

RESOLUTION NO. 09R-2117

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, THE ST ARMANDS SPECIAL BUSINESS NEIGHBORHOOD IMPROVEMENT DISTRICT, THE GOLDEN GATE POINT STREETScape SPECIAL DISTRICT AND THE DOWNTOWN IMPROVEMENT DISTRICT FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2009 AND ENDING ON SEPTEMBER 30, 2010 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 includes the St Armands Special Business Neighborhood Improvement District, the Golden Gate Point Streetscape Special District and the Downtown Improvement District, shall be known as the Fiscal Year 2009-2010 Budget Resolution of the City of Sarasota. Said Fiscal Year 2009-2010 Budget is summarized in the attachment hereto, labeled as "Exhibit A". Said Budget is fully detailed in the 2009-2010 Financial Plan and the 2010-2019 Capital Improvement Program of the City of Sarasota which may be reviewed at the Finance Department or the office of the City Auditor and Clerk. The sums provided for in the Fiscal Year 2009-2010 Operating Budget and Capital Improvement Budget are hereby appropriated upon the terms and conditions set forth hereafter.

SECTION 2. The Capital Improvements 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>
Parks/Beautification	\$ 2,334
Potable Water	1,001
Sanitary Sewer	1,884
Transportation	34,826
Neighborhood Improvements	4,214
Redevelopment/Community Projects	<u>2,470</u>
Total	<u>\$ 46,729</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 2009-2010, the following taxes:

A.	For operating expenses	2.7771 mills
B.	For principal, interest, sinking fund and reserve account of general obligation bonds 2007	<u>0.3752 mills</u>
TOTAL		3.1523 mills

In addition there is hereby levied and assessed on all taxable property within the corporate limits of the St. Armands Special Business Neighborhood Improvement District (BID), 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 2009-2010, the following taxes:

A.	For the purchase of supplemental services	2.0000 mills
----	---	--------------

In addition 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 2009-2010, the following taxes:

A.	For operating expenses	0.4315 mills
B.	For principal, interest, sinking fund and reserve account of general obligation bonds 2008	<u>1.4917 mills</u>
TOTAL		1.9232 mills

In addition there is hereby levied and assessed on all taxable property within the corporate limits of the Downtown Improvement District (DID), 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 2009-2010, the following taxes:

A.	For the purchase of supplemental services	2.0000 mills
----	---	--------------

SECTION 4. Unencumbered balances of each appropriation remaining on September 30, 2010 are hereby appropriated for those accounts where the actual or estimated expenditures are in excess of total appropriations for the fiscal year. If such reappropriated 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 2009-2010, sufficient funds to meet the estimated net deficiencies.

SECTION 5. The Finance Director is authorized to reserve on September 30, 2010 unpaid purchase orders, outstanding contracts and other commitments. Said amounts reserved shall be designated as reservations of fund balance for encumbrances 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, 2010, that will require reappropriation in the 2010-2011 Fiscal Year. The Finance Director is authorized to automatically reappropriate any unencumbered appropriations that relate to grants and capital projects. Other unencumbered appropriations, such as expenses and capital necessary to maintain operations, must be approved by the City Commission through the adoption of a reappropriation resolution.

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 2009-2010 Operating Budget and Capital Improvements 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 2009-2010 Operating Budget and Capital Improvement Budget shall take effect on October 1, 2009.

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 8th day of September, 2009.

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 21st day of September, 2009.

Richard Clapp, Mayor

ATTEST:

Billy E. Robinson, City Auditor and Clerk



BUDGET SUMMARY

FISCAL YEAR 2009-2010

<u>ESTIMATED REVENUES:</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>ENTERPRISE FUNDS</u>	<u>INTERNAL SERVICE</u>	<u>OTHER POST EMPLOYMENT BENEFITS</u>	<u>TOTAL</u>
<u>Taxes</u>							
Ad Valorem-City Wide	\$ 17,600,173	\$ 4,250,905	\$ 2,930,000	\$ -	\$ -	\$ -	\$ 24,781,078
Ad Valorem-St. Armands BID	-	209,916	-	-	-	-	209,916
Ad Valorem-Golden Gate Point	-	81,000	280,000	-	-	-	361,000
Ad Valorem-Downtown Imp Dist	-	429,600	-	-	-	-	429,600
Ins Prem Tax-Fire & Police	1,384,000	-	-	-	-	-	1,384,000
Utilities Excise	9,785,720	-	-	-	-	-	9,785,720
Local Business Tax	630,000	22,000	-	-	-	-	652,000
Zoning Review Fees	40,000	-	-	-	-	-	40,000
Local Option Fuel Taxes	-	2,544,000	-	-	-	-	2,544,000
<u>Licenses and Permits</u>							
Building and Other Permits	230,547	1,899,500	-	-	-	-	2,130,047
Electric Franchise	5,451,950	-	-	-	-	-	5,451,950
Gas Franchise	140,000	-	-	-	-	-	140,000
<u>Intergovernmental Revenue</u>							
Sales Tax	3,474,400	-	-	-	-	-	3,474,400
State Revenue Sharing	1,505,080	-	-	-	-	-	1,505,080
Other intergovernmental	341,149	-	-	-	-	-	341,149
H.U.D. Revenue	-	1,832,899	-	-	-	-	1,832,899
Penny Sales Tax	-	5,812,475	-	-	-	-	5,812,475
Community Redevelopment	-	4,755,265	-	-	-	-	4,755,265
Tourist Development Tax	-	730,500	-	-	-	-	730,500
Grants and Contributions	1,636,982	1,089,491	-	-	-	-	2,726,473
<u>Charges for Services</u>							
Public Safety	160,455	-	-	-	-	-	160,455
Physical Environment	-	-	-	-	-	-	-
Water/Sewer Combination	-	-	-	32,595,557	-	-	32,595,557
Refuse	-	-	-	10,537,400	-	-	10,537,400
Other	78,000	-	-	-	-	-	78,000
Transportation	495,851	-	-	35,520	-	-	531,371
Economic Environment	-	454,500	-	-	-	-	454,500
Culture and Recreation	-	-	-	11,104,347	-	-	11,104,347
Other Charges for Services	623,796	-	-	-	11,330,362	9,086,807	21,040,965
Cost Allocation	4,337,067	-	-	-	-	-	4,337,067
<u>Fine and Forfeitures</u>	403,320	195,000	-	391,800	-	-	990,120
<u>Miscellaneous Revenue</u>							
Interest Earnings	985,000	367,000	25,500	469,553	481,311	250,000	2,578,364
Rents	1,065,984	-	-	-	-	-	1,065,984
Assessments	-	-	141,000	-	-	-	141,000
Other	126,025	45,000	-	882,479	87,221	-	1,140,725
<u>Other Financing Sources</u>							
Interfund Transfer -In	3,678,032	56,600	2,000,000	615,947	-	-	6,350,579
<u>Total Revenue and Other Financing Sources</u>							
	54,173,531	24,775,651	5,376,500	56,632,603	11,898,894	9,336,807	162,193,986
<u>Beginning Fund Balances</u>							
	10,450,598	10,055,788	711,181	15,694,110	17,509,807	7,441,287	61,862,771
<u>Total Estimated Revenues, Sources and Beginning Fund Balances</u>							
	\$ 64,624,129	\$ 34,831,439	\$ 6,087,681	\$ 72,326,713	\$ 29,408,701	\$ 16,778,094	\$ 224,056,757

EXHIBIT A-1 (continued)

<u>ESTIMATED EXPENDITURES:</u>	<u>GENERAL</u>	<u>SPECIAL</u>	<u>DEBT</u>	<u>ENTERPRISE</u>	<u>INTERNAL</u>	<u>OTHER POST</u>	
	<u>FUND</u>	<u>REVENUE</u>	<u>SERVICE</u>	<u>FUNDS</u>	<u>SERVICE</u>	<u>EMPLOYMENT</u>	<u>TOTAL</u>
						<u>BENEFITS</u>	
<u>General Governmental Services</u>							
Legislative	\$ 251,635	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,635
City Manager's Office	555,310	-	-	-	-	-	555,310
City Auditor and Clerk's Office	1,674,336	-	-	-	-	-	1,674,336
Financial & Administrative	2,678,910	-	-	-	-	-	2,678,910
Legal Counsel	788,259	-	-	-	-	-	788,259
Comprehensive Planning	2,587,184	-	-	-	-	-	2,587,184
Other General Governmental	8,294,381	554,869	-	-	13,949,222	6,341,011	29,139,483
<u>Public Safety</u>							
Police	25,526,319	600,000	-	-	207,186	-	26,333,505
Fire Subsidy	1,447,817	-	-	-	-	-	1,447,817
Building, Zoning & Code Comp.	735,329	2,016,811	-	-	-	-	2,752,140
Additional Retirement Benefits	1,835,000	-	-	-	-	-	1,835,000
<u>Physical Environment</u>							
Parks and Landscape Maintenance	3,076,162	150,000	-	-	128,000	-	3,354,162
Refuse Collection	-	-	-	10,712,106	-	-	10,712,106
Water/Sewer Combination	-	-	-	25,727,609	-	-	25,727,609
<u>Transportation</u>							
Parking Division	-	-	-	783,532	-	-	783,532
Streets/Highways Maintenance	3,210,996	3,494,175	-	-	140,000	-	6,845,171
Construction/Engineering	463,908	-	-	-	-	-	463,908
<u>Economic Environment</u>							
Community Development	-	2,412,816	-	-	-	-	2,412,816
Community Redevelopment	-	3,483,830	-	-	-	-	3,483,830
Other	-	1,875,950	-	-	-	-	1,875,950
<u>Human Services</u>							
Other	-	5,000	-	-	-	-	5,000
<u>Culture and Recreation</u>							
Bobby Jones Golf Course	-	-	-	3,138,794	-	-	3,138,794
Van Wezel Performing Arts Hall	-	-	-	9,045,557	-	-	9,045,557
Parks and Recreation	-	1,230,500	-	-	-	-	1,230,500
Municipal Auditoriums	-	-	-	491,726	-	-	491,726
Sports Stadium	-	-	-	73,265	-	-	73,265
Skateboard Park	268,927	-	-	-	-	-	268,927
Children's Fountain	77,165	-	-	-	-	-	77,165
Public Art	-	48,000	-	-	-	-	48,000
<u>Debt Service</u>	-	5,256,864	5,345,561	8,418,404	41,532	-	19,062,361
<u>Other Financing Uses</u>							
Interfund Transfer -Out	701,893	3,518,632	-	178,000	-	-	4,398,525
<u>Total Expenditures and Uses</u>	54,173,531	24,647,447	5,345,561	58,568,993	14,465,940	6,341,011	163,542,483
<u>Ending Fund Balance</u>	10,450,598	10,183,992	742,120	13,757,720	14,942,761	10,437,083	60,514,274
<u>Total Expenditures Including Uses and Ending Fund Balances</u>	\$ 64,624,129	\$ 34,831,439	\$ 6,087,681	\$ 72,326,713	\$ 29,408,701	\$ 16,778,094	\$ 224,056,757
<u>MILLAGE RATES PER \$1,000:</u>							
City of Sarasota - General Operating		2.7771 mills					
City of Sarasota - Debt Service		0.3752 mills					
St. Armands BID - Operating		2.0000 mills					
Golden Gate Point - Debt Service		1.4917 mills					
Golden Gate Point - Maintenance		0.4315 mills					
Downtown Improvement District-Operating		2.0000 mills					

The Tentative, Adopted, and/or Final Budgets are on file in the Office of the City Auditor and Clerk as a Public Record and on the City's website at <http://www.sarasotagov.com/InsideCityGovernment/Content/Budget/Finance/FinBudget.html>

EXHIBIT A-2



BUDGET SUMMARY BY FUND

FISCAL YEAR 2009-2010

	<i>Funding Sources</i>		<i>Funding Uses</i>	
	<u>BEGINNING</u>			<u>ENDING</u>
	<u>FUND</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>FUND</u>
	<u>BALANCE</u>		<u>EXPENDITURES</u>	<u>BALANCE</u>
<u>General Fund</u>	\$ 10,450,598	\$ 54,173,531	\$ 54,173,531	\$ 10,450,598
<u>Special Revenue Funds</u>				
Public Art	209,237	38,000	48,000	199,237
Building Services	2,182,432	1,997,600	2,016,811	2,163,221
Development Application System	430,268	400,000	493,800	336,468
St Armands Business Improvement District	24,413	211,916	220,000	16,329
Golden Gate Point Streetscape Spec. District	(10,691)	81,000	70,000	309
Downtown Improvement District	(35,000)	429,600	394,600	-
Penny Sales Tax	1,430,703	6,052,475	5,788,235	1,694,943
Housing and Community Development	618,834	2,967,390	2,967,390	618,834
Gas Tax	581,583	1,555,000	1,419,646	716,937
\$.05 Local Option Fuel Tax	1,220,599	989,000	1,150,000	1,059,599
Community Redevelopment Agency	1,380,061	9,106,170	9,106,170	1,380,061
Tourist Development	1,731,327	730,500	730,500	1,731,327
Citizens with Disabilities	154,103	45,000	5,000	194,103
County Occupational License	17,484	22,000	12,295	27,189
Neighborhood Grant Programs	120,435	150,000	225,000	45,435
	<u>10,055,788</u>	<u>24,775,651</u>	<u>24,647,447</u>	<u>10,183,992</u>
<u>Debt Service Funds</u>				
2007 General Obligation Bonds	549,168	2,950,000	2,950,094	549,074
St Armands Special Assessment	160,006	143,500	142,125	161,381
Golden Gate Streetscape Gen. Obligation	2,007	2,283,000	2,253,342	31,665
	<u>711,181</u>	<u>5,376,500</u>	<u>5,345,561</u>	<u>742,120</u>
<u>Enterprise Funds</u>				
Water and Sewer Utilities	7,895,250	33,169,539	34,146,013	6,918,776
Bobby Jones Golf Course	1,944,600	3,407,934	3,316,794	2,035,740
Van Wezel Performing Arts Hall	443,219	8,205,901	8,335,933	313,187
Van Wezel Surcharge Fund	1,059,560	188,439	709,624	538,375
Solid Waste Management	3,672,729	10,654,500	10,712,106	3,615,123
Municipal Auditoriums	-	508,673	491,726	16,947
Sarasota Sports Complex	-	50,947	50,947	-
Sports Complex Surcharge	336,830	-	22,318	314,512
Parking Management Division	341,922	446,670	783,532	5,060
	<u>15,694,110</u>	<u>56,632,603</u>	<u>58,568,993</u>	<u>13,757,720</u>
<u>Internal Service Funds</u>				
Vehicle & Equipment Maintenance	608	2,950,065	2,899,213	51,460
Information Technology	387,687	1,770,000	1,750,016	407,671
Equipment Replacement	2,988,576	433,000	274,020	3,147,556
Self-Insurance	14,132,936	6,745,829	9,542,691	11,336,074
	<u>17,509,807</u>	<u>11,898,894</u>	<u>14,465,940</u>	<u>14,942,761</u>
<u>Other Post Employment Benefits Trust Fund</u>	<u>7,441,287</u>	<u>9,336,807</u>	<u>6,341,011</u>	<u>10,437,083</u>
<u>TOTAL</u>	<u>\$ 61,862,771</u>	<u>\$ 162,193,986</u>	<u>\$ 163,542,483</u>	<u>\$ 60,514,274</u>