

Two Counties Challenges

Town of Longboat Key

March 2021



Information Included

- Current Status
- Background information on each county
- Approval Process
- Challenges of being in two counties
 - Administrative
 - Funding differences
 - Other Impacts
- Examples of Cooperation
- OPPAGA Request



- Initial analysis shared with both counties (2017)
- Special Joint Meeting with Sarasota County Nov. 1, 2017
- Special Joint Meeting with Manatee County Feb. 27, 2018
- Special Joint Meeting with Sarasota County Oct. 24, 2018
- Special Joint Meeting with Manatee County Feb 26, 2019
- Town Manager meeting with both Administrators August 2018 and again in 2020
- Finance Staff discussions with both counties and school boards August/September 2018
- Discussion with Town Commission - Regular Workshop meeting Sept. 24, 2018

Florida Municipalities In More Than One County

TOWN OF LONGBOAT KEY

- Longboat Key is one of four municipalities within the State that span two counties

Municipality	County / Population	County / Population	Total Population
Marineland	Flagler / 6	St. Johns / 2	8
Fanning Springs	Gilchrist / 358	Levy / 501	895
Flagler Beach	Volusia / 60	Flagler / 4,666	4726
Longboat Key	Sarasota / 4,562	Manatee / 2,428	6990
Source: Bureau of Economic and Business Research (BEBR)			

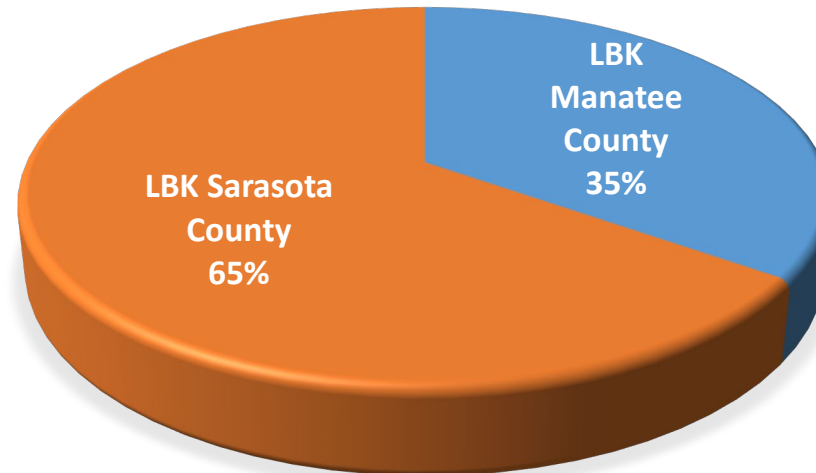
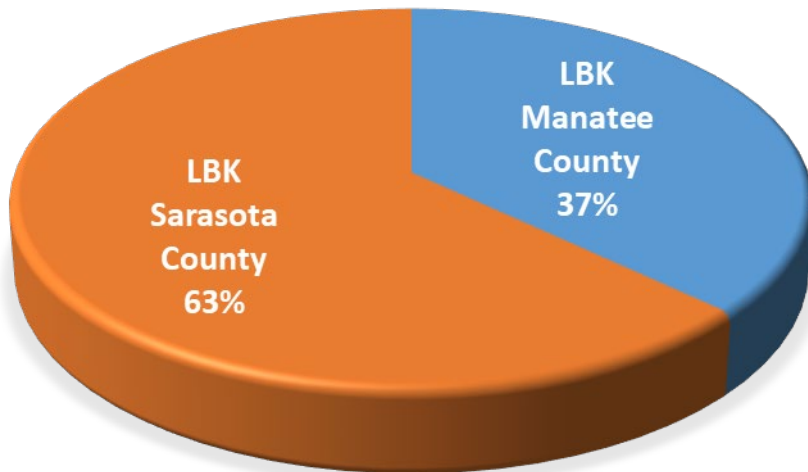


TOWN OF LONGBOAT KEY

Number of Parcels, Values and Population

Total Parcels	10,159	
LBK Manatee County (Taxable Value = \$1.918B, 3.61% of County)	3,721	37%
LBK Sarasota County (Taxable Value = \$4.189B, 2.81 % of County)	6,438	63%

Total Population (2020)	7,098	
LBK Manatee County (2020) (<1% of County Population)	2,481	35%
LBK Sarasota County (2020) (1.05% of County Population)	4,617	65%



Counties are Creatures of the State Legislature



TOWN OF LONGBOAT KEY

Legal Requirements

- County Boundaries may be modified through passage and adoption of a general law that modifies the geographical description of the county's jurisdictions limits, per Chapter 7 Florida Statutes
- Legislation must be passed by the Florida Legislature and approved by the Governor.
- Provisions for payment of any debt within the county being exited.
 - Outstanding bonds of the county and school district and any other taxing authority



- Two County Governments
- Two TRIM Notice Filings
- Two GIS Systems
- Two Parcel Formats & Imports
- Two sets of Procedures and Filing Deadlines for Non Ad-Valorem Assessments
- Two Property Appraisers with separate valuation methods
- Two Supervisor of Elections
- Increased Tracking Effort for Geographical Spending Requirement (i.e., Infrastructure surtax and TDT)



Public Safety/Emergency Management:

- Two Emergency Managers
- Two Sheriffs
- Two EOC's to staff
- Terminology differences
- Different Evacuation Shelter rules and approach
- Two evacuation decisions
- Curfew decisions
- Re-entry decisions
- Post storm damage assessments are county based and follow different procedures

**** Both Counties and the Town did enter into a 3 party agreement in 2019 that provides for Sarasota County to take the lead from a FSS 252 standpoint during the emergency phase for a declared State of Emergency.***



Florida Department of Health Offices

Town must coordinate with two different Florida Department of Health offices. During COVID:

- Two different vaccination registration systems
- Different methodologies used to report of number of cases

(The reporting by zip code in the State database was problematic. Even though there is one zip code for the entire island, the reporting is divided up by county and almost 100% of the cases erroneously default to Manatee County)



Administrative

- Longboat Key is split between two Florida DEP offices (Tampa and Fort Myers) as a result of the county line
- U.S. Fish and Wildlife splits their permitting by county so all beach permits from USFWS require two permits issued by two separate offices
- All FEMA declarations are done on a county basis so we deal with expenses on a two county basis
- Longboat Key is split between two Regional Planning Councils (Tampa Bay and Southwest Florida) as a result of the county line
- Flood Plain Mitigation and Flood Insurance Program are county based therefore require two reports and coordination with two offices (some properties are split)



Difference in Services Received

- Neither County provides EMS, Fire, or Police to Longboat Key
- Sarasota County provides Police/Fire/EMS Dispatch
- Manatee County provides wholesale water/wastewater to us as a customer
- Longboat Key utilizes Manatee County Landfill
- Sarasota County includes public Hospital in tax bill
- MCAT provides on Call Shuttle Service (Mon-Sun) – reservations required by 5 pm the day before
- SCAT provides Route 18 (Daily) Downtown Sarasota to Bay Isles – Five stops hourly from 6AM to 8PM. They are converting to a 30 minute mobility on demand model on the island



Funding Differences

- Differences in overall funding strategies result in different millage rates for the Town property owner
- There are different formulas for calculating and distributing:
 - Tourist Development Tax
 - Infrastructure Sales Tax
 - Local Option Fuel Tax
 - WCIND



Funding Differences

	Sarasota	Manatee
Tourist Development Tax	50% of collections on the 1st 2 pennies and % of collections of 2 years prior. Provides for beach maintenance.	Percent of collections of the 1st penny of prior Year collections. No beach maintenance.
Infrastructure Surtax	100% shared	50% of tax goes to Schools
Local Option Fuel Tax	1.1393% distributed based on population	1.1235% distributed based on population
WCIND	FY2019 Awards \$423,168	No awards



Millage Rates Comparison

Based on 2020 TRIM Notice

		<u>Mill Rates</u>		
		<u>Manatee County</u>	<u>Sarasota County</u>	
County Government	General County Mill Rate	5.2942	3.2149	
	Transportation Trust	0.2536	* N/A	
	Library	0.2475	* N/A	
	Children's Services	0.3333	* N/A	
	Parks & Recreation	0.3040	* N/A	
	Debt Millage	0.0000	0.1941	
	Mosquito Control	0.1600	0.0510	
	Hospital	0.0000	1.0420	
	SW FL Water Management	0.2669	0.2669	
	WCIND	0.0394	0.0394	
	School District State Law	3.7240	3.7270	
	School District Local Board	1.7480	3.2480	
	School Capital Fund	1.5000	0.0000	
		13.8709	11.7833	Difference 2.0876

* N/A - Millage Included in General County Rate



TOWN OF LONGBOAT KEY

Property Tax Impact Estimate

Based on 2020 TRIM Notice

Mill Rates

Manatee County	Sarasota County	Difference
13.8709	11.7833	2.0876

Annual Impact on Home Valued at:

\$250,000	\$ 522
\$500,000	\$ 1,044
\$750,000	\$ 1,566
\$1,000,000	\$ 2,088
\$1,500,000	\$ 3,131



Manatee County

FISCAL YEAR 2021 MILL RATES FROM 2020 TRIM Notices Manatee County Portion of Longboat Key

	CURRENT		IF IN Sarasota County	
	<u>MILL RATE</u>	<u>REVENUE</u>	<u>MILL RATE</u>	<u>REVENUE</u>
County Government	6.4326	\$12,340,456	3.2149	\$6,167,542
Mosquito district	0.1600	306,948	0.0510	97,840
County Debt Service	0.0000	0	0.1253	240,379
Legacy Trail Debt	<u>0.0000</u>	<u>0</u>	<u>0.0688</u>	<u>131,988</u>
Subtotal County	6.5926	\$12,647,404	3.4600	\$6,637,749
Schools *	6.9720	\$13,598,893	6.9750	\$13,604,745
Hospital	<u>0.0000</u>	<u>0</u>	<u>1.0420</u>	<u>1,998,998</u>
Subtotal Other	6.9720	13,598,893	8.0170	15,603,743
Grand Total	<u>13.5646</u>	<u>\$26,246,297</u>	<u>11.4770</u>	<u>\$22,241,492</u>

Difference: **Decrease** of \$4,004,805 for Manatee County portion of LBK

* School taxable value was estimated to be more than operating due to additional exemptions that do not apply to school tax.

Does not include WCIND and SWFWMD since mill rates are the same in both counties



TOWN OF LONGBOAT KEY

Sarasota County

FISCAL YEAR 2021 MILL RATES FROM 2020 TRIM Notices

Sarasota County Portion of Longboat Key

	CURRENT		IF IN Manatee County	
	<u>MILL RATE</u>	<u>REVENUE</u>	<u>MILL RATE</u>	<u>REVENUE</u>
County Government	3.2149	\$13,470,327	6.4326	\$26,952,387
Mosquito district	0.0510	213,688	0.1600	670,395
County Debt Service	0.1253	525,003	0.0000	0
Legacy Trail Debt	0.0688	288,270	0.0000	0
Subtotal County	3.4600	\$14,497,288	6.5926	\$27,622,782
Schools *	6.9750	\$29,786,329	6.9720	\$29,773,517
Hospital	1.0420	4,365,946	0.0000	0
Subtotal Other	8.0170	34,152,275	6.9720	29,773,517
Grand Total	<u>11.4770</u>	<u>\$48,649,563</u>	<u>13.5646</u>	<u>\$57,396,299</u>

Difference: **Increase** of \$8,746,736 for Sarasota County portion of LBK

* School taxable value was estimated to be more than operating due to additional exemptions that do not apply to school tax.

Does not include WCIND and SWFWMD since mill rates are the same in both counties



School Board Impact

- Schools receive about 40% of financial support from state sources; 12% from federal sources; Florida Legislature sets the amount of required local effort for each county to meet the cost per student requirements.
- For FY21, the Town will contribute * \$13,598,896 to the Manatee School System for 38 students currently enrolled in their public and charter schools. This is 4.4% of the Manatee County Gross Taxable Value.
 - **Manatee Cost per student \$357,866**
- For FY21, the Town will contribute * \$29,786,329 to the Sarasota School System for 32 students currently enrolled in their public and Charter schools. This is 6.3% of the Sarasota County Gross Taxable Value for Schools.
 - **Sarasota Cost per student \$930,823**

Examples of Recent Cooperation



TOWN OF LONGBOAT KEY

Sarasota County

- Bayfront Park
- Town Center Redevelopment Grant
- Annual WCIND Grant Funding Support

Manatee County

- Greer Island Clean Up/Law Enforcement Support
- Offer of access to sand- North Groins Project
- Funding to offset north end structures and sand placement

1. Remain in two Counties and continue to work on ways to mitigate differences
2. Shift Boundary to Manatee County
3. Shift Boundary to Sarasota County

Legislative approval required to change boundaries

Potential Strategies to Minimize the Impact to Either County

- Evaluate opportunities to exchange properties between the two counties based on logical service levels, etc.
- Phase in revenue loss/gain over time



TOWN OF LONGBOAT KEY

2021 Legislative Priority

An independent review by the Florida Office of Program Policy Analysis and Government Accountability (OPPAGA)