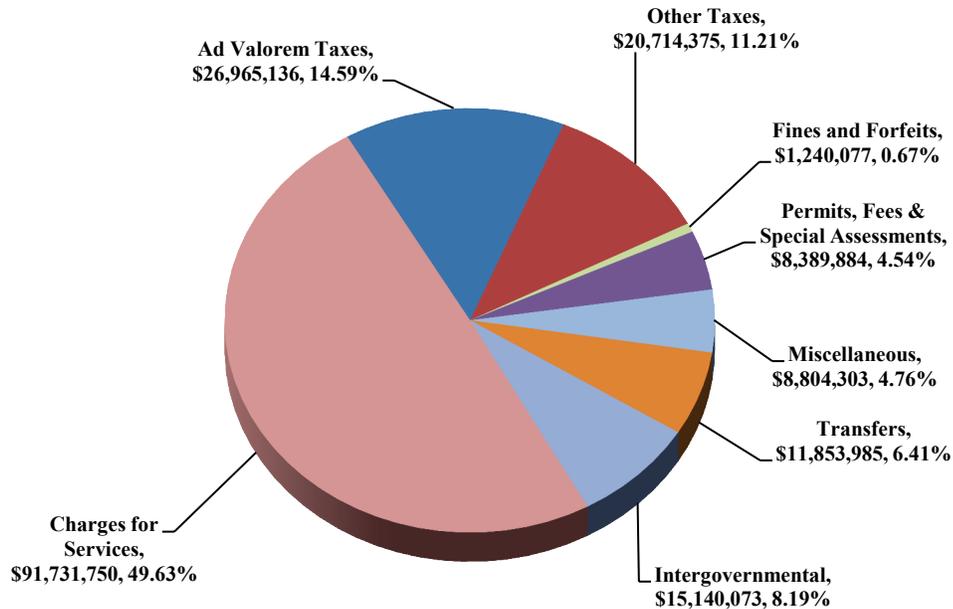


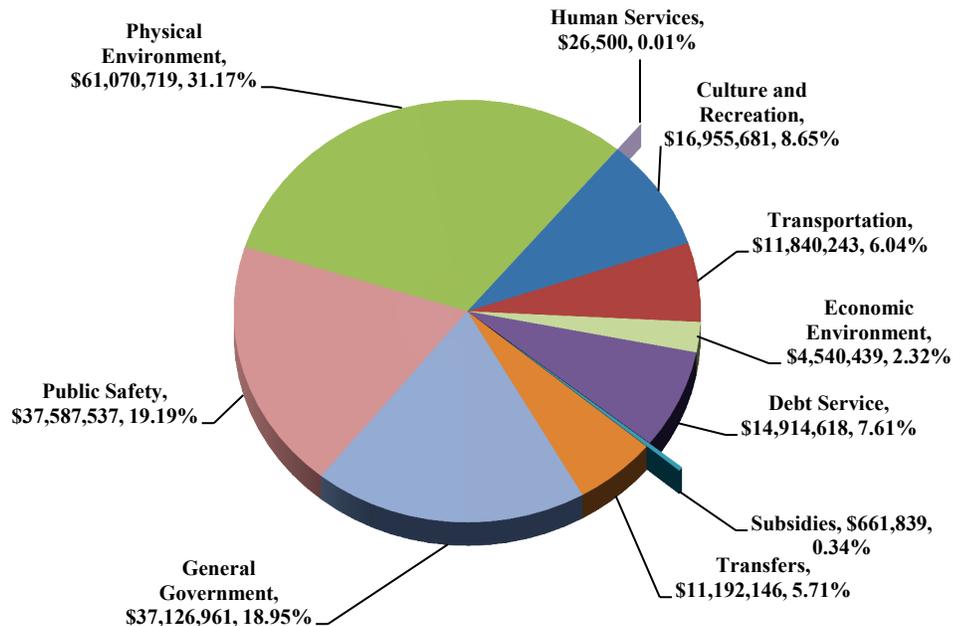
# SUMMARY OF FUNDS 2014-2015 ADOPTED BUDGET REVENUES AND EXPENDITURES BY TYPE

## REVENUES



The above chart demonstrates revenues by major source as a percentage of total revenues on a City wide basis. Ad Valorem Taxes represent only 14.59% of total revenues, whereas Charges for Services account for almost half (49.63%) of total revenues. Charges for Services, Ad Valorem Taxes and Intergovernmental Revenues account for 72.41% of all revenues.

## EXPENDITURES



The above chart presents expenditures by major function as a percentage of total expenditures on a City wide basis. The two largest functional areas are public safety and physical environment which account for 19.19% and 31.17%, 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 and Landscape Maintenance.



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## **Footnote to Combining Budget Statements On Pages 28-42**

The ending fund balances in the ACTUAL column for 2012-13 will not become the beginning fund balances for either the 2013-14 or the 2014-15 BUDGET columns. The beginning fund balances in the 2013-14 budget were estimated prior to the end of the 2012-13 fiscal year. Furthermore, the budgeted beginning fund balances are funds that are available for appropriation, and, thereby, do not include funds that have been either designated, encumbered or estimated to be spent by the end of the preceding year. Sometimes this creates an apparent disparity in the level of ending fund balance, especially in funds with large reappropriations. However, the comparison of actual revenues and expenditures to those budgeted on a combined basis is maintained.

To clarify the relationship of the various beginning and ending fund balances, please refer to the individual activity statements within the detail sections of the Financial Plan. For example on page 198, the 2012-13 actual ending fund balance is the beginning fund balance in the 2013-14 estimated column, whose ending fund balance in turn becomes the beginning fund balance for the 2014-15 budget column.

Department/Fund Structure by Function									
Departments/Programs	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Departments/Programs	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds
Bobby Jones Golf Complex			CR		Information Technology				GG
Building Services		PS			Lido Beach	CR			
Children’s Fountain	CR				Municipal Auditoriums			CR	
City Attorney	GG				Neighborhood & Development Services	GG	EE		
City Auditor and Clerk	GG				Parking Management			PS	
City Commission	GG				Parks & Landscape Maintenance	PE	PE		
City Manager’s Office	GG				Police Department	PS	PS		
Code Compliance	PS				Robert L. Taylor Community Complex	CR			
Commission Support	GG				Self-Insurance				GG
Construction/Engineering Services	T				Skateboard Park	CR			
Development Applications		EE			Solid Waste Management			PE	
Downtown Improvement District		EE			Special Events	GG			
Equipment Replacement				GG/T/PE	St. Armands Bussiness Improvement District		EE		
Facilities Management	GG				Streets & Highway Maintenance	T	T		
Financial Administration	GG				Unclassified	GG			
Golden Gate Point Spec. Imp. District		EE			Urban Design Studio	GG			
Housing & Community Development		EE/GG			Van Wezel Performing Arts Hall			CR	
Human Resources	GG				Vehicle & Equipment Maintenance				GG
Independent Police Advisory Panel	PS				Water & Sewer			PE	
<b>Basis of Accounting</b>	Modified Accrual	Modified Accrual	Accrual	Accrual	<b>Basis of Accounting</b>	Modified Accrual	Modified Accrual	Accrual	Accrual
<b>Basis of Budgeting</b>	Modified Accrual	Modified Accrual	Accrual	Accrual	<b>Basis of Budgeting</b>	Modified Accrual	Modified Accrual	Accrual	Accrual
<b>GG=General Government, PS=Public Safety, CR=Culture &amp; Recreation, PE=Physical Environment, T=Transportation, EE=Economic Environment</b>									

CITY OF SARASOTA, FLORIDA  
SUMMARY OF ALL FUNDS  
COMBINING BUDGET STATEMENT

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS
BEGINNING FUND BALANCE/RESERVES	\$ 15,784,498	\$ 10,340,441	\$ 6,190,269
REVENUES			
Taxes	31,258,862	13,319,649	3,101,000
Permits, Fees & Special Assessments	5,216,750	3,057,000	116,134
Intergovernmental	7,201,534	7,904,539	-
Charges for services	6,330,612	261,000	-
Fines and forfeits	682,025	55,000	-
Miscellaneous	1,521,460	3,247,038	19,100
Interfund transfers	4,662,694	145,828	5,083,624
RESOURCES - revenue stabilization funds	-	-	-
TOTAL REVENUES/RESOURCES	<u>56,873,937</u>	<u>27,990,054</u>	<u>8,319,858</u>
Estimated Funds Available	<u>72,658,435</u>	<u>38,330,495</u>	<u>14,510,127</u>
EXPENDITURES			
General government	14,028,776	808,255	-
Public safety	33,895,166	3,279,921	-
Physical environment	3,448,089	185,000	-
Transportation	3,342,642	6,983,585	-
Economic environment	-	4,540,439	-
Human services	-	26,500	-
Culture and recreation	1,497,425	731,222	-
Debt service	-	-	9,105,661
Transfers/Subsidies to other funds	661,839	-	-
Interfund transfers	-	10,303,097	-
TOTAL EXPENDITURES	<u>56,873,937</u>	<u>26,858,019</u>	<u>9,105,661</u>
ENDING FUND BALANCE/RESERVES	<u>\$ 15,784,498</u>	<u>\$ 11,472,476</u>	<u>\$ 5,404,466</u>

Note: Changes in fund balance for all funds are discussed in the In-Depth Analysis section beginning on page IX.

ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST FUNDS	Totals		
			2014-15 BUDGET	2013-14 BUDGET	2012-13 ACTUAL
\$ 29,489,163	\$ 7,381,034	\$ 37,818,246	\$ 107,003,651	\$ 114,787,726	\$ 174,682,202
-	-	-	47,679,511	46,470,044	43,612,499
-	-	-	8,389,884	7,678,839	10,491,125
34,000	-	-	15,140,073	16,447,448	14,131,755
66,126,148	12,432,833	6,581,157	91,731,750	88,793,923	87,600,239
503,052	-	-	1,240,077	2,787,463	1,503,856
974,239	172,166	2,870,300	8,804,303	6,286,847	8,827,942
661,839	1,300,000	-	11,853,985	10,874,577	11,189,838
-	-	-	-	1,140,305	-
<u>68,299,278</u>	<u>13,904,999</u>	<u>9,451,457</u>	<u>184,839,583</u>	<u>180,479,446</u>	<u>177,357,254</u>
<u>97,788,441</u>	<u>21,286,033</u>	<u>47,269,703</u>	<u>291,843,234</u>	<u>295,267,172</u>	<u>352,039,456</u>
-	13,681,749	8,608,181	37,126,961	38,788,443	36,647,557
-	412,450	-	37,587,537	36,604,432	33,979,352
57,360,630	77,000	-	61,070,719	60,143,391	42,794,412
1,308,016	206,000	-	11,840,243	7,528,511	9,633,849
-	-	-	4,540,439	3,862,046	6,897,274
-	-	-	26,500	237,500	44,076
14,672,034	55,000	-	16,955,681	19,617,920	14,065,325
5,767,425	41,532	-	14,914,618	14,751,597	15,097,878
-	-	-	661,839	443,547	534,234
889,049	-	-	11,192,146	10,431,030	9,359,163
<u>79,997,154</u>	<u>14,473,731</u>	<u>8,608,181</u>	<u>195,916,683</u>	<u>192,408,417</u>	<u>169,053,120</u>
<u>\$ 17,791,287</u>	<u>\$ 6,812,302</u>	<u>\$ 38,661,522</u>	<u>\$ 95,926,551</u>	<u>\$ 102,858,755</u>	<u>\$ 182,986,336</u>

CITY OF SARASOTA, FLORIDA  
SPECIAL REVENUE FUNDS  
COMBINING BUDGET STATEMENT

	Public Art	Building Services	Development Application System	St. Armands Business Improvement District
BEGINNING FUND BALANCE	\$ 155,290	\$ 3,212,706	\$ 352,021	\$ 22,379
REVENUES				
Ad valorem tax-City	-	-	-	228,415
Ad valorem tax-County	-	-	-	-
Tourist development tax	-	-	-	-
Gas tax	-	-	-	-
Penny sales tax	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	2,757,000	-	-
Entitlement funds	-	-	-	-
Grants	-	-	-	-
Contributions-government	-	-	-	-
Charges for services	-	46,000	215,000	-
Fines	-	-	-	-
Miscellaneous	-	10,000	1,000	3,000
Interfund transfers	-	9,000	-	-
Total Revenues	-	2,822,000	216,000	231,415
Estimated Funds Available	155,290	6,034,706	568,021	253,794
EXPENDITURES				
General government	-	-	-	-
Public safety	-	2,679,921	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	217,164	231,415
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Interfund transfers	-	-	224,000	-
Total Expenditures	-	2,679,921	441,164	231,415
ENDING FUND BALANCE	\$ 155,290	\$ 3,354,785	\$ 126,857	\$ 22,379

Note: Changes in fund balance for all funds are discussed in the In-Depth Analysis section beginning on page IX.

<u>Golden Gate Point Streetscape Spec. District</u>	<u>Downtown Improvement District</u>	<u>Penny Sales Tax</u>	<u>Housing &amp; Community Development</u>	<u>Multi-Modal Transportation Impact Fee</u>	<u>Gas Tax</u>	<u>\$0.05 Local Option Fuel Tax</u>
\$ 35,579	\$ 18,175	\$ 3,724,791	\$ 336,766	\$ -	\$ 766,278	\$ 137,760
100,000	344,234	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,410,000	930,000
-	-	6,400,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	300,000	-	-
-	-	-	2,899,281	-	-	-
-	-	-	-	-	-	-
-	-	-	591,719	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	500	41,500	650,988	-	-	-
-	-	-	-	-	-	-
<u>100,000</u>	<u>344,734</u>	<u>6,441,500</u>	<u>4,141,988</u>	<u>300,000</u>	<u>1,410,000</u>	<u>930,000</u>
<u>135,579</u>	<u>362,909</u>	<u>10,166,291</u>	<u>4,478,754</u>	<u>300,000</u>	<u>2,176,278</u>	<u>1,067,760</u>
-	-	-	744,701	-	-	-
-	-	600,000	-	-	-	-
-	-	120,000	-	-	-	-
-	-	2,725,000	-	300,000	712,000	805,000
100,940	219,333	50,000	3,397,287	-	-	-
-	-	-	-	-	-	-
-	-	681,222	-	-	-	-
-	-	-	-	-	-	-
-	136,828	1,261,364	-	-	926,899	-
<u>100,940</u>	<u>356,161</u>	<u>5,437,586</u>	<u>4,141,988</u>	<u>300,000</u>	<u>1,638,899</u>	<u>805,000</u>
<u>\$ 34,639</u>	<u>\$ 6,748</u>	<u>\$ 4,728,705</u>	<u>\$ 336,766</u>	<u>\$ -</u>	<u>\$ 537,379</u>	<u>\$ 262,760</u>

CITY OF SARASOTA, FLORIDA  
SPECIAL REVENUE FUNDS  
COMBINING BUDGET SUMMARY  
(Continued)

	Community Redevelopment Agency	Tourist Development	Citizens with Disabilities	County Occupational License
BEGINNING FUND BALANCE	\$ 37,972	\$ 1,314,961	\$ 144,374	\$ 21,031
REVENUES				
Ad valorem tax-City	3,848,000	-	-	-
Ad valorem tax-County	3,913,535	-	-	-
Tourist development tax	-	50,000	-	-
Gas Tax	-	-	-	-
Penny sales tax	-	-	-	-
Other taxes	-	-	-	9,000
License and permits	-	-	-	-
Entitlement funds	-	-	-	-
Grants	-	-	-	-
Contributions-government	-	-	-	-
Charges for services	-	-	-	-
Fines	-	-	15,000	-
Miscellaneous	2,540,000	-	-	-
Interfund transfers	136,828	-	-	-
Total Revenues	<u>10,438,363</u>	<u>50,000</u>	<u>15,000</u>	<u>9,000</u>
Estimated Funds Available	<u>10,476,335</u>	<u>1,364,961</u>	<u>159,374</u>	<u>30,031</u>
EXPENDITURES				
General government	63,241	-	-	313
Public safety	-	-	-	-
Physical environment	65,000	-	-	-
Transportation	2,441,585	-	-	-
Economic environment	287,300	-	-	12,000
Human services	-	-	26,500	-
Culture and recreation	-	50,000	-	-
Debt service	-	-	-	-
Interfund transfers	7,239,002	-	-	-
Total Expenditures	<u>10,096,128</u>	<u>50,000</u>	<u>26,500</u>	<u>12,313</u>
ENDING FUND BALANCE	<u>\$ 380,207</u>	<u>\$ 1,314,961</u>	<u>\$ 132,874</u>	<u>\$ 17,718</u>

Note: Changes in fund balance for all funds are discussed in the In-Depth Analysis section beginning on page IX.

Neighborhood Grant Programs	Stadium Grant	Totals		
		2014-15 BUDGET	2013-14 BUDGET	2012-13 ACTUAL
\$ 59,863	\$ 495	\$ 10,340,441	\$ 8,813,303	\$ 55,252,907
-	-	4,520,649	4,274,378	3,749,683
-	-	3,913,535	3,702,122	3,525,633
-	-	50,000	450,000	63,589
-	-	2,340,000	2,280,000	2,310,912
-	-	6,400,000	5,967,000	6,202,025
-	-	9,000	7,500	14,302
-	-	3,057,000	1,959,000	2,050,782
-	-	2,899,281	1,270,994	1,490,062
-	500,004	500,004	3,293,602	4,791,263
-	-	591,719	1,144,418	694,682
-	-	261,000	261,000	441,150
40,000	-	55,000	45,000	51,635
-	50	3,247,038	974,785	912,259
-	-	145,828	145,828	159,000
<u>40,000</u>	<u>500,054</u>	<u>27,990,054</u>	<u>25,775,627</u>	<u>26,456,977</u>
<u>99,863</u>	<u>500,549</u>	<u>38,330,495</u>	<u>34,588,930</u>	<u>81,709,884</u>
-	-	808,255	1,636,141	1,125,987
-	-	3,279,921	2,597,390	2,503,114
-	-	185,000	590,000	272,799
-	-	6,983,585	2,756,895	5,742,629
25,000	-	4,540,439	3,862,046	6,897,724
-	-	26,500	26,500	23,898
-	-	731,222	4,161,987	1,267,870
-	-	-	-	150,447
<u>15,000</u>	<u>500,004</u>	<u>10,303,097</u>	<u>9,309,400</u>	<u>8,275,186</u>
<u>40,000</u>	<u>500,004</u>	<u>26,858,019</u>	<u>24,940,359</u>	<u>26,259,654</u>
<u>\$ 59,863</u>	<u>\$ 545</u>	<u>\$ 11,472,476</u>	<u>\$ 9,648,571</u>	<u>\$ 55,450,230</u>

CITY OF SARASOTA, FLORIDA  
GENERAL DEBT SERVICE FUNDS  
COMBINING BUDGET STATEMENT

	Self-funded Debt			
	2007 General Obligation	St. Armand's Special Assessment	Golden Gate Streetscape General Obligation	Glen Oaks Assessment Debt
BEGINNING FUND BALANCE	\$ 688,831	\$ 68,835	\$ 224,813	\$ (1,088)
REVENUES				
Ad Valorem Taxes	2,828,000	-	273,000	-
Special Assessments	-	105,000	-	11,134
Interest Income	3,000	600	1,000	-
Transfers in	-	-	-	-
Total Revenue	<u>2,831,000</u>	<u>105,600</u>	<u>274,000</u>	<u>11,134</u>
Estimated Funds Available	<u>3,519,831</u>	<u>174,435</u>	<u>498,813</u>	<u>10,046</u>
EXPENDITURES				
Principal Payments	1,005,000	125,000	162,950	5,429
Interest Payments	1,819,969	14,025	116,580	5,705
Fiscal Charges	3,000	3,500	3,000	-
Total Expenditures	<u>2,827,969</u>	<u>142,525</u>	<u>282,530</u>	<u>11,134</u>
ENDING FUND BALANCE	<u>\$ 691,862</u>	<u>\$ 31,910</u>	<u>\$ 216,283</u>	<u>\$ (1,088)</u>

Note: Changes in fund balance for all funds are discussed in the In-Depth Analysis section beginning on page IX.

Debt Funded from other Sources

1992 Special Obligation Refunding	2003 First Florida Debt Service	2005 First Florida Debt Service	2009 Build America	2010 Build America
\$ 4,216,131	\$ 91,183	\$ 376,581	\$ 1,613	\$ 523,370
-	-	-	-	-
-	-	-	-	-
10,000	1,000	500	1,000	2,000
1,783,000	294,450	294,000	2,212,170	500,004
<u>1,793,000</u>	<u>295,450</u>	<u>294,500</u>	<u>2,213,170</u>	<u>502,004</u>
<u>6,009,131</u>	<u>386,633</u>	<u>671,081</u>	<u>2,214,783</u>	<u>1,025,374</u>
474,753	250,000	640,000	1,670,831	225,000
1,670,247	41,450	23,200	541,339	289,933
3,000	6,000	4,000	750	1,000
<u>2,148,000</u>	<u>297,450</u>	<u>667,200</u>	<u>2,212,920</u>	<u>515,933</u>
<u>\$ 3,861,131</u>	<u>\$ 89,183</u>	<u>\$ 3,881</u>	<u>\$ 1,863</u>	<u>\$ 509,441</u>

CITY OF SARASOTA, FLORIDA  
GENERAL DEBT SERVICE FUNDS  
COMBINING BUDGET STATEMENT  
(Continued)

	Totals		
	2014-15 Budget	2013-14 Budget	2012-13 Actual
BEGINNING FUND BALANCE	\$ 6,190,269	\$ 6,594,949	\$ 7,127,306
REVENUES			
Ad Valorem Taxes	3,101,000	3,102,000	3,113,022
Special Assessments	116,134	117,379	108,197
Interest Income	19,100	20,600	26,318
Transfers in	5,083,624	5,293,584	5,178,925
	8,319,858	8,533,563	8,426,462
Total Revenue			
Estimated Funds Available	14,510,127	15,128,512	15,553,768
EXPENDITURES			
Principal Payments	4,558,963	4,377,583	4,418,903
Interest Payments	4,522,448	4,539,056	4,522,796
Fiscal Charges	24,250	26,500	14,388
	9,105,661	8,943,139	8,956,087
Total Expenditures			
ENDING FUND BALANCE	\$ 5,404,466	\$ 6,185,373	\$ 6,597,681

Note: Changes in fund balance for all funds are discussed in the In-Depth Analysis section beginning on page IX.



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**CITY OF SARASOTA, FLORIDA  
ENTERPRISE FUNDS  
COMBINING BUDGET STATEMENT**

	Water & Sewer Utilities	Bobby Jones Golf Course	Bobby Jones Golf Course Capital Impr.	Van Wezel Performing Arts Hall	Van Wezel Surcharge Fund
BEGINNING					
FUND BALANCE	\$ 21,361,585	\$ 48,364	\$ 905,234	\$2,314,902	\$ 1,017,481
REVENUES					
Charges for service	43,037,280	2,759,010	-	9,513,622	194,347
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	34,000	-
Miscellaneous	316,426	13,275	-	470,800	5,000
Interfund transfers	-	-	-	-	-
Total Revenues	<u>43,353,706</u>	<u>2,772,285</u>	<u>-</u>	<u>10,018,422</u>	<u>199,347</u>
Estimated Funds Available	<u>64,715,291</u>	<u>2,820,649</u>	<u>905,234</u>	<u>12,333,324</u>	<u>1,216,828</u>
EXPENDITURES					
Physical environment	46,782,826	-	-	-	-
Culture and recreation	-	2,694,856	825,000	10,017,296	568,535
Transportation	-	-	-	-	-
Debt service	5,767,425	-	-	-	-
Interfund transfer	-	19,357	-	-	-
Total Expenditures	<u>52,550,251</u>	<u>2,714,213</u>	<u>825,000</u>	<u>10,017,296</u>	<u>568,535</u>
ENDING FUND BALANCE	<u><u>\$ 12,165,040</u></u>	<u><u>\$ 106,436</u></u>	<u><u>\$ 80,234</u></u>	<u><u>\$2,316,028</u></u>	<u><u>\$ 648,293</u></u>

Note: Changes in fund balance for all funds are discussed in the In-Depth Analysis section beginning on page IX.

Solid Waste Management	Municipal Auditoriums	Parking Management Division	TOTALS		
			2014-15 BUDGET	2013-14 BUDGET	2012-13 ACTUAL
\$ 3,577,657	\$ 41,644	\$ 222,296	\$ 29,489,163	\$ 38,644,194	\$ 50,954,023
10,196,000	373,659	52,230	66,126,148	\$ 61,883,242	59,447,916
-	-	503,052	503,052	519,663	452,281
-	-	-	34,000	34,678	36,995
133,200	5,100	30,438	974,239	1,228,323	1,183,653
-	161,839	500,000	661,839	443,547	884,234
10,329,200	540,598	1,085,720	68,299,278	64,109,453	62,005,079
13,906,857	582,242	1,308,016	97,788,441	102,753,647	112,959,102
10,577,804	-	-	57,360,630	56,289,160	39,452,825
-	566,347	-	14,672,034	13,893,842	11,627,622
-	-	1,308,016	1,308,016	1,150,407	862,870
-	-	-	5,767,425	5,766,926	5,949,812
869,692	-	-	889,049	871,630	833,380
11,447,496	566,347	1,308,016	79,997,154	77,971,965	58,726,509
\$ 2,459,361	\$ 15,895	\$ -	\$ 17,791,287	\$ 24,781,682	\$ 54,232,593

CITY OF SARASOTA, FLORIDA  
INTERNAL SERVICE FUNDS  
COMBINING BUDGET STATEMENT

	<u>Vehicle and Equipment Maintenance</u>	<u>Information Technology</u>	<u>Equipment Replacement</u>	<u>Self Insurance</u>
BEGINNING FUND BALANCE	\$ (101,733)	\$ 717,809	\$ 1,968,677	\$ 4,796,281
REVENUES				
Charges for Services	3,027,220	1,850,000	571,000	6,984,613
Miscellaneous	45,000	2,000	10,000	1,415,166
Total Revenue	<u>3,072,220</u>	<u>1,852,000</u>	<u>581,000</u>	<u>8,399,779</u>
Estimated Funds Available	<u>2,970,487</u>	<u>2,569,809</u>	<u>2,549,677</u>	<u>13,196,060</u>
EXPENDITURES				
General Government	3,029,950	2,185,584	422,206	8,044,009
Public Safety	-	-	28,000	384,450
Physical Environment	-	-	77,000	-
Transportation	-	-	206,000	-
Culture and Recreation	-	-	55,000	-
Debt Service	41,532	-	-	-
Interfund Transfer	-	-	-	-
Total Expenditures	<u>3,071,482</u>	<u>2,185,584</u>	<u>788,206</u>	<u>8,428,459</u>
ENDING FUND BALANCE	<u>\$ (100,995)</u>	<u>\$ 384,225</u>	<u>\$ 1,761,471</u>	<u>\$ 4,767,601</u>

Note: Changes in fund balance for all funds are discussed in the In-Depth Analysis section beginning on page IX.

Totals		
2014-15 BUDGET	2013-14 BUDGET	2012-13 ACTUAL
\$ 7,381,034	\$ 13,327,804	\$ 14,377,992
12,432,833	11,730,407	11,444,543
1,472,166	133,226	342,500
13,904,999	11,863,633	11,787,043
21,286,033	25,191,437	26,165,035
13,681,749	12,301,058	11,366,768
412,450	515,353	234,458
77,000	126,000	204,945
206,000	443,000	105,539
55,000	187,000	-
41,532	41,532	41,532
-	250,000	250,597
14,473,731	13,863,943	12,203,839
\$ 6,812,302	\$ 11,327,494	\$ 13,961,196

CITY OF SARASOTA, FLORIDA  
TRUST FUNDS  
COMBINING BUDGET STATEMENT

	Other Post Employment Benefits Trust	Defined Contribution Plan - General Employees	Totals		
			2014-15 BUDGET	2013-14 BUDGET	2012-13 ACTUAL
BEGINNING FUND BALANCE	\$ 37,624,628	\$ 193,618	\$ 37,818,246	\$ 30,118,610	\$ 26,134,910
REVENUES					
Charges for Services	6,487,157	94,000	6,581,157	8,601,767	10,360,541
Interest	2,870,000	300	2,870,300	2,420,200	4,029,485
Total Revenue	9,357,157	94,300	9,451,457	11,021,967	14,390,026
Estimated Funds Available	46,981,785	287,918	47,269,703	41,140,577	40,524,936
EXPENDITURES					
General Government	8,562,544	45,637	8,608,181	7,513,808	7,403,408
Total Expenditures	8,562,544	45,637	8,608,181	7,513,808	7,403,408
ENDING FUND BALANCE	\$ 38,419,241	\$ 242,281	\$ 38,661,522	\$ 33,626,769	\$ 33,121,528

Note: Changes in fund balance for all funds are discussed in the In-Depth Analysis section beginning on page IX.



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CITY OF SARASOTA, FLORIDA  
 CAPITAL IMPROVEMENT PROGRAM  
 SUMMARY BY FUNDING SOURCE AND PROJECT TYPE  
 FROM 2015 THROUGH 2019

<u>SOURCE OF FUNDING</u> (in thousands of dollars)	<u>Reappropriated</u> <u>Funds</u>	<u>2014-15</u> <u>Sources</u>	<u>2015-16</u> <u>Sources</u>
Grants/Other Governments	\$ 14,450	\$ 1,930	\$ 2,618
Gas Taxes	4,227	1,175	1,040
Penny Sales Tax - Phase 1 & 2	5,801	-	-
Penny Sales Tax - Phase 3	9,765	3,576	3,655
Bond Proceeds	3,500	-	-
User Fees	2,405	18,580	11,050
Tourist Development Tax	812	50	-
General Fund/Equipment Replacement	470	1,250	-
Information Services	-	300	1,800
Van Wezel Capital	-	350	310
Bobby Jones Capital	76	710	-
Impact Fees	8,267	4,949	350
Tax Increment Financing	6,017	1,954	1,540
Solid Waste	2,483	500	-
Downtown Improvement District	5	-	-
Hi Hat Proceeds	7,371	-	-
Other Capital Projects	21	-	-
To Be Determined	-	-	525
<b>TOTAL</b>	<b>\$ 65,670</b>	<b>\$ 35,324</b>	<b>\$ 22,888</b>

<u>PROJECT TYPE</u> (in thousands of dollars)	<u>Reappropriated</u> <u>Funds</u>	<u>2014-15</u> <u>Uses</u>	<u>2015-16</u> <u>Uses</u>
Economic Development	\$ 5,554	\$ 1,354	\$ 1,890
Critical Infrastructure Items	27,327	10,779	7,083
Quality of Life	17,503	1,491	2,430
City Owned Facilities	3,050	3,120	435
Water and Sewer Administration	-	730	-
Water Supply Facilities Plan	4,568	7,800	1,750
Sewer Collection Facilities Plan	7,668	10,050	9,300
<b>TOTAL</b>	<b>\$ 65,670</b>	<b>\$ 35,324</b>	<b>\$ 22,888</b>

2016-17 Sources	2017-18 Sources	2018-19 Sources	5 Year Total 2015-19
\$ 3,202	\$ 2,990	\$ -	\$ 10,740
1,110	1,010	850	5,185
-	-	-	-
5,600	5,845	5,350	24,026
-	-	-	-
15,720	8,800	11,600	65,750
-	-	-	50
-	-	-	1,250
-	-	-	2,100
200	200	200	1,260
-	-	-	710
650	600	600	7,149
137	-	-	3,631
-	-	-	500
-	-	-	-
-	-	-	-
-	-	-	-
1,300	6,250	450	8,525
<u>\$ 27,919</u>	<u>\$ 25,695</u>	<u>\$ 19,050</u>	<u>\$ 130,876</u>

2016-17 Uses	2017-18 Uses	2018-19 Uses	5 Year Total 2015-19
\$ 137	\$ -	\$ -	\$ 3,381
6,074	9,950	4,275	38,161
5,788	6,745	2,975	19,429
200	200	200	4,155
-	-	-	730
5,650	1,850	5,750	22,800
10,070	6,950	5,850	42,220
<u>\$ 27,919</u>	<u>\$ 25,695</u>	<u>\$ 19,050</u>	<u>\$ 130,876</u>

# CITY OF SARASOTA, FLORIDA

## Multi-Year Funded Personnel Position Summary Budgeted Positions - 10 Year Recap

<b><i>General Fund</i></b>	Restated									
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
City Manager's Office	5.00	5.00	5.00	4.00	3.69	2.50	2.50	2.50	2.75	2.50
Commission Support	2.00	2.00	2.00	2.00	2.00	1.50	1.50	1.50	1.50	1.50
Office of Public Information	-	-	-	-	-	-	-	-	-	0.25
Human Resources	11.00	13.00	11.00	10.00	10.00	8.00	7.00	7.00	7.00	7.00
Financial Administration (1)	25.00	24.00	22.12	20.00	19.00	17.00	17.00	17.00	17.00	18.00
Neigh. & Dev. Services (1)	40.25	44.25	43.45	32.15	33.25	31.60	29.60	29.10	29.10	27.00
Landscape Maintenance	41.43	47.43	46.68	34.68	30.18	23.18	22.68	22.43	21.43	25.43
Street & Highway Maint.	22.73	24.73	23.98	21.98	18.98	17.98	17.98	17.73	16.38	16.38
Construction Services	21.00	21.00	14.00	10.00	6.00	4.50	6.25	6.25	6.25	6.25
Facilities Management	4.00	7.00	5.88	5.00	5.00	5.00	5.00	5.00	5.00	5.00
City Auditor and Clerk (2)	15.00	15.00	15.00	14.00	14.00	14.00	14.00	14.00	15.00	15.00
Police-Uniform	199.00	200.00	196.00	176.00	176.00	176.00	176.00	175.00	166.00	158.00
Police-General (1)	58.00	59.00	57.00	53.00	53.00	53.00	46.00	44.00	42.00	44.00
Police-Independent Adv. Panel	-	-	-	-	-	1.00	1.00	0.50	0.70	0.70
Children's Fountain	1.10	1.10	1.10	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Skateboard Park	2.25	2.25	3.25	1.90	1.90	-	-	-	-	-
Special Events	-	-	-	-	0.83	0.50	0.70	0.80	0.80	0.80
Sustainability	-	-	-	-	-	-	0.75	-	-	-
Robt L. Taylor Comm. Complex	-	-	-	-	-	-	4.00	5.00	6.00	7.00
Urban Design Studio	-	-	-	-	-	-	-	-	2.00	2.00
<b>Total General Fund</b>	<b>447.76</b>	<b>465.76</b>	<b>446.46</b>	<b>384.91</b>	<b>374.03</b>	<b>355.96</b>	<b>352.16</b>	<b>348.01</b>	<b>339.11</b>	<b>337.01</b>

Note: Effective October 1, 2008, the number of departments was reduced by 5 due to a reorganization which followed a 12% reduction in staff. The realignment of Department personnel consistent with this reorganization is reflected retroactively.

### ***Water & Sewer Funds***

Utilities Office	14.00	14.00	14.00	14.00	11.00	10.00	9.00	9.00	9.00	10.00
Water Administration	7.00	7.00	7.25	6.25	5.75	5.50	5.50	5.75	6.00	6.00
Source of Supply	4.00	3.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Water Treatment Plant	13.64	14.30	14.40	14.00	12.50	12.50	12.50	12.50	12.50	11.50
Distribution	32.25	34.50	27.50	33.50	30.50	30.50	28.50	30.00	30.00	30.00
Construction Services (1)	-	12.00	14.00	10.00	9.00	8.00	7.00	7.00	7.00	8.00
Wastewater Administration	16.50	2.50	2.75	2.75	3.25	4.25	4.25	3.00	3.25	2.25
Collection	25.25	29.50	23.50	28.50	29.50	27.50	28.50	28.00	28.00	27.00
Lift Stations	8.43	11.60	18.30	16.00	15.00	15.00	14.00	15.00	15.00	14.00
Wastewater Treatment Plant	22.43	22.10	24.30	21.00	19.50	18.50	19.50	19.50	19.50	21.50
Utilities Stockroom	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Water &amp; Sewer</b>	<b>144.50</b>	<b>151.50</b>	<b>151.00</b>	<b>150.00</b>	<b>140.00</b>	<b>135.75</b>	<b>132.75</b>	<b>133.75</b>	<b>134.25</b>	<b>134.25</b>

(1) In 2011/12 Contract Full Time positions previously funded with other than full-time salary dollars were added to the Table of Organization and 2010/11 has been restated for comparison purposes.

(2) Pension Administration positions (3) reporting to the CAC, funded by non-City funds, are not included in this summary

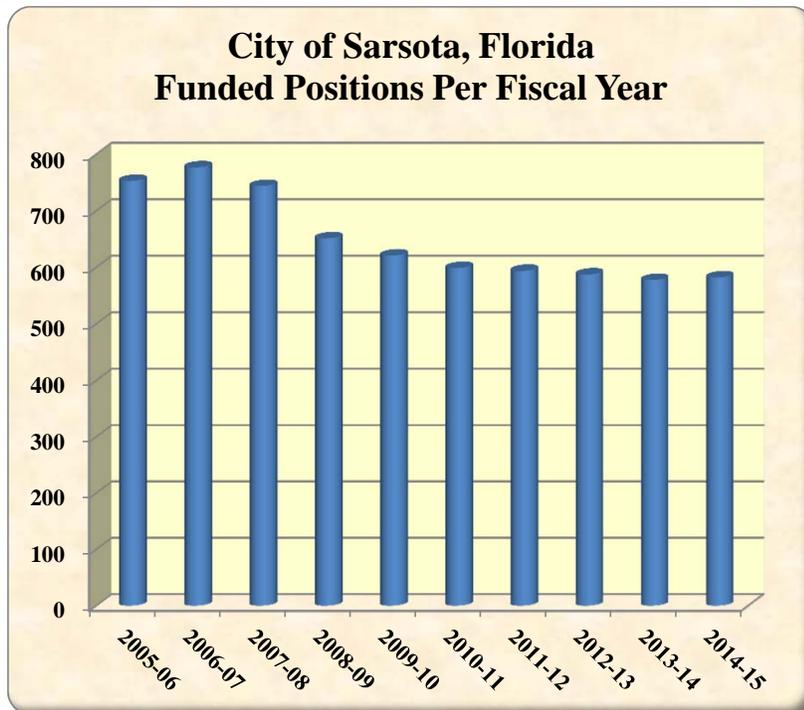
# CITY OF SARASOTA, FLORIDA

## Multi-Year Funded Personnel Position Summary

### Budgeted Positions - 10 Year Recap

<b><i>All Other Funds</i></b>	Restated									
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Bobby Jones Golf Course	10.00	10.00	10.00	8.75	8.50	7.80	7.80	7.80	7.80	7.80
Van Wezel	25.00	25.00	22.00	14.42	13.00	12.00	12.00	13.00	14.00	15.00
Sports Stadium	3.65	4.65	4.65	2.15	0.57	-	-	-	-	-
Solid Waste Management	27.34	27.34	27.34	26.34	25.84	22.59	23.59	23.84	24.09	24.09
Street Sweeping	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.35	2.35
Municipal Auditoriums	7.00	6.00	6.00	4.00	3.00	3.50	3.30	3.20	3.20	3.20
Parking Management	7.00	7.00	9.00	8.10	6.31	6.00	9.00	8.00	8.00	10.00
Vehicle & Equipment Maint.	17.00	17.00	16.00	12.00	11.00	10.00	9.00	9.00	9.00	8.00
Information Technology (2)	17.00	17.00	14.00	11.00	10.00	12.00	12.00	12.00	12.00	12.00
Housing/Comm Develop.	18.00	17.00	15.00	11.00	10.00	13.00	13.00	13.00	10.00	7.80
Building Services (1)	25.75	25.75	19.55	15.75	15.75	17.40	17.40	13.90	13.90	20.70
<b>Total</b>	<b>160.74</b>	<b>159.74</b>	<b>146.54</b>	<b>116.51</b>	<b>106.97</b>	<b>107.29</b>	<b>109.09</b>	<b>105.74</b>	<b>104.34</b>	<b>110.94</b>
<b>Total City Wide</b>	<b>753.00</b>	<b>777.00</b>	<b>744.00</b>	<b>651.42</b>	<b>621.00</b>	<b>599.00</b>	<b>594.00</b>	<b>587.50</b>	<b>577.70</b>	<b>582.20</b>

- (1) Separated from the General Fund effective October 1, 2004. Employee counts have been adjusted retroactively.
- (2) In 2011/12 Contract Full Time positions previously funded with other than full-time salary dollars were added to the Table of Organization and 2010/11 has been restated for comparison purposes.



See following page for reconciliation between 2013-14 and 2014-15

**CITY OF SARASOTA, FLORIDA**  
**Multi-Year Funded Personnel Position Summary**  
**Budgeted Positions - Reconciliation to prior year**

The net increase to the Table of Organization for the City of Sarasota for FY 2014-15  
is 4.5 positions as follows:

	<u>Department</u>	<u>Title</u>	<u>Continuation</u>
<b>Addition:</b>	Van Wezel	Graphic Artist	1.00
	Police	Civilian Investigator	1.00
	Police	Sr. Case Manager (Homelessness)	1.00
	Robert L. Taylor Complex	Supervisor Recreation Facilities	1.00
	Financial Administration	Grants Coordinator/Accountant	1.00
	Landscape Maintenance	Landscape Maintenance Tech I	2.00
	Landscape Maintenance	Arborist	1.00
	Landscape Maintenance	Supervisor	1.00
	Neighborhood Dev Services	Admin Specialist II (foreclosed properties)	1.00
	Building Services/NDS	Zoning Analyst	1.00
	Building Services/NDS	Assistant City Engineer	1.00
	Building Services	Multi Lic Building Inspector	1.00
	Building Services	Permitting Tech I	1.00
	Parking Management	Supv Parking Services	1.00
	Parking Management	Parking Attendant	1.00
<b>Eliminations:</b>	Police	Police Officers (Attrited out during the year)	(8.00)
	Vehicle & Equip Maintenance	Equipment Mechanic I (previously frozen)	(1.00)
	Housing & Community Dev	Administrative Assistant	(1.00)
	Housing & Community Dev	Admin Specialist II	(1.00)
	Building Services	Admin Specialist II	(0.50)
		<b>Total</b>	<b><u><u>4.50</u></u></b>