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WILTON SIMPSON
President of the Senate

CHRIS SPROWLS
Speaker of the House of
Representatives

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Eric H. Miller, Policy Chief
Florida House of Representatives
State Affairs Committee
Local Administration & Veterans Affairs Subcommittee
209 House Office Building
402 South Monroe Street
Tallahassee, FL 32399-1300

Mr. Miller:

At the Subcommittee’s request, the Office of Economic and Demographic Research (EDR) evaluated the *Town of Siesta Key: Incorporation Feasibility Study – August 26, 2021*, with regard to the requirements and standards expressed in Chapter 165, F.S. EDR also considered whether the Study’s methodologies, findings, projections, and recommendations accurately reflect the feasibility of municipal incorporation.

After analyzing the data and information submitted in this Feasibility Study (hereinafter, “the Study”) and other available data, EDR believes that the proposed municipality of Siesta Key (hereinafter, “Siesta Key”) violates one, and possibly two, of the six statutory standards of incorporation (i.e., Standard 4: minimum 2-mile distance from an existing municipality; and Standard 6: incorporation must honor existing solid-waste contracts). Additionally, EDR has identified concerns or deficiencies with respect to several of the Study’s 11 required elements, particularly Element 8 regarding evidence of fiscal capacity and Element 9 regarding data and analysis to support the conclusions that incorporation is necessary and financially feasible.

This response consists of two parts. Part One is EDR’s evaluation with respect to the elements of a feasibility study expressed in Section 165.041(1)(b), F.S. Part Two is EDR’s evaluation with respect to the standards for municipal incorporation expressed in Section 165.061(1), F.S.

Part One: EDR’s Evaluation of the Feasibility Study

Pursuant to Section 165.041(1)(b), F.S., a feasibility study, which is prepared to inform the Florida Legislature on the feasibility of a proposed municipal incorporation, shall contain 11 elements. This section addresses each of these elements.

Element 1

The location of territory subject to boundary change and a map of the area which identifies the proposed change. *Section 165.041(1)(b)1., F.S.*

Staff Analysis: The Study (p.3) states: “The subject territory for this incorporation is: Being all of Siesta Key, Sarasota County, Florida, bounded on the north by the south line of the City of Sarasota, bounded on the south by Palmer Point Park.” Additionally, the Study (p.4) includes a map of the proposed area of incorporation. ***The review of the proposed municipality’s legal description and maps for both accuracy***

and legal sufficiency is outside EDR's purview. In its September 17, 2021 letter to the Study's proponents following submission of the Study dated August 26, 2021, the Local Administration & Veterans Affairs Subcommittee (hereinafter, "the Subcommittee's letter") stated that this element was deficient because the map "does not clearly show the southern boundary of the proposed municipality in conjunction with the existing state park." In its October 1, 2021 response (pp.1-3), the Study's proponents (hereinafter, "the proponents' response to the Subcommittee") provided updated maps to replace the original maps on pages 4 and 7. Therefore, it is assumed that this element has been satisfied.

Element 2

The major reasons for proposing the boundary change. Section 165.041(1)(b)2., F.S.

Staff Analysis: The Study (pp.5-6) lists the following primary reasons that led community leaders to explore the viability of Siesta Key's incorporation.

1. Sarasota County's population growth since 2000 has resulted in gridlocked roads, diminished community characteristics, decreased access to existing county services, and increased citizen demand for community services.
2. Although Siesta Key reflects over 8% of the Sarasota County's taxable value, the community's tax proceeds are used to support services elsewhere within the county, resulting in diminished quality and quantity of local public services within the proposed incorporation area.
3. In 2020, Sarasota County government began considering several high-density developments in the area. Local residents can only vote for the District 2 and 4 county commissioners, and the votes of local residents are divided between the two districts. Consequently, the voting interests of local residents are diminished.

An assessment of the validity and reasonableness of the provided discussion is more appropriate for policymakers.

Element 3

The following characteristics of the area: (a) a list of the current land use designations applied to the subject area in the county comprehensive plan; (b) a list of the current county zoning designations applied to the subject area; (c) a general statement of present land use designations of the area; and (d) a description of development being proposed for the territory, if any, and a statement of when actual development is expected to begin, if known. Section 165.041(1)(b)3., F.S.

Staff Analysis: The Study (pp.6-20) provides discussions and maps of current and future land use designations, county zoning designations, land use characteristics, and a description of proposed development. ***The Subcommittee's letter (p.2) stated that this element was deficient because Map 3 (p.20) does not clearly identify each listed project or state the timing for their completion. The proponents' response to the Subcommittee (p.4) provided an updated map and known timeframes for construction and completion. Whether or not the updated map and discussions are sufficient is outside EDR's purview.***

Element 4

A list of all public agencies, such as local governments, school districts, and special districts, whose current boundary falls within the boundary of the territory proposed for the change or reorganization. Section 165.041(1)(b)4., F.S.

Staff Analysis: The Study (pp.20-21) provides a list of public agencies that currently provide services within the proposed area of incorporation. ***The Subcommittee's letter (p.2) stated that this element was deficient because the list does not provide the courts with jurisdiction over the area. Additionally, the term, Navigable Waterways, requires more specificity. Furthermore, there is no discussion of whether the Municipal Services Taxing Unit (MSTU) will terminate in the area upon municipal incorporation. The proponents' response to the Subcommittee (pp.5-6) identified the additional public agencies with jurisdiction over the area. Furthermore, the proponents stated the expectation that current county MSTUs providing services to the area of Siesta Key will continue in operation with the consent of the municipality after incorporation, pursuant to the authority granted in s. 125.01(1)(q), F.S. With the receipt of this additional information, it appears that this element has now been satisfied.***

Element 5

A list of current services being provided within the proposed incorporation area, including, but not limited to, water, sewer, solid waste, transportation, public works, law enforcement, fire and rescue, zoning, street lighting, parks and recreation, and library and cultural facilities, and the estimated costs for each current service. Section 165.041(1)(b)5., F.S.

Staff Analysis: The Study (pp.21-23) states that most services within the proposed incorporation area are currently provided by Sarasota County. Table 2 (p.21) provides the ad valorem tax rate and charges for county services to the average residence within unincorporated Sarasota County. Table 3 (p.22) provides annual property taxes, other tax levies, and charges for select county services within the proposed incorporation area. Table 4 (p.23) provides the per capita cost of county services provided to Siesta Key residents based on the county's adopted FY 2021-21 budget. ***The Subcommittee's letter (p.2) questioned if the calculation of per capita costs for current services took into account, for example, impacts on response time for law enforcement or emergency medical services (EMS) due to more limited access to the island from the mainland. It suggested that estimated costs for law enforcement, fire control, and EMS should more accurately reflect the costs for providing the specific service to the area. The proponents' response to the Subcommittee (p.6) states that a sheriff's office substation on Siesta Key currently exists and a fire station on Siesta Key was also recently completed, which should maintain or improve existing response times without additional costs. Consequently, the proponents reason that per capita costs are an accurate measurement to provide these services. With the receipt of this additional information, it appears that this element has now been satisfied.***

Element 6

A list of services to be provided within the proposed incorporation area, and the estimated cost of such proposed services. Section 165.041(1)(b)6., F.S.

Staff Analysis: The Study (pp.24-28) states that Siesta Key will operate a "government-lite" model of municipal governance by benefitting from the economies of scale provided by Sarasota County government services, whenever possible. All services currently provided by the county will continue to be provided at current service levels until such time as Siesta Key enters into interlocal agreements with the county or negotiates contract services with other providers.

The Subcommittee's letter (p.3) identified potential deficiencies by noting that the Study does not discuss estimated costs for proposed interlocal agreements and does not discuss the impact that the new municipality would have on county revenue sharing. The proponents' response to the

Subcommittee (pp.6-7) states that Siesta Key intends to continue all services currently provided by Sarasota County, which includes fire, EMS, law enforcement, mosquito control, public works, solid waste, water and sewer, library, building inspections, and parks and recreation. It is anticipated that all existing ad valorem taxes and current assessments will continue as there is not a current need for additional services. Furthermore, the Study states that since Siesta Key will initially decline state revenue sharing, the only fiscal impacts to Sarasota County will be the loss of some electric franchise fee revenue and Local Government Infrastructure Surtax proceeds, which will become revenue sources for Siesta Key. With the receipt of this additional information, it appears that this element has now been satisfied.

Element 7

The names and addresses of three officers or persons submitting the proposal. Section 165.041(1)(b)7., F.S.

Staff Analysis: The Study (p.28) provides the names and addresses of the three individuals submitting the incorporation proposal. ***EDR did not attempt to contact these individuals for the purpose of verifying this information.***

Element 8

Evidence of fiscal capacity and an organizational plan as it relates to the area seeking incorporation that, at a minimum, includes: (a) existing tax bases, including ad valorem taxable value, utility taxes, sales and use taxes, franchise taxes, license and permit fees, charges for services, fines and forfeitures, and other revenue sources, as appropriate; and (b) a 5-year operational plan that, at a minimum, includes proposed staffing, building acquisition and construction, debt issuance, and budgets. Section 165.041(1)(b)8., F.S.

Staff Analysis: The Study (pp.28-32) includes discussions of proposed revenues and expenditures and the Five-Year Operational Plan for Siesta Key.

EDR has the following comments.

- 1. It would have been useful if the Study's authors had included a complete incorporation/revenue timeline, which would specify actual or anticipated dates (i.e., month & year) of activities critical to Siesta Key's formation and organization. Such a timeline would better assist local citizens and state reviewers in understanding this proposal. Based on prior incorporation proposals reviewed by EDR staff, such activities could include, at a minimum, dates of initial incorporation study submission, revised incorporation study submission (if any), community meetings addressing incorporation proposal, approval of final study by local delegation, submission of final study to the Florida Legislature, approval of local bill, incorporation referendum, formation of legal entity, first meeting and election of municipal officers, receipt of initial state revenue-sharing proceeds, and receipt of initial ad valorem tax revenues. Furthermore, the five-year operational plan (p.32) shows FY 2022-23 as the first full-year of operations. Given the time needed for legislative bill approval, incorporation referendum approval, election of municipal officers and municipal organization, it is questionable whether Siesta Key will be in the position to begin municipal operations by October 1, 2022.***
- 2. In the five-year operational plan (Table 5, p.31 and Appendix E), the presentation of revenues and expenditures does not use a conventional format such as the Uniform Accounting System's Chart***

of Accounts. A local government uses this format when submitting its Annual Financial Report (AFR) to the State. The use of such a format provides a more accurate presentation of revenues and expenditures by type or functional category. In the Chart of Accounts, revenues are categorized by the following types: Taxes; Permits, Fees, and Special Assessments; Intergovernmental Revenues; Charges for Services; Judgments, Fines, and Forfeits; Miscellaneous Revenues; and Other Sources. In the Chart of Accounts, expenditures are categorized by the following functional areas: General Government Services, Public Safety, Physical Environment, Transportation, Economic Environment, Human Services, Culture / Recreation, and Other Uses and Non-Operating.

- 3. The Study (p.29) states that properties in unincorporated Sarasota County are currently assessed 3.2149 mills, which is identified as the county general services rate. The five-year operational plan calls for a Siesta Key millage rate of 0.2500 mills. For EDR's general assessment of ad valorem tax revenues, refer to the discussion in Element 9, second comment. Since the Florida Department of Revenue (DOR) is one of the named agencies asked to evaluate this Study, its comments on the validity of Siesta Key's projected ad valorem taxable values and tax revenues will also be of great import. This is a critical determination since the Ad Valorem Tax is Siesta Key's largest revenue source, constituting approximately 39% of first year revenues.***
- 4. The Study (p.29) states that many revenue streams such as utility services tax, communications services tax, and local business tax, typically seen in new municipal incorporations will not be implemented as these revenue sources will not be needed to fund Siesta Key's operations. Additionally, the Study affirms that state revenue sharing will not be implemented, although Siesta Key may participate at some future date effective after satisfying the 3-mill equivalency test. The Subcommittee's letter (p.3) noted that the Study does not explain how Siesta Key will meet the 3-mill equivalency test without additional ad valorem tax levy. The proponents' response to the Subcommittee (p.8) states that Siesta Key would enact appropriate legislation in the future to implement the revenues, including additional ad valorem taxes, necessary to meet the 3-mill equivalency test. Additionally, Siesta Key would request the use of certain county millages, attributable to Siesta Key, to count toward the 3-mill equivalency test.***
- 5. The Study (p.32) states that Siesta Key will receive first-year Local Government Infrastructure Surtax revenues of approximately \$1.25 million, and this revenue source will constitute nearly 33% of total revenues. Currently, Sarasota County levies a 1% Local Government Infrastructure Surtax that is scheduled to expire on December 31, 2024. According to Sarasota County government website (<https://www.sarasotacountysurtax.net/>), county voters first authorized this surtax in 1989 and have extended it twice since then, in 1997 and 2007. On November 8, 2022, county voters will decide whether to extend this surtax again. Although the history would suggest that another extension is possible, it is not guaranteed. Consequently, this is an issue of concern. According to EDR's 2021 Local Government Financial Information Handbook (p.157), local option sales surtax referenda in several counties have failed in recent years' elections. The Subcommittee's letter (p.3) identified Siesta Key's dependence on this revenue source as a concern given the surtax's pending reauthorization. The proponents' response to the Subcommittee (pp.7-8) states their expectation that Sarasota County voters will approve the extension beyond 2024 and that the county commission will continue to share the generated revenues with municipal governments on a per capita basis. In the event that county voters do not approve the extension or the county commission changes the distribution methodology, Siesta Key would reduce future funding for infrastructure projects to compensate for the loss of revenue.***

- 6. The Study (p.32) outlines the expected municipal revenues originating from the Franchise Fee (FF), and the stated revenues are limited to those fees only imposed on electricity. In an attempt to verify the Study's FF revenue projections, EDR used an alternative methodology. Siesta Key's proportional share of Sarasota County's unincorporated population was calculated and multiplied by the county's reported FY 2019-20 FF revenues from its Annual Financial Report (AFR).***

Siesta Key's % of Sarasota County's 2020 Unincorporated Pop.: $(8,915/274,939) = 3.24\%$.

Sarasota County's FY 2019-20 FF Revenues via its AFR:

Electricity: \$17,383,486

Siesta Key's Estimated FY 2019-20 FF Revenues:

Electricity: $\$17,383,486 * 3.24\% = \$563,225$

Since Siesta Key's figures reflect hypothetical FY 2019-20 revenues, the total revenue figure could be grown into the Study's first-year of operations (i.e., FY 2022-23) using a compound annual growth rate (CAGR) calculated from the county's historical FF collections. Based on EDR calculations, the CAGR in the county's FF revenue collections during 2015-2020 was 0.09%. [Note: Sarasota County's reported FF revenues were \$17,308,484 in 2014-15 and \$17,383,486 in 2019-20.] Consequently, Siesta Key's FY 2022-23 FF revenue forecast would be \$565,619 using this alternative methodology, which is substantially less than the Study's first-year FF revenues of \$933,229. EDR assumes an annual growth rate of 0.09% compared to the Study's annual growth rate of 1.03%. The Study's FF revenues and growth rate assumption appear to be overstated.

- 7. The Study (p.30) states: "In addition to elected officials, the Town will have five full-time equivalent (FTE) employees in Year 1: ..." Using financial data reported by municipal governments pursuant to s. 166.241, F.S., EDR reviewed the number of regular or permanent positions projected in their respective FY 2020-21 final adopted budgets. Comparing Siesta Key's figure of five budgeted positions to the figures reported by the other similarly-populated municipalities, EDR found that all other comparison cities reported significantly more budgeted positions than Siesta Key, ranging from the low of 61 in Lake Park to the high of 342 in Palm Beach. EDR acknowledges that all the comparison cities incorporated prior to 2000 and have therefore been in existence for longer periods of time. However, it does raise the question if Siesta Key's five budgeted positions will be enough to support its "government-lite" structure.***

Element 9

Data and analysis to support the conclusions that incorporation is necessary and financially feasible, including population projections and population density calculations, and an explanation concerning methodologies used for such analysis. Section 165.041(1)(b)9., F.S.

Staff Analysis: The Study (pp.33-37) provides a discussion of the data and analysis to support its conclusion that incorporation is necessary and financially feasible, including the methodologies used for such analysis.

EDR has the following comments.

- 1. The Study (p.33) states: “Population growth in the proposed incorporation is expected to continue at the trend rate of 1.03% per year.” EDR’s analysis of unincorporated Sarasota County’s population estimates during the period of 2010 – 2020 resulted in a compound annual growth rate (CAGR) of 1.16%. Assuming Siesta Key’s future 2021-2025 population growth rate matches the CAGR of the county’s unincorporated population, the city’s population in 2025 would be 9,445, which is 63 more than the Study’s 2025 projection of 9,382. Additionally, EDR reviewed the supporting materials for the Demographic Estimating Conference’s March 2021 population projections for Sarasota County. Siesta Key’s 2020 population estimate of 8,915 represented approximately 2.03% of the county’s official 2020 countywide population estimate of 438,816. Assuming that same proportional share of the county’s 2025 countywide population projection of 472,115, Siesta Key’s 2025 population would be 9,592, which is 210 more than the Study’s projection. Based on these alternative methodologies, the Study’s projected population growth rate of 1.03% between 2020 and 2025 seems reasonably conservative.**
- 2. A review of Ad Valorem Tax figures in the five-year operational plan (Appendix E) shows that these taxes are projected to increase approximately 3.4% annually. Since the Ad Valorem Tax is the largest of Siesta Key’s projected revenues, the validity of these figures is important. The Study (p.34) states: “This is a conservative approach as the projections reflect an annual increase of approximately 3.4% whereas Sarasota County taxable value growth has averaged 4.6% over the last 10 years.” EDR calculated CAGRs for Sarasota County’s taxable values and sum total of taxable values for the county’s municipalities for the ten-year period of 2010 – 2020. These calculations resulted in CAGRs of 4.51% and 5.43%, respectively. Additionally, EDR calculated a CAGR for Sarasota County’s taxable values projected in the August 2, 2021 Florida Ad Valorem Estimating Conference and found that, in the six-year period between 2021 and 2027, the CAGR was calculated to be 6.15%. Consequently, the Study’s assumption of 3.4% annual ad valorem revenue growth seems reasonably conservative.**
- 3. The Study (p.37) states: “Infrastructure improvement funds will augment the maintenance and improvement services provided by Sarasota County via a negotiated interlocal agreement covering Public Works and Parks and Recreation. This is an area that the community strongly believes should be a high priority for the new municipality.” The five-year operational plan (p.32) illustrates that projected infrastructure spending of \$1,141,949 in Year One constitutes 31% of total spending. By Year Five, projected infrastructure spending of \$2,219,275 represents 55% of total spending. Other than the brief mentions on pages 30 and 37, there is no list of desired or needed infrastructure projects or discussion of how such cost figures were developed. Given that infrastructure spending is a high priority for the community, the Study should provide more discussion and detail.**
- 4. The Study’s five-year operational plan (Appendix E) indicates Siesta Key’s revenue and expenditure projections will increase approximately 2.1% annually. EDR analyzed the sum total of reported revenues and expenditures for all Sarasota County municipalities, except Longboat Key, between FY 2009-10 and 2018-19 and calculated CAGRs of 4.23% and 3.69%, respectively. This may suggest that the Study’s revenue and expenditure growth rate assumptions are too low.**
- 5. Annual rates of revenue and expenditure growth can vary significantly from one municipality to another due to a variety of factors. Therefore, it may be instructive to compare Siesta Key’s expected revenues and expenditures to the most recently reported revenues and expenditures of an identified cohort group of similarly-populated municipalities as well as the most recently**

incorporated municipalities. Please refer to the discussion in the Additional Supplemental Material section, as well as the attached spreadsheets.

Element 10

Evaluation of the alternatives available to the area to address its policy concerns. Section 165.041(1)(b)10., F.S.

Staff Analysis: The Study (pp.38-39) discusses four alternatives to municipal incorporation to address its policy concerns. These four alternatives are: 1) maintain the status quo and remain in unincorporated Sarasota County; 2) merge with the City of Sarasota; 3) create a municipal service taxing unit (MSTU); and 4) create a special district. The Study states that self-governance is a primary citizen concern, so the MSTU and special district options are not viable because they do not provide the desired level of local governance. Additionally, the Study states that maintaining the status quo is undesirable since it continues the decades-long patterns of lack of representation; the export of taxes to support other, more densely populated areas within the county; the continuation of high-density developments and traffic gridlock; and the degradation of the community's quality of life. Furthermore, the Study states that merger with the City of Sarasota would not provide the ability to local residents to adequately address their quality-of-life concerns. Therefore, incorporation was deemed the best option for addressing these policy concerns. ***An assessment of the validity and reasonableness of the discussed alternatives is more appropriate for policymakers.***

Element 11

Evidence that the proposed municipality meets the requirements for incorporation pursuant to s. 165.061. Section 165.041(1)(b)11., F.S.

Staff Analysis: Section 165.061(1), F.S., enumerates six standards that must be met in the area proposed for incorporation. EDR's analysis of whether Siesta Key has satisfied each of these six standards is addressed below in Part Two of this letter.

Part Two: EDR's Evaluation of the Study with Respect to the Standards of Incorporation

Pursuant to Section 165.061(1), F.S., six standards must be met in the area proposed for incorporation. This section addresses each of these six standards.

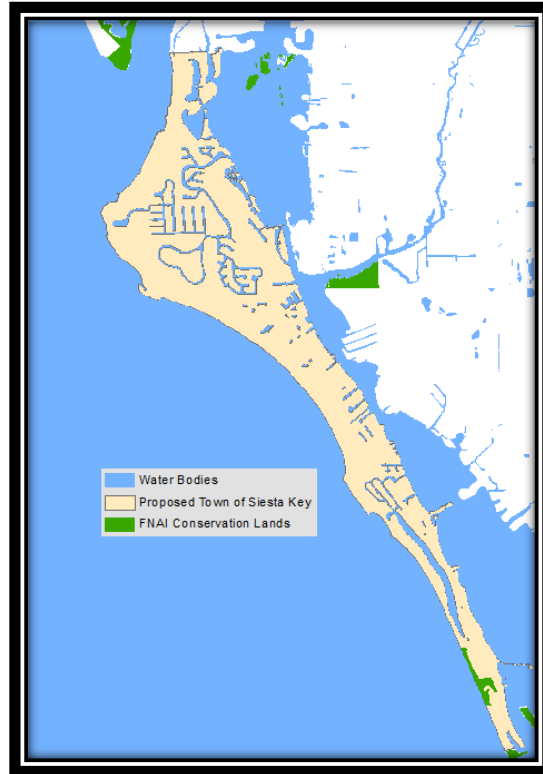
Standard 1

It must be compact and contiguous and amenable to separate municipal government. Section 165.061(1)(a), F.S.

Staff Analysis: This section of Florida law does not provide statutory definitions of compact or contiguous. However, the Merriam-Webster dictionary defines *compact*, in part, to mean *occupying a small volume by reason of efficient use of space*. Furthermore, *contiguous* is defined, in part, to mean *touching or connected throughout in an unbroken sequence*.

The Study (pp.4,7,9) includes maps of the proposed Town of Siesta Key. For the purpose of analysis, EDR created a map that approximates the proposed boundaries of Siesta Key based on the Study's description of the boundaries. EDR's map representation of Siesta Key reflects a total area of approximately 2,790 acres, or 2,049 land acres, which differs slightly from the Study's 2,284.8 acres (p.40). This difference may be due to the inclusion of some additional roads and water; however, the

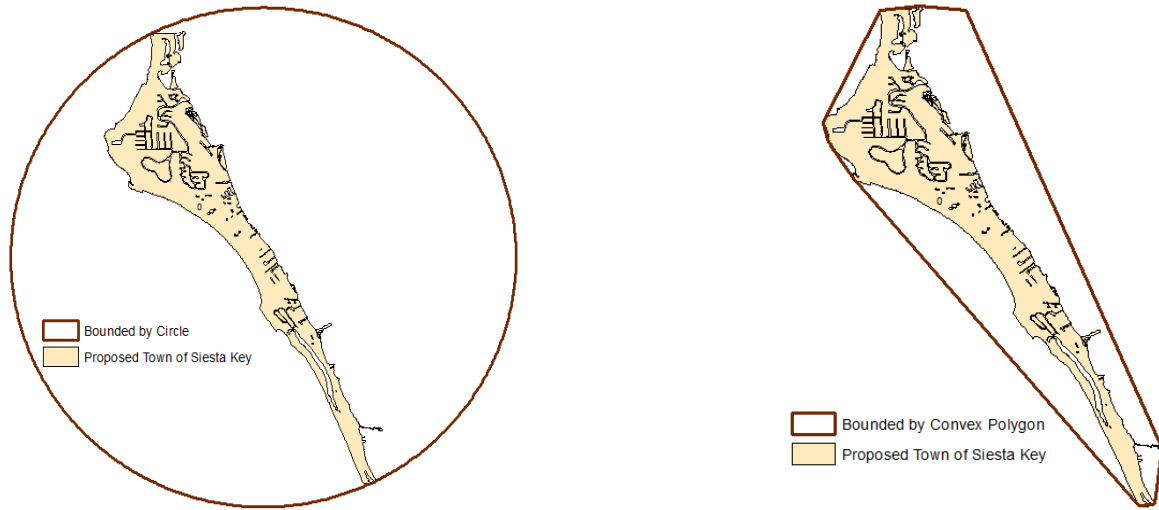
Study’s figure does not specify whether it represents total area or land area. This map was also used in EDR’s analysis of Standards 2-4 to follow.



In the context of state legislative district boundaries, quantitative geometric measures of compactness have been used. In fact, there is commonly used redistricting software that includes tools designed to measure compactness. These procedures include the Reock method and the Area/Convex Hull method. The Reock method (i.e., circle-dispersion measurement) measures the ratio between the area of the district and the area of the smallest circle that can fit around the district. The Area/Convex Hull method measures the ratio between the area of the district and the area of the smallest convex polygon that can enclose the district. The range of the measures is from 0 to 1, with a score of 1 representing the highest level of compactness.

The following maps reflect the application of these measures of compactness to Siesta Key, which illustrate: 1) the smallest circle that can fit around the proposed municipal boundaries, in order to calculate the Reock score; and 2) the smallest convex polygon that can fit around the proposed municipal boundaries, in order to calculate the Area/Convex Hull score. For Siesta Key’s proposed boundary, the Reock score is 0.12, while the Area/Convex Hull score is 0.59. As previously mentioned, the closer the score is to 1, the higher the level of compactness.

Proposed Jurisdiction with Reock and Area/Convex Hull Representations



The Study (p.40) states: “The proposed Town of Siesta Key, Florida is as compact as existing Sarasota County municipalities, is contiguous and has no enclaves.” The table below displays EDR’s calculation of Area/Convex Hull scores for the other municipalities within Sarasota County.

Incorporated Place	Area/Convex Hull Score
North Port	0.63
Sarasota	0.76
Venice	0.56
Longboat Key, Sarasota County	0.83
Longboat Key, Sarasota & Manatee counties	0.92

Siesta Key’s Area/Convex Hull score of 0.59 is slightly higher than Venice’s score of 0.56; however, Siesta Key’s score is lower than the other three municipalities.

When considering the issue of compactness, it may be useful to review the purposes of municipal formation. Section 165.021(1), F.S., states that municipal formation should “allow orderly patterns of urban growth and land use.” In the context of municipal incorporation, compactness increases the likelihood of the efficient delivery of municipal services. In reviewing Siesta Key’s boundary map, the area does not have any enclaves. EDR’s analysis suggests that Siesta Key’s boundary appears to be contiguous. Although Siesta Key’s compactness may be subject to debate, there appears to be no options for redrawing its boundaries given its status as a coastal island community.

Standard 2

It must have a total population, as determined in the latest official state census, special census, or estimate of population, in the area proposed to be incorporated of at least 1,500 persons in counties with a population of 75,000 or less, and of at least 5,000 persons in counties with a population of more than 75,000. Section 165.061(1)(b), F.S.

Staff Analysis: The most recent official population estimate (i.e., April 1, 2020) for Sarasota County is 438,816. The county's 2020 Census population count is 434,006. Consequently, any new incorporation within the county would be required to have a minimum population of 5,000. The Study (pp.40,55) estimates the proposed 2020 municipal population at 8,915. EDR's population estimate of the proposed incorporation area was based on 2020 Decennial Census data and the Florida Department of Revenue's GIS parcel maps. EDR's population estimate used the Census Bureau's smallest reporting unit of data (i.e., blocks); however, the use of census blocks did not perfectly align with the proposed area of incorporation at the southern boundary. Using this methodology, EDR's population estimate was 6,954 as of April 1, 2020. **Based on both the Study's estimate and EDR's approximation, Siesta Key has a population above the minimum population of 5,000 required in a county with a total population of more than 75,000. Therefore, Siesta Key satisfies the minimum total population standard.**

Standard 3

It must have an average population density of at least 1.5 persons per acre or have extraordinary conditions requiring the establishment of a municipal corporation with less existing density. Section 165.061(1)(c), F.S.

Staff Analysis: The Study (p.40) states: "The proposed Town has an estimated total area of 3.57 square miles or 2,284.8 acres, which yields a population density of 3.9 persons per acre: 8,915 persons / 2,284.8 acres = 3.9 persons per acre. This density exceeds the minimum density requirement of 1.5 persons per acre." EDR estimated the proposed land area to be 3.202 square miles. Since one square mile equals 640 acres, the proposed area of incorporation would be 2,049.3 acres, which yields a population density of 3.39 persons per acre (i.e., 6,954 persons / 2,049.3 acres). If Turtle Beach Park is omitted, which is property listed on the Florida Natural Areas Inventory, the population density increases slightly to 3.43 persons per acre. **Based on both the Study's estimates and EDR's approximation, the minimum population density requirement of at least 1.5 persons per acre would be met. Consequently, it appears that this standard has been satisfied.**

Standard 4

It must have a minimum distance of any part of the area proposed for incorporation from the boundaries of an existing municipality within the county of at least 2 miles or have an extraordinary natural boundary which requires separate municipal government. Section 165.061(1)(d), F.S.

Staff Analysis: The Study (page 41) states: "The nearest existing municipality is the City of Sarasota, Florida, which is contiguous on the Town's northern border. Therefore, like other incorporations, the Town of Siesta Key, Florida will need and request a waiver of the 2 miles of separation from an existing municipality requirement." **EDR concurs with these statements. It is clear that Siesta Key does not satisfy the minimum distance standard.**

Standard 5

It must have a proposed municipal charter which: (1) prescribes the form of government and clearly defines the responsibility for legislative and executive functions, and (2) does not prohibit the legislative body of the municipality from exercising its powers to levy any tax authorized by the Constitution or general law. Section 165.061(1)(e), F.S.

Staff Analysis: A draft charter was included in the Study (Appendix A) received by EDR. **The review of the proposed municipal charter for legal sufficiency is outside EDR's purview, and the determination that this standard has been properly satisfied is better suited to the legal staffs of the Department of**

Economic Opportunity, Department of Revenue, and the House Local Administration & Veterans Affairs Subcommittee.

Standard 6

In accordance with s. 10, Art. I of the State Constitution, the plan for incorporation must honor existing solid-waste contracts in the affected geographic area subject to incorporation. However, the plan for incorporation may provide for existing contracts for solid-waste-collection services to be honored only for 5 years or the remainder of the contract term, whichever is less, and may require that a copy of the pertinent portion of the contract or other written evidence of the duration of the contract, excluding any automatic renewals or evergreen provisions, be provided to the municipality within a reasonable time after a written request to do so. *Section 165.061(1)(f), F.S.*

Staff Analysis: The Study (p.41) states: “The proposed Town of Siesta Key, Florida will honor existing solid-waste contracts for five years or the remainder of the contract term, whichever is less.” However, there is no corresponding language in the draft charter. ***Although the Study affirmatively states that the municipality will honor existing solid-waste contracts in the affected geographic area as required by law, no corresponding language is included in the proposed municipal charter. In incorporation feasibility studies previously reviewed by EDR, corresponding language has also been included in the proposed charters. Consequently, it is unclear if this standard has been fully satisfied.***

Conclusion

EDR has identified concerns or deficiencies with several of the required elements of the Study, particularly Element #8 regarding evidence of fiscal capacity and Element #9 regarding data and analysis to support the conclusions that incorporation is necessary and financially feasible. EDR has some concerns that positive budget outcomes are difficult to assess due to the lack of documentation as to how some revenues and expenses were determined and assumptions about future growth. Furthermore, EDR concludes that Siesta Key violates one, and possibly two, of the six standards for municipal incorporation. In spite of these potential deficiencies, it should be noted that the Florida Legislature could exercise its option to waive the standard(s) in order for this incorporation proposal to proceed forward.

Additional Supplementary Material

In addition to its review of the Feasibility Study, EDR prepared separate tables that compare Siesta Key’s estimated FY 2022-23 revenues and expenditures (i.e., first fiscal year of municipal operations as indicated in the five-year operational plan) to those of ten similarly-populated Florida municipalities and recently incorporated Florida municipalities. The comparison cities’ fiscal data are for the 2019-20 fiscal year and reflect the latest available data submitted by these municipal governments via their Annual Financial Reports to the Florida Department of Financial Services.

Although the reported revenues and expenditures of these municipalities reflect different fiscal years, this comparison may be instructive in illustrating how Siesta Key’s proposed first fiscal year revenues and expenditures compare to existing cities having similar populations or to cities that have recently incorporated. On a per capita basis, Siesta Key’s total revenues and expenditures are significantly lower than most of the other comparison cities having similar populations. Furthermore, Siesta Key’s total revenues and expenditures on a per capita basis are less than all of the municipalities incorporated since 2000. These findings might be expected given Siesta Key’s initial limited scope of operations. However, these findings could also be an indication of the Study’s failure to accurately forecast revenues and

expenditures. Assuming incorporation occurs, how long Siesta Key's per capita revenues and expenditures remain that low will ultimately depend on the actions taken by future governing bodies.

Please let us know if you have any questions regarding this review.

Sincerely,

A handwritten signature in cursive script that reads "Amy J. Baker".

Amy J. Baker
Coordinator

cc: Elizabeth Ryon, Staff Director, Senate Committee on Community Affairs

Attachments

Proposed Municipal Incorporation of Siesta Key

Comparison of the Proposed Municipality's Projected Revenues and Expenditures to Those of Other Similarly-Populated Municipalities

Municipality	Other Similarly-Populated Municipalities (Sorted by Population: High to Low)										
	St. Pete Beach	Marathon	North Bay Village	Brooksville	Springfield	Siesta Key (Proposed)	West Miami	Lake Park	Indian Harbour Beach	Orange Park	Palm Beach
Respective County	Pinellas	Monroe	Miami-Dade	Hernando	Bay	Sarasota	Miami-Dade	Palm Beach	Brevard	Clay	Palm Beach
2020 Population Estimate	9,531	9,097	9,064	8,983	8,938	8,915	8,915	8,912	8,751	8,692	8,409
Year of Incorporation	1957	1999	1945	1880	1951	2022	1949	1921	1955	1879	1911
Total Revenues by Category											
Taxes	\$ 14,251,107	\$ 10,696,837	\$ 7,811,521	\$ 4,520,544	\$ 1,530,857	\$ 2,697,706	\$ 4,718,034	\$ 6,625,395	\$ 6,545,769	\$ 7,085,702	\$ 63,998,926
Permits, Fees, and Special Assessments	\$ 2,817,770	\$ 10,035,713	\$ 850,584	\$ 2,252,190	\$ 1,050,416	\$ 933,229	\$ 655,469	\$ 967,103	\$ 964,220	\$ 1,108,507	\$ 14,289,345
Intergovernmental Revenue	\$ 2,615,051	\$ 20,047,136	\$ 1,367,596	\$ 1,457,198	\$ 15,488,790	\$ 8,000	\$ 1,664,640	\$ 1,169,013	\$ 1,061,823	\$ 1,261,703	\$ 3,602,152
Charges for Services	\$ 15,303,541	\$ 6,901,987	\$ 6,687,121	\$ 8,222,593	\$ 5,410,036	\$ -	\$ 2,408,853	\$ 5,395,013	\$ 171,646	\$ 6,421,013	\$ 19,791,050
Judgments, Fines, and Forfeits	\$ 261,353	\$ 126,148	\$ 580,547	\$ 64,142	\$ 47,090	\$ 20,000	\$ 1,001,140	\$ 685,695	\$ 15,673	\$ 814,920	\$ 780,976
Miscellaneous Revenues	\$ 12,589,004	\$ 1,526,115	\$ 351,802	\$ 3,247,164	\$ 505,209	\$ 25,000	\$ 787,898	\$ 2,139,094	\$ 203,497	\$ 5,712,130	\$ 45,456,589
Other Sources	\$ 12,481,983	\$ 3,291,842	\$ 3,301,708	\$ 3,751,599	\$ 1,351,228	\$ -	\$ 1,066,149	\$ 1,130,221	\$ -	\$ 1,361,055	\$ 75,115,997
Total - All Revenue Accounts	\$ 60,319,809	\$ 52,625,778	\$ 20,950,879	\$ 23,515,430	\$ 25,383,626	\$ 3,683,935	\$ 12,302,183	\$ 18,111,534	\$ 8,962,628	\$ 23,765,030	\$ 223,035,035
Per Capita Revenues by Category											
Taxes	\$ 1,495	\$ 1,176	\$ 862	\$ 503	\$ 171	\$ 303	\$ 529	\$ 743	\$ 748	\$ 815	\$ 7,611
Permits, Fees, and Special Assessments	\$ 296	\$ 1,103	\$ 94	\$ 251	\$ 118	\$ 105	\$ 74	\$ 109	\$ 110	\$ 128	\$ 1,699
Intergovernmental Revenue	\$ 274	\$ 2,204	\$ 151	\$ 162	\$ 1,733	\$ 1	\$ 187	\$ 131	\$ 121	\$ 145	\$ 428
Charges for Services	\$ 1,606	\$ 759	\$ 738	\$ 915	\$ 605	\$ -	\$ 270	\$ 605	\$ 20	\$ 739	\$ 2,354
Judgments, Fines, and Forfeits	\$ 27	\$ 14	\$ 64	\$ 7	\$ 5	\$ 2	\$ 112	\$ 77	\$ 2	\$ 94	\$ 93
Miscellaneous Revenues	\$ 1,321	\$ 168	\$ 39	\$ 361	\$ 57	\$ 3	\$ 88	\$ 240	\$ 23	\$ 657	\$ 5,406
Other Sources	\$ 1,310	\$ 362	\$ 364	\$ 418	\$ 151	\$ -	\$ 120	\$ 127	\$ -	\$ 157	\$ 8,933
Total - All Revenue Accounts	\$ 6,329	\$ 5,785	\$ 2,311	\$ 2,618	\$ 2,840	\$ 413	\$ 1,380	\$ 2,032	\$ 1,024	\$ 2,734	\$ 26,523
Total Expenditures by Category											
General Government Services	\$ 5,565,869	\$ 5,949,380	\$ 3,947,328	\$ 3,578,764	\$ 4,215,288	\$ 2,391,986	\$ 1,972,419	\$ 3,133,180	\$ 1,519,604	\$ 3,021,617	\$ 108,243,196
Public Safety	\$ 16,439,312	\$ 7,433,442	\$ 6,480,032	\$ 13,512,584	\$ 3,905,979	\$ 100,000	\$ 3,031,535	\$ 3,993,771	\$ 3,844,135	\$ 7,680,201	\$ 32,875,736
Physical Environment	\$ 6,369,368	\$ 12,176,268	\$ 5,259,165	\$ 5,854,867	\$ 5,416,483	\$ 1,141,949	\$ 3,565,027	\$ 3,361,503	\$ -	\$ 4,895,139	\$ 43,388,115
Transportation	\$ 8,880,690	\$ 2,416,848	\$ 970,293	\$ 1,349,467	\$ 755,645	\$ 50,000	\$ 912,308	\$ 517,504	\$ 1,444,137	\$ 3,137,735	\$ 1,479,458
Economic Environment	\$ -	\$ 954,213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 789,655	\$ -	\$ -	\$ 327,464
Human Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Culture / Recreation	\$ 3,293,120	\$ 2,970,674	\$ 766,937	\$ 684,010	\$ 255,575	\$ -	\$ 1,630,006	\$ 2,908,216	\$ 842,233	\$ 341,935	\$ 8,828,067
Other Uses and Non-Operating	\$ 5,823,075	\$ 3,291,842	\$ 1,801,708	\$ 3,686,427	\$ -	\$ -	\$ 1,096,498	\$ 1,105,469	\$ -	\$ 936,628	\$ 17,834,723
Total - All Expenditure Accounts	\$ 46,371,434	\$ 35,192,667	\$ 19,225,463	\$ 28,666,119	\$ 14,548,970	\$ 3,683,935	\$ 12,207,793	\$ 15,809,298	\$ 7,650,109	\$ 20,013,255	\$ 212,976,759
Per Capita Expenditures by Category											
General Government Services	\$ 584	\$ 654	\$ 435	\$ 398	\$ 472	\$ 268	\$ 221	\$ 352	\$ 174	\$ 348	\$ 12,872
Public Safety	\$ 1,725	\$ 817	\$ 715	\$ 1,504	\$ 437	\$ 11	\$ 340	\$ 448	\$ 439	\$ 884	\$ 3,910
Physical Environment	\$ 668	\$ 1,338	\$ 580	\$ 652	\$ 606	\$ 128	\$ 400	\$ 377	\$ -	\$ 563	\$ 5,160
Transportation	\$ 932	\$ 266	\$ 107	\$ 150	\$ 85	\$ 6	\$ 102	\$ 58	\$ 165	\$ 361	\$ 176
Economic Environment	\$ -	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89	\$ -	\$ -	\$ 39
Human Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Culture / Recreation	\$ 346	\$ 327	\$ 85	\$ 76	\$ 29	\$ -	\$ 183	\$ 326	\$ 96	\$ 39	\$ 1,050
Other Uses and Non-Operating	\$ 611	\$ 362	\$ 199	\$ 410	\$ -	\$ -	\$ 123	\$ 124	\$ -	\$ 108	\$ 2,121
Total - All Expenditure Accounts	\$ 4,865	\$ 3,869	\$ 2,121	\$ 3,191	\$ 1,628	\$ 413	\$ 1,369	\$ 1,774	\$ 874	\$ 2,302	\$ 25,327

Proposed Municipal Incorporation of Siesta Key

Comparison of the Proposed Municipality's Projected Revenues and Expenditures to Those of Other Similarly-Populated Municipalities

Notes:

- 1) The revenues and expenditures of the comparison municipalities are obtained from Annual Financial Reports (AFR) for the local fiscal year ended 2020 (most recent fiscal year data currently available) submitted to the Florida Department of Financial Services. The calculations of per capita revenues and expenditures are made using each respective municipality's 2020 population estimate since it corresponds to the AFR fiscal year data.
- 2) This analysis uses Siesta Key's proposed first full fiscal year (i.e., LFY 2022-23) revenues and expenditures, which are summarized in the Feasibility Study. The calculations of per capita revenues and expenditures are made using the Study's 2020 population estimate of 8,915.
- 3) Siesta Key's Taxes revenue amount of \$2,697,709 is the sum total of the Ad Valorem Tax and Local Government Infrastructure Surtax figures. The Permits, Fees, and Special Assessments revenue amount is the \$933,229 Electric Franchise Fee figure. The Intergovernmental Revenues amount is the \$8,000 Alcoholic Beverage License Tax figure. The Judgments, Fines, and Forfeits revenue amount is the \$20,000 figure. The Miscellaneous Revenue amount is the \$25,000 figure. These revenue figures are reported in the Study's five-year operational plan (Appendix E).
- 4) Siesta Key's Public Safety expenditure amount is the \$100,000 Code Enforcement figure. The Physical Environment expenditure amount is the \$1,141,949 Infrastructure Projects figure. The Transportation expenditure amount is the \$50,000 Professional Engineering Services figure. The General Government Services expenditure amount of \$2,391,986 is the sum total of all other expenditures. These expenditure figures are reported in the Study's Appendix E.

Proposed Municipal Incorporation of Siesta Key

Comparison of the Proposed Municipality's Proposed Revenues and Expenditures to Those of Municipalities Incorporated Since 2000

Municipality	Miami Lakes	Southwest Ranches	Palmetto Bay	Doral	Miami Gardens	Cutler Bay	West Park	Grant-Valkaria	Loxahatchee Groves	Estero	Westlake	Indiantown	Siesta Key (Proposed)
Respective County	Miami-Dade	Broward	Miami-Dade	Miami-Dade	Miami-Dade	Miami-Dade	Broward	Brevard	Palm Beach	Lee	Palm Beach	Martin	Sarasota
2020 Population Estimate	32,299	7,786	24,870	71,314	114,363	45,480	15,228	4,492	3,426	33,120	951	6,822	8,915
2019 Population Estimate	31,523	7,704	24,341	70,420	114,284	45,411	15,197	4,346	3,404	32,412	380	6,728	-
2018 Population Estimate	31,118	7,706	24,144	68,244	113,628	45,373	14,985	4,260	3,384	31,806	29	6,707	-
2017 Population Estimate	30,586	7,614	24,138	64,167	113,201	45,222	14,912	4,142	3,321	30,945	5	-	-
2016 Population Estimate	30,456	7,572	23,962	59,304	111,998	44,901	14,768	4,073	3,271	30,565	-	-	-
Year of Incorporation	2000	2000	2002	2003	2003	2005	2005	2006	2006	2014	2016	2017	2022
Total Revenues by Category													
Taxes	\$ 12,693,403	\$ 7,986,170	\$ 11,449,058	\$ 49,072,366	\$ 55,473,816	\$ 11,358,130	\$ 6,632,168	\$ 788,750	\$ 2,038,923	\$ 6,841,412	\$ 708,610	\$ 4,332,979	\$ 2,697,709
Permits, Fees, and Special Assessments	\$ 4,190,782	\$ 6,116,161	\$ 3,056,907	\$ 13,614,249	\$ 15,738,725	\$ 2,701,314	\$ 5,757,021	\$ 766,761	\$ 2,174,515	\$ 4,871,367	\$ 2,383,751	\$ 292,556	\$ 933,229
Intergovernmental Revenue	\$ 6,435,404	\$ 1,271,749	\$ 4,838,689	\$ 9,875,704	\$ 21,848,848	\$ 7,560,919	\$ 2,147,722	\$ 427,680	\$ 383,335	\$ 4,244,825	\$ 864	\$ 6,623,057	\$ 8,000
Charges for Services	\$ 1,146,692	\$ 112,230	\$ 566,875	\$ 2,560,146	\$ 5,590,591	\$ 1,337,514	\$ 793,123	\$ 613,267	\$ 882,854	\$ 230,803	\$ 202,206	\$ 146,459	\$ -
Judgments, Fines, and Forfeits	\$ 195,265	\$ 306,019	\$ 253,139	\$ 1,733,918	\$ 5,907,215	\$ 149,315	\$ 425,756	\$ 15	\$ 36,911	\$ -	\$ -	\$ -	\$ 20,000
Miscellaneous Revenues	\$ 376,145	\$ 258,452	\$ 591,305	\$ 5,067,921	\$ 3,662,110	\$ 456,500	\$ 93,857	\$ 45,052	\$ 187,689	\$ 1,504,891	\$ 1,369,276	\$ 258,960	\$ 25,000
Other Sources	\$ 3,887,915	\$ 2,925,097	\$ -	\$ 1,456,006	\$ 96,037,450	\$ 1,415,377	\$ 211,193	\$ 252,564	\$ -	\$ 11,178,860	\$ -	\$ -	\$ -
Total - All Revenue Accounts	\$ 28,925,606	\$ 18,975,878	\$ 20,755,973	\$ 83,380,310	\$ 204,258,755	\$ 24,979,069	\$ 16,060,840	\$ 2,894,089	\$ 5,704,227	\$ 28,872,158	\$ 4,664,707	\$ 11,654,011	\$ 3,683,938
Per Capita Revenues by Category													
Taxes	\$ 393	\$ 1,026	\$ 460	\$ 688	\$ 485	\$ 250	\$ 436	\$ 176	\$ 599	\$ 207	\$ 745	\$ 635	\$ 303
Permits, Fees, and Special Assessments	\$ 130	\$ 786	\$ 123	\$ 191	\$ 138	\$ 59	\$ 378	\$ 171	\$ 639	\$ 147	\$ 2,507	\$ 43	\$ 105
Intergovernmental Revenue	\$ 199	\$ 163	\$ 195	\$ 138	\$ 191	\$ 166	\$ 141	\$ 95	\$ 113	\$ 128	\$ 1	\$ 971	\$ 1
Charges for Services	\$ 36	\$ 14	\$ 23	\$ 36	\$ 49	\$ 29	\$ 52	\$ 137	\$ 259	\$ 7	\$ 213	\$ 21	\$ -
Judgments, Fines, and Forfeits	\$ 6	\$ 39	\$ 10	\$ 24	\$ 52	\$ 3	\$ 28	\$ 0	\$ 11	\$ -	\$ -	\$ -	\$ 2
Miscellaneous Revenues	\$ 12	\$ 33	\$ 24	\$ 71	\$ 32	\$ 10	\$ 6	\$ 10	\$ 55	\$ 45	\$ 1,440	\$ 38	\$ 3
Other Sources	\$ 120	\$ 376	\$ -	\$ 20	\$ 840	\$ 31	\$ 14	\$ 56	\$ -	\$ 338	\$ -	\$ -	\$ -
Total - All Revenue Accounts	\$ 896	\$ 2,437	\$ 835	\$ 1,169	\$ 1,786	\$ 549	\$ 1,055	\$ 644	\$ 1,676	\$ 872	\$ 4,905	\$ 1,708	\$ 413
Total Expenditures by Category													
General Government Services	\$ 6,436,206	\$ 3,646,932	\$ 4,748,367	\$ 20,298,218	\$ 84,114,730	\$ 14,427,199	\$ 2,204,155	\$ 521,769	\$ 1,504,901	\$ 5,431,230	\$ 3,303,318	\$ 4,040,368	\$ 2,391,986
Public Safety	\$ 10,746,835	\$ 8,027,196	\$ 10,876,295	\$ 30,679,329	\$ 44,924,539	\$ 10,333,732	\$ 9,216,670	\$ 24,509	\$ 710,240	\$ 1,305,996	\$ 650,451	\$ 132,753	\$ 100,000
Physical Environment	\$ 2,237,826	\$ 1,425,460	\$ 839,208	\$ 2,561,962	\$ 2,961,894	\$ -	\$ 204,260	\$ 570,354	\$ 2,285,005	\$ 191,691	\$ 84,171	\$ 22,099	\$ 1,141,949
Transportation	\$ 4,921,433	\$ 1,310,239	\$ 5,156,286	\$ 12,382,018	\$ 9,567,156	\$ -	\$ 2,317,114	\$ 476,936	\$ 320,102	\$ 10,491,354	\$ -	\$ 872,439	\$ 50,000
Economic Environment	\$ -	\$ -	\$ 3,388	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,550	\$ -	\$ -
Human Services	\$ -	\$ -	\$ -	\$ -	\$ 713,606	\$ -	\$ -	\$ -	\$ -	\$ 37,932	\$ -	\$ -	\$ -
Culture / Recreation	\$ 3,226,250	\$ 468,354	\$ 2,033,148	\$ 12,422,407	\$ 13,532,454	\$ 3,136,908	\$ 1,186,423	\$ 38,888	\$ -	\$ 73,695	\$ -	\$ 423,909	\$ -
Other Uses and Non-Operating	\$ 2,590,622	\$ 2,899,236	\$ -	\$ 940,000	\$ 30,232,450	\$ 1,415,377	\$ 211,193	\$ 252,564	\$ -	\$ 11,178,860	\$ -	\$ 173,707	\$ -
Total - All Expenditure Accounts	\$ 30,159,172	\$ 17,777,417	\$ 23,656,692	\$ 79,283,934	\$ 186,046,829	\$ 29,313,216	\$ 15,339,815	\$ 1,885,020	\$ 4,820,248	\$ 28,710,758	\$ 4,048,490	\$ 5,665,275	\$ 3,683,935
Per Capita Expenditures by Category													
General Government Services	\$ 199	\$ 468	\$ 191	\$ 285	\$ 736	\$ 317	\$ 145	\$ 116	\$ 442	\$ 164	\$ 3,474	\$ 592	\$ 268
Public Safety	\$ 333	\$ 1,031	\$ 437	\$ 430	\$ 393	\$ 227	\$ 605	\$ 5	\$ 209	\$ 39	\$ 684	\$ 19	\$ 11
Physical Environment	\$ 69	\$ 183	\$ 34	\$ 36	\$ 26	\$ -	\$ 13	\$ 127	\$ 671	\$ 6	\$ 89	\$ 3	\$ 128
Transportation	\$ 152	\$ 168	\$ 207	\$ 174	\$ 84	\$ -	\$ 152	\$ 106	\$ 94	\$ 317	\$ -	\$ 128	\$ 6
Economic Environment	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11	\$ -	\$ -
Human Services	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
Culture / Recreation	\$ 100	\$ 60	\$ 82	\$ 174	\$ 118	\$ 69	\$ 78	\$ 9	\$ -	\$ 2	\$ -	\$ 62	\$ -
Other Uses and Non-Operating	\$ 80	\$ 372	\$ -	\$ 13	\$ 264	\$ 31	\$ 14	\$ 56	\$ -	\$ 338	\$ -	\$ 25	\$ -
Total - All Expenditure Accounts	\$ 934	\$ 2,283	\$ 951	\$ 1,112	\$ 1,627	\$ 645	\$ 1,007	\$ 420	\$ 1,416	\$ 867	\$ 4,257	\$ 830	\$ 413

Proposed Municipal Incorporation of Siesta Key

Comparison of the Proposed Municipality's Proposed Revenues and Expenditures to Those of Municipalities Incorporated Since 2000

Notes:

- 1) The revenues and expenditures of the comparison municipalities are obtained from Annual Financial Reports (AFR) for FY 2019-20 (i.e., most recent fiscal year data currently available) submitted to the Florida Department of Financial Services. The calculations of per capita revenues and expenditures are made using each respective municipality's 2020 population estimate since it corresponds to the AFR fiscal year data. Because Loxahatchee Groves' FY 2019-20 revenue and expenditure AFR data were not yet available as of the date of this analysis, the FY 2018-19 figures were used. Loxahatchee Groves' per capita calculations were made using the Town's 2019 population estimate.
- 2) This analysis uses Siesta Key's first full fiscal year (i.e., LFY 2022-23) revenues and expenditures, which are summarized in its feasibility study. The calculations of Siesta Key's per capita revenues and expenditures are made using its 2020 estimated population of 8,915.