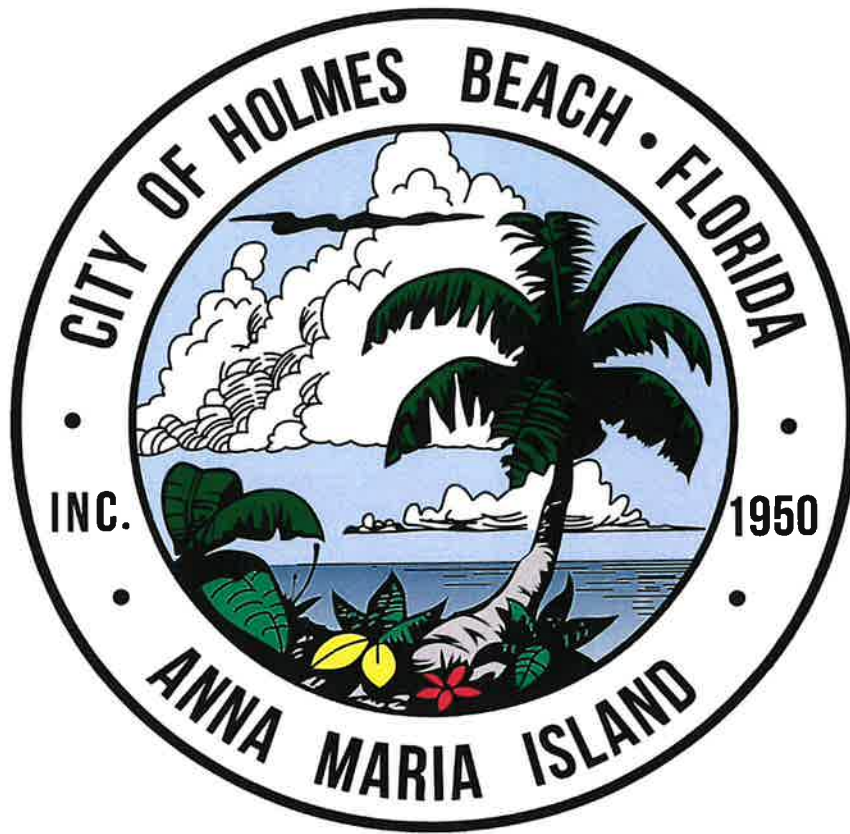




City of Holmes Beach, Florida

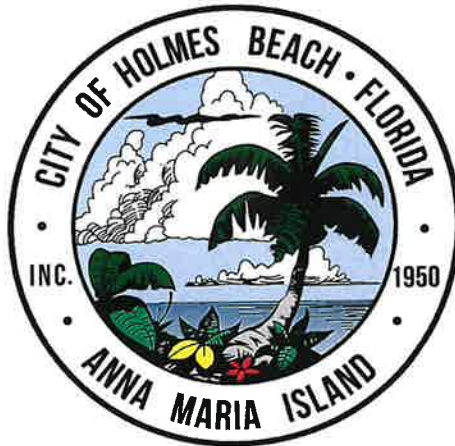
Fiscal year 2025-2026

**September 25, 2025
Adopted Budget**

2025-2026

Budget

Index



<u>Section</u>	<u>Page #</u>
Revenue by Source Detail	1
Proposed Budget	2
Mayor/Commission	3
General Government	4
Police Department	5
Building Department	6
Public Works	7
Code Enforcement	8
Storm Water Utility Project Detail	9
Capital Improvement Plan Storm Water	10
5 Cent LOFT - Cash Flow Analysis	11
Capital Improvement Plan 5 Cent LOFT	12
Half Cent Discretionary - Cash Flow	13
CIP Half Cent Discretionary Tax	14
Carryover and Reserves	15

**City of Holmes Beach
Proposed Budget - Revenue
FY 2025-2026**

Description		2024-25 Adopted Budget	2025-26 Proposed Budget	
Federal Grants		\$0.00	\$0.00	
Total Federal Sources		\$0.00	\$0.00	
3111-00-002	Gas Tax 4th cent	\$89,466	\$89,466	Manatee County Distribution
3123-00-001	Gas Tax 9th cent	\$14,543	\$14,543	Manatee County Distribution
3124-00-001	Gas Tax 2nd cent	\$54,069	\$54,069	Manatee County Distribution
3125-00-001	Casualty Ins Premium Tax	\$48,221	\$60,000	
3351-00-008	Sales Tax-1/2 cent	\$291,445	\$295,940	Economic & Demo estimate
3351-00-005	Alcoholic Beverage Tax	\$6,000	\$6,000	
3191-00-001	Other Taxes-Mob Home License	\$0	\$0	
3351-00-002	State Revenue Sharing	\$140,863	\$141,981	Economic & Demo estimate
3135-00-000	Communications Tax	\$219,113	\$179,142	Economic & Demo estimate
Total State Sources		\$863,720	\$841,141	
3111-00-001	Ad Valorem Tax	\$6,703,543	\$6,167,706	1.99 millage
3131-00-001	Franchise Fees-Electric	\$510,000	\$540,000	Includes Rate increase
3133-00-001	Franchise Fees-Natural Gas	\$8,400	\$8,400	
3134-00-001	Franchise Fees-Garbage	\$153,000	\$165,000	
3210-00-001	Business Tax	\$42,000	\$49,400	
3220-00-001	Permits-Building	\$1,250,000	\$1,780,000	
3220-00-002	Permits-Electrical	\$10,000	\$10,000	
3220-00-003	Permits-Plumbing	\$10,000	\$10,000	
3220-00-005	Permits-HVAC	\$50,000	\$50,000	
3220-00-004	Permits-Roofing	\$65,000	\$65,000	
3290-00-002	Sign Licenses	\$300	\$400	
3240-00-000	Vacation Rental Certificate	\$426,735	\$426,735	\$545 per unit 783 units for (2 years)
3250-00-000	Permit Parking Passes	\$1,800	\$1,020	
3342-00-001	FDLE PD Grant	\$0	\$0	Radio residual grant
3349-00-001	Safety Grant	\$5,000	\$5,000	
3410-00-001	Administrative Fees	\$11,000	\$9,800	wedding permits/special events
3410-00-003	Building Official Services	\$3,600	\$4,000	DBPR City's portion
3410-00-004	Lien Request fees	\$16,875	\$16,875	\$75 each est 225 homes
3410-00-002	Cell Tower Review Fees	\$1,500	\$750	
3410-00-009	Islanders 4 Clean Water	\$15,000	\$15,000	
3410-00-020	Dock fees Sunrise	\$6,800	\$6,800	16 docks \$425 each
3410-00-021	Dock fees T Ends	\$36,000	\$36,000	60 docks \$600 each
3421-00-001	Police Services	\$600	\$750	
3450-00-001	Tidemark Lease (boat dock/Mainsail)	\$15,450	\$16,625	
3510-00-001	Court Fines	\$18,000	\$18,000	
3510-00-002	Investigative Fines	\$3,500	\$3,500	
3540-00-001	Local Ordinance Violation Fines	\$225,000	\$225,000	
3540-00-002	Local Ordinance Violation CE Fines	\$15,000	\$15,000	
3550-00-001	Code Magistrate Fines	\$15,000	\$15,000	
3372-00-002	Grants - Manatee Co - Beach Patrol	\$46,000	\$71,000	
3372-01-003	WCIND Police Boat	\$0	\$0	
3372-01-004	School Resource Officer Funding	\$102,949	\$106,728	
3660-00-001	Private Grants/Donations TDC Grassy Point	\$0	\$0	
	Grant (Algae Harvester)	\$307,000	\$0	
	TDT - Tourist Development Funding	\$0	\$0	
3611-00-001	Interest Income	\$600,000	\$406,089	
3690-00-001	Other Miscellaneous Income	\$17,500	\$38,300	FDOT Traffic Signal Maint \$20k
3640-00-001	Disposition of Fixed Assets	\$15,000	\$0	
3377-00-004	FEMA Disaster Reimbursement	\$0	\$1,267,374	
Total Local Sources		\$10,707,552	\$11,551,252	
3439-00-001	Stormwater Utility Charges	\$835,996	\$860,000	
3372-03-001	SWFWMD	\$319,457	\$300,000	
3377-00-001	HMGP Matching Funds (FEMA/UF Sea grant)	\$0	\$0	
3377-00-005	Resilient Risk Assessment	\$20,000	\$20,000	
3377-00-005	FL Resilient Gulf Drive	\$714,900	\$1,054,900	
3377-00-002	State Appropriations	\$0	\$500,000	
	CDBG-DR/HUD Funding	\$0	\$400,000	
Total Storm Water Sources		\$1,890,353	\$3,204,900	
3124-00-200	Local Option 5 Cent Gas Tax	\$139,924	\$115,073	Manatee County Distribution
	Grants/Matching Funds	\$0	\$0	
Total 5 Cent Gas Tax Sources		\$139,924	\$115,073	
3351-00-009	Half Cent Discretionary Tax	\$315,041	\$295,940	
	Grants/Matching Funds/Concession Funds	\$0	\$0	
Total Half Cent Discretionary Tax Sources		\$315,041	\$295,940	
Total Operating Revenues		\$13,916,590	\$16,008,306	
3999-00-001	General Fund Unassigned	\$7,157,500	\$3,526,660	
3999-00-008	Legal Fund Reserves	\$100,000	\$100,000	
3999-00-002	General Fund Assigned	\$3,250,000	\$3,313,000	
3999-00-009	Grassy Point Carryover	\$25,707	\$40,707	
	Hagen Funds \$0.00	\$0	\$0	
3999-00-004	Stormwater Cash Carryover	-\$106,988	-\$1,962,283	
3999-00-005	Local Option Gas Tax Carryover	\$251,963	\$317,849	
3999-00-007	Half Cent Discretionary Tax Carryover	\$82,471	\$417,054	
3999-00-008	Reserve Land Open Space	\$53,853	\$103,853	
3999-00-006	Vehicle/Equipment Reserves	\$502,500	\$240,000	
Total Carryovers/Reserves		\$11,317,006	\$6,096,840	\$5,220,166
Total		\$25,233,596	\$22,105,146	

**Expenditure Budget Summary
Fiscal Year 2025-2026**

	Mayor - Commission	General Government	Police Department	Building Department	Public Works	Code Enforcement	Stormwater Utility	5 cent Gas Tax	\$250,000.00 Discretionary	Carryovers & Reserves	Total 2024/2025	Total 2025/2026
Executive Salaries	\$70,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	70,617	\$70,900
Regular Salaries	\$0	\$692,930	\$2,322,839	\$750,641	\$994,093	\$352,479	\$0	\$0	\$0	\$0	4,807,445	\$5,112,983
Overtime Salaries	\$0	\$5,000	\$165,000	\$30,000	\$27,500	\$15,000	\$0	\$0	\$0	\$0	208,500	\$242,500
Incentive Pay	\$0	\$0	\$15,719	\$0	\$11,000	\$0	\$0	\$0	\$0	\$0	28,500	\$26,719
Part time Salaries	\$0	\$0	\$0	\$0	\$14,400	\$0	\$0	\$0	\$0	\$0	51,620	\$14,400
Payroll Taxes	\$5,424	\$53,392	\$196,522	\$62,412	\$80,095	\$28,112	\$0	\$0	\$0	\$0	386,220	\$425,957
Retirement Contributions	\$0	\$89,011	\$912,843	\$100,494	\$143,209	\$49,147	\$0	\$0	\$0	\$0	967,771	\$1,294,702
Life/Health Insurance	\$0	\$149,795	\$839,270	\$230,485	\$385,079	\$74,641	\$0	\$0	\$0	\$0	1,628,998	\$1,679,269
Total Personnel Services	\$76,324	\$990,127	\$4,452,193	\$1,174,032	\$1,655,375	\$519,379	\$0	\$0	\$0	\$0	8,149,671	8,867,430
Proposed Budget												
Professional Services	\$0	\$17,800	\$56,000	\$90,000	\$79,000	\$34,000	\$0	\$0	\$0	\$0	180,100	\$276,800
Prof Serv - Accounting/Audit	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	90,000	\$75,000
Prof Serv - Legal	\$0	\$140,000	\$0	\$0	\$0	\$65,000	\$0	\$0	\$0	\$0	480,000	\$205,000
Prof Serv - Engineering	\$0	\$0	\$0	\$50,000	\$30,000	\$0	\$179,250	\$5,000	\$40,000	\$0	393,400	\$304,250
Prof Serv - Muni/Mcci	\$0	\$26,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	26,700	\$26,400
Prof Serv - Computer/IT	\$15,500	\$127,600	\$190,000	\$53,000	\$89,800	\$36,800	\$0	\$0	\$0	\$0	498,385	\$512,700
Professional Services	\$0	\$0	\$0	\$25,000	\$20,000	\$0	\$0	\$0	\$0	\$0	137,500	\$45,000
Elections Expenses	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	5,000	\$5,000
Travel and Per Diem	\$3,000	\$14,500	\$20,000	\$11,000	\$5,200	\$8,000	\$0	\$0	\$0	\$0	62,200	\$61,700
Communications/Freight	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	25,000	\$30,000
Street Sweeping	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	25,000	\$25,000
Utility Services	\$5,200	\$29,160	\$33,000	\$19,040	\$151,065	\$14,740	\$0	\$0	\$0	\$0	268,585	\$252,205
Rents/Leases	\$0	\$13,000	\$3,500	\$0	\$3,000	\$3,500	\$0	\$0	\$0	\$0	30,800	\$23,000
Insurance	\$0	\$99,461	\$407,692	\$109,817	\$260,767	\$75,565	\$0	\$0	\$0	\$0	844,621	\$953,302
Repairs/maintenance	\$0	\$0	\$69,303	\$5,000	\$275,600	\$8,000	\$0	\$0	\$0	\$0	278,803	\$357,903
Maint	\$0	\$0	\$34,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	148,900	\$34,200
Printing/Binding	\$0	\$2,000	\$2,500	\$6,000	\$3,500	\$5,000	\$0	\$0	\$0	\$0	17,000	\$19,000
Promotional/Advertising	\$0	\$15,000	\$2,500	\$7,500	\$8,500	\$9,500	\$0	\$0	\$0	\$0	39,000	\$43,000
Office Supplies	\$0	\$17,200	\$25,000	\$10,000	\$15,500	\$7,000	\$0	\$0	\$0	\$0	90,750	\$74,700
Operating Supplies	\$3,000	\$32,000	\$240,580	\$12,000	\$260,500	\$16,500	\$0	\$0	\$0	\$0	514,180	\$564,580
Islanders 4 Clean Water	\$0	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0	\$0	\$0	25,000	\$35,000
Road Materials/Supplies	\$0	\$6,600	\$0	\$0	\$120,000	\$0	\$0	\$0	\$0	\$0	188,600	\$126,600
Grassy Point	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	5,000	\$5,000
Storm cleanups and repairs	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	30,000	\$30,000
Books,Memberships,Training	\$4,500	\$16,650	\$31,061	\$15,000	\$20,000	\$8,000	\$0	\$0	\$0	\$0	87,711	\$95,211
911 Upgrades	\$0	\$0	\$29,925	\$0	\$0	\$0	\$0	\$0	\$0	\$0	29,925	\$29,925
911 In Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0
Outside Agency Funding	\$0	\$42,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	42,500	\$42,500
Lobbyist	\$0	\$54,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	54,000	\$54,000
Trolley Shelters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0
City Center Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0
Reserve for Contingencies	\$100,000	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	350,000	\$200,000
Total Operating Expenses	\$131,200	\$733,871	\$1,175,260	\$413,357	\$1,537,432	\$291,605	\$179,250	\$5,000	\$40,000	\$0	\$4,944,620	\$4,506,976
5th Cent Gas Tax Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$295,000	\$0	\$0	345,000	\$295,000
Storm Water Utility	\$0	\$0	\$0	\$0	\$0	\$0	\$1,709,900	\$0	\$0	\$0	2,109,900	\$1,709,900
Half Cent Discretionary Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	\$0	320,000	\$500,000
Grassy Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0
Police Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0
ARPA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0
Equipment	\$28,000	\$37,500	\$63,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1,223,000	\$129,000
Total Capital Outlay	\$28,000	\$37,500	\$63,500	\$0	\$0	\$0	\$1,709,900	\$295,000	\$500,000	\$0	\$3,997,900	\$2,633,900
Unrestricted Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,166,361	4,181,457	\$2,166,358
Emergency Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,313,000	3,250,000	\$3,313,000
Legal Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	100,000	\$100,000
Grassy Point Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,707	25,707	\$40,707
5th Cent Gas Tax Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$132,922	27,887	\$132,922
GG 5th Cent cash funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0
Storm Water Utility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$646,533)	-574,035	(\$646,533)
GG Storm Water cash funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$646,533	574,035	\$646,533
Half Cent Discretionary Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$172,994	13,512	\$172,994
GG Half Cent cash funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$172,994)	-13,512	(\$172,994)
Land Open Space Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103,853	53,853	\$103,853
PD 911 Refresh Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000	22,500	\$30,000
Truck Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$210,000	480,000	\$210,000
Total Assign/Unrestr Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,096,843	\$5,141,404	\$6,096,840
Principle	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0
Total Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0
Total	\$235,524	\$1,761,498	\$5,690,954	\$1,587,389	\$3,192,808	\$810,984	\$1,889,150	\$300,000	\$540,000	\$6,096,843	\$25,233,595	\$22,105,146
Total General Fund						\$13,279,156.88	\$16,008,306.88					
						\$3,319,789.22	\$4,002,076.72	(25%)				

**Mayor/Commission
Budget
Fiscal Year 2025-2026**

Description		2024-25 Adopted Budget	2025-26 Proposed Budget	Comments (2025_26)
5010-11-001	Executive Salaries	70,617	70,900	Commissioners \$8,340, Mayor \$29,200
5021-11-001	Payroll Taxes	5,402	5,424	FICA
Total Personnel Services		76,019	76,324	
5031-11-005	Prof Serv - Computer/IT	14,860	15,500	SMARSH \$950; Microsoft \$4,300; Big Sur \$10,250
5040-11-001	Travel and Per Diem	4,500	3,000	Mayor/Commission travel
5043-11-001	Utility Services	4,400	5,200	Verizon
5051-11-001	Office Supplies	0	0	
5052-11-001	Operating Supplies	3,000	3,000	Binders/toners/nameplates/business cards/misc.
5054-11-001	Books,Memberships,Training	6,000	4,500	Registrations/Books/Publications/Memberships
5090-11-001	Reserve for Contingencies	100,000	100,000	Reserve for Contingency
Total Operating Expenses		132,760	131,200	
6061-11-000	Land	75,000	25,000	Possible land purchases
6064-11-001	Equipment/Furn Fixtures	3,000	3,000	
Total Capital Outlay		78,000	28,000	
Total		286,779	235,524	

General Government(Clerk/Treasurer/HR)

Budget

Fiscal Year 2025-26

Description		2024-25 Adopted Budget	2025-26 Proposed Budget	Comments (2025_26)
				7 Full Time Employees - Clerk (3) Treasurer, HR Dept, Accounting Specialist, Media Content Creator
5010-13-001	Regular Salaries	590,861	592,930	Overtime
5014-13-001	Overtime Salaries	5,000	5,000	
5010-13-001	Part Time Salaries	28,820	0	
5021-13-001	Payroll Taxes	47,788	53,392	FICA .0765%
5022-13-003	Retirement Contributions	51,138	89,011	Retirement Plan Contributions
5023-13-001	Life/Health Insurance	138,377	149,795	Employee Insurance - Life, Health, Dental, LTD
Total Personnel Services		861,984	990,127	
				Record storage Iron Mountain \$3400+\$3000; shredding \$950, new hire drug screening/background check \$1,750; Zoom \$3,000, HR Emp Law Adv \$500, Text My Gov \$4,200
5031-13-001	Professional Services	17,600	17,800	
5031-13-002	Prof Serv - Accounting/Auditing	90,000	75,000	Annual Financial Audit /OPEB actuary \$5000/Additional \$10000 for single audit
5031-13-003	Prof Serv - Legal	360,000	140,000	Averaging about \$9k per month
				Renewal Laserfische \$5,000; CivicPlus Municode support/online code host, ords bank conv \$8,200 and JustFOIA \$7,200, additional Laserfische users if needed \$4,000
5031-13-004	Prof Serv - Muni/Mcci Records	26,700	26,400	
				Microsoft 365 \$3,500; Citizenserve 6 users GG \$9,600; SAGE support \$3,000; Adobe Pro \$2,000; Agenda Management renewal (Escribe)- \$26,000; SMARSH \$1,000, Software Apps for Media Content Creator \$800; Websites Hosting \$400; Online Solutions \$7,800, Big Sur monitoring/time logs \$45,750; Big Sur Software/Subscriptions \$7,050
5031-13-009	Professional Services	92,500	0	
5049-13-002	Elections Expenses	5,000	5,000	Supervisor of Elections charges/ballots/special election \$5,000
				Training conferences-training Travel Dept Clerk./SJ, new hire training; HR; Treasurer/Acct Specialist
5040-13-001	Travel and Per Diem	14,500	14,500	
				Electric (increase of 2.88%) \$4,800; Suncom \$2,800; Verizon \$5,100; Satellite phone service \$4,100; Spectrum Internet \$4,500
5043-13-001	Utility Services	29,160	29,160	
5044-13-001	Rents/Leases	16,000	13,000	Quadient Postage Meter \$3,000 and Canon Copier \$10,000
5045-13-001	Insurance	93,277	99,461	GenLiab \$45k, Work Comp \$28k,Property \$19k, Flood \$2.2k
5047-13-001	Printing/Binding	2,000	2,000	Forms/Business Cards/Printed Supplies/envelopes/letterhead
5049-13-001	Promotional/Advertising	15,000	15,000	Legal Advertising./budget hearings, public hearings, employment ads, and LDC
5051-13-001	Office Supplies	26,250	17,200	General office supplies; 1 workstation, 3 laptops; HR Posters
				Water/coffee/misc operating/postage/bank charges/ permit parking stickers/misc supplies; extra postage for rezoning, labor posters, FEMA EOC
5052-13-001	Operating Supplies	29,500	32,000	
5052-13-002	Employee Recognition	6,600	6,600	Recognitions and awards/Hospital_Deaths
				4 Conferences Deputy Clerk/SJ/new hire, memberships, books, Director training; notary membership; Treasurer/Finance Department Training; Media Content Creator
5054-13-001	Books,Memberships,Training	16,650	16,650	
				\$25k Community Center; chamber passport \$2,500; \$2,500 Misc. donations; \$5K Historical Society; \$5,000 Keep Manatee Beautiful; Wildlife Inc \$2,500
5080-13-001	Outside Agency Funding/Cultural	42,500	42,500	
5031-13-010	Lobbyist	54,000	54,000	Lobbyist \$4.5k per month
5090-13-001	Contingencies	0	0	
Total Operating Expenses		1,064,522	733,871	
Buildings		0	0	
Other Capital Improvements		0	0	
				1/2 Cost of SAN (Computer Storage), conference chairs/table/office furniture \$7,500
6064-13-001	Equipment/Furn Fixtures	15,000	37,500	
Total Capital Outlay		15,000	37,500	
Total		1,941,505	1,761,498	

**Police Department
Budget
Fiscal Year 2025-2026**

Description		2024-25 Adopted Budget	2025-26 Proposed Budget	Comments (2025_26)
5010-21-001	Regular Salaries	\$2,201,196	\$2,322,839	1 Chief, 1 Lieut, 1 Detect, 4 Sarg, 13 Officers, 1 Clerical, 1 Dispatch Supr, 4 Dispatch
5014-21-001	Overtime Salaries	\$165,000	\$165,000	Req. overtime - coverage for dispatch; marine patrol weekend/holiday, spring break
5010-21-001	Part Time Wages	\$0	\$0	Part Time
5015-21-001	Incentive Pay	\$17,500	\$15,719	Incentive Pay for Police Officers
5021-21-001	Payroll Taxes	\$181,615	\$196,522	FICA .0765 x Salaries
5022-21-003	Retirement Contributions	\$627,420	\$912,843	Police Pension \$729k/Casualty Tax \$60k/FRS \$58k; \$57.5K OT; \$6.5K for pension
5023-21-001	Life/Health Insurance	\$793,524	\$839,270	Employee Insurance - Life, Health, Dental, LTD
Total Personnel Services		\$3,986,255	\$4,452,193	
5031-21-001	Professional Services	\$54,500	\$56,000	Physicians, Polygraph, Drug screens, for hiring process, Accreditation consultant for updating policies for grants and best practices
5031-21-005	IT Services	\$201,975	\$190,000	Office 365 \$7,800; Citizenserve 3 users \$5,100; Big Sur \$45,300; USA soft \$1,500 maintenance contract records management, Microsoft subscription \$2,200, Lexis Nexis background investigation software \$2,400; LPR CLK \$2,500, Quick Voice (in car program for officer safety) \$2,200; Adobe PRO \$8,500; SMARSH \$3,700; DART upgrad \$29,400; schedule anywhere software upgrade \$1,000; Misc \$10,000; \$600 Forensic Reveal Annual Subscription; Watchguard Evidence Library Annual \$2,500; Leads online program for investigations \$3,000; Wheelen Vehicle Maintenance and Tracking \$9,000; AFR Engine Software \$1,500
5040-21-001	Travel and Per Diem	\$20,000	\$20,000	Travel - Educational training, Add 'I hurricane training, dispatch CJIS APCO training and recertification
5041-21-001	Communications	\$25,000	\$30,000	County increase on radio access \$ 200 per radio @ 54 and radio maintenance \$ 200 per radio @ 54 \$25,000
5043-21-001	Utility Services	\$48,160	\$33,000	Electric, phones, communications networks, air cards 10k for Eagent + 3500 Verizon, AT&T connectivity for LPR \$1,400, Spectrum Fiber \$7500; \$320 per month office phone service Maas 360; \$4,860 Satellite Phone Service; MCUD \$700
5044-21-001	Rents/Leases	\$5,000	\$3,500	Copier/Printer lease Ricoh
5045-21-001	Insurance	\$367,124	\$407,692	GenLiab \$167k, Work Comp \$103k, Auto \$31k, Property \$71k, Flood \$8.1k
5046-21-001	Repairs/Maintenance	\$69,303	\$69,303	Vehicles/Equipment \$35,000; Carwash \$5000; Geotab Vehicle (Wex) \$4503
5046-21-004	Marine Patrol - Repairs & Maintenance	\$148,900	\$34,200	Equipment supplies \$5,400; Boat Maintenance \$20,000; Trailer maintenance \$3,500; Boat Lift Maintenance \$5,300
5047-21-001	Printing/Binding	\$2,500	\$2,500	Forms/Business Cards/Printed Supplies/letterhead and parking tickets
5049-21-001	Promotional/Advertising	\$2,500	\$2,500	Newspaper advertising-personnel etc., National Night Out, promotional community policing outreach
5051-21-001	Office Supplies	\$25,000	\$25,000	General office supplies; Replacement Vehicle Laptops Ruggedized
5052-21-001	Operating Supplies	\$168,180	\$240,580	Fuel \$150k (vehicle & marine); Uniforms/other supplies/coffee/water, portable targets and range supplies, NNO \$3000, and miscellaneous op. supplies; ammo duty & training; Bullet Proof Vests 3 at \$1200 each (applied in previous years and received \$4000 in grant funding); \$1300 Defib Pads; Light attachment replacement 18@150; Hand gun Ammo for duty \$2700; Hand gun ammo Range \$1600; shot gun duty ammo \$280; Rifle ammo duty \$6800; Rifle ammo range \$2700; 2,500 EOC needs
5054-21-001	Books, Memberships, Training	\$31,061	\$31,061	Training registrations, memberships, publications, educational materials, online training for officers and dispatch, crime prevention training, Power DMS policy and procedure application \$9,500; Police 1 online training for officer and dispatch \$2000, \$1,800 for Traffic Homicide Laser Measurement Crime Scene Program
5052-21-002	911 Upgrades	\$29,925	\$29,925	Vesta Work station \$4400, CAD Maintenance \$1975, CAD & MPS licenses \$8100, MPS mobile Maintenance \$2600., 911 Spectrum Fiber and Verizon ELNA \$11,500, BI reporting tool licenses \$1100, Police Pro QA \$250
5052-21-002	911 Refresh	\$0	\$0	In reserves
Total Operating Expenses		\$1,199,128	\$1,175,260	
Other Capital Improvements				
6064-21-001	Equipment	\$86,000	\$63,500	Taser X10 Upgrade (5yr warranty) \$32k, IT hardware \$1.5k; 1/2 cost of SAN (Computer Storage) \$30k
6064-21-002	Equipment/Vehicle/Boat	\$0	\$0	
6064-21-001	Equipment/Vehicles	\$225,000	\$0	
Total Capital Outlay		\$311,000	\$63,500	
Total		\$5,496,383	\$5,690,954	

**Building Department
Budget
Fiscal Year 2025-2026**

Description		2024-25 Adopted Budget	2025-26 Proposed Budget	Comments (2025_26)
				7 Full time employees including planner; Professional Services Provided by
5010-40-001	Regular Salaries	664,796	750,641	PW \$30k
5014-40-001	Overtime Salaries	2,000	30,000	necessary overtime, hurricane
5010-40-001	Part time Salaries	0	0	Part Time
5021-40-001	Payroll Taxes	56,010	62,412	FICA taxes
5022-40-003	Retirement Contributions	95,884	100,494	FRS/Municipal Retirement System
5023-40-001	Life/Health Insurance	210,126	230,485	Employee Insurance - Life, Health, Dental, LTD
Total Personnel Services		1,028,816	1,174,032	
5031-40-001	Professional Services	45,000	90,000	Annual audit \$19K; Outside Building Officials \$25k; \$5k to CRS Max for class 5
5031-40-004	Professional Services - Engineering	35,000	50,000	Progressive Building updates & inspections \$35,000
5031-40-005	IT Services/Record Scanning	46,250	53,000	Microsoft Office \$2,700; Citizenserve 11 users \$16,800; Big Sur \$21,000; miscellaneous \$6k; Adobe Pro \$2,100, SMARSH \$1,000
5031-40-007	Professional Services - Planner	25,000	25,000	Professional Planning, Greenstreet, Morris Depew-Land Development Code Update
5040-40-001	Travel and Per Diem	11,000	11,000	Hurricane Conference SD, SW, MB, fire insp NS, CFM conf NS, MB, BOAF NS, SW +1, building updates conferences - all, FFMA conf, CPT SC, NPDES NS, SW, SD, MD
5043-40-001	Utility Services	19,040	19,040	Electric, water and phones; Satellite phone service \$4,100; Spectrum Internet \$4,800; Verizon \$5,100
5045-40-001	Insurance	100,928	109,817	GenLiab \$45k, WorkComp \$28k, Auto \$9k, Property \$19k, Flood \$2.2k
5046-40-001	Repairs/Maintenance	3,500	5,000	Maintenance/Repairs/Vehicles; \$1,200 Yearly Car Wash
5047-40-001	Printing/Binding	6,000	6,000	Forms/Business Cards/Printed Supplies/CRS Outreach
5049-40-001	Promotional/Advertising	5,000	7,500	Advertising-bids, personnel; Planning Public noticing
5051-40-001	Office Supplies	15,000	10,000	general office supplies
5052-40-001	Operating Supplies	13,500	12,000	Supplies, Fuel, H2O, \$605 pp X 4 clothing inspectors/\$500 staff, Dilapidated Homes \$5000, FEMA EOC \$1500
5054-40-001	Books, Memberships, Training	15,000	15,000	Training registrations, memberships, books and publications, new Florida building codes and licenses renewal, new employee training, CFM, CRS, BOAF and hurricane, NPDES.
Total Operating Expenses		340,218	413,357	
6063-40-001	Buildings	0	0	
6064-40-001	Other Capital Improvements	0	0	
6064-40-001	Equipment/Furnishings BD	5,000	0	
6064-40-002	Vehicles	0	0	
Total Capital Outlay		5,000	0	
Total		1,374,035	1,587,389	

**Public Works Department
Budget
Fiscal Year 2025-2026**

Description		2024-25 Adopted Budget	2025-26 Proposed Budget	Comments (2025_26)
5010-41-001	Regular Salaries	1,012,047	994,093	15 Full time employees, move \$30k to Building for services provided
5014-41-001	Overtime Salaries	27,500	27,500	Necessary overtime
5010-41-001	Part time Salaries	22,800	14,400	Part time Maintenance/Interns
5015-41-001	Incentive Pay	11,000	11,000	\$11k on call
5021-41-001	Payroll Taxes	82,111	80,095	FICA taxes
5022-41-003	Retirement Contributions	146,048	143,209	FRS/Municipal Retirement System
5023-41-001	Life/Health Insurance	439,716	385,079	Employee Insurance - Life, Health, Dental, LTD
Total Personnel Services		1,741,223	1,655,375	
5031-41-001	Professional Services	29,000	79,000	Consulting services/drug testing/fire alarm/ misc., Emergency planning \$15k Summit, Temporary staffing/day labor as needed \$59,000
5031-41-005	IT Services/Record Scanning	89,800	89,800	Adobe Cloud Suite \$1,000; Microsoft \$5,300; Big Sur \$17.5k; SMARSH \$1,700; Safety \$1,100; \$4,000 AutoCAD; GIS Viewer \$8,500; ARCGIS renewal \$4,300; Citizenserve \$8,100; Moultrie Mobile \$250; Motorola Radio Mgmt \$2,000; Online Solutions \$7,800
5031-41-006	Engineering	27,900	30,000	(NPDES reporting \$5000 Prog. Audit,LMS \$8,900,Stormwater ESU \$4,000, RFP-ITB preparation assistance;
5031-41-007	Professional Services - Planner	20,000	20,000	Greenstreet - GIS \$5k , Annual Emergency Document Updates \$8k, HMGP Grant Assistance \$5k, Finalize Recovery Plan \$5k
5031-41-010	Street Sweeping	25,000	25,000	Street Sweeping Contractor Assistance
5040-41-001	Travel and Per Diem	5,200	5,200	\$5,200 Employee travel reimbursements
5043-41-001	Utility Services	151,065	151,065	Traffic lights, Parks, Bldgs., City field, office (reduce Code's portion), \$14k (boat docks), MAS 360 \$45, charging stations, MCUS increase; FPL Increase; Satellite Phone Service \$1,620; Internet \$5,400; Verizon Phones \$10,000
5044-41-001	Rents/Leases	6,300	3,000	Cannon copier \$165 per month
5045-41-001	Insurance	214,075	260,767	GenLiab \$109k, WorkComp \$67k, Auto \$18k, Property \$46k, Flood \$5k
5046-41-001	Repairs/Maintenance (incl. cleaning)	185,500	250,500	Dog Park /Building/Equip/City field/Grounds/Drains/Air conditioning/bobcat/cleaning serv/autos/misc., curbing hot patch \$8000, \$31,000 cleaning services, vehicles, tractor maintenance; excavator; irrigation; gas tanks; tennis court maintenance; skate park upgrade and maintenance; \$22K Traffic Signal Maint; \$2K Tile Grout Cleaning; \$8K Vehicle Repairs, \$15k fire/sprinkler system upgrade, \$50k restore ball field
5047-41-001	Printing/Binding	2,000	3,500	Forms/Business Cards/Printed Supplies
5049-41-001	Promotional/Advertising	7,000	8,500	Advertising-bids, personnel, NPDES etc., ESU advertisement
5051-41-001	Office Supplies	17,500	15,500	General office supplies, 2 tablets \$6k
5052-41-001	Operating Supplies	283,500	260,500	Supplies/ Uniforms/ plumbing supplies, concrete mix, water, lumber, nuts, bolts, shovels, rakes, dock supplies, fire testing; Fuel \$30K; dog poop bags \$5k, flags, signs, forms \$3k, \$9k uniforms, boots \$5.5k, \$45,000 supplies. Clean water \$15k; \$2.5k EOC Supplies; \$60K street sweeping supplies, magnetic line detector \$10,000, cross walk flashers \$20k, 2 speed feedback signs \$20k, PD blinds \$7k
5052-41-010	Islanders 4 Clean Water	25,000	35,000	Expenditures for Signage; Advertisement; Website; calendars and school participation
5053-41-001	Road Materials/Street Resurfacing	180,000	120,000	Road Materials, hot patch \$30,000, shell, signs, \$50k leveling and storm pipe repairs, 4 speed tables \$40k (2 for 2nd Ave)
5053-41-007	Grassy Point	5,000	5,000	\$5k maintenance
5048-41-001	Storm Cleanup and Repairs	30,000	30,000	Sandbags, cleanup, dock repair, windows, holes in roof, signs - includes fish kill (items from rents and leases)
5072-41-003	Parks and Beautification/Maint	12,500	25,100	Beautify city streets, trees, and islands PnB \$10k; \$2.5K for memorial plaques, \$12,600 to replace memorial benches (18 at \$700 per)
5054-41-001	Books,Memberships,Training	11,000	20,000	Training registrations, memberships, books and publications, CEU; \$5k FEMA Training, locate training \$5k, heavy equip training \$6k, IMSA training \$4k (traffic signals)
5090-41-001	Contingency	250,000	100,000	Storm Water/algea contingency/emergency repairs/parking meters/misc

**Public Works Department
Budget
Fiscal Year 2025-2026**

Description		2024-25 Adopted Budget	2025-26 Proposed Budget	Comments (2025_26)
Total Operating Expenses		1,577,340	1,537,432	
6062-41-001	Buildings	150,000	0	Historical Research Protection - moving to new location
6063-41-001	Other Capital Improvements	87,000	0	Irrigation well in barn, convert to potable water
6064-41-001	Equipment	100,000	0	
6064-41-001	Algae Harvester	307,000	0	
6064-41-002	Vehicle/Street Sweeper	120,000	0	
Total Capital Outlay		764,000	0	
Total		4,082,563	3,192,808	

**Code Enforcement
Budget
Fiscal Year 2025-2026**

Description		2024-25 Adopted Budget	2025-26 Proposed Budget	Comments (2025_26)
5010-42-001	Regular Salaries	338,545	352,479	5 full time employee
5014-42-001	Overtime Salaries	9,000	15,000	turtle watch/events, hurricane
5010-42-001	Part time Salaries	0	0	
5021-42-001	Payroll Taxes	13,294	28,112	FICA 7.65% of gross salaries
5022-42-003	Retirement Contributions	47,281	49,147	Retirement Contribution
5023-42-001	Life/Health Insurance	47,255	74,641	Employee Insurance - Life, Health, Dental, LTD
Total Personnel Services		455,375	519,379	
5031-42-001	Professional Services	34,000	34,000	Deckard rental software annual fee
				Special Magistrate Hearings, abatement and proceeding.
		100,000	65,000	Court recorders and court appeals, filing orders, clerk filings via Erica.
5031-42-003	Prof Serv - Legal - Magistrate			Microsoft office \$1,700; Citizenserve \$8,100; Adobe Pro \$1,000; BI-IT \$8,500; SMARSH \$700; Calendry \$600, Online Solutions \$7,800
5031-42-005	IT Services	18,195	36,800	
5040-42-001	Travel and Per Diem	7,000	8,000	Education and Training related travel
				FPL (increase 2.88%) \$2,000, MCPUD \$2,400, Verizon \$4,200, phone /fax etc., Satellite Phone \$1,400; Spectrum Internet \$4,100
5043-42-001	Utility Services			
5044-42-001	Rents/Leases	3,500	3,500	copier/fax machine/ copy charges
				GenLiab \$32k, Workers Comp \$20k, Auto \$6k, Property \$13k, Flood \$1k
5045-42-001	Insurance	69,216	75,565	
				Vehicles and ATV (2) and golf cart - PM weekly carwash - 3@300
5046-42-001	Repairs/Maintenance	8,000	8,000	
				VRC Forms/Business Cards/NOV forms/Welcome forms/ Clings, Printed Supplies/ticket books
5047-42-001	Printing/Binding	4,500	5,000	
5049-42-001	Promotional/Advertising	9,500	9,500	New position/pens brochures magnets/PSA/Misc. Adv. Office Supplies-files, paper etc., 2 surface pros; 1 Desktop \$1500
5051-42-001	Office Supplies	7,000	7,000	
				General supplies/software, Fuel/clothing/gas/furniture/computer/supplies
5052-42-001	Operating Supplies	16,500	16,500	
				\$500 Professional Assn
		8,000	8,000	Memberships/Registration/Training, 5 Recert JT + continuing education/certification; FEMA training
5054-42-001	Books,Memberships,Training Reserve for Contingencies	0	0	
Total Operating Expenses		300,151	291,605	
6064-42-002	Buildings	50,000	0	
6064-42-001	Vehicles	0	0	
	Equipment	50,000	0	
Total Capital Outlay		50,000	0	
Total		805,526	810,984	

Storm Water Cashflow Analysis 2025/2026 Budget

Rollover

Estimated Amount of Rollover funds on 9/30/2025

2025/2026

-1,962,283

Revenue

Estimated Revenue from assessments 2025/2026	\$ 860,000
Projected Grants/Matching Funds SWFMWD FGH	\$ 300,000
HMGP Matching Funds (FEMA) City Center	\$ -
FL Resilient Gulf Drive	\$ 1,064,900
Resilient Risk Assessment	\$ 80,000
State Appropriations Funding (FDEP)	\$ 500,000
CDBG-DR/HUD Funding	\$ 400,000
Total Estimated Revenue	3,204,900

Expenses

Professional Services:

Master Drainage Plan Updates and GIS Mgmt.	\$ 7,500
Design, Permitting, Surveying, and other consultants	\$ 171,750
Professional Fees	179,250

Maintenance

Storm Structures Repair & Replace	\$ 420,000
Total Maintenance	420,000

Construction:

Storm Water 789 Infiltration- Appropriations Project Phase I	\$ -
Basin Improvements City Wide-SWFWMD Phase FG & H	\$ -
Seawall and Cap Replacement (includes Elevation for sea level	\$ 75,000
Florida Resilient Gulf Drive & Phases J&K	\$ 814,900
Storm Water Improvements - SR789 / Gulf Drive Evacuation Ro	\$ -
Tide Valve Citywide	\$ 100,000
28th and 27th Street Stormwater Restoration	\$ 300,000
Total Construction	1,289,900

Total Stormwater Drainage Projects

1,889,150

Total Projected Cash Rollover 9/30/2026

-646,533

**CAPITAL IMPROVEMENT PROGRAM
STORM WATER
FY2025-2030**

	REVENUE SOURCE	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
	2024/2025 Budget	-1,962,283	-646,533	-1,005,283	-2,081,533	-1,695,283
	Projected Revenue from Assessments	860,000	860,000	860,000	860,000	860,000
	Projected Grants/Matching Funds SWFMWD	300,000			225,000	
	HMGP Grant Funding (FEMA)					
	CPI Grant Funding (UF Sea grant)					
	Resilient Risk Assessment	80,000				
	FL Resilient Gulf Drive	1,064,900			375,000	375,000
	State Appropriations Funding (FDEP)	500,000				
	CDBG-DR/HUD Funding	400,000	462,000			
	Projected Funds Available	1,242,617	675,467	-145,283	-621,533	-460,283
FUNDING SOURCE	PROJECT	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Storm water Utility/SWFMWD	<i>Basin Improvements City Wide-SWFMWD Phase FG & H</i>	0	0	550,000	0	550,000
Storm Water Utility	<i>Storm Structure Replacement</i>	200,000	100,000	200,000	100,000	200,000
Storm Water Utility	<i>Seawall and Cap Replacement (includes Elevation for sea level rise)</i>	75,000	75,000	75,000	75,000	75,000
Storm Water Utility	<i>Storm Structures Repair</i>	220,000	100,000	200,000	100,000	200,000
Storm Water Utility	<i>Master Drainage Plan Updates and GIS Mgmt.</i>	7,500	7,500	7,500	7,500	7,500
Storm Water Utility	<i>Professional Services - Design, Permitting, Surveying and other Subconsultants</i>	171,750	41,250	153,750	41,250	153,750
Storm Water Utility/Resilient	<i>Florida Resilient Gulf Drive</i>	814,900		750,000	750,000	
CDBG-DR/HUD Funding	<i>Tide Valve Citywide</i>	100,000	895,000			
CDBG-DR/HUD Funding	<i>28th and 27th Street Stormwater Restoration</i>	300,000	462,000			
	PROJECTED COSTS	1,889,150	1,680,750	1,936,250	1,073,750	1,186,250
	Projected Carry over to next year	-646,533	-1,005,283	-2,081,533	-1,695,283	-1,646,533

**5 cent LOFT (Local Option Fuel Tax)
Cash Flow Analysis
2025/2026 Budget**

Rollover

	2025/2026
Estimated Amount of Rollover Funds on 9/30/2025	317,849

Revenue

Estimated Revenue from taxes 2025/2026	115,073
Grants/Matching Funds/Concession Funds	0
Total Estimated Revenue	115,073

Expenses

Local Option Gas Tax

Bike and Pedestrian Improvements	290,000
Street Resurfacing	0
Bridge Repairs - Key Royale	5,000

Engineering/Surveying/CEI	5,000
Total - Total Local Option Gas Tax	300,000

Total Projected Cash Rollover 9/30/2026	132,922
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**CAPITAL IMPROVEMENT PROGRAM
5 CENT LOFT
FY 2025-2030**

REVENUE SOURCE		2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
	Projected Carry-over From Prior Yr.	317,849	132,922	92,793	101,600	45,061
	Projected Revenue from 5th Cent Gas	115,073	85,871	85,871	85,871	85,871
	Projected Grants/Matching Funds	0	0	0	0	0
	Projected Funds Available	432,922	218,793	178,664	187,471	130,932
FUNDING SOURCE	PROJECT	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Regional Trails Funding	<i>Bike and Pedestrian Improvements</i>	290,000	100,000	59,220	59,220	59,220
Fifth Cent Gas Tax Fund	<i>Street Resurfacing</i>	0	0	0	0	0
Fifth Cent Gas Tax Fund	<i>Bridge Repairs</i>	5,000	5,000	5,000	5,000	5,000
Fifth Cent Gas Tax and 1/2 Cent Sales Tax - Infrastructure	<i>Engineering, Surveying, Permitting, CEI Services (Estimated at 20% of Construction Costs)</i>	5,000	21,000	12,844	12,844	12,844
	PROJECTED COSTS	300,000	126,000	77,064	142,410	77,064
Proposed Budget	Projected Carry over to next year	132,922	92,793	101,600	45,061	53,868

Half Cent Discretionary Tax Cash flow Analysis 2025/2026 Budget

2025/2026

Rollover

Estimated Amount of Rollover funds on 9/30/2025

\$	417,054
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Revenue

Estimated Revenue from 1/2 Cent Sales taxes 2025/2026

\$	295,940
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Estimated Grants/Matching Funds/Concession Funds

\$	-
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Total Estimated Revenue

\$	295,940
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Expenses

Half Cent Discretionary Tax

Street Resurfacing-lane widening

\$	300,000
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Striping, Signage, marking and RRFB

\$	-
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Curb and Sidewalk replacements

\$	200,000
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Parks and Recreation Community Facilities

\$	-
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Engineering, Surveying, Permitting, CEI Services (Estimated at 20% of Construction Costs)

\$	40,000
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Total - Half Cent Discretionary Tax

\$	540,000
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Total Projected Cash Rollover 9/30/2026

\$	172,994
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**CAPITAL IMPROVEMENT PROGRAM
HALF CENT DISCRETIONARY
FY 2025-2030**

REVENUE SOURCE		2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
	Projected Carry-over From Prior Yr.	417,054	172,994	180,934	188,874	196,814
	Projected Revenue from Disc. Cent Sales Tax	295,940	295,940	295,940	295,940	295,940
	Projected Grants/Matching Funds/Concessions	0	0	0	0	0
	Projected Funds Available	712,994	468,934	476,874	484,814	492,754
FUNDING SOURCE	PROJECT	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
1/2 Cent Sales Tax Infrastructure	<i>Curb and Sidewalk replacements</i>	200,000	100,000	100,000	100,000	100,000
1/2 Cent Sales Tax Infrastructure	<i>Striping, Signage, marking and RRFB</i>	0	40,000	40,000	40,000	40,000
1/2 Cent Sales Tax Infrastructure	<i>Street Resurfacing-lane widening</i>	300,000	100,000	100,000	100,000	100,000
1/2 Cent Sales Tax Infrastructure	<i>Engineering, Surveying, Permitting, CEI Services (Estimated at 20% of Construction Costs)</i>	40,000	48,000	48,000	48,000	48,000
Proposed Budget	PROJECTED COSTS	540,000	288,000	288,000	288,000	288,000
	Projected Carry over to next year	172,994	180,934	188,874	196,814	204,754

**Reserves/Carryover
Budget
Fiscal Year 2025-2026**

Description	2024-25 Adopted Budget	2025-26 Proposed Budget	Comments
Unrestricted General Fund Carryover	4,181,460	2,166,361	Operating fund
Assn: for Contingencies (Emergency Fund)	3,250,000	3,313,000	General Fund Carryover Emergency Reserve
Legal Fund Reserve	100,000	100,000	Legal Contingency
Restricted Grassy Point Billi Martini Endow.	25,707	40,707	Restricted - Grassy Point
Restricted 5 Cent Gas Tax (LOFT)	27,887	132,922	Restricted-Local Option Gas Tax
Restricted 5 Cent Gas Tax (LOFT)	0	0	Restricted - Local Option funded by GG
Restricted Storm Water Reserves	-574,035	-646,533	Restricted-Storm water Projects
Restricted Storm Water Reserves	574,035	646,533	Restricted - Storm Water funded by GG
Restricted Half Cent Discretionary Tax	13,512	172,994	Assigned - Half Cent Discretionary
Restricted Half Cent Discretionary Tax	-13,512	-172,994	Assigned - Half Cent Discretionary
			Assigned - future land purchases-contribute
Assigned Land Open Space Reserve	53,853	103,853	annually
			Assigned PD - 911 refresh \$7500 per yr. for 5
Assigned PD - 911 Refresh 4 yrs. reserved	22,500	30,000	yrs. - 2025/26 year 4 of 5
Assigned Truck Reserves PD	225,000	70,000	Assigned - Truck Reserve \$70k x2 Year 1 of 2
			Assigned - 2 trucks @ \$60k - year 1 of 2 for
Assigned Truck Reserves PW	230,000	90,000	2026_2027, Pickup truck \$30k - year 1 of 2
Assigned Truck Reserves Code	25,000	50,000	Assigned - Truck Reserve \$25k Year 2 of 2
Assigned Truck Reserves Building	0	0	
Total Reserves	8,141,407	6,096,843	
 Total	 8,141,407	 6,096,843	