support to outside governmental agencies on an as-needed basis.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
330000 - Intergovernmental Revenue	\$61,225	\$60,000	\$60,000	\$0	\$60,000
340001 - Other Charges for Services	3,716,892	5,274,832	5,765,135	0	5,765,135
360000 - Miscellaneous Revenues	10,476	200	200	0	200
390001 - Intragovernmental Transfers	(687,694)	0	0	0	0
Totals	\$3,100,899	\$5,335,032	\$5,825,335	\$0	\$5,825,335
Expense					
500000 - Personnel Services	\$847,243	\$915,101	\$1,045,467	\$0	\$1,045,467
510000 - Contractual Services	111,227	150,850	168,917	0	168,917
510100 - Non Discretionary Contractual	321,652	414,154	403,670	0	403,670
520000 - Utilities	2,473	4,924	5,072	0	5,072
530000 - Maintenance and Repairs	60,258	91,413	97,367	0	97,367
540000 - Other Supplies and Expenses	2,739,068	3,676,224	3,801,989	0	3,801,989
550000 - Insurance Claims and Expenses	981	1,996	1,000	0	1,000
550100 - Non Discretionary Insurance Claims	4,157	5,043	7,085	0	7,085
600000 - Capital Outlay	0	191,626	159,000	0	159,000
Totals	\$4,087,060	\$5,451,331	\$5,689,567	\$0	\$5,689,567
Personnel					
Full Time Equivalent Positions	7.30	6.30	6.30	0.00	6.30

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Fuel cost below average retail sale	8.67%	13.71%	10.00%
Vehicles/equipment in preventative maintenance program	580	726	735
Vehicles/equipment per certified mechanic	140	147	160
Availability of fleet	94%	99%	95%

Information Technology

Fund f.5002

Fund Summary

This fund provides for the City's use of technology resources including voice data services, Multi-Functional Device network connectivity (fax/scan/copy), computer software and hardware procurement, desktop applications, active directory platforms, Windows servers, server hardware, storage area networks, virtual platform frameworks, disaster recovery technology, database management systems, internet and wireless connectivity, multi-year IT capital replacement plan, Departmental computer asset (hardware and software) inventory, centralized Geographic Information System services, Web Page services, and daily (and emergency) desktop and application support.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 2,840,679	\$ 470,485	\$ 722,574	\$ 722,574	\$ 286,396
<u>Revenues</u>					
Department billings	4,379,867	4,710,566	4,710,566	4,710,566	5,754,270
Miscellaneous	61,416	-	-	-	-
Total	4,441,283	4,710,566	4,710,566	4,710,566	5,754,270
Estimated Funds Available	7,281,962	5,181,051	5,433,140	5,433,140	6,040,666
<u>Expenditures</u>					
Personnel	2,227,698	2,365,357	2,451,772	2,354,700	2,685,982
Operating	2,500,323	2,758,791	2,983,038	2,530,665	3,063,686
Capital	1,831,367	30,411	230,123	261,379	125,000
Total	6,559,389	5,154,559	5,664,933	5,146,744	5,874,668
Projected Ending Balance	\$ 722,574	\$ 26,492	\$ (231,793)	\$ 286,396	\$ 165,998

Information Technology Fund

Fund 504

Purpose

To provide administrative, operational, and technical services required to operate and manage a secure, cost-effective, and technologically advanced network. Leveraging cloud, artificial intelligence and augmented and virtual reality to have the city make data driven decisions.

Operations

Information Technology provides oversight for voice and data services including software and hardware procurement, inventory, maintenance; management of all city applications, document scanning devices, identity platforms, cloud, office 365, email, multi factor authentication, servers, server platforms, hardware, datacenters, ERP, storage are networks, backups, virtual platform frameworks, hyper converged environment, disaster recovery technology, database management systems; cellular service coordination; internet circuits, and wireless connectivity while addressing city wide cyber security. Preparation and facilitation of a multi-year IT capital replacement plan; provisioning and maintenance of centralized Geographic Information System services and video enabled websites; with 24 hours of application support.

Department Goals:

- Satisfy all work orders submitted by clients in a timely, professional, and comprehensive fashion.
- Manage the City's extensive storage of electronic data, including SQL databases.
- Manage the servers used to store and process data.
- Oversee the successful operations and updating of approved software.
- Oversee the successful operations of City Departments' computer equipment.
- Install and setup all employee devices and equipment.
- Manage desktop phone services.
- Manage security infrastructure including educating users on risk and proactively addressing security incidents

	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Issues	FY 2025 Total
Revenue					
340001 - Other Char_es for Services	\$1,824,945	\$4,710,566	\$5,754,270	\$0	\$5,754,270
360000 - Miscellaneous Revenues	34,110	0	0	0	0
390001 - Intra_overnmental Transfers	2,554,922	0	0	0	0
Totals	\$4,413,977	\$4,710,566	\$5,754,270	\$0	\$5,754,270

Expense					
500000 - Personnel Services	\$2,183,229	\$2,365,357	\$2,569,146	\$117,421	\$2,686,567
510000 - Contractual Services	269,097	195,000	291,000	0	291,000
510100 - Non Discretionary Contractual	13,565	71,779	12,200	0	12,200
520000 - Utilities	177,824	282,916	292,315	0	292,315
530000 - Maintenance and Repairs	1,803,931	2,071,702	2,291,041	0	2,291,041
540000 - Other Supplies and Expenses	158,746	102,275	115,755	0	115,755
550000 - Insurance Claims and Expenses	41,966	60,530	60,000	0	60,000
550100 - Non Discretionary Insurance Claims	0	0	790	0	790
600000 - Capital Outlay	1,831,366	5,000	0	125,000	125,000
Totals	\$6,479,724	\$5,154,559	\$5,632,247	\$242,421	\$5,874,668

Personnel					
Full Time E uivalent Positions	17.00	18.00	18.00	2.00	20.00

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate
Performance Measures			
Percentage of work orders completed within 24 hours	68%	72%	85%
Data storage managed (Terabytes)	251	399	450
Software programs inventoried	223	180	150
Desktop phones in operation	726	730	600

Budget Issue - Cyber Security Modules (2)

Justification:

To strength the city's cybersecurity defenses, especially given the evolving threat landscape we are requesting two cyber security modules:

First, the Network Detection and Response (NDR) focuses on baselining known network traffic and when traffic deviates from the established baseline, an alert is triggered allowing personnel to address the issue.

Second, the Singularity Identity is designed to safeguard credentials and prevent stolen credential usage.

These modules will significantly enhance the city's security posture, allowing for faster responses and better protection against cyber threats.

This budget issue is in alignment with the City Commission's Strategic Goals:

A City modeling responsive government

A City fostering a safe and welcoming environment

A City practicing sound financial decision making

Operating Budget Details

Program	Category	Description	2025 Budget
Expense			
CC.10048 - PGR.10126 - Information	SC.6021 - PC Software		125,000
Total Expense			125,000
Issue Total			125,000

Budget Issue - Application Support Administrator

Justification:

This position is recommended because there is a need to have a dedicated position to address the new Utility Billing software application. This position will play a crucial role in maintaining and optimizing the new Utility Billing System, Infinity, while ensuring seamless integration with Workday and other ERP applications. Overall, this position will be instrumental in ensuring smooth operations, system reliability, and effective support for critical city services.

This budget issue is in alignment with the City Commission's Strategic Goals:

A City modeling responsive government

A City practicing sound financial decision making

A City demonstrating responsible administrative practices

Position Allocation Change Details

Program	Position	Pos. Alloc.	Position Costs
CC.10048 - PGR.10126 - Information	Applications Support Administrator	100.00	110,740
			110,740
		Issue Total	110,740

Budget Issue - Computer Support Specialist I

Justification:

The position, Computer Support Specialist I, is critical for the city because it's the first point of contact for issues. This position is a contractor because it was swapped for a Business Analyst (BA) role to support Workday, which went unfilled for over six months. Given the critical nature of this role and its proven value, this position should be converted to a full time status. This will ensure consistent support and foster a strong team dynamic.

This budget issue is in alignment with the City Commission's Strategic Goals:

A City providing accessible government

A City practicing sound financial decision making

A City demonstrating responsible administrative practices

Position Allocation Change Details

Program	Position	Pos. Alloc.	Position Costs
CC.10048 - PGR.10126 - Information	Computer Support Spec I-contract	(100.00)	(81,789)
CC.10048 - PGR.10126 - Information	Computer Support Specialist I-Full Time	100.00	90,882
			9,092
			9,092

Equipment Replacement Fund

Fund f.5003

Fund Summary

The purpose of the Equipment Replacement Fund is to provide a mechanism that generates funds to be able to replace equipment on a pre-determined schedule by “leasing” the equipment to the operating department at a rate that will be sufficient to cover the original investment plus inflation. Automobiles, trucks, and certain other assets will be purchased through this fund and the monthly lease payment will become an operating expense to the applicable department.

	Actual	Budget	Amended Budget	Estimated	Budget
	2022-23	2023-24	2023-4	2022-23	2024-25
Available Fund Balance	\$ 5,899,855	\$ 5,649,967	\$ 6,827,264	\$ 6,827,264	\$ 7,093,248
Revenues					
Lease Revenue	1,213,619	1,514,590	1,514,590	1,538,736	1,720,336
Miscellaneous	232,897	-	-	139,092	-
Total Revenues	1,446,516	1,514,590	1,514,590	1,677,828	1,720,336
Estimated Funds Available	7,346,371	7,164,557	8,341,854	8,505,092	8,813,584
Expenditures					
Facilities Maintenance	-	-	30,887	-	-
Info. Technology Improvements	-	-	-	-	90,000
Planning	-	-	-	-	35,000
Police	2,015	793,751	807,026	793,751	158,000
Building Services	11,190	-	-	-	200,000
Streets and Highway Maintenance	245,644	120,000	120,000	120,000	35,000
Non-Park Maintenance	98,227	225,000	300,000	225,000	115,000
Fleet Services	33,448	-	-	-	54,000
Recreation	-	155,000	-	155,000	-
R. L. Taylor Community Complex	96,261	111,000	111,000	111,000	294,000
Cost Allocation Expense	4,098	7,093	7,093	7,093	7,651
Parks Maintenance	28,224	-	80,000	-	90,000
Total Expenditures	519,107	1,411,844	1,456,006	1,411,844	1,078,651
Projected Ending Balance	\$ 6,827,264	\$ 5,752,713	\$ 6,885,848	\$ 7,093,248	\$ 7,734,933

Insurance Funds (Combined)

Funds Summary

The City's Insurance Funds are used to accumulate resources to finance deductibles and expenses as they occur in the City's six insurance programs. These programs are: **Worker's Compensation, General and Fleet Liability, Law Enforcement Death benefit, Group Medical and Dental, Law Enforcement Liability, and Life and Long Term Disability Insurance.** The City has stop-loss or catastrophic loss insurance policies in Worker's Compensation and Group Medical and Dental Funds that cap the total amount of potential losses. The City is considered to be self-insured only for losses not covered by these

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 9,513,845	\$ 9,064,257	\$ 7,267,717	\$ 7,267,717	\$ 7,579,192
<u>Revenues</u>					
Premiums	11,721,128	13,761,186	13,761,186	13,662,354	14,499,694
Reimbursements/Loans	1,197,012	768,670	768,670	759,782	573,394
Interfund transfers	-	-	250,000	250,000	-
Total Revenue	12,918,140	14,529,856	14,779,856	14,672,136	15,073,088
Estimated Funds Available	22,431,985	23,594,112	22,047,573	21,939,853	22,652,280
<u>Expenditures</u>					
Employees Health Clinic	880,483	1,117,240	1,117,240	920,096	1,151,898
Claims	12,073,386	13,407,953	13,925,953	11,237,940	13,575,159
Operating	1,251,821	1,412,137	1,412,137	1,322,245	1,555,422
Insurance premiums	948,024	1,009,686	1,009,686	880,380	979,527
Total Expenditures	15,164,268	16,947,016	17,465,016	14,360,661	17,262,006
Projected Ending Balance	7,267,717	\$ 6,647,096	\$ 4,582,557	\$ 7,579,192	\$ 5,390,274

Workers' Compensation Self Insurance Fund

Fund f.5004

Fund Summary

The City is self-insured for worker's compensation claims on a per occurrence basis up to \$500,000 for Police Officers and General Employees. The City procures insurance to cover any claim that exceeds this limit.

	Actual	Budget	Amended	Estimated	Budget
	2022-23	2023-24	Budget 2023-24	2023-24	2024-25
Available Fund Balance	\$ 1,848,708	\$ 1,380,057	\$ 912,325	\$ 912,325	\$ 394,505
Revenues					
Premiums	909,993	1,602,240	1,602,240	1,602,240	1,843,187
Earnings on investments	102,704	-	-	25,000	25,000
Reimbursements	112,268	150,000	150,000	161,812	150,000
Total Revenue	1,124,965	1,752,240	1,752,240	1,789,052	2,018,187
Expenditures					
Employees Health Clinic	478,413	558,620	558,620	460,048	575,949
Claims	491,793	582,914	850,914	850,914	681,882
Operating	566,924	305,130	305,130	305,530	391,585
Insurance premiums	274,218	285,000	285,000	290,380	305,380
Interfund Transfers to General Liability	250,000	400,000	400,000	400,000	300,000
Total Expenditures	2,061,348	2,131,664	2,399,664	2,306,872	2,254,796
Operating Income	(936,383)	(379,424)	(647,424)	(517,820)	(236,609)
Projected Ending Balance	\$ 912,325	\$ 1,000,633	\$ 264,901	\$ 394,505	\$ 157,896

General and Fleet Liability Insurance Fund

Fund f.5005

Fund Summary

The City has been self-insured with respect to general liability and other fleet claims. Losses and deductibles will be paid from this fund. Florida Statutes limit damage awards against state and local governments to \$200,000 per claim and \$300,000 per occurrence.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 227,333	\$ 43,015	\$ (398,498)	\$ (398,498)	\$ (343,791)
Revenues					
Premiums	185,801	194,271	194,271	194,271	400,000
Reimbursements/Loan	7,739	10,970	10,970	10,970	10,970
Earnings on investments	21,590	-	-	-	-
Interfund Transfer	550,000	700,000	950,000	950,000	1,100,000
Total Revenue	765,130	905,241	1,155,241	1,155,241	1,510,970
Expenditures					
Claims & Judgements	860,727	684,363	934,363	934,363	925,304
Operating	530,234	166,171	166,171	166,171	234,386
Total Expenditures	1,390,961	850,534	1,100,534	1,100,534	1,159,690
Operating Income	(625,831)	54,707	54,707	54,707	351,280
Projected Ending Balance	(398,498)	\$ 97,722	\$ (343,791)	\$ (343,791)	\$ 7,489

Law Enforcement Death Benefit Self Insurance Fund

Fund f.5006

Fund Summary

Section 112.19 of the Florida Statutes governs death benefits payable for law enforcement officers killed in the line of duty. This program provides a benefit of \$225,000 for a sworn law enforcement officer that is "accidentally" or "intentionally" killed as a consequence of performing their duties. The City is self-insured for this benefit.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 523,997	\$ 533,497	\$ 550,598	\$ 550,598	\$ 560,098
Revenues					
Premiums	9,500	9,500	9,500	9,500	9,500
Earnings on investments	17,101		-		
Total Revenue	26,601	9,500	9,500	9,500	9,500
Expenditures					
Transfer	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Operating Income	26,601	9,500	9,500	9,500	9,500
Projected Ending Balance	\$ 550,598	\$ 542,997	\$ 560,098	\$ 560,098	\$ 569,598

Group Medical and Dental Self Insurance Fund

Fund f.5007

Fund Summary

The City of Sarasota provides employees and dependents with medical and dental coverage through the City's self-funded health plan. The City is self-insured for health claims on a per individual basis up to \$250,000. The City procures stop-loss insurance coverage for individuals with annual claims above \$250,000.

	Actual	Budget	Amended Budget	Estimated	Budget
	2022-23	2023-24	2023-24	2023-24	2024-25
Available Fund Balance	\$ 6,728,803	\$ 6,975,040	\$ 6,000,243	\$ 6,000,243	\$ 6,824,592
Revenues					
Premiums-City	8,767,830	9,671,175	9,671,175	9,671,175	9,897,007
Premiums-Employees	1,698,004	2,134,000	2,134,000	2,035,168	2,200,000
Earnings on investments	188,329	-	-	-	-
Reimbursements	734,074	607,700	607,700	562,000	387,424
Total Revenue	11,388,237	12,412,875	12,412,875	12,268,343	12,484,431
Expenditures					
Employee Health Clinic	402,070	558,620	558,620	460,048	575,949
Claims	10,720,866	12,034,983	12,034,983	9,301,563	11,796,873
Operating	20,055	817,267	817,267	792,382	870,140
Transfers Out	300,000	300,000	300,000	300,000	800,000
Insurance premiums	673,806	724,686	724,686	590,000	674,147
Total Expenditures	12,116,797	14,435,556	14,435,556	11,443,993	14,717,109
Operating Income	(728,560)	(2,022,681)	(2,022,681)	824,350	(2,232,678)
Projected Ending Balance	\$ 6,000,243	\$ 4,952,360	\$ 3,977,562	\$ 6,824,592	\$ 4,591,915

Law Enforcement Liability Insurance Fund

Fund f.5008

Fund Summary

This program provides indemnification to police officers while acting on behalf of the City. The City is self-insured on a per claim basis up to \$50,000 and for amounts in excess of \$1,000,000. The City procures insurance coverage for claims between these two limits.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 174,743	\$ 132,647	\$ 203,049	\$ 203,049	\$ 143,787
Revenues					
Premiums	150,000	150,000	150,000	150,000	150,000
Earnings on investments	12,914	-	-	-	-
Total Revenue	162,914	150,000	150,000	150,000	150,000
Expenditures					
Claims	-	105,693	105,693	151,100	171,100
Operating	134,608	123,569	123,569	58,162	59,311
Total Expenditures	134,608	229,262	229,262	209,262	230,411
Operating Income	28,306	(79,262)	(79,262)	(59,262)	(80,411)
Projected Ending Balance	\$ 203,049	\$ 53,385	\$ 123,787	\$ 143,787	\$ 63,376

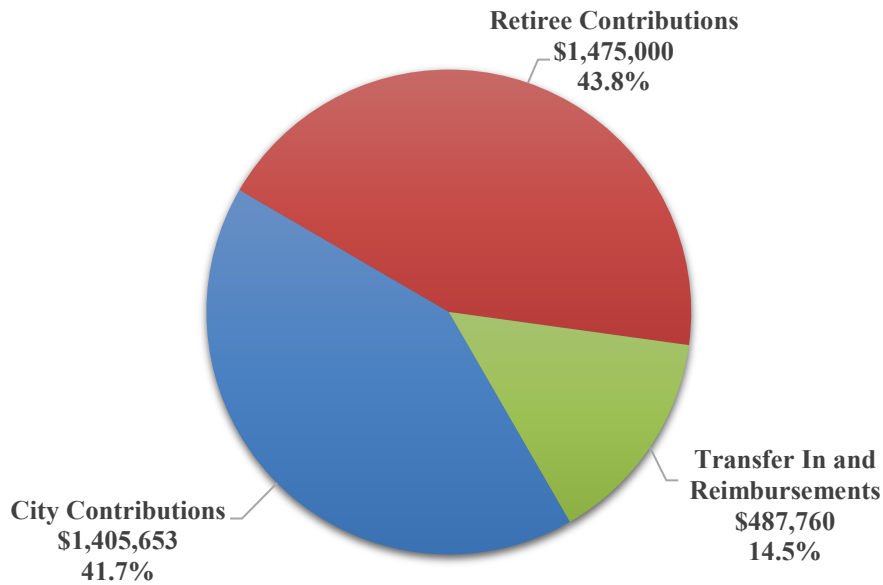


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TRUST FUNDS

REVENUES

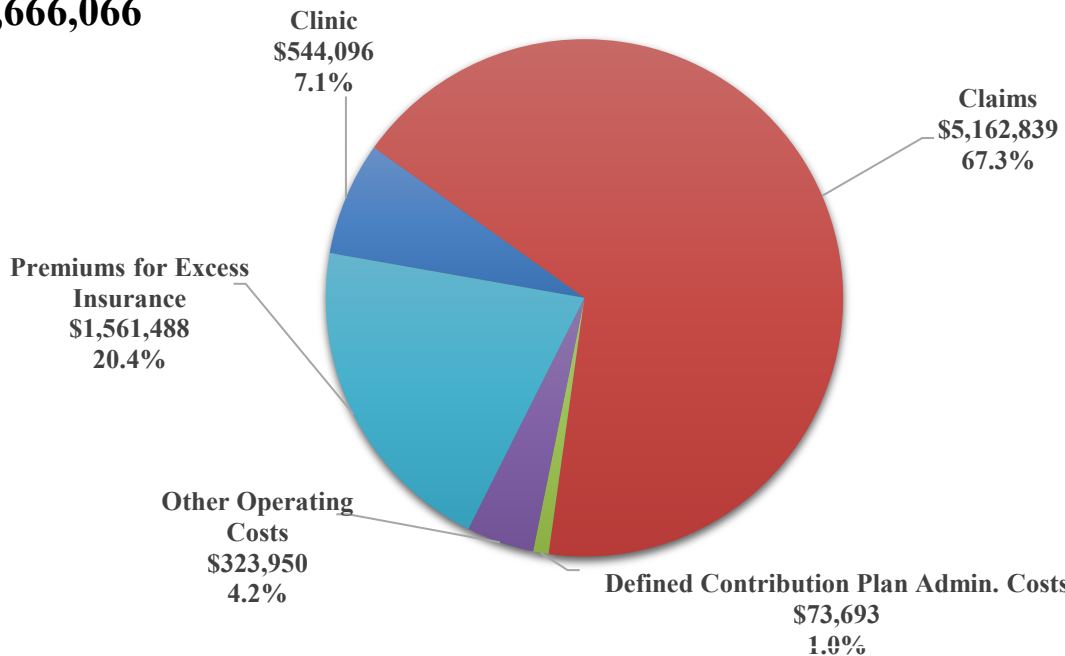
\$3,368,413



The above chart presents the revenues necessary to fund current claims and operating costs for the medical/dental program for retirees and their dependents, the administrative costs of the Defined Contribution Plan for General Employees as well as the amounts being set aside to fund Other Post Employment Benefit liabilities.

EXPENDITURES

\$7,666,066



The above chart displays the major costs of providing medical/dental coverage to retirees and the administrative costs of operating the Defined Contribution Plan.

TRUST FUNDS

COMBINING BUDGET STATEMENT

				Totals	
	Other Post	Defined			
	Employment	Contribution			
	Benefits Trust	Plan - General	2024-25	2023-24	2022-23
		Employees	BUDGET	BUDGET	ACTUAL
BEGINNING					
FUND BALANCE	\$ 50,028,392	\$ 42,976	\$50,071,368	\$47,019,139	\$50,435,939
REVENUES					
Charges for Services	2,880,653	-	2,880,653	3,748,319	3,023,119
Other Miscellaneous	407,760	80,000	487,760	500,000	5,746,493
Total Revenue	3,288,413	80,000	3,368,413	4,248,319	8,769,612
Estimated Funds Available	53,316,805	122,976	53,439,781	51,267,458	59,205,551
EXPENDITURES					
General Government	7,592,373	73,693	7,666,066	7,933,279	6,150,329
Total Expenditures	7,592,373	73,693	7,666,066	7,933,279	6,150,329
ENDING FUND BALANCE	\$ 45,724,432	\$ 49,283	\$45,773,715	\$43,334,179	\$53,055,222

Note: Changes to all Fund Balances are discussed in the Budget Overview section of this Financial Plan.

Other Post Employment Benefits Trust

Fund f.6510

Fund Summary

Effective October 1, 2006, the City of Sarasota established an Other Post Employments Benefit Trust Fund as recommended by the actuary hired to determine the Other Post Employments Benefit (OPEB) liability as required by the Government Accounting Standards Board Statements Nos. 43 and 45, setting forth rules as to accounting for OPEB. These statements require the recognition of an OPEB expense over a period that approximates City employees' years of service. The City has established this trust fund to pay retirees' OPEB and to accumulate funds to reduce the City's OPEB obligation. Retiree OPEB paid out of this trust fund include

1. Coverage for current and future retirees and dependents in the medical, prescription, and dental plan;
2. Extended life insurance coverage; and
3. Coverage under the Employee Assistance Plan.

	Actual	Budget	Amended Budget	Estimated	Budget
	2022-23	2023-24	2023-24	2023-24	2024-25
Available Fund Balance	\$50,401,607	\$47,005,580	\$53,021,689	\$53,021,689	\$50,028,392
Revenues					
City Contributions	1,545,000	2,226,596	2,226,596	2,226,596	1,405,653
Premiums-Retirees	1,478,119	1,441,723	1,441,723	1,401,281	1,475,000
Other Miscellaneous	5,394,814	-	-	528,024	107,760
Reimbursements	286,679	500,000	500,000	300,000	300,000
Total Revenues	8,704,612	4,168,319	4,168,319	4,455,901	3,288,413
Estimated Funds Available	59,106,219	51,173,899	57,190,008	57,477,590	53,316,805
Expenditures					
Employee Health Clinic	523,609	527,535	527,535	434,761	544,096
Claims	4,050,397	5,264,734	5,264,734	5,264,734	5,162,839
Operating	309,245	635,530	635,530	314,780	323,950
Insurance premiums	1,201,279	1,434,923	1,434,923	1,434,923	1,561,488
Total Expenditures	6,084,530	7,862,722	7,862,722	7,449,198	7,592,373
Projected Ending Balance	\$53,021,689	\$43,311,177	\$49,327,286	\$50,028,392	\$45,724,432

401(a) Defined Contribution Plan - General Employees

Fund f.6025

Fund Summary

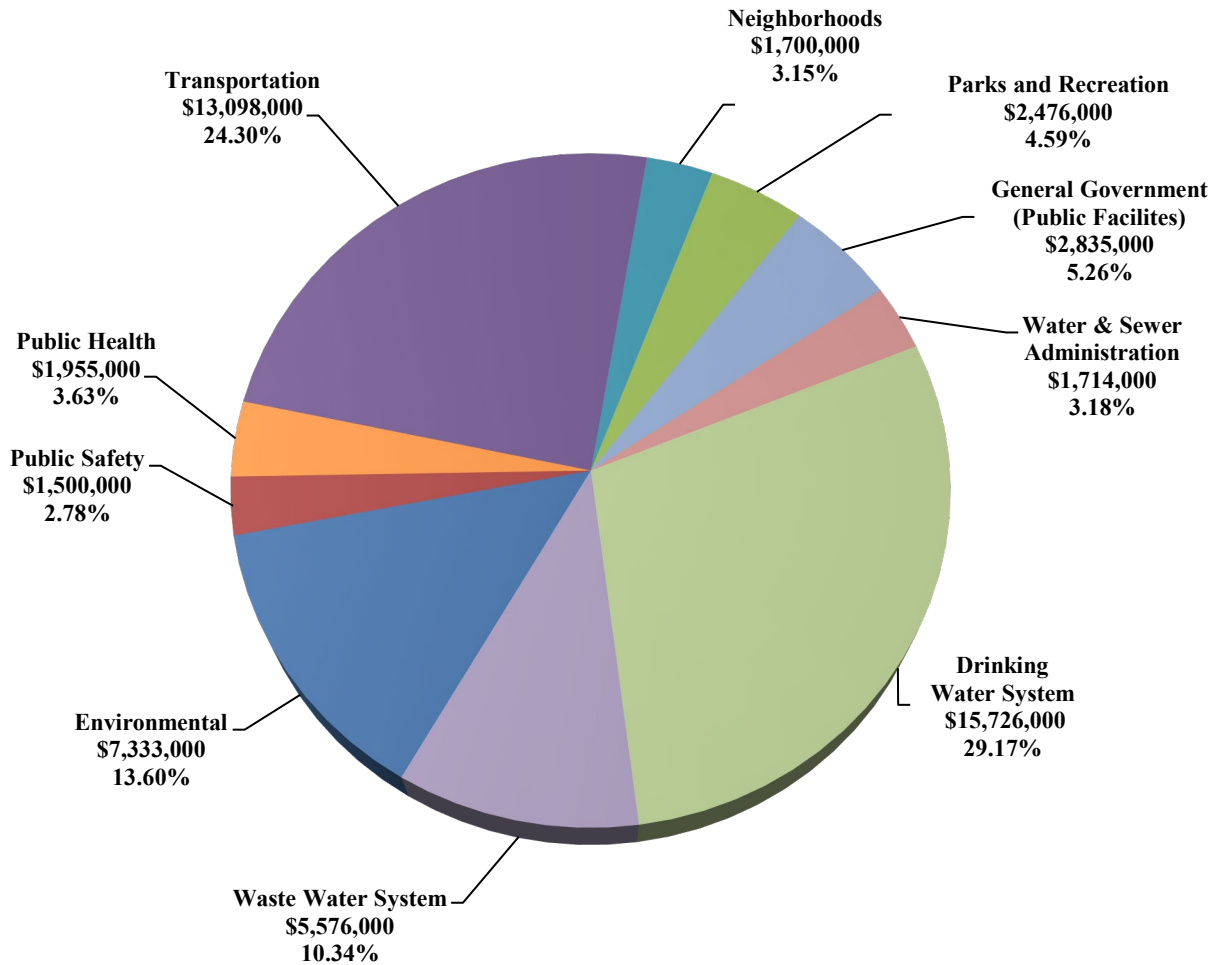
Effective September 7, 2011, the City of Sarasota established a mandatory Defined Contribution 401(a) Retirement Plan for all new General Employees hired on or after that date. General Employees, both represented and non-represented are required to contribute 6% of their compensation, and may voluntarily contribute up to an additional 2% of their compensation into the Plan. The City contributes a matching 6% to the employee's Defined Contribution 401(a) retirement account and makes an additional match up to 2% if the participant elects to make voluntary contributions.

It is the City's responsibility to contribute the amount necessary to cover administrative expenses. Such expenses could include, but not be limited to, a portion of administrative salaries and benefits for the operation of the pension department, fiduciary risk consulting services, insurance, legal fees, travel, and advertising.

This trust fund was established not only to account for both the City and employee contributions that would accrue to the employees, but to also account for the administrative costs. The portion of this fund pertaining to the administrative function is detailed below.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 34,332	\$ 13,559	\$ 33,533	\$ 33,533	\$ 42,976
Revenues					
Miscellaneous	25,000	-	-	-	-
Administrative Contributions	40,000	80,000	80,000	80,000	80,000
Total Revenues	65,000	80,000	80,000	80,000	80,000
Estimated Funds Available	99,332	93,559	113,533	113,533	122,976
Expenditures					
Personnel	42,769	47,700	47,700	47,700	50,273
Operating	23,030	22,857	22,857	22,857	23,420
Total Expenditures	65,799	70,557	70,557	70,557	73,693
Projected Ending Balance	\$ 33,533	\$ 23,002	\$ 42,976	\$ 42,976	\$ 49,283

CAPITAL IMPROVEMENT PLAN



A properly prepared and adopted capital budget is essential to ensure proper planning, funding and implementation of major projects. The above chart demonstrates expenditures in the 2024-25 Five Year Capital Improvement Plan by Strategic Plan priority. This first year of the Capital Improvement Program totals \$53,913,000 and is adopted by the City Commission as an integral part of the budget. The five-year FY 2024-25 through FY 2028-29 Capital Improvement Program for the City of Sarasota totals \$281,703,000 and provides for the accomplishment of major infrastructure improvements, as detailed on the following pages.

CITY OF SARASOTA, FLORIDA

FY 2024-25 CAPITAL IMPROVEMENT PROGRAM

- **Program Overview**
- **Current Year Summary of Projects**
- **Summary by Project Type**
- **Summary by Source of Funding**
- **Impact on Operations of the Capital Improvement Program**
- **Penny Sales Tax – Phase 3 - 5 Year Summary**
- **Penny Sales Tax – Phase 4 – 5 Year Summary**
- **\$0.05 Local Option Fuel Tax - 5 Year Summary**
- **Multi Modal Transportation Impact Fees – 5 Year Summary**
- **Project Types**
 - Environmental
 - Public Safety
 - Public Health
 - Transportation Infrastructure
 - Neighborhoods
 - Parks and Recreation
 - General Government (Public Facilities)
 - Waste Water System
 - Drinking Water System
 - Water and Sewer Vehicles

CAPITAL IMPROVEMENT PROGRAM OVERVIEW

The Capital Improvement Program (CIP) is the City of Sarasota's five-year program for major capital additions or replacement.

The CIP not only includes on-going capital requirements but also includes capital additions that are necessary to comply with the Growth Management Act of 1985, as amended. The Growth Management Act requires the adoption of a Comprehensive Program that details the additional infrastructure necessary to handle projected population increases. The CIP differentiates these capital projects from those of an on-going nature by designating them as level of service projects (or L-O-S).

The first year of the five-year Capital Improvement Program will be adopted by the City Commission as an integral part of the budget.

The CIP provides the following benefits:

- A platform for independent, critical evaluation of each project on its own merits and City priorities.
- A relationship between the Comprehensive Plan and a document which can include the scheduling of projects to be identified in elements of the Comprehensive Plan.
- A plan which balances public facilities needs and City financial ability on both a short and long-term basis.
- A communication tool to the public and other governmental agencies detailing the location and timing of improvements.

Capital improvement projects having a useful life greater than five (5) years and meeting one (1) of the following criteria shall be included in the CIP process:

1. Level of Service Project as required by the 1985 Growth Management Act.
2. Real property acquisition.
3. Construction of new facilities or additions to existing facilities costing a minimum of fifty thousand dollars (\$50,000).
4. Remodeling/repair of the interior/exterior of any facility exceeding fifty thousand dollars (\$50,000).
5. New infrastructure project (defined as road, bridge, traffic signal system, street lighting system, information technology system, water distribution system, storm drainage system, or sewer system), costing a minimum of fifty thousand dollars (\$50,000).
6. Repair to existing infrastructure costing a minimum of fifty thousand dollars (\$50,000).
7. New vehicles and equipment that have a singular cost in excess of two hundred thousand dollars (\$200,000).

New infrastructure projects consisting of multiple components may be combined into a project and shown in total dollars. Programs for repair to infrastructure that are City-wide may be shown as an annual lump sum and new vehicles and equipment scheduled as ongoing fleet replacement purchases may be shown as an annual lump sum versus an individual project listing for each vehicle and/or piece of equipment.

The prioritized CIP requests are reviewed by the City Manager and then forwarded to the Department of Financial Administration for the determination of available funding. The CIP review team (City Manager and Department Directors) reviews the CIP Schedule and submits it to the City Commission for approval.

FY 2024-25 CAPITAL IMPROVEMENT PLAN SUMMARY

The five-year (FY 2025-29) Capital Improvement Program (CIP) for the City of Sarasota totals \$281,703,000. The \$53,913,000 Capital Improvement Plan for FY 2024-25 provides for the accomplishment of major infrastructure improvements as follows:

Environmental - \$7,333,000

- Seawall Replacement/Upgrades - \$75,000 Penny Sales Tax; \$3,071,000 Grant
- Hudson Bayou North Branch Restoration - \$188,000 Penny Sales Tax
- Lido Beach Erosion Control Project - \$371,000 Tourist Development Tax; \$426,000 State Grant; \$652,000 Federal Grant
- Lido Beach Dunes Project - \$1,000,000 Tourist Development Tax
- Stormwater Utility Projects - \$1,200,000 Grant; \$350,000 Penny Sales Tax

Public Safety \$1,500,000

- Police Vehicles - \$1,500,000 Penny Sales Tax

Public Health \$1,955,000

- Solid Waste Equipment - \$1,955,000 User Fees

Transportation Infrastructure - \$13,098,000

- Bridge Replacement and Rehabilitation Program - \$200,000 \$.05 Local Option Fuel Tax
- Street Reconstruction Program - \$870,000 Penny Sales Tax; \$450,000 \$.05 Local Option Fuel Tax
- Curb and Gutter Construction - \$50,000 \$.05 Local Option Fuel Tax
- Sidewalk Construction Program - \$150,000 Penny Sales Tax
- ATMS Project - \$100,000 Multi Modal Transportation Impact Fees; \$2,800,000 Grant
- Traffic Signal Rebuilds - \$1,761,000 Grant; \$840,000 Penny Sales Tax
- Smart City Initiative - \$525,000 Penny Sales Tax; \$1,200,000 Grant
- City Wide Traffic Calming - \$75,000 Penny Sales Tax
- Undergrounding Power Lines - \$300,000 Penny Sales Tax
- Shade Avenue Complete Street - \$169,000 Penny Sales Tax
- 10th Street & Blvd. of the Arts Complete Streets – \$742,000 Penny Sales Tax
- 12th Street Complete Street – \$149,000 Penny Sales Tax
- 17th Street Complete Street - \$96,000 Penny Sales Tax
- Pineapple Avenue Roadway Improvements - \$1,500,000 Penny Sales Tax
- Expansion of City Multi Modal Trail Network - \$75,000 Penny Sales Tax
- Alderman MURT and US 301 - \$56,000 Multi Modal Transportation Impact Fees
- Intersection Improvements – ADA Ramps, Lighting, and Pedestrian Signals - \$400,000 \$.05 Local Option Fuel Tax; \$290,000 Grant; \$75,000 Penny Sales Tax
- Americans with Disability Act Barrier Removal - \$225,000 Penny Sales Tax

Neighborhoods \$1,700,000

- Newtown Sidewalk/Lighting/Landscaping - \$1,000,000 Grant
- Neighborhood Lighting Improvements - \$75,000 Penny Sales Tax
- Green Canopy and Street Tree Planting Program - \$575,000 Tree Replacement Fund
- Affordable Housing - \$50,000 Penny Sales Tax

Parks & Recreation \$2,476,000

- Parks & Recreation Facilities Upgrades - \$638,000 Penny Sales Tax
- The Bay Park Improvements - \$900,000 Penny Sales Tax
- Bobby Jones Clubhouse - \$900,000 Penny Sales Tax Lido
- Beach Dune Walk Overs - \$38,000 Penny Sales Tax

General Government (Public Facilities) \$2,835,000

- Facility Renovations, Replacement and Upgrades - \$323,000 Penny Sales Tax
- Van Wezel - Facility Repairs and Upgrades - \$750,000 Van Wezel Capital Fund
- Sarasota Performing Arts Center - \$900,000 Penny Sales Tax Fund
- Palm Ave. Parking Garage Restoration and Repair - \$221,000 Penny Sales Tax
- Public Works Garage Wind Retrofit - \$266,000 Grant
- Parks Landscaping Facility - \$375,000 Penny Sales Tax

Wastewater System - \$5,576,000

- Waste Water Collection - \$2,900,000 Renewal, Replacement & Improvement
- Waste Water Lift Stations - \$500,000 Renewal, Replacement & Improvement
- Waste Water Treatment - \$1,326,000 Renewal, Replacement & Improvement
- Reuse System - \$50,000 Renewal, Replacement & Improvement
- Waste Water Force Main - \$800,000 Renewal, Replacement & Improvement

Drinking Water System - \$15,726,000

- Water Supply - \$457,000 Renewal, Replacement & Improvement
- Water Distribution - \$14,754,000 Renewal, Replacement & Improvement
- Water Treatment - \$515,000 Renewal, Replacement & Improvement

Water & Sewer Vehicles - \$1,714,000

SUMMARY OF CAPITAL IMPROVEMENTS

Cost by Year in Thousands

By Project Type	Reappro-	Fiscal Year					5 Year
	priated Funds	2024-25	2025-26	2026-27	2027-28	2028-29	Total FY 2025-29
Environmental	\$ 7,106	\$ 7,333	\$ 14,634	\$ 792	\$ 647	\$ 401	23,807
Public Safety	-	1,500	2,000	2,000	2,000	4,170	11,670
Public Health	-	1,955	2,060	1,270	-	3,150	8,435
Transportation Infrastructure	26,363	13,098	18,909	5,330	8,230	3,900	49,467
Neighborhoods	6,788	1,700	300	400	300	400	3,100
Parks & Recreation	3,061	2,476	4,000	3,800	3,800	3,800	17,876
General Government (Public Facilities)	6,279	2,835	4,785	2,540	2,870	1,725	14,755
Waste Water System	40,000	5,576	6,799	12,835	10,125	4,712	40,047
Drinking Water System	73,000	15,726	5,042	78,284	8,109	3,671	110,832
Water and Sewer Administration	-	1,714	-	-	-	-	1,714
Total	\$ 162,597	\$ 53,913	\$ 58,529	\$ 107,251	\$ 36,081	\$ 25,929	\$ 281,703

By Funding Source	Reappro-	Fiscal Year					5 Year
	priated Funds	2024-25	2025-26	2026-27	2027-28	2028-29	Total FY 2025-29
\$.05 LOFT	\$ 3,124	\$ 1,100	\$ 50	\$ 50	\$ 50	\$ -	1,250
Gas Tax	489	-	-	-	-	-	-
Multi-Modal Transp. Impact Fees	4,075	156	479	-	-	-	635
Penny 2	861	-	-	-	-	-	-
Penny 3	22,794	2,926	-	-	-	-	2,926
Penny 4	-	9,398	12,292	12,330	12,180	11,350	57,550
Planned Grants	11,045	12,666	21,578	300	300	-	34,844
Tree Replacement Fund	-	575	-	-	-	-	575
Tourist Tax	340	1,371	4,144	92	97	101	5,805
Van Wezel Capital Fund	2	750	1,285	460	370	225	3,090
DID	400	-	-	-	-	-	-
St. Armands BID	479	-	-	-	-	-	-
Economic Development	679	-	-	-	-	-	-
CRA	2,099	-	-	-	-	-	-
Capital Fund	1,589	-	-	-	-	-	-
Park Impact Fees	1,204	-	-	-	-	-	-
Road Impact Fees	417	-	-	-	-	-	-
Solid Waste - User Fees	-	1,955	2,060	1,270	-	3,150	8,435
Planned Debt Proceeds	113,000	-	-	84,161	10,620	-	94,781
Water & Sewer - User Fees	-	21,302	11,841	6,958	7,614	8,383	56,098
Water and Sewer Admin. - User Fees	-	1,714	-	-	-	-	1,714
Undetermined	-	-	4,800	1,630	4,850	2,720	14,000
Total	\$ 162,597	\$ 53,913	\$ 58,529	\$ 107,251	\$ 36,081	\$ 25,929	\$ 281,703

Source: City of Sarasota Finance Department.

IMPACT ON OPERATIONS OF THE CAPITAL IMPROVEMENT PROGRAM

Cost by Year in Thousands

2024-25 CAPITAL BUDGET		ANNUAL OPERATING BUDGET IMPACT					
PROJECT TYPE	CAPITAL PLAN	PERSONNEL COSTS	OPERATING COSTS	DEBT SERVICE	FUNDING		
					2024-25 BUDGET	FUTURE BUDGETS	
Environmental	\$ 7,333	\$ -	\$ -	\$ -	\$ -	\$ -	
Public Safety	1,500	5	15	-	-	15	
Public Health	1,955	-	-	-	-	-	
Transporation Infrastructure	13,098	-	354	-	-	354	
Neighborhoods	1,700	-	-	-	-	-	
Parks & Recreation	2,476	-	-	(4)	(4)	-	
General Government (Public Facilities)	2,835	-	150	1,169	1,319	150	
Waste Water System	5,576	-	-	(164)	(164)	See Note	
Drinking Water System	15,726	-	-	-	-	-	
Water and Sewer Administration	1,714	-	-	-	-	-	
Total	\$ 53,913	\$ 5	\$ 519	\$ 1,001	\$ 1,151	\$ 519	

IMPACT ON OPERATIONS DISCUSSION:

For the \$53,913,000 of CIP projects approved in the FY 2024-25 budget, an additional \$1,151,000 in operating expenses has also been approved. On the following detail pages, each project contains a separate notation (written in *italics*) in the description area pertaining to the operating costs or savings relating to each project. The amounts contained in these statements are summarized above. The annual estimated operational impacts (costs or savings for the operation and maintenance) of a proposed project are considered as an integral part of the CIP process as noted under "Budgetary Control" in the Introductory Section of the document. For example, salaries and benefits of additional employees, costs of added utilities or costs of road maintenance are all taken into consideration in the recommendation process. All the projects on the following detail pages have gone through a CIP Priority Evaluation Committee review whereby each project is numerically ranked. Projects are evaluated in eight categories including the impact on operating costs. Operational impacts receive a weighted point value in a decision matrix based on the following factors: (a) moderately reduces existing maintenance costs, (b) has no effect on maintenance costs, (c) moderately increases existing maintenance costs, (d) substantially increases the existing maintenance and operating costs.

NOTE FOR WATER AND SEWER PROJECTS:

The completion of the Potable Water and Sanitary Sewer projects above are not anticipated to significantly increase the operating costs of the Water and Sewer Enterprise Fund. Incremental costs for the additional dollars in debt service on the bonds previously issued to finance them are reflected above. Debt in the form of a State Revolving Fund Loan was issued for Water and Sewer projects during FY 2016-17 and incremental debt service payments began in FY 2022-23. New Debt is planned for issuance in FY2024-25.

PENNY SALES TAX FUND PHASE 3

	FY2023-24 Budget	FY2024-25 Adopted	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected
REVENUES						
Penny Sales Tax	\$ 12,940,968	\$ 3,240,000	\$ -	\$ -	\$ -	\$ -
Total Revenues	12,940,968	3,240,000	-	-	-	-
EXPENDITURES						
Parks & Recreation Facilities Upgrades	273,366	-	-	-	-	-
City Wide Traffic Calming	1,000,000	-	-	-	-	-
Street Reconstruction	1,250,000	-	-	-	-	-
Sidewalk Program	621,000	-	-	-	-	-
Landscape and Streetscape Improvements	280,000	-	-	-	-	-
Green Canopy & Street Tree Program	280,000	-	-	-	-	-
Neighborhood Action Strategies	50,000	-	-	-	-	-
Police Vehicle Replacements	2,000,000	-	-	-	-	-
Payne Park - Principal & Interest	473,779	480,511	-	-	-	-
R.L. Taylor - Principal & Interest	946,729	961,853	-	-	-	-
Upgrade the City's Core Network	300,000	-	-	-	-	-
Sarasota Motion Transit Circulation Impr.	750,000	-	-	-	-	-
Neighborhood Lighting Improvement Projects	100,000	-	-	-	-	-
Upgrade of School Zone Indicators City Wide	175,000	-	-	-	-	-
Palm Ave. Parking Garage Restoration	454,000	221,000	-	-	-	-
10th Street & Blvd. of the Arts Complete Street	-	615,000	-	-	-	-
Legacy Trail Network	1,485,000	-	-	-	-	-
Fruitville Road Improveeents	200,000	-	-	-	-	-
Alley Beautification	100,000	-	-	-	-	-
Move to Government Cloud	300,000	-	-	-	-	-
Disk Target Replacement	300,000	-	-	-	-	-
Fiber Build Out for City Fiber Ring 2.0	150,000	-	-	-	-	-
Replace Firewall Cluster	100,000	-	-	-	-	-
Health Center - Roof Replacement	260,000	-	-	-	-	-
City Hall/Annex Renovations	1,860,000	-	-	-	-	-
City Hall Generator Overhaul	280,000	-	-	-	-	-
Seawall Replacement/Upgrades	25,000	-	-	-	-	-
Pineapple Ave. Roadway Improvements	-	1,500,000	-	-	-	-
Traffic Signal Rebuilds	-	590,000	-	-	-	-
Total Expenditures	14,013,874	4,368,364	-	-	-	-
Revenues over(under) Expenditures	(1,072,906)	(1,128,364)	-	-	-	-
BEGINNING FUND BALANCE	4,207,453	1,590,407	462,043	462,043	462,043	462,043
ENDING FUND BALANCE	\$ 3,134,547	\$ 462,043	\$ 462,043	\$ 462,043	\$ 462,043	\$ 462,043
CIP Projects	\$ 12,593,366	\$ 2,926,000	\$ -	\$ -	\$ -	\$ -

PENNY SALES TAX FUND PHASE 4

	FY2023-24 Budget	FY2024-25 Adopted Budget	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected
REVENUES						
Penny Sales Tax	\$ -	\$ 9,547,500	\$ 13,111,900	\$ 13,374,138	\$ 13,507,879	\$ 13,575,419
Total Revenues	-	9,547,500	13,111,900	13,374,138	13,507,879	13,575,419
EXPENDITURES						
Neighborhoods						
Sidewalk Expansion/Replacement	-	150,000	180,000	180,000	200,000	200,000
Green Canopy/Streetscapes/Urban Forestry	-	-	-	100,000	-	100,000
Street Lighting Upgrades and Replacement	-	75,000	100,000	100,000	100,000	100,000
Traffic Calming Infrastructure	-	75,000	100,000	100,000	100,000	100,000
Intersection Improvements	-	75,000	100,000	100,000	100,000	100,000
Affordable/Workforce Housing	-	50,000	200,000	200,000	200,000	200,000
Parks & Recreation						
Parks/Recreation-Upgrade & Install of Amenities	-	638,000	1,100,000	600,000	1,600,000	1,600,000
Payne Park Skate Park Expansion	-	-	500,000	1,000,000	-	-
Lido Beach Dune Walk Overs	-	38,000	200,000	-	-	-
Bobby Jones Nature Park	-	-	100,000	100,000	100,000	100,000
Bobby Jones Golf Club House - Debt Service	-	900,000	900,000	900,000	900,000	900,000
The Bay - Park Improvements	-	900,000	1,200,000	1,200,000	1,200,000	1,200,000
Sarasota Performing Arts Center	-	900,000	1,200,000	1,200,000	1,200,000	1,200,000
Environment						
Seawall Replacement/Upgrades	-	75,000	100,000	100,000	100,000	100,000
Flooding Resiliency/Stormwater	-	350,000	-	300,000	150,000	200,000
Restoration Hudson Bayou North Branch	-	188,000	812,000	-	-	-
Public Safety and Public Health						
Police Vehicle Replacement	-	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000
Infrastructure and Mobility (Transportation)						
Road Resurfacing/Rehabilitation	-	870,000	1,200,000	1,200,000	1,200,000	1,200,000
North Legacy Trail	-	-	-	-	-	-
Expansion of City Multi-Modal Trail Network	-	75,000	100,000	100,000	100,000	200,000
10th St. & Blvd. of the Arts Complete St.	-	127,000	100,000	99,000	124,000	-
Shade Ave. Complete Street	-	169,000	132,000	132,000	165,000	-
12th Street Complete Street	-	149,000	116,000	117,000	146,000	-
17th Street complete Street	-	96,000	75,000	75,000	94,000	-
Main Street Complete Street Improvements	-	-	377,000	377,000	471,000	-
Bridge Replacement/Rehabilitation	-	-	-	150,000	180,000	200,000
Undergrounding of Power Lines	-	300,000	400,000	400,000	400,000	400,000
Citywide Smart City	-	525,000	700,000	700,000	750,000	750,000
Span Wire Signalized Intersection Upgrades	-	250,000	-	200,000	-	200,000
General Government (Improvement to Facilities)						
Americans with Disability Act Barrier Removal	-	225,000	-	300,000	300,000	-
Parks Landscaping Facility	-	375,000	-	-	-	-
Facility Renovations, Replacements & Upgrades	-	323,000	168,000	300,000	300,000	300,000
Federal Building-Roof Coating	-	-	132,000	-	-	-
Total Expenditures	-	9,398,000	12,292,000	12,330,000	12,180,000	11,350,000
Revenues over(under) Expenditures	-	149,500	819,900	1,044,138	1,327,879	2,225,419
BEGINNING FUND BALANCE	-	-	149,500	969,400	969,400	2,013,538
ENDING FUND BALANCE	\$ -	\$ 149,500	\$ 969,400	\$ 2,013,538	\$ 2,297,279	\$ 4,238,957
CIP Projects	\$ -	\$ 7,898,000	\$ 9,392,000	\$ 9,430,000	\$ 9,280,000	\$ 8,450,000

\$0.05 LOCAL OPTION FUEL TAX FUND

	<u>FY 2023-24 Budget</u>	<u>FY 2024-25 Adopted</u>	<u>FY 2025-26 Projected</u>	<u>FY 2026-27 Projected</u>	<u>FY 2027-28 Projected</u>	<u>FY 2028-29 Projected</u>
REVENUES						
Local Option Fuel Tax (\$0.05)	\$ 1,059,300	\$ 1,060,000	\$ 1,049,400	\$ 1,038,906	\$ 1,038,906	\$ 1,028,517
Total Revenues	1,059,300	1,060,000	1,049,400	1,038,906	1,038,906	1,028,517
EXPENDITURES						
Street Reconstruction	356,000	450,000	-	-	-	-
Bridge Replacement	200,000	200,000	-	-	-	-
New Curbs and Gutters	50,000	50,000	50,000	50,000	50,000	50,000
Signalized Intersection Improvements	400,000	400,000	-	-	-	-
Total Expenditures	1,006,000	1,100,000	50,000	50,000	50,000	50,000
Revenues over/(under) Expenditures	53,300	(40,000)	999,400	988,906	988,906	978,517
BEGINNING BALANCE	272,474	435,358	395,358	395,358	395,358	1,394,758
ENDING BALANCE	<u>\$ 325,774</u>	<u>\$ 395,358</u>	<u>\$ 1,394,758</u>	<u>\$ 1,384,264</u>	<u>\$ 1,384,264</u>	<u>\$ 2,373,275</u>
CIP Projects	\$ 1,006,000	\$ 1,100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

MULTIMODAL TRANSPORTATION IMPACT FEES

	FY 2023-24 Budget	FY 2024-25 Adopted	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
REVENUES						
New Development	\$ 1,000,000	\$ 600,000	\$ 630,000	\$ 661,500	\$ 661,500	\$ 694,575
Total Revenues	1,000,000	600,000	630,000	661,500	661,500	694,575
EXPENDITURES						
Program Administration	20,000	24,324	25,000	25,000	25,000	25,000
Advanced Traffic Manangement System	500,000	100,000	100,000	-	-	-
Alderman MURT and US 301	-	56,000	-	-	-	-
Bicycle Route Improvements	52,000	-	379,000	-	-	-
Total Expenditures	572,000	180,324	504,000	25,000	25,000	25,000
Revenues over/(under) Expenditures	428,000	419,676	126,000	636,500	636,500	669,575
BEGINNING BALANCE	1,149,592	21,414	441,090	441,090	441,090	567,090
ENDING BALANCE	\$ 1,577,592	\$ 441,090	\$ 567,090	\$ 1,077,590	\$ 1,077,590	\$ 1,236,665
CIP Projects	552,000	156,000	479,000	-	-	-

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Fiscal Years 2025-2029)



Identification Number Project Number

ENVIRONMENTAL

1	001758	<u>REINVESTMENT - SHORELINE RESTORATION</u> Seawall Replacement/Upgrades The City has 33 properties with artificial shoreline protection totaling approximately 20,460 linear feet. This program provides for the systematic replacement and/or upgrade of shoreline protection that has been determined to be below a satisfactory rating in its overall condition. <i>Bayfront Park: The City has been awarded a West Coast Inland Navigation District (WCIND) Grant for \$500,000 (50% award) and a Florida Department of Environmental Protection (FDEP) Grant for \$1,213,000 (50% award). The City is required to fund \$1,713,000 (50% match).</i> <i>Marina Jacks, Indian Beach/Sapphire Shores, North Trail, Cherokee Park, and City Island: The City has applied for a Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant for \$3,071,250 (75% award). The City is required to fund \$1,023,750 (25% match).</i> <i>The completion of these projects is not anticipated to increase the City's annual operating costs.</i>
	001448	Ken Thompson Shoreline Stabilization Significant erosion on the southeast side of the park has been occurring for three years, with a dramatic loss of shoreline in 2020. An initial "Basis of Design Report" was provided by an Engineering/Design Service Firm. The first choice is to approach the engineering with a focus on plantings to increase resiliency instead of seawalls or other hard forms. <i>The City has been awarded a Florida Department of Environmental Protection (FDEP) Grant for \$375,000 (50% award). The City is required to fund \$375,000 (50% match).</i> <i>The completion of these projects is not anticipated to increase the City's annual operating costs.</i>
	PRJ-000014	Bayfront Park South Shoreline Stabilization Design and construction to restore approximately 600 feet of shoreline. Remove silt deposits at two major stormwater outfall locations. Incorporate best management practices to reduce erosion and siltations. Plant areas with coastal aquatic vegetation to combine both emerged and submersed plants on the littoral shelf. Create a designated stabilized beach for use as a kayak launch area and the mooring of dinghies and other small watercraft. <i>The Sarasota Bay Estuary Program (SBEP) has allocated \$400,000 for construction in FY 2025-26.</i> <i>The completion of these projects is not anticipated to increase the City's annual operating costs.</i>
2	002265	<u>NEW IMPROVEMENTS - SHORELINE RESTORATION</u> Hudson Bayou North Branch Restoration Bank erosion is threatening the stability of some private homes, and the kayak launch (behind P.F. Chang's) itself is unusable. Like the recently completed kayak launch project near Publix on US 41, this initiative crosses city, county, and state jurisdictions, and requires coordinated focus to get done. The public benefits of this are improved stormwater management to minimize harmful nutrients in our bay and estuaries. <i>The City has applied for a Resilient SRQ Community Development Block Grant (CDBG) for \$3,000,000 (75% award). The City is required to fund \$1,000,000 (25% match).</i> <i>The completion of these projects is not anticipated to increase the City's annual operating costs.</i>

FISCAL YEAR (Funding in Thousands)						
Reappropriations	2024-25	2025-26	2026-27	2027-28	2028-29	Total Fiscal Years 2025-29
\$ 4,215	\$ 3,146	\$ 500	\$ 100	\$ 100	\$ 100	\$ 3,946
-	188	812	-	-	-	1,000

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Fiscal Years 2025-2029)



Identification Number Project Number

ENVIRONMENTAL (Continued)

3	002501	<u>REINVESTMENT - BEACHES</u> Lido Beach Erosion Control Project An on-going beach nourishment program to provide sand on the entire Gulf-front of Lido Key for the protection of upland property. Note: Federal and State Grants in outer years are pending Federal and State approvals. <i>The completion of this project is not anticipated to increase the City's annual operating costs.</i>
4	002228	<u>NEW IMPROVEMENTS - BEACHES</u> Lido Beach Dunes Project Design, construction, and monitoring of a vegetated dune feature to increase the level of storm and erosion protection. <i>The City has been awarded a Florida Department of Environmental Protection (FDEP) Beach Management Program Grant for \$2,499,000 (50% award). The City is required to fund \$2,499,000 match).</i> <i>The completion of this project is not anticipated to increase the City's annual operating costs.</i>
5	001308	<u>NEW IMPROVEMENTS - STORMWATER</u> Stormwater Utility Projects (LOS) Funding for capital and extraordinary maintenance projects identified as "Level of Service" issues not addressed by the Interlocal Agreement with Sarasota County and to aid in Low Impact Development (LID) efforts for Stormwater Mitigation citywide and National Pollutant Discharge Elimination System (NPDES). Program is to provide for the acquisition of lands and infrastructure improvements for stormwater management in the Coastal, Hudson Bayou,, and Whitaker Bayou basins to help mitigate flooding resulting from more rain events and tidal effects. This program provides for the systematic capital improvement of infrastructure and acquisition of lands for resiliency, water quality, flood protection, and end of useful life replacement projects identified in the City's HB-53 20-Year Needs Analysis Report. <i>The City has applied for a Resilient SRQ Community Development Block Grant (CDBG) for \$1,200,000 (75% award) to implement projects from the 2022 Sarasota Bay Watershed Management Plan. The City is required to fund \$400,000 (25% match).</i> <i>The completion of these projects is not anticipated to increase the City's annual operating costs.</i>

Subtotal - ENVIRONMENTAL:

PUBLIC SAFETY

6	000507	<u>REINVESTMENT</u> Sarasota Police Department Vehicle Replacement Replacement of Police Department vehicles. This replacement is essential to maintaining the health and safety of citizens and officers as well as allowing officers to have more time and visibility on patrol, directly benefiting the citizens of the City of Sarasota. SPD is currently paying over \$45,000 per vehicle with an additional cost of approximately \$12,000 needed for equipment to outfit Police Pursuit Vehicles for a total of approximately \$57,000 per vehicle. <i>The completion of this project is not anticipated to increase the City's annual operating costs.</i>
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FISCAL YEAR (Funding in Thousands)						
Reappropriations	2024-25	2025-26	2026-27	2027-28	2028-29	Total Fiscal Years 2025-29
337	1,449	13,322	392	397	101	15,661
2,502	1,000	-	-	-	-	1,000
52	1,550	-	300	150	200	2,200
\$ 7,106	\$ 7,333	\$ 14,634	\$ 792	\$ 647	\$ 401	\$ 23,807
-	1,500	2,000	2,000	2,000	2,000	9,500

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Fiscal Years 2025-2029)



Identification
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Project
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PUBLIC SAFETY (Continued)

7		<u>NEW IMPROVEMENTS</u>
	PRJ-000025	Police Specialty Vehicle and Classroom Facility Metal warehouse structure with eight (8) vehicle bays with classroom and restroom facilities at Circus/Beneva Road. Building will be utilized to accommodate police specialty vehicles from Support Services Division, Emergency Management, Explosive Materials Unit, Crisis Negotiations Unit, Command Post Unit, Marine Unit, Traffic Unit, Emergency Response Unit, and Underwater Search and Recovery Unit. <i>The completion of this project will increase the City's annual operating costs by an estimated \$5,000 per year.</i>
	PRJ-000026	Police Substation and Training Unit Facility In partnership with Sarasota County Fire Department, construct a 1,200 - 1,500 square foot police substation and training unit office spaces at Circus/Beneva Road. <i>The completion of this project will increase the City's annual operating costs by an estimated \$10,000 per year.</i>
	PRJ-000027	Police Training Facility Construct a 10,000 - 12,000 square foot training facility at Circus/Beneva Road to accommodate marksmanship range, less-than-lethal range, defensive tactics, and scenario based training exercises. <i>The completion of this project is not anticipated to increase the City's annual operating costs.</i>

Subtotal - PUBLIC SAFETY:

PUBLIC HEALTH

8	002511	<u>REINVESTMENT</u>
		Solid Waste Division Equipment and Vehicle Replacement Replacement of Solid Waste Division equipment and vehicles that have reached end of useful life. <i>The completion of this project is not anticipated to increase the City's annual operating costs.</i>

Subtotal - PUBLIC HEALTH:

TRANSPORTATION INFRASTRUCTURE

9		<u>REINVESTMENT - ROADS AND BRIDGES</u>
	000451	Bridge Replacement and Rehabilitation Program (LOS) This program provides for the systematic renovation and/or replacement of the City's bridges and structural components based on ongoing engineering evaluations of the structural integrity. <i>The completion of these projects is not anticipated to increase the City's annual operating costs.</i>
	000389	Street Reconstruction Program - Milling and Resurfacing (LOS) The City has approximately 250 miles of paved roadways as well as commercial, recreational and park area parking lots. This Citywide program provides for the continued re-investment into maintaining the City's roadways at an overall level of service pavement condition index of satisfactory or better. Program provides for the milling, paving, replacement of curb and gutters, restriping, and minor drainage improvements. <i>The completion of these projects is not anticipated to increase the City's annual operating costs.</i>

FISCAL YEAR (Funding in Thousands)						
Reappropriations	2024-25	2025-26	2026-27	2027-28	2028-29	Total Fiscal Years 2025-29
-	-	-	-	-	2,170	2,170
\$ -	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 4,170	\$ 11,670
-	1,955	2,060	1,270	-	3,150	8,435
\$ -	\$ 1,955	\$ 2,060	\$ 1,270	\$ -	\$ 3,150	\$ 8,435
7,282	7,221	2,080	2,330	2,180	2,350	16,161

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Fiscal Years 2025-2029)



Identification Number Project Number

TRANSPORTATION INFRASTRUCTURE (Continued)

9 (cont.)		<u>REINVESTMENT - ROADS AND BRIDGES</u>
	001633	Curb and Gutter Construction Program (LOS) Design and construction of new curb and gutter on a priority or neighborhood request basis utilizing a ranking criteria based on drainage needs, compatibility with the surrounding area and neighborhood support. <i>The completion of these projects is not anticipated to increase the City's annual operating costs.</i>
	000615	Sidewalk Construction Program (LOS) Design and construction of new segments, replacement and/or widening of existing sidewalks and removal of ADA barriers. Priorities are based upon age of infrastructure and access routes to City services, City parks, schools, and other neighborhood special needs. <i>The completion of these projects is not anticipated to increase the City's annual operating costs.</i>
	002163	Advanced Traffic Management System (ATMS) Project (LOS) Construction and timing implementation with replacement of traffic controllers, cabinet and other components and installing fiber to upgrade our signal system so it can operate as part of the bi-county regional ATMS system meeting the Florida Department of Transportation (FDOT) Traffic Engineering Manual Standards. Connected and Autonomous Vehicle Phase 2B: The City has applied for us USDOT Saving Lives with Connectivity Grant for \$2,800,000 (80% match). The City is required to fund \$560,000 (20% match). <i>The completion of these projects is not anticipated to increase the City's annual operating costs.</i>
	001808	Traffic Signal Rebuilds (LOS) This program is to upgrade the traffic signals to meet current standards for pedestrian and ADA compliance and increase resiliency of the City's transportation assets by mitigating impacts from storms and climate change by replacing the traffic signals mounted on span wires with signal mast arms along the corridors of Ringling Boulevard, Dr. Martin Luther King Boulevard, Osprey Avenue, and Bahia Vista Street. The City has applied for a FEMA Hazard Mitigation Grant for \$1,760,572.80 (75% match). The City is required to fund \$586,857.60 (25% match). The City has requested Resilient SRQ Community Development Block Grant funds for \$750,000 (75% award). The City is required to fund \$250,000 (25% match). <i>The completion of these projects is not anticipated to increase the City's annual operating costs.</i>
	PRJ-000016	Streetscape Lighting Improvement Projects Provide end of useful life replacement and additional pole lighting based on available infrastructure. Install in-ground pedestrian lighting at mid-block and roundabout crosswalks in business districts. All improvement in conformance with latest ADA and Florida Greenbook Standards. <i>The completion of these projects is not anticipated to increase the City's annual operating costs.</i>

FISCAL YEAR (Funding in Thousands)						
Reappropriations	2024-25	2025-26	2026-27	2027-28	2028-29	Total Fiscal Years 2025-29

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Fiscal Years 2025-2029)



Identification Number Project Number

TRANSPORTATION INFRASTRUCTURE (Continued)

10		<u>NEW IMPROVEMENTS - ROADS AND BRIDGES</u> Smart City Initiative Connected and Automated Vehicle (CAV) technologies: incorporate and develop data sensor technologies at all 91 priority intersections. Traffic calming data program: obtain third party traffic data collection of speed, user type, and volumes for transportation planning. Sea level rise monitoring: install and connect monitoring device in Sarasota Bay w/remote data collection and coordinate public facing platform for real time data sharing. Fiber and connectivity infrastructure: upgrade current infrastructure from copper to fiber, complete citywide fiber build out for resiliency, and run fiber to non connected intersections. 002238 Lidar and 3-D Citywide Mapping for Resiliency: The City has been awarded a Florida Department of Environmental Protection (FDEP) Resilient Grant for \$1,000,000 (50% award). The City is required to fund \$1,000,000 (50% match). Connected and Autonomous Vehicle Phase 2A: The City has applied for a USDOT Saving Lives with Connectivity Grant for \$1,200,000 (80% award). The City would be required to fund \$440,000 (20% match). The City has requested State Appropriation funds for \$1,000,000 (80% award) to implement Ocean Technology and Physical Ecology Program. The City is required to fund \$250,000 (20% match). <i>The completion of this project anticipates and increase of \$250,000 to the City's annual operating costs.</i> City Wide Traffic Calming Infrastructure Traffic calming components related to transportation mobility projects. This program provides for the installation of physical measures, barriers or other efforts aimed at the reduction of vehicular cut-through volumes and vehicular speeds based on road design standard to promote a safer experience for adjacent non-vehicular activities. City is working with CCNA to develop a new program/process. 000456 <i>The anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i> Landscape and Streetscape Improvements This is a program that rejuvenates or enhances existing landscape and/or streetscapes at gateway locations throughout the City. Such items mainly include new trees, palms, shrubs, perennials, turf, and irrigation. The plant material is selected from Florida Friendly Landscape principles with a priority to Florida natives while using the right plant/right place philosophy. Additional items like accent brick work, enhanced lighting and/or other landscape amenities like benches or trash/recycling receptacles can be also included when appropriate. The focus of this program is NOT to increase the current level of service for existing landscapes and/or streetscapes but to refresh the aesthetics, functionality and/or reduce maintenance requirements. 000214 <i>The completion of this project will increase the City's annual operational costs by approximately \$3,600 per year.</i> Undergrounding of Power Lines There are above ground electrical transmission wires on skinny wooden poles throughout Rosemary District. In some cases, the poles are leaning precariously or bent. During a windstorm, these poles present a safety hazard and likelihood of widespread electrical outages. Even without high winds, these poles are potential danger for pedestrians and motorists. As new development occurs in the Rosemary District, and Blvd. of Arts and 10th Street are redesigned as part of the City's Transportation Plan, funding should be made available to move electrical lines underground at the same time. 002267 <i>The completion of these projects is not anticipated to increase the City's annual operating costs.</i>
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FISCAL YEAR (Funding in Thousands)						
Reappropriations	2024-25	2025-26	2026-27	2027-28	2028-29	Total Fiscal Years 2025-29
3,990	2,100	1,200	1,200	1,250	1,250	7,000

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Fiscal Years 2025-2029)



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TRANSPORTATION INFRASTRUCTURE (Continued)

11	001390	<u>NEW IMPROVEMENTS - ROUNDABOUTS</u> US 41 and Gulfstream Roundabout Community Aesthetic Feature Design, permitting, and construction of public art (community aesthetic feature) in center of the roundabout at US 41 and Gulfstream Avenue. The public art feature will include associated foundation, decorative retaining wall, lighting, landscaping, and irrigation. The artwork in the roundabout will serve as a component of speed management as it slows traffic and promotes placemaking efforts. The proposed public artwork at this roundabout is included in the City's Art in the Roundabouts Program. <i>The completion of this project is anticipating a \$50,000 increase to the City's annual operating costs for landscaping.</i>
		US 41 and Fruitville Road Roundabout Community Aesthetic Feature Design, permitting, and construction of public art (community aesthetic feature) in center of the roundabout at US 41 and Fruitville Road. The public art feature will include associated foundation, decorative retaining wall, lighting, landscaping, and irrigation. The artwork in the roundabout will serve as a component of speed management as it slows traffic and promotes placemaking efforts. The proposed artwork at this roundabout is included in the City's Art in the Roundabouts Program. <i>The completion of this project is anticipating a \$50,000 increase to the City's annual operating costs for landscaping.</i>
		US 41 and Myrtle and US 41 and Dr. Martin Luther King Jr. Way Roundabouts (LOS) Design of a roundabout. (The funding to complete the construction phase is undetermined at this time. Potential funding sources may be FDOT and Congestion Management System funds.) Funds are for engineering and design with construction in 2030. This is on a FDOT roadway and in the MPO 2045 Long Range Transportation Plan. <i>Until specific projects are defined, the anticipated impact on the City's annual operating costs is not known.</i>
		Ringling Boulevard and Pine Place Roundabout Project (LOS) Construction of a roundabout. Project will include the removal of existing span wire and provide pedestrian and streetscape improvements from this roundabout to the roundabout at Ringling and Orange Avenue. The construction is funded by the FDOT Local Agency Program. <i>Anticipated impact on the City's annual operating costs is unknown until specific projects are designed.</i>
12	001827	<u>NEW IMPROVEMENTS - TRANSIT CIRCULATION</u> Sarasota in Motion Transit Circulation Improvements Planning, design, and construction of transit or High Occupancy Vehicle (HOV) improvements between St. Armands Key, The Bay, Sarasota Bay, Bird Key and US 41 at Gulf Stream Avenue. <i>Anticipated impact on the City's annual operating costs is unknown until specific projects are designed.</i>
		Shade Avenue Complete Street Shade Avenue is included as one of the major north-south bikeways in the City's Multimodal Connectivity Plan. This project enhances the plans for that bikeway to bike lanes or multi use path and complete sidewalk connections from Hibiscus Street to 15th Street where there are several different schools and other points of interest: Alta Vista Elementary, Sarasota High School, several day care centers, Arlington Park Aquatic Complex, Sarasota Y, and Temple Beth Shalom. Project includes multimodal facilities, curbs and stormwater, sidewalks, lighting and landscaping. This project has been identified as a high priority in the City's Transportation Master Plan and Sarasota in Motion. <i>The anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
		2nd Street and Orange Avenue Intersection Planning, engineering, and construction of safety improvements for the intersection. <i>The anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>

FISCAL YEAR (Funding in Thousands)						
Reappropriations	2024-25	2025-26	2026-27	2027-28	2028-29	Total Fiscal Years 2025-29
1,484	-	-	-	1,500	-	1,500
7,690	2,656	14,050	800	1,000	-	18,506

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Fiscal Years 2025-2029)



Identification Number Project Number

TRANSPORTATION INFRASTRUCTURE (Continued)

12 Cont.		<u>NEW IMPROVEMENTS - ROUNDABOUTS (Continued)</u> 10th Street and Boulevard of the Arts Complete Streets This project is a prioritized project from Sarasota in Motion. The project (between US 41 and Orange Avenue) includes restriping 10th Street, reducing to two lanes with left turn lanes at intersections and adding buffered bicycle lanes (6 foot lanes with 2 foot buffer). The project also includes striping and signal modifications, and a median. Boulevard of the Arts: This portion of the project widens sidewalk at key intersections on both sides of the street, curb extensions, modify stormwater, add shade trees and enhanced landscaping, curb management, and underground FPL lines where needed. (Funding will be phased; phase 1 will be for the initial conceptual design followed by phases for final design and construction in the outer years of the program if grant funding is not received.) This project is a top priority in Sarasota in Motion. 002201 City will reapply for a FY 2025/26 Rebuilding American Infrastructure with Sustainability and Equity (RAISE) Grant with US Department of Transportation for \$12,000,000 (80% award). The City would be required to fund \$3,000,000 (20% match) and upfront costs for 60% design and National Environmental Policy Act (NEPA). <i>There may be an increase in operating costs for post construction maintenance of bioswales and connected autonomous vehicle infrastructure.</i> 12th Street Complete Street From Orange to Tuttle: Create an additional east/west connection. Create a complete street which may include wider sidewalks, protected bicycle lanes, trees, enhanced landscaping, underground utilities, and lighting. This project is listed in the Sarasota in Motion, the MPO 2045 Long Range Transportation Plan, and the MPO Project Priorities. 002277 <i>The anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i> 17th Street Complete Street Keeps the existing right-of-way (75' from Orange to Gillespie, 65' from Gillespie to US 301), converting Orange to Gillespie to a 3-lane, reducing the multi use purposes to 12' with landscaping, adding bicycle lanes, ADA elements, lighting, furniture with intersection modifications at US 301. 002286 <i>The anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i> Fruitville Road Improvements Concept plan, design, and construction for Fruitville Road between US 41 and US 301. Improvements may include streetscape, utility relocation, signal pole replacement, traffic control features, and other roadway improvements to improve pedestrian crossings. Downtown 2020 Master Plan. 003031 The City has requested Resilient SRQ Community Development Block Grant funds for \$3,750,000 (75% award). The City is required to fund \$1,250,000 (25% match). <i>The anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i> Pineapple Avenue Roadway Improvements Ringling Boulevard to Orange Avenue. Roadway and streetscape improvements including base restoration, milling and resurfacing, curb, sidewalk, pavement markings and striping, and decorative streetlight improvements. PRJ-000023 <i>The anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
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FISCAL YEAR (Funding in Thousands)						
Reappropriations	2024-25	2025-26	2026-27	2027-28	2028-29	Total Fiscal Years 2025-29

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Fiscal Years 2025-2029)



Identification Number Project Number

TRANSPORTATION INFRASTRUCTURE (Continued)

12 Cont.	002520	<u>NEW IMPROVEMENTS - ROUNDABOUTS (Continued)</u> Main Street Complete Street Complete street enhancements to Main Street between US 41 to School Avenue. Improvements include: widening sidewalks by replacing angled parking with parallel parking, landscape improvements, sidewalk pavers, and lighting improvements. <i>The anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	000541	St. Armands Complete Street Complete street improvements to St. Armands Circle right-of-way including design and construction of sidewalk pavers, hardscape, lighting, enhanced pedestrian crossings, and landscaping. Other construction improvements to St. Armands Key within public right-of-way including MURT to Pansy Bayou Bridge, variable message boards, fiber connectivity, electrical and lighting infrastructure. <i>The anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	PRJ-000001	Alley Beautification Pilot project to enhance downtown alleys and making the alleys more appealing and walkable while maintaining their function. <i>The anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
13	000338	<u>NEW IMPROVEMENTS - MULTI USE INFRASTRUCTURE</u> Bicycle Route Improvements (LOS) For minor improvements to the bicycle route system which may include smaller missing segments and striping, installation of sharrow pavement markings and signs. <i>The anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	002279	Expansion of City Multi Modal Trail Network Program to provide Trail to Bay Connections, Neighborhood Trail Connections, North Sarasota to Bay Connections and Legacy Trail to Bobby Jones Connection all with a focus on creating safe connections with widened sidewalks, green/protected bike lanes, shared lane markings, overpasses, and wayfinding signage. <i>The anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	002280	Legacy Trail - Alderman MURT Conduct required National Environmental Policy Act (NEPA) documentation for grant. Construct 800' multi use path that extends Legacy Trail through S. Payne Park to connect to East Avenue and Alderman Street. This is a priority project from Sarasota in Motion. The City has been awarded a State Recreational Trails Program Grant with Florida Department of Environmental Protection for \$400,000 (52% award). The City would be required to fund \$375,000 (48% match). <i>The anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>

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FIVE YEAR CAPITAL IMPROVEMENT PLAN

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Identification Number Project Number

TRANSPORTATION INFRASTRUCTURE (Continued)

13 Cont.	002281	NEW IMPROVEMENTS - MULTI USE INFRASTRUCTURE (Continued) Alderman MURT and US 301 Build a multi use path on north side of Alderman Street from S. Payne Parkway to US 301, Pedestrian Hybrid Beacon (PHB) at US 301, and build lighting and landscape improvements along route. This project is identified in the Multi Modal Connections Plan. <i>The anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	001447	School Avenue MURT Install pipe drainage canal along corridor, 10' wide multi use path from Webber Street to Datura Street, build bridge over Blossom Creek Canal, traffic signal and crossing at Webber Street, MURT lighting and landscaping. <i>The anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
14	PRJ-000022	NEW IMPROVEMENTS - BOATING INFRASTRUCTURE Water Transit This project will create the infrastructure to accommodate a certain type of water vessel, creating connectivity throughout the City of Sarasota waterfronts and adjacent municipalities. This project includes identification of locations, project development and environmental assessment, and design for docking areas. This project would provide information, data, and concepts that can support a grant application for the Water Transit Docks. A match is needed for this grant. <i>The anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	001809	REINVESTMENT - AMERICANS WITH DISABILITY ACT Intersection Improvements - ADA Ramps, Lighting, and Pedestrian Signals To install ADA accessible ramps, lighting, and pedestrian signals at various locations within the City related to the City's resurfacing program and ADA self-evaluation and transition plan as needed. Miscellaneous improvements per the City's ADA Improvements Plan, including new sidewalk ramps, lighting, pedestrian signalization, sidewalks, striping, parking spaces, and repairs as identified in the plan. <i>The City has requested \$289,705 in FY 2024-25 a Community Development Block Grant (CDBG) for Old Bradenton Road and Myrtle/47th Street Improvements.</i> <i>The completion of these projects is not anticipated to increase the City's annual operating costs.</i>
15	PRJ-000019	Americans with Disability Act Barrier Removal The City is currently updating its self-evaluation and Transition Plan related to the Americans with Disability Act. This program is to provide the systematic renovation and replacement of infrastructure in City buildings, right-of-ways and parks that create barriers to City services as identified in the City's Self-Evaluation and Transition Plan revisions. <i>The completion of these projects is not anticipated to increase the City's annual operating costs.</i>

Subtotal - TRANSPORTATION INFRASTRUCTURE:

FISCAL YEAR (Funding in Thousands)						
Reappropriations	2024-25	2025-26	2026-27	2027-28	2028-29	Total Fiscal Years 2025-29
-	-	500	500	1,000	-	2,000
1,036	990	100	400	400	100	1,990
\$ 26,363	\$ 13,098	\$ 18,909	\$ 5,330	\$ 8,230	\$ 3,900	\$ 49,467

Identification Number	Project Number
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NEIGHBORHOODS

		<u>REINVESTMENT</u>
16	001461	Newtown Sidewalk, Lighting, and Landscaping Projects Sidewalk, lighting, and landscaping improvements located within the Newtown CRA. <i>The City has requested \$1,000,000 federal appropriations (71% award). The City is required to fund \$400,000 (29% match).</i> <i>The completion of this project is not anticipated to increase the City's annual operating cost.</i>
17	001825 001952 002284	<u>NEW IMPROVEMENTS</u> Neighborhood Lighting Improvement Projects Provide end of useful life replacement and additional pole lighting in neighborhoods based on available infrastructure. Install pedestrian style street lighting in place of traditional Florida Power and Light (FPL) pol lighting in neighborhoods based on crime prevention through environmental design analysis. All improvements in conformance with latest ADA and Florida Greenbook Standards. <i>The anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i> Green Canopy and Street Tree Planting Program To provide trees on neighborhood streets by enlisting the help of the residents to assist in maintaining the trees. The second component of this program provides for the installation and/or replacement of canopy trees or palms along arterials, major streets and neighborhoods in order to manage/preserve/expand the City's Urban Forest. <i>The anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i> Serena Street Pedestrian Connections Build pedestrian bridge over Sarasota County drainage canal, build sidewalk on north side of Serena Street and on west side of Bailey Road from Fruitville Road to Serena Street, construct hammerhead turnaround, and other roadway adjustments at the end of Serena Street. <i>The anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
18	000000 000000 005046	<u>NEW IMPROVEMENTS - AFFORDABLE HOUSING</u> Affordable Housing Construction and Rehabilitation Program Trust Fund Contribution to revitalization efforts and other affordable/workforce housing initiatives that implement construction of homes on designated City owned lots, all based upon terms and conditions set forth in the Interlocal Agreement with Sarasota County for Affordable Housing (Res. 19R-2802). <i>The completion of this project is not anticipated to increase the City's annual operating cost.</i> Affordable Housing Trust Fund To preserve and expand the existing supply of affordable housing in the City of Sarasota, to help ensure that adequate sites for affordable housing remain available with the City of Sarasota, and to assist in the elimination of substandard housing conditions in the City of Sarasota (Ord. 04-4534). <i>The completion of this project is not anticipated to increase the City's annual operating cost.</i> Affordable Housing Funding to redevelop the Sarasota Housing Authority properties with new housing. <i>The completion of this project is not anticipated to increase the City's annual operating cost.</i>
Subtotal - NEIGHBORHOODS:		

Subtotal - NEIGHBORHOODS:

FISCAL YEAR (Funding in Thousands)						
Reappropriations	2024-25	2025-26	2026-27	2027-28	2028-29	Total Fiscal Years 2025-29
857	1,000	-	-	-	-	1,000
873	650	100	200	100	200	1,250
5,058	50	200	200	200	200	850
\$ 6,788	\$ 1,700	\$ 300	\$ 400	\$ 300	\$ 400	\$ 3,100

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Fiscal Years 2025-2029)



Identification Number Project Number

PARKS AND RECREATION

19		<u>REINVESTMENT</u>
	002525	Municipal Auditorium Barrel Roof Reconstruction During recent evaluation it was recommended to replace the roof in five years due to age and condition of the existing roof. The Municipal Auditorium is on the National Register of Historic Places and its preservation is a priority. <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	001641	Arlington Park Facility Improvements Improvements undetermined based on needs. Evaluation is underway. <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	004051	Parks and Recreation Facility Upgrades This program will replace/upgrade children's playground equipment, renovate gazebos and picnic shelters, renovate/upgrade sports courts including pickleball, install additional fencing and lighting to improve safety and security, improve/add to walking trails, improve/add to boardwalks and piers, replace/upgrade outdoor fitness stations, improve/upgrade/add to boat ramps and canoe/kayak launches, upgrade restrooms, improve dog parks, mill and resurface parking lots and enhance water quality by habitat restoration in parks adjacent to our water bodies including wetlands at Bobby Jones. Specific projects will be identified as part of the "Parks Master Plan". <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	002208	Dr. Martin Luther King Jr. Park Improvements Improvements will include adding water access with environmental landscape buffers, interior lighting, and additional outdoor seating with game tables and games. Also, addressing ADA issues with the addition of new sidewalks. (Per the Parks and Recreation Master Plan.) <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	002209	Orange Avenue Park Improvements Improvements will include adding onsite parking, outdoor fitness equipment, picnic shelters, park benches, and lighting and sidewalks. (Per the Parks and Recreation Master Plan.) <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	002211	Shenandoah Park Improvements Improvements include constructing new sidewalks, landscaping, adding a small pavilion, game tables and benches. (Per the Parks and Recreation Master Plan.) <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	000012	North Water Tower Park Improvements include construction of new sidewalks, landscaping, new playground equipment, the addition of a sports court, gazebo, safety lights, game tables and benches. <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>

FISCAL YEAR (Funding in Thousands)						
Reappropriations	2024-25	2025-26	2026-27	2027-28	2028-29	Total Fiscal Years 2025-29
3,061	638	1,100	600	1,600	1,600	5,538

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Fiscal Years 2025-2029)



Identification
Number Project
 Number

PARKS AND RECREATION (Continued)

20		<u>NEW IMPROVEMENTS</u>
	PRJ- 000021	Payne Park Skate Park Expansion Expansion of Payne Park Skate Park to increase capacity and provide additional amenities. <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	002573	The Bay Park Improvements City's financial contribution towards the transformation of 53 acres of City-owned bayfront property into an iconic city park to be known as The Bay Park with development to occur over a period of fifteen to twenty years in a series of distinct phases. The Bay is a City Commission approved Master Plan (September 2018) that will be funded, developed, managed and operated by the Bay Park Conservancy, a 501(c)(3) corporation, on behalf of the citizens of Sarasota, Sarasota County and the greater Southwest Florida region. The Mission of The Bay is to implement a vibrant, financially feasible, operationally doable, environmentally sustainable revitalization effort that will establish a cultural and economic legacy for the region while ensuring open, public access to the Bayfront. <u>\$6 million is allocated toward the Park and \$6 million is allocated toward the Performing Arts Hall that is to be developed within the Park.</u> <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	002291	Bobby Jones Nature Park Design and construction of a nature park on a portion of the Bobby Jones Golf Club property (100 +/- acres of former golf course area). To be included are enhanced planting areas for wetland, upland, reforestation areas, and addition of benches along the trails. This project will require a minimum of two Landscape Maintenance I personnel to oversee the continuing maintenance at the location. <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	PRJ- 000029	Bobby Jones Clubhouse Design and construction of a permanent clubhouse/cart barn at Bobby Jones Golf Course to serve golf course, nature park, and public visitors. Final design, amenities, landscape and hardscape, etc. to be directed by the City Commission. <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	PRJ- 000017	Lido Beach Dunes Walk Overs Replacement of four (4) wood dune walk overs on Lido Beach. <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
Subtotal - PARKS AND RECREATION:		

FISCAL YEAR (Funding in Thousands)						
Reappropriations	2024-25	2025-26	2026-27	2027-28	2028-29	Total Fiscal Years 2025-29
-	1,838	2,900	3,200	2,200	2,200	12,338
\$ 3,061	\$ 2,476	\$ 4,000	\$ 3,800	\$ 3,800	\$ 3,800	\$ 17,876

Identification Number	Project Number
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GENERAL GOVERNMENT (PUBLIC FACILITIES)

21	001437	REINVESTMENT - INFORMATION TECHNOLOGY Move to Government Cloud As the push for cloud services increases, this will create a staging area to move on-prem servers from City Hall Data Center to the Microsoft government cloud called Azure. This will include about thirty servers, which equates to 240 cores, 4 TB of RAM and 100 TB of storage and support for one year. <i>There will be an increase in operating costs totaling \$60,000 per fiscal year through FY 2025/26.</i>
	001439	Disk Target Replacement Replace the now seven year old Data Domain disk targets for all City backups. This platform receives all backup, de-duplicate and then writes to disk and tape to save bandwidth. The replacement will be another physical device or a Virtual Data Domain or equivalent hybrid system with a cloud component. <i>There will be an increase in maintenance costs of \$45,000 per fiscal year through FY 2025/26.</i>
22	001436	NEW IMPROVEMENTS - INFORMATION TECHNOLOGY Fiber Build Out for City Fiber Ring 2.0 Continue the City's fiber build out, especially completing a direct run to the County's Data Center for our primary internet connection. Continue to replace any MM OM1 to OM4 and strengthen our conduits, vaults and continue moving all to single mode to ensure 10 and 40 GB functionality. <i>There will be an increase in maintenance costs of \$45,000 per fiscal year through FY 2025/26.</i>
	002288	NEW IMPROVEMENTS - CITY FACILITIES Facility Renovations, Replacement, and Upgrades Program to provide the systematic renovation and replacement of key operating systems, equipment and components of City operated facilities. Specific projects include: Building access security system upgrades, ADA improvements, elevator/elevator component upgrades/replacement, electrical transformers/panels replacement, HVAC replacements, relamping domestic water/sewer system upgrades, window upgrades/replacement, roofing system upgrades/replacement, park lot resurfacing. <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
23	PRJ-000020	Van Wezel Repairs and Upgrades 10th Street marquee sign replacement, building carper replacement, paint building exterior and common patron areas, paint building interior, crash bar closers for gold doors, sink replacements in patron restrooms, emergency generator upgrade, elevator 3 controls upgrade, elevator 5 controls upgrade, line array system, ETC "ECM" dimmer module upgrade, pipe density testing, temperature sensors and actuators, HVAC re-piping and actuators, HVAC re-piping new control valves, building automated unit (BAU), air handler fan wall replacement, refurbish cooling coils, taps for EM chiller, and chiller room air conditioner. <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>

FISCAL YEAR (Funding in Thousands)						
Reappropriations	2024-25	2025-26	2026-27	2027-28	2028-29	Total Fiscal Years 2025-29
502	-	-	-	-	-	-
150	-	-	-	-	-	-
5,627	2,835	4,785	2,540	2,870	1,725	14,755

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Fiscal Years 2025-2029)



Identification
Number

Project
Number

GENERAL GOVERNMENT (PUBLIC FACILITIES) (Continued)

NEW IMPROVEMENTS - CITY FACILITIES (Continued)

23 Cont.	002588	Sarasota Performing Arts Center Design and construction of a new performing arts center at The Bay. \$6 million is allocated toward the Park and \$6 million is allocated toward the Performing Arts Hall that is to be developed within the Park. <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	001803	City Hall/Annex Building Renovations Miscellaneous renovations/repairs (electrical upgrades, City Hall lobby renovations, and City Hall exterior fountain renovations) are ongoing and not complete. Replacement of City Hall and Annex Building carpeting. Replacement includes the City Commission Chambers, Purchasing Division offices, Conference Room 206, and Finance Department offices within City Hall and all three floors in the Annex Building. Renovation of 12 restrooms: 6 in City Hall and 6 in the Annex Building, including the latest ADA compliance upgrades. Build out and renovation of the Annex Building for City Department relocations. <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	002268	Annex Building Roof Replacement Adding a Walkout New roof for the entire Annex Building including a walkout to provide safe and easy access to our cooling towers that feed the City Hall and Annex Building chiller system. <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	PRJ-000028	City Hall and Annex Building HVAC Chiller, Piping and Pumps Replacement Complete chiller system replacement including all new piping and pumps. The current system is approaching the end of its life. <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	001450	Palm Avenue Parking Garage Restoration and Repair The Palm Ave. garage was built in 2010 and is the City's largest and premier mixed used parking facility. The facility is home to restaurants, coffee shops and serves adjacent hotel operations. The facility is now experiencing affects of age that result in wall and surface cracking, surface drainage problems, barrier cable calibrations, waterproofing, structural, and other aesthetic features being degraded. Structural joints require resealing, cables require recalibration, ponding causes concrete degradation, fascia cracking requires sealant and painting, structural integrity of the fascia sails require evaluation, and more. <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	PRJ-000015	Public Works Garage Wind Retrofit Evaluation, design, and installation of high impact overhead rolling garage doors, windows, exterior doors, hardware, and associated structural and architectural improvements as part of the hardening of the building envelope. Design and installation will comply with latest adopted Florida Building Code and applicable Federal Emergency Management Agency (FEMA) guidelines 543. The City has applied for Hurricane Ian FEMA Hazard Mitigation Grant for \$265,577.25 (75% award). The City is required to fund \$88,525.75 (25% match). <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>

FISCAL YEAR (Funding in Thousands)						
Reappropriations	2024-25	2025-26	2026-27	2027-28	2028-29	Total Fiscal Years 2025-29

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Fiscal Years 2025-2029)



Identification Number	Project Number
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GENERAL GOVERNMENT (PUBLIC FACILITIES) (Continued)

23 Cont.		NEW IMPROVEMENTS - CITY FACILITIES (Continued)
	002509	Health Center - New Roof Replacement New roof for the entire building. The building currently houses the City Health Clinic, Payne Park Tennis Center, and Parks and Recreation Offices. <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	001457	Federal Building - Roof Coating Entire Roof ER Systems 300 urethane coating system of entire roof. The coating system will add 10 years of life to existing roof at a reduced cost and without changing out the roof system. <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
	PRJ-000024	Parks' Landscape Facility New building and associated site improvements for Parks' Landscaping Division staff adjacent to the Fire Academy on Beneva Road. <i>Anticipated impact on the City's annual operating cost is unknown until specific projects are designed.</i>
Subtotal - GENERAL GOVERNMENT (PUBLIC FACILITIES):		

FISCAL YEAR (Funding in Thousands)						
Reappropriations	2024-25	2025-26	2026-27	2027-28	2028-29	Total Fiscal Years 2025-29

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Fiscal Years 2025-2029)



Identification
Number

Project
Number

WASTE WATER SYSTEM

Waste Water Collection

24	002600	Annual Sewer Main Renewal & Replacement Program 20 year program to complete all VCP & CIP, with multiple segments per year.
25	002601	Annual Sewer Lateral Renewal & Replacement Program 20 year program, 350 to 400 per year.
26	002602	Annual Sewer Manhole Renewal & Replacement Program 20 year program, 150 Manholes per year.
27	002636	US 41/Main Street Roundabout US 41/Main Intersection, 350 LF 6" HDD HDPE to accommodate FDOT Roundabout
28	002664	Annual Collection System -Small Improvement Projects
29	002588	Performing Arts Center (PAC) / Sarasota Bay Project

Waste Water Lift Stations

30	002603	Annual Lift Station Renewal & Replacement Program Multiple Lift Stations
31	002614	Sustainability Upgrades LS#10, LS#16, LS #30, LS#9, LS#8, Elevate Electrical & Control Equipment, Mfr. & Store Standby Panels & Power

Waste Water Treatment

32	002604	Annual WWTP Renewal & Replacement Program
33	002665	WWTP - Comprehensive Rehabilitation Project

Reuse System

34	002605	Annual Reuse System Renewal & Replacement Program
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Waste Water Force Main

35	002625	Replace, Upsize and Extend Force Main from LS #1 and LS #3
36	002648	Replace 12" AC Force main from LS #8 to 17th Street, LS #31 along Cocoanut to 17th Street, 2,610 LF 12"
37	002650	Replace 16" AC Force main along 17th Street. Cocoanut/17th Street under RR to Orange Ave. 2,100 LF 16"
38	002676	Replace LS#16 24" Force Main from 8th Street to 4th Street 8th & Osprey along Orange to 4th along 4th to existing 24" Force Main

Subtotal - WASTE WATER SYSTEM

FISCAL YEAR (Funding in Thousands)						
Reappropriations	2024-25	2025-26	2026-27	2027-28	2028-29	Total Fiscal Years 2025-29
-	1,200	931	964	997	1,031	5,123
-	1,200	931	964	997	1,031	5,123
-	400	414	428	443	458	2,143
-	-	-		50		50
-	100	225	230	235	243	1,033
-	-	550	-	-	-	550
-	500	517	535	554	573	2,679
3,763	-	-	-	-	-	-
-	1,326	2,031	7,061	1,222	1,264	12,904
40,000	-	-	-	-	-	-
-	50	100	103	107	112	472
4,762	-	-	-	-	-	-
-	800	1,100	-	-	-	1,900
-	-	-	2,100	-	-	2,100
-	-	-	450	5,520		5,970
\$ 48,525	\$ 5,576	\$ 6,799	\$ 12,835	\$ 10,125	\$ 4,712	\$ 40,047

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Fiscal Years 2025-2029)



Identification Number Project Number

DRINKING WATER SYSTEM

Water Supply

39	002700	Annual Verna Wellfield Renewal & Replacement Program Well Redevelopment & Wellheads; Pretreatment Facilities; Road Rehabilitation
40	002701	Annual Downtown Wellfield Renewal & Replacement Program Wells Redevelopment and Wellheads
41	002240	Verna Water Transmission Main Pipe Replacement Section of 30" pipe to be reconfigured and replaced
42		Construct New Downtown Wells (2) & Transmission Piping
43		Replace Verna Wells (5) & Transmission Piping

Water Distribution

44	002702	Annual Fire Hydrant Replacement Program Replace approximately 30 hydrants per year
45	002703	Annual Valve Replacement Program Replace approximately 10-25 valves per year
46	002707	Annual Distribution System Pipe Related to Development Activities
47	002717	US 41 North AC WM Replacement 14th Street to University Pkwy; Also accomodates roundabouts at University, MLK and Myrtle, 450' LF 18"; 10,900 LF 16"; 1,050 LF 8"; 3,100 LF 6"; 950 4"
48	002731	US 41/Main Street Roundabout US41/Main Intersection, 350 LF 6" HDD HDPE
49	002732	US 41/Ringling Blvd. Roundabout US 41/Ringling Blvd. Intersection, relocate 8" pipe under intersection
50	002252	Small AC Water Main Replacement - FY 25
51	002253	Small AC Water Main Replacement - FY 26
52	002254	Small AC Water Main Replacement - FY 27
53		Small AC Water Main Replacement - FY 28
54		Bird Key/Coon Key Bridge Water Main Replacement (FDOT Project - No Utility Funding), 1,600 LF 18" HDPE Directional Drill; Connect Both Ends
55	002753	Meter Replacement Program
56	002588	Performing Arts Center (PAC) / Bay Project

Water Storage

57	002705	Annual Water Storage Renewal & Replacement Program
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Water Treatment

58	002706	Annual Water Treatment Plant Renewal & Replacement Program
59	002718	WTP-Water Quality Treatment Improvement Project Compliance with FDEP Drinking Water Standards

Subtotal - DRINKING WATER SYSTEM:

FISCAL YEAR (Funding in Thousands)						
Reappropriations	2024-25	2025-26	2026-27	2027-28	2028-29	Total Fiscal Years 2025-29
-	250	155	160	166	172	903
-	207	207	214	214	221	1,063
10,000	-	-		-	-	-
-	-	-	400	3,600	-	4,000
-	-	-	250	1,500	-	1,750
-	104	107	110	113	118	552
-	130	133	137	142	147	689
-	220	226	233	240	248	1,167
29,000	-	-		-	-	-
-	-	-	-	50	-	50
-	-	-	-	60	-	60
-	2,300	-	-	-	-	2,300
-	-	1,299	-	-	-	1,299
-	-	-	1,250	-	-	1,250
-	-	-	-	1,478	-	1,478
-	-	-		-	2,200	2,200
-	12,000	-	-	-		12,000
-	-	300	-	-		300
-	-	85	-	-		85
-	515	2,530	530	546	565	4,686
34,000	-	-	75,000	-		75,000
\$ 73,000	\$ 15,726	\$ 5,042	\$ 78,284	\$ 8,109	\$ 3,671	110,832

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Fiscal Years 2025-2029)



Identification
Number

Project
Number

WATER AND SEWER VEHICLES

60	002511	Replace A032067 Chevrolet 3500 Utility Body
61	002511	Replace A030629 Chevrolet 3500 Utility Body
62	002511	Replace A031601 Chevrolet 3500 Utility Body
63	002511	Replace A32093 Chevrolet 3500 Utility Body
64	002511	Replace A031965 Ford F750 Dump Truck
65	002511	New Crane Truck
66	002511	Replace A031670 Chevrolet 3500 HD
67	002511	Replace A026427 International Dump Truck
68	002511	Replace A026473 200 KW Generator
69	002511	Replace A027659 200 KW Generator
70	002511	Replace A031671 Chevrolet 1500
71	002511	Replace A27677 Caterpillar BackHoe
72	002511	Replace A033118 GMC Cargo Van

Subtotal - WATER AND SEWER ADMINISTRATION:

CAPITAL IMPROVEMENT PROGRAM - Total

FISCAL YEAR (Funding in Thousands)						
Reappropriations	2024-25	2025-26	2026-27	2027-28	2028-29	Total Fiscal Years 2025-29
-	75	-	-	-	-	75
-	75	-	-	-	-	75
-	75	-	-	-	-	75
-	75	-	-	-	-	75
-	100	-	-	-	-	100
-	400	-	-	-	-	400
-	125	-	-	-	-	125
-	125	-	-	-	-	125
-	185	-	-	-	-	185
-	185	-	-	-	-	185
-	62	-	-	-	-	62
-	157	-	-	-	-	157
-	75	-	-	-	-	75
\$ -	\$ 1,714	\$ -	\$ -	\$ -	\$ -	\$ 1,714
\$ 171,122	\$ 53,913	\$ 58,529	\$ 107,251	\$ 36,081	\$ 25,929	\$ 281,703



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RESOLUTION NO. 24R-3263

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA, CERTIFYING TO THE PROPERTY APPRAISER AND THE TAX COLLECTOR OF SARASOTA COUNTY, THE RATES OF MILLAGE TO BE LEVIED BY THE CITY OF SARASOTA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; ESTABLISHING THE CITY OF SARASOTA'S GENERAL FUND OPERATING MILLAGE AT 3.0000 WHICH CONTRIBUTES TO AN AGGREGATE MILLAGE RATE FOR THE CITY OF SARASOTA THAT IS 7.47 PERCENT HIGHER THAN THE AGGREGATE ROLLED-BACK MILLAGE RATE OF 2.8548; ESTABLISHING THE CITY OF SARASOTA'S DEBT SERVICE MILLAGE AT 0.1436; PROVIDING FOR THE READING OF THIS RESOLUTION BY TITLE ONLY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Sarasota has now held the two required public hearings on its final estimate of the necessary and ordinary expenses and of all extraordinary and special expenditures contemplated for the fiscal year beginning October 1, 2024 and ending September 30, 2025, and

WHEREAS, all things have been done and all acts performed as required by law to permit the City Commission to levy the millage necessary to raise the revenue for the various purposes set forth in said final estimate as now adopted:

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA:

Section 1. That the rates of millage to be levied for the fiscal year beginning October 1, 2024 and ending September 30, 2025, for each fund and the adequate millage be and the same are hereby declared to be as follows, to-wit:

To be applied to the net tax roll after deduction of homesteads within the City of Sarasota -

For General Operating Purposes	3.0000 mills
For Debt Service for 2015 General Obligation Bonds	<u>0.1436</u> mills
Total Millage	<u>3.1436</u> mills

The final operating millage levy for the City of Sarasota's General Fund of 3.0000 mills contributes to an aggregate millage rate for the City of Sarasota that is 7.47 percent higher than the aggregate rolled-back millage rate of 2.8548.

Section 2. The aforesaid rates of millage be and the same are hereby certified to the Property Appraiser and the Tax Collector of Sarasota County, Florida, to be levied for all purposes and uses of the City of Sarasota for the fiscal year beginning October 1, 2024 and ending September 30, 2025.

Section 3. This resolution shall take effect immediately upon adoption.

ADOPTED, by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior thereto as authorized by Article IV, Section 2, of the Charter of the City of Sarasota, this 3rd day of September 2024.

ADOPTED, by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior thereto as authorized by Article IV, Section 2, of the Charter of the City of Sarasota, this 16th day of September 2024.

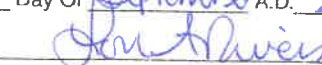

Liz Alpert, Mayor

ATTEST:


Shayla Griggs, City Auditor and Clerk

I, Lori Rivers, Deputy City Auditor And Clerk Of The City Of Sarasota, Florida, Do Hereby Certify That The Above And Foregoing Is A True And Correct Copy Of The Original Thereof On File In My Office.
Witness My Hand And Seal of Said City

This 24th Day Of September A.D. 2024


Deputy City Auditor And Clerk
Of The City Of Sarasota, Florida

<u>YES</u>	Mayor Alpert
<u>YES</u>	Vice Mayor Ahearn-Koch
<u>YES</u>	Commissioner Trice
<u>YES</u>	Commissioner Battie
<u>YES</u>	Commissioner Arroyo

RESOLUTION NO. 24R-3264

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA, APPROVING A BUDGET; AND MAKING APPROPRIATIONS OF SUMS OF MONEY FOR ALL EXPENDITURES OF THE CITY OF SARASOTA, FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2024 AND ENDING ON SEPTEMBER 30, 2025 PRESCRIBING THE TERMS, CONDITIONS AND PROVISIONS WITH RESPECT TO THE ITEMS OF APPROPRIATION AND THEIR PAYMENT; PROVIDING FOR SUPPLEMENTAL APPROPRIATIONS AND RE-APPROPRIATIONS; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF IF DECLARED INVALID; PROVIDING FOR READING BY TITLE ONLY AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA:

SECTION 1. This Resolution, which does not include the budgets for the dependent special districts, namely the St. Armands Special Business Neighborhood Improvement District (BID), the Golden Gate Point Streetscape Special District, and the Downtown Improvement District shall be known as the Fiscal Year 2024-2025 Budget Resolution of the City of Sarasota. Said Fiscal Year 2024-2025 Budget is summarized in the attachments hereto, labeled as “Exhibit A-1, A-2 and A-3”. Said Budget is fully detailed in the 2024-2025 Adopted Financial Plan, the 2025-2029 Capital Improvement Program and the line-item revenue and expenditure budgets, which collectively comprise the Adopted Budget of the City of Sarasota and all of which may be reviewed on the City’s website. The sums provided for in the Fiscal Year 2024-2025 Adopted Budget are hereby appropriated upon the terms and conditions set forth hereafter.

SECTION 2. The Capital Improvement Program, as reflected in the Sarasota City Plan as amended from time to time by the City Commission, is hereby updated to reflect any changes detailed below.

	<u>In Thousands</u>
Environmental	\$ 7,333
Public Safety	1,500
Public Health	1,955
Transportation Infrastructure	13,098
Neighborhoods	1,700
Parks and Recreation	2,476
General Government (Public Facilities)	2,835
Water and Sewer Administration	1,714
Drinking Water System	15,726
Waste Water System	<u>5,576</u>
Total	<u>\$ 53,913</u>

SECTION 3. There is hereby levied and assessed on all taxable property within the corporate limits of the City of Sarasota, Florida, including real and personal property, except exempt homestead property as defined in Article VII of the Constitution of the State of Florida (1968), as amended, for the Fiscal Year 2023-2024, the following taxes:

A. For operating expenses	3.0000 mills
B. For principal, interest, sinking fund and reserve accounts of: 2015 General Obligation Bonds	<u>0.1436</u> mills
TOTAL	3.1436 mills

SECTION 4. Unencumbered balances of each appropriation remaining on September 30, 2025 are hereby appropriated for those accounts where the actual or estimated expenditures are in excess of total appropriations for the fiscal year. If such re-appropriated funds are insufficient to provide for the full amount of the estimated net deficiencies, there is hereby appropriated from surplus revenues accruing during the Fiscal Year 2024-2025, sufficient funds to meet the estimated net deficiencies.

SECTION 5. The Finance Director is authorized to reserve on September 30, 2025 unpaid purchase orders, outstanding contracts and other commitments. Said amounts reserved shall be designated as assigned fund balance under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.

SECTION 6. Certain unencumbered appropriations may exist at September 30, 2025, that will require re-appropriation in the 2024-2025 Fiscal Year. The Finance Director is authorized to automatically re-appropriate any unencumbered appropriations that relate to grants and capital projects. Other unencumbered appropriations, such as expenses and capital necessary to maintain operations, should be identified by the Finance Director, but must be approved by the City Commission through the adoption of a re-appropriation resolution. All such re-appropriations shall be designated as assigned fund balance under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.

SECTION 7. The City Manager is authorized to consolidate or reorganize operations within the City of Sarasota, Florida, provided that service to the public is not significantly reduced or that operating costs are not increased.

SECTION 8. All funds received from specific grant/entitlement sources, pursuant to statutes of the State of Florida or federal law shall be deposited in the manner specified and said revenue is hereby appropriated solely for the purposes or uses authorized by applicable law, whether State or Federal, which created the revenue entitlement of the City of Sarasota, Florida.

SECTION 9. With respect to funds collected from applicants for development reviews, traffic studies, and other pass-through type collections pursuant to the Development Application System, there is hereby appropriated those amounts necessary to expend these funds according to the requirements of the development review process.

SECTION 10. As to any revenues received from a particular source which are appropriated for specific uses or purposes, the Finance Director is instructed to account for the same in a manner assuring the proper utilization of such revenue for the specified uses or purposes.

SECTION 11. The Finance Director shall proceed with the collection and enforcement of all revenue entitlements of the City of Sarasota, including taxes levied hereby, as shall be necessary to obtain the revenue funds provided for in this Resolution. Further, the Finance Director shall be responsible for receiving the ad valorem taxes collected by the Tax Collector for Sarasota County, Florida, at the millage rate certified to the Property Appraiser for Sarasota County, Florida, by action of the City Commission.

SECTION 12. The Finance Director is hereby authorized to pay out the monies collected and provided for in the Fiscal Year 2024-2025 Adopted Budget. Where so required by the Charter of the City of Sarasota, Florida, payments shall be made on warrant of the City Auditor and Clerk, countersigned by the City Manager.

SECTION 13. With respect to any balances, not specifically appropriated by the terms hereof, the City Commission may, during the fiscal year, appropriate all or part of said balances and any additional revenues by adopting a Resolution for that purpose.

SECTION 14. If any section, paragraph, or part of the Resolution shall be declared unconstitutional or invalid, then the remainder of this Resolution shall not be affected thereby and shall remain in full force and effect.

SECTION 15. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 16. This Resolution shall take effect immediately upon adoption. The Fiscal Year 2024-2025 Adopted Budget shall take effect on October 1, 2024.

SECTION 12. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 13. This Resolution shall take effect immediately upon adoption. The Fiscal Year 2024-2025 Adopted Budget of the Golden Gate Point Streetscape Special District shall take effect on October 1, 2024.

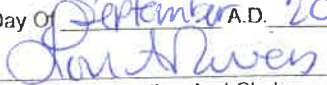
ADOPTED by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior to adoption, as provided by Article IV, Section 2 of the Charter of the City of Sarasota, this 3rd day of September 2024.

ADOPTED by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior to adoption, as provided by Article IV, Section 2 of the Charter of the City of Sarasota, this 16th day of September 2024.


Liz Alpert, Mayor

ATTEST:


Shayla Griggs, City Auditor and Clerk

I, Lori Rivers, Deputy City Auditor And Clerk Of The City Of Sarasota, Florida, Do Hereby Certify That The Above And Foregoing Is A True And Correct Copy Of The Original Thereof On File In My Office.
Witness My Hand And Seal Of Said City
This 24th Day Of September A.D. 2024

Deputy City Auditor And Clerk
Of The City Of Sarasota, Florida

<u>YES</u>	Mayor Alpert
<u>YES</u>	Vice Mayor Ahearn-Koch
<u>YES</u>	Commissioner Trice
<u>YES</u>	Commissioner Battie
<u>YES</u>	Commissioner Arroyo

Exhibit A-1
CITY OF SARASOTA - FISCAL YEAR 2024-2025
 Budget Summary by Fund

	Funding Sources		Funding Uses	
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
<u>City of Sarasota Superior Taxing Authority</u>				
<u>General Fund</u>	\$ 33,437,527	\$ 102,235,359	\$ 106,961,606	\$ 28,711,280
<u>Special Revenue Funds</u>				
Public Art	2,411,056	-	1,575,295	835,761
Building Services	7,247,896	5,836,000	6,883,311	6,200,585
Development Application System	1,232,528	940,000	972,200	1,200,328
Penny Sales Tax	1,699,797	12,787,500	13,766,364	720,933
Housing and Community Development	819,706	5,310,290	5,310,290	819,706
Multi-Modal Transportation Impact Fee	21,414	600,000	180,324	441,090
Gas Tax	322,900	1,700,000	1,963,440	59,460
\$.05 Local Option Fuel Tax	435,358	1,060,000	1,100,000	395,358
Community Redevelopment Agency	903,680	623,509	1,242,857	284,332
The Bay Tax Incremental Financing	6,497,673	2,085,050	2,085,050	6,497,673
City Bay Tax Incremental Financing	-	1,850,066	-	1,850,066
Tourist Development	275,654	1,371,000	1,375,693	270,961
Citizens with Disabilities	37,470	18,036	40,793	14,713
Office of Tourism & Trade Stadium Grant	1,736	515,004	515,004	1,736
Economic Development	126,246	945,000	942,709	128,537
Tree Replacement	746,946	60,000	665,000	141,946
	<u>22,780,059</u>	<u>35,701,455</u>	<u>38,618,330</u>	<u>19,863,185</u>
<u>Debt Service Funds</u>				
2015 General Obligation Bonds	695,687	2,540,000	2,540,344	695,343
Glen Oaks Assessment Debt	5,889	10,859	10,860	5,888
2009 Build America	34,934	1,442,364	1,444,532	32,766
2020 Sales Tax Payments Refunding	629,487	500,004	498,789	630,702
2022 One Stop Shop Bank Loan	1,046,720	1,176,405	1,175,266	1,047,859
2023 The Bay Improvements	1,558	2,085,050	2,065,050	21,558
	<u>2,414,275</u>	<u>7,754,682</u>	<u>7,734,841</u>	<u>2,434,115</u>
<u>Enterprise Funds</u>				
Water and Sewer Utilities	36,913,706	59,104,848	65,468,716	30,549,838
Bobby Jones Golf Course	468,486	5,776,446	4,661,389	1,583,543
Van Wezel Performing Arts Hall	10,495,340	18,485,162	19,179,656	9,800,846
Solid Waste Management	3,673,610	17,372,055	17,591,139	3,454,526
Parking Management Division	1,067,828	4,515,500	4,288,970	1,294,358
St. Armand's Paid Parking Area	166,102	2,254,000	2,097,463	322,639
	<u>52,785,071</u>	<u>107,508,011</u>	<u>113,287,333</u>	<u>47,005,749</u>
<u>Internal Service Funds</u>				
Fleet Services	947,857	5,825,335	5,689,567	1,083,625
Information Technology	286,396	5,754,270	5,874,668	165,998
Equipment Replacement	7,093,248	1,720,336	1,078,651	7,734,933
Insurance Coverage	7,579,192	15,073,088	17,262,006	5,390,274
	<u>15,906,693</u>	<u>28,373,029</u>	<u>29,904,892</u>	<u>14,374,830</u>
<u>Trust Funds</u>				
Other Post Employment Benefits Trust Fund	50,028,392	3,288,413	7,592,373	45,724,432
Defined Contribution Plan-General Employees	42,976	80,000	73,693	49,283
	<u>50,071,368</u>	<u>3,368,413</u>	<u>7,666,066</u>	<u>45,773,715</u>
<u>Total (Res. 24R-3264)</u>	<u>177,394,993</u>	<u>284,940,949</u>	<u>304,173,068</u>	<u>158,162,875</u>
<u>Dependent Special Districts</u>				
<u>Special Revenue Funds</u>				
Golden Gate Point Streetscape Special District	299,886	236,092	225,014	310,964
Downtown Improvement District	301,540	951,503	1,017,176	235,867
	<u>601,426</u>	<u>1,187,595</u>	<u>1,242,190</u>	<u>546,831</u>
<u>Debt Service Funds</u>				
Golden Gate Streetscape General Obligation	239,375	268,000	263,621	243,754
<u>TOTAL (Res. 24R-3266, 24R-3268)</u>	<u>840,801</u>	<u>1,455,595</u>	<u>1,505,811</u>	<u>790,585</u>
<u>GRAND TOTAL ALL</u>	<u>\$ 178,235,795</u>	<u>\$ 286,396,544</u>	<u>\$ 305,678,879</u>	<u>\$ 158,953,460</u>

Exhibit A-2

CITY OF SARASOTA - FISCAL YEAR 2024-2025

Combining Budget Statement

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>ENTERPRISE FUNDS</u>	<u>INTERNAL SERVICE</u>	<u>TRUST FUNDS</u>	<u>TOTAL</u>
BEGINNING FUND BALANCE	\$ 33,437,527	\$ 23,381,485	\$ 2,653,650	\$ 52,785,071	\$ 15,906,693	\$ 50,071,368	\$ 178,235,795
<u>ESTIMATED REVENUES:</u>							
<u>Taxes</u>							
Ad Valorem-City Operating	49,666,909	3,390,797	-	-	-	-	53,057,706
Ad Valorem-City Voted Debt	-	-	2,540,000	-	-	-	2,540,000
Ad Valorem-GG Point Operating	-	236,092	-	-	-	-	236,092
Ad Valorem-GG Point Debt	-	-	268,000	-	-	-	268,000
Ad Valorem-Downtown Imp Dist	-	951,503	-	-	-	-	951,503
Insurance Premium Tax	1,065,297	-	-	-	-	-	1,065,297
Utilities Excise	14,110,745	-	-	-	-	-	14,110,745
Local Business Tax	-	945,000	-	-	-	-	945,000
Local Option Fuel Taxes	-	2,760,000	-	-	-	-	2,760,000
Penny Sales Tax	-	12,787,500	-	-	-	-	12,787,500
Tourist Development Tax	-	1,371,000	-	-	-	-	1,371,000
<u>Permits, Fees & Special Assessments</u>							
Building and Other Permits	760,900	6,386,000	-	-	-	-	7,146,900
Electric Franchise	6,800,000	-	-	-	-	-	6,800,000
Gas Franchise	270,000	-	-	-	-	-	270,000
Assessments	-	-	10,859	260,000	-	-	270,859
Water Franchise Fees	1,011,723	-	-	-	-	-	1,011,723
<u>Intergovernmental Revenue</u>							
Sales Tax	7,400,000	-	-	-	-	-	7,400,000
State Revenue Sharing	3,047,000	3,524,591	-	-	-	-	6,571,591
Other intergovernmental	718,621	1,031,000	-	275,298	-	-	2,024,919
H.U.D. Revenue	-	1,210,519	-	-	-	-	1,210,519
Grants and Contributions	175,000	515,004	-	-	-	-	690,004
<u>Charges for Services</u>							
Public Safety	812,500	70,000	-	-	-	-	882,500
Physical Environment	-	-	-	58,958,848	-	-	58,958,848
Water/Sewer Combination	-	-	-	16,387,314	-	-	16,387,314
Refuse	122,150	-	-	-	-	-	122,150
Other	555,383	90,000	-	4,657,000	-	-	5,302,383
Transportation	-	890,000	-	-	-	-	890,000
Economic Environment	1,142,500	-	-	21,205,413	-	-	22,347,913
Culture and Recreation	2,297,700	-	-	-	27,739,435	2,880,653	32,917,788
General Government	5,917,973	-	-	-	-	-	5,917,973
Cost Allocation	2,839,000	18,036	-	1,792,500	-	-	4,649,536
<u>Fine and Forfeitures</u>							
<u>Miscellaneous Revenue</u>							
Interest Earnings	200,000	-	-	124,500	-	-	324,500
Rents	1,548,370	-	-	74,000	-	-	1,622,370
Other	119,000	712,008	-	1,744,967	633,594	487,760	3,697,329
<u>Other Financing Sources</u>							
Interfund Transfers - In	1,654,588	-	5,203,823	2,028,171	-	-	8,886,582
Total Revenues/Resources	<u>102,235,359</u>	<u>36,889,050</u>	<u>8,022,682</u>	<u>107,508,011</u>	<u>28,373,029</u>	<u>3,368,413</u>	<u>286,396,544</u>
Estimated Funds Available	<u>\$ 135,672,886</u>	<u>\$ 60,270,535</u>	<u>\$10,676,332</u>	<u>\$ 160,293,082</u>	<u>\$ 44,279,722</u>	<u>\$ 53,439,781</u>	<u>\$ 464,632,339</u>

Exhibit A-2 (continued)

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>ENTERPRISE FUNDS</u>	<u>INTERNAL SERVICE</u>	<u>TRUST FUNDS</u>	<u>TOTAL</u>
<u>ESTIMATED EXPENDITURES:</u>							
<u>General Governmental Services</u>							
Legislative	839,242	-	-	-	-	-	\$ 839,242
City Manager's Office	813,459	-	-	-	-	-	813,459
City Auditor and Clerk's Office	3,104,690	-	-	-	-	-	3,104,690
Financial & Administrative	2,298,380	-	-	-	-	-	2,298,380
Legal Counsel	1,781,359	-	-	-	-	-	1,781,359
Comprehensive Planning	3,016,953	-	-	-	-	-	3,016,953
Other General Governmental	12,592,571	1,890,820	-	-	28,782,481	7,666,066	50,931,938
<u>Public Safety</u>							
Police	48,978,527	1,515,000	-	-	588,411	-	51,081,938
Fire Subsidy	2,523,475	-	-	-	-	-	2,523,475
Building/Code Compliance	1,016,550	6,883,311	-	-	-	-	7,899,861
Additional Retirement Benefits	850,000	-	-	-	-	-	850,000
<u>Physical Environment</u>							
Non-Parks/Other	3,028,419	2,103,000	-	-	115,000	-	5,246,419
Refuse Collection	-	-	-	17,591,139	-	-	17,591,139
Water/Sewer Combination	-	-	-	59,935,327	-	-	59,935,327
<u>Transportation</u>							
Parking Division	-	-	-	5,193,152	-	-	5,193,152
Streets and Highways	6,274,676	6,936,076	-	-	35,000	-	13,245,752
Engineering Services	3,928,193	-	-	-	-	-	3,928,193
<u>Economic Environment</u>							
Housing & Community Dev.	-	4,376,927	-	-	-	-	4,376,927
Community Redevelopment	-	1,193,500	-	-	-	-	1,193,500
Economic Development	-	922,709	-	-	-	-	922,709
Other	-	1,764,390	-	-	-	-	1,764,390
<u>Human Services</u>							
Other	1,106,030	265,793	-	-	-	-	1,371,823
<u>Culture and Recreation</u>							
Parks & Recreation	12,194,225	3,376,000	-	3,036,669	384,000	-	18,990,894
Van Wezel Performing Arts Hall	-	-	-	18,801,485	-	-	18,801,485
Tourist Development	-	1,375,693	-	-	-	-	1,375,693
Other	-	1,575,295	-	-	-	-	1,575,295
<u>Debt Service</u>							
	-	-	7,998,462	8,139,842	-	-	16,138,304
<u>Other Financing Uses</u>							
Interfund Transfers - Out	2,614,857	5,682,006	-	589,719	-	-	8,886,582
<u>Total Expenditures and Uses</u>	<u>106,961,606</u>	<u>39,860,520</u>	<u>7,998,462</u>	<u>113,287,333</u>	<u>29,904,892</u>	<u>7,666,066</u>	<u>305,678,879</u>
<u>Projected Ending Fund Balances</u>	<u>\$ 28,711,280</u>	<u>\$ 20,410,015</u>	<u>\$ 2,677,870</u>	<u>\$ 47,005,749</u>	<u>\$ 14,374,830</u>	<u>\$ 45,773,715</u>	<u>\$ 158,953,460</u>

MILLAGE RATES PER \$1,000:

City of Sarasota - General Fund Operating	3.0000 mills
City of Sarasota - Voted Debt	0.1436 mills
Golden Gate Point - Operating	0.6148 mills
Golden Gate Point - Voted Debt	0.6979 mills
Downtown Improvement District-Operating	2.0000 mills

The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.

FINANCIAL POLICIES

Operating Budget Policies

- The City will comply with all Federal, State or local legal requirements pertaining to the operating budget, including the adoption of a balanced budget. A balanced budget is achieved when the amounts available from taxation and other sources, including amounts carried over from prior fiscal years, equals the total appropriations for expenditures and reserves.
- The City will employ a structured budget preparation and formulation process that will be used by all entities receiving funding from the City. The process employed will ensure adequate citizen input and participation.
- The City will employ a structured expenditure and revenue forecasting system to allow for effective financial planning. Multi-year projections will be utilized in developing the operating budget.
- Essential services will receive first priority for funding. The City will attempt to maintain current service levels for all essential services.
- The City will identify low priority services for reduction or elimination, if necessary, before essential services.
- The City will consider the establishment of user fees as an alternative to service reductions or elimination.
- In all actions to balance the budget, the City will attempt to avoid layoffs of permanent employees. If possible, personnel reductions will be scheduled to come primarily from attrition.
- The City will pay for all current expenditures with current revenues. Long-term debt will not be used for funding current expenditures.
- The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing necessary expenditures, accruing future years' revenues or rolling over short-term debt.
- The budget will provide for adequate maintenance and repair of capital plant and equipment and for their orderly replacement.
- The City will establish an equipment replacement fund and will charge the user fund annually for replacement of the equipment. The amount of the charge will provide funds for the projected future cost of replacing the equipment.
- The budget will provide sufficient funding to cover annual debt retirement costs.
- The City will consider technological and capital investment programs which are cost effective and which will reduce operating costs as high funding priorities.
- The City will maintain a budgetary control system to ensure adherence to the budget and will use a budget/encumbrance control system to ensure proper budgetary control.
- The City administration will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.

FINANCIAL POLICIES

- Where possible, the City will integrate service levels and performance measures within the budget.
 - At least annually a public auction will be held of surplus and obsolete property.
 - The goal of all enterprise fund operations is to be self-supporting and to pay administrative and other appropriate service charges to the General Fund for administrative support.
 - The total number of employment positions (FTE's) approved in the annual operating budget may not be exceeded without prior approval of the City Commission.
 - The City will coordinate the CIP budget and the operating budget in terms of operating costs associated with CIP items.
 - The City will annually seek the Distinguished Budget Presentation Award offered by the Government Finance Officers Association (GFOA).
-

Fund Balance and Reserve Policies

- The City will establish an unassigned fund balance in the General Fund for emergency purposes and/or liquidity purposes of 2 to 3 months of general fund expenditures to indicate that it is in sound financial condition.
 - A revenue stabilization fund will be established to minimize the impact of varying economic conditions on the City's budget.
 - The City will establish insurance reserves for self-insurance liabilities. Such reserves will be reviewed annually for adequacy.
 - Unassigned fund balance will only be used for expenditures that are either non-recurring in nature or that have a benefit period longer than one operating period. City Commission approval is necessary for this type of expenditure.
 - All fund balances for budgeted funds will be presented in the annual budget.
-

Revenue Policies

- The City will take active measures to encourage economic development, thereby developing a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
- The City will establish user charges and fees at a level closely related to the full cost of providing the services (i.e. direct, indirect and capital costs), taking into consideration similar charges/fees being levied by other organizations.
- The City will recalculate the full cost of activities supported by user fees to identify the impact of inflation and other cost increases and will revise user fees upon approval of the Commission.

FINANCIAL POLICIES

- The targeting of specific revenues for special programs or projects is discouraged, as it promotes fiscal inflexibility. However, intergovernmental grant assistance will be targeted as much as possible toward capital improvements.
 - The City will aggressively seek Federal and State grants and evaluate future local fiscal impacts.
-

Debt Policies

- The City will issue bonds only for capital improvements including infrastructure and equipment with a life in excess of four years.
 - Whenever possible, the City will use special assessment, revenue, or self-supporting bonds instead of general obligation bonds.
 - The City will limit general obligation bonds to no greater than ten (10) percent of the non-exempt assessed valuation of the real property of the City.
 - The term of any bonds shall not exceed the useful life of the expenditure being financed.
 - The City will not issue notes or bonds to subsidize or finance current operations.
 - The City will publish and distribute an official statement for each bond issue.
 - If cost effective, the City will purchase private bond insurance at the time of issuance.
 - General obligation debt will not be used to finance the activities of enterprise funds whether of a capital or operating nature.
 - The City will defease existing bond issues if the resulting savings is significant.
 - The City will maintain an adequate debt service fund regarding each bond issue.
 - The City will seek to maintain high bond ratings in order that borrowing costs are minimized and access to credit is preserved.
-

Cash Management / Investment Policies

- The City will deposit all cash receipts within twenty-four hours of receipt.
- The City will collect revenues aggressively, including past due bills of any type and will utilize an outside collection agency to accomplish this.
- The City will maintain a prudent cash management and investment program in order to meet daily cash requirements, increase funds available for investment, and earn maximum rates of return on invested funds with appropriate security.
- The City will follow its adopted investment/portfolio policy when handling public funds.

FINANCIAL POLICIES

- The Financial Administration Department/ Investment Manager will present a quarterly report on investments to the City's Investment Committee.
 - Where permitted by law, the City will pool cash from each eligible fund for investment purposes.
-

Accounting, Auditing & Financial Reporting

- An independent audit will be performed annually, including the issuance of a management letter.
 - The City administration will promptly evaluate the audit management letter recommendations, determine the proper actions in response to these recommendations and complete, within established time frames, all actions that correct or otherwise resolve the matters included in the management letter.
 - The City will produce financial reports in accordance with Generally Accepted Accounting Principles (GAAP).
 - The City Commission will be provided monthly with budget reports comparing actual versus budgeted revenue and expense activity.
 - The City will annually seek the Certificate of Achievement for Excellence in Financial Reporting award offered by the Government Finance Officers Association (GFOA).
 - The City will maintain the highest level of accounting practices consistent with generally accepted accounting principles (GAAP) promulgated by the Government Accounting Standards Board (GASB).
-

Capital Improvement Plan Policies

- The City will adopt the first year of a multi-year plan for capital improvements, update it annually and make every attempt to complete all capital improvements in accordance with the plan.
 - The City will coordinate the development of the CIP budget with the development of the operating budget to ensure future operating expenditures and revenues associated with new capital improvement will be projected and incorporated into the current and future operating budgets.
 - The City will determine the least costly financing method available for all new capital improvement projects.
 - All projects in the Comprehensive Improvement Element (CIE) of the City's Comprehensive Plan will be included in the Capital Improvement Plan.
 - The Capital Improvement Plan Committee will review and evaluate each proposed and ongoing project, based on criteria established by the City Commission, prior to any project being included in the CIP.
 - The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs.
-

RESOLUTION NO. 24R-3265

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA, CERTIFYING TO THE PROPERTY APPRAISER AND THE TAX COLLECTOR OF SARASOTA COUNTY, THE RATES OF MILLAGE TO BE LEVIED BY THE CITY OF SARASOTA WITHIN THE GOLDEN GATE POINT STREETSCAPE SPECIAL DISTRICT, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; ESTABLISHING THE GOLDEN GATE POINT STREETSCAPE SPECIAL DISTRICT'S OPERATING MILLAGE AT 0.6148 WHICH CONTRIBUTES TO AN AGGREGATE MILLAGE RATE FOR THE CITY OF SARASOTA THAT IS 7.47 PERCENT HIGHER THAN THE AGGREGATE ROLLED-BACK MILLAGE RATE OF 2.8548; ESTABLISHING THE GOLDEN GATE POINT STREETSCAPE SPECIAL DISTRICT'S DEBT SERVICE MILLAGE AT 0.6979; PROVIDING FOR THE READING OF THIS RESOLUTION BY TITLE ONLY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Sarasota has now held the two required public hearings on its final estimate of the necessary and ordinary expenses and of all extraordinary and special expenditures contemplated for the fiscal year beginning October 1, 2024 and ending September 30, 2025, and

WHEREAS, all things have been done and all acts performed as required by law to permit the City Commission to levy the millage necessary to raise the revenue for the various purposes set forth in said final estimate as now adopted:

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA:

Section 1. That the rates of millage to be levied for the fiscal year beginning October 1, 2024 and ending September 30, 2025, for the Golden Gate Point Streetscape Special District and the adequate millage be and the same are hereby declared to be as follows, to-wit:

To be applied to the net tax roll after deduction of homesteads within the Golden Gate Point Streetscape Special District -

For General Operating Purposes	0.6148 mills
For Debt Service for 2016 General Obligation Bonds	<u>0.6979 mills</u>
Total Millage	<u>1.3127 mills</u>

The final operating millage levy for the Golden Gate Point Streetscape Special District of 0.6148 mills contributes to an aggregate millage rate for the City of Sarasota that is 7.47 percent higher than the aggregate rolled-back millage rate of 2.8548.

Section 2. The aforesaid rates of millage be and the same are hereby certified to the Property Appraiser and the Tax Collector of Sarasota County, Florida, to be levied for all purposes and uses of the Golden Gate Point Streetscape Special District for the fiscal year beginning October 1, 2024 and ending September 30, 2025.

Section 3. This resolution shall take effect immediately upon adoption.

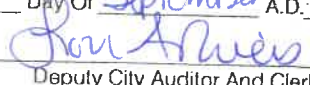
ADOPTED, by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior thereto as authorized by Article IV, Section 2, of the Charter of the City of Sarasota, this 3rd day of September, 2024.

ADOPTED, by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior thereto as authorized by Article IV, Section 2, of the Charter of the City of Sarasota, this 16th day of September, 2024.


Liz Alpert, Mayor

ATTEST:


Shayla Griggs, City Auditor and Clerk

I, Lori Rivers, Deputy City Auditor And Clerk Of The City Of Sarasota, Florida, Do Hereby Certify That The Above And Foregoing Is A True And Correct Copy Of The Original Thereof On File In My Office.
Witness My Hand And Seal of Said City
This 24th Day Of September A.D.: 2024

Deputy City Auditor And Clerk
Of The City Of Sarasota, Florida

<u>YES</u>	Mayor Alpert
<u>YES</u>	Vice Mayor Ahearn-Koch
<u>YES</u>	Commissioner Trice
<u>YES</u>	Commissioner Battie
<u>YES</u>	Commissioner Arroyo

RESOLUTION NO. 24R-3266

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA, APPROVING A BUDGET; AND MAKING APPROPRIATIONS OF SUMS OF MONEY FOR ALL EXPENDITURES OF THE GOLDEN GATE POINT STREETSCAPE SPECIAL DISTRICT FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2024 AND ENDING ON SEPTEMBER 30, 2025 PRESCRIBING THE TERMS, CONDITIONS AND PROVISIONS WITH RESPECT TO THE ITEMS OF APPROPRIATION AND THEIR PAYMENT; PROVIDING FOR SUPPLEMENTAL APPROPRIATIONS AND RE-APPROPRIATIONS; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF IF DECLARED INVALID; PROVIDING FOR READING BY TITLE ONLY AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA:

SECTION 1. This Resolution shall be known as the Fiscal Year 2024-2025 Budget Resolution of the Golden Gate Point Streetscape Special District. Said Fiscal Year 2024-2025 Budget is summarized in the attachments hereto, labeled as “Exhibit A-1” and “Exhibit A-2”. Said Budget is fully detailed in the 2024-2025 Adopted Financial Plan and the line-item revenue and expenditure budgets, which collectively comprise the Adopted Budget of the Golden Gate Point Streetscape Special District and all of which may be reviewed on the City’s website. The sums provided for in the Fiscal Year 2024-2025 Adopted Budget for the Golden Gate Point Streetscape Special District are hereby appropriated upon the terms and conditions set forth hereafter.

SECTION 2. There is hereby levied and assessed on all taxable property within the corporate limits of the Golden Gate Point Streetscape Special District, including real and personal property, except exempt homestead property as defined in Article VII of the Constitution of the State of Florida (1968), as amended, for the Fiscal Year 2023-2024, the following taxes:

A. For operating expenses	0.6148 mills
B. For principal, interest, sinking fund and reserve account of 2016 General Obligation Refunding Bonds	<u>0.6979 mills</u>
TOTAL	1.3127 mills

SECTION 3. Unencumbered balances of each appropriation remaining on September 30, 2025 are hereby appropriated for those accounts where the actual or estimated expenditures are in excess of total appropriations for the fiscal year. If such re-appropriated funds are insufficient to provide for the full amount of the estimated net deficiencies, there is hereby appropriated from surplus revenues accruing during the Fiscal Year 2024-2025, sufficient funds to meet the estimated net deficiencies.

SECTION 4. The Finance Director is authorized to reserve on September 30, 2025 unpaid purchase orders, outstanding contracts and other commitments. Said amounts reserved shall be designated as assigned fund balance under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.

SECTION 5. Certain unencumbered appropriations may exist at September 30, 2024, that will require re-appropriation in the 2024-2025 Fiscal Year. The Finance Director is authorized to automatically re-appropriate any unencumbered appropriations that relate to grants and capital projects. Other unencumbered appropriations, such as expenses and capital necessary to maintain operations, should be identified by the Finance Director, but must be approved by the City Commission through the adoption of a re-appropriation resolution. All such re-appropriations shall be designated as assigned fund balance under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.

SECTION 6. All funds received from specific grant/entitlement sources, pursuant to statutes of the State of Florida or federal law shall be deposited in the manner specified and said revenue is hereby appropriated solely for the purposes or uses authorized by applicable law, whether State or Federal, which created the revenue entitlement of the Golden Gate Point Streetscape Special District.

SECTION 7. As to any revenues received from a particular source which are appropriated for specific uses or purposes, the Finance Director is instructed to account for the same in a manner assuring the proper utilization of such revenue for the specified uses or purposes.

SECTION 8. The Finance Director shall proceed with the collection and enforcement of all revenue entitlements of the Golden Gate Point Streetscape Special District including taxes levied hereby, as shall be necessary to obtain the revenue funds provided for in this Resolution. Further, the Finance Director shall be responsible for receiving the ad valorem taxes collected by the Tax Collector for Sarasota County, Florida, at the millage rate certified to the Property Appraiser for Sarasota County, Florida, by action of the City Commission.

SECTION 9. The Finance Director is hereby authorized to pay out the monies collected and provided for in the Fiscal Year 2024-2025 Adopted Budget of the Golden Gate Point Streetscape Special District. Where so required by the Charter of the City of Sarasota, Florida, payments shall be made on warrant of the City Auditor and Clerk, countersigned by the City Manager.

SECTION 10. With respect to any balances, not specifically appropriated by the terms hereof, the City Commission may, during the fiscal year, appropriate all or part of said balances and any additional revenues by adopting a Resolution for that purpose.

SECTION 11. If any section, paragraph, or part of the Resolution shall be declared unconstitutional or invalid, then the remainder of this Resolution shall not be affected thereby and shall remain in full force and effect.

SECTION 12. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 13. This Resolution shall take effect immediately upon adoption. The Fiscal Year 2024-2025 Adopted Budget of the Golden Gate Point Streetscape Special District shall take effect on October 1, 2024.

ADOPTED by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior to adoption, as provided by Article IV, Section 2 of the Charter of the City of Sarasota, this 3rd day of September 2024.

ADOPTED by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior to adoption, as provided by Article IV, Section 2 of the Charter of the City of Sarasota, this 16th day of September 2024.

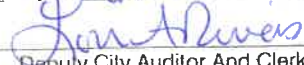

Liz Alpert, Mayor

ATTEST:


Shayla Griggs, City Auditor and Clerk

I, Lori Rivers, Deputy City Auditor And Clerk Of The City Of Sarasota, Florida, Do Hereby Certify That The Above And Foregoing Is A True And Correct Copy Of The Original Thereof On File In My Office.
Witness My Hand And Seal of Said City

This 24th Day Of September A.D. 2024


Deputy City Auditor And Clerk
Of The City Of Sarasota, Florida..

<u>YES</u>	Mayor Alpert
<u>YES</u>	Vice Mayor Ahearn-Koch
<u>YES</u>	Commissioner Trice
<u>YES</u>	Commissioner Battie
<u>YES</u>	Commissioner Arroyo

Golden Gate Point Streetscape Special District

Fund f.1009

Fund Summary

The Golden Gate Point Streetscape Special District (GGP) was created under Section 189.4041, Florida Statutes, and empowered by City Ordinance No. 05-4624, adopted September 6, 2005. The boundaries of the GGP Improvement District are made up of real property located on Golden Gate Point. GGP is a dependent taxing authority with the power to levy millage to construct and maintain enhancements and improvements within the public rights of way on Golden Gate Point including, but not limited to, brick pavers, sidewalks, on-street parking, relocating overhead utilities underground, and providing landscape enhancements.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 250,114	\$ 228,003	\$ 274,274	\$ 274,274	\$ 299,886
Revenues					
Ad Valorem Taxes	193,522	221,225	221,225	221,225	236,092
Miscellaneous	10,441	-	-	-	-
Total Revenues	203,963	221,225	221,225	221,225	236,092
Estimated Funds Available	454,077	449,228	495,499	495,499	535,978
Expenditures					
Operating	173,549	203,493	203,493	195,613	225,014
Land Improvement	6,254	-	-	-	-
Total Expenditures	179,802	203,493	203,493	195,613	225,014
Projected Ending Balance	274,274	245,735	292,006	299,886	310,964
Fund Balance -Future Project	-	62,000	62,000	62,000	124,000
Fund Balance Unassigned	\$ 274,274	\$ 183,735	\$ 230,006	\$ 237,886	\$ 186,964

<i>Projected Millage for Golden Gate Point</i>	
Debt Service Millage	0.6979
Operating Millage	0.6148
Total	1.3127

Golden Gate General Obligation Refunding Bonds**Series 2016**

Fund f.2006

	<u>Actual 2022-23</u>	<u>Budget 2023-24</u>	<u>Estimated 2023-24</u>	<u>Budget 2024-25</u>
Available Fund Balance	\$ 215,764	\$ 220,308	\$ 234,967	\$ 239,375
Revenues				
Ad Valorem Taxes	269,080	268,000	268,000	268,000
Interest Income	10,952	-	-	-
Total Revenue	280,032	268,000	268,000	268,000
Estimated Funds Availa	495,796	488,308	502,967	507,375
Expenditures				
Principal Payments	230,000	235,000	235,000	240,000
Interest on Bonds	30,328	25,592	25,592	20,621
Fiscal Charges	500	3,000	3,000	3,000
Total Expenditures	260,828	263,592	263,592	263,621
Ending Fund Balance	\$ 234,967	\$ 224,716	\$ 239,375	\$ 243,754

Date of issue: 2016
 Amount: \$ 2,700,000
 Paying Agent: JP Morgan
 Interest due: November 1; May 1
 Rating: Not Applicable
 Maturity of issue: 2028
 Outstanding: \$ 975,000
 Principal due: May 1
 Average Interest: 2.115%
 Purpose: Refunding GO Bonds - Golden Gate Streetscape Improvem

RESOLUTION NO. 24R-3267

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA, CERTIFYING TO THE PROPERTY APPRAISER AND THE TAX COLLECTOR OF SARASOTA COUNTY, THE RATES OF MILLAGE TO BE LEVIED BY THE CITY OF SARASOTA WITHIN THE DOWNTOWN IMPROVEMENT DISTRICT, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; ESTABLISHING THE DOWNTOWN IMPROVEMENT DISTRICT OPERATING MILLAGE AT 2.0000 WHICH CONTRIBUTES TO AN AGGREGATE MILLAGE RATE FOR THE CITY OF SARASOTA THAT IS 7.47 PERCENT HIGHER THAN THE AGGREGATE ROLLED-BACK MILLAGE RATE OF 2.8548, PROVIDING FOR THE READING OF THIS RESOLUTION BY TITLE ONLY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Sarasota has now held the two required public hearings on its final estimate of the necessary and ordinary expenses and of all extraordinary and special expenditures contemplated for the fiscal year beginning October 1, 2024 and ending September 30, 2025, and

WHEREAS, all things have been done and all acts performed as required by law to permit the City Commission to levy the millage necessary to raise the revenue for the various purposes set forth in said final estimate as now adopted:

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA:

Section 1. That the rate of millage to be levied for the fiscal year beginning October 1, 2024 and ending September 30, 2025, for the Downtown Improvement District and the adequate millage be and the same is hereby declared to be as follows, to-wit:

To be applied to the net tax roll after deduction of homesteads within the Downtown Improvement District -

For supplemental services

2.0000 mills

The final operating millage levy for the Downtown Improvement District of 2.0000 mills contributes to an aggregate millage rate for the City of Sarasota that is 7.47 percent higher than the aggregate rolled-back millage rate of 2.8548.

Section 2. The aforesaid rate of millage be and the same is hereby certified to the Property Appraiser and the Tax Collector of Sarasota County, Florida, to be levied for all purposes and uses of the Downtown Improvement District for the fiscal year beginning October 1, 2024 and ending September 30, 2025.

Section 3. This resolution shall take effect immediately upon adoption.

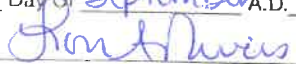
ADOPTED, by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior thereto as authorized by Article IV, Section 2, of the Charter of the City of Sarasota, this 3rd day of September, 2024.

ADOPTED, by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior thereto as authorized by Article IV, Section 2, of the Charter of the City of Sarasota, this 16th day of September, 2024.


Liz Alpert, Mayor

ATTEST:


Shayla Griggs, City Auditor and Clerk

I, Lori Rivers, Deputy City Auditor And Clerk Of The City Of Sarasota, Florida, Do Hereby Certify That The Above And Foregoing Is A True And Correct Copy Of The Original Thereof On File In My Office.
Witness My Hand And Seal of Said City
This 24th Day Of September A.D. 2024

Deputy City Auditor And Clerk
Of The City Of Sarasota, Florida

<u>YES</u>	Mayor Alpert
<u>YES</u>	Vice Mayor Ahearn-Koch
<u>YES</u>	Commissioner Trice
<u>YES</u>	Commissioner Battie
<u>YES</u>	Commissioner Arroyo

RESOLUTION NO. 24R-3268

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA, APPROVING A BUDGET; AND MAKING APPROPRIATIONS OF SUMS OF MONEY FOR ALL EXPENDITURES OF THE DOWNTOWN IMPROVEMENT DISTRICT FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2024 AND ENDING ON SEPTEMBER 30, 2025 PRESCRIBING THE TERMS, CONDITIONS AND PROVISIONS WITH RESPECT TO THE ITEMS OF APPROPRIATION AND THEIR PAYMENT; PROVIDING FOR SUPPLEMENTAL APPROPRIATIONS AND RE-APPROPRIATIONS; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF IF DECLARED INVALID; PROVIDING FOR READING BY TITLE ONLY AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SARASOTA, FLORIDA:

SECTION 1. This Resolution shall be known as the Fiscal Year 2024-2025 Budget Resolution of the Downtown Improvement District. Said Fiscal Year 2024-2025 Budget is summarized in the attachment hereto, labeled as "Exhibit A-1". Said Budget is fully detailed in the 2024-2025 Adopted Financial Plan and the line-item revenue and expenditure budgets, which collectively comprise the Adopted Budget of the Downtown Improvement District and all of which may be reviewed on the City's website. The sums provided for in the Fiscal Year 2024-2025 Adopted Budget for the Downtown Improvement District are hereby appropriated upon the terms and conditions set forth hereafter.

SECTION 2. There is hereby levied and assessed on all taxable property within the corporate limits of the Downtown Improvement District, including real and personal property, except exempt homestead property as defined in Article VII of the Constitution of the State of Florida (1968), as amended, for the Fiscal Year 2024-2025, the following taxes:

For the purchase of supplemental services	2.0000 mills
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SECTION 3. Unencumbered balances of each appropriation remaining on September 30, 2025 are hereby appropriated for those accounts where the actual or estimated expenditures are in excess of total appropriations for the fiscal year. If such re-appropriated funds are insufficient to provide for the full amount of the estimated net deficiencies, there is hereby appropriated from surplus revenues accruing during the Fiscal Year 2024-2025, sufficient funds to meet the estimated net deficiencies.

SECTION 4. The Finance Director is authorized to reserve on September 30, 2025 unpaid purchase orders, outstanding contracts and other commitments. Said amounts reserved shall be designated as assigned fund balance under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.

SECTION 5. Certain unencumbered appropriations may exist at September 30, 2025, that will require re-appropriation in the 2025-2026 Fiscal Year. The Finance Director is authorized to automatically re-appropriate any unencumbered appropriations that relate to grants and capital projects. Other unencumbered appropriations, such as expenses and capital necessary to maintain operations, should be identified by the Finance Director, but must be approved by the City Commission through the adoption of a re-appropriation resolution. All such re-appropriations shall be designated as assigned fund balance under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.

SECTION 6. All funds received from specific grant/entitlement sources, pursuant to statutes of the State of Florida or federal law shall be deposited in the manner specified and said revenue is hereby appropriated solely for the purposes or uses authorized by applicable law, whether State or Federal, which created the revenue entitlement of the Downtown Improvement District.

SECTION 7. As to any revenues received from a particular source which are appropriated for specific uses or purposes, the Finance Director is instructed to account for the same in a manner assuring the proper utilization of such revenue for the specified uses or purposes.

SECTION 8. The Finance Director shall proceed with the collection and enforcement of all revenue entitlements of the Downtown Improvement District including taxes levied hereby, as shall be necessary to obtain the revenue funds provided for in this Resolution. Further, the Finance Director shall be responsible for receiving the ad valorem taxes collected by the Tax Collector for Sarasota County, Florida, at the millage rate certified to the Property Appraiser for Sarasota County, Florida, by action of the City Commission.

SECTION 9. The Finance Director is hereby authorized to pay out the monies collected and provided for in the Fiscal Year 2024-2025 Adopted Budget of the Downtown Improvement District. Where so required by the Charter of the City of Sarasota, Florida, payments shall be made on warrant of the City Auditor and Clerk, countersigned by the City Manager.

SECTION 10. With respect to any balances, not specifically appropriated by the terms hereof, the City Commission may, during the fiscal year, appropriate all or part of said balances and any additional revenues by adopting a Resolution for that purpose.

SECTION 11. If any section, paragraph, or part of the Resolution shall be declared unconstitutional or invalid, then the remainder of this Resolution shall not be affected thereby and shall remain in full force and effect.

SECTION 12. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 13. This Resolution shall take effect immediately upon adoption. The Fiscal Year 2024-2025 Adopted Budget of the Downtown Improvement District shall take effect on October 1, 2024.

ADOPTED by the City Commission of the City of Sarasota, upon reading by title only, after posting on the bulletin board at City Hall for at least three (3) days prior to adoption, as provided by Article IV, Section 2 of the Charter of the City of Sarasota, this 3rd day of September, 2024.

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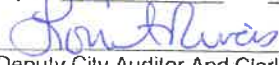

Liz Alpert, Mayor

ATTEST:


Shayla Griggs, City Auditor and Clerk

I, Lori Rivers, Deputy City Auditor And Clerk Of The City Of Sarasota, Florida, Do Hereby Certify That The Above And Foregoing Is A True And Correct Copy Of The Original Thereof On File In My Office.
Witness My Hand And Seal of Said City

This 24th Day Of September A.D. 2024


Deputy City Auditor And Clerk
Of The City Of Sarasota, Florida

<u>YES</u>	Mayor Alpert
<u>YES</u>	Vice Mayor Ahearn-Koch
<u>YES</u>	Commissioner Trice
<u>YES</u>	Commissioner Battie
<u>YES</u>	Commissioner Arroyo

EXHIBIT A-1

Downtown Improvement District Fund f.1010

Fund Summary

Sarasota's Downtown Improvement District (DID) was created November 2008 by City Ordinance 08-4832 (and expanded in February 2012 pursuant to adopted City Ordinance 12-5005) after a group of commercial property owners Downtown approached the City seeking to establish a self-taxing district. The DID is governed by a five-member board of non-residential Downtown property owners that are appointed by the Commission. The Board is empowered to collectively determine how to distribute the self-taxed funds towards District improvements and enhancements.

	Actual 2022-23	Budget 2023-24	Amended Budget 2023-24	Estimated 2023-24	Budget 2024-25
Available Fund Balance	\$ 765,409	\$ 161,800	\$ 754,782	\$ 754,782	\$ 301,540
Revenues					
Ad Valorem Taxes	789,351	881,692	881,692	881,692	951,503
Miscellaneous	21,999	-	-	-	-
Total Revenues	811,350	881,692	881,692	881,692	951,503
Estimated Funds Available	1,576,759	1,043,492	1,636,474	1,636,474	1,253,043
Expenditures					
Personnel	65,285	66,130	68,125	67,307	72,582
Operating	619,864	737,200	783,074	703,159	792,766
Capital	-	-	412,640	412,640	-
Grants and Aids	-	15,000	15,000	15,000	15,000
Community Redevelopment	136,828	136,828	136,828	136,828	136,828
Total Expenditures	821,977	955,157	1,415,667	1,334,934	1,017,176
Projected Ending Balance	\$ 754,782	\$ 88,335	\$ 220,807	\$ 301,540	\$ 235,867



LONG RANGE FINANCIAL PLAN (3-Year Projections)

This section includes three-year projections for all operating type funds, which includes the City's General Fund and the Enterprise Funds. Special Revenue Funds, Debt Service Funds, and Internal Service Funds have not been included in this document for the following reasons: Special Revenue Funds are not included as they are primarily the appropriation of the applicable revenue source for specified purposes. Debt Service Funds are not included as they are funded by either ad valorem taxes, designated revenues, or special assessments, which are adjusted up or down to match the required debt service payments. Internal Service Funds are not included as any projected cost increases of the Internal Service Funds are paid by the operating funds, and are therefore reflected in the three year projections of those (operating) funds.

Please see the following pages for three year-projection of each of the City's operating funds.



General Fund 3-Year Plan

The three-year projection for the General Fund assumes that expenditures will increase in relation to the anticipated need for additional services for our rapidly growing City and to enhance the quality of services delivered to our residents. Ad valorem tax revenues are being projected using an increasing assessed value of 5% in FY 2025-26 and 5.0% in FY 2026-27 at the current millage rate of 3.000 due to new construction projections and increased values of existing properties.

	2024-25 Budget	2025-26 Projected	2026-27 Projected
<u>REVENUES</u>			
Taxes	\$64,842,951	\$67,749,619	\$70,793,154
Licenses and Permits	8,842,623	9,099,910	9,364,915
Intergovernmental	11,340,621	11,704,867	12,082,213
Charges for Services	4,930,233	5,176,745	5,435,582
Charges to other Funds	5,917,973	6,095,512	6,278,378
Fines and Forfeits	2,839,000	2,895,780	2,953,696
Investment Earnings	200,000	200,000	200,000
Miscellaneous	1,667,370	1,704,287	1,742,122
Other Financing Sources	1,654,588	1,710,772	1,769,766
Total Revenues	102,235,359	106,337,492	110,619,824
<u>EXPENDITURES</u>			
General Government	24,446,654	25,232,565	26,045,948
Public Safety	53,368,552	55,031,143	56,721,671
Physical Environment	3,028,419	3,119,272	3,212,850
Transportation	10,202,869	10,508,955	10,824,223
Culture and Recreation	12,194,225	12,560,052	12,936,854
Human Services	1,106,030	1,139,211	1,173,387
Transfers/Subsidies	2,614,857	2,581,857	2,549,517
Total Expenditures	106,961,606	110,173,055	113,464,450
Excess/(Deficiency)	(4,726,247)	(3,835,563)	(2,844,626)
Beginning Fund Balance	33,437,527	28,711,280	24,875,717
Ending Fund Balance	28,711,280	\$24,875,717	\$22,031,091
Millage Rate	3.0000	3.0000	3.0000
Increase in Assessed Property Value		5.00%	5.00%

Water and Wastewater Utilities 3-Year Plan

A Utility rate study was performed in FY 2018-19 to evaluate the level of incoming revenue needed to fund operating expenses, and necessary funding to upgrade an aging infrastructure. The City Commission authorized a series of water and sewer rate increases of 3.5% from fiscal year 2020 through fiscal year 2030.

	2024- 25 Budget	2025 - 26 Projected	2026 - 27 Projected
<u>REVENUES</u>			
Sale of Water	\$26,136,314	\$26,871,137	\$27,626,620
Sewer Collection	32,102,534	33,005,098	33,933,037
Interest	80,000	95,000	95,000
Miscellaneous	186,000	195,300	201,159
Total Revenues	58,504,848	60,166,535	61,855,816
<u>EXPENDITURES</u>			
Water System	17,226,424	17,915,481	18,542,523
Sewer System	19,365,005	20,139,605	20,844,491
Collection Costs	2,046,902	2,128,778	2,181,997
<i>Transfers:</i>			
RR&I Fund	14,396,969	14,513,122	14,817,257
Debt Service	5,469,548	5,469,548	5,469,548
General Reserve	-	-	-
Total Expenditures	58,504,848	60,166,534	61,855,816
EXCESS (DEFICIENCY)	\$ -	\$ -	\$ -

Van Wezel Performing Arts Hall 3-Year Plan

This fund is used to account for the revenues and expenses of operating a world-class Performing Arts Hall, which provides a wide variety of entertaining and education performances. Van Wezel continues each year to bring larger productions to its stage, generating increased ticket sales; the projected years reflects a more optimistic outlook for the Van Wezel Performing Arts Hall with a 25% increase in ticket sales each year.

	2024 - 25 Budget	2025 - 26 Projected	2026 - 27 Projected
<u>REVENUES</u>			
Ticket sales	\$14,609,205	\$18,261,506	\$22,826,883
Building rental	1,436,712	1,795,890	1,840,787
Concession revenue	203,500	254,375	317,969
Van Wezel Foundation Grants	607,226	637,587	669,466
Other Grants, contributions/sponsor	275,298	289,063	303,516
Postage & handling charges	425,000	531,250	664,063
Program Ads and miscellaneous	40,200	50,250	62,813
Investment Income	5,000	5,150	5,305
Total Revenues	17,602,141	21,825,071	26,840,802
<u>EXPENDITURES</u>			
Personnel	3,460,467	3,564,281	3,671,209
Operating	14,502,334	14,937,404	15,236,152
Transfer to Capital Fund	378,171	-	-
Total Expenditures	18,340,972	18,501,685	18,907,361
Net Profit (Loss)	(738,831)	3,323,386	7,933,441
Beginning Balance	10,514,674	9,775,843	13,099,229
Ending Balance	\$9,775,843	\$13,099,229	\$21,032,670

Solid Waste Management 3-Year Plan

Rates have been increased in FY24 with the anticipated increase of 3.5% in revenue due to new residential development coming on line over the next three years and the increase in tonnage from commercial customers.

	2024 - 25 Budget	2025 - 26 Projected	2026 -27 Projected
<u>REVENUES</u>			
Refuse Fees	\$16,387,314	\$16,960,870	\$17,554,500
Recycling Revenue	198,000	203,940	210,058
Other	786,741	810,343	834,653
Total Revenues	17,372,055	17,975,153	18,599,211
<u>EXPENDITURES</u>			
Personnel	5,095,056	5,222,432	5,352,993
Operating	9,435,833	9,718,908	10,010,475
Capital	3,060,250	5,000	5,000
Total Expenditures	17,591,139	14,946,340	15,368,468
Net Profit (Loss)	(219,084)	3,028,813	3,230,743
Beginning Balance	3,673,610	3,454,526	6,483,339
Ending Balance	\$3,454,526	\$6,483,339	\$9,714,082

Parking Management 3-Year Plan

Revenue is generated by parking enforcement citations, parking permits, paid parking at the Palm Avenue and State Street Garages, and on-street metered parking program for specific downtown areas. Paid parking has increased the number of hours paid parking is enforced to generate the needed revenue for this fund to be self-sustaining rather than increase the parking fees.

	2024 - 25 Budget	2025 - 26 Projected	2026 - 27 Projected
<u>REVENUES</u>			
Valet Parking/Permits	\$484,000	\$120,000	\$120,000
Garage/Meter Collections	1,305,000	1,435,500	1,507,275
Parking Permits/Fees	800,000	832,000	865,280
Special Events Lease	74,000	75,480	76,990
Parking Fines	1,792,500	1,819,388	1,846,678
Rentals/Leases	60,000	60,600	61,206
Total Revenues	<u>4,515,500</u>	<u>4,342,968</u>	<u>4,477,429</u>
<u>EXPENDITURES</u>			
Personnel	1,759,705	1,803,698	1,848,790
Operating	2,338,165	2,384,928	2,432,627
Debt Service - Meters	78,000	78,000	78,000
Capital	113,100	15,000	15,000
Total Expenditures	<u>4,288,970</u>	<u>4,281,626</u>	<u>4,374,417</u>
Net Profit (Loss)	226,530	61,342	103,012
Beginning Balance	<u>1,067,828</u>	<u>1,294,358</u>	<u>1,355,700</u>
Ending Balance	<u><u>\$1,294,358</u></u>	<u><u>\$1,355,700</u></u>	<u><u>\$1,458,712</u></u>

St Armands Paid Parking Area

Revenue is generated by funds collected by the operation of a paid on-street and garage parking program within the St. Armands Circle on St. Armands Key. A rate increase and extended hours to include Saturday paid parking began in FY2021-22 to cover the debt service for the parking garage without a subsidy from the General Fund.

	2024 -25 Budget	2025 - 26 Projected	2026 - 27 Projected
<u>REVENUES</u>			
Parking Meters	\$1,530,000	\$1,836,000	\$2,203,200
Parking Garage Fees	464,000	556,800	668,160
Total Revenues	1,994,000	2,392,800	2,871,360
<u>EXPENDITURES</u>			
Personnel	260,741	267,260	273,942
Operating	721,441	735,870	750,587
Transfer to Debt Service - Garage	850,000	900,000	900,000
Total Expenditures	1,832,182	1,903,130	1,924,529
Net Profit (Loss)	161,818	489,670	946,831
Beginning Balance	(149,777)	12,041	501,711
Ending Balance	\$12,041	\$501,711	\$1,448,542



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Glossary

Accrual Basis of Accounting - The “basis of accounting” refers to *when* a transaction is recognized. In the accrual basis of accounting, revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Activity - The smallest unit of budgetary accountability and control which encompasses specific and distinguishable lines of work performed by an organizational unit for the purpose of accomplishing a function for which the City is responsible.

ADA - **Americans with Disabilities Act** – A congressional act, passed in January 1990, designed to establish a clear and comprehensive prohibition of discrimination on the basis of disability.

Adopted Budget - The City’s Commission’s formally adopted Annual Financial Plan.

Ad Valorem Tax - A Latin phrase that translates to “according to the value”. A tax that is based on the assessed value of property. The tax is calculated by multiplying the millage rate (set by the taxing authority) by the taxable value of the real or personal property in \$1,000.00 increments.

Allocate - To divide a lump-sum appropriation that is designated for expenditure by specific organizational units and/or specific purposes or activities.

Amended Budget - An adopted City budget that has been formally amended by resolution by the City Commission is referred to as an Amended Budget.

Amortization - The process of paying off a loan through structured, periodic payments.

Appropriation - An authorization granted by the City Commission to make expenditures and to incur obligations for purposes specified in the Budget Resolution.

Arbitrage - The difference between coupon interests paid to municipal bondholders and interest revenue earned on bond proceeds. Excess earnings are remitted to the Internal Revenue Service at the close of each five-year calculation period and the issue retirement date.

Assessed Valuation - A valuation set upon property by the County Property Appraiser as a basis for levying taxes.

Asset - Resource owned or held by a government that possesses monetary value.

Audit - An objective examination and evaluation of the financial statements of an organization to make sure that the records are a fair and accurate representation of the transactions they claim to represent.

Available Fund Balance - Funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Balanced Budget - A balanced budget is achieved when the amounts available from taxation and other sources, including amounts carried over from prior years, equals the total appropriations for expenditures and reserves.

Base Budget Allowance - Continuous expenses for Personal Services, Operating Expenses, and replacement of existing equipment to maintain service levels authorized by the City Commission.

Benchmark - A point of reference from which variations may be measured. In a performance measurement context, benchmarking refers to the process of critically evaluating a program or service activity, function, operation, and processes to achieve a desired level of performance.

Bond - Financial obligation for which the issuer promises to pay the bondholder (the purchaser or owner of the bond) a specified stream of future cash flows, including periodic interest payments and a principal repayment.

Bond Rating - A rating from a schedule of grades issued by a bond rating agency indicating the probability of timely repayment of principal and interest on bonds issued by a municipality.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal period.

Budgetary Control - The control of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Budget Hearing - As required by law, the City Commission conducts two public hearings to receive and consider input from the public and to propose and adopt a millage rate and annual budget.

Budget Issue - Any new or expanded service requested/adopted on the part of a department as part of the annual budget process.

Budget Message - A general discussion of the adopted budget as presented in the Adopted Financial Plan by the City Manager to the City Commission.

BID - **Business Improvement District** – an organizing and financing mechanism used by property owners and merchants to impact their retail, commercial and industrial areas by using the City’s tax collection powers to “assess”, or “tax”, themselves.

CAFR - **Comprehensive Annual Financial Report** - A complete set of financial statements published soon after the close of each fiscal year by each general-purpose local government in conformity with GAAP and audited in accordance with generally accepted auditing standards.

Capital Asset - Acquired asset having a unit cost of at least \$500 and a useful life of more than one year.

Capital Expenditure - A category of budgetary appropriation that includes expenses for buildings, machinery and equipment and results in additions to a fixed asset inventory.

Capital Improvement Budget - The adopted budget to fund the capital improvement plan for the upcoming fiscal year.

CDBG - **Community Development Block Grant** - A general purpose federal grant primarily used to facilitate the production and preservation of low- and moderate-income housing.

Charges for Service - Revenue derived from charging fees for providing certain government services.

CHDO - **Community Housing Development Organization** – A private, non-profit community-based service organization whose primary mission is to create additional affordable housing.

CIE - **Capital Improvement Element** - Projects identified in the CIP that are designated to accomplish the goals of the City Comprehensive Plan.

CIP - **Capital Improvement Plan**. - A financial plan for construction of physical assets such as buildings, streets, sewers, and recreation facilities. The plan extends over several future years indicating the beginning and ending date of each project, the amount to be expended in each year and the method of financing those expenditures.

COLA - **Cost of Living Aadjustment** - An upward adjustment in salary levels to offset the adverse effect of inflation on employee compensation.

Collective Bargaining Agreement - A legal contract between an employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., working hours and conditions, salaries, fringe benefits and matters affecting health and safety of employees).

Contingency - An appropriation of funds to cover unforeseen events that may occur during the fiscal year.

Continuation Budget - The base proposed budget that reflects all costs necessary to maintain City services at the same level as adopted in the prior fiscal year, including additional costs or personnel necessary to maintain that level of service.

Cost Allocation - A method used to distribute the costs of central administrative functions such as accounting and personnel to non-general government funds.

Cost Center - An organizational operating unit within a City department (i.e., Purchasing is a cost center within the Department of Financial Administration).

CPI - **Consumer Price Index** - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

CPTED - **Crime Prevention Through Environmental Design** - A multi-disciplinary approach to deterring criminal behavior through the proper design and effective use of the physical environment resulting in reduced crime, reduced fear of crime and improvement in quality of life.

CRA - **Community Redevlopment Agency** - An agency established by the City Commission to allow tax increment financing to be used to implement a redevelopment plan for rehabilitation of the redevelopment area.

Culture and Recreation - A major category of services provided by a government for facilities and activities such as golf, tennis, baseball, exhibition halls, performing arts halls and parks.

Debt Service - The payment of principal and interest on borrowed funds such as bonds.

Defeasance - A provision in a bond or loan removing it as a liability on the balance sheet if cash or a portfolio is set aside for debt service.

Deficit - The excess of the liabilities of a fund over its assets. An excess of expenditures over revenues during an accounting period.

Department - A major work unit or functional unit having related activities aimed at accomplishing a major service or regulatory program for which the City is responsible.

Depreciation - The decrease in value of physical assets due to use and the passage of time.

DEA - **Drug Enforcement Administration** – A federal agency whose primary mission is to enforce the controlled substances laws and regulations of the United States.

DROP - **Deferred Retirement Option Program** – In lieu of terminating employment as an employee, a member of a defined benefit pension plan who is eligible for normal retirement may elect to defer receipt of retirement pension and to participate in the DROP.

Economic Environment - A major category of services provided by a government that develop and improve the economic condition of the community and its citizens.

Encumbrance - An amount of money committed for the payment of goods and services not yet received or paid for, usually supported by an outstanding purchase order.

EDCM - **Engineering Design Criteria Manual** – Provides minimum standards/requirements for all forms of development within the City including land use, subdivision development, right-of-way encroachment, storm drainage, erosion/siltation, and water/sewer lines.

Enterprise Fund - A self-supporting fund designed to account for activities supported by user charges such as Sewer, Water and Solid Waste Funds.

EPA - **Environmental Protection Agency** – A federal agency whose primary mission is to protect human health and the environment throughout the country.

EAR - **Evaluation and Appraisal Report** – An evaluation of a local government's adopted comprehensive plan. An EAR is required by statute to be prepared and adopted every seven years.

Excise Tax - A tax assessed on the consumer of a service, usually a utility service, which is based upon the level of consumption. The City has excise taxes on water, electric, telecommunications services, natural gas, liquid propane, and heating oil.

FEMA - **Federal Emergency Management Agency** – A federal agency whose primary mission is to prepare the nation for all hazards and manage federal response and recovery efforts following any national incident.

Fines and Forfeits - Fines and forfeits are derived from penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations and for neglect of official duty. These revenues include court fines, confiscated property, and parking violations.

Fiscal Year - Any period of 12 consecutive months designated as the budget year. The City's fiscal year begins October 1 and ends September 30, the same as the Federal Government.

Fixed Asset - Long-lived tangible asset obtained or controlled as a result of past transactions, events, or circumstances. Fixed asset includes buildings, equipment, and improvements.

Forfeiture - A loss of money, property, or privileges due to a breach of legal obligation, which serves as compensation for resulting losses.

Franchise Fee - A fee assessed on a business, usually a public utility, in return for granting the business the exclusive right to operate in public rights of way inside the City limits. The City of Sarasota has negotiated franchise agreements for electric, cable television, natural gas, and telephone service.

Fringe Benefits - For budgeting purposes, fringe benefits are employer payments for social security, retirement, group health and life insurance.

FTE - Full-Time Equivalent - An employee position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time position of 20 hours per week would be equivalent to 0.5 FTE.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - The resources available for appropriation in accordance with the prescribed basis of budgeting. Accordingly, only undesignated and/or unencumbered resources are considered fund balance for budget purposes.

Fund Type - Any one of eleven categories into which all funds are classified in governmental accounting. The eleven fund types are: general, special revenue, debt service, capital projects, permanent funds, enterprise, internal service, trust, investment trust, private purpose trust and agency.

GAAP - Generally Accepted Accounting Principles - Uniform standards and guidelines for financial accounting and reporting. These standards govern the form and content of the basic financial statements of an entity. These acceptable practices are modified from time to time. GAAP guidance is provided from various sources. The Governmental Accounting Standards Board issues authoritative statements, interpretations of statements, technical bulletins, implementation guides and concept statements of position. The American Institute of CPA's issues audit and accounting guides and statements of position.

GASB - Governmental Accounting Standards Board - Created in 1984 by the Financial Accounting Foundation to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.

General Fund - Used to account for all governmental functions not required to be separately recorded by laws or governmental policy. Most essential government services such as police, street and landscape maintenance, neighborhood services and general administration are provided by the General Fund.

General Government - A major class of services provided by the legislative, judicial, and administrative branches for the benefit of the public and the governmental body as a whole.

GFOA - Government Finance Officers Association - A professional association of state/provincial and local finance officers in the U.S. and Canada whose ultimate mission is the sound management of government financial resources.

Governmental Funds - A classification of fund types which are typically used to account for tax-supported (governmental) activities including the general fund, special revenue funds, debt service funds, capital project funds and permanent funds.

Grant - Contribution or gift of cash or other asset from another government or agency to be used or expended for a specified purpose, activity, or facility.

Growth Management Act of 1985 - State of Florida Legislation that amends the 1975 Local Government Comprehensive Planning Act. The amendment requires changes in local government planning procedures and gives State and Regional planning authorities more supervisory and coordinating involvement than in the past.

Homestead Exemption - A deduction from the taxable value of property occupied by the owner in the State of Florida. The exemption is currently \$50,000 for all property owners who qualify.

HUD - **Housing and Urban Development** - A federal agency whose primary mission is to increase homeownership, support community development and increase access to affordable housing free from discrimination.

Human Services - A major category of services provided by a government for the care, treatment and control of human illness, injury, or handicap, for the welfare of the community as a whole, or for the housing and education of individuals.

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Interfund Transfer - Transfer of resources from one fund to another fund in the same government. Transfers are not repayable and do not constitute payment or reimbursement of goods provided or services performed.

Intergovernmental Revenue - Revenue received from Federal, State, and other government sources including grants, shared revenues, and payments in lieu of taxes (PILOT).

Internal Service Fund - A type of fund designed to account for the financing of goods or services provided by one department for other departments within the City. Goods and services furnished are billed at cost plus an overhead factor designed to cover the indirect expenses of the fund.

Investments - Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments.

Issue – A new or expanded expense or service that requires a change in policy, or identification of a new source of funding.

LDR - **Land Development Regulations** - Ordinances enacted by governing bodies for the regulation of any aspect of development and includes any local government zoning, rezoning, subdivision, building construction, sign regulations or any other regulations controlling the development of land.

Letter of Transmittal - A general discussion of the proposed budget as presented in writing by the City Manager to the City Commission.

LOS - **Level of Service** - An indicator of the extent or degree of service provided by, or proposed to be provided by, a facility based on and related to the operational characteristics of the facility.

Liabilities – An agreement for payment at some future date, for instance, money owed on a debt, or a project that has begun but payment won't be made until the project is completed.

Licenses and Permits - Revenues derived from the issuance of local licenses and permits including professional and occupational licenses, building permits and other miscellaneous permits.

Line Items - The classification of objects of expenditure (object codes) by major expense category.

Local Option Gas Tax - The Local Option Gas Tax is a 30-year tax, begun in 1983 to fund transportation related improvements in the City.

Major Fund – Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report.

Millage Rate - The tax rate on real property, established by a governmental body authorized by law to impose ad valorem taxes. Rate is presented as 1.000 mill -or- 1.000 dollar per \$1,000 of taxable property value.

Miscellaneous Revenue - Revenue not otherwise specified under Taxes, Licenses and Permits, Intergovernmental, Charges for Services or Fines and Forfeits. They include investment earnings, rents, royalties, special assessments, impact fees and proceeds from asset sales.

Mission - A clear and concise statement that declares the fundamental purpose of a department/program toward which all operational efforts are directed.

Modified Accrual Basis of Accounting - The "basis of accounting" refers to *when* a transaction is recognized. In the modified accrual basis of accounting, revenues are recorded when measurable and available, and expenditures are recorded when the services or goods are received, and the liabilities are incurred.

MURT - **Multi-Use Recreational Trail** – A system of interconnected pathways between neighborhoods for pedestrians and bicyclists that allow persons to enjoy amenities, such as parks and the bayfront, without necessarily using automobiles for transportation.

NPDES - **National Pollution Discharge Elimination System** – Authorized by the Clean Water Act, the NPDES permit program reduces water pollution by regulating point sources that discharge pollutants into waters of the United States. In most cases, the NPDES permit program is administered by authorized states, including Florida.

NAS - **Neighborhood Action Strategy** - A programmatic approach to revitalizing and investing in neighborhoods affected by blight or potential blight. It is a comprehensive and participatory effort to develop an action plan for the neighborhood.

Object Code - Account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made. These are normally grouped into Personal Services, Operating Supplies, Capital Outlay, and Other for budgetary analysis and financial reporting purposes.

Objective - Desired output-oriented accomplishments that can be measured and achieved within a given time frame.

Object of Expenditure - Expenditures are classified based upon the type of goods or services incurred. Such classifications include Personal Services, Materials and Supplies, Contractual Services, Contractual Maintenance, Capital Outlay, and Debt Service.

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Costs - Expenses for such items as expendable supplies, contractual services, and utilities.

Ordinance - A formal legislative enactment by the City Commission or governing body of a municipality. If it is not in conflict with any higher form of law such as a statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

OPEB – **Other Post-Employment Benefits** – Includes all benefits to retirees except pension benefits. The largest of the post-employment benefits is retirees’ medical and dental insurance. All such benefits are accounted for in a Trust fund.

Performance Measurement - A managerial process for determining how a program is accomplishing its mission, goals, and objectives through the delivery of products, services, or processes. Performance measurement is a systematic process of evaluating outcomes of specific government programs and services that are delivered to customers with respect to efficiency and effectiveness.

Permanent Fund - A Governmental fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government’s programs.

Personal Services - Expenditures for salaries/wages and benefits (social security, medical /dental/ life/ workers’ compensation insurance and retirement, etc.) provided for employees by the City.

Physical Environment - A major category of services provided by a government for the purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. Included in this category are water/sewer services, solid waste services, conservation management, demolition, and lot mowing.

PILOFF - **Payment In Lieu of Franchise Fees** - A calculation of the amount of franchise fees which a privately owned utility would be required to pay.

PILOT - **Payment In Lieu of Taxes** - A calculation of the amount of Ad Valorem taxes which would have been due if the property had been taxable under Florida law.

Prior Year Encumbrance - Obligation from a previous year in the form of a purchase order or contract which is chargeable to an appropriation, and for which a part of the current year appropriation is reserved. It ceases to be an encumbrance when the obligation is paid or otherwise terminated.

Program - A program is a distinct, clearly defined activity, function, or organizational unit that is budgeted as a sub-unit of a department. A program budget utilizes the separate program budget as its basic component.

Proposed Budget - The budget proposed by the City Manager to the City Commission for adoption.

Proprietary Fund - A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the City include the Enterprise and Internal Services Funds.

Public Safety - A major category of services provided by a government for the security of persons and property. This includes Police Services and Building, Zoning and Code Enforcement.

Reappropriation of Funds - The transfer of funds appropriated in one year for projects/programs performed in a subsequent year.

Reclassification - The moving of an existing position from one personnel classification (title) to another.

Reserve Account - An account that records the portion of the fund balance which is segregated for future use and is not available for further appropriation or expenditure.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Total amounts available for appropriation, including estimated revenue, fund transfers and beginning fund balances.

Rolled-Back Rate - Under Florida law as property values are increased each year by the property appraiser due to inflation, the City property tax rate is automatically reduced proportionately so that the City does not automatically derive additional revenue. All property tax rate changes are calculated using the rolled-back rate as the base.

Sarasota County Property Appraiser - A County elected officer whose primary mission is to provide taxpayers and taxing districts within the county with accurate, reliable, and timely valuations of all property subject to ad valorem tax.

Sarasota County Tax Collector - A County elected officer whose primary responsibility is the collection of ad valorem taxes and other taxes at the local level such as taxes imposed by special levying districts and state agencies.

SWFWMD - **Southwest Florida Water Management District** - A sixteen county agencies, established by state statute and directed by a governing board, to manage water and related natural resources to ensure their continued availability while maintaining the balance between the water needs of current and future users.

Special Assessment - A levy made against certain properties to defray part, or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund - A fund to account for revenue derived from specific sources that are restricted by law or policy to finance specific activities.

SHIP - **State Housing Initiative Partnership** - State fund distributed to local governments to produce and preserve affordable homeownership and multi-family housing by funding emergency repairs, rehabilitations, down payment and closing cost assistance, impact fees, homeownership counseling and matching dollars for federal housing grants and programs.

Strategic Concern - A critical issue or opportunity of strategic importance to the City that needs to be addressed by one or more strategies in the next five years and is intended to guide action plans and budgets.

Strategy - A statement of broad direction, purpose or intent based on the needs of the community. A broad operational statement of what a department/program expects to achieve sometime in the future.

Task - An activity to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specified time frame. Also, a defined method to accomplish an established strategy.

TIF - **Tax Increment Financing** - A mechanism for using property taxes to stimulate investment in economically depressed areas. This involves identifying the depressed areas, then reinvesting property taxes generated as a result of new construction in projects designed to further enhance the area's economic vitality.

Tax Revenue - Revenue derived by charges levied against the income or wealth of a person or other legal entity.

TCMA - **Traffic Concurrency Management Area** - A compact geographic area with existing or proposed multiple viable alternative travel paths or modes for common trips. The purpose is to promote infill development or redevelopment within selected portions of urban areas in a manner that supports the provision of more efficient mobility alternatives, including public transit.

TRIM - **Truth In Millage** - One of many provisions of state legislation enacted in 1980 to direct taxpayer concerns regarding taxes to the appropriate public bodies. The County property appraiser is required, in August of each year, to prepare and deliver to each taxpayer a notice of proposed property taxes, known as a TRIM Notice, for the upcoming year.

Transportation - The cost of services provided for the safe and adequate flow of vehicles, travelers and pedestrians including the provision and maintenance of roads and streets, transit systems and parking facilities.

Trendline – A line that is superimposed on a graph or chart to show the general course or tendency of the data points on the chart.

Unassigned Fund Balance - The difference between total fund balance in a governmental fund and its non-spendable, restricted, committed and assigned components.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

User Charges - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Utility Excise Tax - A tax levied by cities on the consumers of various utilities such as electricity, gas (natural and propane), water, heating oil, and telephone service.

WCIND - **West Coast Inland Navigational District** - A multi-county special taxing district that assists in the planning and implementation of waterway projects that promote safe navigation and the enjoyment of water-based activities.